

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Ohio American Water Company to Increase Its Rates in Its Entire Service Area for Water Service and Sewer Service.)))	Case No. 11-4161-WS-AIR		
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OHIO AMERICA	AN WATER	COMPANY	<u></u>	- A:0
David K. Little		OAW Exhibit 1.0		
Gary M. VerDouw		OAW Exhibit 2.0		
Melissa L. Schwarzell		OAW Exhibit 3.0		
Lewis E. Keathley		OAW Exhibit 4.0		
Donald J. Petry		OAW Exhibit 5.0		
Thomas Schwing		OAW Exhibit 6.0		
Pauline M. Ahern		OAW Exhibit 7.0		
John J. Spanos		OAW Exhibit 8.0		
Paul R. Herbert		OAW Exhibit 9.0		

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DIRECT TESTIMONY OF DAVID K. LITTLE

OAW Exhibit 1.0

Mr. Little is not sponsoring any schedules. His testimony addresses Ohio American's need for a rate increase and generally describes the Company's plant investment, operations and service areas.

Mr. Little sponsors OAW Exhibit 1.1 (Curriculum Vitae)

OF GARY M. VERDOUW

OAW Exhibit 2.0

Schedule Sponsored	Subject of Schedule	
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A-2	Computation of the Gross Revenue Conversion Factor	
A-3	Calculation of Mirrored CWIP Revenue Surcharge-Credit Rider	
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B-3.3	Depreciation reserve, accruals, retirements and transfers	
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C-2	Jurisdictional Adjusted Operating Income at Current Rates	
C-2.1	Operating Revenues and Expenses by Accounts-Jurisdictional Allocation	
C-3	Summary of Jurisdictional Adjustments to Operating Income at Current Rates	
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C-3.19	Adjustment of Depreciation and Amortization Expense	
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Schedule Sponsored	Subject of Schedule
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C-3.27	Adjustment of Deferred Federal Income Taxes
C-3.28	Adjustment of Amortization of Investment Tax Credit
C-4	Adjusted Jurisdictional Federal Income Taxes
C-4.1	Adjusted Jurisdictional Federal Income Taxes
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C-10.2	Comparative Income Statement (Total Company)
D-1	Rate of Return Summary
D-1.1	Common Equity
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D-3	Embedded Cost of Long-Term Debt
D-4	Embedded Cost of Preferred Stock
D-5	Comparative Financial Data
S-1	Three-Year Projection of Construction
S-2.1	Three-Year Projection of Revenue Requirement
S-2.2A	Three-Year Projection of Rate Base
S-2.2B	Three-Year Projection of Capital Structure
S-2.3	Three-Year Projection of Changes in Financial Position
S-3	Proposed newspaper notice for rate increase
S-4.1	Executive Summary of corporate process
S-4.2	Executive Summary of management's policies

DIRECT TESTIMONY OF MELISSA L. SCHWARZELL

OAW Exhibit 3.0

Schedule Sponsored	Subject of Schedule
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C-3.10	Adjustment of Group Insurance
C-3.11	Adjustment of Pensions
C-3.21	Adjustment of Real and Personal Property Taxes
C-3.23	Adjustment of Payroll Tax
C-9	Operation and Maintenance Payroll Costs
C-9.1	Total Company Payroll Analysis by Employee Classification/Payroll Distribution
C-17	Pro Forma Adjustment of Miscellaneous Expense (401K Expense, Defined
	Contribution Pension Expense)

DIRECT TESTIMONY OF LEWIS E. KEATHLEY

OAW Exhibit 4.0

Schedule Sponsored	Subject of Schedule
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OF DONALD J. PETRY

OAW Exhibit 5.0

Schedule Sponsored	Subject of Schedule
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C-7	Customer Service, Sales Promotion and Miscellaneous Advertising Expense
E-1	Clean copy of proposed tariff schedules
E-2	Clean copy of current tariff schedules
E-2.1	Scored and redlined copy of current tariff schedules showing all proposed
	changes
E-3	Narrative rationales for tariff changes
E-3.1	Customer charge/minimum bill rationale
E-3.2	Cost of service study
E-4	Class and schedule revenue summary
E-4.1	Annualized test year revenues at proposed rates vs. most current rates
E-4.2	Detail other sever rates
E-4.3	Actual test year revenue at actual rates
E-5	Typical bill comparison

DIRECT TESTIMONY OF THOMAS SCHWING

OAW Exhibit 6.0

Mr. Schwing is not sponsoring any schedules. His testimony addresses Ohio American's compliance activities to implement the Staff Report recommendations from Case No. 09-391-WS-AIR.

DIRECT TESTIMONY OF PAULINE M. AHERN

OAW Exhibit 7.0

Ms. Ahern is not sponsoring any schedules. Her testimony recommends a proposed common equity cost rate of 11.50%.

Ms. Ahern's testimony includes the following exhibits:

OAW Exhibit 7.1 (Curriculum Vitae)

OAW Exhibit 7.2 (Schedules 1 - 16)

OF JOHN J. SPANOS

OAW Exhibit 8.0

Mr. Spanos is not sponsoring any Schedules. His testimony addresses Ohio American's depreciation study and recommended depreciation rates.

Mr. Spanos's testimony includes the following exhibit:

OAW Exhibit 8.1 (Depreciation Study: Calculated Annual Depreciation Accruals Related To Water And Wastewater Plant at April 30, 2011)

DIRECT TESTIMONY OF PAUL R. HERBERT

OAW Exhibit 9.0

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E-3.2	Cost of service study