STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANA-AMERICAN WATER COMPANY, INC. FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR WATER AND SEWER UTILITY SERVICE AND FOR APPROVAL OF NEW SCHEDULES OF RATES AND CHARGES APPLICABLE THERETO	))))))))	**CAUSE NO. 44022**

THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

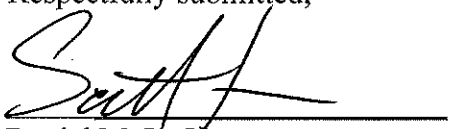
PREFILED TESTIMONY

OF

MARGARET A. STULL - PUBLIC'S EXHIBIT #1

OCTOBER 5, 2011

Respectfully submitted,



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CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing has been served upon the following party of record in the captioned proceeding by electronic service, on October 5, 2011.

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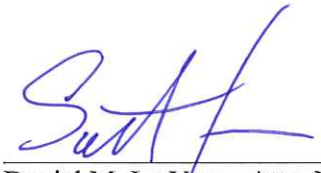

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TESTIMONY OF OUCC WITNESS MARGARET A. STULL
CAUSE NO. 44022
INDIANA-AMERICAN WATER COMPANY, INC.

I. INTRODUCTION

Q: Please state your name and business address.

A: My name is Margaret A. Stull, and my business address is 115 W. Washington St., Suite 1500 South, Indianapolis, Indiana 46204.

Q: By whom are you employed and in what capacity?

A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as a Senior Utility Analyst in the Water/Wastewater Division.

Q: Please describe your educational background and experience.

A: I graduated from the University of Houston at Clear Lake City in August 1982 with a Bachelor of Science degree in accounting. From 1982 to 1985, I held the position of Gas Pipeline Accountant at Seagull Energy in Houston, Texas. From 1985 until 2001 I worked for Enron Corp. in various positions of increasing responsibility and authority; first in their gas pipeline accounting department, then in financial reporting and planning, both for the gas pipeline group and the international group, and finally providing accounting support for infrastructure projects in Central and South America. From 2002 until 2003, I held non-utility accounting positions in Indianapolis. In August 2003, I accepted my current position with the OUCC. Since joining the OUCC I attended the NARUC Eastern Utility Rate School in Clearwater Beach, Florida.

Q: Have you held any professional licenses?

A: Yes. I passed the CPA exam in 1984 and was licensed as a CPA in the State of Texas.

Q: Have you previously testified before the Indiana Utility Regulatory Commission ("IURC" or "Commission")?

A: Yes.

Q: What is the purpose of your testimony?

A: The purpose of my testimony is to present the overall results of the OUCC's rate analysis and provide support for the particular adjustments I propose. In addition, my testimony provides a brief overview of both Petitioner's and the OUCC's positions and to describe what general subjects each of the OUCC's witnesses will address in their testimonies.

I present the OUCC's accounting schedules and discuss adjustments to operating revenues including customer growth through June 30, 2011, residential declining usage, and the recognition of late fees Petitioner began charging customers in February 2011. I also discuss and support adjustments to various operating expenses including Chemicals, Purchased Power, Waste Disposal Expense, Support Services (Management Fees), Rate Case Expense, Customer Accounting Expense, Rent Expense, General Office Expense, Maintenance Expense, and Miscellaneous Expense. I discuss my calculation of the IURC fee, utility receipts taxes, and state and federal income taxes. Finally, I discuss certain financial ramifications of Petitioner's proposal to eliminate public fire protection surcharges.

Q: Please describe the review and analysis you performed.

A: I reviewed Petitioner's testimony, schedules, and workpapers. I read written comments ratepayers provided to the OUCC. I participated in the on-site accounting review of Petitioner's books and records as they relate to this rate case. I also performed an extensive voucher review for both Indiana-American and Service Company test year transactions. I attended the hearing on Petitioner's case-in-chief held August 22 through August 29, 2011. I participated in the preparation of discovery questions, both formal and informal, and reviewed Petitioner's responses to those questions. Finally, I attended numerous meetings with other OUCC staff to identify and discuss the issues in this Cause.

Q: Are any schedules submitted with your testimony?

A: Yes. The attached schedules reflect the issues and testimony of the OUCC witnesses in this Cause. My testimony incorporates the following accounting schedules, which have been attached to my testimony:

Schedule 1 – Revenue Requirement, Gross Revenue Conversion Factor, and Reconciliation of Net Operating Income Statement Adjustments

Schedule 2 – Comparative Balance Sheet as of June 30, 2011 and December 31, 2009 and 2010

Schedule 3 – Comparative Income Statement for the Years Ended December 31, 2009 and 2010

Schedule 4 – *Pro forma* Net Operating Income Statement

Schedule 5 – Revenue Adjustments

Schedule 6 – Expense Adjustments

Schedule 7 – Tax Adjustments

Schedule 8 – Synchronized Interest

Schedule 9 – Allocation of Parent Company Interest

Schedule 10 – *Pro forma* Rate Base as of June 30, 2011

Schedule 11 – *Pro forma* Weighted Cost of Capital as of June 30, 2011
Schedule 12 – Acquisition Adjustment – Indiana Cities

Q: Are any attachments submitted with your testimony?
A: Yes. I have attachments 1 – 41 which are referenced within my testimony.

II. OVERVIEW OF PETITIONER'S CASE

Q: Please describe Petitioner's ownership.
A: Indiana-American Water Company, Inc. (hereafter "Petitioner," "the Utility, "the Company" or "Indiana-American") is a wholly owned subsidiary of American Water Works ("American Water" or "AWK"), which is a publically traded company on the New York Stock Exchange.

Q: Please describe the regulated utility services Indiana-American provides.
A: Indiana-American is a water service provider serving approximately 287,000 retail and wholesale service connections in approximately 130 communities throughout Indiana. Petitioner also provides wastewater service to two small communities in the State.

Q: What rate relief does Petitioner seek in this Cause?
A: Petitioner originally requested an overall 10.48% increase in its rates to produce additional revenues of $20,363,278 per year. After updating its general rate base through June 30, 2011[1] and adjusting for corrections to Petitioner's operating expenses,[2] Petitioner calculated an overall increase of 9.76% to produce

[1] Late filed exhibit GMV-1-U filed August 10, 2011.

[2] In addition to operating expense adjustments due to the update to rate base, Petitioner corrected an error to depreciation expense, reduced labor expense to eliminate a projected December 2011 merit increase, and increased purchased power expense to reflect under-billing of an Ogden Dunes meter during the test year.

additional revenues of $18,955,075 per year. This increase is in addition to the 3.16% Distribution System Improvement Charge ("DSIC") approved in Cause No. 42351-DSIC 6. The total revenue increase requested since Petitioner's last rate case, Cause No. 43680, is 9.76% or $18,955,075 (Attachment MAS-1). Petitioner is proposing to increase only water rates, leaving sewer rates at their current level.

Q: With respect to rate design, what movement toward single-tariff pricing is Petitioner proposing?

A: Petitioner proposes two additional steps in its transition to single tariff pricing ("STP"). First, Petitioner proposes moving two districts (West Lafayette and Warsaw) from its Area Two tariff to its Area One tariff, thereby achieving STP for those two districts. Second, Area Two tariff rates are being moved closer towards STP. This proposal is not explicitly stated in Petitioner's case-in-chief but the STP action is apparent based on my review of Petitioner's proposed tariff (Exhibit GMV-6). The movement towards STP for the Area Two tariff appears to be approximately 50%. Per Table MAS-1 on the following page, the first block in the Area Two tariff is increasing by 33.21% to $2.7186. The tariff rate for the first block in the Area One tariff is $3.5701. In order to bring the Area Two tariff to full STP, it would need to increase them by another 31.32% (($3.5701-$2.7186)/$2.7186) over the rates proposed in this Cause. Therefore, it appears that the movement towards STP proposed in this Cause is approximately 50%.

Table MAS-1: Comparison of Current and Proposed Tariff Rates[3]

	Current Tariff	Current Tariff Increased for DSIC-6 (3.16%)	Proposed tariff	Percent Increase (Decrease)
Area One Group:				
For the First 20 CCF	$ 3.4770	$ 3.5869	$ 3.5701	-0.47%
For the next 4,800 CCF	2.4267	2.5034	2.5797	3.05%
For all over 5,000 CCF	1.3343	1.3765	1.4400	4.61%
Area Two Group:				
For the First 20 CCF	$ 1.9784	$ 2.0409	$ 2.7186	33.21%
For the next 4,800 CCF	1.3343	1.3765	1.9369	40.71%
For all over 5,000 CCF	0.7546	0.7784	1.2731	63.55%
Monthly Customer Charge:				
5/8 " Meter	$ 13.20	$ 13.62	$ 15.92	16.89%
3/4" Meter	16.32	16.84	20.39	21.08%
1" Meter	22.57	23.28	29.32	25.95%
1-1/2" Meter	38.20	39.41	51.65	31.06%
2" Meter	56.95	58.75	78.44	33.51%
3" Meter	100.70	103.88	140.96	35.70%
4" Meter	163.21	168.37	230.27	36.76%
6" Meter	319.47	329.57	453.56	37.62%
8" Meter	506.99	523.01	721.50	37.95%
10" Meter	819.51	845.41	1,168.07	38.17%
12" Meter	1,350.81	1,393.50	1,927.23	38.30%

Q: Is Petitioner seeking any other relief in this Cause?

A: Yes. Petitioner seeks authority to recover the costs of public fire protection through its base rates rather than a separate fire protection surcharge. Finally, although Petitioner does not seek to include in this Cause its Business Transformation Project ("BT Project") in rate base, it is seeking approval of a 10% depreciation rate to be effective once the BT Project is in service.

[3] Data based on Exhibit GMV-6. Petitioner did not provide an updated schedule in its revised filing of August 10, 2011.

III. OVERVIEW OF OUCC'S CASE

Q: Please describe the OUCC's review.

A: As an investor owned utility, Petitioner's rates and charges are regulated under Indiana Code 8-1-2-1 et seq. The OUCC staff assigned to this case reviewed Petitioner's case-in-chief, including both the pre-filed and updated testimony, along with related exhibits, accounting schedules, attachments and workpapers. The accounting staff conducted an on-site accounting audit to review Petitioner's books and records and gather additional financial information about the Utility. The engineering staff met with utility representatives and conducted on-site field inspections of many of Petitioner's water utility facilities. The engineering staff also reviewed Petitioner's proposed capital improvements and engineering related operation and maintenance expenses. All staff members participated in drafting fifty-six (56) sets of data requests consisting of over 700 questions with sub-parts and reviewed Petitioner's answers to those questions. The staff attended the Commission's evidentiary hearing in Indianapolis and the public field hearings conducted in Gary, West Lafayette, and Jeffersonville, Indiana. The staff also reviewed written ratepayer comments. Finally, the staff participated in numerous internal meetings to frame and discuss the issues of this case.

Q: Please provide an overview of the OUCC's testimony.

A: The OUCC recommends an overall decrease of 4.11% in rates to produce a decrease in revenues of $8,024,855 per year. More specifically, the OUCC recommends the Commission approve a Cost of Equity of 8.60% along with various accounting adjustments. The OUCC also recommends changes to

Petitioner's proposed rate design and denial of Petitioner's request to eliminate its public fire protection surcharge and public fire hydrant fees. The OUCC further recommends denial of Petitioner's request to set a depreciation rate for the BT project in this Cause.

The following OUCC witnesses will testify on the subjects indicated:

Margaret Stull (MAS)	Presents OUCC accounting schedules and addresses operating revenues, chemical expense, purchased water expense, purchased power expense, support services (management fees), general office expenses, customer accounting expenses, rate case expense, rent expense, miscellaneous expenses, and proposes various adjustments and corrections affecting Petitioner's ultimate rates and charges.
Charles Patrick (CEP)	Presents the OUCC's proposed rate base. Discusses and proposes denial of Petitioner's proposed BT Project depreciation rate. Addresses various operating expenses including depreciation, property taxes, labor, group insurance, 401(k), payroll taxes, and proposes various adjustments and corrections affecting Petitioner's ultimate rates and charges.
Jon Dahlstrom (JCD)	Addresses cost of service study and rate design issues. Discusses and recommends denial of Petitioner's proposed declining residential usage adjustment.
Harold Rees (HLR)	Discusses certain construction projects, including the Warsaw water treatment plant project, on-going customer complaints, water detection and non-revenue water, water conservation, and Petitioner's water line protection plan.
Ralph Smith (LA)	Addresses state and federal income tax related issues and proposes adjustments to both federal income tax expense and

		accumulated deferred income taxes included in Petitioner's capital structure.
	Edward Kaufman (ERK)	Discusses and recommends Petitioner's appropriate cost of equity.

IV. REVENUE REQUIREMENTS

A. Comparison of Proposed Revenue Requirements

Q: Please explain the primary differences between the revenue requirements requested by Petitioner and those recommended by the OUCC.

A: Petitioner proposed a net operating income of $57,969,265, which would require an overall operating revenue increase of $18,955,075. The OUCC proposes a net operating income of $47,955,365, which would necessitate an overall operating revenue decrease of $8,024,855. (See OUCC Schedule 1, page 1 of 1.) As shown on Table MAS-2, which compares the revenue requirements requested by Petitioner with those proposed by the OUCC, the difference in proposed rate base is primarily due to the exclusion of major project costs in excess of the estimate presented in Petitioner's case-in-chief. (See testimony of OUCC witness Charles Patrick.) The difference in weighted cost of capital is primarily due to cost of equity – Petitioner proposed 11.50% and the OUCC proposes 8.60%. (See testimony of OUCC witness Edward Kaufman.) The difference in adjusted net income is due to various operating revenue and expense adjustments proposed by both parties with the primary drivers being revenue adjustments for customer

growth, inclusion of late fee revenues, labor and labor related expenses, support services (management fees) expense, and property taxes.

Table MAS-2: Comparison of Revenue Requirements

	Per Pet	Per OUCC	OUCC More (Less)
Rate Base	$ 731,882,581	$ 730,834,216	$ (1,048,365)
hted Cost of Capital	7.81%	6.47%	-1.34%
; Income Required for tate Base	57,160,030	47,284,974	(9,875,056)
ition Adjustment - Indiana Cities	809,235	670,391	(138,844)
; Income Required	57,969,265	47,955,365	(10,013,900)
:d Net Operating Income	47,011,961	52,597,632	5,585,671
Requirement	10,957,304	(4,642,267)	(15,599,571)
ie Conversion Factor	172.9903%	172.8650%	-0.1253%
d Revenue Increase	$ 18,955,075	$ (8,024,855)	$ (26,979,930)
d Percentage Increase	9.76%	-4.11%	-13.87%

B. Calculation of Recommended Percentage Revenue Increase

Q: When calculating the OUCC's recommended percentage of revenue increase, did you follow the same methodology as Petitioner?

A: No. After reviewing Petitioner's calculation, I determined that Petitioner made an error in its calculation of the percentage revenue increase. Petitioner's rate increase calculation is based on total operating revenues, which includes $2,395,947 of other operating revenues that are not subject to increase. By including these other operating revenues in its calculation, Petitioner understated the required percentage increase needed to earn its proposed return. A proper calculation of Petitioner's requested overall rate increase yields a 9.88%[4] increase compared to the 9.76% increase included in its testimony, schedules, and

[4] Dividing Petitioner's recommended revenue increase of $18,955,075 by *pro forma* present rate operating revenues of $191,848,831 yields an increase of 9.88%.

workpapers. Petitioner's calculation would recover $230,629 less than the revenue increase it otherwise claims to require.

Petitioner's proposed *pro forma* present rate operating revenues	$ 191,848,831
Times: Petitioner's Recommended Increase	9.76%
Total Revenue Increase	18,724,446
Less: Revenue Increase Required per Petitioner's Proposal	18,955,075
Revenue Shortfall	$ (230,629)

My recommended percentage revenue decrease is calculated based on the OUCC's present rate revenues subject to increase ($(8,024,855) / $195,326,467).

C. Gross Revenue Conversion Factor

Q: Please explain the purpose of a gross revenue conversion factor.

A; A gross revenue conversion factor calculates the amount of certain operating expenses and taxes associated with the proposed revenue increase (or decrease). Altogether, these operating expenses and taxes typically include bad debt expense, the IURC fee, utility receipts taxes, and state and federal income taxes. The proposed revenue increase (or decrease) must be "grossed up/down" for a utility to earn its authorized net operating income.

Q: Please explain how your proposed Gross Revenue Conversion Factor differs from Petitioner's.

A: Petitioner calculated a gross revenue conversion factor of 172.9903%. I determined that a gross revenue conversion factor of 172.8650% is more appropriate. There are three reasons my conversion factor differs from Petitioner's. First, I used the current IURC fee for 2011. Second, I adjusted the calculation of the state income tax rate to reflect the fact that utility receipts tax is

not deductible for state income tax purposes. Finally, I adjusted the calculation of utility receipts tax to reflect the exemption of sales for resale revenues. (See OUCC Schedule 1, Page 2 of 3.)

Q: What state income tax rate did you use to calculate your gross revenue conversion factor?

A: I used the current state income tax rate of 8.5%. This rate will decrease to 8.0% on July 1, 2012 and will continue to decrease by 0.5% on July 1 of each subsequent year until the rate reaches 6.0%.

Q: Do you have any other comments regarding the decline in the state income tax rate?

A: Yes. I would note that this decrease in the state income tax rate will occur within a month after the rates ordered in this case take effect. Although Petitioner's proposal acknowledged this pending decrease in the state income tax rate, Petitioner did not propose any adjustment to reflect this decrease in its case-in-chief. Based on the OUCC's proposed revenue requirements, Petitioner will recover $298,827 for state income taxes it will not owe to the State of Indiana during the first year these rates take effect. The second year these rates are in effect, Petitioner will recover $650,967 for taxes it will not owe.

Q: Why didn't you use the reduced rate to calculate state income tax expense in this case?

A: Even though we know the rate will decline, each decline becomes effective after the adjustment period prescribed by the pre-hearing conference order in this Cause. Consequently, the decline in this operating expense cannot be incorporated in rates at this time.

V. WEIGHTED AVERAGE COST OF CAPITAL

Q: What Weighted Average Cost of Capital does Petitioner Propose?

A: Petitioner proposes a weighted average cost of capital of 7.81%, which is based on an 11.50% cost of equity and a 6.52% cost of debt.

Q: Does the OUCC accept Petitioner's proposed Weighted Average Cost of Capital?

A: No. The OUCC proposes a 6.47% weighted average cost of capital based on its proposed 8.60% cost of equity and Indiana-American's 6.52% cost of debt. OUCC witness Edward Kaufman discusses the OUCC's proposed cost of equity. (See OUCC Schedule 11)

Q: Have you made any corrections to Petitioner's proposed capital structure that affect the OUCC's proposed weighted average cost of capital?

A: Yes. Per the testimony of OUCC witness Ralph Smith, I increased the amount of deferred income taxes included in Indiana-American's capital structure by $9,247,174. This correction was made to capture deferred income taxes excluded by Petitioner. Deferred income taxes are a zero-cost source of capital and, therefore, any increase reduces weighted average cost of capital.

Table MAS-3: Calculation of Weighted Average Cost of Capital

Petitioner			
Debt	41.320%	6.52%	2.69%
Equity	41.740%	8.60%	3.59%
Preferred Stock	0.000%	6.00%	0.00%
JDITC - Post 1970	0.190%	8.96%	0.02%
Post Retirement Benefits	0.350%	0.00%	0.00%
Deffered ITC-Pre 1971	0.100%	0.00%	0.00%
Accum Dep-Muncie	0.010%	0.00%	0.00%
Zero Cost of Capital	13.621%	0.00%	0.00%
	97.331%		6.30%
OUCC			
Debt	43.784%	6.52%	2.85%
Equity	42.027%	8.60%	3.61%
Preferred Stock	0.029%	6.00%	0.00%
JDITC - Post 1970	0.174%	7.49%	0.01%
Zero Cost of Capital	13.621%	0.00%	0.00%

VI. OPERATING REVENUES

Q: What operating revenue adjustments did Petitioner propose?

A: Petitioner proposed several adjustments to test year operating revenues, including a bill analysis reconciliation adjustment ($52,629), an adjustment to eliminate unbilled revenue (-$1,972,390), a DSIC-6 revenue normalization ($1,246,171), a normalization of the rate increase received in Cause No. 43680 ($14,329,949), and a declining usage adjustment for residential customers (-$861,090). Petitioner also proposed a test year growth normalization adjustment for residential customers ($54,405) and for commercial customers (-$700,044). Both adjustments included a base charge component and a volumetric component. Finally, Petitioner proposed a post-test year customer growth adjustment for residential customers ($392,106) and for commercial customers ($1,664). Both of these adjustments included only a base charge component. In all, Petitioner

proposed total operating revenue adjustments of $12,543,400 yielding *Pro Forma* Present Rate Operating Revenues of $191,848,831.

Q: Do you accept any of Petitioner's Operating Revenue adjustments?

A: Yes. Based on my review of Petitioner's calculations and supporting documentation, I accept Petitioner's proposed operating revenue adjustments for the bill analysis reconciliation, the unbilled revenue adjustment, the DSIC-6 normalization, and the normalization of the rate increase received in Cause No. 43680.

I disagree with Petitioner's proposed adjustments for test year and post-test year customer growth. I also do not accept Petitioner's proposed residential declining usage adjustment. (OUCC witness Jon Dahlstrom discusses the OUCC's position with respect to the residential declining usage adjustment.)

Q: Are you proposing any operating revenue adjustments?

A: Yes. I propose both a test year and post-test year customer growth adjustment for residential and commercial customer classes. I also propose an adjustment to reflect Petitioner's recent decision to collect late fees (also called "forfeited discounts") beginning February 2011. In all, I propose total operating revenue adjustments of $16,021,036 yielding *Pro Forma* Present Rate Operating Revenues of $195,326,467.

Table MAS-4: *Pro Forma* Present Rate Operating Revenues

	Petitioner	OUCC	OUCC More (Less)
Test Year Operating Revenues	$179,305,431	$179,305,431	$ -
Bill Analysis	52,629	52,629	-
Unbilled Revenue	(1,972,390)	(1,972,390)	-
DSIC Normalization	1,246,171	1,246,171	-
43680 Normalization	14,329,949	14,329,949	-
Residential Declining Usage	(861,090)	-	861,090
Test Year Customer Growth			
Residential	54,405	29,043	(25,362)
Commercial	(700,044)	(633,015)	67,029
Post-Test Year Customer Growth			
Residential	392,106	1,013,253	621,147
Commercial	1,664	694,552	692,888
Late Fees	-	1,260,844	1,260,844
Pro Forma Present Rate Operating Revenues	$191,848,831	$195,326,467	$ 3,477,636

A. Test Year Customer Growth Normalization

Q: Please explain Petitioner's methodology for calculating its proposed test year customer growth normalization.

A: Petitioner calculated its test year customer growth normalization only for the Residential and Commercial customer classes. Customer bills, regardless of customer class, are composed of two elements – (1) a flat monthly service charge and (2) a volumetric usage charge. Petitioner's test year customer growth normalization incorporates both of these elements.

First, Petitioner calculated both the change in customer count during the test year and the resulting increase or decrease in the number of test year billings for both the residential and commercial customer classes. The additional monthly

service charge was calculated by taking the increase or decrease in the number of billings times the appropriate monthly service charge for that district.

Petitioner then calculated the average monthly consumption for both the residential and commercial customer classes. These calculations were performed for each district within Petitioner's system. To determine the increase or decrease in system deliveries (sales), Petitioner multiplied the increase or decrease in the number of billings by the average test year consumption for that customer class in each district. This increase or decrease in system deliveries was then multiplied by the tariff rate for that district.

Q: Do you accept Petitioner's methodology for calculating its test year customer growth normalization?

A: Yes. However, I disagree with Petitioner's application of its tariff rates in calculating this adjustment.

Q: Please explain your issues with Petitioner's application of its tariff rates to calculate its test year customer growth adjustment.

A: I have two concerns with Petitioner's application of its tariff. First, Petitioner did not use the most recent tariff available because the rates applied did not include the DSIC-6 rates approved October 20, 2010 -- a 3.16% increase in both the base monthly charges and the volumetric rates. Second, Petitioner did not differentiate between block one rates and block two rates in calculating its commercial customer growth during the test year. The first block in Petitioner's tariff reflects the rate per thousand gallons for the first 15,000 gallons of consumption. The majority of commercial customers consumed, on average, more than 15,000

gallons. The revenues for consumption in excess of 15,000 gallons should be calculated using the lower, second block, rate.

Q: Are there any other differences between your presentation of the adjustment for test year customer growth and Petitioner's?

A: Yes. Petitioner's adjustment is based on hundreds of cubic feet ("CCF") rather than thousands of gallons. The information provided to me was in thousands of gallons and, therefore, that is what I used to calculate my proposed adjustment.

Q: Did you notice any material differences between the inputs you used in your calculation and the inputs used by Petitioner?

A: No. Petitioner and I calculated the same increase or decrease in customer counts for each district as well as the same increase or decrease in customer billings. This is true for both residential and commercial customers. Further, I verified that my consumption volumes were not materially different from Petitioner's. I did this by applying a conversion rate of 7.48 to convert CCFs to gallons. In every district, I calculated virtually the same average consumption as Petitioner did.

Q: Please explain why you do not propose a customer growth adjustment for customer classes other than residential and commercial.

A: Generally, for a customer growth adjustment to be reasonable, the customer class must be fairly homogeneous. By "homogeneous" I mean the customers within the customer class must exhibit similar consumption patterns for a customer growth normalization (calculated as proposed by the parties in this Cause) to accurately reflect any increase or decrease in revenues due to growth from the addition of customers. Other customer classes, such as industrial or wholesale classes, include customers with consumption patterns that are too dissimilar to calculate a customer growth adjustment in the manner proposed by both Petitioner

and I in this Cause. The best method for calculating a customer growth adjustment for non-homogeneous customer classes is to base it on consumption for each large customer added or lost in a specific customer class. In this Cause, there were no large customers added or lost during the test year or subsequent to the test year per Petitioner's response to OUCC Data Request Q-2-4 and Q-2-(Attachment MAS-2). Therefore, a growth adjustment is only needed for the residential and commercial customer classes.

Q: What test year customer growth adjustment do you propose?

A: I propose an increase in residential revenues of $29,043 compared to Petitioner's proposed increase of $54,405. I also propose a decrease in commercial revenues of $633,015 compared to Petitioner's proposed decrease of $700,044. (See Attachment MAS-3.)

B. Post-Test Year Customer Growth

Q: Please explain Petitioner's proposed post-test year customer growth adjustment.

A: As discussed above, Customer bills are composed of two elements – (1) a flat monthly service charge and (2) volumetric usage charge. Petitioner's proposed adjustment to reflect post-test year customer growth (January 1 through June 30, 2011) incorporated only the additional monthly service charges related to the increase or decrease in customers but did not include any revenues for the volumetric usage associated with this increase or decrease in customers.

Q: Please explain your proposed adjustment for post-test year customer growth.

A: My proposed adjustment is similar to the adjustment Petitioner and I proposed for test year customer growth in that it has both a base charge component as well as a volumetric component. The tariff issues discussed above continue to contribute to the difference between my proposed adjustment and Petitioner's proposed adjustment.

Q: Did you base your post-test year customer growth adjustment on test year consumption?

A: No. The volumetric component of my adjustment is based on average post-test year customer consumption rather than test year consumption. Post-test year consumption was provided by Petitioner in response to OUCC Data Request Q-21-2 (Attachment MAS-4).

Q: What post-test year customer growth adjustment do you propose?

A: I propose an increase in residential revenues of $1,013,253 compared to Petitioner's proposed increase of $392,106. I also propose an increase in commercial revenues of $694,552 compared to Petitioner's proposed increase of $1,664. (See Attachment MAS-5.)

Q: Do you propose any corresponding increase to operating expenses for the customer growth adjustments you've recommended?

A: Yes. I propose increases to purchased power, chemicals, and postage expense (customer accounting expense) to account for the corresponding increase in operating expenses due to customer growth. I discuss each of these expense adjustments in the corresponding Operating Expense sections below.

C. Residential Declining Usage Adjustment

Q: Does the OUCC accept Petitioner's proposed residential declining usage adjustment?

A: No. As discussed more fully in the testimony of OUCC witness Jon Dahlstrom, the OUCC disagrees with Petitioner's proposed declining usage adjustment. For the reasons given by Mr. Dahlstrom, I did not include Petitioner's adjustment reducing test year residential water revenues (-$861,090) in my calculation of *pro forma* operating revenues.

D. Late Fee Revenues

Q: Do test year revenues include any late fee or forfeited discount revenues?

A: No. Petitioner did not begin charging late fees to its customers until February 2011.

Q: Did Petitioner propose any adjustment to include *pro forma* late fee revenues?

A: No. During the hearing on Petitioner's case-in-chief, Petitioner's witness Gary VerDouw indicated Indiana-American did not include an adjustment for these fees.

Q: Are you proposing an adjustment to include *pro forma* late fee revenues?

A: Yes. Petitioner's newly implemented late fees provide a new source of revenue and this revenue should not be ignored. It should be factored into any calculation of rates in this Cause.

Q: Please explain your calculation of *pro forma* late fee revenues.

A: I calculated late fee revenues recorded in 2011 as a percentage of total operating revenues recorded during the same period. Since Petitioner did not begin

charging and collecting late fees until February, I concentrated my analysis on the months of February through July, 2011. Table MAS-5 shows the inputs in my calculation and the calculation of late fees as a percentage of total operating revenues. February has the smallest percentage primarily because Petitioner did not charge or collect these fees for the entire month. The percentage fluctuated in the first couple of months but leveled off at approximately 0.7% toward the end of the period analyzed.

Averaging the six months yields a rate of 0.6497% for the period analyzed. I took this average rate and applied it to *pro forma* present rate revenues to yield my *pro forma* late fee revenue calculation of $1,260,844.

Table MAS-5: Calculation of *Pro Forma* Late Fee Revenues[5]

2011	Total Revenues	Late Fees	Late Fees as a % of Total Revenues
Feb	#########	$ 53,890	0.3573%
Mar	14,593,435	118,025	0.8088%
Apr	14,929,470	89,171	0.5973%
May	14,990,003	102,963	0.6869%
Jun	17,004,269	119,371	0.7020%
Jul	17,178,461	125,885	0.7328%
	#########	$ 609,305	0.6497%

Pro Forma Operating Revenues	###########
Times: 2011 Average Late Fee Percentage	0.6497%
Pro Forma Late Fee Revenues	$ 1,260,844

[5] Data for this table was taken from Petitioner's detailed general ledger for the months of January – July 2011, provided to the OUCC in response to discovery. *Pro forma* Operating Revenues are reflected prior to the late fee revenue adjustment ($195,326,467 - $1,260,844).

Q: Why do you base your calculation of the average 2011 late fee percentage on total revenues?

A: Per Petitioner's response to OUCC Data Request Q 38-39, late fees are charged to all customer classes (Attachment MAS-6). Additionally, Petitioner does not record late fees by type of revenue (water or sewer) or by customer class. Therefore, the only metric that can be used to estimate *pro forma* late fee revenues is total operating revenues.

VII. OPERATING EXPENSES

A. Pension and Other Post-Employment Benefit ("OPEB") Expense

Q: What adjustments did Petitioner propose for pension and OPEB expenses?

A: Petitioner proposed a decrease to pension expense of $394,034 yielding *pro forma* pension expense of $2,627,074. Petitioner also proposed a decrease to OPEB expense of $719,844 yielding a *pro forma* OPEB expense of $1,471,695.

Q: Do you accept either of these proposed adjustments?

A: Yes. I accept Petitioner's proposed adjustments for both pension and OPEB expense.

B. Purchased Water

Q: Did Petitioner propose an adjustment to test year purchased water expense?

A: No.

Q: Do you accept Petitioner's position that no adjustment is needed for purchased water expense?

A: Yes.

C. Purchased Power Expense

Q: Did Petitioner propose any adjustments to purchased power expense?

A: Yes. Petitioner proposed five adjustments to test year purchased power expenses:

- Normalization of purchased power tariffs and riders in effect for 2010 and 2011 ($342,649)
- Reduction due to the replacement of four water treatment plants in the Warsaw district with one newer, more efficient water treatment plant (Hidden Lake) ($-7,476)
- 2011 Vectren price increase ($11,649)
- System delivery adjustment ($-56,449)
- Ogden Dunes bypassed electric meter ($240,000)

In total Petitioner proposed an increase to purchased power expense of $530,373 yielding a *pro forma* purchased power expense of $6,841,614.

Q: Do you accept any of Petitioner's proposed adjustments to purchased power expense?

A: Yes. Based on my analysis and review, including sampling of purchased power invoices, the adjustments proposed to normalize tariffs and riders in effect in 2010 and 2011 are not unreasonable and are accepted. I also accept Petitioner's proposed increase for the Vectren rate increases that took effect in May 2011.

Q: What *pro forma* purchased power expense do you propose?

A: I propose adjustments that provide for a net increase of $512,803 to test year purchased power expense. My *pro forma* purchased power expense is $6,824,044. I discuss each of my proposed adjustments in the following sections.

1. Hidden Lake Water Treatment Plant

Q: Please explain your proposed adjustment for the Hidden Lake water treatment plant in the Warsaw District.

A: Originally, Petitioner anticipated this new plant would reduce fuel and power costs by $7,476 per year. (See Petitioner's Exhibit LEK-1, Schedule 2.) However, in response to OUCC Data Request Q 38-7 (Attachment MAS-7), which sought a detailed calculation of the proposed $7,476 decrease in purchased power costs, Petitioner provided a revised calculation of the cost savings for the Warsaw Hidden Lake Water Treatment Plant ("WTP"). The revised calculation indicated the correct cost reduction on an annual basis would be $10,643 and, therefore, is the adjustment I propose.

2. Customer Growth (System Delivery)

Q: Are you proposing a system delivery adjustment for purchased power expense?

A: Yes. I propose increases to certain operating expenses to reflect the additional cost due to customer growth that occurred both during the test year and the post-test year periods. My proposed adjustment is based on my customer growth adjustment as discussed in the operating revenue section above. I propose an increase in purchased power costs of $18,441 related to increased water sales due to customer growth, both during and subsequent to the test year

Q: Please explain your calculation of additional purchased power costs due to customer growth.

A: The methodology I used to calculate this adjustment is similar to Petitioner's. First, I calculated *pro forma* purchased power costs of $6,824,044 based on the

various purchased power adjustments I propose. Next I calculated *pro forma* system deliveries of 41,037,925 (thousands of gallons) based on test year system deliveries adjusted for the Southern Indiana Leak. The volumetric information provided for the Southern Indiana Leak was volumes pumped or produced rather than system delivery or sales volumes. To convert to system delivery volumes, I reduced the 400,000,000 of estimated gallons lost through the leak by 16.85%, the lost water percentage for the Southern Indiana District per Petitioner's response to OUCC Data Request Q-20-1 (Attachment MAS-8) to yield *pro forma* system deliveries of 41,037,925. I then calculated a purchased power cost per thousand gallons of $0.165837 by taking the *pro forma* purchased power expense and dividing by *pro forma* test year system deliveries. Finally, I applied this cost per thousand gallons to customer growth sales volumes of 111,198 resulting in additional purchased power expense of $18,441. (See Attachment MAS-9.)

3. Ogden Dunes Meter

Q: Please explain Petitioner's proposed adjustment.

A: In its updated filing of August 10, 2011, Petitioner proposed an additional adjustment to purchased power expense of $240,000 due to a meter at the Ogden Dunes water treatment plant ("WTP") which was by-passed and not read during the test year. Since the meter was not read during the test year, even though power was being drawn, test year operating expenses were understated. However, Petitioner provided no supporting documentation or calculation in its updated filing that would explain how it arrived at its estimated expense adjustment.

In its response to OUCC Data Request Q 33-4 (Attachment MAS-10), Petitioner indicated that the $240,000 estimate for this by-passed meter was based on an April NIPSCO bill that covered the first two months of corrected power usage ($41,743). This amount was rounded to $20,000 per month, thereby accounting for the $240,000 annual adjustment ($20,000 x 12 months).

Q: Please explain your adjustment for the by-passed Odgen Dunes WTP meter.

A: I reviewed additional bills received by Petitioner for this Ogden Dunes meter for the months of May and June 2011 (Attachment MAS-11). My proposed adjustment reflects the average amount of power usage for the months of April, May, and June on an annualized basis. I propose additional *pro forma* purchase power expense of $206,896 (Attachment MAS-12).

4. Southern Indiana Leak

Q: Are you proposing any additional purchased power adjustments?

A: Yes. I propose an adjustment to reduce purchased power costs related to a major water leak in the Southern Indiana District.

Q: Please explain your proposed leak adjustment.

A: As will be explained more fully in the testimony of OUCC witness Harold Rees, a leak was discovered in the Southern Indiana District on September 23, 2010. Petitioner represented that the leak was causing an estimated loss of over 4 million gallons per day. In response to OUCC Data Request Q 10-3, Petitioner estimated that the leak could have started as early as May 2010 (Attachment MAS-13). Assuming the leak continued over a period of 100 days (May 15 – September 23), a total of 400,000,000 gallons of water would have been lost (100

days x 4 million gpd). Multiplying this amount by *pro-forma* purchase power cost per thousand gallons for the Southern Indiana District of $0.146686 yields a decrease to purchased power expense of $58,674 (Attachment MAS-14).

Q: Please explain the difference between the purchased power cost used in your Southern Indiana Leak adjustment compared to the purchased power cost used in your customer growth adjustment above.

A: The cost I calculated for the customer growth adjustment of $0.165226 is based on *pro forma* test year expense divided by system delivery (sales) volumes. The inputs for this cost calculation are based on total test year expense and system deliveries for all of Indiana-American.

The cost I calculated for the Southern Indiana Leak adjustment of $0.146686 is based on *pro forma* test year expense divided by pumped volumes rather than system delivery volumes. Both of the inputs for this cost calculation are based only on the Southern Indiana District.

Q: Are leaks considered a normal, recurring expense for a water utility that should be considered a normal cost of business?

A: Yes, generally. However, a leak of this magnitude (4 million gallons per day) that goes undetected for such a long period of time (at least 100 days) is unusual and therefore not a normal recurring operating expense.

By excluding the first two weeks in May from my calculation of the water lost through this leak, I have acknowledged that part of the cost of the leak was a normal operating expense. Further, the OUCC has not proposed any adjustment for the Richmond leak identified and discussed at the evidentiary hearing held in August 2011. Going forward, all other things being equal, Indiana-American will not need to pump as much water as it did during the test year to generate the same

level of sales. Since there is less water pumped, less electricity is used. Therefore, my adjustment to reduce costs incurred as a result of the Southern Indiana leak is reasonable.

D. Chemical Expense

Q: Did Petitioner propose any adjustments to test year chemical expense?

A: Yes. Petitioner proposed three adjustments to chemical costs: (1) normalization of 2011 chemical prices (-$161,991), (2) system delivery (-$21,656), and (3) chemical treatment changes ($203,900).

Q: Do you accept any of Petitioner's proposed chemical expense adjustments?

A: Yes. I accept Petitioner's adjustment to normalize 2011 chemical prices.

Q: What *pro forma* chemical expense do you propose?

A: I propose adjustments that provide for a net overall decrease of $176,207 to test year chemical expense. My *pro forma* chemical expense is $2,048,717. I discuss each of my proposed adjustments in the following sections.

1. Customer Growth (System Delivery)

Q: Are you proposing a system delivery adjustment for chemical expense?

A: Yes. As discussed above for purchased power expense, I propose increases to certain operating expenses to reflect the additional cost due to customer growth that occurred both during the test year and the post-test year periods. My proposed adjustment is based on my customer growth adjustment as discussed in the operating revenue section above. I propose an increase in chemical costs of $5,536 related to increased water sales due to customer growth, both during and subsequent to the test year

Q: Please explain your calculation of additional chemical costs due to customer growth.

A: The methodology I used to calculate this adjustment is the same as described above in my discussion of my purchased power system delivery adjustment. First, I calculated *pro forma* chemical costs of $2,043,181 based on the various chemical adjustments I propose. I used the same *pro forma* system deliveries of 41,037,925 (thousands of gallons) used in my purchased power system delivery adjustment. I then calculated a chemical cost per thousand gallons of $0.049788 by taking the *pro forma* chemical expense and dividing by *pro forma* test year system deliveries. Finally, I applied this cost per thousand gallons to customer growth sales volumes of 111,198 resulting in additional chemical expense of $5,536. (See Attachment MAS-9.)

2. Chemical Treatment Changes

Q: Please explain Petitioner's proposed chemical treatment adjustments.

A: Petitioner's witness Lewis Keathley discusses the various chemical treatment changes proposed by Petitioner including new drinking water regulations ($147,000), algae control ($6,500), and the new Warsaw ground water treatment plant ($50,400).

Q: What support did Petitioner provide for these proposed adjustments?

A: In support of these proposed adjustments, Petitioner provided one page in its workpapers (MSFR #10, Page 638 of 1286, Exhibit LEK-1, Schedule 3) showing the amounts for each proposed adjustment, including the amount pertaining to each affected district. This workpaper provides no support or documentation

other than to repeat the narrative description included in Mr. Keathley's testimony. Although this narrative is helpful in understanding the proposed chemical treatment changes, it does not explain how the additional costs of these treatment processes were determined. (See Attachment MAS-15)

Q: Do you accept Petitioner's proposed chemical treatment adjustments?

A: No. The primary reason I did not accept Petitioner's proposed adjustment for chemical treatment changes is the lack of any supporting documentation or calculations demonstrating how Petitioner determined the additional expense. Petitioner has the burden of proof for its proposed adjustments. Petitioner must adequately explain how its proposed adjustments are fixed, known and measurable. Petitioner must also show that its proposed adjustments are normal, recurring operating expenses. Finally, Petitioner has the burden to provide supporting documentation for the adjustments it proposes. Other than an explanation of the chemical treatment changes being implemented, Petitioner has failed to provide any supporting documentation, either in its case-in-chief or in its workpapers, on which I could make a determination as to the reasonableness of the proposed adjustment.

Q: Do you have additional concerns regarding the chemical treatment changes proposed for the new Warsaw water treatment plant?

A: Yes. For the Warsaw water treatment plant, Petitioner proposed an increase of 76% over test year expense. Four treatment plants are being replaced with one treatment plant, making for more efficient operations. This new plant is expected to treat the same volume of water as the plants being replaced and at least one of the plants being replaced is a surface water treatment plant. Based on the

efficiencies resulting from the Warsaw treatment plant, Petitioner proposed a slight decrease in purchased power costs. It would be reasonable to expect the same would be true of chemical costs.

Q: Please explain the OUCC's efforts to obtain supporting documentation for Petitioner's proposed chemical treatment adjustments.

A: The OUCC asked several questions of Petitioner's witness, Lewis Keathley, during the Evidentiary Hearing. Mr. Keathley could not answer any of the OUCC's questions related to proposed chemical expense adjustments and requested that the OUCC send discovery requesting the information. As a result, the OUCC asked a series of discovery questions in its attempt to obtain supporting documentation for the proposed adjustments. In OUCC Data Request Q-27-3, the OUCC requested supporting documentation for the additional chemical expense related to the new drinking water regulations.

> **Q-27-3:** Please provide support for the $203,900 additional chemical costs to comply with new drinking water regulations (stage 2 DBP Rule). Documentation should include any estimates, proposals or contracts that relate to the new costs to be incurred by Kokomo, Muncie Water and Richmond.

Petitioner responded by indicating that the additional chemical costs were only $147,000 and quoting page 638 of MSFR #10 (which was a direct quote from Mr. Keathley's testimony). Petitioner concluded by noting that the adjustment is based on estimates and not on contracts or bids (Attachment MAS-16).

Thereafter, the OUCC asked the following question to glean the support for the "engineering estimates."

Q-38-18: Please provide all inputs and supporting documentation for the "engineering estimates," referred to in OUCC Discovery Set No. 27, Question #3, used to calculate the additional chemical costs to comply with new drinking water regulations (Stage 2 DBP Rule) for Kokomo ($50,000), Richmond ($58,000), and Muncie ($39,000).

Petitioner merely responded that the additional chemical cost estimates were the product of its "professional and experienced engineering staff," failing to provide any further detail or support (Attachment MAS-17).

Q: Did the OUCC request any support for the additional chemical costs proposed for the Warsaw water treatment plant?

A: Yes, and with similar results. In OUCC Data Request Q-38-19, the OUCC requested supporting documentation for the Warsaw water treatment plant

Q-38-19: Please provide all inputs and supporting documentation for the proposed adjustment to chemical cost of $4,200 per month for the Hidden Lake water treatment plant in the Warsaw District.

Petitioner responded by indicating that the notes from Indiana-American Operations and Water Quality departments were included with the workpapers in MSFR #10 on page 638 (Attachment MAS-18). Finally, in OUCC Data Request Q-38-20, the OUCC asked whether the $4,200 monthly chemical cost for the Warsaw water treatment plant was the total cost for the new plant or if it was an incremental increase to the costs incurred during the test year for the existing plants. Petitioner responded that the $4,200 was an incremental increase in chemical costs (Attachment MAS-19).

Q: Please summarize the OUCC's position regarding Petitioner's proposed chemical treatment adjustment.

A: Petitioner has the burden of proving its proposed adjustments. Although requested repeatedly by the OUCC, Petitioner provided no support, either in its case-in-chief or in its responses to discovery questions, which would support how its estimates were determined. The lack of such support does not permit the OUCC to determine whether the estimated increase in chemical expense is reasonable and should be considered fixed, known, and measurable. Therefore, the OUCC recommends disallowing this adjustment.

3. Southern Indiana Leak

Q: Do you intend to make an adjustment related to the Southern Indiana Water Leak?

A: Yes. Consistent with my adjustment for purchased power, I reduce chemical expense by $15,398 to reflect the cost of chemicals used to treat the water lost through this major test year leak.

Q: Please explain your proposed leak adjustment.

A: As discussed on pages 27-29 of my testimony, the Southern Indiana Leak continued over a period of at least 100 days (May 15 – September 23) for total lost water of 400,000,000 gallons (100 days x 4 million gpd). I calculated the cost per gallon of $0.038494 by dividing test year chemical expense for the Southern Indiana District of $235,535 by test year pumped volumes of 6,118,714 (thousands of gallons). I then multiplied this price per thousand gallons by the estimated lost water of 400,000 (thousands of gallons) yielding a decrease to chemical expense of $15,398 (Attachment MAS-14).

Q: Please explain the difference between the chemical cost used in your Southern Indiana Leak adjustment compared to the chemical cost used in your customer growth adjustment above.

A: Similar to the explanation provided in my discussion of purchased power adjustments, the cost calculated for the customer growth adjustment of $0.049788 is based on *pro forma* test year expense divided by system delivery (sales) volumes. The inputs for this cost calculation are based on total test year expense and system deliveries for all of Indiana-American.

The cost calculated for the Southern Indiana Leak adjustment of $0.038494 is based on *pro forma* test year expense divided by pumped volumes rather than system delivery volumes. Both of the inputs for this cost calculation are based only on the Southern Indiana District.

E. Waste Disposal Expense

Q: Did Petitioner propose any adjustments to Waste Disposal Expense?

A: Yes. Petitioner proposed three adjustments to waste disposal expense. First Petitioner proposed a decrease of $33,252 to true-up waste disposal accruals in the Kokomo ($-12,516), Noblesville ($5,772), and Northwest Indiana ($-26,508) Districts. Next, Petitioner proposed a decrease of $1,123,028 to amortize the costs of the Ogden Dunes lagoon cleaning over a five year period. Finally, Petitioner proposed an increase of $194,300 for revised tonnage estimates in the Johnson County ($389), Shelbyville ($713), and Northwest Indiana ($193,198) Districts.

Q: Has Petitioner revised any of these adjustments since it filed its case-in-chief?

A: Yes. In OUCC Data Request Q-31-22, the OUCC asked Petitioner to provide documentation to support its revised tonnage adjustment for the Northwest Indiana District found on page 658 of Petitioner's MSFR #10 workpapers. Petitioner responded that "The $300,000 current estimated cost found on the Total NW – Ogden Dunes line should not be included and the $193,198 adjustment should be omitted." Petitioner repeated this statement in response to OUCC Data Request Q-36-6 (Attachment MAS-20).

Q: Do you accept any of Petitioners' remaining waste disposal adjustments?

A: Yes. I accept Petitioner's accrual true-up adjustments (-$33,252) and Petitioner's remaining revised tonnage adjustments for the Johnson County and Shelbyville Districts ($1,102). I propose additional accrual adjustments for the Kokomo, Noblesville, and Northwest Indiana districts. Finally, I propose changes to Petitioner's Ogden Dunes sludge removal adjustment.

1. Kokomo Accrual Adjustment

Q: Please explain your proposed adjustment for the Kokomo District.

A: Per Petitioner's workpapers (MSFR #10, Page 656 of 1286) the annual waste disposal accrual for the Kokomo District is $50,016 (Attachment MAS-21). In this workpaper, Petitioner calculated a true-up reduction of $12,516 which I accepted. My review indicates the test year expense for the Kokomo District is $73,313. Reducing this expense by Petitioner's proposed true-up adjustment yields an adjusted test year expense of $60,797. However, this amount is $10,781 more than the $50,016 annual accrual Petitioner states in its workpaper. I propose

an additional decrease of $10,781 ($60,797 - $50,016 = $10,781) to reflect Petitioner's current estimate of annual waste disposal expenses for the Kokomo District.

2. Noblesville Accrual Adjustment

Q: Please explain your proposed adjustment for the Noblesville District.

A: Per Petitioner's workpapers (MSFR #10, Page 656 of 1286) the annual waste disposal accrual for the Noblesville District is $10,764 (Attachment MAS-21). In this workpaper, Petitioner calculated a true-up increase to waste disposal expense of $12,516 which I accepted. My review indicates the test year expense for the Noblesville District is $66,079. Increasing this expense by Petitioner's proposed true-up adjustment yields an adjusted test year expense of $71,851. However, this amount is $61,087 greater than the $10,764 annual accrual Petitioner states in its workpaper. I propose a decrease of $61,087 ($71,851 - $10,764 = $61,087) to reflect Petitioner's current estimate of annual waste disposal expenses for the Noblesville District.

3. Northwest Indiana Accrual Adjustment (excluding Ogden Dunes lagoon cleaning costs)

Q: Please explain your proposed adjustment for the Northwest Indiana District.

A: Per Petitioner's workpapers (MSFR #10, Page 661 of 1286) the monthly annual waste disposal accrual for the Northwest Indiana District is $37,568 (excluding the Ogden Dunes lagoon cleaning costs). Multiplying by twelve months yields an annual waste disposal accrual for the Northwest Indiana District of $450,816

(Attachment MAS-22). On page 656 of 1286, MSFR #10 (Attachment MAS-21), Petitioner calculated an accrual true-up decrease of $26,508 which I accepted. My review of the transactions for the Northwest Indiana District indicates the test year expense for these same accruals (excluding Ogden Dunes lagoon cleaning costs) is $535,024. Decreasing test year expense for Petitioner's proposed true-up adjustment of $26,508 yields an adjusted test year expense of $508,516. Comparing this adjusted test year expense to Petitioner's estimated annual accruals of $450,816 demonstrates that an additional decrease of $57,700 is necessary (Attachment MAS-23). I propose a decrease of $57,700 to waste disposal expense to reflect *pro forma* waste disposal accruals for the Northwest Indiana District ($508,516 - $450,816 = $57,700).

4. Ogden Dunes Lagoon Cleaning Costs

Q: Please explain the Ogden Dunes Lagoon cleaning.

A: Petitioner was ordered by IDEM to remove the sludge from the Ogden Dunes lagoon in order for it to be converted for use as a storm water collection basin. Petitioner began cleaning the lagoon in 2010 and plans to complete this cleaning in 2011.

Q: What costs for this lagoon cleaning were recorded during the test year?

A: During the test year Petitioner recorded $1,403,785 including actual costs of $203,785 and an accrual for estimated remaining costs of $1,200,000 (Attachment MAS-24).

Q: Did Petitioner propose any adjustments to test year expenses for cleaning the Ogden Dunes lagoon?

A: Yes. Since these costs are a one-time expense incurred by Petitioner, rather than a recurring annual expense, Petitioner proposed to recover these costs over a five year period. Petitioner calculated the annual expense by dividing total costs of $1,403,785 by five years, yielding an annual expense of $280.757. Petitioner proposed a decrease of $1,123,028 ($1,403,785 – $280,757) to remove all but one year of lagoon cleaning expense in *pro forma* waste disposal expense.

Q: What adjustment do you propose?

A: While I accept Petitioner's proposed amortization period for these costs, I disagree with the costs included in the amortization calculation. I propose a decrease of $1,213,028 to Petitioner's *pro forma* waste disposal expense.

Q: Please explain the costs you include in your amortization calculation.

A: According to Petitioner's response to OUCC Data Request Q-36-3(k), based on a meeting with the consultant and the contractor regarding the level of work remaining and the associated cost, in June 2011 Petitioner revised its estimate of costs to clean the Ogden Dunes lagoon from $1,200,000 to $750,000, a reduction of $450,000 (Attachment MAS-25). Therefore, I reduced total lagoon cleaning costs to $953,785 ($1,403,785 – $450,000) and annual amortization to $190,757 (Attachment MAS-24). My proposed adjustment removes all but one year of amortization in my *pro forma* waste disposal expense.

Q: Had Petitioner revised its estimated lagoon cleaning costs after June 2011?

A: No. Petitioner indicated that the expense would be higher than the $750,000 amount but has not determined what that higher amount would be. Petitioner explained in its response to OUCC Data Request Q-36-3(k) that "...when the contractor began to remove the remaining sludge in July 2011, it was discovered

that the depth of the lagoon was understated because of dense vegetation in the lagoon." Petitioner added that "As such the cost to close the Ogden Dunes Sludge Lagoon will be much higher than assumed. Total increase in cost has not yet been determined."

Although Petitioner states the cost of cleaning the Ogden Dunes Lagoon will be more than the $750,000 estimate determined in June 2011, there is no basis on which to set a different amount for ratemaking purposes. Without verifiable support for an increased cost, I must use the most recent estimate available.

Q: What *pro forma* waste disposal expense do you propose?

A: I propose adjustments that provide for a net overall decrease of $1,374,746 to test year waste disposal expense. My *pro forma* waste disposal expense is $1,879,051.

F. Support Services (Management Fees)

Q: Did Petitioner propose any adjustments to Support Services (Management Fee) Expense?

A: Yes. Petitioner proposed several adjustments to its Support Services Expense including the elimination of one-time costs (-$107,711), disputable expenses (-$7,221), and lobbying and penalty expenses (-$382). Petitioner also eliminated certain labor (-$1,054,849) and related expenses dealing with several employees it "moved" to the Indiana-American payroll. This adjustment is not a decrease to Petitioner's total operating expenses but is simply a reclassification of these expenses from the Support Services expense classification to Labor and related expense classifications as direct Indiana-American expenses. Finally, Petitioner

proposed an increase to Service Company payroll to reflect a 2011 merit increase of 3% ($364,815) and a decrease to Pension and OPEB expense for Service Company employees (-$224,569).

Q: Do you accept any of Petitioner's proposed adjustments?

A: Yes. I accept all of Petitioner's adjustments. In addition, I propose several adjustments of my own including the elimination of certain costs that provide no benefit to ratepayers and are not necessary for the provision of water utility service. These include expenses for Business Development and External Communications which includes Government Affairs, External Affairs, Corporate Social Responsibility, and Marketing.

Q: Please explain your proposed adjustment for Business Development expenses.

A: During the test year, the Service Company charged Indiana-American total business development expenses of $551,092.03. (See workpapers for details.) I propose to eliminate 50% of these costs ($275,546) from Petitioner's revenue requirements. Business development activities primarily benefit shareholders and, only to a lesser extent, ratepayers. Shareholders benefit by increased operating income which, all other things being equal, increases the value of the shareholders' investment in AWK.

Q: What benefits do ratepayers receive from these business development activities?

A: Petitioner generally argues that ratepayers benefit from business development activities because an increase in customer count means that there is a larger pool over which to spread operating expenses. However, because most of AWK's cost allocations are made on the basis of customer count, a larger customer count also

means increased costs will be assigned from the Service Company. Further, a company can only add so many additional business units, and customers, before fixed costs must be increased to operate these additional business units and serve these additional customers.

Q: Please explain why shareholders should be allocated a portion of these expenses.

A: Although it is arguable to what extent ratepayers are benefitted from business development activities, it's clear that ratepayers are not the exclusive beneficiaries of these activities. Shareholders also benefit and should bear some of the burden of the costs of these activities. A basic accounting tenet is the matching principal. This principal requires the matching of revenues (benefits) with the costs of generating those revenues (benefits). Therefore, I propose the sharing of these costs with shareholders on a 50/50 basis. I propose a *pro forma* decrease in support services costs of $275,546.

Q: Please explain your proposed adjustment for External Communications expenses.

A: During the test year, the Service Company charged Indiana-American total external communications expenses of $929,196. (See workpapers for details.) These costs include the following business units or departments:

Government Affairs	$ 43,665
External Affairs	626,933
Marketing	126,895
External Communicaitons	78,641
Social Responsibility	53,062
	$ 929,196

I propose to eliminate all of these costs from *pro forma* support services expense. These expenses include, among other things, charitable donations, community relations, marketing, and lobbying expenses and are not allowed for ratemaking purposes. If these expenses were incurred by Indiana American they would not be allowed in rates. Neither should they be allowed in rates as a charge from the Service Company. My proposed adjustment removes expenses that are institutional or image building, provide no material benefit to ratepayers, and are not necessary for the provision of water utility service. These expenses should not be borne by the ratepayers.

Q: Does the Indiana Code say anything about the inclusion of these types of expenses in revenue requirements?

A: Yes. Indiana Code §8-1-2-6(c) states:

> In determining the amount of allowable operating expenses of a utility, the commission may not take into consideration or approve any expense for institutional or image building, advertising, charitable contributions, or political contributions. (Emphasis added.)

Q: Please explain your proposal to remove non-allowed expenses incurred by other Support Service Company business units.

A: My review of the Support Service Company's test year general ledger transactions indicates numerous expenses that should be eliminated from Petitioner's revenue requirements. I propose to eliminate an additional $39,685 of costs that are either non-recurring or not-allowed for ratemaking purposes and include charitable donations, employee awards, flowers, and costs belonging to other jurisdictions. My proposed adjustment also includes $10,365 of Price

Waterhouse invoices related to the BT Project which should not be included in operating expenses in this Cause. (See Attachment MAS-28.)

G. Rate Case Expense

Q: Did Petitioner propose an adjustment for rate case expense?

A: Yes. Petitioner proposed total rate case expense of $1,096,930 amortized over a period of two years. This proposal increases test year expense by $183,932.

Q: Do you accept Petitioner's proposed rate case expense adjustments?

A: Yes. Based on my review of Petitioner's calculations and supporting documentation, as well as comparisons with rate case expense in prior Indiana-American rate cases, the OUCC does not contest Petitioner's proposal with respect to rate case expense.

H. Insurance other than Group Expense

Q: Did Petitioner propose any adjustments to Insurance other than Group Expense?

A: Yes. Petitioner proposed adjustments for each major type of insurance in this category in order to capture a decline in premiums. In total, Petitioner proposed a decrease to test year expense of $145,740.

Q: Do you accept Petitioner's proposed adjustments?

A: Yes.

I. Customer Accounting Expense

Q: Did Petitioner propose any customer accounting expense adjustments?

A: Yes. Petitioner proposed two adjustments to customer accounting expense. It proposed an increase to uncollectible expense of $406,224 based on a three year

average uncollectible expense rate of 1.1772% applied to total *pro forma* present rate revenues. Petitioner also proposed an increase of $15,666 to postage expense based on rate increases implemented in April 2011.

Q: Do you accept any of Petitioner's customer accounting expense adjustments?

A: Yes. I accept Petitioner's methodology for calculating both its uncollectible expense and its postage expense. However, for the reasons discussed below, I propose different adjustment amounts. I also propose an additional adjustment to capture additional postage expense due to customer growth experienced both during the test year and post-test year periods.

Q: What *pro forma* customer accounting expense do you propose?

A: I propose adjustments that provide for a net overall increase of $439,323 to test year customer accounting expense. My *pro forma* customer accounting expense is $4,982,447. I discuss each of my proposed adjustments in the following sections.

1. Uncollectible Expense

Q: Please explain the reasons your proposed uncollectible expense adjustment differs from Petitioner's.

A: I accept Petitioner's three year average uncollectible rate of 1.1772%. However, there are two reasons why the amount I propose for this adjustment is different from Petitioner's. First, due to the OUCC's *pro forma* adjustments to present rate operating revenues, the uncollectible rate of 1.1772% is applied to a different amount than that proposed by Petitioner. Second, although Petitioner calculated its uncollectible rate based upon water and sewer revenues only, when calculating

its *pro forma* uncollectible expense it applied the rate to total operating revenues, not just water and sewer revenues.

Q: Has Petitioner calculated its uncollectible expense incorrectly in past rate cases?

A: Yes. In Cause No. 43680 Petitioner made the exact same mistake it made in this Cause – it applied the uncollectible rate to total operating revenues rather than only water and sewer revenues. As discussed in the final order for Cause No. 43680, "Mr. Thakadiyil agreed that the calculation for uncollectible accounts should apply only to water and sewer operating revenues." (Final Order, Cause No. 43680, p. 98) The same should be true in this case and Petitioner's application of the uncollectible rate to total operating revenues should be rejected.

Q: What adjustment to test year uncollectible expense do you propose?

A: I propose an increase of $405,903 compared to Petitioner's proposed adjustment of $406,224. My proposed adjustment is calculated as follows:

OUCC *Pro forma* Present Rate Water and Sewer Revenues	$	195,326,467
Times: 3-year Average Uncollectible Rate		1.1772%
Pro forma Uncollectible Expense	$	2,299,383
Less: Test Year Uncollectible Expense		1,893,480
Proposed Uncollectible Expense Adjustment	$	405,903

2. Postage Expense

Q: Please explain Petitioner's proposed adjustment for the postage rate increase effective April 17, 2011.

A: Petitioner calculated test year total pieces of mail processed for each postage rate class and then applied the new rate for each class. I accept Petitioner's methodology for calculating increases to postage and mailing expense.

Petitioner's adjustment included a small increase for first class postage even though that rate class did not increase in 2011. Petitioner filed updated testimony on August 10, 2011, eliminating any reference to an increase in first class postage. However, Petitioner did not correct its proposed postage adjustment at that time. Petitioner proposed an increase of $15,666 to test year postage expense.

Q: Did you identify any errors in Petitioner's calculation of its proposed postage adjustment?

A: Yes. During my review of Petitioner's calculation of its *pro forma* postage expense, I noted that Petitioner did not apply the new postage rates to all test year mail processed. Petitioner applied the new rates only to mail processed after the new rates went into effect.

Q: What adjustment do you propose for the increase in postage rates?

A: After correcting Petitioner's error discussed above, I propose an increase to postage and mailing expense of $22,057 (Attachment MAS-29).

3. System Delivery (Customer Growth)

Q: Are you proposing any other customer accounting expense adjustments?

A: Yes. I also propose an adjustment to reflect the increased postage costs related to additional billings due to customer growth during and subsequent to the test year. My customer growth adjustments calculated an additional 33,422 billings will be mailed. I multiplied this increase in billings times the current postage rate of $.34 to yield increased postage expense of $11,363.

	Additional Billings		
	Residential	**Commercial**	**Total Billings**
Growth During Test Year	2,459	(4,353)	(1,894)
Post-test Year Growth	30,528	4,788	35,316
Total Additional Billings	32,987	435	33,422
Times: Postage Rate			$ 0.34
Additional Postage Expense due to Customer Growth			$ 11,363

J. Rent Expense

Q: Did Petitioner propose any adjustments to test year Rent Expense?

A: Yes. Petitioner proposed a decrease of $44,477 for the Greenwood office rent based on its renegotiated lease.

Q: Do you accept Petitioner's proposed adjustment?

A: Yes.

Q: Are you proposing any additional rent expense adjustments?

A: Yes. I propose an additional adjustment to remove the costs of leasing the abandoned well fields in the Warsaw District.

Q: Please explain this rent expense adjustment.

A: As part of Petitioner's major project, the new Warsaw water treatment plant, the existing water treatment plants and well fields will be retired. In response to OUCC Data Request Q-19-4 (Attachment MAS-30), Petitioner indicated that the Bibler plant property was not owned by Indiana-American and was being leased. During the test year, Petitioner incurred $16,469 of lease payments for the Bibler

plant property (Attachment MAS-31). My proposed adjustment eliminates these test year lease payments of $16,469. *Pro forma* rent expense is $631,560.

K. General Office Expense

Q: Did Petitioner propose any adjustments to test year general office expense?

A: Yes. Petitioner proposed two adjustments. The first adjustment eliminated $838 of "labor" expenses. The second adjustment eliminated non-allowed expenses of $ 3,997.

Q: Do you accept any of Petitioner's proposed general office expense adjustments?

A: Yes. While I accept Petitioner's proposed elimination of non-allowed expenses, I propose the elimination of additional expenses not allowed for ratemaking purposes. I do not accept Petitioner's elimination of "labor" expenses.

Q: What *pro forma* general office expense do you propose?

A: I propose adjustments that provide for a net overall decrease of $17,904 to test year general office expense. My *pro forma* general office expense is $1,326,890. I discuss each of my proposed adjustments in the following sections.

1. Labor Expense

Q: Please explain why you do not accept Petitioner's elimination of general office "labor" expense.

A: I do not accept this adjustment based on conversations with Petitioner's witness Gary VerDouw during the on-site accounting audit. Mr. VerDouw explained that these expenses were actually reimbursements for various employee expenses. These reimbursements were included in the employee's paycheck and, therefore, were described as "labor" transactions in the general ledger. In previous Indiana-

American rate cases, this practice was never explained to the OUCC, leading the OUCC to believe these reimbursements to be payroll expenses. Based on Petitioner's explanation and my review of these transactions, I believe these should be considered legitimate operating expenses and should be included in Petitioner's revenue requirement in this Cause.

2. Non-Allowed Expenses

Q: Please explain your proposed elimination of non-allowed expenses.

A: Based on a thorough review of Petitioner's test year general office expense, I propose to eliminate an additional $13,907 of test year expenses not allowed for ratemaking purposes (Attachment MAS-32). My proposed adjustment includes expenses that provide no material benefit to ratepayers and are not necessary for the provision of water utility service. These expenses should not be borne by the ratepayers and include, among other things, Rotary Club dues, Kiwanis Club dues, various economic development groups, flowers, and non-work related meals. Moreover, the Commission has disallowed these types of expenses in prior Indiana-American rate cases including Cause Nos. 42029, 42520, 43187, and 43680.

L. Maintenance Expense

Q: Did Petitioner propose any adjustments to test year maintenance expense?

A: Petitioner did not propose any adjustments.

Q: Do you accept Petitioner's position that no adjustment is needed for maintenance expense?

A: Yes.

M. Other Miscellaneous Expense

Q: Did Petitioner propose any adjustments to test year other miscellaneous expense?

A: Yes. Petitioner proposed several adjustments including increases to 401K expense ($77,184) and deferred contribution plan expense ($55,538), a decrease of $25,751 to eliminate labor costs, an increase to legal costs ($79,638), an increase to security expense ($29,682), a decrease to vehicle insurance ($7,703), and the elimination of penalty expenses ($3,927). Petitioner also proposed a decrease to leased vehicles ($259,687) to reflect Indiana-American's new practice of purchasing vehicles rather than entering into new leases and to reflect an increase in fuel costs due to an increase in gas prices ($225,626). Finally Petitioner proposed a decrease to expenses related to the "Call before you Dig" program ($2,644) and an increase to reflect increases in National Association of Water Companies ("NAWC") and American Water Works Association ("AWWA") dues ($6,420).

Q: Do you accept any of Petitioner's proposed adjustments to other miscellaneous expense?

A: Yes. I accept Petitioner's adjustments for vehicle insurance, the elimination of penalty expenses, and the "Call before you Dig" program. Additionally, while I accept Petitioner's proposed elimination of non-allowed expenses, I propose the elimination of additional expenses not allowed for ratemaking purposes. I reject Petitioner's adjustment to eliminate labor expenses. I propose changes to all of Petitioner's remaining adjustments. Discussion of the OUCC's proposed

adjustments for 401K expense and defined contribution plan expense are included in Mr. Patrick's testimony.

Q: What *pro forma* other miscellaneous expense do you propose?

A: I propose adjustments that provide for a net overall decrease of $460,440 to test year other miscellaneous expense. My *pro forma* other miscellaneous expense is $6,073,451 compared to Petitioner's *pro forma* other miscellaneous expense of $6,696,875. I discuss each of my proposed adjustments in the following sections.

1. Labor Expenses

Q: Please explain your rejection of Petitioner's proposed other miscellaneous labor expenses.

A: As I discussed on page 50 regarding a similar adjustment proposed to general office expense, I reject this adjustment based on conversations with Mr. VerDouw during the on-site accounting audit. Mr. VerDouw explained that these expenses were actually reimbursements for various employee expenses. These reimbursements were included in the employee's paycheck and, therefore, were described as "labor" transactions in the general ledger. In previous Indiana-American rate cases, this practice was never explained to the OUCC, leading the OUCC to believe these to be payroll expenses. Based on Petitioner's explanation and my review of these transactions, I believe that these reimbursements should be considered legitimate operating expenses and should be included in Petitioner's revenue requirement in this Cause.

2. Legal Expense

Q: Please explain the reasons you reject Petitioner's proposed legal expense adjustment.

A: Petitioner based its *pro forma* legal expense on the amount included in its 2011 budget. A budgeted number, without any further supporting documentation, is not a reasonable basis on which to base an operating expense adjustment for ratemaking purposes. In prior rate cases, Petitioner proposed an adjustment to legal expense based on an average of legal expense over a three year period. In this case, Petitioner presented a three year average for legal expenses for the years 2008, 2009, and 2010 but based its proposed adjustment on the higher amount included in its 2011 budget.

Q: Did you attempt to validate the three-year average presented in Petitioner's workpapers?

A: Yes. The OUCC requested copies of all test year legal invoices over $1,000, as well as all legal invoices over $1,000 for the years 2008 and 2009. Petitioner provided invoices for some vendors that supported the associated legal expense. However, for the remaining legal expense, the support merely consisted of a document with the name of the law firm and the amount due. These documents contained no information regarding the matter for which the legal fees were incurred (Attachment MAS-33). At a minimum, the supporting documentation should include the subject matter, as well as the date, the name of the attorney providing the service, the hourly rate for each attorney, and the hours worked by each attorney for each matter included in the invoice. Without that information, a reviewing agency is unable to determine whether the legal fees are properly

recoverable and includable in *pro forma* legal expense. Therefore, I propose a decrease of $139,327 to eliminate all unsupported test year legal fees (Attachment MAS-34).

3. Security Expense

Q: Please explain Petitioner's proposed adjustment for security expense.

A: Petitioner's proposed adjustment was based on a normalization of the December 2010 ADT invoice in the amount of $10,850 and additional annual security maintenance expense of $7,600. Although I agree with Petitioner's methodology, my review revealed that the ADT invoice amount decreased in February 2011 from $10,850 to $10,470 per month (Attachment MAS-35). I propose an increase of $23,313 to security expense calculated as follows:

ADT Monthly Expense (most recent available)	$ 10,470
Times: 12 months	x 12
Annual ADT Expense	125,641
Plus: Annual Maintenance Expense (per Petitioner)	7,600
Pro forma Security Expense	133,241
Less: Test Year Security Expense	109,928
Proposed Security Expense Adjustment	$ 23,313

4. Leased Vehicles

Q: Please explain Petitioner's adjustment for leased vehicles.

A: Petitioner calculated its *pro forma* lease expense based on the monthly lease amount for each leased vehicle and multiplied by the number of months to be billed in 2011. Petitioner calculated a *pro forma* lease expense of $1,381,892 or a decrease of $259,687 to test year leased vehicle expense.

Q: How does your proposed leased vehicle expense adjustment differ from Petitioner's?

A: The basic difference between my proposed adjustment and Petitioner's adjustment is our definition of *pro forma* expense for rate-making purposes. Petitioner's adjustment is based on the number of months billed in 2011. My adjustment is based on the recurring annual expense Petitioner will incur subsequent to the test year. There were numerous vehicles whose leases expired during 2011. Based on Petitioner's change in practice of purchasing vehicles rather than leasing them, Petitioner should not be renewing these vehicle leases. Therefore, my adjustment eliminates all vehicle leases that expire within 2011 yielding a recurring annual expense of $1,294,628 or a decrease of $346,951 to test year leased vehicle expense (Attachment MAS-36).

5. Fuel Prices

Q: Please describe Petitioner's proposed fuel price adjustment.

A: Petitioner proposed an increase of $225,666 to test year fuel prices, a 44.4% increase over test year fuel prices based on an estimated gas price of $4.00 for 2011 and an average test year gas price of $2.77.

Q: Why do you disagree with Petitioner's adjustment?

A: My primary disagreement with Petitioner's proposed adjustment is that it is based on an estimated 2011 gas price of $4.00, which is not an accurate reflection of current gas prices or the current gas price trend. My second disagreement is based on the use of an estimated test year gas price ($2.77) to calculate Petitioner's proposed adjustment.

Q: Please explain your concerns regarding the average 2010 gas price of $2.77 used to calculate Petitioner's gas cost adjustment.

A: Petitioner's adjustment is based on a percentage increase above an estimated test year price of $2.77. To the extent this price is not representative of Petitioner's actual test year gas price, the resulting adjustment will either overstate or understate Petitioner's *pro forma* gas cost.

Petitioner does not identify the source of the $2.77 price used to represent its average 2010 gas price. Petitioner asserts only that it is "Approximate Average per Gallon Fuel Price in Indiana 2010." The price of $2.77 may be representative of gas prices in Indiana during 2010 but that does not mean that this price is also representative of Indiana-American's average gas cost. Many factors could affect Petitioner's average costs including the timing of gas purchases during the year, what vendor the gas is purchased from, and where those gas purchases were made. For instance, Southern Indiana gas prices are generally lower than Northern Indiana gas prices. The only way to know Indiana-American's actual gas cost during the test year would be to review all fuel invoices and calculate both the total dollars spent on fuel and the total gallons of fuel purchased. Dividing total dollars by total gallons purchased will yield Petitioner's average gas price during the test year. Without this analysis, Petitioner's use of $2.77 as a proxy for its average gas cost is worrisome.

Q: What adjustment do you propose to test year fuel expense?

A: Although I don't agree that a 2010 average gas price of $2.77 has been supported or explained, the fact remains that average gas prices have risen since 2010.

Absent any better information, Petitioner's estimated 2010 gas price of $2.77 is not unreasonable and is accepted.

Where gas prices will be in a year is not known. An adjustment based on current gas prices is the most appropriate basis for a ratemaking adjustment for fuel expenses. I propose an adjustment based on a current gas price of $3.258. This gas price is from the same website relied upon by Petitioner – www.GasBuddy.com (Attachment MAS-37) – and represents an increase in test year fuel expense of 17.58%. I propose a *pro forma* increase to test year fuel expense of $89,516 (17.617% x $508,116).

6. AWWA and NAWC Dues

Q: Did Petitioner propose an adjustment for AWWA and NAWC dues?

A: Yes. Petitioner adjusted AWWA and NAWC dues based on its estimate of 2011 dues. Petitioner also removed the lobbying portion of the NAWC dues (16%) to calculate the amount of dues recoverable for rate-making purposes.

Q: How does your proposed adjustment differ from Petitioner's?

A: The primary difference between my proposed adjustment and Petitioner's is my removal of the lobbing potion of the AWWA dues. Per communications with the AWWA (Attachment MAS-38), I determined that 20% of AWWA dues are earmarked for lobbying purposes. Therefore, that portion of the dues is not recoverable for rate-making purposes.

There is also a minor difference related to the NAWC dues – Petitioner estimated the 2011 dues and I used the actual invoice for my proposed adjustment (Attachment MAS-39). I propose an increase of $2,883 calculated as follows:

	2010 Expense	2011 Expense	Adjustment
NAWC	$ 81,496	$ 94,894	$ 13,398
AWWA	23,641	13,126	(10,515)
	$ 105,137	$ 108,020	$ 2,883

	2011 Dues	Lobbying	Expense
NAWC	$ 112,969	$ 18,075	$ 94,894
		16.00%	84.00%
AWWA	$ 16,499	$ 3,373	$ 13,126
		20.44%	79.56%

7. Non-Allowed or Non-Recurring Expense

Q: Please explain your adjustment for additional non-allowed or non-recurring miscellaneous expenses.

A: My proposed adjustment is the result of a thorough review of Petitioner's test year miscellaneous expense transactions. I propose an adjustment to eliminate non-allowed and non-recurring expenses that provide no material benefit to ratepayers and are not necessary for the provision of water utility service. These expenses should not be borne by ratepayers and include, among other things, image building expenses such as sports sponsorships, memberships in civic organizations, and other community relations expenses, as well as charitable donations, golf outings, employee awards and non-allowed advertising expenses. Moreover, the Commission has disallowed these types of expenses in prior Indiana-American rate cases including Cause Nos. 42029, 42520, 43187, and 43680. My adjustment does not eliminate any Chamber of Commerce dues as the

Commission has allowed these expenses to be included in operating expenses. However, if I could identify an expense labeled as "Chamber of Commerce" as an expense for a sports sponsorship, advertising, or other non-allowed type of activity, I did exclude it. I do not believe that the Commission intended to allow these types of expenses under the guise of paying them to a Chamber of Commerce organization. I propose a decrease of $163,387 for these non-allowed and non-recurring expenses (Attachment MAS-40).

N. Amortization Expense

Q: Did Petitioner propose any adjustments to Amortization Expense?

A: Yes. Petitioner proposed three adjustments to test year Amortization Expense for a total decrease of $6,909,694. These adjustments include a reduction to remove net negative salvage. Petitioner also proposed adjustments to reclassify regulatory assets for AFUDC Debt and deferred depreciation.

Q: Do you accept any of Petitioner's proposed adjustments?

A: Yes. I accept all of Petitioner's proposed adjustments to amortization expense.

VIII. TAXES OTHER THAN INCOME

A. IURC Fee

Q: Please explain how your proposed adjustment to IURC Fee Expense differs from Petitioner's adjustment.

A: There are three reasons why my adjustment for IURC fee expense differs from Petitioner's. First, I used the 2011 IURC fee of .1178510% in my calculation while Petitioner used the 2010 fee. Second, my proposed revenue adjustments

differ from Petitioner's and, therefore, the amount of revenue the fee is applied to is different. Third, I excluded certain revenues and expenses from my calculation of the IURC fee where Petitioner did not. Revenues from Sales for Resale and Other Revenues, including late fees, are not subject to the IURC fee. Revenues are also reduced by bad debt expense before calculating the fee. Petitioner proposed an increase of $64,522 to IURC fee expenses for *pro forma* present rate revenues. In OUCC Schedule 7, Adjustment 1, I propose an increase of $51,285.

The calculation for the adjustment to reflect reduced IURC fees due on the proposed decrease in rates is included in the Gross Revenue Conversion Factor (OUCC Schedule 1, Page 2 of 3) and was discussed previously in my testimony

B. Utility Receipts Tax

Q: Please explain how your proposed adjustment to Utility Receipts Tax Expense differs from Petitioner's adjustment.

A: Three are two reasons why my utility receipts tax ("URT") adjustment differs from Petitioner's. First, my proposed revenue adjustments differ from Petitioner's and, therefore, the amount of revenue URT is applied to is different Second, Although Petitioner did exclude test year sales for resale revenues before calculating URT, the amount it proposed to exclude from URT was limited to test year expense for accounts 401610 and 401612. Petitioner did not include any revenues recorded to account 401630 amounting to $30,204. Petitioner also neglected to include any of its *pro forma* adjustments that affected Sales for Resale revenues such as its DSIC or Cause 43680 normalization.

Petitioner proposed *pro forma* utility receipts tax expense of $2,567,403 or an increase of $174,661 over test year expense. I propose *pro forma* utility receipts tax expense of $2,606,663, or an increase of $213,921. (See OUCC Schedule 7, Adjustment 3.)

The calculation for the adjustment to reflect a reduction in tax due on the proposed decrease in rates is included in the Gross Revenue Conversion Factor (OUCC Schedule 1, Page 2 of 3) and was discussed previously in my testimony.

C. Other General Taxes

Q: What adjustment did Petitioner propose for the IDEM Safe Drinking Water Fee?

A: Petitioner's IDEM Safe Drinking Water Fee calculation uses total customer count of 284,098 as an approximation of the number of connections, including fire service customers. Petitioner calculated *pro forma* fees of $269,893 based on a fee of $.95 per connection.

Q: Did Petitioner propose an adjustment for any other general taxes?

A: Yes. Petitioner also included *pro forma* hazardous chemical inventory fees of $3,850. In total Petitioner proposed *pro forma* other general taxes of $273,743 or a decrease of $11,157 from the test year.

Q: Do you accept Petitioner's proposed adjustment to other general taxes?

A: Yes.

IX. INCOME TAXES

Q: Have you made a calculation for *pro forma* present rate federal and state income taxes?

A: Yes. *Pro forma* present rate Federal and State Income Tax adjustments are calculated on Schedule 7, adjustment 6 (a) and (b) respectively. The gross revenue conversion factor found on Schedule 1, page 2 has been used to determine the adjustment necessary to increase taxes based on the increased revenues recommended.

Q: In what way does your calculation of State income tax differ from that of Petitioner's?

A: Other than the differences in various proposed revenue and expense items, there is no difference between my calculation of state income taxes and Petitioner's. I propose *pro forma* present rate state income tax expense of $5,417,772.

Q: In what way does your calculation of Federal income tax differ from Petitioner's?

A: Other than the differences in various proposed revenue and expense items, my federal income tax calculation differs from Petitioner's in two ways. First, I included an additional adjustment to capture all of the benefit Petitioner derives from being part of AWK's consolidated tax return. Part of this benefit was already captured in Petitioner's allocation of parent company interest. I included a further adjustment to federal income tax expense of -$908,681 for "Additional Consolidated Tax Savings."

Second, I reduced my calculated federal income tax expense to reflect Petitioner's 2010 Research and Development Credit of -$12,841. I propose an overall increase to test year federal income tax expense of $3,433,686 and *pro forma* federal income tax expense of $16,078,056. (See OUCC Schedule 7, Adjustment 6.)

The calculation for the adjustment to reflect a reduction in federal and state income tax due on the proposed decrease in rates is included in the Gross Revenue Conversion Factor (OUCC Schedule 1, Page 2 of 3) and was discussed previously in my testimony.

Q: What are your proposed federal income tax adjustments based upon?

A: My adjustments are based on the information provided in the testimony of OUCC witness Ralph Smith of Larkin and Associates.

X. PUBLIC FIRE PROTECTION

Q: Please explain Petitioner's proposal regarding Public Fire Protection.

A: Petitioner proposes to eliminate the separate public fire protection charge on its customer's bills and include this charge in its base monthly charge.

Q: Does the OUCC agree with Petitioner's proposal?

A: No. OUCC witness Jon Dahlstrom discusses the OUCC's concerns in his testimony. I will discuss two accounting issues related to Petitioner's proposal.

Q: Are there other implications of recovering public fire protection costs through Petitioner's base rates?

A: Yes. Petitioner regularly files annual Distribution System Improvement Charge ("DSIC") causes to recover its investment in qualified investments. Current DSIC rules limit this recovery to a five percent increase over its current base water rates. Currently, public fire protection revenues are excluded from this calculation. If Petitioner is allowed to include public fire protection in its base rates, it increases the revenues it can recover through a DSIC tracker (and customers must pay) without effecting any changes in the State Legislature.

Q: Are there any other implications of including public fire protection in base rates?

A: Yes. Currently, the Department of Revenue exempts public fire protection revenues from state sales tax if the surcharge is listed separately on a utility's tariff (Attachment MAS-41). If Indiana-American is allowed to remove this separate surcharge and include public fire protection revenues in its base rates, customers will be charged additional sales tax that they do not currently pay.

Q: Does this conclude your testimony?

A: Yes.

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.

Margaret A. Stull

By: Margaret A. Stull
Indiana Office of
Utility Consumer Counselor

10/5/11

Date

Cause No. 44022
Indiana-American Water Co., Inc.

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Comparison of Petitioner's and OUCC's
Recommended Revenue Increase (Decrease)

	Petitioner as Filed 5/20/11	Petitioner as Updated 8/10/11	Per OUCC	Ref	OUCC More (Less)
Original Cost rate Base	$ 723,009,116	$ 731,882,581	$ 730,834,216	Sch 10	$ (1,048,365)
Times: Weighted Cost of Capital	7.80%	7.81%	6.47%	Sch 11	-1.34%
Net Operating Income Required for Return on Original Cost Rate base	56,394,711	57,160,030	47,284,974		(9,875,056)
Add: Acquisition Adjustment - Indiana Cities	808,199	809,235	670,391	Sch 12	(138,844)
Net Operating Income Required	57,202,910	57,969,265	47,955,365		(10,013,900)
Less: Adjusted Net Operating income	45,431,569	47,011,961	52,597,632	Sch 4	5,585,671
Net Revenue Increase Required	11,771,341	10,957,304	(4,642,267)		(15,599,571)
Gross Revenue Conversion Factor	172.9903%	172.9903%	172.8650%	Sch1 p2	-0.125300%
Recommended Revenue Increase	$ 20,363,278	$ 18,955,075	$ (8,024,855)		$ (26,979,930)
Recommended Percentage Overall Increase	10.48%	9.76%	-4.11%		-13.87%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Gross Revenue Conversion Factor

		Per Petitioner	Per OUCC		OUCC Pro forma Proposed Rate Adjustments
1		100.00%	100.0000%		$ (8,024,855)
2	Less: Bad Debt Rate/ Uncollectible Expense	1.1772%	1.1772%		(94,469)
3					
4	Sub-total	98.8228%	98.8228%		
5	Less: IURC Fee (2011 - 2012 rate)	0.1175%	0.1165%		(9,349)
6					
7	Income Before State Income taxes	98.7053%	98.7063%		
8					
9	Less: State Income Tax	8.3900%	8.3900%		(673,285)
10	Utility Receipts Tax	1.3819%	1.3185%	**(a)**	(105,809)
11					
12	Income before Federal income Taxes	88.9334%	88.9978%		
13					
14	Less: Federal income Tax	31.1267%	31.1492%		(2,499,678)
15					
16	Change in Operating Income	57.8067%	57.8486%		$ (4,642,265)
17					
18	Gross Revenue Conversion Factor	172.9903%	172.8650%		

(a) The utility receipts tax calculation has been adjusted to exclude sales for resale revenues. Sales for Resale represent 4.6987% of Total Operating Revenues. Therefore, URT has been calculated based on 95.30125% of line 4.

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Reconciliation of Net Operating Income Statement Adjustments
***Pro forma* Present Rates**

	Petitioner as Filed 5/20/11	Petitioner as Updated 8/10/11	Per OUCC	OUCC More (Less)
Revenues				
Operating Revenues	$ 12,543,400	$ 12,543,400	$ 16,021,036	$ 3,477,636
Other Revenues	-	-	-	-
				-
				-
Total Operating Revenues	12,543,400	12,543,400	16,021,036	3,477,636
O&M Expense				
Labor Expense	2,613,339	2,317,488	997,236	(1,320,252)
Employee Benefits				
Group Insurance	95,415	75,323	(23,377)	(98,700)
Other Post-employment Benefits (OPEB)				-
Pensions	(394,034)	(394,034)	(394,034)	-
Purchased Water	-	-	-	-
Purchased Power	287,461	530,373	512,803	(17,570)
Chemical Expense	20,253	20,253	(176,207)	(196,460)
Waste Disposal Expense	(961,981)	(961,980)	(1,374,746)	(412,766)
Support Services	(1,210,727)	(1,210,727)	(2,455,154)	(1,244,427)
Regulatory Expense	183,932	183,932	183,932	-
Insurance Other Than Group	(145,740)	(145,740)	(145,740)	-
Customer Accounting	421,890	421,890	439,323	17,433
Rent Expense	(44,477)	(44,477)	(60,946)	(16,469)
General Office Expense	(4,834)	(4,835)	(17,904)	(13,069)
Maintenance Expense	-	-	-	-
Other Miscellaneous	174,376	162,984	(460,440)	(623,424)
Depreciation Expense	12,040,837	9,867,630	9,867,630	-
Amortization Expense	(6,909,694)	(6,909,694)	(6,909,694)	-
IURC Fee	64,522	64,522	51,285	(13,237)
Payroll Tax	154,386	134,081	39,526	(94,555)
Utility Receipts Tax	174,661	174,661	213,921	39,260
Property Taxes	743,343	768,267	219,297	(548,970)
Other General Taxes	(11,157)	(11,157)	(11,188)	(31)
State Income Taxes	1,176,212	636,918	1,343,863	706,945
Federal Income Taxes	493,516	1705429	3,433,686	1,728,257
Total Operating Expenses	8,961,499	7,381,107	5,273,072	(2,108,035)
Net Operating Income	$ 3,581,901	$ 5,162,293	$ 10,747,964	$ 5,585,671

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

COMPARATIVE BALANCE SHEET
As of December 31,

ASSETS	December 31, 2010	December 31, 2009	Variance
Utility Plant:			
Utility Plant in Service	1,126,923,823	$ 1,086,556,498	$ 40,367,325
Construction Work in Progress	27,723,711	9,222,069	18,501,642
Acquisition Adjustment	32,596,075	33,955,662	(1,359,587)
Less: Accumulated Depreciation	(256,770,743)	(245,872,286)	(10,898,457)
Net Utility Plant in Service	930,472,866	883,861,943	46,610,923
Non-Utility Plant, net	612,357	635,402	(23,045)
Other Investments	610,631	610,631	-
Current Assets:			
Cash and Cash Equivalents	548,496	511,223	37,273
Temporary Investments	-	-	-
Customer Accounts Receivable	11,169,610	8,402,574	2,767,036
Allowance for Uncollectible Accounts	(1,210,257)	(1,022,102)	(188,155)
Unbilled Revenues	10,343,473	8,584,835	1,758,638
FIT Refund due from Assoc. Companies	-	-	-
Miscellaneous Receivables	25,671,040	1,192,939	24,478,101
Materials and Supplies	1,804,992	2,055,371	(250,379)
Other Current Assets	1,094,890	1,013,604	81,286
Total Current Assets	49,422,244	20,738,444	28,683,800
Deferred Debits			
Debt and Preferred Stock	5,213,747	4,535,359	678,388
Rate Case Costs	732,869	942,339	(209,470)
Prelim Survey and Invest Charges	-	-	-
Regulatory Asset - Income Tax Recovery	12,043,029	12,304,254	(261,225)
Other Deferred Debits	9,811,758	9,978,499	(166,741)
Total Deferred Debits	27,801,403	27,760,451	40,952
Total Assets	$ 1,008,919,501	$ 933,606,871	$ 75,312,630

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

COMPARATIVE BALANCE SHEET
As of December 31,

LIABILITIES	2010	2009	Variance
Equity			
Common Stock	$ 92,760,900	$ 92,760,900	$ -
Paid in Capital	103,072,807	88,047,526	15,025,281
Retained Earnings	99,116,984	93,375,603	5,741,381
Total Common Equity	294,950,691	274,184,029	20,766,662
Preferred Stock	-	-	-
Long-term Debt	291,939,538	273,835,000	18,104,538
Total Capitalization	586,890,229	548,019,029	38,871,200
Contributions in Aid of Construction	104,006,454	93,417,018	10,589,436
Current Liabilities			
Bank Debt	49,432,835	32,288,217	17,144,618
Accounts Payable	11,033,763	5,812,392	5,221,371
Current Portion of Long-term Debt	7,701,000	14,799,000	(7,098,000)
Accrued Taxes	9,940,442	8,914,290	1,026,152
Accrued Interest	4,453,668	4,429,155	24,513
Customer Deposits	-	-	-
Dividends Declared	-	-	-
Other Current Liabilities	12,733,195	8,639,074	4,094,121
Other Current Liabilities	95,294,903	74,882,128	20,412,775
Deferred Credits			
Customer Advances for Construction	61,676,644	64,901,062	(3,224,418)
Deferred Income Taxes	115,717,615	106,793,879	8,923,736
Deferred Investment Tax Credits	1,393,391	1,612,139	(218,748)
Reg. Liab. - Inc. Tax Refund through rates	31,891,247	30,529,935	1,361,312
Other Deferred Credits	12,049,016	13,451,682	(1,402,666)
Total Deferred Credits	222,727,913	217,288,697	5,439,216
Total Liabilities and Capital	$ 1,008,919,499	$ 933,606,872	$ 75,312,627

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31,

	2010	2009	Difference	Difference %
Operating Revenues				
	$ 178,948,580	$ 154,793,098	$ 24,155,482	15.61%
Sewer Revenues	356,851	346,513	10,338	2.98%
Other	2,395,947	2,269,819	126,128	5.56%
Total Operating Revenues	181,701,378	157,409,430	24,291,948	15.43%
Operating Expenses				
Salaries and Wages	15,833,949	14,549,990	1,283,959	8.82%
Employee Benefits				
Group Insurance	5,140,734	5,142,052	(1,318)	-0.03%
Pensions	3,021,108	3,426,227	(405,119)	-11.82%
Purchased Water	777,628	532,579	245,049	46.01%
Purchased Power	6,311,241	6,064,189	247,052	4.07%
Chemical Expense	2,224,924	2,214,874	10,050	0.45%
Waste Disposal Expense	3,253,797	2,156,291	1,097,506	50.90%
Management Fees	20,301,302	20,131,475	169,827	0.84%
Regulatory Expense	364,533	375,373	(10,840)	-2.89%
Insurance Other Than Group	1,446,842	1,544,975	(98,133)	-6.35%
Customer Accounting	4,543,124	4,548,170	(5,046)	-0.11%
Rents	692,506	589,617	102,889	17.45%
General Office Expense	1,344,794	1,241,866	102,928	8.29%
Maintenance Expense	4,165,304	3,367,073	798,231	23.71%
Other	6,533,891	5,741,623	792,268	13.80%
Total O&M Expense	75,955,677	71,626,374	4,329,303	6.04%
Taxes				
Other General Taxes	14,768,317	12,543,615	2,224,702	17.74%
State Income Taxes	4,073,909	3,063,508	1,010,401	32.98%
Federal Income Taxes	12,644,370	8,671,648	3,972,722	45.81%
	31,486,596	24,278,771	7,207,825	29.69%
Depreciation Expense	25,014,291	22,876,521	2,137,770	9.34%
Amortization Expense	7,395,146	6,753,204	641,942	9.51%
Total Operating Expenses	139,851,710	125,534,870	14,316,840	11.40%
Net Operating Income	41,849,668	31,874,560	9,975,108	31.29%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31,

	2010	2009	Difference	Difference %
Other Income				
Interest Income	$ -	$ -	-	0.00%
Gain (Loss) on Disposition of Assets	-	52,850	(52,850)	-100.00%
M & J Miscellaneous Income	(27,556)	(80,652)	53,096	-65.83%
AFUDC - Equity	465,582	2,045,394	(1,579,812)	-77.24%
Rental Income - Non-Operating	(2,100)	(23,712)	21,612	-91.14%
Dividend Income - Common Stock	149	149	-	
Total Other Income	436,075	1,994,029	(1,557,954)	-78.13%
Other Deductions				
Miscellaneous Amortization	1,346,821	1,346,822	(1)	0.00%
Miscellaneous Other Deductions	245,914	200,712	45,202	22.52%
Taxes on Other Income and Deductions:				
General Taxes	(4,382)	-		
State Income	(137,518)	(135,906)	(1,612)	1.19%
Federal Income	(518,120)	(512,047)	(6,073)	1.19%
Total Other Deductions	932,715	899,581	37,516	4.17%
Net Income before Interest Charges	41,353,028	32,969,008	8,379,638	25.42%
Interest Charges				
Interest - Long-Term Debt	18,573,111	18,287,511	285,600	1.56%
Interest - Banks	172,612	363,805	(191,193)	-52.55%
Amortization - Debt Expense	268,257	229,570	38,687	16.85%
Other	(14)	1,167	(1,181)	-101.20%
Allowance for Funds Used During Constructi	(774,461)	(1,869,035)	1,094,574	-58.56%
Total Interest Charges	18,239,505	17,013,018	1,226,487	7.21%
Net Income	23,113,523	15,955,990	7,153,151	44.83%
Preferred Dividends Declared	17,372,159	11,597,902	5,774,257	49.79%
Net Income to Retained Earnings	$ 5,741,364	$ 4,358,088	$ 1,378,894	31.64%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Pro Forma Net Operating Income Statement

	Year Ended 12/31/2010	Adjustments	Sch Ref	*Pro-forma* Present Rates	Adjustments	Sch Ref	*Pro-Forma* Proposed Rates
Operating Revenues	$ 179,305,431	$ 16,021,036	5-1	$ 195,326,467	$ (8,024,855)	1	$ 187,301,612
Other Revenues	2,395,947	-	5-2	2,395,947			2,395,947
Total Operating Revenues	181,701,378	16,021,036		197,722,414	(8,024,855)		189,697,559
O&M Expense							
Labor Expense	15,833,949	997,236	6-1	16,831,185			16,831,185
Employee Benefits							
Group Insurance	5,140,734	(23,377)	6-2	5,117,357			5,117,357
Pensions	3,021,108	(394,034)	6-3	2,627,074			2,627,074
Purchased Water	777,628	-	6-4	777,628			777,628
Purchased Power	6,311,241	512,803	6-5	6,824,044			6,824,044
Chemical Expense	2,224,924	(176,207)	6-6	2,048,717			2,048,717
Waste Disposal Expense	3,253,797	(1,374,746)	6-7	1,879,051			1,879,051
Support Services	20,301,302	(2,455,154)	6-8	17,846,148			17,846,148
Regulatory Expense	364,533	183,932	6-9	548,465			548,465
Insurance Other Than Group	1,446,842	(145,740)	6-10	1,301,102			1,301,102
Customer Accounting	4,543,124	439,323	6-11	4,982,447	(94,469)	1	4,887,978
Rent Expense	692,506	(60,946)	6-12	631,560			631,560
General Office Expense	1,344,794	(17,904)	6-13	1,326,890			1,326,890
Maintenance Expense	4,165,304	-	6-14	4,165,304			4,165,304
Other Miscellaneous	6,533,891	(460,440)	6-15	6,073,451			6,073,451
Depreciation Expense	25,014,291	9,867,630	6-16	34,881,921			34,881,921
Amortization Expense	7,395,146	(6,909,694)	6-17	485,452			485,452
Taxes Other than Income:							
IURC Fee	163,834	51,285	7-1	215,119	(9,349)	1	205,770
Payroll Tax	1,226,758	39,526	7-2	1,266,284			1,266,284
Utility Receipts Tax	2,392,742	213,921	7-3	2,606,663	(105,809)	1	2,500,854
Property Taxes	10,697,214	219,297	7-4	10,916,511			10,916,511
Other General Taxes	287,769	(11,188)	7-5	276,581			276,581
Income Taxes:							
State Income Taxes	4,073,909	1,343,863	7-6	5,417,772	(673,285)	1	4,744,487
Federal Income Taxes	12,644,370	3,433,686	7-6	16,078,056	(2,499,678)	1	13,578,378
Total Operating Expenses	139,851,710	5,273,072		145,124,782	(3,382,590)		141,742,192
Net Operating Income	$ 41,849,668	$ 10,747,964		$ 52,597,632	$ (4,642,265)		$ 47,955,367

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Revenue Adjustments

(1)
Operating Revenues

To adjust Water and Sewer operating revenues to *pro forma* levels.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Operating Revenues		$ 179,305,431	$ 179,305,431	$ -
Operating Revenue Adjustments (see detail below)		12,543,400	16,021,036	3,477,636
***Pro forma* Operating Revenues**		$ 191,848,831	$ 195,326,467	$ 3,477,636
Detail of Adjustment Before Allocation:				
Bill Analysis Reconciliation	Per Petitioner	$ 52,629	$ 52,629	$ -
Adjustment for Unbilled Revenue	Per Petitioner	(1,972,390)	(1,972,390)	-
DSIC Normalization	Per Petitioner	1,246,171	1,246,171	-
Normalization of 43680 Rate Increase	Per Petitioner	14,329,949	14,329,949	-
Declining Usage Adjustment for Residential Customers		(861,090)	-	861,090
Revenue Normalization -- Test Year				
Residential Customers	MAS-3	54,405	29,043	(25,362)
Commercial Customers	MAS-3	(700,044)	(633,015)	67,029
Customer Growth -- Through 6/30/11				
Residential Customers	MAS-5	392,106	1,013,253	621,147
Commercial Customers	MAS-5	1,664	694,552	692,888
Late Fees	MAS Testimony Table	-	1,260,844	1,260,844
Total Adjustment		$ 12,543,400	$ 16,021,036	$ 3,477,636

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Expense Adjustments

(6-1)
Labor Expense

To adjust labor expense for *pro forma* wage levels and actual employee count as of June 30, 2011

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Labor Expense		$ 15,833,949	$ 15,833,949	$ -
Adjustments (see detail below)		2,317,488	997,236	(1,320,252)
Adjusted Test Year Labor Expense		18,151,437	16,831,185	(1,320,252)
Allocation of Corporate Costs			-	
***Pro forma* Labor Expense**		$ 18,151,437	$ 16,831,185	$ (1,320,252)
Detail of Adjustment(s):				
Annualize Labor Expense	CEP	$ 2,317,488	$ 997,236	$ (1,320,252)
Adjust for 358 full time and 9 temporary employees				
Total Adjustment -- Increase (Decrease)		$ 2,317,488	$ 997,236	$ (1,320,252)

(6-2)
Group Insurance Expense and OPEB

To adjust group insurance and OPEB expense to *pro forma* levels based on recommended employee levels.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Group Insurance Expense		$ 2,949,197	$ 2,949,197	$ -
Adjustments (see detail below)		795,167	696,467	(98,700)
Adjusted Test Year Group Insurance Expense		3,744,364	3,645,664	
Allocation of Corporate Costs		-	-	
***Pro forma* Group Insurance Expense**		$ 3,744,364	$ 3,645,664	$ (98,700)
Test Year Other Post-employment Benefits (OPEB)		$ 2,191,539	$ 2,191,539	$ -
Adjustments (see detail below)		(719,844)	(719,844)	-
Pro forma Other Post-employment Benefits (OPEB)		$ 1,471,695	$ 1,471,695	$ -
Detail of Adjustment(s):				
Adjustment of group insurance expense	CEP	$ 795,167	$ 696,467	$ (98,700)
Adjustment for OPEB Expense	Pet	(719,844)	(719,844)	-
Total Adjustment -- Increase (Decrease)		$ 75,323	$ (23,377)	$ (98,700)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Expense Adjustments

(6-3)
Pension Expense

To adjust pension expense for the 2011 Towers & Watson actuarial report.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Pension Expense		$ 3,021,108	$ 3,021,108	$ -
Adjustments (see detail below)		(394,034)	(394,034)	-
***Pro forma* Pension Expense**		$ 2,627,074	$ 2,627,074	$ -
Detail of Adjustment(s):				
Annualize pension expense	Pet	$ (394,034)	$ (394,034)	$ -
Total Adjustment -- Increase (Decrease)		$ (394,034)	$ (394,034)	$ -

(6-5)
Purchased Power

To adjust purchased power expense for known rate increases and to adjust for known changes including the new Warsaw WTP, Ogden Dunes by-passed meter, Southern Indiana water leak, and customer growth.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Purchased Power Expense		$ 6,311,241	$ 6,311,241	$ -
Adjustments (see detail below)		530,373	512,803	(17,570)
Adjusted Test Year Purchased Power Expense		6,841,614	6,824,044	(17,570)
Allocation of Corporate Costs		-	-	-
***Pro forma* Purchased Power Expense**		$ 6,841,614	$ 6,824,044	$ (17,570)
Detail of Adjustment(s):				
Adjustment to annualize 2010 expenses	Pet	$ 304,107	$ 304,107	$ -
Adjustment for 2011 cost changes	Pet	38,542	38,542	-
Adjustment for Vectren Electric 6% increase	Pet	8,737	8,737	-
Adjustment for Vectren Electric May 3, 2011 Increase (Rate DGS)	Pet	2,912	2,912	-
Adjustment for Hidden Lake	MAS	(7,476)	(10,643)	(3,167)
Adjustment for Ogden Dunes faulty meter	MAS	240,000	206,896	(33,104)
Adjustment for Customer Growth (System Delivery)	MAS	(56,449)	18,441	74,890
Southern Indiana Leak	MAS	-	(56,189)	(56,189)
Total Adjustment -- Increase (Decrease)		$ 530,373	$ 512,803	$ (17,570)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Expense Adjustments

(6-6)
Chemical Expense

To adjust chemical expense for known price changes as of October 2010. Customer growth, and Southern Indiana water leak.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Chemical Expense		$ 2,224,924	$ 2,224,924	$ -
Adjustments (see detail below)		20,253	(176,207)	(196,460)
Adjusted Test Year Chemical Expense		2,245,177	2,048,717	(196,460)
Allocation of Corporate Costs		-	-	-
***Pro forma* Chemical Expense**		$ 2,245,177	$ 2,048,717	$ (196,460)
Detail of Adjustment(s):				
Annualize 2011 chemical prices	Pet	$ (161,991)	$ (161,991)	$ -
Adjustment for Customer Growth (System Delivery)	MAS	(21,656)	5,536	27,192
Chemical treatment change adjustment		203,900	-	(203,900)
Southern Indiana Leak	MAS	-	(19,752)	(19,752)
Total Adjustment -- Increase (Decrease)		$ 20,253	$ (176,207)	$ (196,460)

(6-7)
Waste Disposal Expense

To adjust waste disposal expense to eliminate non-recurring accrual adjustments and adjust Kokomo and Noblesville accruals.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Waste Disposal Expense		$ 3,253,797	$ 3,253,797	$ -
Adjustments (see detail below)		(961,980)	(1,374,746)	(412,766)
***Pro forma* Waste Disposal Expense**		$ 2,291,817	$ 1,879,051	$ (412,766)
Detail of Adjustment(s):				
True-up adjustments	Pet	$ (33,252)	$ (33,252)	$ -
Northwest - Ogden Dunes sludge removal	MAS	(1,123,027)	(1,213,028)	(90,001)
Revised tonnage	MAS	194,299	1,102	(193,197)
Kokomo Adjustment	MAS	-	(10,781)	(10,781)
Noblesville Adjustment	MAS	-	(61,087)	(61,087)
Northwest Adjustment	MAS	-	(57,700)	(57,700)
Total Adjustment -- Increase (Decrease)		$ (961,980)	$ (1,374,746)	$ (412,766)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Expense Adjustments

(6-8)
Support Services

To adjust management fees to eliminate non-allowed expenses for ratemaking purposes.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Management Fees		$ 20,301,302	$ 20,301,302	$ -
Adjustments (see detail below)		(1,210,727)	(2,455,154)	(1,244,427)
***Pro forma* Management Fees**		$ 19,090,575	$ 17,846,148	$ (1,244,427)
Detail of Adjustment(s):				
Elimination of one-time costs	Pet	$ (107,711)	$ (107,711)	$ -
Elimination of disputable items	Pet	(7,221)	(7,221)	-
Elimination of lobbying and penalty expenses	Pet	(382)	(382)	-
Payroll related to Service Company employees moved to Indiana state payroll	Pet	(1,054,849)	(1,054,849)	-
Other labor related expenses for Service Company employees moved to Indiana state payroll	Pet	(180,810)	(180,810)	-
Merit Increases for remaining Service Company employees	Pet	364,815	364,815	-
Pension and OPEB expenses for remaining Service Company employees	Pet	(224,569)	(224,569)	-
Eliminate 50% of Business Development Expenses	MAS	-	(275,546)	(275,546)
Eliminate Marketing, Corporate Social Responsibility, Government Affairs, External Affairs, and External Communications	MAS	-	(929,196)	(929,196)
Additional non-allowed expenses	MAS	-	(39,685)	(39,685)
		$ (1,210,727)	$ (2,455,154)	$ (1,244,427)

(6-9)
Regulatory Expense

To adjust rate case expense to *pro forma* levels.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Regulatory Expense		$ 364,533	$ 364,533	$ -
Adjustments (see detail below)	Pet	183,932	183,932	-
***Pro forma* Regulatory Expense**		$ 548,465	$ 548,465	$ -
Detail of Adjustment(s):				
Total estimated rate case expense for this cause		$ 1,096,930	$ 1,096,930	
Amortized over 2 years		/2	/2	
Annual pro forma regulatory expense		548,465	548,465	
Less: Test Year regulatory expense		(364,533)	(364,533)	
Total Adjustment -- Increase (Decrease)		$ 183,932	$ 183,932	$ -

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Expense Adjustments

(6-10)
Insurance Other than Group

To adjust insurance other than group expense to reflect current insurance premiums.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Insurance other than Group Expense		$ 1,446,842	$ 1,446,842	$ -
Adjustments (see detail below)		(145,740)	(145,740)	-
***Pro forma* Insurance Other Than Group Expense**		$ 1,301,102	$ 1,301,102	$ -
Detail of Adjustment(s)				
Adjust general liability insurance to 2011 rates	Pet	$ (100,954)	$ (100,954)	$ -
Adjust workers' comp. insurance to 2011 rates	Pet	(28,228)	(28,228)	-
Adjust risk and personal prop. Ins. to 2011 rates	Pet	(16,558)	(16,558)	-
Total Adjustment -- Increase (Decrease)		$ (145,740)	$ (145,740)	$ -

(6-11)
Customer Accounting Expense

To adjust customer accounting expense to reflect increased postage rates and to capture increased costs due to customer growth.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Customer Accounting Expense		$ 4,543,124	$ 4,543,124	$ -
Adjustments (see detail below)		421,890	439,323	17,433
***Pro forma* Customer Accounting Expense**		$ 4,965,014	$ 4,982,447	$ 17,433
Detail of Adjustment(s)				
Adjustment for present rate uncollectible	Pet	$ 406,224	$ 405,903	$ (321)
Adjustment for postage and mailing expense	MAS	15,666	22,057	6,391
Adjustment for Customer Growth		-	11,363	11,363
Total Adjustment -- Increase (Decrease)		$ 421,890	$ 439,323	$ 17,433

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Expense Adjustments

(6-12)
Rent Expense

To adjust rent expense to reduce Greenwood Office rent and to eliminate Bibler Field lease

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Rent Expense		$ 692,506	$ 692,506	$ -
Adjustments (see detail below)		(44,477)	(60,946)	(16,469)
Pro forma **Rent Expense**		$ 648,029	$ 631,560	$ (16,469)
Detail of Adjustment(s)				
Negotiated decrease in Greenwood corporate Office lease	Pet	$ (44,477)	$ (44,477)	$ -
Abandoned Warsaw well fields	MAS	-	(16,469)	(16,469)
Total Adjustment -- Increase (Decrease)		$ (44,477)	$ (60,946)	$ (16,469)

(6-13)
General Office Expense

To adjust general office expense primarily to eliminate non-allowed rate expenses for ratemaking purposes.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year General Office Expense		$ 1,344,794	$ 1,344,794	$ -
Adjustments (see detail below)		(5,130)	(17,904)	(12,774)
Pro forma **General Office Expense**		$ 1,339,664	$ 1,326,890	$ (12,774)
Detail of Adjustment(s)				
Eliminate Labor expense	Pet	$ (1,133)	$ -	$ 1,133
Eliminate non-allowed expenses	Pet	$ (3,997)	(3,997)	-
Additional non-allowed expenses	MAS		(13,907)	(13,907)
Total Adjustment -- Increase (Decrease)		$ (5,130)	$ (17,904)	$ (12,774)

(6-14)
Maintenance Expense

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Maintenance Expense		$ 4,165,304	$ 4,165,304	$ -
Adjustments (see detail below)		-	-	-
Pro forma **Maintenance Expense**		$ 4,165,304	$ 4,165,304	$ -
Detail of Adjustment(s)				
Total Adjustment -- Increase (Decrease)		$ -	$ -	$ -

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Expense Adjustments

(6-15)
Other Miscellaneous Expense

To adjust miscellaneous expense for non-recurring or non-allowed expenses.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Other Miscellaneous Expense		$ 6,533,891	$ 6,533,891	$ -
Adjustments (see detail below)		162,984	(460,440)	(623,424)
***Pro forma* Other Miscellaneous Expense**		$ 6,696,875	$ 6,073,451	$ (623,424)
Detail of Adjustment(s)				
Adjustment for 401K Expense	CEP	$ 70,726	$ 57,754	$ (12,972)
Adjustment for defined contribution plan expense	CEP	50,604	30,033	(20,571)
Eliminate labor expense		(25,751)	-	25,751
Eliminate non-allowed and non-recurring expenses	MAS	-	(163,387)	(163,387)
Adjustment for legal expense	MAS	79,638	(139,327)	(218,965)
Adjustment for security expense	MAS	29,682	23,313	(6,369)
Adjustment for vehicle insurance	Pet	(7,703)	(7,703)	-
Adjustment for penalties	Pet	(3,927)	(3,927)	-
Adjustment for leased vehicles	MAS	(259,687)	(346,951)	(87,264)
		-		
Eliminate BT project costs	MAS	-	-	-
Expected fuel increase in 2011	MAS	225,626	89,516	(136,110)
Call Before You Dig	Pet	(2,644)	(2,644)	-
AWWA and NAWC Dues	MAS	6,420	2,883	(3,537)
Total Adjustment -- Increase (Decrease)		$ 162,984	$ (460,440)	$ (623,424)

(6-16)
Depreciation Expense

To adjust depreciation expense to *pro forma* levels.

	Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Depreciation Expense	$ 25,014,291	$ 25,014,291	$ -
Adjustments (see detail below)	9,867,630	9,867,630	-
***Pro forma* Depreciation Expense**	$ 34,881,921	$ 34,881,921	$ -

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Expense Adjustments

(6-17)
Amortization Expense

To adjust amortization expense to *pro forma* levels.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Amortization Expense		$ 7,395,146	$ 7,395,146	$ -
Adjustments (see detail below)		(6,909,694)	(6,909,694)	-
***Pro forma* Amortization Expense**		$ 485,452	$ 485,452	$ -
Detail of Adjustment(s)				
Remove Net Negative Salvage	Pet	$ (6,961,823)	$ (6,961,823)	$ -
Reclass amortization of regulatory asset -- AFUDC Debt	Pet	37966	37,966	-
Reclass and adjustment of deferred depreciation	Pet	14163	14,163	-
Total Adjustment -- Increase (Decrease)		$ (6,909,694)	$ (6,909,694)	$ -

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Tax Adjustments

(7-1)
IURC Fee

To adjust the IURC fee for the current rate in effect and for present rate *pro forma* revenues.

	Per Petitioner	Per OUCC	OUCC More (Less)
Test Year IURC Fee	$ 163,834	$ 163,834	$ -
Adjustments (see detail below)	64,522	51,285	(13,237)
***Pro forma* IURC Fee**	$ 228,356	$ 215,119	$ (13,237)
Detail of Adjustment(s):			
Pro forma Present Rate Revenues	$ 194,244,778	$ 197,722,414	$ 3,477,636
Less: Sales for Resale	-	(9,231,840)	(9,231,840)
Less: Other Revenues	-	(2,395,947)	(2,395,947)
Less: Late Fee Revenues	-	(1,260,844)	(1,260,844)
Less: *Pro forma* Bad Debt Expense	(2,228,630)	(2,299,383)	(70,753)
Net Taxable Revenues	$ 192,016,148	$ 182,534,400	$ (9,481,748)
Times Current Rate	0.1189255%	0.1178510%	-0.0010745%
Pro forma IURC Fee	228,356	215,119	(13,237)
Less: Test Year IURC Fee	(163,834)	(163,834)	-
Total Adjustment -- Increase (Decrease)	$ 64,522	$ 51,285	$ (13,237)

(7-2)
Payroll Tax

To adjust payroll tax expense for *pro forma* labor adjustments.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Payroll Tax Expense		$ 1,226,758	$ 1,226,758	$ -
Adjustments (see detail below)		134,081	39,526	(94,555)
***Pro forma* Payroll Tax Expense**		$ 1,360,839	$ 1,266,284	$ (94,555)
Detail of Adjustment(s):				
Adjust payroll taxes for *pro forma* labor adjustments	CEP	$ 134,081	$ 39,526	$ (94,555)
Total Adjustment -- Increase (Decrease)		$ 134,081	$ 39,526	$ (94,555)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Tax Adjustments

(7-3)
Indiana Utility Receipts Tax

To adjust Indiana Utility Receipts Tax for *pro forma* present rate revenue adjustments.

	Per Petitioner	Per OUCC	OUCC More (Less)
Pro forma Present Rate Revenues	$ 194,244,778	$ 197,722,414	$ 3,477,636
Less: Sales for Resale (including DSIC)	(8,629,370)	(9,231,840)	(602,470)
Exemption	(1,000)	(1,000)	-
Pro forma Uncollectible Expense	(2,228,630)	(2,299,383)	(70,753)
Taxable Revenues	183,385,778	186,190,191	2,804,413
Times: Tax Rate (1.4%)	1.40%	1.40%	1.40%
Pro-Forma Utility Receipts Tax	2,567,403	2,606,663	39,264
Less: Test Year	(2,392,742)	(2,392,742)	-
Total Adjustment -- Increase (Decrease)	$ 174,661	$ 213,921	$ 39,264

(7-4)
Property Tax

To adjust property tax expense for major projects and general utility plant additions through 6/30/11.

		Per Petitioner	Per OUCC	OUCC More (Less)
Test Year Property Tax		$ 10,697,214	$ 10,697,214	$ -
Adjustments (see detail below)		768,267	219,297	(548,970)
***Pro forma* Property Tax**		$ 11,465,481	$ 10,916,511	$ (548,970)
Detail of Adjustment(s):				
2009 Land Tax Assessed Value		$ 31,088,300	$ 31,088,300	$ -
2009 Building Tax Assessed Value		16,138,540	16,138,540	-
2009 Property Tax Assessed Value		354,805,720	354,805,720	-
Total Tax Assessed Value	(a)	402,032,560	402,032,560	-
Times: Average Property Tax Rate per $1,000	(b) / (a)	$ 26.18055	$ 26.18055	$ -
Indiana Property Taxes Paid in 2010	(b)	$ 10,525,435	$ 10,525,435	$ -
Utility Plant in Service at December 31, 2009	(c)	$ 1,086,556,498	$ 1,086,556,498	$ -
Weighted Average Ratio of Property Taxes to Utility Plant in Service	(d) = (b) x (c)	0.968700%	0.968700%	0.00000%
Pro forma Utility Plant in Service - 12/31/10	(e)	$ 1,193,361,589	$ 1,126,923,821	$ (66,437,768)
Pro forma Property Tax Expense	(d) x (e)	11,465,481	10,916,511	(548,970)
Less: Test Year Property Tax Expense		10,697,214	10,697,214	-
Total Adjustment -- Increase (Decrease)		$ 768,267	$ 219,297	$ (548,970)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Tax Adjustments

(7-5)
Other General Taxes

To adjust general tax expense for *pro forma* IDEM safe drinking water fee.

	Per Petitioner	Per OUCC	OUCC More (Less)
Test Year IDEM safe drinking water fee	$ 284,900	$ 284,900	$ -
Adjustments (see detail below)	(11,157)	(11,188)	(31)
***Pro forma* IDEM safe drinking water fee**	$ 273,743	$ 273,712	$ (31)
Detail of Adjustment(s):			
Number of Customers at 06/30/11	$ 284,098	284,065	(33)
Times: IDEM fee per customer connection	0.95	0.95	0.95
Pro forma IDEM safe drinking water fee	269,893	269,862	(31)
Pro forma hazardous chemical inventory fee	3850	3,850	-
	273,743	273,712	(31)
Less: Test Year IDEM safe drinking water fee	(284,900)	(284,900)	-
Total Adjustment -- Increase (Decrease)	$ (11,157)	$ (11,188)	$ (31)

(7-6)
State and Federal Income Taxes

To adjust federal and state income taxes to pro forma present rates levels.

		Per Petitioner	Per OUCC	OUCC More (Less)
FEDERAL INCOME TAX				
Pro forma Present Rate Revenues	OUCC Such 4	$ 194,244,778	$ 197,722,414	$ 3,477,636
Less:				
Pro forma Operating & Maintenance Expenses	OUCC Sch 4	76,906,127	72,980,423	$ (3,925,704)
Depreciation-Tax Normalized	Pet	29,629,609	29,629,609	-
Amortization	OUCC Sch 4	485,452	485,452	-
General Taxes	OUCC Sch 4	15,898,691	15,281,158	(617,533)
Amortization of ITC	Pet	(231,033)	(231,033)	-
Permanent Taxable Differences	Pet	(93,059)	(93,059)	-
Synchronized Interest-See Sch. 8	OUCC Sch 8	21,158,729	20,901,859	(256,870)
Federal Taxable Income (Before State Taxes)		50,490,262	58,768,005	8,277,743

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Tax Adjustments

(7-6)
State and Federal Income Taxes (Continued)

		Per Petitioner	Per OUCC	OUCC More (Less)
Federal Taxable Income (Before State Taxes)		50,490,262	58,768,005	8,277,743
Less: State Income Taxes		4,710,827	5,417,772	706,945
Allocation of Parent Company Interest	OUCC Sch 9	4,109,339	4,109,340	1
Add: Amortization of Reg. Assets/Liab.	Pet	5,632	5,632	-
Federal Taxable Income		41,675,728	49,246,525	7,570,797
Times: Federal Tax Rate		35.00%	35.0%	35.0%
Sub-Total		14,586,502	17,236,281	2,649,779
Add: R&D Credit	Att. LA-2, Sch. 5	-	(12,841)	(12,841)
Additional Consolidated Tax Savings	Att. LA-2, Sch. 2	-	(908,681)	(908,681)
SFAS 109 Amortization to FIT	Pet	(5,670)	(5,670)	-
Investment Credit Amortization	Pet	(231,033)	(231,033)	-
Federal Income Taxes		14,349,799	16,078,056	1,728,257
Less: Test Year Expense		(12,644,370)	(12,644,370)	-
Total Adjustment -- Increase (Decrease)		$ 1,705,429	$ 3,433,686	$ 1,728,257
STATE INCOME TAX				
Federal Taxable Income (Before State Taxes)		$ 50,490,262	$ 58,768,005	$ 8,277,743
Add: Amortization of Reg. Assets/Liab.	Pet	(213,393)	(213,393)	-
Utility Receipts Tax	OUCC 7-3	2,567,403	2,606,663	39,260
State Taxable Income		52,844,272	61,161,275	8,317,003
Times: Supplemental Income Tax Rate		8.5%	8.5%	
State Supplemental Income Tax		4,491,763	5,198,708	706,945
Add: SFAS Amortization to SIT	Pet	219,063	219,063	-
Total State Income Taxes		4,710,827	5,417,772	706,946
Less: Test Year Expense		4,073,909	4,073,909	-
Total Adjustment -- Increase (Decrease)		$ 636,918	$ 1,343,863	$ 706,946

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Synchronized Interest Calculation

Calculation of interest synchronization expense for purposes of calculating Federal and State income tax expense.

Total Original Cost Rate Base-See Sch. 10	$ 730,834,216
Add: Indiana Cities Acquisition Adj.	-
Northwest Acquisition Adj.	-
	730,834,216
Times: Weighted Cost of Debt	2.86%
Synchronized Interest Expense	$ 20,901,859

	Amount	Percent Of Total	Cost Rate	Weighted Cost
Long Term Debt	$ 313,596,520	43.86%	6.52%	2.86%
Common Equity	301,014,743	42.10%	8.60%	
Preferred Stock	210,000	0.03%	6.00%	
Deferred Income Taxes	97,561,273	13.65%	0.00%	
Deferred ITC-Pre 1971	36,633	0.01%	0.00%	
Post Retirement Benefits, net	2,513,672	0.35%	0.00%	
Accum. Depreciation-Muncie Sewer	62,889	0.01%	0.00%	
Total excluding JDITC	$ 714,995,730	100.00%		2.86%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Allocation of Parent Company Interest

Calculation of parent company interest allocation for purposes of calculating Federal and State income taxes.

	Indiana-American Pro Forma Equity Capital	American Water Debt Ratio (Parent Only)	Indiana-American Equity Represented By Parent Debt	American Water Average Interest Rate	Interest Deductible on Parent Debt
Common Stock	$ 92,760,900	22.09%	$ 20,490,883	6.18%	$ 1,266,337
Paid in Capital	103,072,807	22.09%	22,768,783	6.18%	1,407,111
Retained Earnings	105,181,036	22.09%	23,234,491	6.18%	1,435,892
	$ 301,014,743		$ 66,494,157		$ 4,109,340
Federal Income Tax Rate					35.00%
Reduction in Indiana-American's federal income taxes					$ 1,438,269

American Water Works Company, Inc.
At June 30, 2011

	Amount	Percent of Total
Capital Structure		
Long term debt	$ 1,170,250,000	22.09%
Preferred Equity	-	0.00%
Common Equity	4,127,725,000	77.91%
	$ 5,297,975,000	100.00%

	Amount (A)	Annual Cost (B)
Long Term Debt		
6.59% Note with AWCC due 10/15/2037	$ 302,750,000	$ 19,960,308
6.09% Note with AWCC due 10/15/2017	750,000,000	45,637,500
5.62% Note with AWCC due 03/29/2019	40,000,000	2,248,000
5.39% Note with AWCC due 12/21/2013	1,000,000	53,900
5.77% Note with AWCC due 12/21/2021	4,000,000	230,800
5.62% Note with AWCC due 12/21/2018	500,000	28,100
5.77% Note with AWCC due 12/21/2021	66,000,000	3,808,200
6.87% Note with AWCC due 03/29/2011	6,000,000	412,200
	$ 1,170,250,000	$ 72,379,008
Average Interest Rate		6.18%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Calculation of Original Cost Rate Base

	Per Petitioner	Per OUCC	OUCC More (Less)
Utility Plant In Service as of 06/30/11	$ 1,169,706,967	$ 1,169,706,967	$ -
Add: *Pro forma* Major Projects	25,300,000	25,300,000	-
Retirement of existing Warsaw WTP	(1,645,378)	(1,645,378)	
Captialized Tank Painting	161,558	161,558	-
Pro forma Regulatory Assets			-
Deferred Depreciation	4,345,851	3,820,772	(525,079)
Post-in-service AFUDC	6,232,001	5,708,715	(523,286)
Pro forma Utility Plant in Service	1,204,100,999	1,203,052,634	(1,048,365)
Accumulated Depreciation of Utility Plant in Service	304,641,774	304,641,774	-
Add: Amortization of Capitalized Tank Painting	140,017	140,017	-
Amortization of Deferred Depreciation	1,311,865	1,311,865	-
Amortization of Post-in-service AFUDC	2,128,216	2,128,216	-
Accum. Depr. - Retired Warsaw WTP	(659,072)	(659,072)	
	307,562,800	307,562,800	-
Net Utility Plant in Service	896,538,199	895,489,834	(1,048,365)
Deductions:			
Contributions-in-aid of Construction (CIAC)	106,438,609	106,438,609	-
Customer Advances	60,456,340	60,456,340	-
Somerset Capacity Adjustment	195,857	195,857	-
	167,090,806	167,090,806	-
Additions:			
Acquisition Adjustment, net	446,751	446,751	-
Materials and Supplies	1,988,437	1,988,437	-
	2,435,188	2,435,188	-
Total Original Cost Rate Base	$ 731,882,581	$ 730,834,216	$ (1,048,365)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Pro forma **Weighted Cost of Capital**
As of June 30, 2011

	Actual 12/31/2010	Percent of Total	*Pro forma* 6/30/2011	Percent of Total	Cost	Ref	Weighted Cost
Long Term Debt	291,939,538	41.32%	313,596,520	43.784%	6.52%	Per Pet	2.85%
Deferred Income Taxes	115,717,615	16.38%	97,561,273	13.621%	0.00%		0.00%
Accum. Depreciation-Muncie Sewer	62,889	0.01%	62,889	0.009%	0.00%		0.00%
Post Retirement Benefits, net	2,497,179	0.35%	2,513,672	0.351%	0.00%		0.00%
Deferred ITC-Pre 1971	40,233	0.01%	36,633	0.005%	0.00%		0.00%
JDITC - Post 1970	1,353,158	0.19%	1,247,384	0.174%	7.54%	Per Pet	0.01%
Preferred Stock	-	0.00%	210,000	0.029%	6.00%	Per Pet	0.00%
Common Equity	294,950,691	41.74%	301,014,743	42.027%	8.60%	ERK	3.61%
	$ 706,561,303		$ 716,243,114	100.000%			6.47%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 44022

Acquisition Adjustment - Indiana Cities

Acquisition Adjustment		
1993 Purchase of Indiana Cities	$	17,412,009
		-
1999 Purchase of Northwest		-
2000 Purchase of United Utilities		-
Total Acquisition Adjustment		17,412,009
Less: Accumulated Amortization as of 6/30/11		(7,050,511)
Acquisition Adjustment net of Amortization		10,361,498
Times: Rate of Return		6.47%
Return on Indiana Cities Acquisition	$	670,391

Analysis of Total Revenue Increase since Cause No. 43680

Total Revenues allowed in 43680	$	193,727,184	
Less: Revenues not subject ot increase		(2,198,161)	
Total Revneues subject to increase in 43680	$	191,529,023	(A)
Additional Annual Revenues - DSIC-6	$	5,445,718	
Petitioner's proposed revenue increase in 44022		18,955,075	
Total Revenue Increase	$	24,400,793	(B)
		12.74%	(B) / (A)

No. OUCC 02-004

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Please provide a listing of any large industrial or commercial users that have discontinued service on Indiana-American's system since January 2010. Please provide the date service was discontinued and the amount of test year revenues and usage for each such customer.

Requested By: Scott C. Franson Office of Utility Consumer Counselor (OUCC)
317-232-5923 – sfranson@oucc.in.gov

Information Provided:

No large commercial or industrial customers discontinued service since January 2010.

No. OUCC 02-003

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Please provide a listing of any large industrial or commercial users that have been added to Indiana-American's system since January 2010, including the date service began and monthly volumetric usage to the present time.

Requested By: Scott C. Franson Office of Utility Consumer Counselor (OUCC)
317-232-5923 – sfranson@oucc.in.gov

Information Provided:

See attached files. All units shown on the files are in thousand gallons.

Attachments:
OUCC 02-003-R1 Top Commercial customers_Jan 2010 thru Apr 2011-Additions.xls
OUCC 02-003-R2 Top Industrial Customers_Jan 2010 thru Apr 2011-Additions.xls

IN Top Commercial Customers - Usage
Additional Customer

Account Name	Account	District	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	
35 Image First Help Care Services	935199	1090	-	-	-	-	3,232	-	828	-	902	-	956	-	1,016	-	1,130	-	Connect 05/2010
50 Union Hospital	919785	1070	-	1,183	1,229	1,472	1,297	1,451	1,262	1,290	1,429	1,297	1,331	1,495	1,708	1,400	1,640	1,428	Connect 01/2010
56 Indiana Toll-Roads Contractors	931415	1090	-	-	-	-	4	5	5	1,825	14	-	4	-	-	-	-	2,635	Connect 04/10

MAS ATTACHMENT 2
CAUSE NO. 44022
Page 3 of 4

IN Top Industrial Customers - Usage
Additional Service

Account Name	Account	District	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	
32 Blue Grass Chemical	294335	1075	-	-	-	-	3,538	2,483	2,389	2,024	491	563	551	532	584	632	718	735	Connect date 12/06/2001

Indiana American Water Company
Cause No. 44022
For the Twelve Months Ended December 31, 2010

Residential Service Charge and Volumetric Revenue to be Added to Bill Analysis
For the Test Year Ending December 31, 2010

District/Description:	Actual Jan 2010 to Feb. 2010	Feb. 2010 to Mar. 2010	Mar. 2010 to Apr. 2010	Apr. 2010 to May 2010	May 2010 to Jun. 2010	Jun. 2010 to Jul. 2010	Jul. 2010 to Aug. 2010	Aug. 2010 to Sep. 2010	Sep. 2010 to Oct. 2010	Oct. 2010 to Nov. 2010	Nov. 2010 to Dec. 2010	2010 Normalization
Crawfordsville:												
Monthly Change in Customers	1	(6)	24	10	(8)	16	(6)	0	7	(21)	(9)	8
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	1	(12)	72	40	(40)	96	(42)	0	63	(210)	(99)	(131)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 13.62	$ (163.41)	$ 980.43	$ 544.68	$ (544.68)	$ 1,307.24	$ (571.92)	$ -	$ 857.88	$ (2,859.60)	$ (1,348.09)	$ (1,783.85)
Actual Gallon (1000) Usage per Month/Addition:	4.46	4.46	4.46	4.46	4.46	4.46	4.46	4.46	4.46	4.46	4.46	
Volumetric Usage per Month:	4.46	(53.52)	321.12	178.40	(178.40)	428.16	(187.32)	0.00	280.98	(936.60)	(441.54)	(584.26)
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 21.33	$ (255.96)	$ 1,535.76	$ 853.20	$ (853.20)	$ 2,047.67	$ (895.86)	$ -	$ 1,343.79	$ (4,479.29)	$ (2,111.66)	$ (2,794.22)
Total Revenue to Add for Customer Change:	$ 34.95	$ (419.37)	$ 2,516.19	$ 1,397.88	$ (1,397.88)	$ 3,354.91	$ (1,467.78)	$ -	$ 2,201.67	$ (7,338.89)	$ (3,459.75)	$ (4,578.07)
Johnson County:												
Monthly Change in Customers	37	40	85	61	22	12	18	25	(6)	(19)	(52)	223
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	37	80	255	244	110	72	126	200	(54)	(190)	(572)	308
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 503.83	$ 1,089.37	$ 3,472.37	$ 3,322.58	$ 1,497.88	$ 980.43	$ 1,715.76	$ 2,723.42	$ (735.32)	$ (2,587.25)	$ (7,788.99)	$ 4,194.08
Actual Gallon (1000) Usage per Month/Addition:	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	
Volumetric Usage per Month:	203.50	440.00	1,402.50	1,342.00	605.00	396.00	693.00	1,100.00	(297.00)	(1,045.00)	(3,146.00)	1,694.00
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 973.24	$ 2,104.30	$ 6,707.45	$ 6,418.11	$ 2,893.41	$ 1,893.87	$ 3,314.27	$ 5,260.75	$ (1,420.40)	$ (4,997.71)	$ (15,045.74)	$ 8,101.55
Total Revenue to Add for Customer Change.	$ 1,477.07	$ 3,193.67	$ 10,179.82	$ 9,740.69	$ 4,391.29	$ 2,874.30	$ 5,030.03	$ 7,984.17	$ (2,155.72)	$ (7,584.96)	$ (22,834.73)	$ 12,295.63
Kokomo:												
Monthly Change in Customers	41	37	108	96	46	32	(8)	(6)	(30)	(134)	(116)	66
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	41	74	324	384	230	192	(56)	(48)	(270)	(1,340)	(1,276)	(1,745)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 558.30	$ 1,007.67	$ 4,411.95	$ 5,228.97	$ 3,131.94	$ 2,614.49	$ (762.56)	$ (653.62)	$ (3,676.62)	$ (18,246.94)	$ (17,375.45)	$ (23,761.87)
Actual Gallon (1000) Usage per Month/Addition:	4.34	4.34	4.34	4.34	4.34	4.34	4.34	4.34	4.34	4.34	4.34	
Volumetric Usage per Month:	177.94	321.16	1,406.16	1,666.56	998.20	833.28	(243.04)	(208.32)	(1,171.80)	(5,815.60)	(5,537.84)	(7,573.30)
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 851.00	$ 1,535.95	$ 6,724.96	$ 7,970.32	$ 4,773.89	$ 3,985.16	$ (1,162.34)	$ (996.29)	$ (5,604.13)	$ (27,813.09)	$ (26,484.71)	$ (36,219.28)
Total Revenue to Add for Customer Change:	$ 1,409.30	$ 2,543.62	$ 11,136.91	$ 13,199.29	$ 7,905.83	$ 6,599.65	$ (1,924.90)	$ (1,649.91)	$ (9,280.75)	$ (46,060.03)	$ (43,860.16)	$ (59,981.15)
Mooresville:												
Monthly Change in Customers	2	3	13	10	2	5	5	5	(15)	(10)	(7)	13
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	2	6	39	40	10	30	35	40	(135)	(100)	(77)	(110)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 27.23	$ 81.70	$ 531.07	$ 544.68	$ 136.17	$ 408.51	$ 476.60	$ 544.68	$ (1,838.31)	$ (1,361.71)	$ (1,048.52)	$ (1,497.90)
Actual Gallon (1000) Usage per Month/Addition:	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	
Volumetric Usage per Month:	9.36	28.08	182.52	187.20	46.80	140.40	163.80	187.20	(631.80)	(468.00)	(360.36)	(514.80)
Volumetric Rate per ccf:	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	
Dollar Total for Volumetric Usage:	$ 25.47	$ 76.41	$ 496.69	$ 509.43	$ 127.36	$ 382.07	$ 445.75	$ 509.43	$ (1,719.32)	$ (1,273.57)	$ (980.65)	$ (1,400.93)
Total Revenue to Add for Customer Change:	$ 52.70	$ 158.11	$ 1,027.76	$ 1,054.11	$ 263.53	$ 790.58	$ 922.35	$ 1,054.11	$ (3,557.63)	$ (2,635.28)	$ (2,029.17)	$ (2,898.83)

Monthly Change in Customers	54	22	100	21	(44)	(95)	216	(9)	19	(127)	(63)	94
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	54	44	300	84	(220)	(570)	1,512	(72)	171	(1,270)	(693)	(660)

Indiana American Water Company
Cause No. 44022
For the Twelve Months Ended December 31, 2010

Residential Service Charge and Volumetric Revenue to be Added to Bill Analysis
For the Test Year Ending December 31, 2010

District/Description:	Actual Jan 2010 to Feb. 2010	Feb. 2010 to Mar. 2010	Mar. 2010 to Apr. 2010	Apr. 2010 to May 2010	May 2010 to Jun. 2010	Jun. 2010 to Jul. 2010	Jul. 2010 to Aug. 2010	Aug. 2010 to Sep. 2010	Sep. 2010 to Oct. 2010	Oct. 2010 to Nov. 2010	Nov. 2010 to Dec. 2010	2010 Normalization
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 735.32	$ 599.15	$ 4,085.14	$ 1,143.84	$ (2,995.77)	$ (7,761.76)	$ 20,589.09	$ (980.43)	$ 2,328.53	$ (17,293.74)	$ (9,436.66)	$ (8,987.29)
Actual Gallon (1000) Usage per Month/Addition:	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	
Volumetric Usage per Month:	232.20	189.20	1,290.00	361.20	(946.00)	(2,451.00)	6,501.60	(309.60)	735.30	(5,461.00)	(2,979.90)	(2,838.00)
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 1,110.50	$ 904.85	$ 6,169.42	$ 1,727.44	$ (4,524.24)	$ (11,721.90)	$ 31,093.89	$ (1,480.66)	$ 3,516.57	$ (26,117.22)	$ (14,251.36)	$ (13,572.71)
Total Revenue to Add for Customer Change:	$ 1,845.82	$ 1,504.00	$ 10,254.56	$ 2,871.28	$ (7,520.01)	$ (19,483.66)	$ 51,682.98	$ (2,461.09)	$ 5,845.10	$ (43,410.96)	$ (23,688.02)	$ (22,560.00)
Newburgh:												
Monthly Change in Customers	1	40	311	252	204	34	1	(2)	(185)	(435)	(97)	124
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	1	80	933	1,008	1,020	204	7	(16)	(1,665)	(4,350)	(1,067)	(3,845)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 13.62	$ 1,089.37	$ 12,704.77	$ 13,726.06	$ 13,889.46	$ 2,777.89	$ 95.32	$ (217.87)	$ (22,672.50)	$ (59,234.47)	$ (14,529.47)	$ (52,357.82)
Actual Gallon (1000) Usage per Month/Addition:	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07	
Volumetric Usage per Month:	6.07	485.60	5,663.31	6,118.56	6,191.40	1,238.28	42.49	(97.12)	(10,106.55)	(26,404.50)	(6,476.69)	(23,339.15)
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 29.03	$ 2,322.38	$ 27,084.77	$ 29,262.00	$ 29,610.36	$ 5,922.07	$ 203.21	$ (464.48)	$ (48,334.55)	$ (126,279.46)	$ (30,974.75)	$ (111,619.42)
Total Revenue to Add for Customer Change:	$ 42.65	$ 3,411.75	$ 39,789.54	$ 42,988.06	$ 43,499.82	$ 8,699.96	$ 298.53	$ (682.35)	$ (71,007.05)	$ (185,513.93)	$ (45,504.22)	$ (163,977.24)
Noblesville:												
Monthly Change in Customers	28	44	80	69	32	54	12	38	(23)	10	17	361
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	28	88	240	276	160	324	84	304	(207)	100	187	1,584
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 381.28	$ 1,198.31	$ 3,268.11	$ 3,758.33	$ 2,178.74	$ 4,411.95	$ 1,143.84	$ 4,139.60	$ (2,818.74)	$ 1,361.71	$ 2,546.40	$ 21,569.53
Actual Gallon (1000) Usage per Month/Addition:	6.29	6.29	6.29	6.29	6.29	6.29	6.29	6.29	6.29	6.29	6.29	
Volumetric Usage per Month:	176.12	553.52	1,509.60	1,736.04	1,006.40	2,037.96	528.36	1,912.16	(1,302.03)	629.00	1,176.23	9,963.36
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 842.29	$ 2,647.21	$ 7,219.66	$ 8,302.61	$ 4,813.11	$ 9,746.54	$ 2,526.88	$ 9,144.90	$ (6,226.96)	$ 3,008.19	$ 5,625.32	$ 47,649.75
Total Revenue to Add for Customer Change:	$ 1,223.57	$ 3,845.52	$ 10,487.77	$ 12,060.94	$ 6,991.85	$ 14,158.49	$ 3,670.72	$ 13,284.50	$ (9,045.70)	$ 4,369.90	$ 8,171.72	$ 69,219.28
Northwest Indiana:												
Monthly Change in Customers	169	79	169	50	123	(104)	(52)	17	70	(197)	(71)	253
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	169	158	507	200	615	(624)	(364)	136	630	(1,970)	(781)	(1,324)
Service Charge per Month:	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	
Amount of Service Charge	$ 1,695.07	$ 1,584.74	$ 5,085.21	$ 2,006.00	$ 6,168.45	$ (6,258.72)	$ (3,650.92)	$ 1,364.08	$ 6,318.90	$ (19,759.10)	$ (7,833.43)	$ (13,279.72)
Actual Gallon (1000) Usage per Month/Addition:	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	
Volumetric Usage per Month:	828.10	774.20	2,484.30	980.00	3,013.50	(3,057.60)	(1,783.60)	666.40	3,087.00	(9,653.00)	(3,826.90)	(6,487.60)
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 3,960.39	$ 3,702.61	$ 11,881.16	$ 4,686.85	$ 14,412.06	$ (14,622.96)	$ (8,530.06)	$ 3,187.06	$ 14,763.57	$ (46,165.45)	$ (18,302.14)	$ (31,026.91)
Total Revenue to Add for Customer Change:	$ 5,655.46	$ 5,287.35	$ 16,966.37	$ 6,692.85	$ 20,580.51	$ (20,881.68)	$ (12,180.98)	$ 4,551.14	$ 21,082.47	$ (65,924.55)	$ (26,135.57)	$ (44,306.63)
Richmond:												
Monthly Change in Customers	25	39	53	58	13	(6)	0	195	(23)	(43)	(58)	253
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	25	78	159	232	65	(36)	0	1,560	(207)	(430)	(638)	808

Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 340.43	$ 1,062.14	$ 2,165.12	$ 3,159.17	$ 885.11	$ (490.22)	$ -	$ 21,242.71	$ (2,818.74)	$ (5,855.36)	$ (8,687.72)	$ 11,002.64

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Actual Gallon (1000) Usage per Month/Addition:	4.16	4.16	4.16	4.16	4.16	4.16	4.16	4.16	4.16	4.16	4.16	
Volumetric Usage per Month:	104.00	324.48	661.44	965.12	270.40	(149.76)	0.00	6,489.60	(861.12)	(1,788.80)	(2,654.08)	3,361.28
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 497.38	$ 1,551.82	$ 3,163.34	$ 4,615.68	$ 1,293.19	$ (716.23)	$ -	$ 31,036.50	$ (4,118.30)	$ (8,554.93)	$ (12,693.13)	$ 16,075.32
Total Revenue to Add for Customer Change:	$ 837.81	$ 2,613.96	$ 5,328.46	$ 7,774.85	$ 2,178.30	$ (1,206.45)	$ -	$ 52,279.21	$ (6,937.04)	$ (14,410.29)	$ (21,380.85)	$ 27,077.96
Seymour:												
Monthly Change in Customers	13	12	10	18	(16)	(2)	9	(8)	(23)	(16)	(10)	(13)
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	13	24	30	72	(80)	(12)	63	(64)	(207)	(160)	(110)	(431)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 177.02	$ 326.81	$ 408.51	$ 980.43	$ (1,089.37)	$ (163.41)	$ 857.88	$ (871.50)	$ (2,818.74)	$ (2,178.74)	$ (1,497.88)	$ (5,868.99)
Actual Gallon (1000) Usage per Month/Addition:	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	
Volumetric Usage per Month:	55.12	101.76	127.20	305.28	(339.20)	(50.88)	267.12	(271.36)	(877.68)	(678.40)	(466.40)	(1,827.44)
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 263.61	$ 486.67	$ 608.33	$ 1,460.00	$ (1,622.22)	$ (243.33)	$ 1,277.50	$ (1,297.78)	$ (4,197.50)	$ (3,244.45)	$ (2,230.56)	$ (8,739.73)
Total Revenue to Add for Customer Change:	$ 440.63	$ 813.48	$ 1,016.84	$ 2,440.43	$ (2,711.59)	$ (406.74)	$ 2,135.38	$ (2,169.28)	$ (7,016.24)	$ (5,423.19)	$ (3,728.44)	$ (14,608.72)
Shelbyville:												
Monthly Change in Customers	8	11	(2)	(3)	(2)	7	2	23	(21)	(9)	(14)	0
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	8	22	(6)	(12)	(10)	42	14	184	(189)	(90)	(154)	(191)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 108.94	$ 299.58	$ (81.70)	$ (163.41)	$ (136.17)	$ 571.92	$ 190.64	$ 2,505.55	$ (2,573.64)	$ (1,225.54)	$ (2,097.04)	$ (2,600.87)
Actual Gallon (1000) Usage per Month/Addition:	4.94	4.94	4.94	4.94	4.94	4.94	4.94	4.94	4.94	4.94	4.94	
Volumetric Usage per Month:	39.52	108.68	(29.64)	(59.28)	(49.40)	207.48	69.16	908.96	(933.66)	(444.60)	(760.76)	(943.54)
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 189.00	$ 519.76	$ (141.75)	$ (283.51)	$ (236.26)	$ 992.27	$ 330.76	$ 4,347.10	$ (4,465.23)	$ (2,126.30)	$ (3,638.33)	$ (4,512.49)
Total Revenue to Add for Customer Change:	$ 297.94	$ 819.34	$ (223.45)	$ (446.92)	$ (372.43)	$ 1,564.19	$ 521.40	$ 6,852.65	$ (7,038.87)	$ (3,351.84)	$ (5,735.37)	$ (7,113.36)
Somerset Water:												
Monthly Change in Customers	0	0	2	0	0	0	0	0	0	(2)	1	1
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	0	6	0	0	0	0	0	0	(20)	11	(3)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ -	$ 81.70	$ -	$ -	$ -	$ -	$ -	$ -	$ (272.34)	$ 149.79	$ (40.85)
Actual Gallon (1000) Usage per Month/Addition:	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	
Volumetric Usage per Month:	0.00	0.00	24.48	0.00	0.00	0.00	0.00	0.00	0.00	(81.60)	44.88	(12.24)
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ -	$ -	$ 117.08	$ -	$ -	$ -	$ -	$ -	$ -	$ (390.25)	$ 214.64	$ (58.53)
Total Revenue to Add for Customer Change:	$ -	$ -	$ 198.78	$ -	$ -	$ -	$ -	$ -	$ -	$ (662.59)	$ 364.43	$ (99.38)
Southern Indiana:												
Monthly Change in Customers	11	40	46	19	20	(7)	(24)	42	(23)	(118)	(36)	(30)
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	11	80	138	76	100	(42)	(168)	336	(207)	(1,180)	(396)	(1,252)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 149.79	$ 1,089.37	$ 1,879.16	$ 1,034.90	$ 1,361.71	$ (571.92)	$ (2,287.68)	$ 4,575.35	$ (2,818.74)	$ (16,068.20)	$ (5,392.38)	$ (17,048.64)
Actual Gallon (1000) Usage per Month/Addition:	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	
Volumetric Usage per Month:	48.84	355.20	612.72	337.44	444.00	(186.48)	(745.92)	1,491.84	(919.08)	(5,239.20)	(1,758.24)	(5,558.88)
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 233.58	$ 1,698.74	$ 2,930.33	$ 1,613.81	$ 2,123.43	$ (891.84)	$ (3,567.36)	$ 7,134.72	$ (4,395.50)	$ (25,056.46)	$ (8,408.78)	$ (26,585.33)

Indiana American Water Company
Cause No. 44022
For the Twelve Months Ended December 31, 2010

Residential Service Charge and Volumetric Revenue to be Added to Bill Analysis
For the Test Year Ending December 31, 2010

District/Description:	Actual Jan 2010 to Feb. 2010	Feb. 2010 to Mar. 2010	Mar. 2010 to Apr. 2010	Apr. 2010 to May 2010	May 2010 to Jun. 2010	Jun. 2010 to Jul. 2010	Jul. 2010 to Aug. 2010	Aug. 2010 to Sep. 2010	Sep. 2010 to Oct. 2010	Oct. 2010 to Nov. 2010	Nov. 2010 to Dec. 2010	2010 Normalization
Total Revenue to Add for Customer Change:	$ 383.37	$ 2,788.11	$ 4,809.49	$ 2,648.71	$ 3,485.14	$ (1,463.76)	$ (5,855.04)	$ 11,710.07	$ (7,214.24)	$ (41,124.66)	$ (13,801.16)	$ (43,633.97)
Sullivan:												
Monthly Change in Customers	0	0	0	0	0	0	0	0	2,037	2	(3)	2,036
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	0	0	0	0	0	0	0	18,333	20	(33)	18,320
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 249,642.66	$ 272.34	$ (449.36)	$ 249,465.64
Actual Gallon (1000) Usage per Month/Addition:	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	
Volumetric Usage per Month:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,132.04	77.60	(128.04)	71,081.60
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 340,188.81	$ 371.12	$ (612.35)	$ 339,947.58
Total Revenue to Add for Customer Change:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 589,831.47	$ 643.46	$ (1,061.71)	$ 589,413.22
Summitville:												
Monthly Change in Customers	0	0	2	4	1	0	2	1	(3)	(1)	0	6
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	0	6	16	5	0	14	8	(27)	(10)	0	12
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ -	$ 81.70	$ 217.87	$ 68.09	$ -	$ 190.64	$ 108.94	$ (367.66)	$ (136.17)	$ -	$ 163.41
Actual Gallon (1000) Usage per Month/Addition:	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	
Volumetric Usage per Month:	0.00	0.00	26.46	70.56	22.05	0.00	61.74	35.28	(119.07)	(44.10)	0.00	52.92
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ -	$ -	$ 126.54	$ 337.45	$ 105.45	$ -	$ 295.27	$ 168.73	$ (569.45)	$ (210.91)	$ -	$ 253.08
Total Revenue to Add for Customer Change:	$ -	$ -	$ 208.24	$ 555.32	$ 173.54	$ -	$ 485.91	$ 277.67	$ (937.11)	$ (347.08)	$ -	$ 416.49
Terre Haute (Wabash Valley):												
Monthly Change in Customers	40	82	184	(1,535)	0	77	104	14	(313)	(193)	(84)	(1,624)
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	40	164	552	(6,140)	0	462	728	112	(2,817)	(1,930)	(924)	(9,753)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 544.68	$ 2,233.21	$ 7,516.65	$ (83,609.12)	$ -	$ 6,291.11	$ 9,913.26	$ 1,525.12	$ (38,359.43)	$ (26,281.04)	$ (12,582.22)	$ (132,807.78)
Actual Gallon (1000) Usage per Month/Addition:	4.38	4.38	4.38	4.38	4.38	4.38	4.38	4.38	4.38	4.38	4.38	
Volumetric Usage per Month:	175.20	718.32	2,417.76	(26,893.20)	0.00	2,023.56	3,188.64	490.56	(12,338.46)	(8,453.40)	(4,047.12)	(42,718.14)
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ 837.89	$ 3,435.36	$ 11,562.93	$ (128,616.66)	$ -	$ 9,677.67	$ 15,249.66	$ 2,346.10	$ (59,008.66)	$ (40,428.37)	$ (19,355.34)	$ (204,299.42)
Total Revenue to Add for Customer Change:	$ 1,382.57	$ 5,668.57	$ 19,079.58	$ (212,225.78)	$ -	$ 15,968.78	$ 25,162.92	$ 3,871.22	$ (97,368.09)	$ (66,709.41)	$ (31,937.56)	$ (337,107.20)
Wabash:												
Monthly Change in Customers	6	22	17	17	6	17	2	(4)	(29)	(24)	0	30
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	6	44	51	68	30	102	14	(32)	(261)	(240)	0	(218)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 81.70	$ 598.15	$ 694.47	$ 925.96	$ 408.51	$ 1,388.95	$ 190.64	$ (435.75)	$ (3,554.07)	$ (3,268.11)	$ -	$ (2,968.55)
Actual Gallon (1000) Usage per Month/Addition:	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	
Volumetric Usage per Month:	25.44	186.56	216.24	288.32	127.20	432.48	59.36	(135.68)	(1,106.64)	(1,017.60)	0.00	(924.32)
Volumetric Rate per ccf:	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	
Dollar Total for Volumetric Usage:	$ 69.23	$ 507.69	$ 588.45	$ 784.61	$ 346.15	$ 1,176.91	$ 161.54	$ (369.23)	$ (3,011.50)	$ (2,759.19)	$ -	$ (2,515.34)
Total Revenue to Add for Customer Change:	$ 150.93	$ 1,105.84	$ 1,282.92	$ 1,710.57	$ 754.66	$ 2,565.86	$ 352.18	$ (804.98)	$ (6,565.57)	$ (6,027.30)	$ -	$ (5,483.89)

Indiana American Water Company
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Residential Service Charge and Volumetric Revenue to be Added to Bill Analysis
For the Test Year Ending December 31, 2010

District/Description:	Actual Jan 2010 to Feb. 2010	Feb. 2010 to Mar. 2010	Mar. 2010 to Apr. 2010	Apr. 2010 to May 2010	May 2010 to Jun. 2010	Jun. 2010 to Jul. 2010	Jul. 2010 to Aug. 2010	Aug. 2010 to Sep. 2010	Sep. 2010 to Oct. 2010	Oct. 2010 to Nov. 2010	Nov. 2010 to Dec. 2010	2010 Normalization
Warsaw:												
Monthly Change in Customers	18	4	8	17	13	10	9	15	(1)	(29)	(14)	50
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	18	8	24	68	65	60	63	120	(9)	(290)	(154)	(27)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 245.11	$ 108.94	$ 326.81	$ 925.96	$ 885.11	$ 817.03	$ 857.88	$ 1,634.05	$ (122.55)	$ (3,948.96)	$ (2,097.04)	$ (367.66)
Actual Gallon (1000) Usage per Month/Addition:	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61	
Volumetric Usage per Month:	82.98	36.88	110.64	313.48	299.65	276.60	290.43	553.20	(41.49)	(1,336.90)	(709.94)	(124.47)
Volumetric Rate per ccf:	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	
Dollar Total for Volumetric Usage:	$ 225.81	$ 100.36	$ 301.08	$ 853.07	$ 815.44	$ 752.71	$ 790.35	$ 1,505.42	$ (112.91)	$ (3,638.11)	$ (1,931.96)	$ (338.74)
Total Revenue to Add for Customer Change:	$ 470.92	$ 209.30	$ 627.89	$ 1,779.03	$ 1,700.55	$ 1,569.74	$ 1,648.23	$ 3,139.47	$ (235.46)	$ (7,587.07)	$ (4,029.00)	$ (706.40)
Waveland:												
Monthly Change in Customers	0	0	0	0	0	0	0	0	187	0	(4)	183
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	0	0	0	0	0	0	0	1,683	0	(44)	1,639
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,917.61	$ -	$ (599.15)	$ 22,318.46
Actual Gallon (1000) Usage per Month/Addition:	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	
Volumetric Usage per Month:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,496.38	0.00	(169.84)	6,326.54
Volumetric Rate per ccf:	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for Volumetric Usage:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,068.92	$ -	$ (812.26)	$ 30,256.66
Total Revenue to Add for Customer Change:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 53,986.53	$ -	$ (1,411.41)	$ 52,575.12
West Lafayette:												
Monthly Change in Customers	9	17	215	48	41	(30)	166	31	(153)	(93)	(38)	213
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	9	34	645	192	205	(180)	1,162	248	(1,377)	(930)	(418)	(410)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 122.55	$ 462.98	$ 8,783.04	$ 2,614.49	$ 2,791.51	$ (2,451.08)	$ 15,823.09	$ 3,377.05	$ (18,750.77)	$ (12,663.92)	$ (5,691.96)	$ (5,583.02)
Actual Gallon (1000) Usage per Month/Addition:	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	
Volumetric Usage per Month:	52.11	196.86	3,734.55	1,111.68	1,186.95	(1,042.20)	6,727.98	1,435.92	(7,972.83)	(5,384.70)	(2,420.22)	(2,373.90)
Volumetric Rate per ccf:	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	
Dollar Total for Volumetric Usage:	$ 141.81	$ 535.72	$ 10,162.83	$ 3,025.21	$ 3,230.06	$ (2,836.14)	$ 18,308.85	$ 3,907.57	$ (21,696.46)	$ (14,653.38)	$ (6,586.14)	$ (6,460.08)
Total Revenue to Add for Customer Change:	$ 264.36	$ 998.70	$ 18,945.87	$ 5,639.70	$ 6,021.56	$ (5,287.22)	$ 34,131.94	$ 7,284.62	$ (40,447.23)	$ (27,317.30)	$ (12,278.10)	$ (12,043.10)
Winchester:												
Monthly Change in Customers	1	0	13	10	(6)	(3)	9	0	7	(16)	(10)	5
Number of Months to Add/Delect Customers	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	1	0	39	40	(30)	(18)	63	0	63	(160)	(110)	(112)
Service Charge per Month:	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ 13.62	$ -	$ 531.07	$ 544.68	$ (408.51)	$ (245.11)	$ 857.88	$ -	$ 857.88	$ (2,178.74)	$ (1,497.88)	$ (1,525.11)
Actual Gallon (1000) Usage per Month/Addition:	4.37	4.37	4.37	4.37	4.37	4.37 #	4.37	4.37	4.37	4.37	4.37	
Volumetric Usage per Month:	4.37	0.00	170.43	174.80	(131.10)	(78.66)	275.31	0.00	275.31	(699.20)	(480.70)	(489.44)
Volumetric Rate per ccf:	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	
Dollar Total for Volumetric Usage:	$ 11.89	$ -	$ 463.79	$ 475.68	$ (356.76)	$ (214.06)	$ 749.20	$ -	$ 749.20	$ (1,902.73)	$ (1,308.13)	$ (1,331.92)
Total Revenue to Add for Customer Change:	$ 25.51	$ -	$ 994.86	$ 1,020.36	$ (765.27)	$ (459.17)	$ 1,607.08	$ -	$ 1,607.08	$ (4,081.47)	$ (2,806.01)	$ (2,857.03)

Revenue Normalization Data 2010 (version 1) (Recovered) — Residential

Monthly Change in Customers	464	486	1,438	(778)	447	17	465	377	1,479	(1,475)	(668)	2,252
Number of Months to Add/Delect Customers												
Total Service Charges to be added/deleted	464	972	4,314	(3,112)	2,235	102	3,255	3,016	13,311	(14,750)	(7,348)	2,459

Indiana American Water Company
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Residential Service Charge and Volumetric Revenue to be Added to Bill Analysis
For the Test Year Ending December 31, 2010

District/Description:	Actual Jan 2010 to Feb. 2010	Feb. 2010 to Mar. 2010	Mar. 2010 to Apr. 2010	Apr. 2010 to May 2010	May 2010 to Jun. 2010	Jun. 2010 to Jul. 2010	Jul. 2010 to Aug. 2010	Aug. 2010 to Sep. 2010	Sep. 2010 to Oct. 2010	Oct. 2010 to Nov. 2010	Nov. 2010 to Dec. 2010	2010 Normalization
Service Charge per Month:												
Amount of Service Charge	$ 5,712.11	$ 12,669.08	$ 56,925.58	$ (43,093.93)	$ 28,228.18	$ 3,627.30	$ 45,629.44	$ 40,581.38	$ 178,997.63	$ (193,785.88)	$ (97,257.05)	$ [illegible]
0												
Volumetric Usage per Month:	2,225.33	4,766.98	22,331.79	(10,815.84)	12,567.45	997.62	15,909.11	14,249.04	43,327.80	(74,245.60)	(35,143.46)	[illegible]
Volumetric Rate per ccf:												
Dollar Total for Volumetric Usage:	$ 10,283.45	$ 21,873.87	$ 97,702.82	$ (56,004.70)	$ 56,951.22	$ 5,330.48	$ 60,591.51	$ 63,939.84	$ 226,749.99	$ (336,721.56)	$ (159,888.03)	$ [illegible]
Total Revenue to Add for Customer Change:	$ 15,995.56	$ 34,542.95	$ 154,628.40	$ (99,098.63)	$ 85,179.40	$ 8,957.78	$ 106,220.95	$ 104,521.22	$ 405,747.62	$ (530,507.44)	$ (257,145.08)	$ 29,042.73

Indiana American Water Company
Cause No. 44022
For the Twelve Months Ended December 31, 2010

Commercial Service Charge and Volumetric Revenue to be Added to Bill Analysis
For the Test Year Ending December 31, 2010

District/Description:	Actual Dec. 2009 to Jan. 2010	Jan 2010 to Feb. 2010	Feb. 2010 to Mar. 2010	Mar. 2010 to Apr. 2010	Apr. 2010 to May 2010	May 2010 to Jun. 2010	Jun. 2010 to Jul. 2010	Jul. 2010 to Aug. 2010	Aug. 2010 to Sep. 2010	Sep. 2010 to Oct. 2010	Oct. 2010 to Nov. 2010	Nov. 2010 to Dec. 2010	2010 Normalization
Crawfordsville:													
Monthly Change in Customers	(1)	7	(4)	3	1	(3)	0	9	6	(3)	13	(4)	25
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	7	(8)	9	4	(15)	0	63	48	(27)	130	(44)	167
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ 95.32	$ (108.94)	$ 122.55	$ 54.47	$ (204.26)	$ -	$ 857.88	$ 653.62	$ (367.66)	$ 1,770.23	$ (599.15)	$ 2,274.06
Actual Gallon (1000) Usage per Month/Addition:	5.98	20.82	20.82	20.82	20.82	20.82	20.82	20.82	20.82	20.82	20.82	20.82	
Volumetric Usage per Month: (First 15,000)	0.00	105.00	(120.00)	135.00	60.00	(225.00)	0.00	945.00	720.00	(405.00)	1,950.00	(660.00)	
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage		502.16	(573.90)	645.64	286.95	(1,076.06)	-	4,519.46	3,443.40	(1,936.91)	9,325.88	(3,156.45)	
Volumetric Usage per Month (Over 15,000)		40.74	(46.56)	52.38	23.28	(87.30)	-	366.66	279.36	(157.14)	756.60	(256.08)	
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		135.98	(155.41)	174.83	77.70	(291.39)	-	1,223.84	932.45	(524.50)	2,525.38	(854.74)	
Dollar Total for Volumetric Usage:	$ -	$ 638.14	$ (729.31)	$ 820.47	$ 364.65	$ (1,367.45)	$ -	$ 5,743.30	$ 4,375.85	$ (2,461.41)	$ 11,851.26	$ (4,011.19)	$ 15,224.31
Total Revenue to Add for Customer Change:	$ -	$ 733.46	$ (838.25)	$ 943.02	$ 419.12	$ (1,571.71)	$ -	$ 6,601.18	$ 5,029.47	$ (2,829.07)	$ 13,621.49	$ (4,610.34)	$ 17,498.37
Johnson County:													
Monthly Change in Customers	(5)	4	5	19	7	10	1	8	(33)	(27)	(17)	(26)	(49)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	4	10	57	28	50	6	56	(264)	(243)	(170)	(286)	(752)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ 54.47	$ 136.17	$ 776.18	$ 381.28	$ 680.86	$ 81.70	$ 762.56	$ (3,594.92)	$ (3,308.96)	$ (2,314.91)	$ (3,894.50)	$ (10,240.07)
Actual Gallon (1000) Usage per Month/Addition:	7.37	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	
Volumetric Usage per Month: (First 15,000)		60.00	150.00	855.00	420.00	750.00	90.00	840.00	(3960.00)	(3645.00)	(2550.00)	(4290.00)	
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	#REF!	286.95	717.38	4,089.04	2,008.65	3,586.88	430.43	4,017.30	(18,938.70)	(17,432.21)	(12,195.38)	(20,516.93)	
Volumetric Usage per Month (Over 15,000)		100.80	252.00	1,436.40	705.60	1,260.00	151.20	1,411.20	(6,652.80)	(6,123.60)	(4,284.00)	(7,207.20)	
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		336.45	841.13	4,794.42	2,355.15	4,205.63	504.68	4,710.30	(22,205.72)	(20,439.35)	(14,299.14)	(24,056.19)	
Dollar Total for Volumetric Usage:		$ 623.40	$ 1,558.51	$ 8,883.46	$ 4,363.80	$ 7,792.51	$ 935.11	$ 8,727.60	$ (41,144.42)	$ (37,871.56)	$ (26,494.52)	$ (44,573.12)	$ (117,199.23)
Total Revenue to Add for Customer Change:	#REF!	$ 677.87	$ 1,694.68	$ 9,659.64	$ 4,745.08	$ 8,473.37	$ 1,016.81	$ 9,490.16	$ (44,739.34)	$ (41,180.52)	$ (28,809.43)	$ (48,467.62)	$ (127,439.30)
Kokomo:													
Monthly Change in Customers	(34)	(2)	3	20	37	28	12	(11)	2	(129)	15	22	(9)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	(2)	6	60	148	140	72	(77)	16	(1,161)	150	242	(406)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ (27.23)	$ 81.70	$ 817.03	$ 2,015.33	$ 1,906.40	$ 980.43	$ (1,048.52)	$ 217.87	$ (15,809.48)	$ 2,042.57	$ 3,295.34	$ (5,528.56)
Actual Gallon (1000) Usage per Month/Addition:	5.83	24.89	24.89	24.89	24.89	24.89	24.89	24.89	24.89	24.89	24.89	24.89	
Volumetric Usage per Month: (First 15,000)	0.00	(30.00)	90.00	900.00	2220.00	2100.00	1080.00	(1155.00)	240.00	(17415.00)	2250.00	3630.00	
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	(143.48)	430.43	4,304.25	10,617.15	10,043.25	5,165.10	(5,523.79)	1,147.80	(83,287.24)	10,760.63	17,360.48	
Volumetric Usage per Month (Over 15,000)		(19.78)	59.34	593.40	1,463.72	1,384.60	712.08	(761.53)	158.24	(11,482.29)	1,483.50	2,393.38	
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		(66.02)	198.07	1,980.65	4,885.60	4,621.52	2,376.78	(2,541.83)	528.17	(38,325.59)	4,951.63	7,988.62	
Dollar Total for Volumetric Usage:		$ (209.50)	$ 628.50	$ 6,284.90	$ 15,502.75	$ 14,664.77	$ 7,541.88	$ (8,065.62)	$ 1,675.97	$ (121,612.83)	$ 15,712.26	$ 25,349.10	$ (42,527.82)
Total Revenue to Add for Customer Change:	$ -	$ (236.73)	$ 710.20	$ 7,101.93	$ 17,518.08	$ 16,571.17	$ 8,522.31	$ (9,114.14)	$ 1,893.84	$ (137,422.31)	$ 17,754.83	$ 28,644.44	$ (48,056.38)
Mooresville:													
Monthly Change in Customers	2	(2)	0	8	(2)	0	(2)	(2)	2	1	(3)	(1)	(1)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	(2)	0	24	(8)	0	(12)	(14)	16	9	(30)	(11)	(28)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ (27.23)	$ -	$ 326.81	$ (108.94)	$ -	$ (163.41)	$ (190.64)	$ 217.87	$ 122.55	$ (408.51)	$ (149.79)	$ (381.29)
Actual Gallon (1000) Usage per Month/Addition:	6.27	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	
Volumetric Usage per Month: (First 15,000)	0.00	(30.00)	0.00	360.00	(120.00)	0.00	(180.00)	(210.00)	240.00	135.00	(450.00)	(165.00)	
Volumetric Rate per ccf:	1.9784	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	
Dollar Total for First 15,000 Gallons of Usage	$ -	(81.64)	-	979.67	(326.56)	-	(489.83)	(571.47)	653.11	367.38	(1,224.59)	(449.01)	
Volumetric Usage per Month (Over 15,000)		(2.90)	-	34.80	(11.60)	-	(17.40)	(20.30)	23.20	13.05	(43.50)	(15.95)	

Indiana American Water Company
Cause No. 44022
For the Twelve Months Ended December 31, 2010

Commercial Service Charge and Volumetric Revenue to be Added to Bill Analysis
For the Test Year Ending December 31, 2010

District/Description:	Actual Dec. 2009 to Jan. 2010	Jan 2010 to Feb. 2010	Feb. 2010 to Mar. 2010	Mar. 2010 to Apr. 2010	Apr. 2010 to May 2010	May 2010 to Jun. 2010	Jun. 2010 to Jul. 2010	Jul. 2010 to Aug. 2010	Aug. 2010 to Sep. 2010	Sep. 2010 to Oct. 2010	Oct. 2010 to Nov. 2010	Nov. 2010 to Dec. 2010	2010 Normalization
Volumetric Rate per ccf:		$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	
Dollar Total for Remainder of Usage		(5.32)	-	63.87	(21.29)	-	(31.93)	(37.26)	42.58	23.95	(79.84)	(29.27)	
Dollar Total for Volumetric Usage:		$ (86.96)	$ -	$ 1,043.54	$ (347.85)	$ -	$ (521.76)	$ (608.73)	$ 695.69	$ 391.33	$ (1,304.43)	$ (478.28)	$ (1,217.45)
Total Revenue to Add for Customer Change:	$ -	$ (114.19)	$ -	$ 1,370.35	$ (456.79)	$ -	$ (685.17)	$ (799.37)	$ 913.56	$ 513.88	$ (1,712.94)	$ (628.07)	$ (1,598.74)
Muncie Water:													
Monthly Change in Customers	(30)	(3)	0	12	(1)	8	4	3	16	(25)	(11)	(12)	(9)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	(3)	0	36	(4)	40	24	21	128	(225)	(110)	(132)	(225)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ (40.85)	$ -	$ 490.22	$ (54.47)	$ 544.68	$ 326.81	$ 285.96	$ 1,742.88	$ (3,063.85)	$ (1,497.88)	$ (1,797.46)	$ (3,063.85)
Actual Gallon (1000) Usage per Month/Addition:	5.80	21.36	21.36	21.36	21.36	21.36	21.36	21.36	21.36	21.36	21.36	21.36	
Volumetric Usage per Month: (First 15,000)	0.00	(45.00)	0.00	540.00	(60.00)	600.00	360.00	315.00	1920.00	(3375.00)	(1650.00)	(1980.00)	(3,375.00)
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	(215.21)	-	2,582.55	(286.95)	2,869.50	1,721.70	1,506.49	9,182.40	(16,140.94)	(7,891.13)	(9,469.35)	
Volumetric Usage per Month (Over 15,000)		(19.08)	-	228.96	(25.44)	254.40	152.64	133.56	814.08	(1,431.00)	(699.60)	(839.52)	(1,431.00)
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		(63.69)	-	764.22	(84.91)	849.14	509.48	445.80	2,717.24	(4,776.39)	(2,335.12)	(2,802.15)	
Dollar Total for Volumetric Usage:		$ (278.90)	$ -	$ 3,346.77	$ (371.86)	$ 3,718.64	$ 2,231.18	$ 1,952.29	$ 11,899.64	$ (20,917.33)	$ (10,226.25)	$ (12,271.50)	$ (20,917.32)
Total Revenue to Add for Customer Change:	$ -	$ (319.75)	$ -	$ 3,836.99	$ (426.33)	$ 4,263.32	$ 2,557.99	$ 2,238.25	$ 13,642.63	$ (23,981.18)	$ (11,724.13)	$ (14,068.96)	$ (23,981.17)
Newburgh:													
Monthly Change in Customers	(19)	1	6	2	15	2	0	3	(7)	(1)	(12)	(4)	5
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	1	12	6	60	10	0	21	(56)	(9)	(120)	(44)	(119)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ 13.62	$ 163.41	$ 81.70	$ 817.03	$ 136.17	$ -	$ 285.96	$ (762.56)	$ (122.55)	$ (1,634.05)	$ (599.15)	$ (1,620.42)
Actual Gallon (1000) Usage per Month/Addition:	8.11	16.88	16.88	16.88	16.88	16.88	16.88	16.88	16.88	16.88	16.88	16.88	
Volumetric Usage per Month: (First 15,000)	0.00	15.00	180.00	90.00	900.00	150.00	0.00	315.00	(840.00)	(135.00)	(1800.00)	(660.00)	(1,785.00)
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	71.74	860.85	430.43	4,304.25	717.38	-	1,506.49	(4,017.30)	(645.64)	(8,608.50)	(3,156.45)	
Volumetric Usage per Month (Over 15,000)		1.88	22.56	11.28	112.80	18.80	-	39.48	(105.28)	(16.92)	(225.60)	(82.72)	(223.72)
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		6.28	75.30	37.65	376.50	62.75	-	131.78	(351.40)	(56.48)	(753.01)	(276.10)	
Dollar Total for Volumetric Usage:		$ 78.02	$ 936.15	$ 468.08	$ 4,680.75	$ 780.13	$ -	$ 1,638.27	$ (4,368.70)	$ (702.12)	$ (9,361.51)	$ (3,432.55)	$ (9,283.48)
Total Revenue to Add for Customer Change:	$ -	$ 91.64	$ 1,099.56	$ 549.78	$ 5,497.78	$ 916.30	$ -	$ 1,924.23	$ (5,131.26)	$ (824.67)	$ (10,995.56)	$ (4,031.70)	$ (10,903.90)
Noblesville:													
Monthly Change in Customers	30	(3)	(1)	17	4	4	2	4	(6)	12	(6)	(5)	22
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	(3)	(2)	51	16	20	12	28	(48)	108	(60)	(55)	67
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ (40.85)	$ (27.23)	$ 694.47	$ 217.87	$ 272.34	$ 163.41	$ 381.28	$ (653.62)	$ 1,470.65	$ (817.03)	$ (748.94)	$ 912.35
Actual Gallon (1000) Usage per Month/Addition:	8.12	29.14	29.14	29.14	29.14	29.14	29.14	29.14	29.14	29.14	29.14	29.14	
Volumetric Usage per Month: (First 15,000)	0.00	(45.00)	(30.00)	765.00	240.00	300.00	180.00	420.00	(720.00)	1620.00	(900.00)	(825.00)	1,005.00
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	(215.21)	(143.48)	3,658.61	1,147.80	1,434.75	860.85	2,008.65	(3,443.40)	7,747.65	(4,304.25)	(3,945.56)	
Volumetric Usage per Month (Over 15,000)		(42.42)	(28.28)	721.14	226.24	282.80	169.68	395.92	(678.72)	1,527.12	(848.40)	(777.70)	947.38
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		(141.59)	(94.39)	2,407.02	755.14	943.93	566.36	1,321.50	(2,265.43)	5,097.22	(2,831.79)	(2,595.81)	
Dollar Total for Volumetric Usage:		$ (356.80)	$ (237.87)	$ 6,065.63	$ 1,902.94	$ 2,378.68	$ 1,427.21	$ 3,330.15	$ (5,708.83)	$ 12,844.87	$ (7,136.04)	$ (6,541.37)	$ 7,968.57
Total Revenue to Add for Customer Change:	$ -	$ (397.65)	$ (265.10)	$ 6,760.10	$ 2,120.81	$ 2,651.02	$ 1,590.62	$ 3,711.43	$ (6,362.45)	$ 14,315.52	$ (7,953.07)	$ (7,290.31)	$ 8,880.92
Northwest Indiana:													
Monthly Change in Customers	(66)	5	21	28	11	30	(4)	17	(149)	(105)	34	8	(104)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	5	42	84	Commercial	150	(24)	119	(1,192)	(945)	340	88	(1,299)
Service Charge per Month:	$ 13.20	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	$ 10.03	

Indiana American Water Company
Cause No. 44022
For the Twelve Months Ended December 31, 2010

Commercial Service Charge and Volumetric Revenue to be Added to Bill Analysis
For the Test Year Ending December 31, 2010

District/Description:	Actual Dec. 2009 to Jan. 2010	Jan 2010 to Feb. 2010	Feb. 2010 to Mar. 2010	Mar. 2010 to Apr. 2010	Apr. 2010 to May 2010	May 2010 to Jun. 2010	Jun. 2010 to Jul. 2010	Jul. 2010 to Aug. 2010	Aug. 2010 to Sep. 2010	Sep. 2010 to Oct. 2010	Oct. 2010 to Nov. 2010	Nov. 2010 to Dec. 2010	2010 Normalization
Amount of Service Charge	$ -	$ 50.15	$ 421.26	$ 842.52	$ 441.32	$ 1,504.50	$ (240.72)	$ 1,193.57	$ (11,955.76)	$ (9,478.35)	$ 3,410.20	$ 882.64	$ (12,928.67)
Actual Gallon (1000) Usage per Month/Addition:	6.52	38.17	38.17	38.17	38.17	38.17	38.17	38.17	38.17	38.17	38.17	38.17	
Volumetric Usage per Month: (First 15,000)	0.00	75.00	630.00	1260.00	660.00	2250.00	(360.00)	1785.00	(17880.00)	(14175.00)	5100.00	1320.00	(19,335.00)
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	358.69	3,012.98	6,025.95	3,156.45	10,760.63	(1,721.70)	8,536.76	(85,511.10)	(67,791.94)	24,390.75	6,312.90	
Volumetric Usage per Month (Over 15,000)		115.85	973.14	1,946.28	1,019.48	3,475.50	(556.08)	2,757.23	(27,618.64)	(21,895.65)	7,877.80	2,038.96	(29,866.13)
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		386.68	3,248.15	6,496.29	3,402.82	11,600.52	(1,856.08)	9,203.08	(92,185.50)	(73,083.30)	26,294.52	6,805.64	
Dollar Total for Volumetric Usage:		$ 745.37	$ 6,261.13	$ 12,522.24	$ 6,559.27	$ 22,361.15	$ (3,577.78)	$ 17,739.84	$ (177,696.60)	$ (140,875.24)	$ 50,685.27	$ 13,118.54	$ (192,156.81)
Total Revenue to Add for Customer Change:	$ -	$ 795.52	$ 6,682.39	$ 13,364.76	$ 7,000.59	$ 23,865.65	$ (3,818.50)	$ 18,933.41	$ (189,652.36)	$ (150,353.59)	$ 54,095.47	$ 14,001.18	$ (205,085.48)
Richmond:													
Monthly Change in Customers	(21)	(9)	2	20	4	6	(5)	2	(205)	(19)	(18)	(14)	(236)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	(9)	4	60	16	30	(30)	14	(1,640)	(171)	(180)	(154)	(2,060)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ (122.55)	$ 54.47	$ 817.03	$ 217.87	$ 408.51	$ (408.51)	$ 190.64	$ (22,392.08)	$ (2,328.53)	$ (2,451.08)	$ (2,097.04)	$ (28,051.27)
Actual Gallon (1000) Usage per Month/Addition:	5.58	16.31	16.31	16.31	16.31	16.31	16.31	16.31	16.31	16.31	16.31	16.31	
Volumetric Usage per Month: (First 15,000)	0.00	(135.00)	60.00	900.00	240.00	450.00	(450.00)	210.00	(24600.00)	(2565.00)	(2700.00)	(2310.00)	(30,900.00)
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	(645.64)	286.95	4,304.25	1,147.80	2,152.13	(2,152.13)	1,004.33	(117,649.50)	(12,267.11)	(12,912.75)	(11,047.58)	
Volumetric Usage per Month (Over 15,000)		(11.79)	5.24	78.60	20.96	39.30	(39.30)	18.34	(2,148.40)	(224.01)	(235.80)	(201.74)	(2,698.60)
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		(39.35)	17.49	262.35	69.96	131.18	(131.18)	61.22	(7,170.93)	(747.70)	(787.05)	(673.37)	
Dollar Total for Volumetric Usage:		$ (684.99)	$ 304.44	$ 4,566.60	$ 1,217.76	$ 2,283.31	$ (2,283.31)	$ 1,065.55	$ (124,820.43)	$ (13,014.81)	$ (13,699.80)	$ (11,720.95)	$ (156,786.63)
Total Revenue to Add for Customer Change:	$ -	$ (807.54)	$ 358.91	$ 5,383.63	$ 1,435.63	$ 2,691.82	$ (2,691.82)	$ 1,256.15	$ (147,152.51)	$ (15,343.34)	$ (16,150.88)	$ (13,817.99)	$ (184,837.90)
Seymour:													
Monthly Change in Customers	4	(2)	1	7	2	(1)	7	0	0	(1)	5	(3)	15
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	(2)	2	21	8	(5)	42	0	0	(9)	50	(33)	74
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ (27.23)	$ 27.23	$ 285.96	$ 108.94	$ (68.09)	$ 571.92	$ -	$ -	$ (122.55)	$ 680.86	$ (449.36)	$ 1,007.68
Actual Gallon (1000) Usage per Month/Addition:	5.68	17.48	17.48	17.48	17.48	17.48	17.48	17.48	17.48	17.48	17.48	17.48	
Volumetric Usage per Month: (First 15,000)	0.00	(30.00)	30.00	315.00	120.00	(75.00)	630.00	0.00	0.00	(135.00)	750.00	(495.00)	1,110.00
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	(143.48)	143.48	1,506.49	573.90	(358.69)	3,012.98	-	-	(645.64)	3,586.88	(2,367.34)	
Volumetric Usage per Month (Over 15,000)		(4.96)	4.96	52.08	19.84	(12.40)	104.16	-	-	(22.32)	124.00	(81.84)	183.52
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		(16.56)	16.56	173.83	66.22	(41.39)	347.67	-	-	(74.50)	413.89	(273.17)	
Dollar Total for Volumetric Usage:		$ (160.04)	$ 160.04	$ 1,680.32	$ 640.12	$ (400.08)	$ 3,360.65	$ -	$ -	$ (720.14)	$ 4,000.77	$ (2,640.51)	$ 5,921.13
Total Revenue to Add for Customer Change:	$ -	$ (187.27)	$ 187.27	$ 1,966.28	$ 749.06	$ (468.17)	$ 3,932.57	$ -	$ -	$ (842.69)	$ 4,681.63	$ (3,089.87)	$ 6,928.81
Shelbyville:													
Monthly Change in Customers	1	(4)	1	7	2	3	8	(3)	(21)	3	(12)	(8)	(24)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	(4)	2	21	8	15	48	(21)	(168)	27	(120)	(88)	(280)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ (54.47)	$ 27.23	$ 285.96	$ 108.94	$ 204.26	$ 653.62	$ (285.96)	$ (2,287.68)	$ 367.66	$ (1,634.05)	$ (1,198.31)	$ (3,812.80)
Actual Gallon (1000) Usage per Month/Addition:	6.62	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	
Volumetric Usage per Month: (First 15,000)	0.00	(60.00)	30.00	315.00	120.00	225.00	720.00	(315.00)	(2520.00)	405.00	(1800.00)	(1320.00)	(4,200.00)
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	(286.95)	143.48	1,506.49	573.90	1,076.06	3,443.40	(1,506.49)	(12,051.90)	1,936.91	(8,608.50)	(6,312.90)	
Volumetric Usage per Month (Over 15,000)		(21.08)	10.54	110.67	42.16	79.05	252.96	(110.67)	(885.36)	142.29	(632.40)	(463.76)	(2,475.60)
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		(70.36)	35.18	369.39	140.72	263.85	844.33	(369.39)	(2,955.15)	474.94	(2,110.82)	(1,547.94)	
Dollar Total for Volumetric Usage:		$ (357.31)	$ 178.66	$ 1,875.88	$ 714.62	$ 1,339.91	$ 4,287.73	$ (1,875.88)	$ (15,007.05)	$ 2,411.85	$ (10,719.32)	$ (7,860.64)	$ (25,011.75)
Total Revenue to Add for Customer Change:	$ -	$ (411.78)	$ 205.89	$ 2,161.84	$ 823.56	$ 1,544.17	$ 4,941.35	$ (2,161.84)	$ (17,294.73)	$ 2,779.51	$ (12,353.37)	$ (9,059.15)	$ (28,824.55)

Indiana American Water Company
Cause No. 44022
For the Twelve Months Ended December 31, 2010

Commercial Service Charge and Volumetric Revenue to be Added to Bill Analysis
For the Test Year Ending December 31, 2010

District/Description:	Actual Dec. 2009 to Jan. 2010	Jan 2010 to Feb. 2010	Feb. 2010 to Mar. 2010	Mar. 2010 to Apr. 2010	Apr. 2010 to May 2010	May 2010 to Jun. 2010	Jun. 2010 to Jul. 2010	Jul. 2010 to Aug. 2010	Aug. 2010 to Sep. 2010	Sep. 2010 to Oct. 2010	Oct. 2010 to Nov. 2010	Nov. 2010 to Dec. 2010	2010 Normalization
Somerset Water:													
Monthly Change in Customers	0	(1)	0	2	0	0	2	0	0	(1)	0	0	2
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	(1)	0	6	0	0	12	0	0	(9)	0	0	8
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ (13.62)	$ -	$ 81.70	$ -	$ -	$ 163.41	$ -	$ -	$ (122.55)	$ -	$ -	$ 108.94
Actual Gallon (1000) Usage per Month/Addition:	5.45	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	
Volumetric Usage per Month: (First 15,000)	0.00	(4.24)	0.00	25.44	0.00	0.00	50.88	0.00	0.00	(38.16)	0.00	0.00	33.92
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	(20.28)	-	121.67	-	-	243.33	-	-	(182.50)	-	-	
Volumetric Usage per Month (Over 15,000)		-	-	-	-	-	-	-	-	-	-	-	0.00
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		-	-	-	-	-	-	-	-	-	-	-	
Dollar Total for Volumetric Usage:		$ (20.28)	$ -	$ 121.67	$ -	$ -	$ 243.33	$ -	$ -	$ (182.50)	$ -	$ -	$ 162.22
Total Revenue to Add for Customer Change:	$ -	$ (33.90)	$ -	$ 203.37	$ -	$ -	$ 406.74	$ -	$ -	$ (305.05)	$ -	$ -	$ 271.16
Southern Indiana:													
Monthly Change in Customers	(8)	0	0	24	20	3	11	(1)	(8)	(6)	(17)	(19)	7
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	0	0	72	80	15	66	(7)	(64)	(54)	(170)	(209)	(271)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ -	$ -	$ 980.43	$ 1,089.37	$ 204.26	$ 898.73	$ (95.32)	$ (871.50)	$ (735.32)	$ (2,314.91)	$ (2,845.98)	$ (3,690.24)
Actual Gallon (1000) Usage per Month/Addition:	5.96	26.65	26.65	26.65	26.65	26.65	26.65	26.65	26.65	26.65	26.65	26.65	
Volumetric Usage per Month: (First 15,000)	0.00	0.00	0.00	1080.00	1200.00	225.00	990.00	(105.00)	(960.00)	(810.00)	(2550.00)	(3135.00)	(4,065.00)
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	-	-	5,165.10	5,739.00	1,076.06	4,734.68	(502.16)	(4,591.20)	(3,873.83)	(12,195.38)	(14,993.14)	
Volumetric Usage per Month (Over 15,000)		-	-	838.80	932.00	174.75	768.90	(81.55)	(745.60)	(629.10)	(1,980.50)	(2,434.95)	(3,157.15)
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		-	-	2,799.75	3,110.83	583.28	2,566.43	(272.20)	(2,488.66)	(2,099.81)	(6,610.51)	(8,127.04)	
Dollar Total for Volumetric Usage:		$ -	$ -	$ 7,964.85	$ 8,849.83	$ 1,659.34	$ 7,301.11	$ (774.36)	$ (7,079.86)	$ (5,973.64)	$ (18,805.89)	$ (23,120.18)	$ (29,978.80)
Total Revenue to Add for Customer Change:	$ -	$ -	$ -	$ 8,945.28	$ 9,939.20	$ 1,663.60	$ 8,199.84	$ (869.68)	$ (7,951.36)	$ (6,708.96)	$ (21,120.80)	$ (25,966.16)	$ (33,669.04)
Sullivan:													
Monthly Change in Customers	0	0	0	0	0	0	0	0	0	262	(1)	0	261
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	0	0	0	0	0	0	0	0	2,358	(10)	0	2,348
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,109.17	$ (136.17)	$ -	$ 31,973.00
Actual Gallon (1000) Usage per Month/Addition:	5.36	11.99	11.99	11.99	11.99	11.99	11.99	11.99	11.99	11.99	11.99	11.99	
Volumetric Usage per Month: (First 15,000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28272.42	(119.90)	0.00	28,152.52
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	-	-	-	-	-	-	-	-	135,212.85	(573.42)	-	
Volumetric Usage per Month (Over 15,000)		-	-	-	-	-	-	-	-	-	-	-	0.00
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		-	-	-	-	-	-	-	-	-	-	-	
Dollar Total for Volumetric Usage:		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 135,212.85	$ (573.42)	$ -	$ 134,639.43
Total Revenue to Add for Customer Change:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 167,322.02	$ (709.59)	$ -	$ 166,612.43
Summitville:													
Monthly Change in Customers	1	0	0	3	0	0	(1)	0	0	(2)	(1)	0	(1)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	0	0	9	0	0	(6)	0	0	(18)	(10)	0	(25)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ -	$ -	$ 122.55	$ -	$ -	$ (81.70)	$ -	$ -	$ (245.11)	$ (136.17)	$ -	$ (340.43)
Actual Gallon (1000) Usage per Month/Addition:	5.93	8.97	8.97	8.97	8.97	8.97	8.97	8.97	8.97	8.97	8.97	8.97	
Volumetric Usage per Month: (First 15,000)	0.00	0.00	0.00	80.73	0.00	0.00	(53.82)	0.00	0.00	(161.46)	(89.70)	0.00	(223.95)
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	-	-	386.09	-	-	(257.39)	-	-	(772.18)	(428.99)	-	

Indiana American Water Company
Cause No. 44022
For the Twelve Months Ended December 31, 2010

Commercial Service Charge and Volumetric Revenue to be Added to Bill Analysis
For the Test Year Ending December 31, 2010

District/Description:	Actual Dec. 2009 to Jan. 2010	Jan 2010 to Feb. 2010	Feb. 2010 to Mar. 2010	Mar. 2010 to Apr. 2010	Apr. 2010 to May 2010	May 2010 to Jun. 2010	Jun. 2010 to Jul. 2010	Jul. 2010 to Aug. 2010	Aug. 2010 to Sep. 2010	Sep. 2010 to Oct. 2010	Oct. 2010 to Nov. 2010	Nov. 2010 to Dec. 2010	2010 Normalization
Volumetric Usage per Month (Over 15,000)		-	-	-	-	-	-	-	-	-	-	-	0.00
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		-	-	-	-	-	-	-	-	-	-	-	
Dollar Total for Volumetric Usage:		$ -	$ -	$ 386.09	$ -	$ -	$ (257.39)	$ -	$ -	$ (772.18)	$ (428.99)	$ -	$ (1,072.47)
Total Revenue to Add for Customer Change:	$ -	$ -	$ -	$ 508.64	$ -	$ -	$ (339.09)	$ -	$ -	$ (1,017.29)	$ (565.16)	$ -	$ (1,412.90)
Terre Haute (Wabash Valley):													
Monthly Change in Customers	(20)	(2)	4	38	(224)	(1)	10	3	25	(37)	(34)	(11)	(229)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	(2)	8	114	(896)	(5)	60	21	200	(333)	(340)	(121)	(1,294)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ (27.23)	$ 108.94	$ 1,552.35	$ (12,200.94)	$ (68.09)	$ 817.03	$ 285.96	$ 2,723.42	$ (4,534.50)	$ (4,629.82)	$ (1,647.67)	$ (17,620.55)
Actual Gallon (1000) Usage per Month/Addition:	5.74	21.34	21.34	21.34	21.34	21.34	21.34	21.34	21.34	21.34	21.34	21.34	
Volumetric Usage per Month: (First 15,000)	0.00	(30.00)	120.00	1710.00	(13440.00)	(75.00)	900.00	315.00	3000.00	(4995.00)	(5100.00)	(1815.00)	(19,410.00)
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	(143.48)	573.90	8,178.08	(64,276.80)	(358.69)	4,304.25	1,506.49	14,347.50	(23,888.59)	(24,390.75)	(8,680.24)	
Volumetric Usage per Month (Over 15,000)		(12.68)	50.72	722.76	(5,680.64)	(31.70)	380.40	133.14	1,268.00	(2,111.22)	(2,155.60)	(767.14)	(8,203.96)
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		(42.32)	169.29	2,412.43	(18,960.84)	(105.81)	1,269.70	444.39	4,232.33	(7,046.83)	(7,194.96)	(2,560.56)	
Dollar Total for Volumetric Usage:		$ (185.80)	$ 743.19	$ 10,590.51	$ (83,237.64)	$ (464.50)	$ 5,573.95	$ 1,950.88	$ 18,579.83	$ (30,935.42)	$ (31,585.71)	$ (11,240.80)	$ (120,211.51)
Total Revenue to Add for Customer Change:	$ -	$ (213.03)	$ 852.13	$ 12,142.86	$ (95,438.58)	$ (532.59)	$ 6,390.98	$ 2,236.84	$ 21,303.25	$ (35,469.92)	$ (36,215.53)	$ (12,888.47)	$ (137,832.06)
Wabash:													
Monthly Change in Customers	(13)	2	1	3	0	3	(5)	1	(5)	(6)	3	(1)	(4)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	2	2	9	0	15	(30)	7	(40)	(54)	30	(11)	(70)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ 27.23	$ 27.23	$ 122.55	$ -	$ 204.26	$ (408.51)	$ 95.32	$ (544.68)	$ (735.32)	$ 408.51	$ (149.79)	$ (953.20)
Actual Gallon (1000) Usage per Month/Addition:	5.69	14.78	14.78	14.78	14.78	14.78	14.78	14.78	14.78	14.78	14.78	14.78	
Volumetric Usage per Month: (First 15,000)	0.00	29.56	29.56	133.02	0.00	221.70	(443.40)	103.46	(591.20)	(798.12)	443.40	(162.58)	(1,034.60)
Volumetric Rate per ccf:	$ 1.9784	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	
Dollar Total for First 15,000 Gallons of Usage	$ -	80.44	80.44	361.99	-	603.31	(1,206.62)	281.55	(1,608.83)	(2,171.92)	1,206.62	(442.43)	
Volumetric Usage per Month (Over 15,000)		-	-	-	-	-	-	-	-	-	-	-	
Volumetric Rate per ccf:		$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	
Dollar Total for Remainder of Usage		-	-	-	-	-	-	-	-	-	-	-	
Dollar Total for Volumetric Usage:		$ 80.44	$ 80.44	$ 361.99	$ -	$ 603.31	$ (1,206.62)	$ 281.55	$ (1,608.83)	$ (2,171.92)	$ 1,206.62	$ (442.43)	$ (2,815.45)
Total Revenue to Add for Customer Change:	$ -	$ 107.67	$ 107.67	$ 484.54	$ -	$ 807.57	$ (1,615.13)	$ 376.87	$ (2,153.51)	$ (2,907.24)	$ 1,615.13	$ (592.22)	$ (3,768.65)
Warsaw:													
Monthly Change in Customers	14	5	6	14 #	3	(1)	(3)	2	(15)	(17)	(9)	8	(7)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	5	12	42	12	(5)	(18)	14	(120)	(153)	(90)	88	(213)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ 68.09	$ 163.41	$ 571.92	$ 163.41	$ (68.09)	$ (245.11)	$ 190.64	$ (1,634.05)	$ (2,083.42)	$ (1,225.54)	$ 1,198.31	$ (2,900.43)
Actual Gallon (1000) Usage per Month/Addition:	6.17	25.28	25.28	25.28	25.28	25.28	25.28	25.28	25.28	25.28	25.28	25.28	
Volumetric Usage per Month: (First 15,000)	0.00	75.00	180.00	630.00	180.00	(75.00)	(270.00)	210.00	(1800.00)	(2295.00)	(1350.00)	1320.00	(3,195.00)
Volumetric Rate per ccf:	$ 1.9784	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	
Dollar Total for First 15,000 Gallons of Usage	$ -	204.10	489.83	1,714.42	489.83	(204.10)	(734.75)	571.47	(4,898.34)	(6,245.38)	(3,673.76)	3,592.12	
Volumetric Usage per Month (Over 15,000)		51.40	123.36	431.76	123.36	(51.40)	(185.04)	143.92	(1,233.60)	(1,572.84)	(925.20)	904.64	(2,189.64)
Volumetric Rate per ccf:		$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	
Dollar Total for Remainder of Usage		94.33	226.40	792.41	226.40	(94.33)	(339.60)	264.14	(2,264.03)	(2,886.63)	(1,698.02)	1,660.29	
Dollar Total for Volumetric Usage:		$ 298.43	$ 716.23	$ 2,506.83	$ 716.23	$ (298.43)	$ (1,074.35)	$ 835.61	$ (7,162.37)	$ (9,132.01)	$ (5,371.78)	$ 5,252.41	$ (12,713.20)
Total Revenue to Add for Customer Change:	$ -	$ 366.52	$ 879.64	$ 3,078.75	$ 879.64	$ (366.52)	$ (1,319.46)	$ 1,026.25	$ (8,796.42)	$ (11,215.43)	$ (6,597.32)	$ 6,450.72	$ (15,613.63)
Waveland:													
Monthly Change in Customers	0	0	0	0	0	0	0	0	0	21	0	0	21
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	0	0	0	0	0	0	0	0	189	0	0	189

Indiana American Water Company
Cause No. 44022
For the Twelve Months Ended December 31, 2010

Commercial Service Charge and Volumetric Revenue to be Added to Bill Analysis
For the Test Year Ending December 31, 2010

District/Description:	Actual Dec. 2009 to Jan. 2010	Jan 2010 to Feb. 2010	Feb. 2010 to Mar. 2010	Mar. 2010 to Apr. 2010	Apr. 2010 to May 2010	May 2010 to Jun. 2010	Jun. 2010 to Jul. 2010	Jul. 2010 to Aug. 2010	Aug. 2010 to Sep. 2010	Sep. 2010 to Oct. 2010	Oct. 2010 to Nov. 2010	Nov. 2010 to Dec. 2010	2010 Normalization
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,573.64	$ -	$ -	$ 2,573.64
Actual Gallon (1000) Usage per Month/Addition:	5.20	4.67	4.67	4.67	4.67	4.67	4.67	4.67	4.67	4.67	4.67	4.67	
Volumetric Usage per Month: (First 15,000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	882.63	0.00	0.00	882.63
Volumetric Rate per ccf:	$ 3.4770	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	-	-	-	-	-	-	-	-	4,221.18	-	-	
Volumetric Usage per Month (Over 15,000)		-	-	-	-	-	-	-	-	-	-	-	
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		-	-	-	-	-	-	-	-	-	-	-	
Dollar Total for Volumetric Usage:		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,221.18	$ -	$ -	$ 4,221.18
Total Revenue to Add for Customer Change:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,794.82	$ -	$ -	$ 6,794.82
West Lafayette:													
Monthly Change in Customers	1	(4)	6	18	(3)	10	2	(1)	5	(14)	(12)	(1)	6
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	(4)	12	54	(12)	50	12	(7)	40	(126)	(120)	(11)	(112)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ (54.47)	$ 163.41	$ 735.32	$ (163.41)	$ 680.86	$ 163.41	$ (95.32)	$ 544.68	$ (1,715.76)	$ (1,634.05)	$ (149.79)	$ (1,525.12)
Actual Gallon (1000) Usage per Month/Addition:	7.74	41.92	41.92	41.92	41.92	41.92	41.92	41.92	41.92	41.92	41.92	41.92	
Volumetric Usage per Month: (First 15,000)	0.00	(60.00)	180.00	810.00	(180.00)	750.00	180.00	(105.00)	600.00	(1890.00)	(1800.00)	(165.00)	(1,680.00)
Volumetric Rate per ccf:	$ 1.9784	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	$ 2.7213	
Dollar Total for First 15,000 Gallons of Usage	$ -	(163.28)	489.83	2,204.25	(489.83)	2,040.98	489.83	(285.74)	1,632.78	(5,143.26)	(4,898.34)	(449.01)	
Volumetric Usage per Month (Over 15,000)		(107.68)	323.04	1,453.68	(323.04)	1,346.00	323.04	(188.44)	1,076.80	(3,391.92)	(3,230.40)	(296.12)	(3,015.04)
Volumetric Rate per ccf:		$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	$ 1.8353	
Dollar Total for Remainder of Usage		(197.63)	592.88	2,667.94	(592.88)	2,470.31	592.88	(345.84)	1,976.25	(6,225.19)	(5,928.75)	(543.47)	
Dollar Total for Volumetric Usage:		$ (360.91)	$ 1,082.71	$ 4,872.19	$ (1,082.71)	$ 4,511.29	$ 1,082.71	$ (631.58)	$ 3,609.03	$ (11,368.45)	$ (10,827.09)	$ (992.48)	$ (10,105.29)
Total Revenue to Add for Customer Change:	$ -	$ (415.38)	$ 1,246.12	$ 5,607.51	$ (1,246.12)	$ 5,192.15	$ 1,246.12	$ (726.90)	$ 4,153.71	$ (13,084.21)	$ (12,461.14)	$ (1,142.27)	$ (11,630.41)
Winchester:													
Monthly Change in Customers	1	(1)	1	0	1	3	0	0	(1)	(6)	(2)	0	(5)
Number of Months to Add/Delect Customers	0	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges to be added/deleted	0	(1)	2	0	4	15	0	0	(8)	(54)	(20)	0	(62)
Service Charge per Month:	$ 13.20	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	$ 13.62	
Amount of Service Charge	$ -	$ (13.62)	$ 27.23	$ -	$ 54.47	$ 204.26	$ -	$ -	$ (108.94)	$ (735.32)	$ (272.34)	$ -	$ (844.26)
Actual Gallon (1000) Usage per Month/Addition:	5.84	15.27	15.27	15.27	15.27	15.27	15.27	15.27	15.27	15.27	15.27	15.27	
Volumetric Usage per Month: (First 15,000)	0.00	(15.00)	30.00	0.00	60.00	225.00	0.00	0.00	(120.00)	(810.00)	(300.00)	0.00	(930.00)
Volumetric Rate per ccf:	$ 1.9784	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	$ 4.7825	
Dollar Total for First 15,000 Gallons of Usage	$ -	(71.74)	143.48	-	286.95	1,076.06	-	-	(573.90)	(3,873.83)	(1,434.75)	-	
Volumetric Usage per Month (Over 15,000)		(0.27)	0.54	-	1.08	4.05	-	-	(2.16)	(14.58)	(5.40)	-	
Volumetric Rate per ccf:		$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	$ 3.3378	
Dollar Total for Remainder of Usage		(0.90)	1.80	-	3.60	13.52	-	-	(7.21)	(48.67)	(18.02)	-	
Dollar Total for Volumetric Usage:		$ (72.64)	$ 145.28	$ -	$ 290.55	$ 1,089.58	$ -	$ -	$ (581.11)	$ (3,922.50)	$ (1,452.77)	$ -	$ (4,503.61)
Total Revenue to Add for Customer Change:	$ -	$ (86.26)	$ 172.51	$ -	$ 345.02	$ 1,293.84	$ -	$ -	$ (690.05)	$ (4,657.82)	$ (1,725.11)	$ -	$ (5,347.87)
2010 Totals													
Monthly Change in Customers		(9)	52	245	(123)	104	39	34	(394)	(100)	(85)	(71)	(308)
Number of Months to Add/Delect Customers													
Total Service Charges to be added/deleted		(9)	104	735	(492)	520	234	238	(3,152)	(900)	(850)	(781)	(4,353)
Service Charge per Month:													
Amount of Service Charge		$ (140.47)	$ 1,265.52	$ 9,707.25	$ (6,857.46)	$ 6,542.83	$ 3,272.51	$ 2,814.01	$ (38,645.34)	$ (8,865.56)	$ (12,794.14)	$ (10,950.64)	$ (56,651.49)
0													
Volumetric Usage per Month:		(56.65)	3,310.16	19,617.18	(8,730.20)	15,933.15	5,640.90	7,805.42	(83,722.08)	(69,722.82)	(17,690.70)	(19,800.22)	(147,415.86)
Volumetric Rate per ccf:													
Dollar Total for Volumetric Usage:		$ (310.33)	$ 11,828.10	$ 74,362.02	$ (39,236.79)	$ 60,652.16	$ 25,063.65	$ 31,308.87	$ (344,342.19)	$ (247,551.98)	$ (64,531.34)	$ (85,606.15)	$ (578,363.98)
Total Revenue to Add for Customer Change:		$ (450.80)	$ 13,093.62	$ 84,069.27	$ (46,094.25)	$ 67,194.99	$ 28,336.16	$ 34,122.88	$ (382,987.53)	$ (256,417.54)	$ (77,325.48)	$ (96,556.79)	$ (633,015.47)

Indiana American Water Company
OUCC 21-002 Attachment A
Number of Customers

	Account Description	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011
1010	IN-Kokomo						
	Residential	18,258	18,248	18,284	18,351	18,418	18,496
	Commercial	2,163	2,167	2,172	2,169	2,173	2,222
	Industrial	24	24	24	24	25	25
	Fire Service	180	180	182	182	182	181
	OPA	98	99	117	120	119	119
1010	IN-Kokomo	20,723	20,718	20,779	20,846	20,917	21,043
1015	IN-Muncie Water						
	Residential	23,665	23,681	23,689	23,700	23,705	23,693
	Commercial	2,894	2,895	2,895	2,903	2,916	2,926
	Industrial	39	39	38	38	38	38
	Fire Service	347	347	342	342	341	340
	OPA	240	240	238	237	240	244
	Miscellaneous	1	1	1	1	1	1
1015	IN-Muncie Water	27,186	27,203	27,203	27,221	27,241	27,242
1020	IN-Muncie Wastewater						
	Residential	373	373	374	378	381	380
	Commercial	2	2	3	3	3	3
1020	IN-Muncie Wastewater	375	375	377	381	384	383
1025	IN-Richmond						
	Residential	12,927	12,958	12,981	13,000	13,038	13,074
	Commercial	2,047	2,048	2,052	2,068	2,083	2,086
	Industrial	66	66	65	65	65	65
	Fire Service	241	241	241	241	242	240
	OPA	95	95	95	95	100	100
	Sales for Resale	1	1	1	1	1	1
	Miscellaneous	1	1	1	1	1	1
1025	IN-Richmond	15,378	15,410	15,436	15,471	15,530	15,567
1030	IN-Somerset Water						
	Residential	79	79	78	81	81	80
	Commercial	12	12	12	12	13	13
	OPA	1	1	1	1	1	1
1030	IN-Somerset Water	92	92	91	94	95	94
1035	IN-Somerset Wastewater						
	Residential	79	79	78	81	81	80
	Commercial	11	11	11	11	12	12
	OPA	1	1	1	1	1	1
1035	IN-Somerset Wastewater	91	91	90	93	94	93
1040	IN-Summitville						
	Residential	346	346	346	342	348	347
	Commercial	28	28	28	30	31	30
	Industrial	1	1	1	1	1	1
	Fire Service	3	3	3	3	3	3
	OPA	4	4	4	4	4	4
1040	IN-Summitville	382	382	382	380	387	385
1045	IN-Wabash						
	Residential	3,797	3,810	3,819	3,835	3,854	3,862
	Commercial	516	513	521	527	528	524
	Industrial	50	50	50	50	50	48
	Fire Service	23	23	24	24	24	24
	OPA	38	38	42	42	42	42
1045	IN-Wabash	4,424	4,434	4,456	4,478	4,498	4,500
1046	IN-Warsaw						
	Residential	3,418	3,421	3,435	3,450	3,466	3,486
	Commercial	910	909	912	920	930	940
	Industrial	60	60	60	60	60	60
	Fire Service	160	159	159	159	159	160
	OPA	39	39	39	51	51	51
1046	IN-Warsaw	4,587	4,588	4,605	4,640	4,666	4,697

Indiana American Water Company
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Number of Customers

	Account Description	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011
1047	IN-West Lafayette						
	Residential	9,619	9,603	9,617	9,737	9,830	9,895
	Commercial	1,145	1,143	1,144	1,155	1,161	1,167
	Industrial	21	21	21	23	23	23
	Fire Service	139	139	139	139	139	138
	OPA	39	38	39	52	52	53
	Miscellaneous	1	1	1	1	1	1
1047	IN-West Lafayette	10,964	10,945	10,961	11,107	11,206	11,277
1048	IN-Winchester						
	Residential	1,720	1,718	1,718	1,726	1,734	1,733
	Commercial	212	210	211	212	214	215
	Industrial	14	14	14	14	14	14
	Fire Service	43	44	45	44	43	43
	OPA	22	22	22	27	27	27
1048	IN-Winchester	2,011	2,008	2,010	2,023	2,032	2,032
1050	IN-Crawfordsville						
	Residential	4,836	4,876	4,885	4,899	4,901	4,903
	Commercial	892	847	855	854	852	850
	Industrial	53	57	57	57	56	57
	Fire Service	31	31	33	35	100	100
	OPA	45	49	50	50	50	50
1050	IN-Crawfordsville	5,857	5,860	5,880	5,895	5,959	5,960
1051	IN-Waveland						
	Residential	181	180	181	182	185	185
	Commercial	21	21	21	22	19	20
	OPA	4	4	4	5	5	5
1051	IN-Waveland	206	205	206	209	209	210
1055	IN-Johnson County						
	Residential	24,065	24,072	24,111	24,170	24,212	24,243
	Commercial	2,015	2,012	2,025	2,041	2,052	2,073
	Industrial	94	94	93	95	96	96
	Fire Service	162	162	162	161	161	161
	OPA	132	131	131	147	153	153
	Sales for Resale	3	3	3	3	3	3
1055	IN-Johnson County	26,471	26,474	26,525	26,617	26,677	26,729
1058	IN-Mooresville						
	Residential	3,282	3,291	3,287	3,298	3,315	3,324
	Commercial	354	355	354	350	351	356
	Industrial	2	2	2	2	2	2
	Fire Service	42	41	41	41	41	41
	OPA	27	27	29	29	31	31
1058	IN-Mooresville	3,707	3,716	3,713	3,720	3,740	3,754
1060	IN-Noblesville						
	Residential	12,396	12,412	12,458	12,523	12,578	12,634
	Commercial	985	985	983	999	1,011	1,014
	Industrial	9	9	9	9	9	9
	Fire Service	154	154	154	157	159	159
	OPA	53	53	56	56	58	58
	Miscellaneous	10	9	12	12	13	12
1060	IN-Noblesville	13,607	13,622	13,672	13,756	13,828	13,886
1065	IN-Shelbyville						
	Residential	5,302	5,326	5,324	5,344	5,347	5,342
	Commercial	1,010	1,010	1,015	1,020	1,022	1,024
	Industrial	74	74	74	74	74	74
	Fire Service	28	28	28	28	28	29
	OPA	42	42	50	52	52	52
1065	IN-Shelbyville	6,456	6,480	6,491	6,518	6,523	6,521

Indiana American Water Company
OUCC 21-002 Attachment A
Number of Customers

	Account Description	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011
1070	IN-Terre Haute						
	Residential	21,881	21,952	21,948	22,095	22,211	22,413
	Commercial	2,462	2,455	2,457	2,479	2,506	2,524
	Industrial	82	82	82	81	81	81
	Fire Service	334	334	334	334	334	331
	OPA	185	185	186	187	187	189
	Sales for Resale	3	3	3	3	3	3
	Miscellaneous	2	2	2	2	2	2
1070	IN-Terre Haute	24,949	25,013	25,012	25,181	25,324	25,543
1071	IN-Sullivan						
	Residential	2,026	2,024	2,032	2,032	2,036	2,042
	Commercial	262	261	260	260	261	261
	Industrial	3	3	3	3	3	3
	OPA	28	28	28	29	29	30
1071	IN-Sullivan	2,319	2,316	2,323	2,324	2,329	2,336
1075	IN-Southern Indiana						
	Residential	27,487	27,512	27,540	27,563	27,573	27,566
	Commercial	3,415	3,416	3,427	3,441	3,448	3,440
	Industrial	49	48	48	48	49	49
	Fire Service	209	206	206	204	204	204
	OPA	188	188	188	188	189	190
	Sales for Resale	6	6	6	6	6	6
	Miscellaneous	11	10	10	12	13	18
1075	IN-Southern Indiana	31,365	31,386	31,425	31,462	31,482	31,473
1080	IN-Newburgh						
	Residential	6,962	6,956	6,959	7,130	7,357	7,676
	Commercial	330	328	328	335	337	355
	Industrial	10	10	10	10	10	10
	Fire Service	8	8	8	8	8	8
	OPA	26	26	28	28	28	30
1080	IN-Newburgh	7,336	7,328	7,333	7,511	7,740	8,079
1085	IN-Seymour						
	Residential	6,222	6,233	6,243	6,255	6,258	6,272
	Commercial	826	826	826	829	835	839
	Industrial	40	40	40	40	41	42
	Fire Service	126	126	126	126	128	127
	OPA	43	43	44	44	44	44
	Sales for Resale	1	1	1	1	1	1
1085	IN-Seymour	7,258	7,269	7,280	7,295	7,307	7,325
1090	IN-Northwest Indiana						
	Residential	62,171	62,170	62,163	62,264	62,234	62,227
	Commercial	5,078	5,077	5,087	5,100	5,125	5,143
	Industrial	25	24	24	24	24	24
	Fire Service	844	840	838	841	845	844
	OPA	303	302	314	316	333	333
	Sales for Resale	9	9	9	9	9	9
	Miscellaneous	6	6	6	6	6	6
1090	IN-Northwest Indiana	68,436	68,428	68,441	68,560	68,576	68,586
Total Company							
	Residential	251,092	251,320	251,550	252,436	253,143	253,953
	Commercial	27,590	27,531	27,599	27,740	27,883	28,037
	Industrial	716	718	715	718	721	721
	Fire Service	3,074	3,066	3,065	3,069	3,141	3,133
	OPA	1,653	1,655	1,706	1,761	1,796	1,807
	Sales for Resale	23	23	23	23	23	23
	Miscellaneous	32	30	33	35	37	41
Total Company Customers		284,180	284,343	284,691	285,782	286,744	287,715

Indiana American Water Company
OUCC 21-002 Attachment B
Water Sales (in 1000 Gallons)

District	District Name	Bill Class	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	YTD Total
1010	IN-Kokomo	Residential	82,163	63,112	75,489	72,070	69,464	79,980	442,277
		Commercial	56,045	45,690	52,790	54,560	45,967	56,119	311,170
		Industrial	43,467	45,363	34,793	48,327	37,991	66,947	276,888
		OPA	7,398	6,603	6,198	7,477	7,699	8,906	44,280
1010 Total			189,072	160,768	169,270	182,433	161,120	211,952	1,074,615
1015	IN-Muncie Water	Residential	105,284	87,558	100,922	85,800	92,232	101,997	573,792
		Commercial	61,403	54,469	56,774	56,455	55,979	63,862	348,942
		Industrial	3,379	3,747	4,094	4,423	5,127	2,180	22,950
		OPA	27,006	26,958	28,294	27,613	34,497	28,312	172,679
		Misc	56	44	50	74,939	5	14	75,109
1015 Total			197,128	172,776	190,134	249,230	187,839	196,365	1,193,472
1025	IN-Richmond	Residential	57,717	44,454	52,135	47,347	48,953	58,577	309,182
		Commercial	38,999	30,988	34,884	34,621	35,192	39,464	214,149
		Industrial	14,399	12,528	14,348	15,360	14,306	15,838	86,778
		OPA	7,109	5,921	6,850	6,788	7,289	8,094	42,052
		Resale	1,126	743	1,007	929	912	908	5,624
		Misc	5	3	6	5	3	4	25
1025 Total			119,355	94,638	109,229	105,050	106,655	122,884	657,809
1030	IN-Somerset Water	Residential	358	282	282	344	307	349	1,922
		Commercial	51	41	53	97	72	61	374
		OPA	0	0			0	0	1
1030 Total			409	324	334	441	379	411	2,297
1040	IN-Summitville	Residential	1,660	1,338	1,364	1,281	1,313	1,395	8,352
		Commercial	251	282	216	203	216	255	1,423
		Industrial	2	2	8	2	13	5	32
		OPA	38	44	46	39	51	68	284
1040 Total			1,951	1,666	1,634	1,525	1,593	1,723	10,091
1045	IN-Wabash	Residential	17,577	13,697	14,940	15,395	14,990	16,622	93,220
		Commercial	7,705	6,068	7,079	7,100	7,364	7,841	43,155
		Industrial	23,938	21,179	20,208	22,237	18,032	20,532	126,125
		OPA	2,194	2,193	2,379	2,763	2,348	2,631	14,508
1045 Total			51,414	43,136	44,605	47,494	42,733	47,626	277,008
1046	IN-Warsaw	Residential	15,505	12,279	13,155	13,804	14,016	16,659	85,418
		Commercial	23,669	20,387	22,547	22,623	22,579	23,970	135,775
		Industrial	36,050	32,635	36,986	36,390	37,828	44,193	224,082
		OPA	1,493	1,522	1,626	1,621	2,263	2,329	10,854
1046 Total			76,717	66,823	74,314	74,438	76,686	87,151	456,129
1047	IN-West Lafayette	Residential	49,368	44,382	43,670	46,941	46,940	54,896	286,197
		Commercial	44,161	44,935	45,018	47,164	49,575	40,950	271,803
		Industrial	423	419	447	564	640	870	3,363
		OPA	2,546	3,028	2,467	2,872	3,212	3,411	17,536
1047 Total			96,498	92,764	91,602	97,541	100,367	100,127	578,899
1048	IN-Winchester	Residential	8,499	7,026	6,543	7,196	6,671	7,601	43,536
		Commercial	3,784	3,046	3,105	3,369	2,967	3,287	19,557
		Industrial	2,910	2,876	3,248	3,920	3,326	4,106	20,387
		OPA	500	500	530	613	1,076	761	3,980
1048 Total			15,693	13,448	13,427	15,098	14,041	15,755	87,461
1050	IN-Crawfordsville	Residential	22,722	18,976	18,828	18,687	19,999	22,075	121,287
		Commercial	18,117	15,590	17,569	16,337	17,840	17,972	103,425
		Industrial	9,417	7,653	9,785	8,485	8,098	8,348	51,786
		OPA	1,715	1,450	1,836	1,621	1,804	1,876	10,302
		Misc			240	53			293
1050 Total			51,971	43,668	48,258	45,183	47,741	50,270	287,092
1051	IN-Waveland	Residential	747	638	741	642	707	739	4,213
		Commercial	142	102	134	131	122	113	744
		OPA	26	31	45	11	42	30	186
1051 Total			915	771	920	785	870	882	5,142
1055	IN-Johnson County	Residential	126,378	102,456	111,882	108,645	113,940	128,612	691,915
		Commercial	79,817	80,529	77,789	70,424	79,146	79,945	467,650
		Industrial	5,983	6,616	7,235	8,775	8,980	9,250	46,840
		OPA	6,026	5,590	6,759	6,766	7,939	8,358	41,437
		Resale	22,146	18,509	20,270	18,420	21,398	21,110	121,852
1055 Total			240,350	213,700	223,935	213,031	231,402	247,276	1,369,694

Indiana American Water Company
OUCC 21-002 Attachment B
Water Sales (In 1000 Gallons)

District	District Name	Bill Class	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	YTD Total
1058	IN-Mooresville	Residential	15,561	12,772	13,672	13,864	13,727	16,480	86,076
		Commercial	6,381	4,948	5,551	4,999	5,453	5,691	33,023
		Industrial	3,921	3,572	3,610	4,269	3,274	3,451	22,097
		OPA	1,617	1,366	1,573	1,962	2,028	2,681	11,227
		Misc		6					6
1058 Total			27,480	22,664	24,406	25,094	24,482	28,303	152,429
1060	IN-Noblesville	Residential	67,513	58,008	62,322	55,769	60,976	77,769	382,357
		Commercial	25,674	24,204	22,944	27,839	26,310	31,427	158,398
		Industrial	273	440	251	148	115	236	1,462
		OPA	4,008	3,912	3,829	3,898	4,372	6,060	26,079
		Misc	(143)	55	5	34	52	166	169
1060 Total			97,324	86,618	89,352	87,689	91,825	115,658	568,465
1065	IN-Shelbyville	Residential	24,618	22,436	22,002	24,134	22,868	26,669	142,726
		Commercial	19,130	18,342	18,065	19,658	18,551	19,632	113,378
		Industrial	18,780	20,813	21,084	24,120	21,130	22,428	128,354
		OPA	2,004	2,273	2,014	2,770	3,265	3,517	15,843
1065 Total			64,531	63,864	63,164	70,683	65,813	72,246	400,301
1070	IN-Terre Haute	Residential	102,079	78,982	85,659	86,250	85,022	99,837	537,829
		Commercial	50,510	44,084	47,918	48,005	48,455	66,116	305,087
		Industrial	18,503	16,370	20,721	20,111	20,021	26,201	121,926
		OPA	31,192	25,970	28,455	29,486	27,237	32,536	174,876
		Resale	6,686	5,252	6,248	5,576	6,032	7,038	36,831
		Misc	105	8	3	41	3	83	242
1070 Total			209,074	170,664	189,004	189,469	186,770	231,810	1,176,791
1071	IN-Sullivan	Residential	8,837	7,265	7,516	7,714	7,697	8,000	47,028
		Commercial	3,156	2,816	2,252	3,275	2,816	3,449	17,763
		Industrial	1,076	1,516	1,402	1,763	1,708	1,576	9,039
		OPA	1,064	1,019	1,010	1,391	1,403	1,688	7,576
		Misc	24			24	11	12	71
1071 Total			14,157	12,616	12,179	14,166	13,635	14,725	81,477
1075	IN-Southern Indiana	Residential	125,589	99,504	101,132	113,678	108,946	129,745	678,593
		Commercial	92,676	75,659	79,695	85,167	81,644	91,900	506,740
		Industrial	34,805	29,351	28,277	34,185	31,943	34,340	192,901
		OPA	15,587	13,273	14,368	17,794	21,591	34,577	117,190
		Resale	110,782	103,211	88,261	88,914	81,382	90,541	563,090
		Misc	(27)	(56)	(2)	135	113	(191)	(28)
1075 Total			379,413	320,941	311,731	339,872	325,619	380,911	2,058,486
1080	IN-Newburgh	Residential	35,153	28,549	27,028	31,541	30,762	41,984	195,018
		Commercial	4,867	4,390	3,728	4,656	4,431	5,965	28,035
		Industrial	174	118	126	155	151	175	898
		OPA	245	293	364	389	444	712	2,448
1080 Total			40,439	33,349	31,246	36,741	35,788	48,835	226,398
1085	IN-Seymour	Residential	27,665	20,136	24,461	26,038	23,775	28,703	150,777
		Commercial	14,396	11,970	13,572	14,114	13,970	15,020	83,041
		Industrial	13,733	13,523	13,325	21,586	17,052	17,411	96,629
		OPA	2,238	1,964	1,738	1,852	2,072	3,153	13,016
		Resale	1,793	1,418	1,395	1,553	1,575	1,800	9,533
1085 Total			59,824	49,009	54,491	65,142	58,444	66,086	352,995
1090	IN-Northwest Indiana	Residential	239,001	317,613	247,088	297,929	233,517	336,048	1,671,195
		Commercial	177,554	162,772	185,268	165,935	176,331	181,657	1,049,516
		Industrial	110,331	122,432	108,611	119,299	106,227	135,152	702,052
		OPA	22,248	23,807	21,935	22,270	20,638	36,156	147,054
		Resale	178,006	178,166	164,788	176,007	158,165	969	856,101
		Fire						(5)	(5)
		Misc	4,713	106,792	4,293	87,486	4,174	16,639	224,097
1090 Total			731,853	911,582	731,982	868,927	699,052	706,616	4,650,011
Company Total			2,665,566	2,575,787	2,475,217	2,730,028	2,472,853	2,747,610	15,667,060

Indiana American Water Company
OUCC 21-002 Attachment C
Sales Revenues (In $'s)

District	District Name	Object Acct	Account Description	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	YTD Total
1001	IN-Corporate	401112	Res Sales Billed DSIC	(33,590)	(33,590)	(33,590)	(33,590)	(33,590)	(33,590)	(201,537)
		401210	Com Sales Billed		11	(11)	-	11		11
		401212	Com Sales Billed DSIC	(13,251)	(13,251)	(13,251)	(13,251)	(13,251)	(13,251)	(79,509)
		401312	Ind Sales Billed DSIC	(3,732)	(3,732)	(3,732)	(3,732)	(3,732)	(3,732)	(22,392)
		401512	Pub Auth Billed DSIC	(2,491)	(2,491)	(2,491)	(2,491)	(2,491)	(2,491)	(14,946)
		401612	SFR Billed DSIC	(2,885)	(2,885)	(2,885)	(2,885)	(2,885)	(2,885)	(17,310)
1001 Total				(55,949)	(55,938)	(55,960)	(55,949)	(55,938)	(55,949)	(335,682)
1010	IN-Kokomo	401110	Res Sales Billed	618,359	538,255	586,012	579,749	564,324	614,327	3,501,024
		401112	Res Sales Billed DSIC	19,606	17,098	18,582	18,380	17,891	19,481	111,037
		401210	Com Sales Billed	246,934	214,558	237,558	239,952	214,032	248,792	1,401,826
		401212	Com Sales Billed DSIC	7,830	6,796	7,506	7,582	6,767	7,859	44,340
		401310	Ind Sales Billed	106,268	109,431	93,090	117,465	99,800	153,966	680,021
		401312	Ind Sales Billed DSIC	3,358	3,458	2,942	3,712	3,154	4,865	21,489
		401410	Pub Fire Billed	90,991	93,021	92,312	91,852	91,945	93,042	553,163
		401450	Priv Fire Billed	19,563	19,414	19,772	19,154	19,485	19,478	116,865
		401510	Pub Auth Billed	28,934	26,376	24,918	29,666	30,476	34,492	174,862
		401512	Pub Auth Billed DSIC	914	834	788	938	963	1,090	5,526
		401710	Misc Sales Billed	432	37	49		610		1,128
1010 Total				1,143,189	1,029,277	1,083,528	1,108,449	1,049,447	1,197,392	6,611,282
1015	IN-Muncie Water	401110	Res Sales Billed	791,656	717,999	802,662	700,907	759,116	802,021	4,574,361
		401112	Res Sales Billed DSIC	25,108	22,752	25,415	22,222	24,067	25,416	144,981
		401210	Com Sales Billed	277,192	251,530	266,870	259,329	261,707	294,388	1,613,014
		401212	Com Sales Billed DSIC	8,769	7,952	8,503	8,201	8,275	9,319	51,020
		401310	Ind Sales Billed	13,863	15,179	17,293	17,655	19,842	10,166	93,998
		401312	Ind Sales Billed DSIC	427	480	547	558	627	321	2,960
		401410	Pub Fire Billed	123,494	125,522	135,168	121,689	130,956	133,177	770,007
		401450	Priv Fire Billed	31,943	31,837	31,835	31,528	31,787	31,964	190,895
		401510	Pub Auth Billed	101,911	100,818	105,373	104,136	122,337	132,651	667,226
		401512	Pub Auth Billed DSIC	3,221	3,186	3,330	3,291	3,866	3,282	20,176
1015 Total				1,377,584	1,277,254	1,398,997	1,269,515	1,362,581	1,442,706	8,128,638
1020	IN-Muncie Wastewater	402110	Dom WW Serv Billed	22,683	22,555	22,555	22,671	22,683	23,354	136,501
		402210	Com WW Serv Billed	61	61	61	61	61	61	368
1020 Total				22,745	22,616	22,616	22,732	22,745	23,415	136,869
1025	IN-Richmond	401110	Res Sales Billed	437,522	376,413	412,137	391,762	399,280	441,960	2,459,094
		401112	Res Sales Billed DSIC	13,867	11,940	13,068	12,420	12,661	14,002	77,959
		401210	Com Sales Billed	184,197	156,113	169,506	168,323	170,982	186,083	1,035,204
		401212	Com Sales Billed DSIC	5,828	4,938	5,361	5,328	5,407	5,885	32,747
		401310	Ind Sales Billed	50,977	45,144	51,103	54,322	50,154	54,360	306,061
		401312	Ind Sales Billed DSIC	1,611	1,427	1,615	1,717	1,585	1,718	9,672
		401410	Pub Fire Billed	70,932	70,717	70,851	70,889	71,228	71,584	426,202
		401450	Priv Fire Billed	21,878	21,796	21,835	21,877	21,777	22,003	131,167
		401510	Pub Auth Billed	30,778	26,763	29,904	29,710	31,404	34,326	182,885
		401512	Pub Auth Billed DSIC	972	846	945	939	992	1,085	5,779
		401612	SFR Billed DSIC AW22	86	61	78	73	72	72	442
		401630	Sale for Resale AW22	2,901	1,372	2,240	2,303	1,830	2,850	13,497
		401710	Misc Sales Billed	84				36	664	784
1025 Total				821,634	717,529	778,644	759,663	767,411	836,611	4,681,491
1030	IN-Somerset Water	401110	Res Sales Billed	2,705	2,352	2,351	2,630	2,473	2,676	15,186
		401112	Res Sales Billed DSIC	86	74	74	83	78	85	480
		401210	Com Sales Billed	397	364	408	550	588	448	2,756
		401212	Com Sales Billed DSIC	13	12	13	17	18	14	87
		401510	Pub Auth Billed	14	14	13	13	14	15	82
		401512	Pub Auth Billed DSIC	0	0	0	0	0	0	3
		401710	Misc Sales Billed	(34)	(33)	(34)	(34)	(34)	(34)	(204)
1030 Total				3,180	2,783	2,827	3,261	3,137	3,202	18,390

Indiana American Water Company
OUCC 21-002 Attachment C
Sales Revenues (In $'s)

District	District Name	Object Acct	Account Description	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	YTD Total
1035	IN-Somerset Wastewater	402110	Dom WW Serv Billed	4,864	4,842	4,856	4,819	4,895	4,964	29,241
		402210	Com WW Serv Billed	1,410	1,410	1,410	1,410	1,871	1,424	8,934
		402510	Pub Auth WW Svc Billed	61	61	61	61	61	61	368
1035 Total				6,335	6,313	6,327	6,290	6,828	6,450	38,543
1040	IN-Summitville	401110	Res Sales Billed	12,398	10,871	10,978	10,607	10,576	11,123	66,653
		401112	Res Sales Billed DSIC	391	344	347	335	337	351	2,105
		401210	Com Sales Billed	1,380	1,480	1,269	1,192	1,326	1,413	8,058
		401212	Com Sales Billed DSIC	45	47	28	38	42	45	243
		401310	Ind Sales Billed	22	21	50	22	73	38	225
		401312	Ind Sales Billed DSIC	1	1	2	1	2	1	7
		401410	Pub Fire Billed	1,285	1,285	1,285	1,285	1,285	1,285	7,708
		401450	Priv Fire Billed	70	70	70	70	70	70	420
		401510	Pub Auth Billed	208	231	233	211	249	304	1,436
		401512	Pub Auth Billed DSIC	7	7	7	7	8	10	45
1040 Total				15,805	14,356	14,268	13,766	14,067	14,640	86,902
1045	IN-Wabash	401110	Res Sales Billed	97,780	86,534	90,006	90,912	89,964	95,406	550,602
		401112	Res Sales Billed DSIC	3,089	2,730	2,826	2,887	2,864	2,989	17,387
		401210	Com Sales Billed	25,673	22,196	24,165	24,291	25,125	25,869	147,319
		401212	Com Sales Billed DSIC	806	700	763	767	794	817	4,649
		401310	Ind Sales Billed	38,916	35,959	34,741	36,622	30,411	34,471	211,121
		401312	Ind Sales Billed DSIC	1,230	1,136	1,098	1,157	961	1,089	6,671
		401410	Pub Fire Billed	20,923	20,547	20,589	20,715	20,881	20,984	124,639
		401450	Priv Fire Billed	5,240	5,817	5,830	5,863	5,817	5,852	34,419
		401510	Pub Auth Billed	5,777	5,792	6,109	6,925	6,247	6,737	37,589
		401512	Pub Auth Billed DSIC	183	183	193	219	197	213	1,188
1045 Total				199,617	181,596	186,321	190,359	183,283	194,428	1,135,583
1046	IN-Warsaw	401110	Res Sales Billed	88,645	79,484	81,782	84,072	84,999	64,976	483,959
		401112	Res Sales Billed DSIC	2,799	2,510	2,596	2,655	2,683	2,156	15,400
		401210	Com Sales Billed	72,448	65,963	70,265	70,351	70,257	69,542	418,826
		401212	Com Sales Billed DSIC	2,289	2,085	2,220	2,223	2,221	2,204	13,243
		401310	Ind Sales Billed	56,669	51,803	57,554	57,289	58,656	67,172	349,143
		401312	Ind Sales Billed DSIC	1,791	1,637	1,819	1,810	1,854	2,123	11,033
		401410	Pub Fire Billed	27,862	27,433	27,869	27,802	28,229	28,410	167,605
		401450	Priv Fire Billed	14,818	14,912	14,881	14,916	14,519	14,998	89,044
		401510	Pub Auth Billed	4,954	4,899	5,214	5,338	6,787	6,962	34,154
		401512	Pub Auth Billed DSIC	157	155	164	169	214	220	1,079
		401710	Misc Sales Billed				104			104
1046 Total				272,431	250,881	264,364	266,730	270,419	258,764	1,583,589
1047	IN-West Lafayette	401110	Res Sales Billed	260,506	247,828	245,430	255,083	257,134	276,169	1,542,150
		401112	Res Sales Billed DSIC	8,226	7,821	7,752	8,057	8,121	8,724	48,702
		401210	Com Sales Billed	121,725	123,169	123,006	127,555	132,397	117,215	745,066
		401212	Com Sales Billed DSIC	3,846	3,892	3,887	4,032	4,184	3,699	23,539
		401310	Ind Sales Billed	1,664	1,648	1,703	2,164	1,937	2,556	11,672
		401312	Ind Sales Billed DSIC	53	52	54	68	61	81	369
		401410	Pub Fire Billed	43,515	43,519	43,759	43,964	44,178	44,398	263,334
		401450	Priv Fire Billed	13,344	30,429	12,520	12,656	12,604	12,538	94,089
		401510	Pub Auth Billed	7,172	8,003	7,006	7,758	8,684	9,047	47,671
		401512	Pub Auth Billed DSIC	227	253	221	245	274	286	1,506
		401710	Misc Sales Billed		315		(253)	923	423	1,408
1047 Total				460,278	466,929	445,339	461,330	470,497	475,134	2,779,506
1048	IN-Winchester	401110	Res Sales Billed	44,826	41,394	40,261	41,782	40,525	43,090	251,879
		401112	Res Sales Billed DSIC	1,415	1,306	1,270	1,323	1,280	1,360	7,955
		401210	Com Sales Billed	12,101	10,713	10,813	11,404	10,652	11,298	66,981
		401212	Com Sales Billed DSIC	382	338	342	360	337	357	2,116
		401310	Ind Sales Billed	6,261	6,194	6,855	8,054	6,994	8,384	42,741
		401312	Ind Sales Billed DSIC	198	196	217	255	221	265	1,351
		401410	Pub Fire Billed	8,792	8,776	8,800	8,813	8,858	8,814	52,853
		401450	Priv Fire Billed	4,281	4,281	4,318	4,266	4,339	4,016	25,500
		401510	Pub Auth Billed	1,731	1,749	1,796	1,995	2,927	2,365	12,563
		401512	Pub Auth Billed DSIC	55	55	57	63	93	75	397

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Sales Revenues (in $'s)

District	District Name	Object Acct	Account Description	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	YTD Total
		401710	Misc Sales Billed						33	33
1048 Total				80,043	75,003	74,729	78,315	76,225	80,057	464,370

Indiana American Water Company
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Sales Revenues (In $'s)

District	District Name	Object Acct	Account Description	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	YTD Total
1050	IN-Crawfordsville	401110	Res Sales Billed	169,230	150,976	151,987	150,984	157,630	166,839	947,646
		401112	Res Sales Billed DSIC	5,349	4,771	4,781	4,766	4,982	5,283	29,932
		401210	Com Sales Billed	84,218	74,989	81,013	76,997	82,132	82,433	481,782
		401212	Com Sales Billed DSIC	2,662	2,370	2,561	2,436	2,595	2,605	15,228
		401310	Ind Sales Billed	33,230	27,490	34,551	30,335	29,110	29,844	184,561
		401312	Ind Sales Billed DSIC	1,050	869	1,092	959	920	943	5,832
		401410	Pub Fire Billed	27,987	27,738	27,880	27,822	28,031	27,982	167,440
		401450	Priv Fire Billed	10,666	10,649	10,747	11,524	10,343	10,676	64,606
		401510	Pub Auth Billed	7,948	7,107	8,437	7,719	8,354	8,575	48,139
		401512	Pub Auth Billed DSIC	251	225	267	244	264	271	1,521
		401710	Misc Sales Billed		15	160	220	126	1,670	2,192
1050 Total				342,591	307,197	323,475	314,007	324,488	337,121	1,948,879
1051	IN-Waveland	401110	Res Sales Billed	5,680	5,247	5,805	5,280	5,690	5,798	33,700
		401112	Res Sales Billed DSIC	188	166	183	168	180	186	1,071
		401210	Com Sales Billed	931	773	902	907	834	783	5,130
		401212	Com Sales Billed DSIC	29	24	29	29	26	25	162
		401410	Pub Fire Billed	861	849	850	855	866	863	5,144
		401510	Pub Auth Billed	207	224	274	232	273	238	1,449
		401512	Pub Auth Billed DSIC	7	7	9	7	9	8	46
1051 Total				8,103	7,291	8,052	7,477	7,877	7,901	46,702
1055	IN-Johnson County	401110	Res Sales Billed	900,028	788,299	833,858	820,535	846,175	912,972	5,101,867
		401112	Res Sales Billed DSIC	28,511	24,978	26,411	25,993	26,799	28,880	161,571
		401210	Com Sales Billed	319,086	278,525	304,660	285,941	312,888	318,311	1,819,410
		401212	Com Sales Billed DSIC	10,070	8,770	9,629	9,037	9,868	10,106	57,500
		401310	Ind Sales Billed	23,855	25,893	27,889	32,863	33,575	33,984	178,059
		401312	Ind Sales Billed DSIC	754	818	881	1,038	1,061	1,074	5,627
		401410	Pub Fire Billed	124,335	121,747	124,032	123,967	124,490	125,022	743,592
		401450	Priv Fire Billed	34,353	34,395	34,412	34,365	34,388	34,671	206,584
		401510	Pub Auth Billed	25,736	24,312	28,088	28,119	32,454	34,228	172,937
		401512	Pub Auth Billed DSIC	813	768	888	889	1,026	1,082	5,465
		401610	SFR Billed	48,195	40,385	44,166	40,195	46,588	45,971	265,499
		401612	SFR Billed DSIC	1,523	1,276	1,396	1,270	1,472	1,453	8,390
1055 Total				1,517,258	1,350,167	1,436,308	1,404,211	1,470,803	1,547,755	8,726,501
1056	IN-Mooresville	401110	Res Sales Billed	84,621	77,143	79,389	80,167	79,942	87,093	488,355
		401112	Res Sales Billed DSIC	2,673	2,440	2,508	2,532	2,524	2,750	15,427
		401210	Com Sales Billed	20,229	17,508	18,688	17,718	18,470	18,937	111,549
		401212	Com Sales Billed DSIC	639	553	591	560	584	598	3,526
		401310	Ind Sales Billed	7,070	6,566	6,634	7,425	6,036	6,351	40,083
		401312	Ind Sales Billed DSIC	223	208	210	235	191	201	1,267
		401410	Pub Fire Billed	15,981	15,920	15,976	15,952	15,977	16,049	95,855
		401450	Priv Fire Billed	3,879	4,327	4,239	4,239	4,239	4,239	25,160
		401510	Pub Auth Billed	4,266	3,814	4,192	4,934	5,057	6,264	28,527
		401512	Pub Auth Billed DSIC	135	121	132	156	160	198	901
		401710	Misc Sales Billed		128	63	102	80	126	500
1058 Total				139,716	128,728	132,622	134,020	133,260	142,805	811,150
1060	IN-Noblesville	401110	Res Sales Billed	469,443	427,449	461,849	402,650	441,937	510,090	2,713,418
		401112	Res Sales Billed DSIC	14,846	13,516	14,597	12,717	13,968	16,121	85,765
		401210	Com Sales Billed	115,153	110,606	106,151	121,781	116,887	133,950	704,527
		401212	Com Sales Billed DSIC	3,642	3,498	3,359	3,815	3,695	4,236	22,246
		401310	Ind Sales Billed	1,645	2,172	1,534	1,261	1,112	1,524	9,249
		401312	Ind Sales Billed DSIC	52	69	49	40	35	48	292
		401410	Pub Fire Billed	62,773	62,749	67,195	58,813	63,744	64,156	379,430
		401450	Priv Fire Billed	17,522	17,646	17,716	17,576	17,848	17,910	106,218
		401510	Pub Auth Billed	16,423	16,104	15,925	16,213	17,766	23,291	105,722
		401512	Pub Auth Billed DSIC	519	509	503	512	561	736	3,341
		401710	Misc Sales Billed	6	724	506	636	660	975	3,507
1060 Total				702,024	655,042	689,382	636,015	678,213	773,038	4,133,715

Indiana American Water Company
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Sales Revenues (In $'s)

District	District Name	Object Acct	Account Description	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	YTD Total
1065	IN-Shelbyville	401110	Res Sales Billed	184,027	173,624	171,544	183,162	176,542	193,367	1,082,267
		401112	Res Sales Billed DSIC	5,815	5,490	5,423	5,774	5,573	6,112	34,187
		401210	Com Sales Billed	89,306	86,278	85,036	91,132	87,333	91,353	530,439
		401212	Com Sales Billed DSIC	2,869	2,726	2,690	2,879	2,762	2,890	16,817
		401310	Ind Sales Billed	56,733	62,271	63,616	71,070	64,793	70,490	388,972
		401312	Ind Sales Billed DSIC	1,793	1,968	2,010	2,246	2,047	2,227	12,292
		401410	Pub Fire Billed	31,089	31,088	31,088	31,027	31,091	31,093	186,475
		401450	Priv Fire Billed	11,470	11,487	12,211	11,252	11,466	11,452	69,337
		401510	Pub Auth Billed	7,850	8,717	7,857	10,340	12,380	13,272	60,416
		401512	Pub Auth Billed DSIC	248	275	248	336	391	419	1,918
1065 Total				391,200	383,924	381,722	409,219	394,378	422,675	2,383,119
1070	IN-Terre Haute	401110	Res Sales Billed	776,830	657,404	687,760	697,311	690,188	762,668	4,272,159
		401112	Res Sales Billed DSIC	24,645	20,844	21,823	22,098	21,880	24,174	135,463
		401210	Com Sales Billed	248,379	221,807	233,976	235,279	238,544	298,552	1,476,537
		401212	Com Sales Billed DSIC	7,843	7,010	7,393	7,446	7,538	9,438	46,668
		401310	Ind Sales Billed	67,704	60,321	74,437	72,319	71,762	92,087	438,630
		401312	Ind Sales Billed DSIC	2,140	1,906	2,352	2,285	2,269	2,910	13,862
		401410	Pub Fire Billed	126,707	119,169	121,048	120,781	122,116	125,572	735,394
		401450	Priv Fire Billed	29,389	29,308	29,509	29,635	29,808	28,469	176,117
		401510	Pub Auth Billed	102,500	89,350	96,096	99,097	93,744	112,072	592,859
		401512	Pub Auth Billed DSIC	3,239	2,824	3,037	3,132	2,962	3,542	18,735
		401610	SFR Billed	15,255	12,175	14,315	12,870	13,849	16,010	84,475
		401612	SFR Billed DSIC	482	385	452	407	438	506	2,669
		401710	Misc Sales Billed	189	159	94	70	78	149	738
1070 Total				1,405,301	1,222,660	1,292,292	1,302,731	1,295,174	1,476,148	7,994,307
1071	IN-Sullivan	401110	Res Sales Billed	68,298	60,304	60,479	62,691	62,297	64,101	378,172
		401112	Res Sales Billed DSIC	2,163	1,905	1,917	2,010	1,975	2,032	12,002
		401210	Com Sales Billed	16,928	15,549	14,634	17,163	15,644	17,813	97,730
		401212	Com Sales Billed DSIC	536	492	463	543	495	569	3,097
		401310	Ind Sales Billed	3,771	5,195	4,826	5,994	5,816	5,389	30,992
		401312	Ind Sales Billed DSIC	119	164	153	189	184	170	979
		401410	Pub Fire Billed	8,874	8,663	8,650	8,669	8,701	8,718	52,273
		401450	Priv Fire Billed	1,511	1,511	1,511	1,511	1,511	1,511	9,064
		401510	Pub Auth Billed	4,802	4,631	4,624	5,905	5,964	6,888	32,814
		401512	Pub Auth Billed DSIC	152	146	146	187	188	218	1,037
		401710	Misc Sales Billed	38	23	40	40	17	20	178
1071 Total				107,191	98,584	97,442	104,901	102,793	107,428	618,338
1075	IN-Southern Indiana	401110	Res Sales Billed	943,684	822,579	832,439	890,770	868,175	961,483	5,319,129
		401112	Res Sales Billed DSIC	29,936	26,104	26,407	28,232	27,506	30,473	168,659
		401210	Com Sales Billed	406,631	348,753	362,804	371,353	358,989	407,670	2,256,199
		401212	Com Sales Billed DSIC	12,730	11,025	11,400	11,741	11,525	12,520	70,941
		401310	Ind Sales Billed	109,103	91,309	89,555	106,349	98,944	106,118	601,379
		401312	Ind Sales Billed DSIC	3,448	2,885	2,830	3,361	3,127	3,353	19,004
		401410	Pub Fire Billed	138,490	134,294	128,829	135,180	135,044	135,609	807,447
		401450	Priv Fire Billed	38,956	38,774	39,589	39,508	39,451	39,756	236,034
		401510	Pub Auth Billed	61,489	54,074	57,536	68,648	77,634	123,502	442,882
		401512	Pub Auth Billed DSIC	1,943	1,709	1,818	2,169	2,454	3,427	13,519
		401610	SFR Billed	243,510	213,482	191,571	193,076	177,154	208,825	1,227,617
		401612	SFR Billed DSIC	7,695	5,690	6,054	6,101	5,598	6,231	37,368
		401710	Misc Sales Billed	344	(193)	299	891	912	46	2,299
1075 Total				1,997,959	1,750,486	1,751,130	1,857,379	1,806,513	2,039,012	11,202,479
1080	IN-Newburgh	401110	Res Sales Billed	256,967	225,191	218,465	240,129	239,429	293,927	1,474,106
		401112	Res Sales Billed DSIC	8,120	7,112	6,911	7,599	7,567	9,291	46,600
		401210	Com Sales Billed	25,241	23,524	21,502	24,699	24,135	29,596	148,697
		401212	Com Sales Billed DSIC	799	743	674	780	763	935	4,694
		401310	Ind Sales Billed	913	724	768	873	863	931	5,072
		401312	Ind Sales Billed DSIC	29	23	24	28	27	29	160
		401410	Pub Fire Billed	31,224	30,929	30,836	31,105	32,533	34,956	191,584
		401450	Priv Fire Billed	1,532	1,602	1,602	1,582	1,602	1,602	9,522
		401510	Pub Auth Billed	1,985	2,122	2,367	2,498	2,667	3,615	15,254

Indiana American Water Company
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Sales Revenues (In $'s)

District	District Name	Object Acct	Account Description	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	YTD Total
		401512	Pub Auth Billed DSIC	63	67	75	79	84	114	482
1080 Total				326,873	292,037	283,225	309,371	309,670	374,996	1,896,172
1085	IN-Seymour	401110	Res Sales Billed	211,080	167,187	205,974	203,577	193,620	215,907	1,197,344
		401112	Res Sales Billed DSIC	6,683	5,297	6,540	6,453	6,139	6,838	37,951
		401210	Com Sales Billed	71,959	61,293	71,021	71,234	70,430	74,478	420,415
		401212	Com Sales Billed DSIC	2,275	1,933	2,236	2,251	2,227	2,355	13,277
		401310	Ind Sales Billed	48,070	47,358	46,777	72,895	58,835	60,062	333,997
		401312	Ind Sales Billed DSIC	1,519	1,497	1,478	2,303	1,859	1,898	10,554
		401410	Pub Fire Billed	29,836	29,425	30,778	30,381	30,368	30,391	181,179
		401450	Priv Fire Billed	14,556	14,384	14,401	14,384	14,384	14,488	86,596
		401510	Pub Auth Billed	9,654	8,777	7,995	8,411	9,161	12,717	56,716
		401512	Pub Auth Billed DSIC	305	277	253	266	290	402	1,792
		401610	SFR Billed	4,168	3,363	3,315	3,653	3,701	4,184	22,384
		401612	SFR Billed DSIC	132	106	105	115	117	132	707
		401710	Misc Sales Billed	72		95			433	600
1085 Total				400,309	340,897	390,956	415,924	391,131	424,286	2,363,513
1090	IN-Northwest Indiana	401110	Res Sales Billed	1,620,853	2,148,227	1,669,426	2,063,836	1,621,708	2,264,765	11,388,815
		401112	Res Sales Billed DSIC	51,243	67,833	52,620	64,890	51,243	71,289	359,119
		401210	Com Sales Billed	760,897	683,107	793,825	699,820	763,976	772,788	4,474,413
		401212	Com Sales Billed DSIC	23,995	21,759	25,034	22,034	24,065	23,842	140,729
		401310	Ind Sales Billed	236,954	260,676	236,240	255,355	229,571	282,192	1,500,988
		401312	Ind Sales Billed DSIC	7,385	8,135	7,362	7,949	7,170	8,815	46,815
		401410	Pub Fire Billed	311,838	357,448	318,511	357,589	323,035	372,852	2,041,273
		401450	Priv Fire Billed	61,963	62,263	63,506	62,629	63,069	59,858	373,287
		401510	Pub Auth Billed	94,317	99,390	93,000	93,632	89,463	132,899	602,701
		401512	Pub Auth Billed DSIC	2,951	3,121	2,917	2,941	2,813	4,180	18,923
		401610	SFR Billed	398,289	398,077	371,953	444,487	311,772	116,653	2,041,231
		401612	SFR Billed DSIC	12,248	12,259	11,351	13,608	9,406	14,092	72,963
		401710	Misc Sales Billed					(30)		(30)
1090 Total				3,582,934	4,122,293	3,645,746	4,088,769	3,497,260	4,124,225	23,061,227
Grand Total				15,268,351	14,647,906	14,654,363	15,108,482	14,582,242	16,254,240	90,515,583

Post-test year Customer Growth
Residential Customers

	Customer Count							First Block			Second Block				
	Dec 2010	June 2011	Increase (Decrease)	Addt'l Billings	Monthly Charge	Base Monthly Charges	2011 Average Consumpt	Addt'l Volumes	Volumetric Rate	$	Addt'l Volumes	Volumetric Rate	$	Total Volumetric	Total Revenues
Crawfordsville	885	850	-35	(420)	$ 13.62	[illegible]	20.08	(6,300.00)	4.7825	(30,129.75)	(2,133.60)	3.3378	(30,129.75)	[illegible]	[illegible]
Kokomo	2,164	2,222	58	696	$ 13.62	[illegible]	23.82	10,440.00	4.7825	49,929.30	6,138.72	3.3378	49,929.30	[illegible]	[illegible]
Muncie Water	2,908	2,926	18	216	$ 13.62	[illegible]	20.02	3,240.00	4.7825	15,495.30	1,084.32	3.3378	15,495.30	[illegible]	[illegible]
Richmond	2,068	2,086	18	216	$ 13.62	[illegible]	17.29	3,240.00	4.7825	15,495.30	494.64	3.3378	15,495.30	[illegible]	[illegible]
Somerset Water	12	13	1	12	$ 13.62	[illegible]	5.07	60.84	4.7825	290.97	-	3.3378	290.97	[illegible]	[illegible]
Summitville	28	30	2	24	$ 13.62	[illegible]	8.13	195.12	4.7825	933.16	-	3.3378	933.16	[illegible]	[illegible]
Waveland	21	20	-1	(12)	$ 13.62	[illegible]	6.00	(72.00)	4.7825	(344.34)	-	3.3378	(344.34)	[illegible]	[illegible]
Johnson County	2,016	2,073	57	684	$ 13.62	[illegible]	38.28	10,260.00	4.7825	49,068.45	15,923.52	3.3378	49,068.45	[illegible]	[illegible]
Noblesville	991	1,014	23	276	$ 13.62	[illegible]	26.50	4,140.00	4.7825	19,799.55	3,174.00	3.3378	19,799.55	[illegible]	[illegible]
Shelbyville	1,011	1,024	13	156	$ 13.62	[illegible]	18.58	2,340.00	4.7825	11,191.05	558.48	3.3378	11,191.05	[illegible]	[illegible]
Terre Haute	2,466	2,524	58	696	$ 13.62	[illegible]	20.50	10,440.00	4.7825	49,929.30	3,828.00	3.3378	49,929.30	[illegible]	[illegible]
Sullivan	261	261	0	-	$ 13.62	[illegible]	11.35	-	4.7825	-	-	3.3378	-	[illegible]	[illegible]
Southern Indiana	3,417	3,440	23	276	$ 13.62	[illegible]	24.61	4,140.00	4.7825	19,799.55	2,652.36	3.3378	19,799.55	[illegible]	[illegible]
Newburgh	332	355	23	276	$ 13.62	[illegible]	13.93	3,844.68	4.7825	18,387.18	-	3.3378	18,387.18	[illegible]	[illegible]
Seymour	827	839	12	144	$ 13.62	[illegible]	16.67	2,160.00	4.7825	10,330.20	240.48	3.3378	10,330.20	[illegible]	[illegible]
Northwest Indiana	5,081	5,143	62	744	$ 10.03	[illegible]	34.29	11,160.00	4.7825	53,372.70	14,351.76	3.3378	53,372.70	[illegible]	[illegible]
Wabash	515	524	9	108	$ 13.62	[illegible]	13.79	1,489.32	2.7213	4,052.89	-	1.8353	4,052.89	[illegible]	[illegible]
Warsaw	909	940	31	372	$ 13.62	[illegible]	24.59	5,580.00	2.7213	15,184.85	3,567.48	1.8353	15,184.85	[illegible]	[illegible]
West Lafayetter	1,146	1,167	21	252	$ 13.62	[illegible]	39.31	3,780.00	2.7213	10,286.51	6,126.12	1.8353	10,286.51	[illegible]	[illegible]
Winchester	212	215	3	36	$ 13.62	[illegible]	15.35	540.00	2.7213	1,469.50	12.60	1.8353	1,469.50	[illegible]	[illegible]
Mooresville	353	356	3	36	$ 13.62	[illegible]	15.58	540.00	2.7213	1,469.50	20.88	1.8353	1,469.50	[illegible]	[illegible]
	27,623	28,022	399	4,788		$ 62,529.99		71,218.0			56,039.8		$316,011.17	[illegible]	[illegible]
											Total Addt'l Consumption		127,257.72		

Post-test year Customer Growth
~~Residential~~ Customers

COMMERCIAL

	Customer Count										
	Dec 2010	June 2011	Increase (Decrease)	Addt'l Billings	Monthly Charge	Base Monthly Charges	2011 Average Consumpt	Addt'l Volumes	Volumetric Rate	Volumetric Revenues	Total Revenues
Crawfordsville	4,838	4,903	65	780	$ 13.62	10,621.35	4.14	3,229.20	4.782498	15,443.64	26,064.99
Kokomo	18,301	18,496	195	2,340	$ 13.62	31,864.06	4.02	9,406.80	4.782498	44,988.00	76,852.06
Muncie Water	23,693	23,693	0	-	$ 13.62	-	4.04	-	4.782498		
Richmond	12,938	13,074	136	1,632	$ 13.62	22,223.14	3.97	6,479.04	4.782498	30,985.99	53,209.13
Somerset Water	80	80	0	-	$ 13.62	-	4.02	-	4.782498	-	
Summitville	349	347	-2	(24)	$ 13.62	(326.88)	4.02	(96.48)	4.782498	(461.42)	(788.29)
Waveland	183	185	2	24	$ 13.62	326.88	3.85	92.40	4.782498	441.90	768.78
Johnson County	24,059	24,243	184	2,208	$ 13.62	30,066.60	4.78	10,554.24	4.782498	50,475.63	80,542.23
Noblesville	12,382	12,634	252	3,024	$ 13.62	41,178.87	5.10	15,422.40	4.782498	73,757.59	114,935.76
Shelbyville	5,310	5,342	32	384	$ 13.62	5,228.97	4.46	1,712.64	4.782498	8,190.70	13,419.67
Terre Haute	21,910	22,413	503	6,036	$ 13.62	82,192.94	4.06	24,506.16	4.782498	117,200.65	199,393.59
Sullivan	2,036	2,042	6	72	$ 13.62	980.43	3.86	277.92	4.782498	1,329.15	2,309.58
Southern Indiana	27,508	27,566	58	696	$ 13.62	9,477.52	4.11	2,860.56	4.782498	13,680.62	23,158.14
Newburgh	6,993	7,676	683	8,196	$ 13.62	111,605.92	4.53	37,127.88	4.782498	177,564.00	289,169.92
Seymour	6,226	6,272	46	552	$ 13.62	7,516.65	4.02	2,219.04	4.782498	10,612.55	18,129.20
Northwest Indiana	62,299	62,227	-72	(864)	$ 10.03	(8,665.92)	4.48	(3,870.72)	4.782498	(18,511.71)	(27,177.63)
Wabash	3,804	3,862	58	696	$ 13.62	9,477.52	4.06	2,825.76	2.7213	7,689.74	17,167.26
Warsaw	3,418	3,486	68	816	$ 13.62	11,111.57	4.13	3,370.08	2.7213	9,171.00	20,282.57
West Lafayetter	9,617	9,895	278	3,336	$ 13.62	45,426.01	4.91	16,379.76	2.7213	44,574.24	90,000.25
Winchester	1,718	1,733	15	180	$ 13.62	2,451.08	4.21	757.80	2.7213	2,062.20	4,513.28
Mooresville	3,287	3,324	37	444	$ 13.62	6,046.00	4.35	1,931.40	2.7213	5,255.92	11,301.92
	250,949	253,493	2,544	30,528		$ 418,802.71		135,185.88		$594,450.39	$1,013,253.10

No. OUCC 38-039

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Are late fees charged to all customer classes including industrials and sales for resale customers?

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

Indiana American charges late fees to all customer classes.

Indiana-American Witness Gary M. VerDouw can respond to questions regarding this data request.

No. OUCC 38-007

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Please answer the following questions regarding the "existing processes" that will be eliminated in the Warsaw district resulting in a monthly savings of $8,253 (Keathley testimony, page 12, lines 7-8).

a. Please state the specific "existing processes" being eliminated and the amount of monthly savings associated with each process

b. Please provide the detailed calculation that determined the $8,253 of reduced monthly expense.

c. Please provide all inputs and documentation supporting the $8,253 of reduced monthly expense.

d. Did Petitioner include or consider the purchased power adjustments for the Warsaw District related to system deliveries or tariff updates (2010 and 2011) proposed in this case in its calculation of reduced monthly expense for the Hidden Lake water treatment plant.

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

a) The existing processes that will be eliminated are the East Plant, West Plant, North Plant, and the Bibler Plant.
b) The $8,253 amount was incorrectly included on the Hidden Lake adjustment and a revised adjustment and workpaper is attached.
c) See answer to b).
d) The system delivery adjustment and tariff updates were not included in the Hidden Lake adjustment.

Attachment: OUCC 38-007-R1.pdf

Indiana-American Witness Lewis E. Keathley can respond to questions regarding this data request.

Indiana American Water Company
Hidden Lake Fuel & Power cost
Cause No. 44022

Description	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
2010 Actuals - Warsaw East, West, North, Bibler plants	$ 15,039	$ 13,714	$ 14,665	$ 14,087	$ 14,446	$ 16,247	$ 16,056	$ 15,366	$ 15,333	$ 17,701	$ 14,210	$ 15,198	$ 182,061
Estimated Power Cost Hidden Lake	12,553	12,434	13,864	13,530	14,076	14,967	16,113	16,582	15,692	15,310	13,244	13,053	171,418
Adjustment	$ (2,485)	$ (1,280)	$ (802)	$ (557)	$ (370)	$ (1,280)	$ 57	$ 1,215	$ 359	$ (2,391)	$ (965)	$ (2,144)	$ (10,643)

Warsaw Power Consumption Workpaper

East

	Sys Del	$/Month	$/MG	
JAN	14.91	$ 5,071.89	340.17	
FEB	13.837	4,210.39	304.28	
MAR	15.794	4,483.20	283.85	
APR	15.996	4,473.00	279.63	
MAY	16.528	4,725.00	285.88	
JUN	16.768	4,898.00	292.10	
JUL	14.061	4,398.00	312.78	
AUG	12.957	4,497.00	347.07	
SEP	12.949	4,316.44	333.34	
OCT	17.309	5,547.05	320.47	
NOV	14.995	4,475.69	298.48	
DEC	18.167	4,775.34	262.86	
Average	15.35592	$ 4,655.92	$ 305.08	
Total	184.271	**$ 55,871.00**	**$ 303.20**	Cost/MG

West

	Sys Del	$/Month	$/MG		
JAN	30.299	$ 4,809.96	158.75		$ 15,038.85
FEB	27.237	4,542.06	166.76		$ 13,713.70
MAR	29.945	4,913.00	164.07		$ 14,665.20
APR	30.189	4,962.00	164.36		$ 14,087.00
MAY	31.955	5,079.00	158.94		$ 14,446.00
JUN	30.083	4,835.00	160.72		$ 16,247.00
JUL	33.641	5,278.69	156.91		$ 16,055.69
AUG	34.914	5,496.39	157.43		$ 15,366.39
SEP	32.189	5,239.61	162.78		$ 15,332.70
OCT	32.254	5,549.84	172.07		$ 17,701.24
NOV	30.617	5,394.67	176.20		$ 14,209.66
DEC	30.927	5,514.90	178.32		$ 15,197.66
Average	31.1875	$ 5,134.59	$ 164.78		$ 182,061.09
Total	374.250	**$ 61,615.12**	**$ 164.64**	Cost/MG	

Bibler

	Sys Del	$/Month	$/MG	
JAN	19.147	$ 3,289.00	$ 171.78	
FEB	23.812	3,276.69	137.61	
MAR	27.948	3,622.00	129.60	
APR	25.102	3,404.00	135.61	
MAY	25.91	3,629.00	140.06	
JUN	31.183	3,923.00	125.81	
JUL	34.257	4,091.00	119.42	
AUG	34.983	3,379.00	96.59	
SEP	30.049	3,349.10	111.45	
OCT	24.546	3,153.16	128.46	
NOV	21.863	2,283.35	104.44	
DEC	18.409	2,255.70	122.53	
Average	26.43408	$ 3,304.58	$ 126.95	
Total	317.209	**$ 39,655.00**	**$ 125.01**	Cost/MG

North

	Sys Del	$/Month	$/MG	
JAN	11.893	$ 1,868.00	$ 157.07	
FEB	10.636	1,684.56	158.38	
MAR	10.52	1,647.00	156.56	
APR	10.894	1,248.00	114.56	
MAY	11.106	1,013.00	91.21	
JUN	12.876	2,591.00	201.23	
JUL	15.910	2,288.00	143.81	
AUG	17.864	1,994.00	111.62	
SEP	20.126	2,427.55	120.62	
OCT	18.885	3,451.19	182.75	
NOV	12.97	2,055.95	158.52	
DEC	11.783	2,651.72	225.05	
Average	13.78858	$ 2,076.66	$ 151.78	
Total	165.463	**$ 24,919.97**	**$ 150.61**	Cost/MG

Hidden Lake - estimate (based on Warsaw 2010 system delivery)

	Sys Del	$/Month	$/MG	
JAN	76.249	$ 12,553.35	$ 164.64	
FEB	75.522	12,433.66	164.64	
MAR	84.207	13,863.53	164.64	
APR	82.181	13,529.97	164.64	
MAY	85.499	14,076.24	164.64	
JUN	90.91	14,967.08	164.64	
JUL	97.869	16,112.79	164.64	
AUG	100.718	16,581.83	164.64	
SEP	95.313	15,691.98	164.64	
OCT	92.994	15,310.18	164.64	
NOV	80.445	13,244.16	164.64	
DEC	79.286	13,053.35	164.64	
Average	86.76608	$ 14,284.84	$ 164.64	
Total	1041.193	**$ 171,418.12**	**$ 164.64**	Cost/MG

No. OUCC 20-001

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Related to Indiana American's water loss, please provide the following data (in thousands of gallons) for the Muncie, Richmond, Southern Indiana, Sullivan, and Waveland districts for the test year:

a. The total gallons of water pumped and purchased;

b. The total non-revenue water in gallons;

c. The total backwash water in gallons;

d. The gallons for main flushing (specify if an estimate);

e. The gallons for street cleaning/sewer flushing if available;

f. The gallons for firefighting;

g. The gallons for "other authorized consumption" as defined for Sheet W-6 of the IURC Annual Reports;

h. The gallons for water loss; and

i. For items b. through h. above, calculate each as a percentage (to the nearest tenth of a percentage point) compared to item a., the total water pumped and purchased.

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:
Please see attached.

Attachment:

OUCC 20-001-R1.xlsx

a-h

	Muncie	Richmond	Southern IN	Sullivan	Waveland
a. Total Gallons of Water Pumped & Purchased	3,069,430	1,797,932	6,118,714	182,533	16,109
b. Non Revenue Water	671,801	419,619	1,623,003	61,558	6,179
c. Backwash	N/A	33,261	362,595	N/A	265
d. Main-Flushing	49,300	2,695	3,000	N/A	247
e. Street-cleaning/sewer flushing	4,500	328	840	N/A	-
f. Firefighting	3,500	434	1,000	N/A	-
g. Other Authorized Consumption	2,900	40,141	600	N/A	219
h. Water loss	611,601	342,760	1,254,968	61,558	5,448

*entered in 000's gallons. Example 1,000,000 gallons would be entered as 1,000

i. percentages

	Muncie	Richmond	Southern IN	Sullivan	Waveland
Total Gallons of Water Pumped & Purchased	3,069,430	1,797,932	6,118,714	182,533	16,109
Non Revenue Water	21.9%	23.3%	26.5%	33.7%	38.4%
Backwash	N/A	1.8%	5.9%	N/A	1.6%
Main-Flushing	1.6%	0.1%	0.0%	N/A	1.6%
Street-cleaning/sewer flushing	0.1%	0.0%	0.0%	N/A	0.0%
Firefighting	0.1%	0.0%	0.0%	N/A	0.0%
Other Authorized Consumption	0.1%	2.2%	0.0%	N/A	1.4%
Water loss	19.9%	19.1%	20.5%	33.7%	33.8%

Indiana-American Water Co.
Cause No. 44022
System Delivery Adjustment

	Chemicals	Purchased Power	Postage
Test Year Expense	$ 2,224,924	$ 6,311,241	
Proposed Adjustments:			
2010 Annualization	(161,991)	304,107	
2011 Tariff & Riders		38,542	
Vectren Rate Increase		11,649	
Hidden Lake Adjustment		(10,643)	
Ogden Dunes By-passed Meter		206,896	
Southern Indiana Leak	(19,752)	(56,189)	
Pro forma Expense	2,043,181	6,805,603	
Test Year System Delivery	41,370,525	41,370,525	
Less: Southern Indiana Leak [1]	(332,600)	(332,600)	
Pro Forma System Deliveries	41,037,925	41,037,925	
Pro forma Cost/1000 gallons	0.049788	0.165837	
Customer Growth Adjustments			
Test Year Growth			
Residential	(3,829.78)	(3,829.78)	
Commercial	(147,415.86)	(147,415.86)	
Post-Test Year			
Residential	135,185.88	135,185.88	
Commercial	127,257.72	127,257.72	
Total Addt'l System Deliveries	111,197.96	111,197.96	
	$ 5,536	$ 18,441	
Additional Billings			
Test Year Growth			
Residential			2,459
Commercial			(4,353)
Post-Test Year			
Residential			30,528
Commercial			4,788
Total Additional Billings			33,422
Times: April, 2011 Rate			$ 0.34
			$ 11,363

(1) Note: Southern Indiana Leak - 400,000,000 gallons pumped; to convert to sales volumes I reduced the pumped volume by 16.85% for lost water per OUCC Data Request Q-17-3.

No. OUCC 33-004

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Please provide documentary support including workpapers for the additional *pro-forma* purchase power expense resulting from the metering error referred to on page 7 of Mr. Verdouw's Supplemental Testimony filed August 10, 2011. Additionally please provide the calculation that result in the additional cost of $20,000 per month.

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

A copy of the April 2011 bill is attached.

The two month bill for April is for $41,743, which was rounded to $20,000 per month.

Attachment:

OUCC 33-004-R1 - Borman Park.pdf

NIPSCO

Gas & Electric Bill

Non-Residential Gas & Electric Service

Page 1 of 2

Account Number
259-224-002-2
Statement Date
04/11/2011
453952

How to Contact Us

1-800-[illegible]
For electric lines down or for DirectLink account self-service 24 hours/day.
For credit questions,
call 7 a.m. - 7 p.m., CST Mon - Fri.
For quickest response,
call 11 a.m. - 3 p.m., Tue. - Fri.
1-800-634-3524
For gas leaks or odor of gas 24 hours/day
1-800-[illegible]
For hearing impaired TDD
www.nipsco.com
For more information about our services, safety and conservation

Billing Options

BudgetPlan Reduce the impact of higher, unstable natural gas prices by spreading the cost of winter heating more evenly throughout the year. Know how much to expect to pay each month.

Extended Payment Plans Special payment arrangements and energy assistance are available, if eligible

Payment Options

Online Pay free by electronic check at our Web site.

CheckFree E-bill Receive and pay bills online through CheckFree. Enroll at our Web site.

ZapCheck Authorize your bank to pay your bill automatically each month. Enroll online.

EOS Call 1-866-397-7481 or link from our Web site to pay by credit/debit card, or call 1-866-736-5614 to pay by e-check. A convenience fee will apply.

Authorized Payment Centers Call or visit us online to find a payment center near you. Agents charge a fee for each transaction.

Mail Return coupon below with payment to.

NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007

Legal Notices

Rate Schedule Information about rate schedules is available upon request.

Utility Meter Information

Actual Reading A meter reader has read the meter. You're required to provide us access to read the meter at least once a year or risk shut-off. Please contact us to make arrangements if access is required.

Estimated Reading During the months we don't read the meter, we accurately estimate your reading based on the history of usage at the service address and normal temperatures for the billing period. We verify the reading the next time we read the meter to make sure you pay only for the energy you've used.

Energy Usage We measure the volume of gas you use by Ccf equal to 100 cubic feet and convert it into therms, a unit of heat. Electricity is measured in kwh (kilowatt hour) equal to 1,000 watts used for a one hour or the energy needed to burn a 100-watt light bulb for 10 hours.

Billing & Payment Summary

Customer Name
Indiana American Water Co

Previous Balance on 04/06/2011		$1,297.65
Balance on 04/11/2011	=	$1,297.65
Charges for Gas Service This Period	+	$0.00
Charges for Electric Service This Period	+	$41,742.92
Total Amount Due	=	**$43,040.57**
Amount Due by 04/24/2011	=	**$1,297.65**
If paid after 04/24/2011, this amount due will be $1,336.19		
Amount Due by 04/29/2011	=	**$41,742.92**
If paid after 04/29/2011, this amount due will be $42,925.42		

Billing & Payment Notes

If payment is not received by 04/24/2011, a late payment charge of $39.14 will be added to your account

If payment is not received by 04/29/2011, a late payment charge of $1252.50 will be added to your account.

Save time and money by making this your last mailed payment. Call for details about ZapCheck at 1-800-484-7726

See back of bill for Detail of Charges for Electric Service.

Electric Service Summary

Service Location
677 Madison St
Gary IN 46402-2214

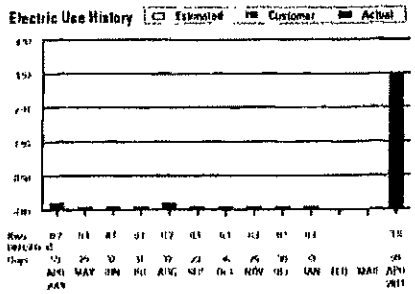
Service Summary Notes

Your next actual meter reading date is between 05/02/2011 - 05/04/2011

Your meter was replaced on 01/27/2011.

Meter Number 0748732 (Old)	**Meter Readings** *(23 Billing Days)*		
	Actual Reading on 01/27		2482
	Actual Reading on 01/04	-	2462
	Difference	=	20
	Constant	x	576
	Electric Used (kwh)	=	11,520
Meter Number 0933205 (New)	**Meter Readings** *(67 Billing Days)*		
	Actual Reading on 04/04		401
	Actual Reading on 01/27	-	0
	Difference	=	401
	Constant	x	960
	Electric Used (kwh)	=	384,960
	Total Billing kwh	=	396,480
	Maximum Demand (kw)	=	566.40
	Total Billing Demand (kw)		566.40

Electric Use History Estimated Customer Actual



Daily Comparisons

Month	Avg Daily Temp	Avg Daily Usage
Apr '11	29.0°	4405.3
Apr '10	35.0°	390.5

▼ Payment Coupon

Turn Me Over ▶ ▶ for more details about your account

Total Amount Due	**$43,040.57**
See Above for Additional Payment Schedule	

Account Number
259-224-002-2

☐ *Is your contact information on the back incorrect? Check this box and detail the correction on the reverse side*

INDIANA AMERICAN WATER CO
DBA INDIANA-AMERICAN WATER CO
PO BOX 30078
COLLEGE STATION TX 77842-3078

NIPSCO P.O. BOX 13018 MERRILLVILLE, IN 46411-3018

Payment Enclosed $ _____

AB

SNET
APR 15 2011
REC'D

Make check payable to:

NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007

00453952 01 MB 0.382 01
***AUTO**MIXED AADC 430
INDIANA AMERICAN WATER CO
DBA INDIANA-AMERICAN WATER CO
PO BOX 30078
COLLEGE STATION TX 77842-3078

2592240021500100000000000000043040578

NIPSCO

Gas & Electric Bill

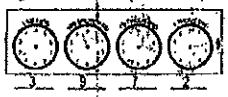
Non-Residential Gas & Electric Service

Account Number
259-224-002-2
Statement Date
04/11/2011
453952

Utility Meter Information

Read Your Meter When reading meters with dials, record the numbers one dial at a time. Write down the numbers in the order the dials appear from left to right. If the pointer is between two numbers, always record the smaller number, except when the pointer is between 9 and 0. Record the reading on the dials from right to left.

Example:



Safety Tips

Odorized Gas We add a distinctive odor to your natural gas to alert you to a leak in or around your home. If you smell an odor of gas:

1. Leave the building immediately. Leave the door open on your way out, and don't use light switches or matches.
2. Call our 24-hour emergency number from a nearby phone and wait for our service crew to arrive to explain the situation.

Call B4 You Dig If you're planning a home construction or landscaping project, call Indiana 811 at 811* at least two working days before you start to dig. A representative will mark the approximate location of underground utility lines on your property.

Employee Identification All of our employees and approved meter readers and contractors carry photo identification. If someone claims to represent the gas company, ask to see identification. Call the police if you see suspicious activity.

Detail of Charges for Electric Service

Charges for Standard - Rate 823		Service Charges Notes
		This meter is tax exempt.
Energy Charge	$24,605.55	*Indiana Office of Utility Consumer Counselor*
Demand Charge	$13,787.68	
Fuel Cost Adjustment	$3,054.49	
Environmental Cost Recovery	$1,050.79	
Environmental Recovery Adjustment	$617.32	
OUCC*/Industrial Group/NIPSCO 4.994% Credit	$1,781.91	
Total Charges for Electric Service This Period	$41,742.92	

Save Energy, Get Incentives

New electric program, designed to offer financial incentives to qualifying large Commercial, Industrial, Non-Profit, Government and Institutional customers for the completion of cost-effective energy projects involving the installation of new, high-efficiency equipment or systems. Visit NIPSCO.com for more info.

Contact Information Corrections

If this mailing address or phone number are incorrect, please make the necessary corrections on the lines below

PO Box 30078
College Station TX 77842-3078
574-267-623

Address _____

_____

City _____

State _____ Zip code _____

Home Phone ( ) _____

NIPSCO

Gas & Electric Bill

Non-Residential Gas & Electric Service for multiple sites

Page 1 of 2

259-224-002-2
Statement Date 05/06/2011
431776

How to Contact Us

1-888-689-8665
For electric lines down or for DirectLink account self-service 24 hours/day
For credit questions, call 7 a.m. - 7 p.m., CST Mon. - Fri.
For quickest response, call 11 a.m. - 3 p.m., Tue. - Fri.

1-800-634-3524
For gas leaks or odor of gas 24 hours/day

1-800-635-0952
For hearing-impaired TDD.

www.nipsco.com
For more information about our services, safety and conservation.

Billing Options

BudgetPlan Reduce the impact of higher, unstable natural gas prices by spreading the cost of winter heating more evenly throughout the year. Know how much to expect to pay each month.

Alternative Pricing Options Obtain price certainty by purchasing your natural gas from an unregulated supplier or through products or services offered by NIPSCO and have more control over the commodity gas supply portion of your bill. NIPSCO will still deliver your gas and provide safe and reliable service.

Extended Payment Plans Special payment arrangements and energy assistance are available, if eligible.

Payment Options

Online Pay free by electronic check at our Web site.

CheckFree E-bill Receive and pay bills online through CheckFree. Enroll at our Web site.

ZapCheck Authorize your bank to pay your bill automatically each month. Enroll online.

EDS Call 1-866-397-7481 or link from our Web site to pay by credit/debit card, or call 1-866-736-5614 to pay by e-check. A convenience fee will apply.

Authorized Payment Centers Call or visit us online to find a payment center near you. Agents charge a fee for each transaction.

Mail Return coupon below with payment to:

NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007

Legal Notices

Rate Schedule Information about rate schedules is available upon request.

Utility Meter Information

Actual Reading A meter reader has read the meter. You're required to provide us access to read the meter at least once a year or risk shut-off. Please contact us to make arrangements if access is required.

Estimated Reading During the months we don't read the meter, we accurately estimate your reading based on the history of usage at the service address and normal temperatures for the billing period. We verify the reading the next time we read the meter to make sure you pay only for the energy you've used.

Billing & Payment Summary

Customer Name
Indiana American Water Co

Previous Balance on 04/11/2011		$43,040.57
Payments Received on 04/20/2011	-	$1,297.65
Payments Received on 04/27/2011	-	$41,742.92
Balance on 05/06/2011	=	$0.00
Charges for Gas Service This Period	+	$1,061.85
Charges for Electric Service This Period	+	$13,976.50
Amount Due by 05/26/2011	=	**$15,038.35**

If paid after 05/26/2011, the amount due will be $15,489.93.

Billing & Payment Notes

If payment is not received by 05/26/2011, a late payment charge of $451.58 will be added to your account.

Save time and money by making this your last mailed payment. Call for details about ZapCheck at 1-800-464-7726.

See back of bill for Detail of Charges for Electric Service.

Gas Service Summary

Service Location
675 Madison St
Gary IN 46402-2214

Meter Number 8676384

Meter Readings *(30 Billing Days)*

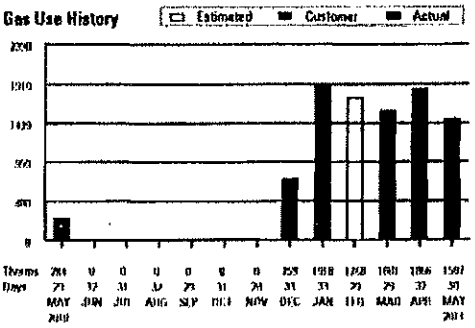
Actual Reading on 05/04		9853
Actual Reading on 04/04	-	8356
Gas Used (Ccf)	=	1,497
Conversion to Therms	x	1.007
Total Gas Used (Therms)	=	1,507.4

Service Summary Notes

Your next actual meter reading date is between 06/01/2011 - 06/03/2011

SNET
MAY 12 2011
REC'D

Gas Use History



Daily Comparisons

Month	Avg Daily Temp	Avg Daily Usage
May '11	49.4°	50.2
Apr '11	40.7°	58.3
May '10	53.5°	9.8

Detail of Charges for Gas Service

Service Charges Notes

This meter is tax exempt.

Gas Supply charges Apr 2011 $0.5150 per therm May 2011 $0.5146 per therm Includes interstate pipeline transportation cost of $0.0882 per therm

Gas supply charges are passed through to customers without markup.

Charges for General Service Gas - Small - Rate 421

Gas Supply Charges	
Gas Commodity Charge	$643.28
Interstate Transportation and Storage Charges	$132.95
Total	**$776.23**
Delivery Charges	
Delivery Charges	$285.62
Total	**$285.62**
Total Charges for Gas Service This Period	**$1,061.85**

Turn Me Over ▶ ▶ for more details about your account

▼ Payment Coupon

Amount Due by 5/26/2011 **$15,038.35**

If paid after 05/26/2011, the amount due will be $15,489.93

Payment Enclosed $

AB

Account Number
259-224-002-2

☐ *Is your contact information on the back incorrect? Check this box and detail the correction on the reverse side.*

INDIANA AMERICAN WATER CO
DBA INDIANA-AMERICAN WATER CO
PO BOX 30078
COLLEGE STATION TX 77842-3078

NIPSCO
P.O. BOX 13018
MERRILLVILLE, IN 46411-3018

Make check payable to:

00431776 01 MB 0 382 01
***AUTO**MIXED AADC 430
INDIANA AMERICAN WATER CO
DBA INDIANA-AMERICAN WATER CO
PO BOX 30078
COLLEGE STATION TX 77842-3078

NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007

259224002150010000004515800001503835?

NIPSCO

Gas & Electric Bill

Non-Residential Gas & Electric Service for multiple sites

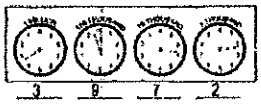
Statement Date
05/06/2011
431776

Utility Meter Information (continued)

Energy Usage We measure the volume of gas you use by Ccf equal to 100 cubic feet and convert it into therms, a unit of heat. Electricity is measured in kwh (kilowatt hour) equal to 1,000 watts used for a one hour or the energy needed to burn a 100-watt light bulb for 10 hours.

How to Read the Meter When a pointer is between two numbers on a dial-type meter, read the smaller number except when the pointer is between 9 and 0. Record the reading on the dials from left to right.

Example:



Safety Tips

Odor of Gas We add a distinctive odor to your natural gas to alert you to a leak in or around your home. If you smell an odor of gas:

1. Leave the building immediately. Leave the door open on your way out, and don't use light switches or matches.
2. Call our 24-hour emergency number from a nearby phone and wait for our service crew to arrive to explain the situation.

Call Before You Dig If you're planning a home construction or landscaping project, call Indiana 811 at "811" at least two working days before you start to dig. A representative will mark the approximate location of underground utility lines on your property.

Employee Identification All of our employees and approved meter readers and contractors carry photo identification. If someone claims to represent the gas company, ask to see identification. Call the police if you see suspicious activity.

Electric Service Summary

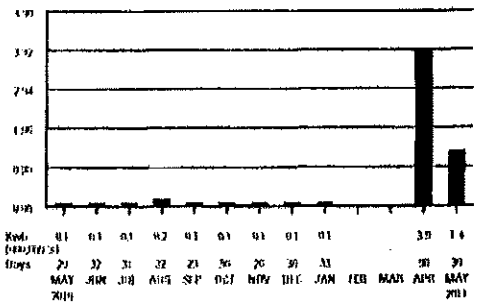
Service Location
677 Madison St
Gary IN 46402-2214

Meter Number	Meter Readings (30 Billing Days)		
0933205	Actual Reading on 05/04		557
	Actual Reading on 04/04	-	401
	Difference	=	156
	Constant	X	960
	Electric Used (kwh)	=	149,760
	Maximum Demand (kw)	=	451.20
	Total Billing Demand (kw)		451.20

Service Summary Notes

Your next actual meter reading date is between 06/01/2011 - 06/03/2011

Electric Use History ☐ Estimated ■ Customer ■ Actual



Daily Comparisons

Month	Avg Daily Temp	Avg Daily Usage
May '11	49.4°	4992.0
Apr '11	29.0°	4405.3
May '10	54.1°	417.1

Detail of Charges for Electric Service

Service Charges Notes

This meter is tax exempt.

**Indiana Office of Utility Consumer Counselor*

Charges for Standard - Rate 823	
Energy Charge	$9,294.11
Demand Charge	$3,554.86
Fuel Cost Adjustment	$1,174.27
Environmental Cost Recovery	$280.35
Environmental Recovery Adjustment	$295.78
OUCC*/Industrial Group/NIPSCO 4.2664% Credit	$622.87
Total Charges for Electric Service This Period	**$13,976.50**

Save Energy, Get Incentives

New electric program, designed to offer financial incentives to qualifying large Commercial, Industrial, Non-Profit, Government and Institutional customers for the completion of cost-effective energy projects involving the installation of new, high-efficiency equipment or systems. Visit NIPSCO.com for more info.

Summary of Charges by Service Location

Service Location	Item	Amount
675 Madison St Gary IN 46402-2214	Total Gas Charges	$1,061.85
677 Madison St Gary IN 46402-2214	Total Electric Charges	$13,976.50

Contact Information Corrections

If this mailing address or phone number are incorrect, please make the necessary corrections on the lines below.

PO Box 30076
College Station TX 77842-3076
574-267-6232

Address _____

_____

City _____

State _____ Zip code _____

Home Phone ( ) _____

NIPSCO

Gas & Electric Bill

Non-Residential Gas & Electric Service for multiple sites

Page 1 of 3

259-224-002-2
Statement Date
06/02/2011
439852

How to Contact Us

1-888-689-8555
For electric lines down or for DirectLink account self-service 24 hours/day
For credit questions, call 7 a.m. - 7 p.m., CST Mon. - Fri.
For quickest response, call 11 a.m. - 3 p.m., Tue. - Fri

1-800-634-3524
For gas leaks or odor of gas 24 hours/day

1-800-635-0952
For hearing-impaired TDD.

www.nipsco.com
For more information about our services, safety and conservation.

Billing Options

BudgetPlan Reduce the impact of higher, unstable natural gas prices by spreading the cost of winter heating more evenly throughout the year. Know how much to expect to pay each month.

Alternative Pricing Options Obtain price certainty by purchasing your natural gas from an unregulated supplier or through products or services offered by NIPSCO and have more control over the commodity gas supply portion of your bill. NIPSCO will still deliver your gas and provide safe and reliable service.

Extended Payment Plans Special payment arrangements and energy assistance are available, if eligible.

Payment Options

Online Pay free by electronic check at our Web site.

CheckFree E-bill Receive and pay bills online through CheckFree. Enroll at our Web site.

ZapCheck Authorize your bank to pay your bill automatically each month. Enroll online.

EDS Call 1-866-397-7481 or link from our Web site to pay by credit/debit card, or call 1-866-736-5614 to pay by e-check. A convenience fee will apply.

Authorized Payment Centers Call or visit us online to find a payment center near you. Agents charge a fee for each transaction

Mail Return coupon below with payment to.

NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007

Legal Notices

Rate Schedule Information about rate schedules is available upon request.

Utility Meter Information

Actual Reading A meter reader has read the meter. You're required to provide us access to read the meter at least once a year or risk shut-off. Please contact us to make arrangements if access is required.

Estimated Reading During the months we don't read the meter, we accurately estimate your reading based on the history of usage at the service address and normal temperatures for the billing period. We verify the reading the next time we read the meter to make sure you pay only for the energy you've used.

Billing & Payment Summary

Customer Name		
Indiana American Water Co		
Previous Balance on 05/06/2011		$15,038.35
Payments Received on 05/23/2011	-	$15,038.35
Balance on 06/02/2011	=	$0.00
Charges for Gas Service This Period	+	$599.64
Charges for Electric Service This Period	+	$14,458.84
Amount Due by 06/20/2011	=	**$15,058.48**

If paid after 06/20/2011, the amount due will be $15,510.66

Billing & Payment Notes

If payment is not received by 06/20/2011, a late payment charge of $452.18 will be added to your account.

Save time and money by making this your last mailed payment. Call for details about ZapCheck at 1-800-464-7726.

See back of bill for Detail of Charges for Electric Service.

Gas Service Summary

Service Location
675 Madison St
Gary IN 46402-2214

Meter Number 8675384

Meter Readings *(28 Billing Days)*

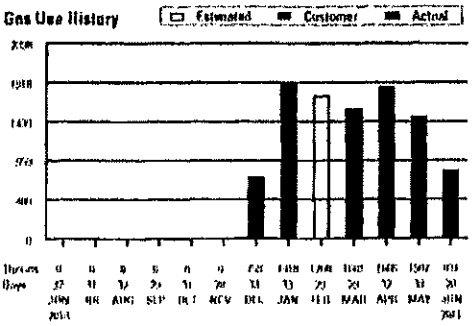
Actual Reading on 06/01		10682
Actual Reading on 05/04	-	9853
Gas Used (Ccf)	=	829
Conversion to Therms	x	1.003
Total Gas Used (Therms)	=	831.8

Service Summary Notes

Your next actual meter reading date is between 06/30/2011 - 07/05/2011

SNET
JUN 06 2011
REC'D

Gas Use History



Daily Comparisons

Month	Avg Daily Temp	Avg Daily Usage
Jun '11	61.0°	29.7
May '11	49.4°	50.2
Jun '10	61.7°	0.0

Detail of Charges for Gas Service

Charges for General Service Gas - Small - Rate 421

Gas Supply Charges	
Gas Commodity Charge	$354.79
Interstate Transportation and Storage Charges	$73.34
Total	$428.13
Delivery Charges	
Delivery Charges	$171.51
Total	$171.51
Total Charges for Gas Service This Period	$599.64

Service Charges Notes

This meter is tax exempt.

Gas Supply charges May 2011 $0.5146 per therm Jun 2011 $0.5241 per therm Includes interstate pipeline transportation cost of $0.0884 per therm.

Gas supply charges are passed through to customers without markup.

Turn Me Over ▶ ▶ for more details about your account

▼ Payment Coupon

Amount Due by 6/20/2011	**$15,058.48**

If paid after 06/20/2011, the amount due will be $15,510.66

Account Number
259-224-002-2

☐ *Is your contact information on the back incorrect? Check this box and detail the correction on the reverse side*

Payment Enclosed $

AB

Make check payable to:

INDIANA AMERICAN WATER CO
DBA INDIANA-AMERICAN WATER CO
PO BOX 30078
COLLEGE STATION TX 77842-3078

NIPSCO P.O. BOX 13018 MERRILLVILLE, IN 46411-3018

00439852 01 MB 0.382 01
***AUTO**MIXED AADC 430
INDIANA AMERICAN WATER CO
DBA INDIANA-AMERICAN WATER CO
PO BOX 30078
COLLEGE STATION TX 77842-3078

NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007

2592240021500100000045218000015058486

NIPSCO

Gas & Electric Bill

Non-Residential Gas & Electric Service
for multiple sites

Account Number
Statement Date
06/02/2011
439852

Utility Meter Information (continued)

Energy Usage We measure the volume of gas you use by Ccf equal to 100 cubic feet and convert it into therms, a unit of heat. Electricity is measured in kwh (kilowatt hour) equal to 1,000 watts used for a one hour or the energy needed to burn a 100-watt light bulb for 10 hours.

How to Read the Meter When a pointer is between two numbers on a dial-type meter, read the smaller number except when the pointer is between 9 and 0. Record the reading on the dials from left to right.

Example:

Safety Tips

Odor of Gas We add a distinctive odor to your natural gas to alert you to a leak in or around your home. If you smell an odor of gas:

1. Leave the building immediately. Leave the door open on your way out, and don't use light switches or matches.
2. Call our 24-hour emergency number from a nearby phone and wait for our service crew to arrive to explain the situation.

Call Before You Dig If you're planning a home construction or landscaping project, call Indiana 811 at "811" at least two working days before you start to dig. A representative will mark the approximate location of underground utility lines on your property.

Employee Identification All of our employees and approved meter readers and contractors carry photo identification. If someone claims to represent the gas company, ask to see identification. Call the police if you see suspicious activity.

DEPENDABILL

Eliminate unexpected changes in your natural gas bill with our DependaBill option. Pay $709.78 per month plus taxes for 12 months. GUARANTEED. Please call 1-866-777-9151 for details.

Detail of Gas Billing Option Comparisons

The following information details your individualized account information for the DependaBill, sample BudgetPlan* and the NIPSCO Standard Natural Gas Tariff periods indicated.

Billing Month	DependaBill 2011-2012 Guaranteed	BudgetPlan 2011-2012 Estimated	DependaBill 2010-2011 Actual	BudgetPlan 2010-2011 Actual	Billed 2010-2011 Actual
AUGUST	$709.78	$570.00	$882.53	$677.00	$6.07
SEPTEMBER	$709.78	$570.00	$882.53	$677.00	$6.07
OCTOBER	$709.78	$570.00	$882.53	$677.00	$6.07
NOVEMBER	$709.78	$570.00	$882.53	$677.00	$6.07
DECEMBER	$709.78	$570.00	$882.53	$677.00	$500.54
JANUARY	$709.78	$570.00	$882.53	$677.00	$1,351.55
FEBRUARY	$709.78	$570.00	$882.53	$677.00	$1,232.79
MARCH	$709.78	$570.00	$882.53	$677.00	$1,157.18
APRIL	$709.78	$570.00	$882.53	$677.00	$1,297.65
MAY	$709.78	$570.00	$882.53	$677.00	$1,061.85
JUNE	$709.78	$570.00	$882.53	$677.00	$599.64
JULY	$709.78	$570.00	$882.53	$677.00	$6.07
Annual Cost	$8,517.36	$6,840.00	$10,590.36	$8,124.00	$7,231.55

DependaBill is based on your past usage history, historic temperatures and a locked-in future gas price. BudgetPlan is calculated using your historic natural gas usage and current projected natural gas costs. Please note: If you were a BudgetPlan customer during the 2010-2011 budget season, this amount does not reflect any existing budget shortage or credit balance and may differ from the budget amount listed on your current monthly statement. Standard Tariff represents historical gas utility charges and actual billing history for the 2010-2011 time frame. Please note past bills are not accurate predictors of future costs.

***The BudgetPlan year is based on 12 months beginning in June and ending in May. If you enroll at any other time your Budget amount will differ.**

Electric Service Summary

Service Summary Notes

Your next actual meter reading date is between 06/30/2011 - 07/05/2011

Service Location
677 Madison St
Gary IN 46402-2214

Meter Number	Meter Readings *(28 Billing Days)*		
0933205	Actual Reading on 06/01		716
	Actual Reading on 05/04	-	557
	Difference	=	159
	Constant	x	960
	Electric Used (kwh)	=	152,640
	Maximum Demand (kw)	=	489.60
	Total Billing Demand (kw)		489.60

Contact Information Corrections

If this mailing address or phone number are incorrect, please make the necessary corrections on the lines below.

PO Box 30078
College Station TX 77842-3078
574-267-6232

Address _____

_____

City _____

State _____ Zip code _____

Home Phone ( ) _____

Indiana American Water Company
Cause No. 44022
OUCC Ogden Dunes Metering Error Adjustment

Nipsco Billing Month	Bill Amount
April 2011 (initial bill for two months)	$40,530.05
May 2011	13,976.50
June 2011	14,458.84
Total	68,965.39
Divide by 4 months	4
Monthly Average	17,241.35
Times 12 months	12
OUCC Adjustment	$206,896.17

No. OUCC 10-003

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Regarding the large leak in the Southern Indiana district that was discovered and repaired in 2010 causing an estimated loss of over 4 million gallons per day. Please explain the cause of the leak. Please state when and how it was discovered. Finally, please provide an estimate of how long it may have existed.

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

The leak was a result of corrosion on the spigot end of a 36" ductile iron water main. The leak was discovered 9/23/10. The leak was in a remote area near a bridge along Interstate 65 and was not visible to passing traffic. Water was escaping undetected into the stream and was found by a company employee dispatched to search for leaks in the distribution system. It is estimated that the leak could have started as early as May 2010. (The situation was masked by the unusually hot summer experienced in the area during this time period.)

Southern Indiana Leak Adjustment:

	Chemicals		Purchased Power	Total
Test Year Expense	$ 235,534.66		$ 897,532.03	
Test Year Pumped and Purchased [1]	6,118,714		6,118,714	
Cost per Thousand Gallons	$ 0.038494	(a)	$ 0.146686	
Gallons per day	4,000		4,000	
Number of Days	100		100	
Total water lost through leak	400,000	(b)	400,000	
Proposed Adjustment	$ 15,398	(a) x (b)	$ 58,675	$ 74,072

[1] Per Petitioner's Response to OUCC Data Request Q 20-1.

Indiana American Water Company
Cause No. 44022
Chemical Treatment Changes 2011

Petitoner's Exhibit LEK-1
Workpaper - Chemical Treatment Changes Schedule 3
Page 1 of 1

Description	Total Company	Total Water	Total Wastewater	Kokomo	Muncie Water	Richmond	Warsaw
New Drinking Water Regulations (Stage 2 DBP Rule)	$ 147,000	$ 147,000	$ -	$ 50,000	$ 39,000	$ 58,000	$ -
Algae Control	6,500	6,500	-		3,000	3,500	
Warsaw - New Ground Water Treatment Facility	50,400	50,400	-				50,400
Chemical Treatment Change Adjustment	$ 203,900	$ 203,900	$ -	$ 50,000	$ 42,000	$ 61,500	$ 50,400

New Drinking Water Regulations (Stage 2 DBP Rule)

Kokomo, Richmond and Muncie Operations will require operational changes in 2011 in order to comply with the new drinking water regulations to control disinfection by -products (Stage 2 DBP Rule). Our Kokomo and Richmond Operations will change their surface water treatment to include chemical oxidation with permanganate and the application of ammonia to form chloramines at the entry point to the distribution systems . The additional chemical treatment costs will amount to approximately $50,000 for Kokomo and $$58,000 for Richmond. The Muncie Operation will reduce DBPs seasonally by decreasing the water age in the distribution system . This will require seasonal flushing plus chemical treatment of the flushed water to remove the disinfectant residual at an estimated cost of $39,000.

Algae Control

To provide algae control for the Muncie and Richmond Operations in 2011, the additional chemical treatment costs are estimated to be $3,000 for Muncie and $3,500 for Richmond.

Warsaw - New Ground Water Treatment Facility

Our Warsaw Operation will start up a new ground water treatment facility scheduled to go on -line in September of 2011. This system will incur additional water treatment costs in 2011 which will amount to $17,000 ($4,200 monthly) due to feeding sodium hypochorite , fluoride, sodium permanganate and polymer. ($4,200 per month or $50,400 per year)

No. OUCC 27-003

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Please provide support for the $203,900 additional chemical costs to comply with new drinking water regulations (stage 2 DBP Rule). Documentation should include any estimates, proposals or contracts that relate to the new costs to be incurred by Kokomo, Muncie Water and Richmond.

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

Petitioner objects to this request on the grounds and to the extent that the question is vague and ambiguous and provides no basis from which Indiana American can determine what information is sought.

Subject to and without waiver of the foregoing objection, Petitioner is assuming that the question above "Please provide support for the $203,900 additional chemical costs to comply with new drinking water regulations (stage 2 DBP Rule)..." is meant to state "Please provide support for the **$147,000** additional chemical costs to comply with new drinking water regulations (stage 2 DBP Rule)..."

As stated on page 638 of MSFR #10, "Kokomo, Richmond and Muncie Operations will require operational changes in 2011 in order to comply with the new drinking water regulations to control disinfection by-products (Stage 2 DBP Rule). Our Kokomo and Richmond Operations will change their surface water treatment to include chemical oxidation with permanganate and the application of ammonia to form chloramines at the entry point to the distribution systems. The additional chemical treatment costs will amount to approximately $50,000 for Kokomo and $58,000 for Richmond. The Muncie Operation will reduce DBPs seasonally by decreasing the water age in the distribution system. This will require seasonal flushing plus chemical treatment of the flushed water to remove the disinfectant residual at an estimated cost of $39,000." The adjustment is based upon engineering estimates and not on any contracts or bids.

No. OUCC 38-018

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Please provide all inputs and supporting documentation for the "engineering estimates", referred to in OUCC Discovery Set No. 27, Question #3, used to calculate the additional chemical costs to comply with new drinking water regulations (Stage 2 DBP Rule) for Kokomo ($50,000), Richmond ($58,000), and Muncie ($39,000).

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

To comply with "new drinking water regulations" our professional and experienced engineering staff estimated the additional chemical costs. Along with the narrative of the process changes included on page 638 of MSFR #10, and as stated in OUCC 27-003, the adjustment is based upon engineering estimates and not on any contracts or bids.

Indiana-American Witness Lewis E. Keathley can respond to questions regarding this data request.

No. OUCC 38-019

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Please provide all inputs and supporting documentation for the proposed adjustment to chemical cost of $4,200 per month for the Hidden Lake water treatment plant in the Warsaw District.

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

The notes from Indiana American Operations and Water Quality departments were included with the workpapers in MSFR #10 on page 638.

Indiana-American Witness Lewis E. Keathley can respond to questions regarding this data request.

No. OUCC 38-020

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Is the proposed increase of $4,200 per month for chemical expense at the Hidden Lake water treatment plant the total cost of chemicals for the new water treatment plant or is this the incremental increase in chemical costs over the chemical costs associated with the current four plants?

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

It is the incremental increase in chemical costs.

Indiana-American Witness Lewis E. Keathley can respond to questions regarding this data request.

No. OUCC 31-022

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Please provide documentation that supports the revised tonnage waste disposal workpaper found on page 658 of MSFR #10.

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

The detail for Johnson County and Shelbyville is included in the notes attached to the revised tonnage workpaper. The 2010 cost for the JCO – Marlin 1 is based on the Johnson County invoice (Johnson County invoice PV 41793776.pdf). The remainder of the Johnson County and Shelbyville lagoons are based upon the estimated tonnage at $55 per ton, with the Current Estimated Cost for JCO – Marlin 1 rounded up.

The NW-Ogden Dunes East and West Settling basins costs are based on the 2010 cost (pages 3-5 of the NW 2010 invoices – NW 2010 Invoices.pdf) which included 2 years worth of sludge accumulation. Going forward the NW-Ogden Dunes settling basins will be cleaned each year. The ongoing costs of $44,302 and $38,500 are estimated based on the 2010 costs.

The NW-Ogden Dunes East and West Recycling tanks are estimated based upon the amount of dry tons removed in 2010 and the mobilization costs (pages 1-2 of the NW 2010 invoices – NW 2010 Invoices.pdf).

The $300,000 current estimated cost found on the Total NW – Ogden Dunes line should not be included and the $193,198 adjustment should be omitted.

Indiana-American Witness Lewis E. Keathley can respond to questions regarding this data request.

Attachments:

OUCC 31-022-R-1 - Johnson County invoice PV 41793776.pdf
OUCC 31-022-R-2 - NW 2010 Invoices.pdf

No. OUCC 36-006

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Per Mr. Keathley's testimony, page 10, lines 9-18, "The tonnage of sludge that will need to be removed from the sludge lagoons at . . . Ogden Dunes was revised based on estimated amounts." Mr. Keathley further states "The estimates are based on measuring the current depth of the sludge in the lagoons and projecting additional accumulations until the next cleaning." On lines 16-17, Mr. Keathley states that "The Northwest Ogden Dunes lagoon revised estimate is for $193,198 over the 2010 cost."

a. Please describe and explain the "2010 cost" to which Mr. Keathley is referring.

b. Is this additional $193,198 an annual cost? Please explain.

c. Why is such a large adjustment necessary when the lagoon was completely cleaned in 2010?

d. Please state the revised estimated tonnage for the Ogden Dunes lagoon and the estimated cost per ton used.

e. Please state where in Petitioner's Excel File labeled "241210_Accrued_Waste_Disposal IN_1210" this additional cost is reflected or included.

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

As explained in response to data request OUCC 31-022, "The $300,000 current estimated cost found on the Total NW – Ogden Dunes line should not be included and the $193,198 adjustment should be omitted."

Indiana-American Witness Lewis E. Keathley can respond to questions regarding this data request.

Indiana American Water Company
Cause No. 44022
Waste Disposal Workpaper - Revised Tonnage

Lagoon	Tested?	Arsenic?	Date Cleaned	Actual Cost	Tonnage Removed	Date Next Cleaning	Estimated Tonnage	Current Est. Cost(3)	2010 Costs	Difference	Years	Adjustment
JCO - Marlin 1	Yes	Yes	Dec-07	$90,100	2,291	Dec-17	1,700	$94,000	$90,112	$3,888	10	$389
JCO - Marlin 2	Yes	Yes	N/A	N/A		May-10	1,100	$61,000	$61,000	$0		
JCO - Marlin 3	Yes	Yes	N/A	N/A		May-17	600	$33,000	$33,000	$0		
JCO - Sugar Creek 1	Yes	Yes	N/A	N/A		May-12	3,800	$209,000	$209,000	$0		
JCO - Sugar Creek 2	Yes	Yes	N/A	N/A		May-12	1,800	$99,000	$99,000	$0		
JCO - Webb	Yes	No (1)	N/A	N/A		May-10	350	$25,000	$25,000	$0		
SHBV - Blue River 1	Yes	Yes	Dec-07	$51,750	900	Dec-27	1,200	$66,000	$51,749	$14,251	20	$713
SHBV - Blue River 2	No (2)	N/A	N/A	N/A		May-17	1,200	$66,000	$66,000	$0		
NW - Ogden Dunes									$44,302			
NW - Ogden Dunes									$38,500			
NW - Ogden Dunes									$12,000			
NW - Ogden Dunes									$12,000			
Total NW - Ogden Dunes	N/A	N/A	Nov-07	$722,000	1,400	Nov-12	700	$300,000	$106,802	$193,198	1	$193,198

Notes:

(1) Initial sludge arsenic sample determined to be at suitable level for land application.
(2) Blue River 2 lagoon has not been in use therefore no sample taken.
(3) Residual disposal cost for arsenic-laced sludges based on estimated tonnage at time of next cleaning and final disposal in landfill as special waste.
Tonnage estimates based on measured current depth of sludge in lagoons and estimated accumulations until next cleaning.
Tonnage amounts could be reduced through dewatering of sludges prior to hauling to landfill.
Unit cost of $55/ton for landfilling and $40/ton for land application.
Webb cost estimate based on land application with contingency added for clearing and grubbing site for access to lagoon.
Ogden Dunes cost estimate assumes plant residuals recycling facility in place in 5 years and lagoon being decommissioned thereafter.
Blue River 1 not expected to receive plant residuals until Blue River 2 is filled and taken out of service for cleaning (2017), then 10 years to fill.
Ten year fill-to-clean cycle assumed for ground water lagoons.

Indiana American Water Company
Cause No. 44022
Waste Disposal Workpaper - True-up Adjustment

Location	Previous Monthly Accrual	Previous Yearly Accrual	Monthly Accrual after True-Up	Yearly Accrual after True-Up	Adjustment
Kokomo	$ 5,211	$ 62,532	$ 4,168	$ 50,016	$ (12,516)
Noblesville	416	4,992	897	10,764	5,772
NW - Ogden Dunes	34,085	409,020	31,876	382,512	(26,508)

Indiana American Water Company
Accrued Waste Disposal
Account Number 241210
12/31/2010

Vendor	Supplier Number	Voucher	Location/Service	Previous cleaning	Recent cleaning/In-Service Date	Interim months	Recent cleaning amt	Per-month cost	Avg Cost	Months to accrue	Current accrual	Business Unit	G/L Balance	Difference	Comments
NEW LAGOON/NOT YET CLEANED			London Road 2		8/1/2009	480	75,000.00	156.00		19	$2,964.00	105505			
Total								$3,681.00			$429,931.00		(428,001.00)	($530.00)	PV 42685729 to be reclassed to exp in Period 1
Noblesville - 106005															
			North Lagoon	5/31/2000	6/30/2012	145	75,000.00	517.00		127	$65,659.00	106005			
			South Lagoon	5/31/2000	6/30/2022	265	100,744.00	380.00		127	$48,260.00	106005			
Total								$897.00			$113,919.00		(113,919.00)	-	
Shelbyville - 106505															
Merrell Bros	9014716	PV 41799563	Blue River 1 - South	12/1/1981	12/13/2007	240	51,749.22	216.00		37	$7,992.00	106505			
			Blue River 2 - North	3/1/1985	4/12/2001	193	66,000.00	342.00		117	$40,014.00	106505			
Total								$558.00			$48,006.00		(48,006.00)	-	
Wabash Valley - 107005															
			Wabash Valley - Ret Area #1	2/23/1987	3/1/1997	360	50,000.00	139.00		166	$23,074.00	107005			
			Wabash Valley - Ret Area #2	2/26/1987	3/1/1997	360	50,000.00	139.00		166	$23,074.00	107005			
Total								$278.00			$46,148.00		(46,148.00)	-	
Southern Indiana - 107505															
Merrell Bros			Southern Indiana	5/1/2004	7/1/2006	28	10,000.00	357.00		54	$19,278.00	107505			
Total								$357.00			$19,278.00		(19,278.00)	-	
Newburgh - 108005															
Merrell Bros			Newburgh	3/19/2000	3/19/2010	120	50,000.00	417.00		9	$3,753.00	108005			
Total								$417.00			$3,753.00		(3,753.00)	-	
Seymour - 108505															
NEW ACCRUAL			7174 N 750 E	4/1/2007	3/1/2008	28	26,000.00	929.00		17	$15,793.00	108505			
Total								$929.00			$15,793.00		(15,793.00)	-	
Northwest - 109005															
Ogden Dunes WW Disposal - Standing Accrual			Ogden Dunes/ waste water disposal								1,200,000.00	109005	(1,200,000.00)	-	
Ogden Dunes WW Disposal - 12.10 Workbasket			Ogden Dunes/ waste water disposal								203,765.05	109005	(203,765.05)	-	
			Total Ogden Dunes Closure								1,403,765.05				
			OD East Basin - 84 Dune Dr	8/14/2009	8/14/2010	12	44,302.10	3,692.00		6	$22,152.00		(22,152.00)	-	
Gullet Sanitation Services	50052521	PV 42513052 PV 42599135 PV 42555090	OD West Basin	6/1/2010	6/1/2011	12	36,500.00	3,208.00		7	$22,456.00	109005	(22,456.00)	-	
			Total OD West Basin												
			OD East Recycling Tank		6/30/2010	12	12,000.00	1,000.00		6	$6,000.00	109005	(6,000.00)	-	
			OD West Recycling Tank		6/30/2010	12	12,000.00	1,000.00		6	$6,000.00	109005	(6,000.00)	-	
Gullet Sanitation Services	50052521	PV 42210043 PV 42228886 PV 42234822 PV 42253912 PV 42284908 PV 42284003	Borrow Pit/Muddy disposal	6/19/2006	6/30/2009	12	277,025.96	23,085.00		18	$415,530.00	109005	(415,530.00)	-	
Gary Sanitary District	50036036	PV 42333733	Borrow Pit/Muddy water disposal	9/12/2009	5/31/2011	21	117,249.00	5,583.00		16	$89,328.00	109005	(89,328.00)	-	
MONTHLY ACCRUAL				Service Through	Billed Consumption		Amount	Avg Cost	Fixed Fees	Consumption to Accrue					
Gary Sanitary District - REMIT	50036036	PV 42674040	630 Madison, Stiffler Backwash	10/31/2010	8378		$4,443.68	0.53	625.00	10483	2	$8,886.52	109005	(88,886.52)	-
Total									37,568.00			$2,033,839.63		(2,033,839.63)	
											Total Estimated Liability	($2,972,928.58)		(2,971,496.58)	($530.00) PV 42685729 to be reclassed to exp in Period 1

Indiana American Water Company
Cause No. 44022
OUCC Waste Disposal Expense Accrual Adjustment
Northwest Indiana District - Excluding Ogden Dunes Lagoon Costs

Northwestern Indiana District	Monthly Accrual [1]	Annual Accrual
OD East Basin	$ 3,692	$ 44,304
OD West Basin	3,208	38,496
OD East Recycle Plant	1,000	12,000
OD West Recycle Plant	1,000	12,000
Borman Park Sludge	23,085	277,020
Borman Park ww	5,583	66,996
Pro forma Northwest Indiana Waste Disposal Expense	$ 37,568	$ 450,816
Test Year Expense:		
Net 2010 Accrual	$ 286,454	
Adjustment	56,098	
Ogden Dunes		
Recycling Tanks	30,574	
Basins	161898	
		535,024
Less: Petitioner's True-up Adjustment		(26,508)
Net Test Year Expense		$ 508,516

Pro forma Northwest Indiana Waste Disposal Expense	$ 450,816
Less: Net Test Year Waste Disposal Expense	508,516
OUCC Adjustment - Northwestern Waste Disposal Expense	$ (57,700)

[1] Per Petitioner's MSFR #10 Workpapers, Page 661 of 1286.

Indiana-American Water Co.

Cause No. 44022

Ogden Dunes - Basin Sludge Removal Expense

		Actual		Petitioner Adjustment		OUCC Adjustment
Estimated remaining cost to clean sludge from Lagoon		1,200,000		1,200,000		750,000
Invoice received 12/10 paid in 2011		203,785		203,785		203,785
Total Ogden Dunes Test Year Expense	(A)	1,403,785		1,403,785		953,785
Amortization Period				/5		/5
Annual Amortization			(B)	$ 280,757		$ 190,757
Total Test Year Expense				$ 1,403,785	(A)	$ 1,403,785
Less: Annual Amortizaton				(280,757)	(B)	(190,757)
Proposed Adjustment				$ 1,123,028		$ 1,213,028

No. OUCC 36-003

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Please answer the following questions regarding sludge removal at the Ogden Dunes lagoon:

a. How many lagoons/basins are located at Ogden Dunes?

b. How many lagoons/basins were cleaned during the test year?

c. What was the original estimate for the sludge removal at Ogden Dunes lagoon(s)?

d. Was this estimate for all existing lagoons? Please explain.

e. When did Petitioner complete the cleaning of the Ogden Dunes lagoon(s)?

f. Please provide the dates and cost of the two previous sludge removal/cleanings at each lagoon/basin located at Ogden Dunes.

g. Per Mr. Keathley's testimony, page 9, line 21 through page 10, line 1, "...an additional $1,403,785 was expensed in 2010." Please explain what Mr. Keathly means by "additional."

h. What is the total expense incurred during 2010 for sludge removal at Ogden Dunes?

i. If total test year expense exceeds $1,403,785, please explain why the total cost of sludge removal is not being amortized over a five year period.

j. Please explain what costs the following test year journal entry represents and why these costs weren't included in the $1,403,785 of costs being amortized over five years:

k. JE #1012109
Date of entry - 12/31/10
Account – 511100
$56,097.91
Explanation - "RCLS OGDEN DUNES WD EXP"
Remark - "Rcls balance – stan"

l. Please explain the following 2011 journal entry:
JE #101007
Date of entry – 06/30/11
Account – 511100
$(448,270.40)
Explanation – "OGDEN DUNES STAND ACCRL ADJ"
Remark – "REVISE STAND ACCRL"

No. OUCC 36-003

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested (Continued):

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

a) There are two settling basins, two recycling tanks, and one lagoon.
b) All of them.
c) The original estimate was $820K for the lagoon, and $200K for the settling basins. There was no estimate for the recycling tanks because it was the first year they were in service and we didn't know how often they would have to be cleaned or how much sludge would need to be removed.
d) See c) above.
e) The settling basins and recycling tanks were cleaned in June 2010. The lagoon cleaning was suspended in November 2010 to be completed in 2011.
f) Dates indicated in e) above. Costs are as follows: East settling basin $88K, West settling basin $38K, East and West recycling tanks $24K, Lagoon, $1,065K. This is the first time settling basins were cleaned and expenses were other than company labor. This was the first time the east and west recycling tanks had ever been cleaned. The last time the lagoon was cleaned was 2007 but it was not cleaned completely. The 2007 cost was $721K
g) On December 13, 2010, an invoice was received for $198,793.30 which depleted the existing accrual and left a debit balance of $56,097.91. The journal entry referred to in item j) was posted to true up waste disposal expense for 2010 and adjust the accrual balance to zero. $1,403,785 in waste disposal expense was accrued on 12/31/2010 consisting of $203,785 for an invoice that was received in 2010 and paid in January 2011, and $1,200,000 accrued as the new estimate of expenses related to the future closure of the lagoon.
h) The total amount expensed in 2010 was $1,459,883.
i) The $1,403,785 is for the amount accrued in 2010 for expenses to be paid in 2011.
j) Please see response g) and i) above.

No. OUCC 36-003

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Provided (Continued):

k) In June 2011, a meeting was held between the Company, the consultant and the contractor regarding the level of work remaining and the associated cost. As a result of the meeting, it was determined that the remaining cost to remove the sludge would be $750,000. As a result, the liability was reduced by ($448,270). However, when the contractor began to remove the remaining sludge in July 2011, it was discovered that the depth of the lagoon was understated because of dense vegetation in the lagoon. As such, the cost to close the Ogden Dunes Sludge Lagoon will be much higher than assumed in June 2011. Total increase in cost has not yet been determined.

Indiana-American Witness Lewis E. Keathley can respond to questions regarding this data request.

SC BU Description	Reporting Function (Category 10 Description)	C Obj Acct	Total SC Amount	IN %age	BE Obj Acct	IA Amount	Year	Period	GL Date	Doc Type	Doc#	Explanation	Explanation2
BVLAB-Water Quality	Water Quality	575002	7,604.04	8.9	534655	676.76	10	9	09/14/10	PS	42599968	Arizona Dept of Health Service	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	2,580.79	8.9	534655	229.69	10	8	08/18/10	PS	42578261	Arizona Dept of Health Service	LABORATORY AUDIT FEES
BVLAB-Water Quality	Water Quality	575002	280.00	8.9	534655	24.92	10	9	09/22/10	PS	42605050	Arizona Dept of Health Service	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	1,500.00	8.9	534655	133.50	10	2	02/11/10	PS	42433789	Commonwealth of Puerto Rico	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	560.00	8.9	534655	49.84	10	5	05/20/10	PS	42507031	Commonwealth of Virginia DGS	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	2,000.00	8.9	534655	178.00	10	6	06/24/10	PS	42534873	FL Dept of Health Bureau of La	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	504610	225.51	8.9	534655	20.07	10	3	03/11/10	PV	42454531	Identity Links Inc	100) LAB DUCKS
BVLAB-Water Quality	Water Quality	575002	3,655.06	8.9	534655	325.30	10	8	08/18/10	PS	42578260	IL Emergency Management Agency	LICENSE FEES
BVLAB-Water Quality	Water Quality	575002	2,400.00	8.9	534655	213.60	10	2	02/11/10	PS	42433711	Kentucky State Treasurer-PO/RE	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	1,000.00	8.9	534655	89.00	10	11	11/09/10	PS	42646230	Louisiana Dept of Health & Hos	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	400.00	8.9	534655	35.60	10	6	06/24/10	PS	42534872	Maryland Department of the Env	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	4,466.40	8.9	534655	397.51	10	8	08/18/10	PS	42578262	Michigan Dept of Environmental	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	1,400.00	8.9	534655	124.60	10	10	10/20/10	PS	42627236	Missouri Dept of Natural Resou	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	6,303.60	8.9	534655	561.02	10	10	10/13/10	PS	42623799	New York State Dept of Health	CERTIFICATION RENEWAL
BVLAB-Water Quality	Water Quality	575002	5,300.00	8.9	534655	471.70	10	6	06/28/10	PS	42537318	Pennsylvania Dept of Environme	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	3,750.00	8.9	534655	333.75	10	3	03/12/10	PS	42455444	State of Tennessee Dept of Env	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	1,750.00	8.9	534655	155.75	10	5	05/25/10	PS	42510519	Texas Commision Environmental	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	504500	101.41	8.51	534655	8.63	10	4	04/30/10	PV	42492424	Tharpe Company Inc-REMIT	CUST# 8503
BVLAB-Water Quality	Water Quality	504500	82.37	8.51	534655	7.01	10	7	07/30/10	PV	42562677	Tharpe Company Inc-REMIT	CUST# 8503
BVLAB-Water Quality	Water Quality	504500	79.20	8.51	534655	6.74	10	6	06/24/10	PV	42534100	Tharpe Company Inc-REMIT	CUST# 8503
BVLAB-Water Quality	Water Quality	575002	1,237.98	8.9	534655	110.18	10	3	03/02/10	PS	42448978	Treasurer State of New Jersey	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	3,000.00	8.9	534655	267.00	10	11	11/03/10	PS	42642328	WV Dept of Health & Human Reso	CERTIFICATION FEES
BVLAB-Water Quality	Water Quality	575002	100.00	8.9	534655	8.90	10	7	07/28/10	PS	42560076	WV Dept of Health & Human Reso	CERTIFICATION FEES
CCA-Administration	Customer Service	575220	1,000.00	8.38	534625	83.80	10	8	08/16/10	PS	42576788	100 Black Men of Alton Inc	Donation Basketball Prog
CCA-Administration	Customer Service	575220	81.03	8.38	534625	6.79	10	8	08/09/10	PS	42568512	Alton High School	Donation
CCA-Administration	Customer Service	575220	300.00	8.38	534625	25.14	10	8	08/06/10	PS	42568326	Alton Marketplace Association	Mississippi Earthtones
CCA-Administration	Customer Service	575220	250.00	8.38	534625	20.95	10	1	01/20/10	PS	42418800	Alton Marketplace Association	2010 Bronze Partnership
CCA-Administration	Customer Service	575220	250.00	8.38	534625	20.95	10	1	01/20/10	PS	42418800	Alton Marketplace Association	2010 Bronze Partnership
CCA-Administration	Customer Service	575220	100.00	8.38	534625	8.38	10	7	07/02/10	PS	42542118	Alton Marketplace Association	Big Gig Sponsorship
CCA-Administration	Customer Service	575220	146.90	8.38	534625	12.31	10	6	06/04/10	PV	42519384	Identity Links Inc	AM WATER SALES
CCA-Administration	Customer Service	575220	270.05	8.38	534625	22.63	10	9	09/28/10	PS	42610119	Metro Sports	Volleyball League
CCA-Administration	Customer Service	575220	270.05	8.38	534625	22.63	10	9	09/28/10	PS	42610119	Metro Sports	Volleyball League
CCA-Administration	Customer Service	504610	17.27	8.51	534625	1.47	10	10	10/14/10	CC	7157	PARTY MAGIC	THOMAS A HERRMANN
CCA-Administration	Customer Service	575140	500.00	8.51	534625	42.55	10	10	10/29/10	CC	7179	RIVER BEND GROWTH ASSO	THOMAS A HERRMANN
CCA-Administration	Customer Service	575280	2,742.96	8.38	534625	229.86	10	12	12/10/10	PS	42671311	RiverBend Growth Association	One Year Membership
CCA-Administration	Customer Service	575220	800.00	8.38	534625	67.04	10	3	03/18/10	PS	42459338	RiverBend Growth Association	Golf/Sponsorship
CCA-Administration	Customer Service	575220	750.00	8.38	534625	62.85	10	3	03/18/10	PS	42459337	RiverBend Growth Association	Sponsorship Duck Race
CCA-Administration	Customer Service	575220	650.00	8.38	534625	54.47	10	1	01/06/10	PS	42408207	RiverBend Growth Association	Corporate Sponsorship
CCA-Administration	Customer Service	504610	800.00	8.38	534625	67.04	10	2	02/26/10	CC	6783	WWW.KOHLS.COM	BARBARA A BERRY STAFFORD
CCA-Billing	Customer Service	504500	680.02	8.51	534625	57.87	10	4	04/30/10	PV	42492424	Tharpe Company Inc-REMIT	CUST# 8503
CCA-Billing	Customer Service	504500	205.17	8.51	534625	17.46	10	4	04/19/10	PV	42482379	Tharpe Company Inc-REMIT	CUST# 8503
CCA-Billing	Customer Service	504500	86.96	8.51	534625	7.40	10	1	01/29/10	PV	42426813	Tharpe Company Inc-REMIT	CUST 8503
CCA-Billing	Customer Service	504610	72.50	8.51	534625	6.17	10	12	12/27/10	PV	42681887	Tharpe Company Inc-REMIT	8503
CCA-Business Services	Customer Service	504500	218.45	8.51	534625	18.59	10	9	09/08/10	PV	42595126	Tharpe Company Inc-REMIT	CUST# 8503
CCA-Business Services	Customer Service	504500	203.76	8.51	534625	17.34	10	4	04/20/10	PV	42483546	Tharpe Company Inc-REMIT	CUST# 8503
CCA-Business Services	Customer Service	504500	93.65	8.51	534625	7.97	10	7	07/29/10	PV	42562131	Tharpe Company Inc-REMIT	cust 8503
CCA-Call Handling	Customer Service	504500	695.06	8.51	534625	59.15	10	11	11/12/10	PV	42649408	Tharpe Company Inc-REMIT	8503
CCA-Call Handling	Customer Service	504500	154.29	8.51	534625	13.13	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
CCA-Call Handling	Customer Service	504500	117.39	8.51	534625	9.99	10	2	02/24/10	PV	42443009	Tharpe Company Inc-REMIT	CUST 8503
CCA-Call Handling	Customer Service	504500	92.60	8.38	534625	7.76	10	2	02/26/10	PV	42446992	Tharpe Company Inc-REMIT	CUst# 8503
CCA-Call Handling	Customer Service	504500	86.96	8.51	534625	7.40	10	2	02/24/10	PV	42443711	Tharpe Company Inc-REMIT	CUST 8503
CCA-Call Handling	Customer Service	504500	78.38	8.51	534625	6.67	10	4	04/30/10	PV	42492838	Tharpe Company Inc-REMIT	cust 8503
CCA-Call Handling	Customer Service	504610	72.74	8.51	534625	6.19	10	12	12/30/10	PV	42688856	Tharpe Company Inc-REMIT	8503
CCA-Call Handling	Customer Service	504610	64.86	8.51	534625	5.52	10	12	12/27/10	PV	42681887	Tharpe Company Inc-REMIT	8503
CCA-Call Handling	Customer Service	504500	(628.91)	8.51	534625	(53.52)	10	11	11/12/10	PD	42649420	Tharpe Company Inc-REMIT	for inv 948745r
CCA-Collections	Customer Service	504610	79.91	8.51	534625	6.80	10	12	12/16/10	PV	42675170	Tharpe Company Inc-REMIT	CUST# 8503
CCA-Education & Development	Customer Service	575998	131.50	8.38	534625	11.02	10	4	04/15/10	CC	6859	MARSHAS MENAGERIE	ERIC J BEUTTER
CCA-Education & Development	Customer Service	504670	1,372.79	8.38	534625	115.04	10	1	01/14/10	CC	6715	POSITIVE PROMOTIONS	THERESA M WALTERS
CCA-Education & Development	Customer Service	504670	1,372.79	8.38	534625	115.04	10	1	01/14/10	CC	6715	POSITIVE PROMOTIONS	THERESA M WALTERS

SC BU Description	Reporting Function (Category 1 Description)	C Obj Acct	Total SC Amount	IN %age	BP Obj Acct	IA Amount	Year	Period	GL Date	Doc Type	Doc#	Explanation	Explanation
CCA-Education & Development	Customer Service	504500	80.19	8.38	534625	6.72	10	3	03/01/10	PV	42447699	Tharpe Company Inc-REMIT	cust# 8503
CCA-Education & Development	Customer Service	504500	57.93	8.51	534625	4.93	10	1	01/29/10	PV	42426813	Tharpe Company Inc-REMIT	CUST 8503
CCA-Education & Development	Customer Service	504500	55.11	8.51	534625	4.69	10	6	06/08/10	PV	42522275	Tharpe Company Inc-REMIT	CUST# 8503
CCA-Education & Development	Customer Service	504500	54.52	8.51	534625	4.64	10	2	02/11/10	PV	42433683	Tharpe Company Inc-REMIT	cust# 8503
CCA-Human Resources	Human Resources	504610	650.00	8.38	534603	54.47	10	7	07/07/10	PS	42544506	Alton Park & Recreation	Amphitheater Rental
CCA-Human Resources	Human Resources	504500	732.22	8.38	534603	61.36	10	8	08/24/10	PV	42582280	Beyond This Day	CUST# 010300016
CCA-Human Resources	Human Resources	575350	18.97	8.38	534603	1.59	10	5	05/13/10	CC	6898	BUSCH STADIUM -CONCESSION	BARBARA A BERRY STAFFORD
CCA-Human Resources	Human Resources	575350	17.30	8.38	534603	1.45	10	5	05/13/10	CC	6898	BUSCH STADIUM -CONCESSION	BARBARA A BERRY STAFFORD
CCA-Human Resources	Human Resources	575350	14.20	8.38	534603	1.19	10	5	05/13/10	CC	6898	BUSCH STADIUM -CONCESSION	JAMIE L COTTON
CCA-Human Resources	Human Resources	575350	13.01	8.38	534603	1.09	10	7	07/30/10	CC	7038	BUSCH STADIUM -CONCESSION	PRESTON N PALLAS
CCA-Human Resources	Human Resources	504610	1,100.00	8.38	534603	92.18	10	7	07/13/10	PS	42547578	Courtney, Jon	Entertainment- CSC Event
CCA-Human Resources	Human Resources	504610	1,042.48	8.38	534603	87.36	10	7	07/15/10	CC	7020	DREAMLAND SKATE CE	LAURA A DELLES
CCA-Human Resources	Human Resources	504610	100.00	8.38	534603	8.38	10	6	06/10/10	CC	6927	DREAMLAND SKATE CE	LAURA A DELLES
CCA-Human Resources	Human Resources	504610	539.98	8.38	534603	45.25	10	10	10/13/10	PV	42623668	Frosty Treats Inc	ICE CREAM TREAT
CCA-Human Resources	Human Resources	504610	320.05	8.38	534603	26.82	10	9	09/23/10	PS	42605421	Funnie Farm 5 Productions LLC	Summer Fun Event
CCA-Human Resources	Human Resources	504610	225.89	8.38	534603	18.93	10	5	05/13/10	CC	6898	KAY JEWELERS	BARBARA A BERRY STAFFORD
CCA-Human Resources	Human Resources	504610	392.72	8.38	534603	32.91	10	6	06/30/10	CC	6994	ORIENTAL TRADING CO	ERIC J BEUTTER
CCA-Human Resources	Human Resources	504610	245.11	8.38	534603	20.54	10	5	05/28/10	CC	6920	ORIENTAL TRADING CO	THERESA M WALTERS
CCA-Human Resources	Human Resources	504610	173.15	8.38	534603	14.51	10	12	12/30/10	CC	7275	PARTY CITY	LAURA A DELLES
CCA-Human Resources	Human Resources	504610	66.47	8.38	534603	5.57	10	12	12/09/10	CC	7249	PARTY CITY	LAURA A DELLES
CCA-Human Resources	Human Resources	504610	15.04	8.38	534603	1.26	10	12	12/30/10	CC	7275	PARTY CITY	LAURA A DELLES
CCA-Human Resources	Human Resources	504610	3,175.06	8.38	534603	266.07	10	8	08/31/10	CC	7064	PARTY JUMP RENTAL	TRACIE A BECKWITH
CCA-Human Resources	Human Resources	504610	2,708.95	8.38	534603	227.01	10	1	01/21/10	PV	42418918	Pensacola Pelicans	so# r10040 am w
CCA-Human Resources	Human Resources	504500	1,009.75	8.51	534603	85.93	10	9	09/15/10	PV	42600423	Tharpe Company Inc-REMIT	CUST 8503
CCA-Human Resources	Human Resources	504500	78.50	8.51	534603	6.68	10	2	02/11/10	PV	42433683	Tharpe Company Inc-REMIT	cust# 8503
CCA-Human Resources	Human Resources	504500	55.58	8.51	534603	4.73	10	9	09/03/10	PV	42592414	Tharpe Company Inc-REMIT	CUST# 8503
CCA-Human Resources	Human Resources	504500	(925.62)	8.51	534603	(78.77)	10	9	09/15/10	PD	42600434	Tharpe Company Inc-REMIT	CUST 8503
CCA-Human Resources	Human Resources	504500	137.11	8.38	534603	11.49	10	1	01/14/10	CC	6715	TLF CONSIDER THE LILIE	LAURA A DELLES
CCA-Human Resources	Human Resources	504500	75.30	8.38	534603	6.31	10	1	01/14/10	CC	6715	TLF CONSIDER THE LILIE	LAURA A DELLES
CCA-Human Resources	Human Resources	504610	547.97	8.38	534603	45.92	10	7	07/07/10	PS	42544507	World Bird Sanctuary	Raptor Awareness with Ea
CCA-Human Resources	Human Resources	575220	350.00	8.38	534603	29.33	10	11	11/11/10	CC	7204	YMCA OF NORTHWEST FLORIDA	PRESTON N PALLAS
CCP-Administration	Customer Service	504610	48.33	8.38	534625	4.05	10	1	01/14/10	CC	6715	PARTY CITY	PRESTON N PALLAS
CCP-Call Handling	Customer Service	504610	139.64	8.4	534625	11.73	10	3	03/11/10	CC	6806	CROWN AWARDS INC	PAMELA J LEKAWA
CCP-Call Handling	Customer Service	504610	59.05	8.4	534625	4.96	10	3	03/31/10	CC	6829	CROWN AWARDS INC	PAMELA J LEKAWA
CCP-Call Handling	Customer Service	504610	41.79	8.4	534625	3.51	10	12	12/16/10	CC	7270	PARTY CITY	DAWN H HOLOKAN
CCP-Call Handling	Customer Service	504610	9.52	8.4	534625	0.80	10	4	04/15/10	CC	6859	PARTY CITY	JESSICA L WALSER
CCP-Call Handling	Customer Service	504500	683.08	8.51	534625	58.13	10	4	04/19/10	PV	42482413	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	542.66	8.51	534625	46.18	10	4	04/14/10	PV	42479317	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	461.10	8.51	534625	39.24	10	6	06/08/10	PV	42522275	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	243.24	8.51	534625	20.70	10	2	02/24/10	PV	42443009	Tharpe Company Inc-REMIT	CUST 8503
CCP-Call Handling	Customer Service	504500	242.89	8.51	534625	20.67	10	4	04/12/10	PV	42477595	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	220.09	8.51	534625	18.73	10	10	10/22/10	PV	42630259	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	215.04	8.51	534625	18.30	10	4	04/20/10	PV	42483546	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	195.18	8.51	534625	16.61	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
CCP-Call Handling	Customer Service	504500	139.25	8.51	534625	11.85	10	3	03/19/10	PV	42460343	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	137.02	8.51	534625	11.66	10	6	06/24/10	PV	42534330	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504610	136.66	8.51	534625	11.63	10	12	12/30/10	PV	42688856	Tharpe Company Inc-REMIT	8503
CCP-Call Handling	Customer Service	504500	136.43	8.51	534625	11.61	10	6	06/30/10	PV	42540310	Tharpe Company Inc-REMIT	8503
CCP-Call Handling	Customer Service	504500	83.78	8.51	534625	7.13	10	7	07/16/10	PV	42550584	Tharpe Company Inc-REMIT	cust# 8503
CCP-Call Handling	Customer Service	504500	81.67	8.51	534625	6.95	10	7	07/14/10	PV	42549065	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	81.20	8.51	534625	6.91	10	5	05/04/10	PV	42495838	Tharpe Company Inc-REMIT	INV# 808922 RI
CCP-Call Handling	Customer Service	504500	81.08	8.51	534625	6.90	10	4	04/30/10	PV	42492424	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	80.73	8.51	534625	6.87	10	11	11/12/10	PV	42649542	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	79.79	8.51	534625	6.79	10	2	02/24/10	PV	42443711	Tharpe Company Inc-REMIT	CUST 8503
CCP-Call Handling	Customer Service	504500	79.79	8.51	534625	6.79	10	7	07/29/10	PV	42562131	Tharpe Company Inc-REMIT	cust 8503
CCP-Call Handling	Customer Service	504500	79.55	8.51	534625	6.77	10	8	08/25/10	PV	42583018	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	79.55	8.51	534625	6.77	10	8	08/26/10	PV	42584541	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	79.20	8.51	534625	6.74	10	2	02/11/10	PV	42433680	Tharpe Company Inc-REMIT	cust# 8503
CCP-Call Handling	Customer Service	504500	78.97	8.51	534625	6.72	10	2	02/11/10	PV	42433680	Tharpe Company Inc-REMIT	cust# 8503

SC BU Description	Reporting Function (Category 15 Desc(n))	C Obj Acct	Total SC Amount	IN %age	BP Obj Acct	IA Amount	Year	Period	GL Date	Doc Type	Doc#	Explanation	Explanation
CCP-Call Handling	Customer Service	504500	78.50	8.51	534625	6.68	10	6	06/24/10	PV	42534100	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504500	58.52	8.51	534625	4.98	10	6	06/17/10	PV	42529126	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504610	58.52	8.51	534625	4.98	10	12	12/27/10	PV	42681887	Tharpe Company Inc-REMIT	8503
CCP-Call Handling	Customer Service	504500	57.11	8.51	534625	4.86	10	9	09/08/10	PV	42595126	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Call Handling	Customer Service	504610	85.92	8.38	534625	7.20	10	1	01/14/10	CC	6715	THINGS REMEMBERED	ANDREW J CORK
CCP-Education & Development	Customer Service	504610	89.89	8.51	534625	7.65	10	12	12/27/10	PV	42681859	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Education & Development	Customer Service	504500	85.66	8.51	534625	7.29	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
CCP-Education & Development	Customer Service	504500	80.26	8.51	534625	6.83	10	6	06/24/10	PV	42534100	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Education & Development	Customer Service	504500	55.93	8.51	534625	4.76	10	4	04/19/10	PV	42482413	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Education & Development	Customer Service	504500	55.46	8.51	534625	4.72	10	4	04/12/10	PV	42477595	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Operations and Support	Customer Service	504500	196.94	8.51	534625	16.76	10	4	04/19/10	PV	42482379	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Operations and Support	Customer Service	504500	83.20	8.51	534625	7.08	10	4	04/19/10	PV	42482379	Tharpe Company Inc-REMIT	CUST# 8503
CCP-Operations and Support	Customer Service	504500	78.76	8.38	534625	6.60	10	3	03/01/10	PV	42447699	Tharpe Company Inc-REMIT	cust# 8503
CCP-Operations and Support	Customer Service	504500	57.81	8.51	534625	4.92	10	2	02/11/10	PV	42433683	Tharpe Company Inc-REMIT	cust# 8503
CE-Administration	Administration	504610	84.67	24.07	534701	20.38	10	6	06/03/10	PV	42518242	Identity Links Inc	SALES ORDER# 14
CE-Administration	Administration	575340	47.36	24.07	534701	11.40	10	2	02/26/10	CC	6783	PARTY CITY	DONNA S SINGLER
CE-Administration	Administration	504610	31.53	24.07	534701	7.59	10	1	01/07/10	CC	6693	PARTY CITY	JULIE M POLZIN
CE-Administration	Administration	504500	211.87	8.51	534701	18.03	10	4	04/19/10	PV	42482413	Tharpe Company Inc-REMIT	CUST# 8503
CE-Customer Relations	Customer Service	504610	130.43	8.51	534701	11.10	10	12	12/30/10	PV	42688856	Tharpe Company Inc-REMIT	8503
CE-Engineering	Engineering	504610	259.34	8.51	534701	22.07	10	12	12/30/10	PV	42688856	Tharpe Company Inc-REMIT	8503
CE-Engineering	Engineering	504500	58.64	8.51	534701	4.99	10	6	06/08/10	PV	42522204	Tharpe Company Inc-REMIT	CUST# 8503
CE-Legal	Legal	504500	60.63	8.51	534604	5.16	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
CE-Legal	Legal	504500	58.64	8.51	534604	4.99	10	9	09/13/10	PV	42598381	Tharpe Company Inc-REMIT	CUST# 8503
CE-Maintenance	Operations	575342	1,570.00	24.07	534605	377.90	10	4	04/29/10	PV	42491531	Baker Instrument Co	ORDER 104535
CE-Maintenance	Operations	504500	1,087.43	8.51	534605	92.54	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
CE-Operational Risk	Risk Management	504610	2,269.99	33.45	534605	759.31	10	1	01/22/10	PV	42419267	Northwest Territorial Mint LLC	cust# amerwater
CE-Operational Risk	Risk Management	504610	546.67	33.45	534605	182.86	10	2	02/11/10	PV	42433569	Northwest Territorial Mint LLC	amerwater
CE-Operational Risk	Risk Management	504610	256.65	33.45	534605	85.85	10	4	04/20/10	PV	42483350	Northwest Territorial Mint LLC	AMERWATER
CE-Operational Risk	Risk Management	504500	209.87	8.51	534605	17.86	10	6	06/24/10	PV	42534330	Tharpe Company Inc-REMIT	CUST# 8503
CE-Operational Risk	Risk Management	504610	150.76	8.51	534605	12.83	10	12	12/30/10	PV	42688856	Tharpe Company Inc-REMIT	8503
CE-Operational Risk	Risk Management	504500	149.71	8.51	534605	12.74	10	6	06/08/10	PV	42522275	Tharpe Company Inc-REMIT	CUST# 8503
CE-Operational Risk	Risk Management	504500	96.71	8.51	534605	8.23	10	8	08/26/10	PV	42584541	Tharpe Company Inc-REMIT	CUST# 8503
CE-Supply Chain	Accounting	504500	335.84	8.51	534645	28.58	10	10	10/25/10	PV	42631258	Tharpe Company Inc-REMIT	CUST# 8503
Chg Ctrl & Desktop Automation	Information Systems	504500	57.23	8.51	534635	4.87	10	4	04/12/10	PV	42477595	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Asset Management	Operations	504500	212.69	8.51	534605	18.10	10	2	02/11/10	PV	42433683	Tharpe Company Inc-REMIT	cust# 8503
CORP-Audit	Audit	535000	88,447.00	8.51	534609	7,526.84	10	10	10/07/10	PV	42619608	Price WaterhouseCoopers LLP -	AM WATER INV# 1
CORP-Audit	Audit	535000	25,880.96	8.51	534609	2,202.47	10	10	10/29/10	PV	42637634	Price WaterhouseCoopers LLP -	AM WATER INV# 1
CORP-Audit	Audit	535000	7,468.04	8.51	534609	635.53	10	11	11/29/10	PV	42660954	Price WaterhouseCoopers LLP -	10/1-10/31/10
CORP-AWE Pass-Thru	Operations	504500	251.00	8.51	534600	21.36	10	6	06/24/10	PV	42534100	Tharpe Company Inc-REMIT	CUST# 8503
CORP-AWE Pass-Thru	Operations	504500	79.20	8.51	534600	6.74	10	4	04/12/10	PV	42477595	Tharpe Company Inc-REMIT	CUST# 8503
CORP-AWE Pass-Thru	Operations	504500	76.26	8.51	534600	6.49	10	11	11/22/10	PV	42656189	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Benefits Service Center	Human Resources	504670	79.97	7.54	534665	6.03	10	6	06/30/10	CC	6994	EVENTBRITE	JACQUELINE H SMITH
CORP-Benefits Service Center	Human Resources	504610	515.04	8.51	534665	43.83	10	12	12/30/10	PV	42688856	Tharpe Company Inc-REMIT	8503
CORP-Benefits Service Center	Human Resources	504500	175.56	8.51	534665	14.94	10	11	11/05/10	PV	42643518	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Benefits Service Center	Human Resources	504610	75.21	8.51	534665	6.40	10	12	12/27/10	PV	42681887	Tharpe Company Inc-REMIT	8503
CORP-Benefits Service Center	Human Resources	504500	52.41	8.51	534665	4.46	10	2	02/11/10	PV	42433683	Tharpe Company Inc-REMIT	cust# 8503
CORP-Benefits Service Center	Human Resources	504500	8.81	8.51	534665	0.75	10	7	07/16/10	PV	42550580	Tharpe Company Inc-REMIT	cust# 8505
CORP-Benefits Service Center	Human Resources	504500	7.64	8.51	534665	0.65	10	1	01/12/10	PV	42412391	Tharpe Company Inc-REMIT	cust# 8505
CORP-Benefits Service Center	Human Resources	504500	7.17	8.51	534665	0.61	10	9	09/03/10	PV	42592414	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Benefits Service Center	Human Resources	504500	6.82	8.51	534665	0.58	10	2	02/24/10	PV	42443009	Tharpe Company Inc-REMIT	CUST 8503
CORP-Benefits Service Center	Human Resources	504500	6.82	8.51	534665	0.58	10	10	10/25/10	PV	42631258	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Benefits Service Center	Human Resources	504500	6.35	8.51	534665	0.54	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
CORP-Bsns Trans-Plan, Bld, Ret	Finance	504500	77.09	8.51	534608	6.56	10	2	02/11/10	PV	42433680	Tharpe Company Inc-REMIT	cust# 8503
CORP-Building Services	Administration	504500	337.13	8.51	534606	28.69	10	6	06/24/10	PV	42534330	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Building Services Woodcre	Administration	504500	102.82	8.51	534606	8.75	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
CORP-Business Center HR	Human Resources	504670	2,344.96	7.54	534603	176.81	10	5	05/13/10	CC	6898	COUNCIL ON EDUCATION IN	GERALD H CROFFORD
CORP-Business Center HR	Human Resources	504670	348.94	7.54	534603	26.31	10	7	07/15/10	CC	7020	EVENTBRITE	ROSEMARY D PANZANO
CORP-Business Center HR	Human Resources	575002	104.64	7.54	534603	7.89	10	4	04/13/10	PV	42478837	Identity Links Inc	s/o# I4735 draw
CORP-Business Center HR	Human Resources	575340	20.92	8.51	534603	1.78	10	5	05/13/10	CC	6898	ORIENTAL TRADING CO	LOIS A HAWK

SC BU Description	Reporting Function (Category 14 Descrip)	C Obj Acc	Total SC Amount	IN %age	IP Obj Acct	IA Amount	Year	Period	GL Date	Doc Type	Doc #	Explanation	Explanation
CORP-Business Center HR	Human Resources	504500	82.73	8.51	534603	7.04	10	8	08/26/10	PV	42584541	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Business Center HR	Human Resources	504500	83.95	7.54	534603	6.33	10	2	02/26/10	PV	42446992	Tharpe Company Inc-REMIT	CUst# 8503
CORP-Chief Operating Officer	Operations	575000	5,000.00	8.51	534605	425.50	10	10	10/15/10	PS	42624730	AWWA - PO/REMIT	American Water Scholarsh
CORP-COE-Engineering	Operations	504500	79.44	8.51	534605	6.76	10	7	07/30/10	PV	42562677	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Eastern Division Ops	Operations	575000	2,074.27	8.51	534701	176.52	10	4	04/30/10	CC	6865	HORNBLOWER CRUISES & EVEN	JANE E GRODZICKI
CORP-ED Human Resources	Human Resources	575340	19.97	33.45	534603	6.68	10	2	02/11/10	CC	6760	BLUE GRASS SOCIET00 OF	KURTIS L STRAUEL
CORP-ED Human Resources	Human Resources	575620	74.65	100	534603	74.65	10	3	03/12/10	PV	42455581	Identity Links Inc	ORDER # 14301
CORP-ED Human Resources	Human Resources	575620	35.21	100	534603	35.21	10	3	03/19/10	PV	42460267	Identity Links Inc	splash pens
CORP-Finance	Finance	504500	94.48	8.51	534602	8.04	10	7	07/29/10	PV	42562131	Tharpe Company Inc-REMIT	cust 8503
CORP-Finance	Finance	504500	87.43	8.51	534602	7.44	10	4	04/12/10	PV	42477595	Tharpe Company Inc-REMIT	CUST# 8503
CORP-HR Comp/Benefits	Human Resources	575342	1,594.96	7.54	534603	120.26	10	4	04/30/10	CC	6865	ENTERPRISE EVENTS GRP	DANIEL F SHALLOW
CORP-HR Comp/Benefits	Human Resources	575342	1,294.96	7.54	534603	97.64	10	11	11/30/10	CC	7211	ENTERPRISE EVENTS GRP	DANIEL F SHALLOW
CORP-HR Comp/Benefits	Human Resources	575340	1,074.01	7.54	534603	80.98	10	11	11/30/10	CC	7211	GAI GAIAM.COM	MARGARET L GULLEDGE
CORP-HR Comp/Benefits	Human Resources	575340	1,074.01	7.54	534603	80.98	10	11	11/30/10	CC	7211	GAI GAIAM.COM	MARGARET L GULLEDGE
CORP-HR Comp/Benefits	Human Resources	575340	653.32	7.54	534603	49.26	10	9	09/03/10	PV	42592376	Identity Links Inc	AM WATER S.O.#
CORP-HR Comp/Benefits	Human Resources	575000	272.02	7.54	534603	20.51	10	1	01/28/10	PV	42423948	New River Health Association	wvaw flu vaccin
CORP-HR Comp/Benefits	Human Resources	504500	150.76	8.51	534603	12.83	10	4	04/12/10	PV	42477595	Tharpe Company Inc-REMIT	CUST# 8503
CORP-HR Comp/Benefits	Human Resources	504500	54.17	8.51	534603	4.61	10	7	07/16/10	PV	42550584	Tharpe Company Inc-REMIT	cust# 8503
CORP-HR Comp/Benefits	Human Resources	575340	13,000.00	7.54	534603	980.20	10	7	07/02/10	PV	42541603	Wellness Measures Inc	HEALTH EXPO 201
CORP-HR Health & Wellness	Human Resources	575340	135.01	7.54	534603	10.18	10	3	03/11/10	CC	6806	AMERICAN HEART ASSOCIA	MARGARET L GULLEDGE
CORP-HR Health & Wellness	Human Resources	535000	5,973.87	7.54	534603	450.43	10	7	07/23/10	PV	42555774	Identity Links Inc	AM WATER S.O.#
CORP-HR Health & Wellness	Human Resources	535000	1,035.54	7.54	534603	78.08	10	5	05/10/10	PV	42498207	Image 4 Concepts Inc	AMERICAN WATER
CORP-HR Labor Relations	Human Resources	575340	833.02	7.54	534603	62.81	10	9	09/16/10	CC	7114	MARITIME INSTITUTE	CATHERINE D RAIVELY
CORP-HR Talent Development	Human Resources	575340	70.95	7.54	534603	5.35	10	10	10/29/10	CC	7179	ORIENTAL TRADING CO	SHEILA R SWANN
CORP-HR Talent Development	Human Resources	575340	62.47	7.54	534603	4.71	10	5	05/28/10	CC	6920	ORIENTAL TRADING CO	AMY A ENDERS
CORP-HR Talent Development	Human Resources	575340	17.90	7.54	534603	1.35	10	5	05/28/10	CC	6920	ORIENTAL TRADING CO	AMY A ENDERS
CORP-HR Talent Development	Human Resources	504610	86.72	8.51	534603	7.38	10	12	12/27/10	PV	42681859	Tharpe Company Inc-REMIT	CUST# 8503
CORP-HR Talent Development	Human Resources	504500	81.08	8.51	534603	6.90	10	11	11/12/10	PV	42649542	Tharpe Company Inc-REMIT	CUST# 8503
CORP-HR Talent Development	Human Resources	504500	79.32	8.51	534603	6.75	10	4	04/30/10	PV	42493285	Tharpe Company Inc-REMIT	cust# 8503
CORP-Innov & Env Stewardship	Water Quality	504500	402.94	8.51	534605	34.29	10	7	07/16/10	PV	42550584	Tharpe Company Inc-REMIT	cust# 8503
CORP-Innov & Env Stewardship	Water Quality	504500	246.34	7.64	534605	18.82	10	10	10/25/10	PV	42631258	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Innov & Env Stewardship	Water Quality	504500	114.57	8.51	534605	9.75	10	4	04/14/10	PV	42479317	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Innov & Env Stewardship	Water Quality	504500	76.38	8.51	534605	6.50	10	11	11/12/10	PV	42649542	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Innov & Env Stewardship	Water Quality	504500	57.70	8.51	534605	4.91	10	4	04/20/10	PV	42483542	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Innov & Env Stewardship	Water Quality	504500	55.70	8.51	534605	4.74	10	4	04/12/10	PV	42477595	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Innov & Env Stewardship	Water Quality	535000	12,500.00	8.9	534605	1,112.50	10	10	10/21/10	PV	42628677	UNESCO IHE - Wire	AM WATER INV# 1
CORP-Innov & Env Stewardship	Water Quality	504660	915.98	8.51	534605	77.95	10	3	03/02/10	PS	42448356	UNESCO IHE - Wire	Swarna Muthukrishnan
CORP-Innov & Env Stewardship	Water Quality	535000	24,997.98	8.9	534605	2,224.82	10	7	07/27/10	PV	42559353	VA Polytechnic Inst & State Un	GRANT CODE: 455
CORP-Innov & Env Stewardship	Water Quality	535000	13,583.26	8.9	534605	1,208.91	10	12	12/16/10	PV	42675252	VA Polytechnic Inst & State Un	455881
CORP-Internal Communications	Communications	504500	250.07	7.49	534601	18.73	10	9	09/30/10	CC	7116	D.J.'S AVAILABLE SOUND	KRISTIN C FERGUSON
CORP-Internal Communications	Communications	504500	1,500.00	7.49	534601	112.35	10	12	12/29/10	PS	42687901	Eddie Bruce Entertainment LLC	DJ for Winterfest
CORP-Internal Communications	Communications	504500	2,108.11	8.51	534601	179.40	10	5	05/26/10	PV	42510899	Identity Links Inc	AM WATER INV# 2
CORP-Internal Communications	Communications	504500	7,809.35	7.49	534601	584.92	10	9	09/21/10	PS	42604259	Masso Group LLC	Catering Employee BBQ
CORP-Internal Communications	Communications	504500	54.21	7.49	534601	4.06	10	5	05/13/10	CC	6898	PARTY CITY	KRISTIN C FERGUSON
CORP-Internal Communications	Communications	504500	37.78	7.49	534601	2.83	10	8	08/31/10	CC	7064	PARTY CITY	KRISTIN C FERGUSON
CORP-Internal Communications	Communications	504500	9.61	7.49	534601	0.72	10	10	10/29/10	CC	7179	PARTY CITY	KRISTIN C FERGUSON
CORP-Internal Communications	Communications	504500	1,936.72	7.49	534601	145.06	10	9	09/09/10	PS	42595871	Preferred Party Rentals LLC	50% Deposit
CORP-Internal Communications	Communications	504500	1,936.72	7.49	534601	145.06	10	9	09/23/10	PS	42606476	Preferred Party Rentals LLC	BBQ tent/table rental
CORP-ITS Adm Business Appl Dev	Information Systems	504610	592.71	8.51	534635	50.44	10	12	12/30/10	PV	42688856	Tharpe Company Inc-REMIT	8503
CORP-ITS Admin	Information Systems	504500	50.06	8.51	534635	4.26	10	9	09/30/10	CC	7116	AMERICAN CANCER SOC - CO	BETH A RONKETTY
CORP-ITS Admin	Information Systems	504500	94.59	8.51	534635	8.05	10	9	09/30/10	CC	7116	CROWN AWARDS INC	BETH A RONKETTY
CORP-ITS Admin	Information Systems	504500	68.63	8.51	534635	5.84	10	12	12/09/10	CC	7249	CROWN AWARDS INC	BETH A RONKETTY
CORP-ITS Admin	Information Systems	504500	45.71	8.51	534635	3.89	10	9	09/30/10	CC	7116	CROWN AWARDS INC	BETH A RONKETTY
CORP-ITS Admin	Information Systems	575340	50.06	7.81	534635	3.91	10	5	05/13/10	CC	6898	DISABLED AMERICAN VETS	LOIS A HAWK
CORP-ITS Admin	Information Systems	504670	1,995.01	7.81	534635	155.81	10	4	04/15/10	CC	6859	EVENT REGISTRATION	ROBERT D RAFFAELE
CORP-ITS Admin	Information Systems	575340	61.81	8.51	534635	5.26	10	5	05/13/10	CC	6898	GOURMETGIFTBASKETSCOM	LOIS A HAWK
CORP-ITS Admin	Information Systems	575340	57.46	8.51	534635	4.89	10	2	02/11/10	CC	6760	GOURMETGIFTBASKETSCOM	LOIS A HAWK
CORP-ITS Admin	Information Systems	504660	464.04	8.51	534635	39.49	10	1	01/08/10	PS	42410367	Harrisburg Area Community Coll	Daniel Sivar
CORP-ITS Admin	Information Systems	504500	628.67	8.51	534635	53.50	10	3	03/31/10	CC	6829	IDENTITYLINKS INC.	BETH A RONKETTY

SC BU Description	Reporting Function (Category 14 Descrip)	SC Obj Acct	Total SC Amount	IN %age	BP Obj Acct	IA Amount	Year	Period	GL Date	Doc Type	Doc#	Explanation	Ivs Explanation
CORP-ITS Admin	Information Systems	504500	429.85	8.51	534635	36.58	10	3	03/11/10	CC	6806	IDENTITYLINKS INC.	BETH A RONKETTY
CORP-ITS Admin	Information Systems	504670	850.06	8.51	534635	72.34	10	11	11/11/10	CC	7204	INTERNATIONAL INSTITUTE	KAREN L HARRISON
CORP-ITS Admin	Information Systems	504670	850.06	8.51	534635	72.34	10	11	11/11/10	CC	7204	INTERNATIONAL INSTITUTE	KAREN L HARRISON
CORP-ITS Admin	Information Systems	504670	850.06	8.51	534635	72.34	10	12	12/09/10	CC	7249	INTERNATIONAL INSTITUTE	KAREN L HARRISON
CORP-ITS Admin	Information Systems	504500	269.92	8.51	534635	22.97	10	5	05/28/10	CC	6920	ORIENTAL TRADING CO	BETH A RONKETTY
CORP-ITS Admin	Information Systems	504500	213.75	8.51	534635	18.19	10	12	12/09/10	CC	7249	ORIENTAL TRADING CO	BETH A RONKETTY
CORP-ITS Admin	Information Systems	504500	154.76	8.51	534635	13.17	10	9	09/30/10	CC	7116	ORIENTAL TRADING CO	BETH A RONKETTY
CORP-ITS Admin	Information Systems	504500	6.93	8.51	534635	0.59	10	9	09/16/10	CC	7114	PARTY CITY	LINDA S BALDWIN
Corp-ITS Field Services	Information Systems	504500	284.96	8.51	534635	24.25	10	11	11/30/10	CC	7211	BIG LEAGUE DREAMS	JOSEPH W WHALEN II
Corp-ITS Field Services	Information Systems	504500	36.78	8.51	534635	3.13	10	11	11/30/10	CC	7211	BIG LEAGUE DREAMS	JOSEPH W WHALEN II
Corp-ITS Field Services	Information Systems	504500	394.59	8.51	534635	33.58	10	4	04/12/10	PV	42477595	Tharpe Company Inc-REMIT	CUST# 8503
Corp-ITS Field Services	Information Systems	504500	265.10	8.51	534635	22.56	10	11	11/22/10	PV	42656189	Tharpe Company Inc-REMIT	CUST# 8503
Corp-ITS Field Services	Information Systems	504500	249.82	8.51	534635	21.26	10	2	02/24/10	PV	42443711	Tharpe Company Inc-REMIT	CUST 8503
Corp-ITS Field Services	Information Systems	504500	79.55	8.51	534635	6.77	10	9	09/08/10	PV	42595138	Tharpe Company Inc-REMIT	CUST# 8503
CORP-ITS PMO	Information Systems	535000	513.16	8.51	534635	43.67	10	4	04/28/10	PV	42490262	Identity Links Inc	SALES ORDER# 14
CORP-ITS PMO	Information Systems	575998	54.41	8.51	534635	4.63	10	5	05/28/10	CC	6920	PARTY CITY	PHYLLIS GARELICK
CORP-ITS PMO	Information Systems	504610	209.28	8.51	534635	17.81	10	12	12/27/10	PV	42681887	Tharpe Company Inc-REMIT	8503
CORP-ITS PMO	Information Systems	504500	59.22	8.51	534635	5.04	10	10	10/22/10	PV	42630259	Tharpe Company Inc-REMIT	CUST# 8503
CORP-ITS Production	Information Systems	504500	78.50	8.51	534635	6.68	10	4	04/19/10	PV	42482379	Tharpe Company Inc-REMIT	CUST# 8503
CORP-ITS Security Operations	Information Systems	504500	58.99	8.51	534635	5.02	10	11	11/12/10	PV	42649542	Tharpe Company Inc-REMIT	CUST# 8503
CORP-ITS-Architecture	Information Systems	575342	2,294.95	8.51	534635	195.30	10	10	10/29/10	CC	7179	1105 MEDIA EVENTS	RACHEL RAMAKRISHNAN
CORP-ITS-Architecture	Information Systems	575342	2,294.95	8.51	534635	195.30	10	11	11/30/10	CC	7211	1105 MEDIA EVENTS	L ANTHONY DAUBERT
CORP-ITS-BAD-Back Office Apps	Information Systems	504610	241.13	8.51	534635	20.52	10	12	12/27/10	PV	42681859	Tharpe Company Inc-REMIT	CUST# 8503
CORP-ITS-BAD-Core Shared	Information Systems	504500	699.88	8.51	534635	59.56	10	11	11/30/10	CC	7211	SCOTLAND RUN GOLF CLUB	CRAIG HEALY
CORP-ITS-BAD-Core Shared	Information Systems	504500	679.32	8.51	534635	57.81	10	11	11/30/10	CC	7211	SCOTLAND RUN GOLF CLUB	CRAIG HEALY
CORP-ITS-BAD-Core Shared	Information Systems	504500	679.32	8.51	534635	57.81	10	11	11/30/10	CC	7211	SCOTLAND RUN GOLF CLUB	CRAIG HEALY
CORP-ITS-BAD-Customer Facing	Information Systems	504500	5,594.95	8.51	534635	476.13	10	10	10/28/10	PV	42636116	Adventure Associates Inc	AM WATER INV# 6
CORP-ITS-BAD-Customer Facing	Information Systems	575340	424.79	8.51	534635	36.15	10	11	11/30/10	CC	7211	AMEX GIFT CARD	MARY C MORA
CORP-ITS-BAD-Customer Facing	Information Systems	575340	485.90	8.51	534635	41.35	10	8	08/30/10	PV	42587706	Identity Links Inc	SALES 16101
CORP-ITS-BAD-Customer Facing	Information Systems	575000	152.76	8.51	534635	13.00	10	4	04/02/10	PV	42471481	Identity Links Inc	TECH DUCKS
CORP-ITS-BAD-Customer Facing	Information Systems	575350	13.04	8.51	534635	1.11	10	11	11/11/10	CC	7204	PENN NATIONAL GAMING	RUSSELL K SIGMAN
CORP-ITS-BAD-Field Svc Apps	Information Systems	504500	81.32	8.51	534635	6.92	10	4	04/12/10	PV	42477595	Tharpe Company Inc-REMIT	CUST# 8503
CORP-ITS-BAD-Middle Office App	Information Systems	504500	80.96	8.51	534635	6.89	10	4	04/19/10	PV	42482413	Tharpe Company Inc-REMIT	CUST# 8503
CORP-ITS-BAD-Quality&Methodlgy	Information Systems	504500	54.05	8.51	534635	4.60	10	6	06/24/10	PV	42534100	Tharpe Company Inc-REMIT	CUST# 8503
CORP-ITS-BAD-Quality&Methodlgy	Information Systems	575340	27.03	8.51	534635	2.30	10	9	09/30/10	CC	7116	THE GREAT PARTY! STORE	BARBARA A OXENFORD
CORP-Legal	Legal	535000	13,475.03	7.81	534604	1,052.40	10	4	04/29/10	PV	42491140	Altman Weil Inc	FILE# 05860-004
CORP-Legal	Legal	535000	13,475.03	7.81	534604	1,052.40	10	5	05/25/10	PV	42510395	Altman Weil Inc	FILE# 05860-004
CORP-Legal	Legal	535000	11,550.06	7.81	534604	902.06	10	6	06/29/10	PV	42537962	Altman Weil Inc	AM WATER INV# 1
CORP-Legal	Legal	535000	1,319.85	7.81	534604	103.08	10	8	08/25/10	PV	42583064	Altman Weil Inc	FILE# 05860-004
CORP-Legal	Legal	535000	285.79	7.81	534604	22.32	10	5	05/25/10	PV	42510393	Altman Weil Inc	FILE# 05860-004
CORP-Legal	Legal	575000	216.90	7.81	534604	16.94	10	11	11/30/10	CC	7211	AMEX GIFT CARD	MELANIE M KENNEDY
CORP-Legal	Legal	575342	265.17	7.81	534604	20.71	10	7	07/29/10	PV	42561981	Identity Links Inc	sales ord 15459
CORP-Legal	Legal	575340	257.11	7.81	534604	20.08	10	1	01/29/10	PV	42425638	Identity Links Inc	Order# 13692
CORP-Legal	Legal	575340	529.71	7.81	534604	41.37	10	4	04/30/10	CC	6865	INSTITUTIONAL SHAREHOLDE	THOMAS S WYATT
CORP-Legal	Legal	575342	5,000.00	7.81	534604	390.50	10	9	09/21/10	PS	42604257	LCLD	Membership-KLWalker
CORP-Legal	Legal	575342	3,122.92	7.81	534604	243.90	10	6	06/17/10	PS	42529147	Lucky Strike Philadelphia LLC	event at law dept. mtg.
CORP-Legal	Legal	575342	6,490.78	7.81	534604	506.93	10	6	06/17/10	PS	42529145	Max & Me Catering	event at law dept. mtg.
CORP-Legal	Legal	575342	39.95	7.81	534604	3.12	10	6	06/29/10	PS	42537780	Max & Me Catering	bal due-event at law mtg
CORP-Legal	Legal	575340	1,695.01	7.81	534604	132.38	10	10	10/14/10	CC	7157	PAYPAL NYSEEURONEX	THOMAS S WYATT
CORP-Legal	Legal	575342	824.97	7.81	534604	64.43	10	6	06/17/10	PS	42529146	Philadelphia Trolley Works	event at law dept mtg.
CORP-Legal	Legal	575342	233.93	7.81	534604	18.27	10	8	08/31/10	CC	7064	SPIKES TROPHIES	KELLYE L WALKER
CORP-Legal	Legal	504500	80.38	8.51	534604	6.84	10	9	09/08/10	PV	42595138	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Legal	Legal	504500	57.70	8.51	534604	4.91	10	6	06/24/10	PV	42534100	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Legal	Legal	575340	19.59	7.81	534604	1.53	10	9	09/30/10	CC	7116	TINA'S HALLMARK	KAREN K PETTIFORD WILSON
CORP-Non-Departmental Costs	Administration	685350	(19.15)	8.51	534600	(1.63)	10	7	07/09/10	PS	42545596	Arizona Dept of Economic Secur	03AZSUI 2Q10 Adj
CORP-Non-Departmental Costs	Administration	575000	138.90	8.51	534600	11.82	10	2	02/01/10	PS	42426942	California Employment Developm	03CASUI - 12/09 Adj
CORP-Non-Departmental Costs	Administration	840000	129.73	8.51	534600	11.04	10	5	05/20/10	PS	42507554	Comm of Revenue Services-REMIT	Interest for 1/10 pymnt
CORP-Non-Departmental Costs	Administration	535000	2,123.03	8.51	534600	180.67	10	8	08/31/10	JE	2006	KPMG TAX PREP EXPATS CHGS	SPILLET
CORP-Non-Departmental Costs	Administration	535000	1,500.47	8.51	534600	127.69	10	8	08/31/10	JE	2006	KPMG TAX PREP EXPATS CHGS	WOOD

SC BU Description	Reporting Function (Category 14 Descrip)	C Obj Acct	Total SC Amount	IN Page	BF Obj Acct	IA Amount	Year	Period	GL Date	Doc Type	Docx	Explanation	Explanation2
CORP-Non-Departmental Costs	Administration	535000	1,336.08	8.51	534600	113.70	10	8	08/31/10	JE	2006	KPMG TAX PREP EXPATS CHGS	RANDALL
CORP-Non-Departmental Costs	Administration	535000	196.59	8.51	534600	16.73	10	8	08/31/10	JE	2006	KPMG TAX PREP EXPATS CHGS	SMITH
CORP-Non-Departmental Costs	Administration	535000	162.63	8.51	534600	13.84	10	8	08/31/10	JE	2006	KPMG TAX PREP EXPATS CHGS	OUT OF POCKET EXP
CORP-Non-Departmental Costs	Administration	840000	9,916.69	8.51	534600	843.91	10	6	06/10/10	PS	42523915	Philadelphia City	ThamesWater06 TaxAmnesty
CORP-Operational Risk	Risk Management	575350	36.55	8.51	534605	3.11	10	9	09/30/10	CC	7116	COOKIES BY DESIGN	NICOLE T SIPPEL
CORP-Operational Risk	Risk Management	575741	64.16	8.51	534605	5.46	10	10	10/14/10	CC	7157	IN-MOTION/ALTITUNES	NICHOLAS W SANTILLO JR
CORP-Regulated Ops	Operations	575000	2,000.00	8.51	534701	170.20	10	3	03/31/10	CC	6829	HORNBLOWER CRUISES & EVEN	JANE E GRODZICKI
CORP-Regulatory UFS	Rates & Revenue	575280	12,000.00	8.51	534610	1,021.20	10	7	07/19/10	PV	42551623	MI State University	IPU ANNL FEE 7/
CORP-Regulatory UFS	Rates & Revenue	575280	3,000.00	8.51	534610	255.30	10	7	07/19/10	PV	42551621	NMSU Foundation	CPU NMSU ANL FE
CORP-Regulatory UFS	Rates & Revenue	504500	145.83	8.51	534610	12.41	10	4	04/19/10	PV	42482413	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Reporting & Compliance	Finance	575340	11.48	33.45	534602	3.84	10	6	06/10/10	CC	6927	GNC	RICHARD L ONEAL
CORP-Reporting & Compliance	Finance	575340	23.05	7.81	534602	1.80	10	11	11/30/10	CC	7211	GNC	RICHARD L ONEAL
CORP-Reporting & Compliance	Finance	575340	17.03	7.81	534602	1.33	10	3	03/31/10	CC	6829	PARTY CITY	MICHAEL S ODONNELL
CORP-Reporting & Compliance	Finance	575002	14.98	7.81	534602	1.17	10	5	05/28/10	CC	6920	PARTY CITY	MICHAEL S ODONNELL
CORP-Reporting & Compliance	Finance	575340	12.80	7.81	534602	1.00	10	3	03/31/10	CC	6829	PARTY CITY	MICHAEL S ODONNELL
CORP-Reporting & Compliance	Finance	504500	115.28	8.51	534602	9.81	10	6	06/08/10	PV	42522275	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Reporting & Compliance	Finance	504500	77.44	8.51	534602	6.59	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
CORP-Service Desk	Information Systems	504500	251.00	8.51	534635	21.36	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
CORP-Service Desk	Information Systems	504500	128.67	8.51	534635	10.95	10	10	10/25/10	PV	42631258	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Supply Chain-Sourcing	Accounting	575350	39.01	8.51	534645	3.32	10	3	03/31/10	CC	6829	PENN NATIONAL GAMING	JEANNE M AHEARN
CORP-Supply Chain-Sourcing	Accounting	504500	83.31	8.51	534645	7.09	10	4	04/20/10	PV	42483546	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Supply Chain-Sourcing	Accounting	504500	81.79	8.51	534645	6.96	10	7	07/14/10	PV	42549065	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Supply Chain-Sourcing	Accounting	504500	60.28	8.51	534645	5.13	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
CORP-Supply Chain-Sourcing	Accounting	504610	59.58	8.51	534645	5.07	10	12	12/27/10	PV	42681887	Tharpe Company Inc-REMIT	8503
CORP-Supply Chain-Sourcing	Accounting	504500	57.58	8.51	534645	4.90	10	9	09/08/10	PV	42595126	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Svc Co FP&A	Finance	504610	65.80	8.51	534602	5.60	10	12	12/30/10	PV	42688856	Tharpe Company Inc-REMIT	8503
CORP-Treasury	Finance	504500	79.32	8.51	534602	6.75	10	4	04/19/10	PV	42482413	Tharpe Company Inc-REMIT	CUST# 8503
CORP-Treasury	Finance	504500	79.08	8.51	534602	6.73	10	2	02/11/10	PV	42433683	Tharpe Company Inc-REMIT	cust# 8503
CORP-Treasury	Finance	504500	61.10	8.51	534602	5.20	10	11	11/22/10	PV	42656189	Tharpe Company Inc-REMIT	CUST# 8503
CORP-WD Human Resources	Human Resources	504610	163.77	24.26	534603	39.73	10	2	02/24/10	PV	42443711	Tharpe Company Inc-REMIT	CUST 8503
CORP-WD Human Resources	Human Resources	504500	81.90	8.51	534603	6.97	10	3	03/19/10	PV	42460343	Tharpe Company Inc-REMIT	CUST# 8503
CORP-WD Human Resources	Human Resources	504500	55.46	8.51	534603	4.72	10	9	09/08/10	PV	42595126	Tharpe Company Inc-REMIT	CUST# 8503
Corp-Western Division Ops	Operations	504500	172.97	8.51	534701	14.72	10	11	11/12/10	PV	42649542	Tharpe Company Inc-REMIT	CUST# 8503
ED-Customer Relations	Operations	504670	1,200.00	33.59	534701	403.08	10	8	08/19/10	PV	42578398	Commerce Lexington-PO/REMIT	LEADERSHIP LEXI
ED-Customer Relations	Operations	575620	1,263.62	33.59	534701	424.45	10	6	06/04/10	PV	42519533	Identity Links Inc	ORDER # 15291
ED-Customer Relations	Operations	575620	552.91	33.45	534701	184.95	10	4	04/14/10	PV	42479765	Identity Links Inc	ORDER 14234
ED-Customer Relations	Operations	575620	207.95	33.45	534701	69.56	10	3	03/08/10	PV	42451953	Identity Links Inc	ORDER # 12271
ED-Customer Relations	Operations	575620	145.56	33.45	534701	48.69	10	3	03/10/10	PV	42453848	Identity Links Inc	ORDER # 14234
ED-Customer Relations	Operations	504500	78.97	8.51	534701	6.72	10	9	09/13/10	PV	42598381	Tharpe Company Inc-REMIT	CUST# 8503
SE-Engineering	Engineering	504500	146.77	8.51	534701	12.49	10	11	11/12/10	PV	42649542	Tharpe Company Inc-REMIT	CUST# 8503
SE-Finance	Finance	504500	350.88	8.51	534602	29.86	10	2	02/11/10	PV	42433683	Tharpe Company Inc-REMIT	cust# 8503
SE-Finance	Finance	504500	263.34	8.51	534602	22.41	10	2	02/24/10	PV	42443009	Tharpe Company Inc-REMIT	CUST 8503
SE-Finance	Finance	504500	249.71	8.51	534602	21.25	10	9	09/08/10	PV	42595126	Tharpe Company Inc-REMIT	CUST# 8503
SE-Finance	Finance	504500	58.64	8.51	534602	4.99	10	3	03/19/10	PV	42460343	Tharpe Company Inc-REMIT	CUST# 8503
SE-Finance	Finance	504500	58.64	8.51	534602	4.99	10	6	06/17/10	PV	42529037	Tharpe Company Inc-REMIT	CUST# 8503
SE-Finance	Finance	504500	57.23	8.51	534602	4.87	10	7	07/16/10	PV	42550584	Tharpe Company Inc-REMIT	cust# 8503
SSC-Accounts Payable	Accounting	504610	86.84	8.51	534615	7.39	10	12	12/30/10	PV	42688856	Tharpe Company Inc-REMIT	8503
SSC-Administration	Administration	504500	300.71	8.51	534615	25.59	10	10	10/12/10	PV	42622872	Identity Links Inc	am water s.o.#
SSC-Administration	Administration	504670	9.87	8.51	534615	0.84	10	10	10/29/10	CC	7179	PARTY CITY	PRISCILLA PELOUBET-COHEN
SSC-Administration	Administration	504500	213.75	8.51	534615	18.19	10	2	02/11/10	PV	42433683	Tharpe Company Inc-REMIT	cust# 8503
SSC-AWE	Accounting	504500	813.28	8.51	534615	69.21	10	11	11/12/10	PV	42649408	Tharpe Company Inc-REMIT	8503
SSC-AWE	Accounting	504500	86.60	8.51	534615	7.37	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
SSC-AWE	Accounting	504500	(738.19)	8.51	534615	(62.82)	10	11	11/12/10	PD	42649420	Tharpe Company Inc-REMIT	for inv 948745r
SSC-Business Support Services	Administration	504670	14.92	8.51	534615	1.27	10	6	06/24/10	CC	6966	ORIENTAL TRADING CO	KRISTINA L CASSAR
SSC-Business Support Services	Administration	504670	7.52	8.51	534615	0.64	10	10	10/29/10	CC	7179	PARTY CITY	PRISCILLA PELOUBET-COHEN
SSC-Business Support Services	Administration	504670	5.29	8.51	534615	0.45	10	5	05/13/10	CC	6898	PARTY CITY	KRISTINA L CASSAR
SSC-Business Support Services	Administration	504670	64.16	8.51	534615	5.46	10	4	04/30/10	CC	6865	PARTY HEAVEN	RITA J PICCIONI
SSC-Business Support Services	Administration	504670	410.11	8.51	534615	34.90	10	7	07/15/10	CC	7020	QUALITY LOGO PRODUCTS	KRISTINA L CASSAR
SSC-Business Support Services	Administration	504500	518.45	8.51	534615	44.12	10	9	09/03/10	PV	42592414	Tharpe Company Inc-REMIT	CUST# 8503

SC BU Description	Reporting Function (Category 14 Descrip)	C Obj Acct	Total SCI Amount	IN %age	BP Obj Acct	LG Amount	Year	Period	GL Date	Doc Type	Doc#	Explanation	Explanation
SSC-Business Support Services	Administration	504500	78.61	8.51	534615	6.69	10	4	04/19/10	PV	42482379	Tharpe Company Inc-REMIT	CUST# 8503
SSC-Business Support Services	Administration	504500	54.52	8.51	534615	4.64	10	2	02/24/10	PV	42443009	Tharpe Company Inc-REMIT	CUST 8503
SSC-Cash Operations	Finance	504500	364.39	8.51	534615	31.01	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
SSC-Cash Operations	Finance	504610	86.96	8.51	534615	7.40	10	12	12/27/10	PV	42681859	Tharpe Company Inc-REMIT	CUST# 8503
SSC-Cash Operations	Finance	504500	58.99	8.51	534615	5.02	10	11	11/01/10	PV	42639257	Tharpe Company Inc-REMIT	cust# 8503
SSC-Cash Operations	Finance	504500	57.58	8.51	534615	4.90	10	12	12/14/10	PV	42673882	Tharpe Company Inc-REMIT	CUST# 8503
SSC-Employee Services	Accounting	504500	219.62	8.51	534615	18.69	10	4	04/19/10	PV	42482379	Tharpe Company Inc-REMIT	CUST# 8503
SSC-Employee Services	Accounting	504500	79.91	8.51	534615	6.80	10	4	04/20/10	PV	42483542	Tharpe Company Inc-REMIT	CUST# 8503
SSC-Employee Services	Accounting	535000	470.04	8.51	534615	40.00	10	5	05/11/10	PV	42500293	Windrunner Advertising	JOB# AW-1115
SSC-General Accounting	Accounting	504500	82.61	8.51	534615	7.03	10	4	04/19/10	PV	42482413	Tharpe Company Inc-REMIT	CUST# 8503
SSC-General Accounting	Accounting	504500	63.34	8.51	534615	5.39	10	1	01/29/10	PV	42426813	Tharpe Company Inc-REMIT	CUST 8503
SSC-General Accounting	Accounting	504500	55.58	8.51	534615	4.73	10	7	07/29/10	PV	42562131	Tharpe Company Inc-REMIT	cust 8503
SSC-Rates & Regulation	Rates & Revenue	504500	1,013.40	8.51	534615	86.24	10	9	09/03/10	PV	42592414	Tharpe Company Inc-REMIT	CUST# 8503
SSC-Rates & Regulation	Rates & Revenue	504500	924.44	8.51	534615	78.67	10	3	03/19/10	PV	42460343	Tharpe Company Inc-REMIT	CUST# 8503
SSC-Tax	Accounting	504500	59.11	8.51	534615	5.03	10	1	01/29/10	PV	42426813	Tharpe Company Inc-REMIT	CUST 8503
SSC-Utility Plant Accounting	Accounting	504500	86.60	8.51	534615	7.37	10	11	11/05/10	PV	42643518	Tharpe Company Inc-REMIT	CUST# 8503
SSC-Utility Plant Accounting	Accounting	575350	38.19	8.51	534615	3.25	10	3	03/11/10	CC	6806	THE FRUIT BOX INC	SUSAN E KROHN
SSC-Utility Plant Accounting	Accounting	575350	35.02	8.51	534615	2.98	10	3	03/11/10	CC	6806	THE FRUIT BOX INC	SUSAN E KROHN
WE-Finance	Finance	504610	85.31	8.51	534602	7.26	10	12	12/27/10	PV	42681859	Tharpe Company Inc-REMIT	CUST# 8503
						39,684.53							

Indiana American Water Company
Cause No. 44022
Postage Workpaper
For the Twelve Months Ended December 31, 2010

Large

Commercial Letters & Cards - Rate Increase Effective April 17, 2011

	Pieces Carrier	5-Digit	3-Digit	AADC	Mixed AADC	Presorted	Single	Regular 2oz
Current Rates	$	0.335	$ 0.357	$ 0.360	$ 0.382	$ 0.414	$ 0.440	$ -
New Rates	$	0.340	$ 0.365	$ 0.368	$ 0.390	$ 0.414	$ 0.450	$ -

Mailing Volume

	Pieces Carrier	5-Digit	3-Digit	AADC	Mixed AADC	Presorted	Single	Regular 2oz	Total
Period 1 - 2010	0	279,754	21,408	12,872	12,914	164	3,364		330,476
Period 2 - 2010	0	262,372	21,955	11,514	13,380	0	3,501		312,722
Period 3 - 2010	0	293,417	23,244	18,631	13,608	0	3,615		352,515
Period 4 - 2010	0	274,281	22,121	17,264	12,874	0	3,558		330,098
Period 5 - 2010	0	255,407	17,277	12,342	16,907	0	4,580		306,513
Period 6 - 2010	0	307,250	18,392	18,446	13,830	0	4,374		362,292
Period 7 - 2010	0	293,759	23,760	20,121	13,190	0	3,929		354,759
Period 8 - 2010	0	296,290	18,196	22,313	16,257	0	4,294		357,350
Period 9 - 2010	0	278,993	23,395	20,392	12,635	0	3,444		338,859
Period 10 - 2010	0	296,273	18,272	21,648	12,959	0	3,743		352,895
Period 11 - 2010	0	279,717	20,433	19,698	13,134	0	3,388		336,370
Period 12 - 2010	0	315,087	19,401	23,163	12,693	0	4,014		374,358
Total Volume	0	3,432,600	247,854	218,404	164,381	164	45,804		4,109,207

	Pieces Carrier	5-Digit	3-Digit	AADC	Mixed AADC	Presorted	Single	Regular 2oz	Total
Adjustment	$ -	$ 17,163.00	$ 1,982.83	$ 1,747.23	$ 1,315.05	$ -	$ 458.04	$ -	$ 22,666.15

No. OUCC 19-004

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Are any of the site properties that contain the existing plants to be retired in Warsaw going to be sold? If so, please state the estimated date of the sale and the selling price of each site. If these retired plant properties are not projected to be sold, please state why the utility will maintain these properties.

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

The Company plans to market for sale unused properties resulting from retirement of assets associated with the Warsaw source of supply and treatment improvements project. The Company does not own the Bibler plant property so can't sell that property. The Company has leased the Bibler property. The Company also plans to maintain use of a portion of property at the East Plant location for the continued use and operation of the East Tank. The west plant property is subject to flooding as described previously. The Company currently knows of no buyers for the West Plant property, the future, unused portion of the East Plant property, the Jefferson St. tank property, or the Buffalo St. office and garage property. The Company cannot presently project when any prospective buyers may be interested in the properties, make offers to purchase them, or what sales prices may result.

OUCC 02-005-R2 Income Statement Accounts

District Name	Business Unit	Business Unit Description	Object	Subsidiary	Subledger	Account Description	Line #	Line Description	Document Type	Document Type Description	Document #	Amount	Period	Year	GL Date	Explanation	Remark
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42405942	686.22	1	10	01/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42405943	686.22	1	10	01/02/10	Bibler, William R. - REMIT	well field lees
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42427325	686.22	2	10	02/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42427326	686.22	2	10	02/02/10	Bibler, William R. - REMIT	well field leas
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42447464	686.22	3	10	03/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42447465	686.22	3	10	03/02/10	Bibler, William R. - REMIT	well field leas
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42470436	686.22	4	10	04/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42470437	686.22	4	10	04/02/10	Bibler, William R. - REMIT	well field leas
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42494065	686.22	5	10	05/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42494066	686.22	5	10	05/02/10	Bibler, William R. - REMIT	well field leas
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42515458	686.22	6	10	06/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42515459	686.22	6	10	06/02/10	Bibler, William R. - REMIT	well field leas
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42540860	686.22	7	10	07/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42540861	686.22	7	10	07/02/10	Bibler, William R. - REMIT	well field leas
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42564336	686.22	8	10	08/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42564337	686.22	8	10	08/02/10	Bibler, William R. - REMIT	well field leas
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42590405	686.22	9	10	09/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42590406	686.22	9	10	09/02/10	Bibler, William R. - REMIT	well field leas
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42614761	686.22	10	10	10/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42614763	686.22	10	10	10/02/10	Bibler, William R. - REMIT	well field leas
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42638911	686.22	11	10	11/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42638912	686.22	11	10	11/02/10	Bibler, William R. - REMIT	well field leas
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42664500	686.22	12	10	12/02/10	Bibler, Sharon Lee - REMIT	wellfield lease
IN-Warsaw	104601	WAR-Production	541000	11		Rents-Real Prop Oper SS	P19	Rents	PR	Recurring Voucher	42664501	686.22	12	10	12/02/10	Bibler, William R. - REMIT	well field leas
												16,469.28					

District	District Name	Business Unit	Business Unit Description	Object	Subsidiary	Subledger	Account Description	Line #	Line Description	Document Type	Document Type Description	Document #	Amount	Period	Year	GL Date	Explanation	Remark
1046	IN-Warsaw	104605	WAR-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42437358	240.00	2	10	02/16/10	Rotary Club - Warsaw	Dues Jan - June 2010
1050	IN-Crawfordsville	105005	CRW-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PV	Voucher	42430004	165.00	2	10	02/04/10	Crawfordsville Rotary Club-REM	1055
1050	IN-Crawfordsville	105005	CRW-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PV	Voucher	42430009	156.00	2	10	02/04/10	Crawfordsville Rotary Club-REM	1016
1055	IN-Johnson County	105505	JCO-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42427694	298.00	2	10	02/01/10	Franklin Rotary Club	DUE 2ND HALF 09/10
1060	IN-Noblesville	106005	NOB-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42428871	180.00	2	10	02/02/10	Noblesville Midday Rotary Club	MEMBERSHIP DUES
1065	IN-Shelbyville	106505	SHL-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	JR	JE-Recurring	6	291.66	2	10	02/28/10	SCDC Annual Membership Dues	Annual SCDC Dues
1065	IN-Shelbyville	106505	SHL-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	JR	JE-Recurring	6	291.66	3	10	03/31/10	SCDC Annual Membership Dues	Annual SCDC Dues
1065	IN-Shelbyville	106505	SHL-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	JR	JE-Recurring	6	291.66	4	10	04/30/10	SCDC Annual Membership Dues	Annual SCDC Dues
1060	IN-Noblesville	106005	NOB-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42463509	1,000.00	3	10	03/24/10	Hamilton County Alliance - REM	MEMBERSHIP DUES
1045	IN-Wabash	104505	WAB-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42501043	250.00	5	10	05/12/10	Economic Dev Group of Wabash C	Membership dues
1060	IN-Noblesville	106005	NOB-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42501161	180.00	5	10	05/12/10	Noblesville Midday Rotary Club	MEMBERSHIP DUES
1065	IN-Shelbyville	106505	SHL-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	JR	JE-Recurring	6	291.66	5	10	05/31/10	SCDC Annual Membership Dues	Annual SCDC Dues
1065	IN-Shelbyville	106505	SHL-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	JR	JE-Recurring	6	291.66	6	10	06/30/10	SCDC Annual Membership Dues	Annual SCDC Dues
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42531571	325.00	6	10	06/21/10	Merrillville Rotary Club - REM	Dues
1050	IN-Crawfordsville	105005	CRW-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PV	Voucher	42543296	156.00	7	10	07/06/10	Crawfordsville Rotary Club-REM	3rd qtr 2009-10
1060	IN-Noblesville	106005	NOB-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42560626	180.00	7	10	07/28/10	Noblesville Midday Rotary Club	MEMBERSHIP DUES
1065	IN-Shelbyville	106505	SHL-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	JR	JE-Recurring	6	291.66	7	10	07/31/10	SCDC Annual Membership Dues	Annual SCDC Dues
1025	IN-Richmond	102505	RIC-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42586089	150.00	8	10	08/30/10	Richmond Kiwanis Club	Dues -Wilson Dodge
1046	IN-Warsaw	104605	WAR-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42581719	240.00	8	10	08/24/10	Rotary Club - Warsaw	Dues July-December 2010
1050	IN-Crawfordsville	105005	CRW-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PV	Voucher	42583297	156.00	8	10	08/25/10	Crawfordsville Rotary Club-REM	1169
1065	IN-Shelbyville	106505	SHL-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	JR	JE-Recurring	6	291.66	8	10	08/31/10	SCDC Annual Membership Dues	Annual SCDC Dues
1065	IN-Shelbyville	106505	SHL-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	JR	JE-Recurring	6	291.66	9	10	09/30/10	SCDC Annual Membership Dues	Annual SCDC Dues
1015	IN-Muncie Water	101505	MUN-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PV	Voucher	42615134	1,950.00	10	10	10/01/10	Muncie-Delaware County - PO/RE	01-038357
1065	IN-Shelbyville	106505	SHL-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	JR	JE-Recurring	6	291.66	10	10	10/31/10	SCDC Annual Membership Dues	Annual SCDC Dues
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42626815	55.00	10	10	10/19/10	Hobart Kiwanis-REMIT	Annual dues
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42626816	100.00	10	10	10/19/10	Merrillville Kiwanis	Annual dues
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PV	Voucher	42634780	650.00	10	10	10/27/10	Portage Economic Dev Corp - RE	investor dues
1060	IN-Noblesville	106005	NOB-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PS	Disbursement Request	42642914	180.00	11	10	11/04/10	Noblesville Midday Rotary Club	Rotary Dues
1065	IN-Shelbyville	106505	SHL-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	JR	JE-Recurring	6	291.66	11	10	11/30/10	SCDC Annual Membership Dues	Annual SCDC Dues
1050	IN-Crawfordsville	105005	CRW-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	PV	Voucher	42666302	156.00	12	10	12/02/10	Crawfordsville Rotary Club-REM	1ST QUARTER DUE
1065	IN-Shelbyville	106505	SHL-Admin & General	575280	16		Dues/Membership Deduct	P20	General Office Exp	JR	JE-Recurring	6	291.66	12	10	12/31/10	SCDC Annual Membership Dues	Annual SCDC Dues
1001	IN-Corporate	100105	CORP-Admin & Gen	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	6859	4.27	4	10	04/15/10	FACTORY CARD OUTLET	DAKOTA M ROSE
1075	IN-Southern Indiana	107505	SIO-Admin & General	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	6843	100.00	4	10	04/15/10	LEADERSHIP OF SOUTHERN IN	WYNN E WRIGHT
1001	IN-Corporate	100105	CORP-Admin & Gen	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	7270	23.30	12	10	12/16/10	SARAH'S HALLMARK	DAKOTA M ROSE
1001	IN-Corporate	100105	CORP-Admin & Gen	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	7064	24.36	8	10	08/31/10	SARAH'S HALLMARK	DAKOTA M ROSE
1001	IN-Corporate	100105	CORP-Admin & Gen	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	7038	5.00	7	10	07/30/10	SARAH'S HALLMARK	DAKOTA M ROSE
1001	IN-Corporate	100105	CORP-Admin & Gen	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	7020	15.89	7	10	07/15/10	SARAH'S HALLMARK	DAKOTA M ROSE
1001	IN-Corporate	100105	CORP-Admin & Gen	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	6859	26.48	4	10	04/15/10	SARAH'S HALLMARK	DAKOTA M ROSE
1001	IN-Corporate	100105	CORP-Admin & Gen	575340	16		Employee Expenses AG	P20	General Office Exp	PV	Voucher	42622994	262.80	10	10	10/12/10	Valle Vista Golf Club & Confer	event 9/21/10
1010	IN-Kokomo	101005	KOK-Admin & Gen	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	6933	63.85	6	10	06/10/10	TLF BANNER FLOWER HOUS	CAROL K CHALK
1010	IN-Kokomo	101005	KOK-Admin & Gen	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	7071	103.79	8	10	08/31/10	TLF BANNER FLOWER HOUS	CAROL K CHALK
1010	IN-Kokomo	101005	KOK-Admin & Gen	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	7093	74.55	9	10	09/16/10	TLF BANNER FLOWER HOUS	CAROL K CHALK
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	7168	70.09	10	10	10/29/10	TLF BRYAN'S FLORIST &	MICHAEL D NICKS
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	7259	41.20	12	10	12/16/10	TLF BRYAN'S FLORIST &	ELIZABETH R LOUDER
1025	IN-Richmond	102505	RIC-Admin & General	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	6727	74.90	1	10	01/29/10	TLF LEMON'S FLORIST, (	JACQUELINE A WINGET
1047	IN-West Lafayette	104705	WLA-Admin & General	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	6843	62.06	4	10	04/15/10	TLF MCKINNEY'S FLOWERS	TIONIA L CRIDER
1047	IN-West Lafayette	104705	WLA-Admin & General	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	6909	65.27	5	10	05/28/10	TLF MCKINNEY'S FLOWERS	TIONIA L CRIDER
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	6682	81.35	1	10	01/07/10	TLF TELEFLORA.COM	DEBBIE BASTIN
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	6817	62.95	3	10	03/31/10	TLF TELEFLORA.COM	DEBBIE BASTIN
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	6817	70.95	3	10	03/31/10	TLF TELEFLORA.COM	DEBBIE BASTIN
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	7283	74.95	12	10	12/30/10	TLF TELEFLORA.COM	DEBBIE BASTIN
1060	IN-Noblesville	106005	NOB-Admin & General	575340	16		Employee Expenses AG	P20	General Office Exp	CC	Purchase Card	6933	56.61	6	10	06/10/10	TLF THE FLOWER MARKET	BRETT L COVERT
1047	IN-West Lafayette	104705	WLA-Admin & General	520100	16		M & S Oper AG	P20	General Office Exp	CC	Purchase Card	6682	59.92	1	10	01/07/10	TLF MCKINNEY'S FLOWERS	TIONIA L CRIDER
1047	IN-West Lafayette	104705	WLA-Admin & General	520100	16		M & S Oper AG	P20	General Office Exp	CC	Purchase Card	6749	62.06	2	10	02/11/10	TLF MCKINNEY'S FLOWERS	TIONIA L CRIDER
1047	IN-West Lafayette	104705	WLA-Admin & General	520100	16		M & S Oper AG	P20	General Office Exp	CC	Purchase Card	6749	6.78	2	10	02/11/10	TLF RAINDROPS N ROSES	MELISSA HIGDON
1050	IN-Crawfordsville	105005	CRW-Admin & General	520100	16		M & S Oper AG	P20	General Office Exp	CC	Purchase Card	6749	6.78	2	10	02/11/10	TLF RAINDROPS N ROSES	MELISSA HIGDON

District	District Name	Business Unit	Business Unit Description	Object	Subsidiary	Subledger	Account Description	Line #	Line Description	Document Type	Document Type Description	Document #	Amount	Period	Year	GL Date	Explanation	Remark
1055	IN-Johnson County	105505	JCO-Admin & General	520100	16		M & S Oper AG	P20	General Office Exp	CC	Purchase Card	6749	6.78	2	10	02/11/10	TLF RAINDROPS N ROSES	MELISSA HIGDON
1058	IN-Mooresville	105805	MOO-Admin & General	520100	16		M & S Oper AG	P20	General Office Exp	CC	Purchase Card	6749	6.78	2	10	02/11/10	TLF RAINDROPS N ROSES	MELISSA HIGDON
1065	IN-Shelbyville	106505	SHL-Admin & General	520100	16		M & S Oper AG	P20	General Office Exp	CC	Purchase Card	6749	6.78	2	10	02/11/10	TLF RAINDROPS N ROSES	MELISSA HIGDON
1065	IN-Shelbyville	106505	SHL-Admin & General	520100	16		M & S Oper AG	P20	General Office Exp	CC	Purchase Card	6749	51.36	2	10	02/11/10	TLF RAINDROPS N ROSES	MELISSA HIGDON
1070	IN-Terre Haute	107005	Terre Haute-Admin & Ge	520100	16		M & S Oper AG	P20	General Office Exp	CC	Purchase Card	6749	6.76	2	10	02/11/10	TLF RAINDROPS N ROSES	MELISSA HIGDON
1015	IN-Muncie Water	101505	MUN-Admin & General	575350	16		Meals Deduct	P20	General Office Exp	CC	Purchase Card	6887	38.47	5	10	05/13/10	FACTORY CARD OUTLET	WARDETTA M DAVIS
1015	IN-Muncie Water	101505	MUN-Admin & General	575350	16		Meals Deduct	P20	General Office Exp	CC	Purchase Card	6887	48.64	5	10	05/13/10	FACTORY CARD OUTLET	WARDETTA M DAVIS
1001	IN-Corporate	100105	CORP-Admin & Gen	575350	16		Meals Deduct	P20	General Office Exp	CC	Purchase Card	6865	490.01	4	10	04/30/10	VENTURE CATERING	DAKOTA M ROSE
1001	IN-Corporate	100105	CORP-Admin & Gen	575350	16		Meals Deduct	P20	General Office Exp	PV	Voucher	42622994	1,645.02	10	10	10/12/10	Valle Vista Golf Club & Confer	event 9/21/10
1010	IN-Kokomo	101005	KOK-Admin & Gen	575002	16		Misc General Office	P20	General Office Exp	CC	Purchase Card	7145	55.64	10	10	10/14/10	TLF BANNER FLOWER HOUS	CAROL K CHALK
1001	IN-Corporate	100105	CORP-Admin & Gen	575620	16		Office & Admin Supplies /	P20	General Office Exp	CC	Purchase Card	7116	6.38	9	10	09/30/10	FACTORY CARD OUTLET	DAKOTA M ROSE
1047	IN-West Lafayette	104705	WLA-Admin & General	575620	16		Office & Admin Supplies /	P20	General Office Exp	CC	Purchase Card	6933	11.54	6	10	06/10/10	TLF BUD & BLOOMS FLST	PATRICIA S SEIDL
1050	IN-Crawfordsville	105005	CRW-Admin & General	575620	16		Office & Admin Supplies /	P20	General Office Exp	CC	Purchase Card	6933	11.54	6	10	06/10/10	TLF BUD & BLOOMS FLST	PATRICIA S SEIDL
1055	IN-Johnson County	105505	JCO-Admin & General	575620	16		Office & Admin Supplies /	P20	General Office Exp	CC	Purchase Card	6933	11.54	6	10	06/10/10	TLF BUD & BLOOMS FLST	PATRICIA S SEIDL
1058	IN-Mooresville	105805	MOO-Admin & General	575620	16		Office & Admin Supplies /	P20	General Office Exp	CC	Purchase Card	6933	11.50	6	10	06/10/10	TLF BUD & BLOOMS FLST	PATRICIA S SEIDL
1065	IN-Shelbyville	106505	SHL-Admin & General	575620	16		Office & Admin Supplies /	P20	General Office Exp	CC	Purchase Card	6933	11.54	6	10	06/10/10	TLF BUD & BLOOMS FLST	PATRICIA S SEIDL
1070	IN-Terre Haute	107005	Terre Haute-Admin & Ge	575620	16		Office & Admin Supplies /	P20	General Office Exp	CC	Purchase Card	6933	11.54	6	10	06/10/10	TLF BUD & BLOOMS FLST	PATRICIA S SEIDL

13,907.24

No. OUCC 35-004

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Please provide pdf copies of all legal invoices over $1,000 to support the 2008 legal expense ($276,435) and 2009 legal expense ($213,003).

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

Petitioner objects to the request on the grounds and to the extent it seeks production of information that is protected by the attorney-client and/or work product privileges. Subject to and without waiver of the foregoing objection, Petitioner is producing redacted copies of the invoices.

Attachment: OUCC 35-004 R-1.pdf – 97 PAGES - SEE SAMPLE

No. OUCC 35-003

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 44022

Information Requested:

Please provide pdf copies of all Barnes & Thornburg and Bryan Cave LLP legal invoices greater than $1,000 (recorded to account 533000, subsidiary 14 and 16).

Requested By: Scott C. Franson, Office of Utility Consumer Counselor (OUCC)
317-232-2786 – sfranson@oucc.in.gov

Information Provided:

Petitioner objects to the request on the grounds and to the extent it seeks production of information that is protected by the attorney-client and/or work product privileges. Petitioner assumes the request is asking for invoices for amounts recorded to the referenced account during the test year. Subject to and without waiver of the foregoing objection, and based on the foregoing assumption, Petitioner is producing redacted copies of the invoices.

Attachment: OUCC 35-003 R-1.pdf – 27 PAGES SEE SAMPLE

BRYAN CAVE

Bryan Cave LLP Atlanta | Charlotte | Chicago | Dallas | Hamburg | Hong Kong | Irvine | Jefferson City | Kansas City | Los Angeles | Milan | New York
Paris | Phoenix | San Francisco | Shanghai | St. Louis | Washington, DC | and Bryan Cave, A Multinational Partnership London | www.bryancave.com

EMPLOYER IDENTIFICATION NUMBER: 43-0602162

Indiana-American Water Company
c/o American Water Shared Service Center
Attn: Workbasket A17LEG01
P.O. Box 5621
Cherry Hill, NJ 08034

RECEIVED
JAN 19 2010
MAILROOM

January 13, 2010
Invoice # 9830542
Client # C053888

50041389
JAK NSX NA

Payment is due upon Receipt

STATEMENT OF ACCOUNT

BALANCE FORWARD:

Balance per Statement Dated December 10, 2009	$	2,263.00	
Payments and Other credits		(775.00)	
BALANCE FORWARD			$ 1,488.00

pdvch 42405005
GC 60146064 1/8/10
Cleared 1/14/10

CURRENT CHARGES FOR MATTER:

File # 0205090
Indiana-American/General Environmental

Fees for Legal Services	$	1,240.00	
Expenses and Other Charges		11.70	
TOTAL CHARGES THIS INVOICE			$ 1,251.70
STATEMENT TOTAL			$ 2,739.70

RECEIVED
JAN 19 2010
SSC
Accounts Payable

INVOICE DUE UPON RECEIPT

PLEASE INCLUDE THE CLIENT, MATTER OR INVOICE NUMBER WITH ALL YOUR PAYMENTS (CHECK OR WIRE TRANSFER)
PLEASE RETURN REMITTANCE ADVICE WITH PAYMENT IN THE ENCLOSED ENVELOPE AND MAIL TO
BRYAN CAVE LLP, P.O. BOX 503089, ST. LOUIS, MO 63150-3089
OR WIRE TRANSFER FUNDS TO BANK OF AMERICA, N.A., ROUTING #0260-0959-3 ACCOUNT #100101007976
THANK YOU

For Legal Services Rendered Through December 31, 2009

File # 0205090
Indiana-American/General Environmental

12/01/09	T. K. Callahan	1.80
12/03/09	T. K. Callahan	0.80
12/09/09	T. K. Callahan	0.10
12/15/09	T. K. Callahan	0.50
12/21/09	T. K. Callahan	0.50
12/29/09	T. K. Callahan	0.30

TIMEKEEPER SUMMARY OF FEES

Name	Status		Hours
T. K. Callahan	ASSOCIATE	SL	4.00
			4.00

Total Hours	4.00	
Total Fees for Legal Services		$ 1,240.00

BRYAN CAVE

Bryan Cave LLP Chicago | Hamburg | Hong Kong | Irvine | Jefferson City | Kansas City | Kuwait | Los Angeles | Milan
New York | Phoenix | Shanghai | St. Louis | Washington, DC | and Bryan Cave, A Multinational Partnership London | www.bryancave.com

EMPLOYER IDENTIFICATION NUMBER: 43-0602162

Indiana-American Water Company
c/o American Water Shared Service Center
Attn: Workbasket A17LEG01
P.O. Box 5621
Cherry Hill, NJ 08034

March 12, 2008
Invoice # 9659629
Client # C053888

Payment is due upon Receipt

STATEMENT OF ACCOUNT

BALANCE FORWARD:			
Balance per Statement Dated February 22, 2008	$	3,746.50	
Payments and Other credits		0.00	
BALANCE FORWARD		$	3,746.50
CURRENT CHARGES FOR MATTER:			
File #0205090			
Indiana-American/General Environmental			
Fees for Legal services	$	1,563.50	
TOTAL CHARGES THIS INVOICE		$	1,563.50
STATEMENT TOTAL		$	5,310.00

RECEIVED
MAR 18 2008
SSC-MAILROOM

INVOICE DUE UPON RECEIPT

PLEASE INCLUDE THE CLIENT, MATTER OR INVOICE NUMBER WITH ALL YOUR PAYMENTS (CHECK OR WIRE TRANSFER)
PLEASE RETURN REMITTANCE ADVICE WITH PAYMENT IN THE ENCLOSED ENVELOPE AND MAIL TO
BRYAN CAVE LLP, P.O. BOX 503089, ST. LOUIS, MO 63150-3089
OR WIRE TRANSFER FUNDS TO BANK OF AMERICA, N.A., ROUTING #0260-0959-3 ACCOUNT #100101007976
THANK YOU

For Legal Services Rendered Through February 29, 2008

File #0205090
Indiana-American/General Environmental

02/04/08	T. K. Callahan	0.20
02/11/08	T. K. Callahan	0.50
02/12/08	T. K. Callahan	0.80
02/13/08	T. K. Callahan	0.30
02/13/08	T. K. Callahan	0.20
02/20/08	T. K. Callahan	2.00
02/20/08	T. K. Callahan	0.30
02/25/08	T. K. Callahan	1.00

RECEIVED
MAR 1 8 2008
SSC-MAILROOM

TIMEKEEPER SUMMARY OF FEES

Name	Status		Hours
T. K. Callahan	ASSOCIATE	SL	5.30
			5.30

Total Hours	5.30	
Total Fees for Legal Services		$ 1,563.50
TOTAL CHARGES FOR THIS MATTER		$ 1,563.50

RECEIVED
MAR 1 8 2008
SSC-MAILROOM

ADT - 2011 Transactions

District	District Name	Business Unit	Business Unit Description	Object	Subsidiary	Subledger Account Description	Line #	Line Description	Document Type	Document Type Description	Document #	Amount	Period	Year	GL Date	Explanation	Remark
1001	IN-Corporate	10010:CORP-Admin & Gen		575710	16	Security Service AG	P21	Miscellaneous	JR	JE-Recurring	3	10,849.99	1	11	01/31/11	ADT Security Services	ADT Security Services
1001	IN-Corporate	10010:CORP-Admin & Gen		575710	16	Security Service AG	P21	Miscellaneous	JR	JE-Recurring	3	10,470.06	2	11	02/28/11	ADT Security Services	ADT Security Services
1001	IN-Corporate	10010:CORP-Admin & Gen		575710	16	Security Service AG	P21	Miscellaneous	JR	JE-Recurring	3	10,470.06	3	11	03/31/11	ADT Security Services	ADT Security Services
1001	IN-Corporate	10010:CORP-Admin & Gen		575710	16	Security Service AG	P21	Miscellaneous	JR	JE-Recurring	3	10,470.06	4	11	04/30/11	ADT Security Services	ADT Security Services
1001	IN-Corporate	10010:CORP-Admin & Gen		575710	16	Security Service AG	P21	Miscellaneous	JR	JE-Recurring	3	10,470.06	5	11	05/31/11	ADT Security Services	ADT Security Services
1001	IN-Corporate	10010:CORP-Admin & Gen		575710	16	Security Service AG	P21	Miscellaneous	JR	JE-Recurring	3	10,470.06	6	11	06/30/11	ADT Security Services	ADT Security Services
1001	IN-Corporate	10010:CORP-Admin & Gen		575710	16	Security Service AG	P21	Miscellaneous	JR	JE-Recurring	3	10,470.06	7	11	07/31/11	ADT Security Services	ADT Security Services

District	District Name	Business Unit	Business Unit Description	Object	Subsidiary	Subledger	Account Description	Line #	Line Description	Document Type	Document Type Description	Document #	Amount	Period	Year	GL Date	Explanation	Remark
1001	IN-Corporate	100105	CORP-Admin & Gen	533000	16	43415000	Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42633773	2,500.00	10	10	10/27/10	American Structurepoint Inc	0002010.00948.0
1001	IN-Corporate	100105	CORP-Admin & Gen	533000	16	43415000	Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42631983	2,500.00	10	10	10/25/10	American Structurepoint Inc	0002010.00948.0
1001	IN-Corporate	100105	CORP-Admin & Gen	533000	16	43414800	Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42631980	2,700.00	10	10	10/25/10	American Structurepoint Inc	0002010.00932.0
1001	IN-Corporate	100105	CORP-Admin & Gen	533000	16	43415000	Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42662984	7,353.45	11	10	11/30/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42662984	79.00	11	10	11/30/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42662984	123.00	11	10	11/30/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42662984	158.73	11	10	11/30/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42662984	369.00	11	10	11/30/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42662984	2,720.80	11	10	11/30/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42662984	3,309.29	11	10	11/30/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100105	CORP-Admin & Gen	533000	16	43414800	Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42646888	37.18	11	10	11/10/10	Barnes & Thornburg - PO/REMIT	1286-71
1001	IN-Corporate	100105	CORP-Admin & Gen	533000	16	43415000	Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42646888	5,875.87	11	10	11/10/10	Barnes & Thornburg - PO/REMIT	1286-71
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42646888	1,115.87	11	10	11/10/10	Barnes & Thornburg - PO/REMIT	1286-71
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42646888	1,189.00	11	10	11/10/10	Barnes & Thornburg - PO/REMIT	1286-71
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42646888	1,508.06	11	10	11/10/10	Barnes & Thornburg - PO/REMIT	1286-71
1001	IN-Corporate	100105	CORP-Admin & Gen	533000	16	43414800	Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42617525	1,842.53	10	10	10/05/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100105	CORP-Admin & Gen	533000	16	43415000	Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42617525	18,055.08	10	10	10/05/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42617525	111.55	10	10	10/05/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42617525	714.40	10	10	10/05/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42617525	902.00	10	10	10/05/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42617525	2,810.81	10	10	10/05/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42617525	3,104.03	10	10	10/05/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42617525	4,441.47	10	10	10/05/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100105	CORP-Admin & Gen	533000	16	43414800	Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42592312	6,714.75	9	10	09/03/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100105	CORP-Admin & Gen	533000	16	43415000	Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42592312	8,419.32	9	10	09/03/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42592312	533.00	9	10	09/03/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42592312	553.00	9	10	09/03/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42592312	922.64	9	10	09/03/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42592312	3,489.29	9	10	09/03/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42592312	7,975.33	9	10	09/03/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42567954	96.87	8	10	08/05/10	Barnes & Thornburg - PO/REMIT	AM WATER INV# 1
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42567954	779.00	8	10	08/05/10	Barnes & Thornburg - PO/REMIT	AM WATER INV# 1
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42567954	942.30	8	10	08/05/10	Barnes & Thornburg - PO/REMIT	AM WATER INV# 1
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42550389	150.10	7	10	07/16/10	Barnes & Thornburg - PO/REMIT	IN AW INV# 1322
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42550389	574.00	7	10	07/16/10	Barnes & Thornburg - PO/REMIT	IN AW INV# 1322
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42550389	1,030.61	7	10	07/16/10	Barnes & Thornburg - PO/REMIT	IN AW INV# 1322
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42550389	3,871.25	7	10	07/16/10	Barnes & Thornburg - PO/REMIT	IN AW INV# 1322
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42545184	328.00	7	10	07/08/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42545184	355.19	7	10	07/08/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42545184	723.05	7	10	07/08/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42545184	3,193.81	7	10	07/08/10	Barnes & Thornburg - PO/REMIT	00001286
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42488325	150.10	4	10	04/26/10	Barnes & Thornburg - PO/REMIT	AM WATER INV# 1
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42488325	1,440.55	4	10	04/26/10	Barnes & Thornburg - PO/REMIT	AM WATER INV# 1
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42488325	1,502.07	4	10	04/26/10	Barnes & Thornburg - PO/REMIT	AM WATER INV# 1
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42488325	3,096.00	4	10	04/26/10	Barnes & Thornburg - PO/REMIT	AM WATER INV# 1
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42475678	369.30	4	10	04/08/10	Barnes & Thornburg - PO/REMIT	INV# 1305133
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42475678	746.51	4	10	04/08/10	Barnes & Thornburg - PO/REMIT	INV# 1305133
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42475678	900.60	4	10	04/08/10	Barnes & Thornburg - PO/REMIT	INV# 1305133
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42475678	2,271.22	4	10	04/08/10	Barnes & Thornburg - PO/REMIT	INV# 1305133
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42475648	287.00	4	10	04/08/10	Barnes & Thornburg - PO/REMIT	INV# 1299753
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42475648	395.00	4	10	04/08/10	Barnes & Thornburg - PO/REMIT	INV# 1299753
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42475648	615.60	4	10	04/08/10	Barnes & Thornburg - PO/REMIT	INV# 1299753
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42475648	1,782.32	4	10	04/08/10	Barnes & Thornburg - PO/REMIT	INV# 1299753
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42463735	38.50	3	10	03/25/10	Barnes & Thornburg - PO/REMIT	IN AW THROUGH 1
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42463735	94.05	3	10	03/25/10	Barnes & Thornburg - PO/REMIT	IN AW THROUGH 1
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42463735	1,154.93	3	10	03/25/10	Barnes & Thornburg - PO/REMIT	IN AW THROUGH 1
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42463735	1,258.76	3	10	03/25/10	Barnes & Thornburg - PO/REMIT	IN AW THROUGH 1
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42421148	386.68	1	10	01/25/10	Barnes & Thornburg - PO/REMIT	legal services
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42421148	615.60	1	10	01/25/10	Barnes & Thornburg - PO/REMIT	legal services
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42421148	808.50	1	10	01/25/10	Barnes & Thornburg - PO/REMIT	legal services
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	PV	Voucher	42421148	1,504.80	1	10	01/25/10	Barnes & Thornburg - PO/REMIT	legal services
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	JE	JE-Standa	175	246.00	12	10	12/31/10	legal accrual	
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	JE	JE-Standa	175	666.42	12	10	12/31/10	legal accrual	
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	JE	JE-Standa	175	818.03	12	10	12/31/10	legal accrual	
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	JE	JE-Standa	175	981.77	12	10	12/31/10	legal accrual	
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellane	JE	JE-Standa	175	1,784.78	12	10	12/31/10	legal accrual	

District	District Name	Business Unit	Business Unit Description	Object	Subsidiary	Subledger	Account Description	Line #	Line Descriptio n	Document Type	Document Descriptio n	Document #	Amount	Period	Year	GL Date	Explanation	Remark
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	2,759.00	12	10	12/31/10	legal accrual	
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	15,287.19	12	10	12/31/10	legal accrual	
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(38.50)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgK
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(38.50)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgO
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(81.00)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgC
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(154.00)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgM
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(183.83)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgO
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(190.00)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgO
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(197.60)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgR
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(228.00)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgG
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(256.03)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgG
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(386.68)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgK
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(616.00)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgH
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(898.91)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgM
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(900.00)	1	10	01/01/10	CE legal accrual	Bryan CaveEnv Gener
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(1,133.43)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgR
1001	IN-Corporate	100115	CORP-Legal	533000	16		Contr Svc-Legal Oper AG	P21	Miscellanc	JE	JE-Standa	175	(1,504.80)	1	10	01/01/10	CE legal accrual	Barnes & ThomburgR
													139,326.63					

Indiana American Water Company
Cause No. 44022
Determination of Pro Forma Transportation Lease Cost

Vehicle	Business Unit	VIN	Make Name	Model Year	Model Name	Asset Type	Lease Inception Date	Lease Term	Lease Expiration	Monthly Lease Amount	Months Billed in 2011	Pro Forma Lease Cost
070609	033516	1G1ZS58N37F288109	CHEVROLET	2007	MALIBU LS W/2 1ZS69	CAR	06/20/2007	60	06/20/2012	285.27	12.00	3,423.24
070670	033518	1G1ZS58N47F289950	CHEVROLET	2007	MALIBU LS W/2 1ZS69	CAR	06/08/2007	48	06/08/2011	346.42	-	-
080733	033519	1B3LC45K88N296051	DODGE	2008	AVENGER SE JSDH41	CAR	07/18/2008	60	07/18/2013	299.55	12.00	3,595.80
070667	100105	1G1ZS58N77F288744	CHEVROLET	2007	MALIBU LS W/2 1ZS69	CAR	05/17/2007	48	05/17/2011	346.42	-	-
070668	100105	1G1ZS58NX7F286244	CHEVROLET	2007	MALIBU LS W/2 1ZS69	CAR	05/02/2007	48	05/02/2011	342.83	-	-
060482	100105	1G1ZS51846F204253	CHEVROLET	2006	MALIBU LS W/1 1ZS69	CAR	02/10/2006	48	02/10/2010	9.83	12.00	117.96
060651	100105	1G1ZS51856F265143	CHEVROLET	2006	MALIBU LS W/1 1ZS69	CAR	04/28/2006	48	04/28/2010	9.84	12.00	118.08
090001	100105	1G1ZG57B094144024	CHEVROLET	2009	MALIBU LS W/1 1ZG69	CAR	09/17/2008	48	09/17/2012	411.78	12.00	4,941.36
090002	100105	1G1ZG57B494143944	CHEVROLET	2009	MALIBU LS W/1 1ZG69	CAR	09/17/2008	48	09/17/2012	411.78	12.00	4,941.36
092017	100105	1D8HN44EX98515110	DODGE	2009	RTKH53 GRAND CARAVA	VAN	10/15/2008	60	10/15/2013	401.30	12.00	4,815.60
070669	100117	1G1ZS58N47F290208	CHEVROLET	2007	MALIBU LS W/2 1ZS69	CAR	05/17/2007	48	05/17/2011	346.42	-	-
080260	100117	1J8FF28W08D622138	JEEP	2008	MKJL74 PATRIOT	SUV	12/18/2007	60	12/18/2012	330.93	12.00	3,971.16
080650	100117	1J8FF28W28D771389	JEEP	2008	MKJL74 PATRIOT	SUV	07/11/2008	60	07/11/2013	329.51	12.00	3,954.12
080652	100117	1J8FF28W68D791970	JEEP	2008	MKJL74 PATRIOT	SUV	06/25/2008	60	06/25/2013	329.51	12.00	3,954.12
080653	100117	1J8FF28W78D771386	JEEP	2008	MKJL74 PATRIOT	SUV	06/19/2008	60	06/19/2013	329.54	12.00	3,954.48
090030	100117	1G1ZG57B094163561	CHEVROLET	2009	MALIBU LS W/1 1ZG69	CAR	09/29/2008	48	09/29/2012	409.99	12.00	4,919.88
092083	100117	1D8GU28K79WS29509	DODGE	2009	KA5L74 NITRO	SUV	06/22/2009	60	06/22/2014	496.83	12.00	5,961.96
092085	100117	1D8GU28K29WS36366	DODGE	2009	KA5L74 NITRO	SUV	06/25/2009	60	06/25/2014	490.73	12.00	5,888.76
	100117 Total										**Corporate**	$ 54,557.88
050533	101005	1GCDL19X85B123460	CHEVROLET	2005	ASTRO AWD VAN	VAN	04/05/2005	12	3/2/2011	365.08	-	-
050536	101005	1GCEK14X85Z232782	CHEVROLET	2005	1500 4X4 REG CAB	TRUCK LD	03/11/2005	12	2/4/2011	271.90	-	-
060481	101005	1GCFH15T761199823	CHEVROLET	2006	CH13405 EXPRESS	VAN	05/26/2006	60	05/26/2011	484.82	-	-
070601	101005	1G1ZS58N07F290285	CHEVROLET	2007	MALIBU LS W/2 1ZS69	CAR	06/12/2007	48	06/12/2011	347.17	-	-
070602	101005	1GCCS14EX78234807	CHEVROLET	2007	CS15403 COLORADO	TRUCK LD	06/01/2007	60	06/01/2012	304.66	12.00	3,655.92
070603	101005	1GCFH15T771238153	CHEVROLET	2007	CH13405 EXPRESS	VAN	07/03/2007	60	07/03/2012	487.83	12.00	5,853.96
070604	101005	1GCFH15T971238798	CHEVROLET	2007	CH13405 EXPRESS	VAN	07/31/2007	60	07/31/2012	488.46	12.00	5,861.52
071212	101005	1D7HU16PX7J601461	DODGE	2007	DR6L62 RAM 1500	TRUCK LD	05/30/2007	60	05/30/2012	558.64	12.00	6,703.68
071213	101005	1D7HU16P27J549212	DODGE	2007	DR6L62 RAM 1500	TRUCK LD	05/30/2007	60	05/30/2012	533.76	12.00	6,405.12
080623	101005	3D6WG46D18G240697	DODGE	2008	DC3L63 RAM 3500 HD	TRUCK LD	11/17/2008	60	11/17/2013	507.92	12.00	6,095.04
080625	101005	3D6WG46D78G247704	DODGE	2008	DC3L63 RAM 3500 HD	TRUCK LD	11/21/2008	60	11/21/2013	493.57	12.00	5,922.84
090316	101005	1GCFG154491167878	CHEVROLET	2009	CG13405 EXPRESS 1500	VAN	06/18/2009	60	06/18/2014	529.58	12.00	6,354.96
090317	101005	1GCFG154791167549	CHEVROLET	2009	CG13405 EXPRESS 1500	VAN	06/19/2009	60	06/19/2014	529.58	12.00	6,354.96
090318	101005	1GCFG154491167671	CHEVROLET	2009	CG13405 EXPRESS 1500	VAN	06/19/2009	60	06/19/2014	529.58	12.00	6,354.96
090320	101005	1GBJC74K79F159046	CHEVROLET	2009	CC31003 SILVERADO 35	TRUCK LD	06/20/2009	60	06/20/2014	476.25	12.00	5,715.00
090327	101005	1GCHK44K79E150302	CHEVROLET	2009	CK20903 SILVERADO 25	TRUCK LD	06/22/2009	60	06/22/2014	638.35	12.00	7,660.20
090333	101005	1GCHC44K49E149279	CHEVROLET	2009	CC20903 SILVERADO 25	TRUCK LD	06/10/2009	60	06/10/2014	459.39	12.00	5,512.68
090335	101005	1GCEK14X19Z236596	CHEVROLET	2009	CK10903 SILVERADO 15	TRUCK LD	06/10/2009	60	06/10/2014	453.26	12.00	5,439.12
090340	101005	1GCEC14X69Z185514	CHEVROLET	2009	CC10903 SILVERADO 15	TRUCK LD	06/23/2009	60	06/23/2014	379.45	12.00	4,553.40
090341	101005	1GCEC14X49Z137770	CHEVROLET	2009	CC10903 SILVERADO 15	TRUCK LD	05/19/2009	60	05/19/2014	390.21	12.00	4,682.52
	101005 Total										**Kokomo**	$ 93,125.88
062070	101500	1GCFG15T061244832	CHEVROLET	2006	CG13405 EXPRESS	VAN	06/19/2006	60	06/19/2011	350.28	-	-
070490	101505	1GCFG15T971195678	CHEVROLET	2007	CG13405 EXPRESS	VAN	04/10/2007	60	04/10/2012	426.82	12.00	5,121.84
070492	101505	1GCFG15T171196758	CHEVROLET	2007	CG13405 EXPRESS	VAN	04/10/2007	60	04/10/2012	426.82	12.00	5,121.84
070493	101505	1GCFG15T371196602	CHEVROLET	2007	CG13405 EXPRESS	VAN	04/10/2007	60	04/10/2012	426.82	12.00	5,121.84
070494	101505	1GCEC19C77Z572530	CHEVROLET	2007	CC10753 SILVERADO 15	TRUCK LD	05/08/2007	60	05/08/2012	362.13	12.00	4,345.56
070495	101505	1GCEC19CX7Z570464	CHEVROLET	2007	CC10753 SILVERADO 15	TRUCK LD	05/08/2007	60	05/08/2012	362.13	12.00	4,345.56
070526	101505	1GCCS19E178217774	CHEVROLET	2007	CS15653 COLORADO	TRUCK LD	06/01/2007	60	06/01/2012	332.22	12.00	3,986.64
071168	101505	1GBJC34K97E527173	CHEVROLET	2007	CC31003 SILVERADO 35	TRUCK LD	06/06/2007	60	06/06/2012	591.74	12.00	7,100.88
080564	101505	1GCFG154981217561	CHEVROLET	2008	CG13405 EXPRESS	VAN	08/28/2008	60	08/28/2013	446.07	12.00	5,352.84
080565	101505	1GCFG154X81217570	CHEVROLET	2008	CG13405 EXPRESS	VAN	08/28/2008	60	08/28/2013	446.07	12.00	5,352.84
080566	101505	1B3LC46K28N296045	DODGE	2008	AVENGER SE JSDH41	CAR	07/10/2008	60	07/10/2013	296.68	12.00	3,560.16
080567	101505	1B3LC46K98N296043	DODGE	2008	AVENGER SE JSDH41	CAR	07/10/2008	60	07/10/2013	296.68	12.00	3,560.16
080568	101505	1D7HU16N08J232786	DODGE	2008	DR6L62 RAM 1500	TRUCK LD	07/10/2008	60	07/10/2013	377.47	12.00	4,529.64
080569	101505	3D6WG46D38G236876	DODGE	2008	DC3L63 RAM 3500 HD	TRUCK LD	10/03/2008	60	10/03/2013	452.73	12.00	5,432.76
080570	101505	3D6WG46D28G238120	DODGE	2008	DC3L63 RAM 3500 HD	TRUCK LD	09/23/2008	60	09/23/2013	452.73	12.00	5,432.76
080709	101505	1D7HE22K88S638243	DODGE	2008	ND1L33 DAKOTA	TRUCK LD	08/25/2008	60	08/25/2013	320.57	12.00	3,846.84
090258	101505	1GCFG154891160125	CHEVROLET	2009	CG13405 EXPRESS 1500	VAN	05/27/2009	60	05/27/2014	534.45	12.00	6,413.40
090321	101505	1GBJC74K59F157988	CHEVROLET	2009	CC31003 SILVERADO 35	TRUCK LD	06/24/2009	60	06/24/2014	476.25	12.00	5,715.00
090328	101505	1GCHK44K99E148958	CHEVROLET	2009	CK20903 SILVERADO 25	TRUCK LD	06/11/2009	60	06/11/2014	636.43	12.00	7,637.16
090336	101505	1GCEK14X59Z235371	CHEVROLET	2009	CK10903 SILVERADO 15	TRUCK LD	06/10/2009	60	06/10/2014	489.86	12.00	5,878.32
	101505 Total										**Muncie Water**	$ 97,856.04
062085	102500	1GCFG15T561235365	CHEVROLET	2006	CG13405 EXPRESS	VAN	08/17/2006	60	08/17/2011	324.50	-	-
000784	102505	1GCFH15T561220572	CHEVROLET	2006	CH13405 EXPRESS	VAN	04/24/2006	60	04/24/2011	472.93	-	-
060518	102505	1GCFH15T561217719	CHEVROLET	2006	CH13405 EXPRESS	VAN	05/04/2006	60	05/04/2011	472.93	-	-
060524	2010 Leased Vehicles	1GCFH15T961220316	CHEVROLET	2006	CH13405 EXPRESS	Pro Forma Lease Expense VAN	04/24/2006	60	04/24/2011	472.93	-	-
060541	102505	1GCEK14XX6Z273142	CHEVROLET	2006	CK15903 SILVERADO 15	TRUCK LD	05/04/2006	60	05/04/2011	342.70	-	-
070469	102505	1GCCS149778227669	CHEVROLET	2007	CS15403 COLORADO	TRUCK LD	05/30/2007	60	05/30/2012	296.28	12.00	3,555.36

Indiana American Water Company
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Vehicle	Business Unit	VIN	Make Name	Model Year	Model Name	Asset Type	Lease Inception Date	Lease Term	Lease Expiration	Monthly Lease Amount	Months Billed in 2011	Pro Forma Lease Cost
082130	106505	1D7HE22K885559946	DODGE	2008	ND1L33 DAKOTA	TRUCK LD	10/31/2008	60	10/31/2013	512.87	12.00	6,154.44
090282	106505	1GCCS14E598151966	CHEVROLET	2009	CS15403 COLORADO	TRUCK LD	06/22/2009	60	06/22/2014	390.37	12.00	4,684.44
	106505 Total										Shelbyville	$ 25,823.76
051006	107000	1GCDM19X35B130927	CHEVROLET	2005	ASTRO VAN	VAN	07/03/2005	48	07/03/2009	11.89	12.00	142.68
070523	107000	1GCCS19E678216135	CHEVROLET	2007	CS15653 COLORADO	TRUCK LD	05/11/2007	60	05/11/2012	331.80	12.00	3,981.60
050551	107005	1GCFG15T151171940	CHEVROLET	2005	1500 4X2 EXPRESS VAN	VAN	01/26/2005	12	1/4/2011	291.33	-	-
050553	107005	1GCHC24U35E205566	CHEVROLET	2005	2500 4X2 REG CAB	TRUCK LD	04/23/2005	12	3/31/2011	462.03	-	-
050865	107005	1GBJC34U65E274134	CHEVROLET	2005	3500 4X2 DUMP TRUCK	TRUCK LD	08/19/2005	12	8/3/2011	485.30	-	-
070479	107005	1GCEC14C87Z585908	CHEVROLET	2007	CC10903 SILVERADO 15	TRUCK LD	05/04/2007	60	05/04/2012	394.39	12.00	4,732.68
071096	107005	1GDC4C1GX7F416591	GMC	2007	TC4C042 TC4500	TRUCK MD	04/04/2007	60	04/04/2012	425.84	12.00	5,110.08
071097	107005	1HTMMAAM27H537304	INTERNATIO	2007	4300 4300.	TRUCK MD	03/13/2007	60	03/13/2012	781.05	12.00	9,372.60
071210	107005	1D7HU16P17J539951	DODGE	2007	DR6L62 RAM 1500	TRUCK LD	05/30/2007	60	05/30/2012	498.94	12.00	5,987.28
071211	107005	1D7HU16P97J539955	DODGE	2007	DR6L62 RAM 1500	TRUCK LD	05/30/2007	60	05/30/2012	625.44	12.00	7,505.28
080589	107005	1GCFG154581214869	CHEVROLET	2008	CG13405 EXPRESS	VAN	08/21/2008	60	08/21/2013	487.63	12.00	5,851.56
080590	107005	1GCFG154X81215818	CHEVROLET	2008	CG13405 EXPRESS	VAN	08/21/2008	60	08/21/2013	440.35	12.00	5,284.20
080631	107005	1D7HE22K38S638280	DODGE	2008	ND1L33 DAKOTA	TRUCK LD	08/11/2008	60	08/11/2013	309.80	12.00	3,717.60
080632	107005	1D7HA16K88J238981	DODGE	2008	DR1L62 RAM 1500	TRUCK LD	08/29/2008	60	08/29/2013	344.57	12.00	4,134.84
080633	107005	1D7HA16K18J238983	DODGE	2008	DR1L62 RAM 1500	TRUCK LD	08/12/2008	60	08/12/2013	344.14	12.00	4,129.68
080635	107005	1B3LC46K68N296064	DODGE	2008	AVENGER SE JSDH41	CAR	07/15/2008	60	07/15/2013	296.17	12.00	3,554.04
090283	107005	1GCCS14E998153283	CHEVROLET	2009	CS15403 COLORADO	TRUCK LD	06/05/2009	60	06/05/2014	352.21	12.00	4,226.52
090284	107005	1GCCS14E098151499	CHEVROLET	2009	CS15403 COLORADO	TRUCK LD	06/05/2009	60	06/05/2014	352.21	12.00	4,226.52
090285	107005	1GCCS14E298152556	CHEVROLET	2009	CS15403 COLORADO	TRUCK LD	06/30/2009	60	06/30/2014	352.79	12.00	4,233.48
090319	107005	1GCFG154291167930	CHEVROLET	2009	CG13405 EXPRESS 1500	VAN	06/17/2009	60	06/17/2014	529.58	12.00	6,354.96
090323	107005	1GBJC74KX9F157727	CHEVROLET	2009	CC31003 SILVERADO 35	TRUCK LD	06/18/2009	60	06/18/2014	496.88	12.00	5,962.56
090324	107005	1GBJC74K39F160842	CHEVROLET	2009	CC31003 SILVERADO 35	TRUCK LD	06/18/2009	60	06/18/2014	623.59	12.00	7,483.08
100713	107005	3FAHP0GA7AR300199	FORD	2010	FUSION S P0G	CAR	02/19/2010	60	02/19/2015	321.11	12.00	3,853.32
	107005 Total										Terre Haute	$ 99,844.56
062060	107500	3GCEC14X36G260441	CHEVROLET	2006	CC15903 SILVERADO 15	TRUCK LD	06/12/2006	60	06/12/2011	281.93	-	-
050529	107505	1GCHK24U35E206123	CHEVROLET	2005	2500 4X4 REG CAB	TRUCK LD	03/04/2005	12	2/4/2011	389.52	-	-
050866	107505	5C385411	CASE	2005	580SM BACKHOE	EQUIPMENT	04/21/2005	12	3/31/2013	1,076.84	12.00	12,922.08
051007	107505	1GCDM19X35B130782	CHEVROLET	2005	ASTRO VAN	VAN	07/03/2005	48	07/03/2009	12.19	12.00	146.28
060549	107505	1GCEC19T66Z141241	CHEVROLET	2006	CC15753 SILVERADO 15	TRUCK LD	12/27/2005	60	12/27/2010	387.68	-	-
060550	107505	1GCEC19V96Z147343	CHEVROLET	2006	CC15753 SILVERADO 15	TRUCK LD	12/27/2005	60	12/27/2010	409.09	-	-
060551	107505	1GCEC19V56Z102965	CHEVROLET	2006	CC15753 SILVERADO 15	TRUCK LD	12/27/2005	60	12/27/2010	387.74	-	-
060573	107505	N6C410379	CASE	2005	580 S M 580 M D	EQUIPMENT	03/06/2006	60	03/06/2011	826.41	-	-
070197	107505	1GCFG15T171144398	CHEVROLET	2007	CG13405 EXPRESS	VAN	11/30/2006	48	11/30/2010	602.55	-	-
071166	107505	1GDJ7C13X7F403593	GMC	2007	TC7C042 TC7500	TRUCK MD	06/06/2007	60	06/06/2012	710.58	12.00	8,526.96
071167	107505	1GDJ7C1357F407003	GMC	2007	TC7C042 TC7500	TRUCK MD	06/06/2007	60	06/06/2012	710.58	12.00	8,526.96
071174	107505	1GDJ6C1357F409109	GMC	2007	TC6C042 TC6500	TRUCK MD	06/06/2007	60	06/06/2012	665.41	12.00	7,984.92
071175	107505	1GDJ6C1307F409633	GMC	2007	TC6C042 TC6500	TRUCK MD	06/06/2007	60	06/06/2012	665.41	12.00	7,984.92
080636	107505	1D7HE22K78S638282	DODGE	2008	ND1L33 DAKOTA	TRUCK LD	08/19/2008	60	08/19/2013	310.18	12.00	3,722.16
080638	107505	3D7K526D08G250814	DODGE	2008	DH7L62 RAM 2500	TRUCK LD	10/17/2008	60	10/17/2013	452.89	12.00	5,434.68
080639	107505	1B3LC46K08N296061	DODGE	2008	AVENGER SE JSDH41	CAR	08/13/2008	60	08/13/2013	296.47	12.00	3,557.64
080640	107505	1D7HA16K38J238984	DODGE	2008	DR1L62 RAM 1500	TRUCK LD	08/18/2008	60	08/18/2013	328.20	12.00	3,938.40
080641	107505	1D7HA16K58J238985	DODGE	2008	DR1L62 RAM 1500	TRUCK LD	08/29/2008	60	08/29/2013	328.20	12.00	3,938.40
080642	107505	1D7HA16KX8J238982	DODGE	2008	DR1L62 RAM 1500	TRUCK LD	08/19/2008	60	08/19/2013	335.42	12.00	4,025.04
080643	107505	1D7HE22K48S638286	DODGE	2008	ND1L33 DAKOTA	TRUCK LD	08/18/2008	60	08/18/2013	314.17	12.00	3,770.04
080644	107505	1D7HE22K68S638287	DODGE	2008	ND1L33 DAKOTA	TRUCK LD	08/13/2008	60	08/13/2013	313.79	12.00	3,765.48
090286	107505	1GCCS14E798152195	CHEVROLET	2009	CS15403 COLORADO	TRUCK LD	06/10/2009	60	06/10/2014	389.73	12.00	4,676.76
090287	107505	1GCCS14E398151609	CHEVROLET	2009	CS15403 COLORADO	TRUCK LD	06/09/2009	60	06/09/2014	352.21	12.00	4,226.52
	107505 Total										Southern Indiana	$ 87,147.24
070482	108005	1GCEK19C57Z572318	CHEVROLET	2007	CK10753 SILVERADO 15	TRUCK LD	05/02/2007	60	05/02/2012	313.46	12.00	3,761.52
070528	108005	1GCCS14E578221317	CHEVROLET	2007	CS15403 COLORADO	TRUCK LD	06/05/2007	60	06/05/2012	316.75	12.00	3,801.00
080645	108005	1B3LC46K28N296052	DODGE	2008	AVENGER SE JSDH41	CAR	07/22/2008	60	07/22/2013	298.18	12.00	3,578.16
080647	108005	1D7HA16K78J238986	DODGE	2008	DR1L62 RAM 1500	TRUCK LD	08/07/2008	60	08/07/2013	372.38	12.00	4,468.56
	108005 Total										Newburgh	$ 15,609.24
070484	108505	1GCFG15T571196861	CHEVROLET	2007	CG13405 EXPRESS	VAN	04/17/2007	60	04/17/2012	470.78	12.00	5,649.36
070485	108505	1GCEK14C47Z572690	CHEVROLET	2007	CK10903 SILVERADO 15	TRUCK LD	05/03/2007	60	05/03/2012	478.78	12.00	5,745.36
080648	108505	1D7HA16K98J238987	DODGE	2008	DR1L62 RAM 1500	TRUCK LD	08/07/2008	60	08/07/2013	405.24	12.00	4,862.88
090338	108505	1GCEK14X29Z236297	CHEVROLET	2009	CK10903 SILVERADO 15	TRUCK LD	06/10/2009	60	06/10/2014	498.76	12.00	5,985.12
090345	108505	1GCEC14X69Z185996	CHEVROLET	2009	CC10903 SILVERADO 15	TRUCK LD	05/29/2009	60	05/29/2014	428.54	12.00	5,142.48
	108505 Total										Seymour	$ 27,385.20
051011	109000	1GCDM19X55B131447	CHEVROLET	2005	ASTRO VAN	VAN	07/02/2005	48	07/02/2009	11.89	12.00	142.68
051012	109000	1GCDM19X65B130761	CHEVROLET	2005	ASTRO VAN	VAN	07/01/2005	48	07/01/2009	11.89	12.00	142.68
051013	2010 Leased Vehicles	1GCDM19X65B131750	CHEVROLET	2005	ASTRO VAN	Pro Forma Lease Expense VAN	07/02/2005	48	07/02/2009	11.89	12.00	142.68
051014	109000	1GCDM19X35B131852	CHEVROLET	2005	ASTRO VAN	VAN	07/03/2005	48	07/03/2009	11.89	12.00	142.68
051015	109000	1GCDM19X35B131947	CHEVROLET	2005	ASTRO VAN	VAN	07/01/2005	48	07/01/2009	11.89	12.00	142.68

Indiana American Water Company
Cause No. 44022
Determination of Pro Forma Transportation Lease Cost

Vehicle	Business Unit	VIN	Make Name	Model Year	Model Name	Asset Type	Lease Inception Date	Lease Term	Lease Expiration	Monthly Lease Amount	Months Billed in 2011	Pro Forma Lease Cost
090312	109005	1GCFG154X91167075	CHEVROLET	2009	CG13405 EXPRESS 1500	VAN	06/23/2009	60	06/23/2014	529.58	12.00	6,354.96
090313	109005	1GCFG154891166961	CHEVROLET	2009	CG13405 EXPRESS 1500	VAN	06/17/2009	60	06/17/2014	529.58	12.00	6,354.96
090314	109005	1GCFG154291173968	CHEVROLET	2009	CG13405 EXPRESS 1500	VAN	06/17/2009	60	06/17/2014	530.52	12.00	6,366.24
090315	109005	1GCFG154591167243	CHEVROLET	2009	CG13405 EXPRESS 1500	VAN	06/17/2009	60	06/17/2014	526.39	12.00	6,316.68
090325	109005	1GBJC74K59F158414	CHEVROLET	2009	CC31003 SILVERADO 35	TRUCK LD	06/18/2009	60	06/18/2014	684.62	12.00	8,215.44
090326	109005	1GBJC74K49F158405	CHEVROLET	2009	CC31003 SILVERADO 35	TRUCK LD	06/18/2009	60	06/18/2014	660.01	12.00	7,920.12
090332	109005	1GCHK44K09E126634	CHEVROLET	2009	CK20903 SILVERADO 25	TRUCK LD	06/01/2009	60	06/01/2014	495.95	12.00	5,951.40
090334	109005	1GCHC44K29E149572	CHEVROLET	2009	CC20903 SILVERADO 25	TRUCK LD	06/16/2009	60	06/16/2014	435.93	12.00	5,231.16
090339	109005	1GCEK14X69Z235217	CHEVROLET	2009	CK10903 SILVERADO 15	TRUCK LD	06/10/2009	60	06/10/2014	460.84	12.00	5,530.08
092015	109005	3D6WH46T69G523554	DODGE	2009	DC8L63 RAM 3500 HD	TRUCK LD	01/21/2009	60	01/21/2014	596.75	12.00	7,161.00
092046	109005	1HTMYSKM6AH213286	INTERNATIO	2010	4300M7 4300M7	TRUCK MD	06/30/2009	60	06/30/2014	1,192.13	12.00	14,305.56
092047	109005	1HTMYSKM8AH213287	INTERNATIO	2010	4300M7 4300M7	TRUCK MD	06/30/2009	60	06/30/2014	1,192.13	12.00	14,305.56
092048	109005	1HTMYSKMXAH213288	INTERNATIO	2010	4300M7 4300M7	TRUCK MD	06/30/2009	60	06/30/2014	1,192.13	12.00	14,305.56
092049	109005	1HTMYSKM1AH213289	INTERNATIO	2010	4300M7 4300M7	TRUCK MD	06/30/2009	60	06/30/2014	1,349.86	12.00	16,198.32
092064	109005	4KNFT20289L161190	TOWMASTER	2009	T40 TRAILER	TRAILER	05/20/2009	60	05/20/2014	243.22	12.00	2,918.64
092065	109005	4KNFT202X9L161191	TOWMASTER	2009	T40 TRAILER	TRAILER	05/20/2009	60	05/20/2014	243.22	12.00	2,918.64
092066	109005	4KNFT20269L161082	TOWMASTER	2009	T40 TRAILER	TRAILER	05/27/2009	60	05/27/2014	243.22	12.00	2,918.64
092067	109005	4KNFT20289L160905	TOWMASTER	2009	T40 TRAILER	TRAILER	05/20/2009	60	05/20/2014	243.22	12.00	2,918.64
092068	109005	4KNFT202X9L160906	TOWMASTER	2009	T40 TRAILER	TRAILER	05/20/2009	60	05/20/2014	243.22	12.00	2,918.64
092070	109005	N9C529099	CASE	2009	590SM 590SM	EQUIPMENT	07/14/2009	60	07/14/2014	1,003.00	12.00	12,036.00
092071	109005	N9SAH2435	CASE	2009	CX210B EXCAVATOR	EQUIPMENT	06/30/2009	60	06/30/2014	2,337.89	12.00	28,054.68
092072	109005	N9M408808	CASE	2009	450CT 450CT	EQUIPMENT	06/17/2009	60	06/17/2014	863.14	12.00	10,357.68
092073	109005	N9F206889	CASE	2009	521E 521E	EQUIPMENT	07/28/2009	60	07/28/2014	1,588.47	12.00	19,061.64
092074	109005	N9TN82359	CASE	2009	CX50B CX50B	EQUIPMENT	06/29/2009	60	06/29/2014	702.39	12.00	8,428.68
092084	109005	1D8GU28K89W550871	DODGE	2009	KA5L74 NITRO	SUV	06/23/2009	60	06/23/2014	496.83	12.00	5,961.96
	109005 Total										Northwest	$ 588,298.08
											Grand Total	$ 1,294,628.16

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USA State Averages

State	Price	Change	Trend
South Carolina	3.137	-0.003	→
Missouri	3.140	-0.010	↓
Ohio	3.181	-0.013	↓
Texas	3.202	-0.007	↓
Louisiana	3.204	-0.006	↓
Tennessee	3.206	-0.002	→
Oklahoma	3.210	-0.010	↓
Georgia	3.247	-0.006	↓
Kentucky	3.250	-0.008	↓
Mississippi	3.253	-0.032	↓
New Mexico	3.255	-0.024	↓
Indiana	3.258	-0.015	↓
Kansas	3.263	-0.037	↓
Virginia	3.267	-0.015	↓
Alabama	3.273	-0.011	↓
Arkansas	3.273	-0.020	↓
Delaware	3.305	-0.015	↓
New Jersey	3.315	+0.004	→
Michigan	3.335	-0.013	↓
Maryland	3.348	-0.001	→
Arizona	3.363	-0.013	↓
Florida	3.372	-0.002	→
Wisconsin	3.398	-0.019	↓
Iowa	3.410	-0.012	↓
Minnesota	3.410	-0.016	↓
North Carolina	3.414	-0.001	→
Nebraska	3.426	-0.017	↓
Colorado	3.450	0.020	↓
West Virginia	3.455	-0.008	↓
New Hampshire	3.459	-0.008	↓

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Get Fleet Gas Cards Online Shop, Compare, & Review Offers Now
majorvehicle.com

Stull, Margaret

From: Stull, Margaret
Sent: Tuesday, September 20, 2011 10:01 AM
To: 'Erin Haddigan'
Subject: RE: Contact AWWA

Thanks very much.

Margaret Stull

Senior Utility Analyst
Office of Utility Consumer Counselor
(317) 232-7193
mstull@oucc.in.gov

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From: Erin Haddigan [mailto:ehaddigan@awwa.org]
Sent: Monday, September 19, 2011 6:08 PM
To: Stull, Margaret
Subject: RE: Contact AWWA

$1600 / 7825 = 20.44%

We would consider that a grade 84 utility, with 50,0001 – 100,000 taps. Membership dues are $7,825 annually with $1,600 going to WITAF.

From: Stull, Margaret [mailto:mstull@oucc.IN.gov]
Sent: Monday, September 19, 2011 10:03 AM
To: Erin Haddigan
Subject: RE: Contact AWWA

Thanks Erin for getting back with me. Can you tell me what portion of dues are related to the WITAF for a utility with approximately 300,000 customers and gross annual revenues of $195,000,000?

Thanks.

Margaret Stull

Senior Utility Analyst
Office of Utility Consumer Counselor
(317) 232-7193
mstull@oucc.in.gov

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From: Erin Haddigan [mailto:ehaddigan@awwa.org]
Sent: Monday, September 19, 2011 11:54 AM
To: Stull, Margaret
Subject: FW: Contact AWWA

Hi Margaret,
A modest percentage of organizational member dues are designated for the Water Industry Action Fund (WITAF), which was created to support AWWA's regulatory and legislative programs. The WITAF amount varies greatly, as we have 7 graded categories of utility membership based on number of customer service connections, as well as 6 categories of service provider membership based on gross annual sales to the water supply industry.

Thank you for your interest in AWWA,
Erin

Erin C. Haddigan
Membership Marketing Manager
American Water Works Association (AWWA)

6666 W. Quincy Ave.
Denver, CO 80235
Phone: 303.347.6236
Email: ehaddigan@awwa.org
Web: www.awwa.org

From: mstull@oucc.in.gov[SMTP:MSTULL@OUCC.IN.GOV]
Sent: Wednesday, September 14, 2011 12:14:21 PM
To: Info
Subject: Contact AWWA
Auto forwarded by a Rule

Results From: Contact AWWA	
Submitted By:	Unauthenticated User IP: 12.186.80.1
Category - Other	
SubcatConferences - Select One	
SubcatContests - Select One	
SubcatPublications - Select One	

SubcatTechInquiries - Select One
SubcatTraining - Select One
SubcatWebsite - Select One
FirstName - Margaret
LastName - Stull
Email - mstull@oucc.in.gov
Phone - 317-232-7193
JobTitle - Professorial
Business - Government - Federal, State, Local
MemberFlag - No
MemberNo -
Comments - What portion of membership dues are related to or connected with lobbying activities and are not deductible for income tax purposes under the Ominibus Budget Reconciliation Act of 1993? Thank you for your assistance.

American Water Works Association
The Authoritative Resource on Safe Water (R)

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American Water Works Association
The Authoritative Resource on Safe Water (R)

This email has been scanned for all viruses by the MessageLabs SkyScan service.

Invoice

RECEIVED
APR 12 2010
By

NAWC

Invoice Date
1/14/2010

A10SEC25

Bill To:
Mr. ~~David Baker~~ Alan DeBoy
Indiana American Water
555 East County Line Road
Suite 201
Greenwood, IN 46143

Ship To:
Mr. ~~David Baker~~ Alan DeBoy
Indiana American Water
555 East County Line Road
Suite 201
Greenwood, IN 46143

23000191
JAK 1500

Invoice #	Customer #	Shipping Method	Purchase Order
INV-04415-H3HWOF	85		

Description	Qty	Unit Price	Tax	Amount
12/31/2010 Water Company Membership Dues, Water Company Membership Dues	1	$98,187.49		$98,187.49

Sub Total:	$98,187.49
Shipping:	
Payments:	$0.00
Balance:	$98,187.49

RECEIVED
APR 19 2010
SSC-MAILROOM

100105.165500 TK97

04/05/2010, 5:06 PM; Prepared by: Villanueva, Carlos; Page 1 of 1

APR 8 PAID
INVOICED

December 16, 2009

Company Name: Indiana American Water
Company Address: 555 East County Line Road
Suite 201
Greenwood, IN 46143
Primary Contact/Official Representative: Baker, David
Telephone: 317-885-2400 2414
Fax: 317-895-2431
E-mail: *Please provide e-mail for primary contact*
Website: *Please provide company website*

Questionnaire Form

Parent or Holding Company: _____

Zip Codes Served: See attached

2009 Gross Water Revenues: $154,793,098

No. of Customers (12/31/2009): 282,605

2010 NAWC Dues: ~~$99990~~ $98,187.49

Population Served (12/31/2009): 1.2m

No. of Employees (12/31/2009): 351

2010 Dues Schedule

Gross Water Revenues	2010 NAWC Dues
Under $50,000	$50.00
$50,000-$999,999	(0.18%) x 1.051
$1,000,000-$2,000,000	($2,025 Plus $1.05 per 1,000 in excess of $1,000,000) x 1.051
$2,000,000-$3,000,000	($3,089 Plus $0.78 per 1,000 in excess of $2,000,000) x 1.051
$3,000,000 or more	($3,865 Plus $0.59 per 1,000 in excess of $3,000,000) x 1.051

Under the Omnibus Budget Reconciliation Act of 1993, expenditures paid or incurred in connection with "Lobbying" activities no longer qualify as deductible business expenses for tax purposes. NAWC is required to provide you with an estimate of that portion of your 2010 NAWC dues that will not be deductible because of the new law. That figure is 16% of your 2010 dues.

* Contributions or gifts to NAWC are not tax deductible as charitable contributions for income tax purposes. However, they may be tax deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of the association's lobbying activities.

Please fax the completed form to the attention of Carlos Villanueva at 202-331-7442 or mail to NAWC, 2001 L Street NW, Suite 850, Washington DC 20036

Invoice

17002041
NSX (2W)

NAWC

Invoice Date
1/3/2011

Bill To: A105EC25
~~Mr. David K. Baker~~ Alan DeBoy
Indiana American Water
555 East County Line Road
Suite 201
Greenwood, IN 46143

Ship To:
~~Mr. David K. Baker~~ Alan DeBoy
Indiana American Water
555 East County Line Road
Suite 201
Greenwood, IN 46143

INV#

Invoice #	Customer #	Shipping Method	Purchase Order
INV-05196-R4DFDZ	85		

Description	Qty	Unit Price	Tax	Amount
12/31/2011 Water Company Membership Dues, Water Company Membership Dues	1	$112,969.00		$112,969.00

Sub Total:	$112,969.00
Shipping:	
Payments:	$0.00
Balance:	$112,969.00

RECEIVED
MAR 16 2011
SSC
Accounts Payable

NAWC
2001 L Street NW
Suite 850
Washington DC 20036
Tel: 202-833-8383
Fax: 202-331-7442
www.nawc.org

Dakota Rose/INAWC/AWWSC
03/15/2011 02:02 PM

To SSC_ Accounts_Payable@AWW
cc
bcc
Subject invoice for imaging

1968_001.pdf

Dakota M. Rose, Executive Assistant
Indiana American Water
555 E County Line Road, Suite 201
Greenwood, IN 46143
317-885-2433
317-885-2431 - fax
dakota.rose@amwater.com

Other Miscellaneous - Non- Allowed Expenses

District	District Name	Business Unit	Business Unit Description	Object	Subobject	Subledger	Account Description	Line #	Line Description	Document Type	Document Type Description	Document #	Amount	Period	Year	GL Date	Explanation	Payee
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42411786	820.66	1	10	01/11/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42422703	333.83	1	10	01/27/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42422701	61.77	1	10	01/27/10		Tharpe Company Inc-REMIT
1090	IN-Northwest Indiana	109005	NWO-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	6727	686.03	1	10	01/29/10		WALGREENS
1090	IN-Northwest Indiana	109005	NWO-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	6727	1,500.00	1	10	01/29/10		COUNTY LINE ORCHARD
1025	IN-Richmond	102505	RIC-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	6749	329.62	2	10	02/11/10		BOB EVANS REST
1050	IN-Crawfordsville	105005	CRW-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	PS	Disbursement Request	42433737	250.00	2	10	02/11/10		Terre Haute First National Ban
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	PS	Disbursement Request	42433736	587.50	2	10	02/11/10		Terre Haute First National Ban
1090	IN-Northwest Indiana	109005	NWO-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	6749	92.98	2	10	02/11/10		STRK&VAN TIL
1090	IN-Northwest Indiana	109005	NWO-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	6749	3,306.63	2	10	02/11/10		COUNTY LINE ORCHARD
1050	IN-Crawfordsville	105005	CRW-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	ST	Sabrix Tax Entry	30914826	17.50	2	10	02/12/10		SABRIX NO TAX CHARGED /
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	ST	Sabrix Tax Entry	30914826	41.13	2	10	02/12/10		SABRIX NO TAX CHARGED /
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42436457	770.49	2	10	02/15/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42446763	985.57	2	10	02/26/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42448575	779.64	3	10	03/02/10		Tharpe Company Inc-REMIT
1025	IN-Richmond	102505	RIC-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	6795	62.82	3	10	03/11/10		MEIJER INC #155 Q
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	6795	42.80	3	10	03/11/10		WOODBURN GRAPHICS INC
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	6795	50.00	3	10	03/11/10		RED LOBSTER US
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42464426	674.70	3	10	03/25/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42464423	352.94	3	10	03/25/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42464421	700.01	3	10	03/25/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42473753	1,012.19	4	10	04/06/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42479162	60.39	4	10	04/14/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	ST	Sabrix Tax Entry	30921529	1.03	4	10	04/15/10		SABRIX VENDOR TAX COMP
1015	IN-Muncie Water	101505	MUN-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	6843	40.00	4	10	04/15/10		RED LOBSTER US
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42493294	289.38	4	10	04/30/10		Tharpe Company Inc-REMIT
1050	IN-Crawfordsville	105005	CRW-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	6867	51.86	4	10	04/30/10		W W GRAINGER
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	6887	203.30	5	10	05/13/10		GOLDEN FRAME
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42507460	569.03	5	10	05/20/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42507459	59.19	5	10	05/20/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42519211	410.90	6	10	06/04/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42543318	1,547.58	7	10	07/06/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42543317	252.95	7	10	07/06/10		Tharpe Company Inc-REMIT
1015	IN-Muncie Water	101505	MUN-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	7005	32.95	7	10	07/15/10		MUNCIE MALL
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42556395	407.48	7	10	07/23/10		Tharpe Company Inc-REMIT
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	7026	190.00	7	10	07/30/10		GOLDEN FRAME
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42587587	487.93	8	10	08/30/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42590928	351.41	9	10	09/01/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42590926	512.95	9	10	09/01/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42592389	701.12	9	10	09/03/10		Tharpe Company Inc-REMIT
1090	IN-Northwest Indiana	109005	NWO-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42596004	73.21	9	10	09/09/10		BTS Promotions Inc-PO/REMIT
1001	IN-Corporate	100105	CORP-Admin & Gen	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	7093	32.09	9	10	09/16/10		BED BATH & BEYOND
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42613507	492.41	9	10	09/30/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42613500	338.39	9	10	09/30/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	ST	Sabrix Tax Entry	30939072	11.02	10	10	10/01/10		SABRIX VENDOR TAX COMP
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42619671	925.64	10	10	10/07/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42630374	69.34	10	10	10/22/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42630373	279.17	10	10	10/22/10		Tharpe Company Inc-REMIT
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	7191	128.40	11	10	11/11/10		CAHILLS RENTALS AND SAL
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	7191	146.76	11	10	11/11/10		WAL-MART
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	7191	307.74	11	10	11/11/10		BAESLER'S MARKET
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42663274	758.84	11	10	11/30/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42663140	819.40	11	10	11/30/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42662307	57.64	11	10	11/30/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42662298	403.83	11	10	11/30/10		Tharpe Company Inc-REMIT
1058	IN-Mooresville	105805	MOO-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	7239	225.00	12	10	12/09/10		WAL-MART
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42674047	366.63	12	10	12/14/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42686016	607.96	12	10	12/28/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42685992	243.40	12	10	12/28/10		Tharpe Company Inc-REMIT
1001	IN-Corporate	100118	CORP-Human Resources	504610	16		Employee Awards AG	P21	Miscellaneous	PV	Voucher	42685730	295.45	12	10	12/28/10		Tharpe Company Inc-REMIT
1047	IN-West Lafayette	104705	WLA-Admin & General	504610	16		Employee Awards AG	P21	Miscellaneous	CC	Purchase Card	7283	231.60	12	10	12/30/10		PAY LESS
1015	IN-Muncie Water	101505	MUN-Admin & General	575220		16	Community Relations	P21	Miscellaneous	CC	Purchase Card	6909	309.99	5	10	05/28/10	5 STAR SPORTS CALENDAR	WARDETTA M DAVIS
1015	IN-Muncie Water	101505	MUN-Admin & General	575030		16	Advertising	P21	Miscellaneous	CC	Purchase Card	6749	259.99	2	10	02/11/10	5 STAR SPORTS CALENDAR	WARDETTA M DAVIS
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575640	16		Penalties Nondeduct	P21	Miscellaneous	JE	JE-Standard	30949650	3,900.00	12	10	12/30/10	Accrue 2008 1099 Penalties	
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PS	Disbursement Request	42578750	65.00	8	10	08/19/10	Altrusa International Inc	membership fee
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PS	Disbursement Request	42578750	65.00	8	10	08/19/10	Altrusa International Inc	membership fee
1025	IN-Richmond	102505	RIC-Admin & General	575030		16	Advertising	P21	Miscellaneous	PV	Voucher	42455143	159.00	3	10	03/11/10	Amateur Sports Promotion-REMIT	168063 SPRING C
1015	IN-Muncie Water	101505	MUN-Admin & General	575220		16	Community Relations	P21	Miscellaneous	CC	Purchase Card	6933	500.00	6	10	06/10/10	AMERICAN CANCER SOC SS	MIKE NEALIS
1001	IN-Corporate	100118	CORP-Human Resources	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6727	30.00	1	10	01/29/10	AMERICAN DIABETES ASSN	SHANNON HEDGES
1025	IN-Richmond	102506	RIC-Field Services	575220		16	Community Relations	P21	Miscellaneous	CC	Purchase Card	7005	100.00	7	10	07/15/10	APPLEBEES	GREGORY W GIBSON
1065	IN-Shelbyville	106505	SHL-Admin & General	575220		16	Community Relations	P21	Miscellaneous	PS	Disbursement Request	42532462	500.00	6	10	06/22/10	Boys & Girls Club - Shelbyvill	Golf Outing
1065	IN-Shelbyville	106505	SHL-Admin & General	575220		16	Community Relations	P21	Miscellaneous	PS	Disbursement Request	42578751	350.00	8	10	08/19/10	Boys & Girls Club - Shelbyvill	Ann Football Sponsorship
1058	IN-Mooresville	105805	MOO-Admin & General	575140		16	Charitable Contrib De	P21	Miscellaneous	PS	Disbursement Request	42541578	100.00	7	10	07/02/10	Boys & Girls Clubs of Morgan C	sponsor
1065	IN-Shelbyville	106505	SHL-Admin & General	575220		16	Community Relations	P21	Miscellaneous	CC	Purchase Card	6843	434.74	4	10	04/15/10	BTS PROMOTIONS INC	MELISSA HIGDON
1047	IN-West Lafayette	104705	WLA-Admin & General	575030		16	Advertising	P21	Miscellaneous	CC	Purchase Card	7049	177.35	8	10	08/12/10	BTS PROMOTIONS INC	MELISSA HIGDON
1058	IN-Mooresville	105805	MOO-Admin & General	575030		16	Advertising	P21	Miscellaneous	CC	Purchase Card	7049	106.33	8	10	08/12/10	BTS PROMOTIONS INC	MELISSA HIGDON
1065	IN-Shelbyville	106505	SHL-Admin & General	575030		16	Advertising	P21	Miscellaneous	CC	Purchase Card	7049	194.73	8	10	08/12/10	BTS PROMOTIONS INC	MELISSA HIGDON
1001	IN-Corporate	100125	CORP-External Affairs	575220		16	Community Relations	P21	Miscellaneous	PV	Voucher	42534279	2,262.14	6	10	06/24/10	BTS Promotions Inc-PO/REMIT	24310
1001	IN-Corporate	100125	CORP-External Affairs	575220		16	Community Relations	P21	Miscellaneous	PV	Voucher	42484390	1,829.70	4	10	04/21/10	BTS Promotions Inc-PO/REMIT	24197

District	District Name	Business Unit	Business Unit Description	Object	Subobject	Subobject	Account Description	Line #	Line Description	Document Type	Document Type Description	Document #	Amount	Period	Year	GL Date	Description	Memo
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42583241	1,145.58	8	10	08/25/10	BTS Promotions Inc-PO/REMIT	24427
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42471030	626.14	4	10	04/01/10	BTS Promotions Inc-PO/REMIT	24198
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42583229	438.28	8	10	08/25/10	BTS Promotions Inc-PO/REMIT	24426
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42555293	137.91	7	10	07/22/10	BTS Promotions Inc-PO/REMIT	24369
1010	IN-Kokomo	101005	KOK-Admin & Gen	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42539851	602.32	6	10	06/30/10	BTS Promotions Inc-PO/REMIT	13740
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42547372	208.45	7	10	07/12/10	BTS Promotions Inc-PO/REMIT	24367
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42573330	1,008.23	8	10	08/12/10	BTS Promotions Inc-PO/REMIT	24368
1055	IN-Johnson County	105505	JCO-Admin & General	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42541570	50.00	7	10	07/01/10	Builders Assoc Of Grtr Indiana	dues
1047	IN-West Lafayette	104705	WLA-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	CC	Purchase Card	6933	400.00	6	10	06/10/10	BUILDERS ASSOCIATION OF G	TIONIA L CRIDER
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42639478	5,433.75	11	10	11/01/10	Business Wire Inc	ACCT# 2415521
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42561824	1,000.00	7	10	07/29/10	Central Indiana Community Foun	2010 Women's Fund Sponso
1010	IN-Kokomo	101005	KOK-Admin & Gen	575030	16		Advertising	P21	Miscellaneous	CC	Purchase Card	7049	785.00	8	10	08/12/10	CHAMBER OF COMMERCE	RYAN S SMITH
1058	IN-Mooresville	105805	MOO-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42502130	200.00	5	10	05/13/10	Chamber of Commerce - Mooresvi	Fireworks donation
1055	IN-Johnson County	105505	JCO-Admin & General	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42442964	400.00	2	10	02/24/10	Chamber of Commerce-Greater Gr	cust 402
1055	IN-Johnson County	105505	JCO-Admin & General	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42442964	600.00	2	10	02/24/10	Chamber of Commerce-Greater Gr	cust 402
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6843	1,100.00	4	10	04/15/10	CHESTERTON/DUNELAND CHAMB	DEBBIE BASTIN
1025	IN-Richmond	102505	RIC-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6795	50.00	3	10	03/11/10	CHILI'S-HWY	WILSON R DODGE
1046	IN-Warsaw	104605	WAR-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42438520	250.00	2	10	02/18/10	City County Athletic Complex	Sponsor Girl's Softball
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42517376	6,000.00	6	10	06/02/10	City Of Noblesville-REMIT	Environmental Grant
1065	IN-Shelbyville	106505	SHL-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6843	30.78	4	10	04/15/10	CVS PHARMACY #6637 Q	MELISSA HIGDON
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7020	19.26	7	10	07/15/10	DEALS 3327	DAKOTA M ROSE
1001	IN-Corporate	100125	CORP-External Affairs	575030	16		Advertising	P21	Miscellaneous	JE	JE-Standard	160	2,420.00	12	10	12/31/10	DEC10 IN WORKBASKET	Indiana Chamber of
1015	IN-Muncie Water	101505	MUN-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42666292	1,000.00	12	10	12/02/10	Delaware Advance Corp	V2010-D029
1080	IN-Newburgh	108005	NBG-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6867	72.50	4	10	04/30/10	DOMINO'S PIZZA	BRUCE L STEPHENSON
1001	IN-Corporate	100125	CORP-External Affairs	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	7168	12.94	10	10	10/29/10	DOMINO'S PIZZA	CHRISTINA L GOSNELL
1001	IN-Corporate	100125	CORP-External Affairs	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	7168	52.43	10	10	10/29/10	DOMINO'S PIZZA	CHRISTINA L GOSNELL
1080	IN-Newburgh	108005	NBG-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6817	7.29	3	10	03/31/10	DONUT BANK - NEWBURGH	JUDITH HAGENSIEKER
1010	IN-Kokomo	101005	KOK-Admin & Gen	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42443679	350.00	2	10	02/24/10	East Side Youth Organization -	Annual sponsorship
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7157	495.00	10	10	10/14/10	ECONOMIC CLUB OF INDIA	JOSEPH M LOUGHMILLER
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7157	60.00	10	10	10/14/10	ECONOMIC CLUB OF INDIA	JOSEPH M LOUGHMILLER
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	8	83.33	2	10	02/28/10	ECONOMIC GROWTH GROUP OF RI	2010 ANNUAL INVESTMENT
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	8	83.33	3	10	03/31/10	ECONOMIC GROWTH GROUP OF RI	2010 ANNUAL INVESTMENT
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	8	83.33	4	10	04/30/10	ECONOMIC GROWTH GROUP OF RI	2010 ANNUAL INVESTMENT
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	8	83.33	5	10	05/31/10	ECONOMIC GROWTH GROUP OF RI	2010 ANNUAL INVESTMENT
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	8	83.33	6	10	06/30/10	ECONOMIC GROWTH GROUP OF RI	2010 ANNUAL INVESTMENT
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	8	83.33	7	10	07/31/10	ECONOMIC GROWTH GROUP OF RI	2010 ANNUAL INVESTMENT
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	8	83.33	8	10	08/31/10	ECONOMIC GROWTH GROUP OF RI	2010 ANNUAL INVESTMENT
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	8	83.33	9	10	09/30/10	ECONOMIC GROWTH GROUP OF RI	2010 ANNUAL INVESTMENT
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	8	83.33	10	10	10/31/10	ECONOMIC GROWTH GROUP OF RI	2010 ANNUAL INVESTMENT
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	8	83.33	11	10	11/30/10	ECONOMIC GROWTH GROUP OF RI	2010 ANNUAL INVESTMENT
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	8	83.33	12	10	12/31/10	ECONOMIC GROWTH GROUP OF RI	2010 ANNUAL INVESTMENT
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42414572	1,000.00	1	10	01/14/10	Economic Growth Grp of Richmon	ID # INDAME
1010	IN-Kokomo	101005	KOK-Admin & Gen	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7005	206.57	7	10	07/15/10	EXPRESSIONS SILK SCREEN	CAROL K CHALK
1045	IN-Wabash	104505	WAB-Admin & General	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6749	112.07	2	10	02/11/10	FACTORY CARD OUTLET	SUSAN J GARRETT
1001	IN-Corporate	100105	CORP-Admin & Gen	575130	16		Brochures and Handot	P21	Miscellaneous	CC	Purchase Card	7204	43.15	11	10	11/11/10	FACTORY CARD OUTLET	GWEN R BREWER
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42523883	2,578.86	6	10	06/10/10	First Impressions - REMIT	inamdb
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42634771	593.44	10	10	10/27/10	First Impressions - REMIT	inamdb
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42663817	230.13	11	10	11/30/10	First Impressions - REMIT	11052
1055	IN-Johnson County	105505	JCO-Admin & General	575030	16		Advertising	P21	Miscellaneous	CC	Purchase Card	6867	400.00	4	10	04/30/10	FRANKLIN CHAMBER OF COMME	RACHEL M MERRIFIELD
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6749	1,500.00	2	10	02/11/10	GARY SOUTHSHORE RAILCA	DEBBIE BASTIN
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6867	609.80	4	10	04/30/10	GARY SOUTHSHORE RAILCA	DEBBIE BASTIN
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7114	50.00	9	10	09/16/10	GATES	JOSEPH M LOUGHMILLER
1010	IN-Kokomo	101005	KOK-Admin & Gen	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6933	35.77	6	10	06/10/10	GFS MKTPLC	MICHAEL A WARD
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42517377	3,500.00	6	10	06/02/10	Grace College & Seminary	Environmental Grant
1047	IN-West Lafayette	104705	WLA-Admin & General	575140	16		Charitable Contrib De	P21	Miscellaneous	PS	Disbursement Request	42445883	1,000.00	2	10	02/25/10	Greater Lafayette United Way	UW Contribution
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6843	750.00	4	10	04/15/10	GREATER PORTAGE CHAMBER O	DEBBIE BASTIN
1055	IN-Johnson County	105505	JCO-Admin & General	575030	16		Advertising	P21	Miscellaneous	CC	Purchase Card	6867	396.00	4	10	04/30/10	GREENWOOD CHAMBER OF COM	RACHEL M MERRIFIELD
1055	IN-Johnson County	105505	JCO-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42523303	320.00	6	10	06/09/10	Greenwood Rotary Club	GOLF OUTING SPONSOR
1055	IN-Johnson County	105505	JCO-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42544301	125.00	7	10	07/07/10	Greenwood Rotary Club	SPONSOR GR ROTARY GOLF
1010	IN-Kokomo	101005	KOK-Admin & Gen	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42451107	1,250.00	3	10	03/05/10	Haynes Apperson Festival	Advertising
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42547356	425.00	7	10	07/12/10	HBA of Greater Terre Haute Inc	51 locust st
1065	IN-Shelbyville	106505	SHL-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42561841	13.00	7	10	07/29/10	Higdon, Melissa - Shelbyville-	Community Relations
1080	IN-Newburgh	108005	NBG-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PS	Disbursement Request	42474059	100.00	4	10	04/06/10	Historic Newburgh Inc - REMIT	Annual Membership
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6933	875.00	6	10	06/10/10	HOBART CHAMBER OF COMMERC	DEBBIE BASTIN
1010	IN-Kokomo	101006	KOK-Field Service	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42444741	400.00	2	10	02/25/10	Home Builders Assoc	inv 3794
1010	IN-Kokomo	101005	KOK-Admin & Gen	575240	16		Co Dues/Membership	P21	Miscellaneous	PS	Disbursement Request	42511955	100.00	5	10	05/27/10	Home Builders Assoc	Annual sponsorship
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42496266	1,000.00	5	10	05/05/10	Hoosier Excellence Fund	Benefactors Level
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42455719	242.47	3	10	03/12/10	Identity Links Inc	14210
1046	IN-Warsaw	104605	WAR-Admin & General	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42554654	477.56	7	10	07/21/10	Identity Links Inc	15518
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42602719	3,000.00	9	10	09/20/10	IHigh Inc	1001-ind
1001	IN-Corporate	100105	CORP-Admin & Gen	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42642246	20.00	11	10	11/03/10	IN American Water-Debbie Basti	Mulligans
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42534284	1,500.00	6	10	06/24/10	IN Recycling Coalition Inc	acswmd-2
1001	IN-Corporate	100125	CORP-External Affairs	575560	16		Lobbying Expenses	P21	Miscellaneous	PV	Voucher	42504683	900.00	5	10	05/18/10	Indiana Chamber of Commerce Fo	00000018515-0
1001	IN-Corporate	100125	CORP-External Affairs	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42686095	2,420.00	12	10	12/28/10	Indiana Chamber Voice of Ind B	5000573736
1001	IN-Corporate	100125	CORP-External Affairs	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42561829	2,420.00	7	10	07/29/10	Indiana Chamber Voice of Ind B	Indiana American Water
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42484388	3,000.00	4	10	04/21/10	Indiana Council for Economic E	322
1001	IN-Corporate	100125	CORP-External Affairs	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42583390	700.00	8	10	08/25/10	Indiana Manufacturers Assoc-RE	836
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7270	627.00	12	10	12/16/10	INDIANAPOLIS SYMPHONY	DAKOTA M ROSE
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42539089	3,500.00	6	10	06/30/10	Indianapolis Symphony Orchestr	symphony on the

MAS ATTACHMENT 40
CAUSE NO. 44022

Other Miscellanous - Non- Allowed Expenses

District	District Name	Business Unit	Business Unit Description	Object	Subsidiary	Subledger	Account Description	Line #	Line Description	Document Type	Document Type Description	Document #	Amount	Period	Year	GL Date	Explanation	Remark
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7114	1,500.00	9	10	09/16/10	INDIANASECTIONAMERICAN WA	JOSEPH M LOUGHMILLER
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7114	1,500.00	9	10	09/16/10	INDIANASECTIONAMERICAN WA	JOSEPH M LOUGHMILLER
1010	IN-Kokomo	101005	KOK-Admin & Gen	575030	16		Advertising	P21	Miscellaneous	CC	Purchase Card	7005	397.00	7	10	07/15/10	INF POLK DIR 1 OF	CAROL K CHALK
1001	IN-Corporate	100125	CORP-External Affairs	575560	16		Lobbying Expenses	P21	Miscellaneous	PV	Voucher	42512687	520.00	5	10	05/27/10	InGroup-REMIT	Indiana American Water
1085	IN-Seymour	108505	SEY-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42422684	5,500.00	1	10	01/27/10	Jackson County Industrial Dev	2010 commitment
1055	IN-Johnson County	105505	JCO-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42576580	250.00	8	10	08/16/10	Johnson County Devlopment Corp	JCDC GOLF OUTING SPONSC
1055	IN-Johnson County	105505	JCO-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42523301	125.00	6	10	06/09/10	Johnson County Fair Associatio	2010 JCFAIR BANNER DSPLY
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42639469	25.00	11	10	11/01/10	Junior Achievement Wabash Vall	jr achieve stoc
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42545539	68.50	7	10	07/09/10	K&A Industries Inc	AM WATER INV# 1
1010	IN-Kokomo	101005	KOK-Admin & Gen	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42558299	450.00	7	10	07/26/10	Kokomo Downtown Association	Downtown Assoc. Contri.
1046	IN-Warsaw	104605	WAR-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42438521	350.00	2	10	02/18/10	Kosciusko County Soccer League	Sponsor Soccer League
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6867	14.24	4	10	04/30/10	KROGER #994 SL	MARILYN K RATLIFF
1001	IN-Corporate	100125	CORP-External Affairs	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	7191	0.99	11	10	11/11/10	KROGER #994 SL	CHRISTINA L GOSNELL
1001	IN-Corporate	100125	CORP-External Affairs	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	7191	58.73	11	10	11/11/10	KROGER #994 SL	CHRISTINA L GOSNELL
1001	IN-Corporate	100125	CORP-External Affairs	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	7168	41.18	10	10	10/29/10	KROGER #994 SL	JULIE A MILLER
1001	IN-Corporate	100125	CORP-External Affairs	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	7049	12.39	8	10	08/12/10	KROGER #994 SL	CHRISTINA L GOSNELL
1001	IN-Corporate	100125	CORP-External Affairs	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	7026	31.13	7	10	07/30/10	KROGER #994 SL	CHRISTINA L GOSNELL
1010	IN-Kokomo	101005	KOK-Admin & Gen	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42550728	150.00	7	10	07/16/10	Lady Kats Moms Club	Golf Sponsorship
1047	IN-West Lafayette	104705	WLA-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	CC	Purchase Card	6749	1,800.00	2	10	02/11/10	LAFAYETTE WEST LAFAYETTE	JOSHUA W COX
1047	IN-West Lafayette	104705	WLA-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	CC	Purchase Card	7259	1,800.00	12	10	12/16/10	LAFAYETTE WEST LAFAYETTE	JOSHUA W COX
1047	IN-West Lafayette	104705	WLA-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42408492	300.00	1	10	01/06/10	Leadership Lafayette	LEADERSHIP LAFA
1047	IN-West Lafayette	104705	WLA-Admin & General	575140	16		Charitable Contrib De	P21	Miscellaneous	PV	Voucher	42634739	300.00	10	10	10/27/10	Leadership Lafayette	corp contributi
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42455698	6,194.00	3	10	03/12/10	Live Nation	ISF2010-14
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7093	52.12	9	10	09/16/10	LOWES	CHRISTINE R PURCELL
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7093	25.82	9	10	09/16/10	LOWES	CHRISTOPHER A WALSH
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7093	23.48	9	10	09/16/10	LOWES	CHRISTOPHER A WALSH
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42455086	1,251.04	3	10	03/11/10	MBP Distinctive Catering	26878
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42561827	520.95	7	10	07/29/10	MBP Distinctive Catering	ID 28023 INAWC
1001	IN-Corporate	100125	CORP-External Affairs	575030	16		Advertising	P21	Miscellaneous	CC	Purchase Card	6843	50.00	4	10	04/15/10	MIDSTATE PROMOTIONS LLC	JAMES T BRYANT
1058	IN-Mooresville	105805	MOO-Admin & General	575140	16		Charitable Contrib De	P21	Miscellaneous	PS	Disbursement Request	42524192	275.00	6	10	06/11/10	Mooresville Kiwanis Club	Sponsorship
1058	IN-Mooresville	105805	MOO-Admin & General	575140	16		Charitable Contrib De	P21	Miscellaneous	PS	Disbursement Request	42623128	250.00	10	10	10/12/10	Mooresville Park & Recreation	Halloween Hike sponsor
1015	IN-Muncie Water	101505	MUN-Admin & General	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42583236	500.00	8	10	08/25/10	Muncie Times	full page ad
1015	IN-Muncie Water	101505	MUN-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6955	500.00	6	10	06/24/10	MUNCIE-DELAWARE CHAMBER O	WARDETTA M DAVIS
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7020	10.74	7	10	07/15/10	MURPHY7305ATWALMRT	DAKOTA M ROSE
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7145	625.01	10	10	10/14/10	MYR MYRON MANUFACTURIN	DEBBIE BASTIN
1085	IN-Seymour	108505	SEY-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42584695	244.75	8	10	08/26/10	Myron Corp(IL)REMIT	7248796
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42522652	2,000.00	6	10	06/09/10	National Conference of State L	2010 sponsorship
1080	IN-Newburgh	108005	NBG-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42458536	300.00	3	10	03/16/10	Newburgh Junior Baseball Inc	Team Sponsorship
1058	IN-Mooresville	105805	MOO-Admin & General	575140	16		Charitable Contrib De	P21	Miscellaneous	PS	Disbursement Request	42463510	1,000.00	3	10	03/24/10	Newby School	science fair sponsor
1075	IN-Southern Indiana	107505	SIO-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42429912	500.00	2	10	02/04/10	Newspapers In Education	Monthly Recongnition Ad
1046	IN-Warsaw	104605	WAR-Admin & General	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42520532	250.00	6	10	06/07/10	Newspapers In Education	40672
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42439660	2,500.00	2	10	02/19/10	Northwest Indiana Forum Inc	1054
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	25	208.33	2	10	02/28/10	NW IN FORUM MEMBERSHIP DUES	2010 ANNUAL MEMBERSHIP
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	25	208.33	3	10	03/31/10	NW IN FORUM MEMBERSHIP DUES	2010 ANNUAL MEMBERSHIP
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	25	208.33	4	10	04/30/10	NW IN FORUM MEMBERSHIP DUES	2010 ANNUAL MEMBERSHIP
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	25	208.33	5	10	05/31/10	NW IN FORUM MEMBERSHIP DUES	2010 ANNUAL MEMBERSHIP
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	25	208.33	6	10	06/30/10	NW IN FORUM MEMBERSHIP DUES	2010 ANNUAL MEMBERSHIP
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	25	208.33	7	10	07/31/10	NW IN FORUM MEMBERSHIP DUES	2010 ANNUAL MEMBERSHIP
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	25	208.33	8	10	08/31/10	NW IN FORUM MEMBERSHIP DUES	2010 ANNUAL MEMBERSHIP
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	25	208.33	9	10	09/30/10	NW IN FORUM MEMBERSHIP DUES	2010 ANNUAL MEMBERSHIP
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	25	208.33	10	10	10/31/10	NW IN FORUM MEMBERSHIP DUES	2010 ANNUAL MEMBERSHIP
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	25	208.33	11	10	11/30/10	NW IN FORUM MEMBERSHIP DUES	2010 ANNUAL MEMBERSHIP
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JR	JE-Recurring	25	208.33	12	10	12/31/10	NW IN FORUM MEMBERSHIP DUES	2010 ANNUAL MEMBERSHIP
1065	IN-Shelbyville	106505	SHL-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6704	225.00	1	10	01/14/10	ODYSSEY MAP STORE	MELISSA HIGDON
1075	IN-Southern Indiana	107505	SIO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6749	136.64	2	10	02/11/10	OFFICEMAX CT IN	MARIA A GUTIERREZ
1058	IN-Mooresville	105805	MOO-Admin & General	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	7145	300.00	10	10	10/14/10	PAYPAL COMMUNITYFO	PATRICIA S SEIDL
1001	IN-Corporate	100125	CORP-External Affairs	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	7071	87.20	8	10	08/31/10	PIZZA HUT	DONNA S HENSON
1010	IN-Kokomo	101005	KOK-Admin & Gen	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42506411	100.00	5	10	05/19/10	Purdue Alumni Club of Kokomo -	Annual sponsorship
1047	IN-West Lafayette	104705	WLA-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42452898	500.00	3	10	03/09/10	Purdue University Trustees	contribution PMO Manager
1025	IN-Richmond	102505	RIC-Admin & General	575241	16		Co Dues/Membership	P21	Miscellaneous	JE	JE-Standard	1002106	(916.67)	2	10	02/22/10	RCLS 2010 ECO GRWTH TO PPD OT	RCLS PV 42414572
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JE	JE-Standard	1002107	(2,291.67)	2	10	02/22/10	RCLS 2010 NW IN FORUM FEES	RCLS PV 42439660
1075	IN-Southern Indiana	107505	SIO-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	JE	JE-Standard	10081011	833.33	8	10	08/31/10	RCLS INV TO CORR BU/AUG AMOR	Rec Aug Amort
1025	IN-Richmond	102505	RIC-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42673734	149.00	12	10	12/14/10	Richmond Kiwanis Club	Calendar Advertisement
1025	IN-Richmond	102506	RIC-Field Services	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6909	396.00	5	10	05/28/10	RICHMOND WAYNE CO CHAMBER	GREGORY W GIBSON
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7093	454.75	9	10	09/16/10	RINGOS GOLF CENTER INC	GREGORY J BOSWELL
1046	IN-Warsaw	104605	WAR-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6980	20.00	6	10	06/30/10	ROCK HOLLOW GOLF CLUB	CHRISTOPHER A HARRISON
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42539776	200.00	6	10	06/30/10	Rotary Club - Terre Haute	membership dues
1010	IN-Kokomo	101005	KOK-Admin & Gen	575240	16		Co Dues/Membership	P21	Miscellaneous	PS	Disbursement Request	42475573	100.00	4	10	04/08/10	Rotary Club of Kokomo	2010 Rotary Contribution
1080	IN-Newburgh	108005	NBG-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PS	Disbursement Request	42406668	250.00	1	10	01/04/10	Rotary Club of Warrick - REMIT	Dues Jan-June 2010
1080	IN-Newburgh	108005	NBG-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PS	Disbursement Request	42542162	250.00	7	10	07/06/10	Rotary Club of Warrick - REMIT	Dues Jul-Dec 2010
1090	IN-Northwest Indiana	109005	NWO-Admin & General	575220	16		Community Relations	P21	Miscellaneous	ST	Sabrix Tax Entry	30927783	180.52	6	10	06/11/10	SABRIX NO TAX CHARGED ACR	42523883
1015	IN-Muncie Water	101505	MUN-Admin & General	575220	16		Community Relations	P21	Miscellaneous	ST	Sabrix Tax Entry	30914111	21.32	2	10	02/05/10	SABRIX NO TAX CHARGED ACR	42430204
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	ST	Sabrix Tax Entry	30930882	2.40	7	10	07/10/10	SABRIX NO TAX CHARGED ACR	42545539
1001	IN-Corporate	100125	CORP-External Affairs	575560	16		Lobbying Expenses	P21	Miscellaneous	ST	Sabrix Tax Entry	30926064	36.40	5	10	05/28/10	SABRIX NO TAX CHARGED ACR	42512687
1080	IN-Newburgh	108005	NBG-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6817	32.81	3	10	03/31/10	SCHNUCK'S MARKETS	JUDITH HAGENSIEKER
1080	IN-Newburgh	108005	NBG-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6817	20.24	3	10	03/31/10	SCHNUCK'S MARKETS	JUDITH HAGENSIEKER
1085	IN-Seymour	108505	SEY-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42507426	248.00	5	10	05/20/10	Seymour Rotary Club	4th quarter due
1085	IN-Seymour	108505	SEY-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42583434	190.00	8	10	08/25/10	Seymour Rotary Club	Mitch Stauffer dues
1085	IN-Seymour	108505	SEY-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42666221	190.00	12	10	12/02/10	Seymour Rotary Club	quarterly dues

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Other Miscellanoues - Non- Allowed Expenses

District	District Name	Business Unit	Business Unit Description	Object	Subsidiary	Subledger	Account Description	Line #	Line Description	Document Type	Document Type Description	Document #	Amount	Period	Year	GL Date	Explanation	Remark
1065	IN-Shelbyville	106505	SHL-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42543552	360.00	7	10	07/06/10	Shelby County Builders Assn	Annual Fund Raiser- Golf
1065	IN-Shelbyville	106505	SHL-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6795	760.00	3	10	03/11/10	SHELBY COUNTY CHAMBER OF	MELISSA HIGDON
1065	IN-Shelbyville	106505	SHL-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7005	400.00	7	10	07/15/10	SHELBY COUNTY CHAMBER OF	MELISSA HIGDON
1065	IN-Shelbyville	106505	SHL-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7124	75.00	9	10	09/30/10	SHELBY COUNTY CHAMBER OF	MELISSA HIGDON
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7093	4.29	9	10	09/16/10	SHELL OIL	CHRISTOPHER A WALSH
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42567015	1,000.00	8	10	08/04/10	Spay Neuter Services of IN Inc	2010 Sponsorship
1080	IN-Newburgh	108005	NBG-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6909	35.00	5	10	05/28/10	ST. JOHN CATHOLIC CHURCH	JUDITH HAGENSIEKER
1015	IN-Muncie Water	101505	MUN-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42430204	304.64	2	10	02/04/10	Star Press	007575
1025	IN-Richmond	102505	RIC-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7145	250.00	10	10	10/14/10	STARR-GENNETT FOUNDATI	WILSON R DODGE
1001	IN-Corporate	100125	CORP-External Affairs	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	7168	10.00	10	10	10/29/10	SUBWAY	CHRISTINA L GOSNELL
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42578145	5,000.00	8	10	08/18/10	Terre Haute Economic Developme	membership dues
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	575240	16		Co Dues/Membership	P21	Miscellaneous	PV	Voucher	42578145	5,000.00	8	10	08/18/10	Terre Haute Economic Developme	membership dues
1001	IN-Corporate	100118	CORP-Human Resources	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	7217	55.94	11	10	11/30/10	TLF BEST FLOWERS WORLD	SHANNON HEDGES
1001	IN-Corporate	100118	CORP-Human Resources	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	7124	46.94	9	10	09/30/10	TLF BEST FLOWERS WORLD	SHANNON HEDGES
1001	IN-Corporate	100118	CORP-Human Resources	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	7071	46.94	8	10	08/31/10	TLF BEST FLOWERS WORLD	SHANNON HEDGES
1001	IN-Corporate	100118	CORP-Human Resources	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6933	46.94	6	10	06/10/10	TLF BEST FLOWERS WORLD	SHANNON HEDGES
1001	IN-Corporate	100118	CORP-Human Resources	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6909	45.94	5	10	05/28/10	TLF BEST FLOWERS WORLD	SHANNON HEDGES
1001	IN-Corporate	100118	CORP-Human Resources	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6817	45.94	3	10	03/31/10	TLF BEST FLOWERS WORLD	SHANNON HEDGES
1001	IN-Corporate	100118	CORP-Human Resources	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6704	68.44	1	10	01/14/10	TLF BEST FLOWERS WORLD	SHANNON HEDGES
1047	IN-West Lafayette	104705	WLA-Admin & General	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6909	9.45	5	10	05/28/10	TLF MCKINNEY'S FLOWERS	LINDA L PAYNE
1050	IN-Crawfordsville	105005	CRW-Admin & General	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6909	9.45	5	10	05/28/10	TLF MCKINNEY'S FLOWERS	LINDA L PAYNE
1055	IN-Johnson County	105505	JCO-Admin & General	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6909	9.45	5	10	05/28/10	TLF MCKINNEY'S FLOWERS	LINDA L PAYNE
1058	IN-Mooresville	105805	MOO-Admin & General	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6909	9.45	5	10	05/28/10	TLF MCKINNEY'S FLOWERS	LINDA L PAYNE
1065	IN-Shelbyville	106505	SHL-Admin & General	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6909	9.46	5	10	05/28/10	TLF MCKINNEY'S FLOWERS	LINDA L PAYNE
1070	IN-Terre Haute	107005	Terre Haute-Admin & General	504500	16		Other Welf Oper AG	P21	Miscellaneous	CC	Purchase Card	6909	9.45	5	10	05/28/10	TLF MCKINNEY'S FLOWERS	LINDA L PAYNE
1047	IN-West Lafayette	104706	WLA-Field Services	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	6867	214.00	4	10	04/30/10	TOPPERS PIZZA	JOSHUA W COX
1090	IN-Northwest Indiana	109006	NWO-Field Services	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7026	300.00	7	10	07/30/10	TURKEY CREEK GOLF COUR	GREGORY J BOSWELL
1090	IN-Northwest Indiana	109006	NWO-Field Services	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7026	100.00	7	10	07/30/10	TURKEY CREEK GOLF COUR	GREGORY J BOSWELL
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42421712	2,000.00	1	10	01/26/10	Union Hospital Foundation	pledge
1015	IN-Muncie Water	101505	MUN-Admin & General	575140	16		Charitable Contrib De	P21	Miscellaneous	PV	Voucher	42624441	2,500.00	10	10	10/14/10	United Way of Delaware County	5942
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42499956	3,500.00	5	10	05/10/10	United Way of Johnson County-R	2009\2010 Corp Pledge
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42602712	250.00	9	10	09/20/10	United Way of Johnson County-R	beverage cart s
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42571631	130.00	8	10	08/11/10	United Way of Johnson County-R	UW Campaign Kick-Off
1046	IN-Warsaw	104605	WAR-Admin & General	575140	16		Charitable Contrib De	P21	Miscellaneous	PS	Disbursement Request	42456158	500.00	3	10	03/12/10	United Way of Kosciusko County	2009 Corporate Pledge
1080	IN-Newburgh	108005	NBG-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42406669	500.00	1	10	01/04/10	University of Evansville Athle	Sponsor UE Lady Aces
1080	IN-Newburgh	108005	NBG-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42632349	500.00	10	10	10/25/10	University of Evansville Athle	Women's Basketball Spons
1025	IN-Richmond	102505	RIC-Admin & General	575140	16		Charitable Contrib De	P21	Miscellaneous	CC	Purchase Card	7283	23.51	12	10	12/30/10	VEACHS TOY STORE	LINDA J NEWMAN
1058	IN-Mooresville	105805	MOO-Admin & General	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42491002	129.50	4	10	04/28/10	VFW Program	INV 90125
1045	IN-Wabash	104505	WAB-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42636514	500.00	10	10	10/28/10	Wabash County United Fund Inc	Wabash Dist Contribution
1045	IN-Wabash	104505	WAB-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42540760	300.00	7	10	07/01/10	Wabash Marketplace Inc	Memorial Brick-S Rands
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7020	31.85	7	10	07/15/10	WAL-MART	DAKOTA M ROSE
1065	IN-Shelbyville	106505	SHL-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7071	15.28	8	10	08/31/10	WAL-MART	MELISSA HIGDON
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7020	14.28	7	10	07/15/10	WAL-MART	DAKOTA M ROSE
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7020	12.44	7	10	07/15/10	WAL-MART	DAKOTA M ROSE
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7020	10.10	7	10	07/15/10	WAL-MART	DAKOTA M ROSE
1046	IN-Warsaw	104605	WAR-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42481281	150.00	4	10	04/16/10	Warsaw City Park Dept	Skateboard Park sign
1046	IN-Warsaw	104605	WAR-Admin & General	575030	16		Advertising	P21	Miscellaneous	PV	Voucher	42478423	150.00	4	10	04/12/10	Warsaw Little League	SPONSORSHIP T-B
1047	IN-West Lafayette	104705	WLA-Admin & General	575220	16		Community Relations	P21	Miscellaneous	PS	Disbursement Request	42540693	100.00	6	10	06/30/10	West Lafayette City of-REMIT	Park Board Luncheon
1010	IN-Kokomo	101005	KOK-Admin & Gen	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7064	249.98	8	10	08/31/10	WHISKEY CREEK WOOD FIR	JEFFREY C HENSON
1001	IN-Corporate	100105	CORP-Admin & Gen	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7145	36.38	10	10	10/14/10	WHITE HAWK GOLF SHOP	TERRY L ATHERTON
1048	IN-Winchester	104805	WIN-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42448360	60.00	3	10	03/02/10	Winchester Comm High School Go	Golden Era-Advertisement
1046	IN-Warsaw	104605	WAR-Admin & General	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42514929	200.00	6	10	06/01/10	Winona Lake Parks Dept	Youth Canoe classes
1010	IN-Kokomo	101006	KOK-Field Service	575220	16		Community Relations	P21	Miscellaneous	PV	Voucher	42478482	275.00	4	10	04/12/10	WIOU-AM-REMIT	033310 WZWZ FM
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7093	57.78	9	10	09/16/10	WM SUPERCENTER	CHRISTINE R PURCELL
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7071	55.64	8	10	08/31/10	WM SUPERCENTER	CHRISTINA L GOSNELL
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7114	21.71	9	10	09/16/10	WM SUPERCENTER	JOSEPH M LOUGHMILLER
1001	IN-Corporate	100125	CORP-External Affairs	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	7020	16.66	7	10	07/15/10	WM SUPERCENTER	DAKOTA M ROSE
1080	IN-Newburgh	108005	NBG-Admin & General	575220	16		Community Relations	P21	Miscellaneous	CC	Purchase Card	6867	16.61	4	10	04/30/10	WM SUPERCENTER	JUDITH HAGENSIEKER
1010	IN-Kokomo	101005	KOK-Admin & Gen	575030	16		Advertising	P21	Miscellaneous	PS	Disbursement Request	42529252	500.00	6	10	06/17/10	YMCA of Kokomo-REMIT	Annual contribution

Indiana State Tax Reporter, Letter of Findings No. 40-20100253-- Sales and use-- Taxability of persons and transactions-- Utilities-- Maintenance fees, Indiana, ¶401-683, (May 25, 2011)

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¶401-683. Letter of Findings No. 40-20100253, Indiana Department of Revenue, May 25, 2011.

Sales and use: Taxability of persons and transactions: Utilities: Maintenance fees.– Fees charged by an Indiana municipal utility for maintaining public fire hydrant systems were not subject to Indiana sales tax because they were stated as a separate line item on customers' water bills and are not received in exchange for tangible personal property.

See ¶60-750.

Public utilities/Transportation: Utilities receipts tax computation of income: Gross receipts: Maintenance fees.– Fees charged by an Indiana municipal utility for maintaining public fire hydrant systems were not subject to Indiana utility receipts tax because they are not directly related to the delivery of utility services to the municipality's customers.

See ¶80-223.

DEPARTMENT OF STATE REVENUE

40-20100253.SLOF
04-20100254.SLOF

Supplemental Letter of Findings: 40-20100253; 04-20100254

Gross Retail Tax and Utility Receipts Tax

For the Years 2006, 2007, and 2008

NOTICE: Under IC § 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of the document will provide the general public with information about the Department's position concerning a specific issue.

ISSUES

I. Maintenance Fees - Gross Retail Tax.

Authority: IC § 6-2.5-1-1 et seq.; IC § 6-2.5-1-27; IC § 6-2.5-2-1; IC § 6-2.5-4-1; IC § 6-8.1-5-1(c); *45 IAC 2.2-4-1*.

Taxpayer argues that the money it charges its residents in the form of fire hydrant maintenance fees is not subject to sales/use tax.

II. Maintenance Fees - Utility Receipts Tax.

Authority: IC § 6-2.3-1-14; IC § 6-2.3-2-1; IC § 6-2.3-3-2; IC § 6-2.3-3-10; IC § 6-8.1-5-1(c).

Taxpayer argues that the money it charges its residents in the form of fire hydrant maintenance fees is not subject to Utility Receipts Tax.

STATEMENT OF FACTS

Taxpayer is an Indiana municipal utility. Taxpayer provides water and sewage service to business and household consumers. The Department of Revenue (Department) conducted a sales and a Utility Receipts Tax audit review of Taxpayer's records and found that Taxpayer owed additional tax. Taxpayer disagreed with the assessment of additional sales and Utility Receipts Tax and submitted a protest to that effect.

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An administrative hearing was conducted during which Taxpayer's representative explained the basis for the protest. A Letter of Findings was issued in which Taxpayer's protest was sustained in part and denied in part.

Taxpayer requested a rehearing in which to clarify a particular issue. A second administrative hearing was conducted, and this Supplemental Letter of Findings results.

I. Maintenance Fees - Gross Retail Tax.

DISCUSSION

Taxpayer charges its customers a regular, fixed fee to maintain its public fire hydrant system. For purposes of this Supplemental Letter of Findings only and for simplicity sake, this charge is referred to as a "maintenance fee." On the sample invoice provided by Taxpayer, the amount is designated as "hydrant main." The fee does not cover the cost of any water which is or may be delivered by means of the public hydrant system. For purposes of this Supplemental Letter of Findings, the disputed fee does not cover costs charged to individual users who maintain a private or dedicated hydrant. Whether referred to as a "maintenance fee" or "hydrant maint," the fees at issue do not give the utility customer any individual possessory right to a particular hydrant; the hydrants are simply the common and shared municipal fire hydrant system.

As defined by Taxpayer's representative during the supplemental hearing, the issue is simply whether the fees are or are not subject to Indiana's gross retail tax.

As a threshold issue, it is the Taxpayer's responsibility to establish that the existing tax assessment is incorrect. As stated in IC § 6-8.1-5-1(c), "The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made."

Indiana imposes a sales tax on retail transactions and a complementary use tax on tangible personal property that is stored, used, or consumed in the state. IC § 6-2.5-1-1 et seq. "Tangible personal property," as defined in IC § 6-2.5-1-27, "means personal property that: (1) can be seen, weighed, measured, felt, or touched; or (2) is in any other manner perceptible to the senses," including "electricity, water, gas, steam, and prewritten computer software." (Emphasis added).

IC § 6-2.5-2-1 states:

(a) An excise tax, known as the state gross retail tax, is imposed on retail transactions made in Indiana.
(b) The person who acquires property in a retail transaction is liable for the tax on the transaction and, except as otherwise provided in this chapter, shall pay the tax to the retail merchant as a separate added amount to the consideration in the transaction. The retail merchant shall collect the tax as agent for the state.

IC § 6-2.5-4-1, in pertinent part, provides:

(a) A person is a retail merchant making a retail transaction when he engages in selling at retail.
(b) A person is engaged in selling at retail when, in the ordinary course of his regularly conducted trade or business, he:

    (1) acquires tangible personal property for the purpose of resale; and
    (2) transfers that property to another person for consideration.
    (3) For purposes of determining what constitutes selling at retail, it does not matter whether:

        (1) the property is transferred in the same form as when it was acquired;
        (2) the property is transferred alone or in conjunction with other property or services; or
        (3) the property is transferred conditionally or otherwise.

45 IAC 2.2-4-1 states as follows:

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(a) Where ownership of tangible personal property is transferred for a consideration, it will be considered a transaction of a retail merchant constituting selling at retail unless the seller is not acting as a "retail merchant".

(b) All elements of consideration are included in gross retail income subject to tax. Elements of consideration include, but are not limited to:

(1) The price arrived at between purchaser and seller.
(2) Any additional bona fide charges added to or included in such price for preparation, fabrication, alteration, modification, finishing, completion, delivery, or other services performed in respect to or labor charges for work done with respect to such property prior to transfer.
(3) No deduction from gross receipts is permitted for services performed or work done on behalf of the seller prior to transfer of such property at retail.

Accordingly, Taxpayer, a retail merchant selling tangible personal property and water, is responsible for collecting and remitting to the Department the sales tax due.

According to Taxpayer, the "maintenance fees" are a separate, line item on the consumers' water bill, are segregated in the Taxpayer's financial records, and are used for the maintenance and update of the public fire hydrant system. Taxpayer is correct; the "maintenance fees" are not subject to the state's gross retail tax because the fees are separately stated and do not represent the transfer of "tangible personal property."

FINDING

Taxpayer's protest is sustained.

II. Maintenance Fees - Utility Receipts Tax.

DISCUSSION

Taxpayer argues that the money it charges its water utility consumers for the maintenance of the municipality's fire hydrant system is not subject to the Utility Receipts Tax. The fees at issue are the identical fees described in Part I above. The purpose for which these fees are collected is the same. The facts described in Part I above are identical.

The Utility Receipts Tax is imposed pursuant to IC § 6-2.3-2-1 which states:

An income tax, known as the utility receipts tax, is imposed upon the receipt of:

(1) the entire taxable gross receipts of a taxpayer that is a resident or a domiciliary of Indiana; and
(2) the taxable gross receipts derived from activities or businesses or any other sources within Indiana by a taxpayer that is not a resident or a domiciliary of Indiana.

IC § 6-2.3-1-14 states that:

"Utility service" means furnishing any of the following:

(1) Electrical energy.
(2) Natural gas, either mixed with another substance or pure, used for heat, light, cooling, or power.
(3) Water.
(4) Steam.
(5) Sewage (as defined in IC 13-11-2-200).
(6) Telecommunication services.

IC § 6-2.3-3-10 states:

Gross receipts include receipts received for installation, maintenance, repair, equipment, or leasing services provided to a commercial or domestic consumer that are directly related to the delivery of utility services to the commercial or domestic consumer or the removal of equipment from a commercial or domestic consumer upon the termination of service. (Emphasis added).

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IC § 6-2.3-3-2 provides:

> Notwithstanding any other provisions of this article, receipts that would otherwise not be taxable under this article are taxable gross receipts under this article to the extent that the amount of the nontaxable receipts are not separated from the taxable receipts on the records or returns of the taxpayer.

In the case of the "maintenance fees" Taxpayer charges its customers, the money received is not subject to the Utility Receipts Tax pursuant to IC § 6-2.3-3-10 or IC § 6-2.3-2-1. Although the fees are designated by the Taxpayer for the cost of maintaining the municipality's shared fire hydrant system the system is not " directly related to the delivery of utility services to the [municipality's] commercial or domestic consumer[s]." IC § 6-2.3-3-10 (Emphasis added). The "maintenance fees are the municipality's method of allocating the cost of maintaining the hydrants and its fire protection services to the municipality's residents. Taxpayer has met its burden of demonstrating that "maintenance fees" are not subject to the Utility Receipts Tax. IC § 6-8.1-5-1(c).

FINDING

Taxpayer's protest is sustained.

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