

DIRECT TESTIMONY

of

**Dianna Hathhorn
Accountant**

**Accounting Department
Financial Analysis Division
Illinois Commerce Commission**

Petition for Initiation of Reconciliation Hearing

Illinois-American Water Company

Docket No. 16-0181

October 31, 2016

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1 Witness Identification

2 **Q. Please state your name and business address.**

3 A. My name is Dianna Hathhorn. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5

6 **Q. By whom are you employed and in what capacity?**

7 A. I am an Accountant in the Accounting Department of the Financial Analysis
8 Division of the Illinois Commerce Commission (“Commission”).

9

10 **Q. Please describe your background and professional affiliation.**

11 A. I am a licensed Certified Public Accountant. I earned a B.S. in Accounting
12 from Illinois State University in 1993. Prior to joining the Commission Staff
13 (“Staff”) in 1998, I worked as an internal auditor for another Illinois state
14 agency for approximately 3 ½ years. I also have 1 ½ years of experience
15 in public accounting for a national firm.

16

17 **Q. Have you previously testified before this Commission?**

18 A. Yes, I have testified on various regulatory accounting issues on several
19 occasions before the Commission.

20

21 **Q. What is the purpose of your testimony in this proceeding?**

22 A. The purpose of my testimony is to report the results of my review of Illinois-
23 American Water Company's ("IAWC" or the "Company") reconciliation of its
24 Qualifying Infrastructure Plant ("QIP") Rider in effect during calendar year
25 2015 ("Reconciliation Period"), sponsored by Company witness Rich
26 Kerckhove. (IAWC Ex. 1.00.)

27

28 **Q. Are you sponsoring any schedules as part of your direct testimony?**

29 A. Yes. I prepared Schedules 1.01 through 1.05, which I describe below.

30

31 **Q. Have you included any attachments as part of your direct testimony?**

32 A. No.

33

34 QIP Surcharge Reconciliation-Zone 1

35 **Q. Please describe Schedule 1.01, QIP Surcharge Reconciliation-Zone 1.**

36 A. Schedule 1.01 presents the Company proposed reconciliation of Rider QIP,
37 my adjustments to the Company proposed reconciliation, and the resulting
38 Staff proposed reconciliation of Rider QIP during the Reconciliation Period.

39

40 **Q. Do you propose any adjustments to Zone 1?**

41 A. Yes. I propose an adjustment in line 8, column (C) to reflect that the 2014
42 Factor O of \$8,099 from Docket No. 15-0202 was approved but not yet
43 reflected in rates as of the beginning of 2015. On line 23, the same Factor

44 O is presented to reflect that as of December 31, 2015, it had not yet been
45 collected from ratepayers. These adjustments are necessary to reflect the
46 proper cumulative balance of over or under recovery, on lines 17 and 30.

47

48 **Q. What is the Zone 1 Factor O for 2015?**

49 A. The Zone 1 Factor O for 2015 is \$452,771, as shown in Schedule 1.01, line
50 29, column (D). The Company identified in IAWC Exhibit 1.03 that \$185,525
51 of the Factor O is due to its correction of its state income tax rate, and
52 \$267,246 is to correct an error of inadvertently deducting retirements from
53 its original reconciliation filing. (IAWC Exhibit 1.00, pp. 9-10.)

54

55 QIP Surcharge Reconciliation-Pekin

56 **Q. Please describe Schedule 1.02, QIP Surcharge Reconciliation-Pekin.**

57 A. Schedule 1.02 presents the reconciliation of Rider QIP during the
58 Reconciliation Period for Pekin and operates in the same manner as
59 Schedule 1.01.

60

61 **Q. Do you propose any adjustments to Pekin?**

62 A. No.

63

64 **Q. What is the Pekin Factor O for 2015?**

65 A. The Pekin Factor O for 2015 is \$14,028, as shown in Schedule 1.01, line
66 29, column (D). The Company identified in IAWC Exhibit 1.03 that \$5,956
67 of the Factor O is due to its correction of its state income tax rate, and
68 \$8,072 is to correct an error of inadvertently deducting retirements from its
69 original reconciliation filing. (IAWC Exhibit 1.00, pp. 9-10.)
70

71 QIP Surcharge Reconciliation-Lincoln

72 **Q. Please describe Schedule 1.03, QIP Surcharge Reconciliation-Lincoln.**

73 A. Schedule 1.03 presents the reconciliation of Rider QIP during the
74 Reconciliation Period for Lincoln and operates in the same manner as
75 Schedule 1.01.
76

77 **Q. Do you propose any adjustments to Lincoln?**

78 A. Yes. As in Zone 1, I propose an adjustment in line 8, column (C) to reflect
79 that the 2014 Factor O refund of (\$151) from Docket No. 15-0202 was
80 approved but not yet reflected in rates at the beginning of the year. On line
81 23, the same Factor O is presented to reflect that as of December 31, 2015,
82 it had not yet been refunded to ratepayers.
83

84 **Q. What is the Lincoln Factor O for 2015?**

85 A. The Zone 1 Factor O for 2015 is \$3,495, as shown in Schedule 1.01, line
86 29, column (D). The Company identified in IAWC Exhibit 1.03 that \$1,430

87 of the Factor O is due to its correction of its state income tax rate, and
88 \$2,065 is to correct an error of inadvertently deducting retirements from its
89 original reconciliation filing. (IAWC Exhibit 1.00, pp. 9-10.)

90

91 QIP Surcharge Reconciliation-Chicago Water

92 **Q. Please describe Schedule 1.04, QIP Surcharge Reconciliation-Chicago**
93 **Water.**

94 A. Schedule 1.04 presents the reconciliation of Rider QIP during the
95 Reconciliation Period for Chicago Water and operates in the same manner
96 as Schedule 1.01.

97

98 **Q. Are there any adjustments and/or Factor Os for Chicago Water?**

99 A. No. Chicago Water's costs and revenues are presented for informational
100 purposes only to show that the activity has transferred from a stand alone
101 schedule to a consolidated schedule with Zone 1. Line 17 properly reflects
102 and cumulative (over)/under recovery balance of zero. In future
103 reconciliation cases, there will be no need for a separate Chicago Water
104 schedule, since the data for that division will be included with Zone 1 data.

105

106 QIP Surcharge Reconciliation-Chicago Waste Water

107 **Q. Please describe Schedule 1.05, QIP Surcharge Reconciliation-Chicago**
108 **Waste Water.**

109 A. Schedule 1.05 presents the reconciliation of Rider QIP during the
110 Reconciliation Period for Chicago Waste Water and operates in the same
111 manner as Schedule 1.01.

112

113 **Q. Do you propose any adjustments to Chicago Waste Water?**

114 A. No.

115

116 **Q. What is the Chicago Waste Water Factor O for 2015?**

117 A. The Pekin Factor O for 2015 is \$44,624, as shown in Schedule 1.01, line
118 29, column (D). The Company identified in IAWC Exhibit 1.03 that \$17,616
119 of the Factor O is due to its correction of its state income tax rate, and
120 \$27,008 is to correct an error of inadvertently deducting retirements from its
121 original reconciliation filing. (IAWC Exhibit 1.00, pp. 9-10.)

122

123 Summary of Conclusions and Recommendations

124 **Q. Please summarize your recommendations.**

125 A. I recommend the Commission accept the reconciliations for the
126 Reconciliation Period, as reflected on Schedules 1.01 through 1.05, column
127 (D). The reconciliation reflects a current year Factor O collections of
128 \$452,771 for Zone 1, \$14,028 for Pekin, \$3,495 for Lincoln, and \$44,624 for
129 Chicago Waste Water. The Factor O collections should be accomplished

130 by their inclusion in the QIP Surcharges calculated with the first information
131 sheet that IAWC files subsequent to the Order in this Docket.

132

133 I recommend that Schedules 1.01 through 1.05 be attached to the Final
134 Order in this proceeding as an Appendix.

135

136 **Q. Does this conclude your prepared direct testimony?**

137 **A.** Yes, it does.

Illinois-American Water Company
 QIP Surcharge Reconciliation-Zone 1
 For the Year Ended December 31, 2015

Line No.	Description (A)	Per Company (B)	Staff Adjustments (C)	Per Staff (D)
1	<u>(Over)/Under Recovery Carried Forward from Prior Year</u>			
2	<u>R Factor (Refund)/Recovery from prior year:</u>			
3	Prior Period R Factor (2014) Docket No. 15-0202	\$ 261,490	\$ -	\$ 261,490
			-	-
4	<u>Factor Os not yet (Refunded)/Recovered at beginning of year:</u>			
5	2011 Factor O (Refund) Docket No. 12-0201	(242)	-	(242)
6	2012 Factor O (Refund) Docket No. 13-0201	(24,276)	-	(24,276)
7	2013 Factor O (Refund) Docket No. 14-0217	(211)	-	(211)
8	2014 Factor O (Refund) Docket No. 15-0202	-	8,099 (2)	8,099
		<u>236,761</u>	<u>8,099</u>	<u>244,860</u> (1)
9	<u>Cumulative (Over)/Under Recovery from Prior Year (Sum of lines 3 through 8)</u>			
10	<u>Current Year (Over)/Under Recovery</u>			
11	Recoverable QIP Costs	\$ 8,076,973	\$ -	8,076,973
12	QIP Revenues Recovered	7,635,094	-	7,635,094
13	Other Adjustments (Rounding)	-	-	-
14	(Over)/Under Recovery of Current Year (line 11 - line 12 + line 13)	\$ 441,879	\$ -	\$ 441,879
15	Interest on Prior Factor Os	-	-	-
16	<u>Current Year (Over)/Under Recovery (line 14 + line 15)</u>	<u>441,879</u>	<u>-</u>	<u>441,879</u>
17	<u>Cumulative (Over)/Under Recovery (line 9 + line 16)</u>	<u>678,640</u>	<u>8,099</u>	<u>686,739</u>
18	<u>Disposition of Cumulative (Over)/Under Recovery</u>			
19	R Factor (Refund)/Recovery to be applied in 2016	\$ 247,710	\$ -	\$ 247,710
20	Factor O (Refund)/Recovery to be applied in a future year:			
21	2011 Factor O (Refund) Docket No. 12-0201	2,646	-	2,646
22	Interest on 2010 Factor O	-	-	-
23	2012 Factor O (Refund) Docket No. 13-0210	(24,276)	-	(24,276)
24	Interest on 2011 Factor O	-	-	-
25	2013 Factor O (Refund) Docket No. 14-0217	(211)	-	(211)
26	Interest on 2012 Factor O	-	-	-
27	2014 Factor O (Refund) Docket No. 15-0202	-	8,099	8,099
28	Interest on 2013 Factor O	-	-	-
29	2015 Factor O (Refund) Docket No. 16-0181	452,771	-	452,771
30	<u>Total (Agrees to line 17)</u>	<u>678,640</u> (2)	<u>8,099</u>	<u>686,739</u>

Source: Col. (B): IAWC Ex. 1.10, col. (D)

(1) Agrees to Appendix to Order Docket No. 15-0202, col. (D), line 27

(2) Appendix to Order, Docket No. 15-0202

Col. (D): Col. (B) + Col. (C)

\$ -

Illinois-American Water Company
 QIP Surcharge Reconciliation-Pekin
 For the Year Ended December 31, 2015

Line No.	Description (A)	Per Company (B)	Staff Adjustments (C)	Per Staff (D)
1	<u>(Over)/Under Recovery Carried Forward from Prior Year</u>			
2	<u>R Factor (Refund)/Recovery from prior year:</u>			
3	Prior Period R Factor (2014) Docket No. 15-0202	\$ 45,003	\$ -	45,003
4	<u>Factor Os not yet (Refunded)/Recovered at beginning of year:</u>			
5	2011 Factor O (Refund) Docket No. 12-0201	(380)	-	(380)
6	2012 Factor O (Refund) Docket No. 13-0201	(302)	-	(302)
7	2013 Factor O (Refund) Docket No. 14-0217			
8	2014 Factor O (Refund) Docket No. 15-0202			
9	<u>Cumulative (Over)/Under Recovery from Prior Year (Sum of lines 3 through 8)</u>	<u>\$ 44,321</u>	<u>\$ -</u>	<u>\$ 44,321 (1)</u>
10	<u>Current Year (Over)/Under Recovery</u>			
11	Recoverable QIP Costs	\$ 263,806	\$ -	263,806
12	QIP Revenues Recovered	295,004	-	295,004
13	Other Adjustments (Rounding)	-	(1)	(1)
14	(Over)/Under Recovery of Current Year (line 11 - line 12 + line 13)	<u>\$ (31,198)</u>	<u>\$ (1)</u>	<u>\$ (31,199)</u>
15	Interest on Prior Factor Os	-	-	-
16	<u>Current Year (Over)/Under Recovery (line 14 + line 15)</u>	<u>\$ (31,198)</u>	<u>\$ (1)</u>	<u>\$ (31,199)</u>
17	<u>Cumulative (Over)/Under Recovery (line 9 + line 16)</u>	<u>\$ 13,123</u>	<u>\$ (1)</u>	<u>\$ 13,122</u>
18	<u>Disposition of Cumulative (Over)/Under Recovery</u>			
19	R Factor 2011 Factor O (Refund) Docket No. 12-0201	\$ (224)	\$ -	\$ (224)
20	Factor O (Refund)/Recovery to be applied in a future year:			
21	2011 Factor O (Refund) Docket No. 12-0201	(380)	-	(380)
22	Interest on 2010 Factor O	-	-	-
23	2012 Factor O (Refund) Docket No. 13-0210	(302)	-	(302)
24	Interest on 2011 Factor O	-	-	-
25	2013 Factor O (Refund) Docket No. 14-0217	-	-	-
26	Interest on 2012 Factor O	-	-	-
27	2014 Factor O (Refund) Docket No. 15-0202	-	-	-
28	Interest on 2013 Factor O	-	-	-
29	2015 Factor O (Refund) Docket No. 16-0181	<u>14,028</u>	<u>-</u>	<u>14,028</u>
30	<u>Total (Agrees to line 17)</u>	<u>\$ 13,122</u>	<u>\$ -</u>	<u>\$ 13,122</u>

Source: Col. (B): IAWC Ex. 1.10, col. (D)
 (1) Agrees to Appendix to Order Docket No. 15-0202, col. (D), line 27
 Col. (D): Col. (B) + Col. (C)

Illinois-American Water Company
 QIP Surcharge Reconciliation-Lincoln
 For the Year Ended December 31, 2015

Line No.	Description (A)	Per Company (B)	Staff Adjustments (C)	Per Staff (D)
1	<u>(Over)/Under Recovery Carried Forward from Prior Year</u>			
2	<u>R Factor (Refund)/Recovery from prior year:</u>			
3	Prior Period R Factor (2014) Docket No. 15-0202	\$ (5,863)	\$ -	(5,863)
4	<u>Factor Os not yet (Refunded)/Recovered at beginning of year:</u>			
5	2011 Factor O (Refund) Docket No. 12-0201	-	-	-
6	2012 Factor O (Refund) Docket No. 13-0201	-	-	-
7	2013 Factor O (Refund) Docket No. 14-0217			
8	2014 Factor O (Refund) Docket No. 15-0202		(151) (2)	(151)
9	<u>Cumulative (Over)/Under Recovery from Prior Year (Sum of lines 3 through 8)</u>	<u>\$ (5,863)</u>	<u>\$ (151)</u>	<u>\$ (6,014) (1)</u>
10	<u>Current Year (Over)/Under Recovery</u>			
11	Recoverable QIP Costs	\$ 60,953	\$ -	60,953
12	QIP Revenues Recovered	51,880	-	51,880
13	Other Adjustments (Rounding)	-	-	-
14	(Over)/Under Recovery of Current Year (line 11 - line 12 + line 13)	\$ 9,073	\$ -	\$ 9,073
15	Interest on Prior Factor Os	-	-	-
16	<u>Current Year (Over)/Under Recovery (line 14 + line 15)</u>	<u>\$ 9,073</u>	<u>\$ -</u>	<u>\$ 9,073</u>
17	<u>Cumulative (Over)/Under Recovery (line 9 + line 16)</u>	<u>\$ 3,210</u>	<u>\$ (151)</u>	<u>\$ 3,059</u>
18	<u>Disposition of Cumulative (Over)/Under Recovery</u>			
19	R Facto 2011 Factor O (Refund) Docket No. 12-0201	\$ (285)	\$ -	\$ (285)
20	Factor O (Refund)/Recovery to be applied in a future year:			
21	2011 Factor O (Refund) Docket No. 12-0201	-	-	-
22	Interest on 2010 Factor O	-	-	-
23	2012 Factor O (Refund) Docket No. 13-0210	-	-	-
24	Interest on 2011 Factor O	-	-	-
25	2013 Factor O (Refund) Docket No. 14-0217	-	-	-
26	Interest on 2012 Factor O	-	-	-
27	2014 Factor O (Refund) Docket No. 15-0202	-	(151)	(151)
28	Interest on 2013 Factor O	-	-	-
29	2015 Factor O (Refund) Docket No. 16-0181	3,495	-	3,495
30	<u>Total (Agrees to line 17)</u>	<u>\$ 3,210</u>	<u>\$ (151)</u>	<u>\$ 3,059</u>

Source: Col. (B): IAWC Ex. 1.10, col. (D)
 (1) Agrees to Appendix to Order Docket No. 15-0202, col. (D), line 27
 (2) Appendix to Order, Docket No. 15-0202
 Col. (D): Col. (B) + Col. (C)

Illinois-American Water Company
 QIP Surcharge Reconciliation-Chicago Water
 For the Year Ended December 31, 2015

<u>Line No.</u>	<u>Description</u> (A)	<u>Per Company</u> (B)	<u>Staff Adjustments</u> (C)	<u>Per Staff</u> (D)
1	<u>(Over)/Under Recovery Carried Forward from Prior Year</u>			
2	<u>R Factor (Refund)/Recovery from prior year:</u>			
3	Prior Period R Factor (2014) Docket No. 15-0202	\$ 204,354	\$ -	204,354
4	<u>Factor Os not yet (Refunded)/Recovered at beginning of year:</u>			
5	2011 Factor O (Refund) Docket No. 12-0201	2,888	-	2,888
6	2012 Factor O (Refund) Docket No. 13-0201	-	-	-
7	2013 Factor O (Refund) Docket No. 14-0217			
8	2014 Factor O (Refund) Docket No. 15-0202			
9	<u>Cumulative (Over)/Under Recovery from Prior Year (Sum of lines 3 through 8)</u>	<u>\$ 207,242</u>	<u>\$ -</u>	<u>\$ 207,242</u> (1)
10	<u>Current Year (Over)/Under Recovery</u>			
11	Recoverable QIP Costs	\$ -	\$ -	-
12	QIP Revenues Recovered	207,242	-	207,242
13	Other Adjustments (Rounding)	-	-	-
14	(Over)/Under Recovery of Current Year (line 11 - line 12 + line 13)	\$ (207,242)	\$ -	\$ (207,242)
15	Interest on Prior Factor Os	-	-	-
16	<u>Current Year (Over)/Under Recovery (line 14 + line 15)</u>	<u>\$ (207,242)</u>	<u>\$ -</u>	<u>(207,242)</u>
17	<u>Cumulative (Over)/Under Recovery (line 9 + line 16)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
18	<u>Disposition of Cumulative (Over)/Under Recovery</u>			
19	R Facto 2011 Factor O (Refund) Docket No. 12-0201	\$ -	\$ -	\$ -
20	Factor O (Refund)/Recovery to be applied in a future year:			
21	2011 Factor O (Refund) Docket No. 12-0201	-	-	-
22	Interest on 2010 Factor O	-	-	-
23	2012 Factor O (Refund) Docket No. 13-0210	-	-	-
24	Interest on 2011 Factor O	-	-	-
25	2013 Factor O (Refund) Docket No. 14-0217	-	-	-
26	Interest on 2012 Factor O	-	-	-
27	2014 Factor O (Refund) Docket No. 15-0202	-	-	-
28	Interest on 2013 Factor O	-	-	-
29	2015 Factor O (Refund) Docket No. 16-0181	-	-	-
30	<u>Total (Agrees to line 17)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Source: Col. (B): IAWC Ex. 1.10, col. (D)
 (1) Agrees to Appendix to Order Docket No. 15-0202, col. (D), line 27
 Col. (D): Col. (B) + Col. (C)

Illinois-American Water Company
 QIP Surcharge Reconciliation-Chicago Waste Water
 For the Year Ended December 31, 2015

Line No.	Description (A)	Per Company (B)	Staff Adjustments (C)	Per Staff (D)
1	<u>(Over)/Under Recovery Carried Forward from Prior Year</u>			
2	<u>R Factor (Refund)/Recovery from prior year:</u>			
3	Prior Period R Factor (2014) Docket No. 15-0202	\$ 35,287	\$ -	35,287
4	<u>Factor Os not yet (Refunded)/Recovered at beginning of year:</u>			
5	2011 Factor O (Refund) Docket No. 12-0201	2,366	-	2,366
6	2012 Factor O (Refund) Docket No. 13-0201	9,054	-	9,054
7	2013 Factor O (Refund) Docket No. 14-0217			
8	2014 Factor O (Refund) Docket No. 15-0202			
9	<u>Cumulative (Over)/Under Recovery from Prior Year (Sum of lines 3 through 8)</u>	<u>\$ 46,707</u>	<u>\$ -</u>	<u>\$ 46,707</u> (1)
10	<u>Current Year (Over)/Under Recovery</u>			
11	Recoverable QIP Costs	\$ 734,124	\$ -	734,124
12	QIP Revenues Recovered	573,444	-	573,444
13	Other Adjustments (Rounding)	-	-	-
14	(Over)/Under Recovery of Current Year (line 11 - line 12 + line 13)	<u>\$ 160,680</u>	<u>\$ -</u>	<u>\$ 160,680</u>
15	Interest on Prior Factor Os	-	-	-
16	<u>Current Year (Over)/Under Recovery (line 14 + line 15)</u>	<u>\$ 160,680</u>	<u>\$ -</u>	<u>\$ 160,680</u>
17	<u>Cumulative (Over)/Under Recovery (line 9 + line 16)</u>	<u>\$ 207,387</u>	<u>\$ -</u>	<u>\$ 207,387</u>
18	<u>Disposition of Cumulative (Over)/Under Recovery</u>			
19	R Factor 2011 Factor O (Refund) Docket No. 12-0201	\$ 151,343	\$ -	\$ 151,343
20	Factor O (Refund)/Recovery to be applied in a future year:			
21	2011 Factor O (Refund) Docket No. 12-0201	2,366	-	2,366
22	Interest on 2010 Factor O	-	-	-
23	2012 Factor O (Refund) Docket No. 13-0210	9,054	-	9,054
24	Interest on 2011 Factor O	-	-	-
25	2013 Factor O (Refund) Docket No. 14-0217	-	-	-
26	Interest on 2012 Factor O	-	-	-
27	2014 Factor O (Refund) Docket No. 15-0202	-	-	-
28	Interest on 2013 Factor O	-	-	-
29	2015 Factor O (Refund) Docket No. 16-0181	<u>44,624</u>	<u>-</u>	<u>44,624</u>
30	<u>Total (Agrees to line 17)</u>	<u>\$ 207,387</u>	<u>\$ -</u>	<u>\$ 207,387</u>

Source: Col. (B): IAWC Ex. 1.10, col. (D)
 (1) Agrees to Appendix to Order Docket No. 15-0202, col. (D), line 27
 Col. (D): Col. (B) + Col. (C)

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION**

Illinois American Water Company

16-0181

Petition for Initiation of Reconciliation
Hearing

NOTICE OF FILING

TO ATTACHED SERVICE LIST:

YOU ARE HEREBY NOTIFIED that we have, on this 31st day of October 2016 forwarded to the Chief Clerk of the Illinois Commerce Commission for filing in the above-captioned docket, the Direct Testimony of Dianna Hathhorn of the Financial Analysis Division, Accounting Department, a copy of which is hereby served upon you.



Dianna Hathhorn
Accountant
Accounting Department
527 East Capitol Avenue
Springfield, Illinois 62701

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT copies of the foregoing Notice, together with the documents referred to therein, were served upon the parties on the attached Service List, by messenger, electronic mail, facsimile and/or first-class mail, proper postage prepaid from Springfield, Illinois, on this 31st day of October 2016.



Dianna Hathhorn
Accountant
Accounting Department
527 East Capitol Avenue
Springfield, Illinois 62701

ILLINOIS AMERICAN WATER COMPANY
Docket No. 16-0181
Service List

Kenneth C. Jones
Vice President, Legal
Illinois-American Water Company
100 N. Water Works Dr.
Belleville, IL 62223
kenneth.jones@amwater.com

ILLINOIS COMMERCE COMMISSION

Stephen Yoder, Administrative Law Judge
Dianna Hathhorn, Case Manager, Accounting Department

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

Illinois-American Water Company)
)
Petition for Initiation of Reconciliation Hearing)

Docket No. 16-0181

AFFIDAVIT OF DIANNA HATHHORN

State of Illinois)
)
County of Sangamon)

I, Dianna Hathhorn, being first duly sworn upon oath, depose and state as follows:

1. My name is Dianna Hathhorn. My business address is 527 East Capitol Avenue, Springfield, Illinois 62701. I am employed by the Illinois Commerce Commission ("Commission") as an Accountant in the Accounting Department of the Financial Analysis Division of the Bureau of Public Utilities.

2. On October 31, 2016, my direct testimony was filed in this proceeding via the Commission's eDocket system ("Direct Testimony"). My Direct Testimony was prepared by me or under my direction and control, is marked for identification as ICC Staff Exhibit 1.0, and consists of a cover page, table of contents, four (4) pages of questions and answers, and Schedules 1.01 through 1.05.

3. If asked under oath or affirmation the questions posed in ICC Staff Exhibit 1.0, I would provide the same answers contained therein.

4. The answers contained in my Direct Testimony are true and accurate to the best of my knowledge and belief.

Further affiant sayeth naught.

Dianna Hathhorn
Dianna Hathhorn

Subscribed and sworn to before me
this 31st day of October, 2016.

Mary Ellen Ruffner
Notary



