

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Patrick Baryenbruch and/or Michael A. Miller

22. Refer to the Direct Testimony of Patrick Baryenbruch.
- a. At page 4 of Exhibit PLB-1 of his testimony, Mr. Baryenbruch refers to monthly bills that the Service Company issues to the operating companies. Provide all of the monthly invoices that the Service Company issued to Kentucky-American for the 12-month period ending July 31, 2008.
 - b. Provide the monthly invoices that the Service Company issued to Kentucky-American for the remainder of calendar year 2008.
 - c. Refer to Exhibit PLB-1, page 7.
 - (1) List and describe each of the \$794,558 of Service Company charges that was considered "non-recurring" and state the reason why Kentucky-American considers that charge as nonrecurring.
 - (2) Explain if any of the nonrecurring items are included in the forecasted management fees.
 - (3) Mr. Baryenbruch states the "net testable" amount of Service Company charges for the 12-month period ending July 31, 2008 was \$7,064,978. The forecasted income statement set forth in Kentucky-American's Application, Exhibit 37, Schedule C, page 3, lists Management Fees of \$7,612,592. Reconcile these two amounts and explain each difference in the charges comprising these amounts. This response should separately itemize the charges of each service company.
 - d. Refer to Exhibit PLB-1, Schedule 3. For each service company directly assigning or allocating hours to Kentucky-American, provide the job titles and/or classifications of employees that had hours assigned or allocated to Kentucky-American.
 - e. Refer to Exhibit PLB-1, page 4. List the services that AWWC's Corporate Office provides to American Water subsidiaries.
 - f. Refer to Exhibit PLB-1, Schedule 1.
 - (1) Provide all workpapers, show all calculations, and state all assumptions used to develop this Schedule. Provide clear and complete source document references.
 - (2) Provide a schedule similar to PLB-1, Schedule 1, comparing the total charges billed by location and function during the 12-month period ending July 31, 2008 to the estimated hours billed in the forecasted period. Provide all workpapers, show all calculations, and state all assumptions used to develop this Schedule.

- g. Refer to Exhibit PLB-1, Schedule 2.
 - (1) Provide all workpapers, show all calculations, and state all assumptions used to develop this Schedule. Provide clear and complete source document references.
 - (2) Provide a schedule similar to PLB-1, Schedule 2, comparing the total hours billed by location and function during the 12-month period ending July 31, 2008 to the estimated hours billed in the forecasted period. Provide all workpapers, show all calculations, and state all assumptions used to develop this Schedule.
- h. Refer to Exhibit PLB-1, Schedule 3. Provide all workpapers, show all calculations, and state all assumptions used to develop this Schedule. Provide clear and complete source document references.
- i. Refer to Exhibit PLB-1, Schedule 4.
 - (1) Provide all pages of the Michigan Lawyers Weekly that Kentucky-American used to develop the Billing Rate Range.
 - (2) Explain in detail why Kentucky-American used the “Michigan Attorney Billing Rates” in this schedule.
 - (3) Explain why averaging the hourly rate of an associate and a partner is a reasonable method to calculate the billing rate of a Kentucky attorney.
- j. Refer to Exhibit PLB-1, Schedule 5.
 - (1) Provide all relevant pages from “Operating Ratios for Management Consulting Firms, 2007 Edition.”
 - (2) Explain how each of the percentages for “Typical Percent of Time Spent on a Consulting Project” was determined.
- k. Refer to Exhibit PLB-1, Schedule 7.
 - (1) Provide all relevant pages from the American Institute of Certified Public Accountants’ 2006 National PCPS/TSCPA Management of an Accounting Practice Survey.
 - (2) Is the Certified Public Accountants’ 2006 National PCPS/TSCPA Management of an Accounting Practice Survey the most recent survey that has been conducted?
 - (3) Explain how each of the percentages for “Typical Percent of Time Spent on an Accounting Assignment” was determined.
- l. Refer to Exhibit PLB-1, Schedule 7.
 - (1) Provide all documents and state all assumptions that were used to develop the average billing rates for each firm listed in the calculation of the average billing rates.

- (2) Explain how each of the percentages for “Typical Percent of Time on an Engineering Assignment” was determined.
- m. Refer to Exhibit PLB-1, page 20. Describe how Mr. Baryenbruch determined the “New Positions’ Salary” level as \$100,000 and 49.4 percent of this level as the cost of benefits associated with the new position. Also, explain how the 15.2 percent relationship between the new position’s salary and office expenses was developed. Provide all documents, show all calculations, and state all assumptions upon which Mr. Baryenbruch relied to reach his determination.
- n. Refer to Exhibit PLB-1, page 21. Provide Belleville Lab survey results for 2000 through 2006.
 - (1) For each year listed on the schedule, compare the number of major tests that were included in the survey to the total number of major tests performed by the Bellville Lab for Kentucky-American.
 - (2) According to the schedule, in 61 percent of the tests surveyed in 2006, the Bellville Lab costs were higher than the outside labs. Explain why this would support the statement that “These studies provide additional evidence that the Service Company arrangement is the lowest cost alternative for KAWC.”
- o. Refer to Exhibit PLB-1, Schedule 8, at 1.
 - (1) For each listed item in “Labor,” state whether the Call Center performs each task for Kentucky-American.
 - (2) For each listed item in “Materials and Expense,” state whether the Call Center performs each task on behalf of Kentucky-American.
- p. Refer to Exhibit PLB-1, page 26.
 - (1) State the source of “electric utility industry’s avg calls/customer” of 2.5. Provide all documents used to derive this ratio.
 - (2) Provide all documents, show all calculations, and state all assumptions upon which Mr. Baryenbruch relied to reach his determination that American Water averages 1.33 calls per customer.
 - (3) Provide all documents, show all calculations, and state all assumptions upon which Mr. Baryenbruch relied to reach his determination of “Bank charge per item” of \$0.1186.
- q. Refer to Exhibit PLB-1, page 26. The least cost is \$13.71 while the highest cost is \$39.81, which is a difference of \$26.10 or 190.4 percent.

- (1) Describe the procedures used to verify that the costs included in the FERC Accounts 903 and 905 by each company listed in the comparison were appropriately classified and reported.
- (2) Explain how the comparison can be relied upon if Mr. Baryenbruch did not analyze the information to verify the nature of the amounts charged to these FERC Accounts.
- (3) Explain the large variance in the results of the comparison.
- (4) Explain why, given the large variance in the results, the Commission should rely upon the study.

Response:

22. a. See attached PDF file KAW_R_PSCDR2#22a_Attachment_010809.pdf
- b. See attached PDF file KAW_R_PSCDR2#22b_Attachment_010809.pdf
- c. (1)
- | | |
|---|---|
| Business Change Corp | \$ 23,400 - Corporate severance payments |
| Business Change Regions | \$ 9,111 - Corporate severance payments |
| Divestiture & SOX – Corp
Sarbanes-Oxley
compliance controls & related
overhead | \$729,860 - RWE divestiture costs and non-recurring |
| Divestiture & Sox – Regions
Sarbanes-Oxley
support and related overheads | (\$17,854) - Southeast region RWE divestiture and |
| Non-Southeast Region Charges
billed to Kentucky-American | \$ 50,041 - Other regional service company charges |
| | ----- |
| | \$794,558 |

The Company does not expect severance payments, divestiture costs, and SOX implementation costs to occur in the forecasted test-year in this case. The IPO was issued on April 23, 2008, and SOX implementation was completed by December 31, 2008, except for some minor clean up. In addition to those expenses being non-recurring in the forecasted test-year they were specifically precluded from rate recovery by the Commission in the Divestiture Cases where RWE purchased the stock of AWW and subsequently sold the stock of AWW.

- (2) Non-recurring items were not included in the forecasted management fees for Kentucky-American.
- (3) See the table below.

	Actual 12 month Ending 07/31/08	Forecast Test Yr 2009-2010	Difference
Corporate	\$1,623,410	\$ 1,783,745	\$ 145,013
Shared Services	\$540,425	\$ 591,167	\$ 50,742
Call Center	\$1,682,191	\$ 1,839,044	\$ 156,853
ITS	\$1,134,170	\$ 1,296,110	\$ 161,940
Supply Chain	\$85,258	\$ 65,685	\$ (19,573)
Belleville Lab	\$ 186,737.00	\$ 189,753	\$ 3,016
Business Service Center	\$37,919	\$ 45,543	\$ 22,947
Regional Offices	\$1,774,869.00	\$ 1,904,002	\$ 129,133
	<u>\$ 7,064,978</u>	<u>\$ 7,715,049</u>	<u>\$ 650,071</u>
Less Sox Costs		\$ (55,941)	
Less Sewer Costs		<u>\$ (46,516)</u>	
Total		\$ 7,612,592	

Explanations of variances from actual expense for 12 months ended 07/31/08 to forecasted test year expense are summarized below. Please note that the Service Company is in the process of revising its budgeted spend for the forecasted test year. Recent developments have led to a revision to the AWWSC budget for 2009/2010 which will reduce the amount of AWWSC charges the Company is seeking for rate recovery in this case. The Company will be revising its case to reflect the lower AWWSC charges, along with other changes that have come to light during this discovery process. The Company will file the revision to its case along with the update to January 2009 actual data no later than March 17, 2009 in accordance with the procedural schedule issued in this proceeding. KAWC anticipates a reduction in the filing amount of approximately \$160,000 for lower AWWSC costs. This amount is included in the variance explanations below.

EXPLANATION	APPROXIMATE AMOUNT
Anticipated Reduction in Management Fee Filing	\$160,000
Increase in Labor and Benefits @ 3.50 %, excluding Group Insurance	\$300,000
Increase in Group Insurance Expense @ 10.00 %	\$130,000
Increase in Other Expenses	\$60,071
Total Difference	\$650,071

- d. See attached PDF file KAW_R_PSCDR2#22d_Attachment_010809.pdf
- e. See attached PDF file KAW_R_PSCDR2#22e_Attachment_010809.pdf
- f. (1) See response AG170.A.
(2) See Table below.

Location	Function	Actual 12 Mo 7/31/2008	Test Yr 2009 - 2010	Difference
Corporate	Accounting	28,772	62,020	33,248
Corporate	Administration	678,769	349,191	(329,578)
Corporate	Audit	48,280	63,459	15,179

	Business			
Corporate	Development	27,563	54,278	26,715
Corporate	Communications	135,470	189,691	54,221
Corporate	Engineering	48,886	131,863	82,977
Corporate	Finance	267,245	250,450	(16,795)
Corporate	HR	140,440	195,427	54,987
Corporate	Legal	67,104	130,077	62,973
Corporate	Operations	37,911	214,555	176,644
Corporate	Rates & Revenue	15,942	29,233	13,291
Corporate	Risk Management	82,417	67,728	(14,689)
Corporate	Water Quality	44,611	45,773	1,162
Total Corporate		1,623,410	1,783,745	160,335
Shared Services		540,425	591,167	50,742
Call Center		1,682,191	1,839,044	156,853
ITS		1,134,170	1,296,110	161,940
Supply Chain		85,258	65,685	(19,573)
Belleville Lab		186,737	189,753	3,016
Benefits Service Center		37,919	45,543	7,624
Southeast Region	Admin	401,459	174,771	(226,688)
Southeast Region	Business Dev.	115,810	169,765	53,955
Southeast Region	Communications	93,594	174,278	80,684
Southeast Region	Customer Service	176,623	260,843	84,220
Southeast Region	Engineering	17,068	-	(17,068)
Southeast Region	Finance	272,290	435,095	162,805
Southeast Region	HR	191,609	208,597	16,988
Southeast Region	ITS	-	116,773	116,773
Southeast Region	Legal	217,486	153,328	(64,158)
Southeast Region	Operations	231,484	179,662	(51,822)
Southeast Region	Risk Management	39,173	30,890	(8,283)
Southeast Region	Water Quality	18,273	-	(18,273)
Total SE Regional		1,774,869	1,904,002	129,133
Total		7,064,979	7,715,049	650,070

The 2009-2010 Business Plan is the basis for the forecasted test-year expenses. The Plan was reduced by SOX Compliance costs and allocated sewer costs as described in the response to part c. (3) above. The Business Plan assumptions were previously supplied in the response to PSCDR1#3. Those overall Business Plan assumptions also pertain to the development of the AWWSC Plan.

g. (1) See response AG170.A.

(2) Please see below the detail of the actual hours billed to KAWC from the Service Company for the 12 month period ended 07/31/08. The amount of hours to be billed to KAWC for the forecasted test year period was not determined. The forecasted amount of dollar charges to KAWC was determined by using prior period actual charge amounts to determine an overall allocation percentage anticipated to be billed to each operating company. Please note that since actual charges were used as a basis, this overall allocation percentage includes direct charges amounts as well as allocated amounts in its make-up.

Location	Function	Actual Actual 12 Mo 7/31/2008
Corporate	Accounting	619.80
Corporate	Administration	4.81
Corporate	Audit	478.73
Corporate	Business Development	140.81
Corporate	Communications	670.73
Corporate	Engineering	1,779.34
Corporate	Finance	2,822.04
Corporate	Human Resources	1,662.75
Corporate	Legal	337.42
Corporate	Operations	948.67
Corporate	Rates & Revenue	107.12
	Risk Management	618.45
	Water Quality	779.45
	Total Corporate	10,970.13
SSC		11,047.08
Call Center		52,285.98
ITS		7,836.55
Supply Chain		2,142.60
Belleville Lab		2,545.62
Benefits Service Center		389.18
Southeast Region	Accounting	459.26
Southeast Region	Administration	116.03
Southeast Region	Business Development	1,347.47
Southeast Region	Communications	1,398.65
Southeast Region	Customer Service	5,395.76
Southeast Region	Engineering	1,376.12
Southeast Region	Finance	2,684.15
Southeast Region	Human Resources	2,748.59
Southeast Region	Legal	3,919.14

Southeast Region	Operations	3,126.25
Southeast Region	Risk Management	450.29
Southeast Region	Water Quality	283.86
Total SE Regional		<u>23,305.58</u>
Grand Total		<u><u>110,522.72</u></u>

- h. See response AG170.A.
- i. (1) Pages of the Michigan Lawyers Weekly used to estimate Kentucky attorney hourly billing rates are attached to this response.
- (2) Mr. Baryenbruch’s approach is to use publicly available data for comparison against the Service Company’s hourly rates. The Kentucky Bar Association does not survey its members as to their hourly billing rates. In addition, publicly available billing rate information could not be found for Kentucky attorneys. Therefore, an estimate of Kentucky attorney rates was developed from a survey of Michigan lawyers conducted annually by the Michigan Lawyers Weekly, one of the few publicly available sources of attorney’s hourly billing rates in the United States. Massachusetts Lawyers Weekly also includes hourly billing rates in its annual survey of the Massachusetts law firms. Since Michigan is closer geographically to Kentucky, the Michigan Lawyers Weekly data was used in this study.
- (3) The Michigan Lawyers Weekly contains four attorney billing rate data points that are averaged in the Baryenbruch study. Low and high billing rates for associates and low and high billing rates for partners. This produces a usable average attorney billing rate for purposes of comparison to that of the Service Company for legal-related services.

See attached PDF file KAW_R_PSCDR2#22i_Attachment_010809.pdf

- j. (1) Please see table below.



Detailed Tables—Total Consulting Fees

	LESS THAN \$2,000,000			\$2,000,000 TO \$4,999,999			\$5,000,000 TO \$19,999,999			\$20,000,000 & OVER		
	Typical	Middle Range		Typical	Middle Range		Typical	Middle Range		Typical	Middle Range	
EMPLOYEE DEVELOPMENT												
Professional Development Expense (time @ Total salary & bonus compensation cost, and \$ spent):												
As a % of Total Consulting Fee Revenues	3.2%	1.6 -	6.0	2.1%	1.3 -	3.9	2.4%	1.6 -	3.4	2.0%	1.3 -	2.3
Per Consulting Associate	\$6,399	4,263 -	9,647	\$5,256	3,863 -	10,271	\$4,906	3,731 -	11,133	\$6,868	5,084 -	8,849
BUSINESS DEVELOPMENT COSTS												
Total Business Development Costs (time @ total salary & bonus compensation cost, and \$ spent):												
As a % of Total Consulting Fee Revenues	8.2%	7.5 -	13.6	5.1%	3.1 -	13.9	5.0%	3.9 -	9.9	6.9%	6.4 -	7.9
As a % of New Client Fees	15.2%	13.5 -	27.2	51.4%	13.5 -	66.8	16.8%	10.9 -	20.6	21.7%	19.5 -	26.0
BILLING RATES												
Hourly Billing Rate for Employees Earning:												
\$35,000/Yr Base Salary	\$70	70 -	80	\$75	63 -	85	\$70	51 -	100	\$100	80 -	110
\$60,000/Yr Base Salary	\$110	90 -	150	\$120	110 -	135	\$125	110 -	160	\$180	153 -	198
\$75,000/Yr Base Salary	\$175	130 -	193	\$155	134 -	199	\$150	140 -	200	\$196	186 -	239
\$125,000/Yr Base Salary	\$275	150 -	313	\$195	168 -	250	\$235	221 -	325	\$295	231 -	341
\$150,000/Yr Base Salary	\$281	215 -	331	\$225	175 -	275	\$258	229 -	313	\$364	281 -	415
\$200,000/Yr Base Salary	\$368	298 -	381	\$313	293 -	456	\$325	275 -	350	\$425	350 -	450
Billing Rates to Earnings Multipliers:												
Overall Company	3.2	2.7 -	4.1	4.2	3.4 -	4.6	3.9	3.6 -	5.7	5.3	4.9 -	6.2
\$35,000/Yr Consultant (Base Salary)	4.2	4.2 -	4.8	4.5	3.7 -	5.1	4.2	3.0 -	5.9	5.9	4.8 -	6.5
\$60,000/Yr Consultant (Base Salary)	3.8	3.1 -	5.2	4.2	3.8 -	4.7	4.3	3.8 -	5.6	6.2	5.3 -	6.9
\$75,000/Yr Consultant (Base Salary)	4.9	3.6 -	5.3	4.3	3.7 -	5.5	4.2	3.9 -	5.6	5.4	5.2 -	6.6
\$125,000/Yr Consultant (Base Salary)	4.6	2.5 -	5.2	3.2	2.8 -	4.2	3.9	3.7 -	5.4	4.9	3.9 -	5.7
\$150,000/Yr Consultant (Base Salary)	3.9	3.0 -	4.6	3.1	2.4 -	4.8	3.6	3.2 -	4.3	5.1	3.9 -	5.8
\$200,000/Yr Consultant (Base Salary)	3.8	3.1 -	4.0	3.3	3.0 -	4.8	3.4	2.9 -	3.6	4.4	3.6 -	4.7
Standard Hourly Billing Rates for:												
Senior Partners or Equivalent	\$295	244 -	406	\$300	264 -	427	\$324	250 -	395	\$450	350 -	525
Junior Partners or Equivalent	\$300	282 -	400	\$200	190 -	275	\$293	228 -	344	\$360	308 -	424
Senior Management Consultants	\$175	175 -	215	\$180	153 -	219	\$230	216 -	309	\$281	250 -	342
Management Consultants	\$170	145 -	189	\$150	125 -	200	\$185	152 -	200	\$226	200 -	288
Entry Level Consultants	\$110	93 -	120	\$123	105 -	172	\$135	110 -	169	\$169	145 -	205
Research Associates	\$125	123 -	143	\$110	100 -	123	\$125	119 -	127	\$141	109 -	177
Maximum Hourly Billing Rates for:												
Senior Partners or Equivalent	\$333	263 -	371	\$325	260 -	463	\$375	350 -	425	\$600	500 -	700
Junior Partners or Equivalent	\$400	356 -	700	\$210	199 -	316	\$350	265 -	406	\$553	400 -	570
Senior Management Consultants	\$215	200 -	225	\$193	165 -	219	\$265	245 -	375	\$450	325 -	490
Management Consultants	\$190	175 -	204	\$163	129 -	201	\$208	185 -	245	\$320	250 -	350
Entry Level Consultants	\$110	110 -	130	\$125	125 -	140	\$150	135 -	190	\$260	225 -	278
Research Associates	\$160	140 -	193	\$125	100 -	153	\$125	113 -	143	\$203	126 -	260
% Increase Last Yr in Billing Rates for:												
Senior Partners or Equivalent	3.7%	0.0 -	7.0	5.0%	4.0 -	10.0	9.2%	5.3 -	13.0	4.3%	1.5 -	6.0
Junior Partners or Equivalent	ISD	ISD -	ISD	7.5%	3.8 -	10.3	5.0%	0.0 -	9.1	6.0%	1.0 -	6.3
Senior Management Consultants	ISD	ISD -	ISD	5.0%	3.8 -	6.3	9.4%	2.5 -	10.0	5.0%	1.3 -	5.6
Management Consultants	ISD	ISD -	ISD	8.0%	4.0 -	9.0	9.7%	6.8 -	10.0	5.1%	5.0 -	6.3
Entry Level Consultants	ISD	ISD -	ISD	6.0%	3.0 -	8.0	9.4%	6.0 -	10.0	6.0%	4.4 -	6.5
Research Associates	ISD	ISD -	ISD	ISD	ISD -	ISD	3.0%	0.0 -	7.0	6.3%	5.0 -	6.9
Total Consulting Staff	3.5%	2.9 -	5.3	5.5%	4.5 -	7.1	9.4%	6.8 -	11.5	5.7%	5.1 -	6.0
Typical Percentage Mark-Up on Project Specific "Billed Expenses"-If Applicable												
	0.0%	0.0 -	0.0	2.5%	0.0 -	2.5	2.6%	0.0 -	1.3	2.8%	0.0 -	1.3

Note A: source: "Operating Ratios For Management Consulting Firms, 2007 Edition" Association of Management Consulting Firms

- The percent of time distribution by consulting position on a typical project is based on Mr. Baryenbruch's 30 years of experience as a management consultant. It should be noted that weighting of partner, the two top consulting positions in the survey, is only 20%. The remaining 80% is assigned to lower level (i.e., less expensive) consultant

positions. This approach is conservative given the complex and broad nature of the Service Company services provided to KAWC because there would be a need for high level quality assurance if a consulting firm were to assume the Service Company's consulting-related services.

k. (1) See table below.

PRIVATE AND CONFIDENTIAL

2006 PCPS/TSCPA National Management of an Accounting Practice
Report prepared for: Kentucky Society of CPAs

APPENDIX II

Detailed descriptions of codes on page 1	All ESC	East South Central			All Firms	Midwest Region					
		Small	Medium	Large		<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	80	24	19	37	1,842	14	32	31	33	32	37
Full-Time Professional Staff -- Continued											
Realization											
Partners / Owners	63.9%	80.3%	67.0%	53.1%	62.2%	69.0%	67.5%	67.3%	63.7%	63.3%	56.1%
Directors (11+ Years Exp)	61.5%	N/A	60.6%	61.9%	66.4%	N/A	77.5%	77.2%	67.3%	75.0%	69.1%
Managers (6-10 Years Exp)	66.1%	N/A	59.2%	67.1%	69.1%	N/A	59.1%	70.1%	78.1%	77.4%	69.9%
Sr Associates (4-5 Years Exp)	70.9%	69.7%	62.1%	72.2%	72.1%	N/A	57.1%	75.4%	75.9%	77.0%	74.7%
Associates (1-3 Years Exp)	73.3%	N/A	71.1%	73.6%	72.4%	N/A	72.1%	77.9%	65.7%	78.9%	73.3%
New Professionals	74.0%	N/A	66.5%	75.0%	69.4%	N/A	N/A	N/A	78.6%	81.2%	60.8%
Average Billing Rate											
Partners / Owners	157.85	111.96	149.06	190.41	167.89	129.23	140.93	143.60	158.36	188.56	225.70
Directors (11+ Years Exp)	125.21		103.86	133.51	133.61		71.25	114.83	104.09	125.88	183.92
Managers (6-10 Years Exp)	111.53		96.00	113.82	118.45		83.00	88.79	96.77	110.99	153.33
Sr Associates (4-5 Years Exp)	89.96	75.00	62.50	94.26	99.15		80.00	72.50	81.29	96.92	120.91
Associates (1-3 Years Exp)	73.89		65.00	75.42	80.35		45.00	63.71	68.00	76.28	94.66
New Professionals	66.45		50.00	70.30	76.02				63.00	67.43	79.81
Average Compensation											
Partners / Owners	186,477	84,514	162,551	256,634	184,892	49,352	114,432	149,223	155,888	230,481	295,273
Directors (11+ Years Exp)	68,450		59,421	71,962	77,641		45,712	68,158	60,738	74,537	111,676
Managers (6-10 Years Exp)	60,857		46,502	62,968	64,717		45,807	48,820	51,207	67,260	80,444
Sr Associates (4-5 Years Exp)	46,412	48,000	32,613	48,261	54,041		42,000	40,741	47,475	46,186	58,780
Associates (1-3 Years Exp)	39,190		39,367	39,156	40,484		28,000	34,615	36,256	39,062	44,919
New Professionals	29,017		26,500	29,269	33,954				21,369	36,429	30,264
Compensation Per Compensated Hour											
Partners / Owners	\$83.37	\$40.90	\$72.70	\$109.31	\$64.08	\$28.50	\$53.07	\$69.83	\$68.07	\$101.68	\$124.39
Directors (11+ Years Exp)	\$31.36	N/A	\$28.39	\$32.45	\$35.66	N/A	\$22.05	\$36.81	\$28.40	\$34.59	\$49.77
Managers (6-10 Years Exp)	\$28.36	N/A	\$22.03	\$29.28	\$29.83	N/A	\$21.95	\$24.79	\$24.18	\$30.78	\$36.55
Sr Associates (4-5 Years Exp)	\$21.99	\$21.57	\$15.49	\$22.90	\$25.30	N/A	\$20.00	\$19.53	\$22.22	\$21.84	\$27.09
Associates (1-3 Years Exp)	\$19.09	N/A	\$19.73	\$18.98	\$19.34	N/A	\$13.46	\$18.59	\$17.06	\$18.08	\$21.15
New Professionals	\$18.09	N/A	\$12.50	\$18.86	\$18.19	N/A	N/A	N/A	\$16.35	\$16.93	\$19.77

Note A: Source is AICPA's 2006 National PCPS/TSCPA Management of an Accounting Practice Survey

- (2) Yes, at the time the Baryenbruch study was performed, the 2006 National PCPS/TSCPA survey was the latest available. The AICPA conducts this survey only once every two years.
 - (3) The percent of time distribution by accountant position on a typical assignment is based on Mr. Baryenbruch's experience as a certified public accountant and his experience as a consultant managing the work of CPAs from large consulting firms in connection with major financial systems implementations and the implementation of Sarbanes-Oxley requirements. It should be noted that weighting of partner, the two top consulting positions in the survey, is only 30%. The remaining 70% is assigned to lower level (i.e., less expensive) consultant positions. This approach is conservative given the complex and broad nature of the Service Company services provided to KAWC because there would be a need for high level quality assurance if a CPA firm were to assume the Service Company's finance, accounting and IT-related services.
-
- I. (1) See table below.

	2007/2008 Rate	CAD Drafter Engineer Tech	Engineer Design Engineer Project Engineer Elect Proj Engineer	Project Manager Project Associate Sr. Mgr. Engineer	Officer Principal Engineer
Firm #1					
Engineer IX	\$ 175.00				\$ 175.00
Principal Project Manager	\$ 175.00				\$ 175.00
Engineer VIII	\$ 155.00			\$ 155.00	
Engineer VII	\$ 140.00			\$ 140.00	
Senior Project Manager	\$ 140.00			\$ 140.00	
Engineer VI	\$ 125.00			\$ 125.00	
Project Manager	\$ 120.00			\$ 120.00	
Engineer V	\$ 105.00		\$ 105.00		
Engineer IV	\$ 92.00		\$ 92.00		
Engineer III	\$ 82.00		\$ 82.00		
Engineer II	\$ 75.00		\$ 75.00		
Engineer I	\$ 70.00		\$ 70.00		
Senior Technician	\$ 82.00	\$ 82.00			
Technician	\$ 60.00	\$ 60.00			
Junior Technician	\$ 50.00	\$ 50.00			
Land Surveyor	\$ 90.00	\$ 90.00			
Specification Writer	\$ 83.00	\$ 83.00			
Firm #2					
Principal/Exec/Egr. IX	\$ 164.00				\$ 164.00
Project Manager	\$ 152.00			\$ 152.00	
Engineering VIII	\$ 140.00			\$ 140.00	
Engineer VII	\$ 134.00			\$ 134.00	
Engineer VI	\$ 110.00			\$ 110.00	
Engineer V	\$ 104.00		\$ 104.00		
Engineer IV	\$ 90.00		\$ 90.00		
Engineer III	\$ 76.00		\$ 76.00		
Engineer II/I	\$ 64.00		\$ 64.00		
Senior Technician	\$ 78.00	\$ 78.00			
Technician	\$ 62.00	\$ 62.00			
Land Surveyor	\$ 89.00	\$ 89.00			
Firm #3					
Principal/Exec/Egr. IX	\$ 207.00				\$ 207.00
Project Manager	\$ 155.00			\$ 155.00	
Engineering VIII	\$ 181.00			\$ 181.00	
Engineer VII	\$ 166.00			\$ 166.00	
Engineer VI	\$ 145.00			\$ 145.00	
Engineer V	\$ 119.00		\$ 119.00		
Engineer IV	\$ 109.00		\$ 109.00		
Engineer III	\$ 98.00		\$ 98.00		
Engineer II/I	\$ 81.00		\$ 81.00		
Senior Technician	\$ 93.00	\$ 93.00			
Technician	\$ 67.00	\$ 67.00			

	2007/2008 Rate	CAD Drafter Engineer Tech	Engineer Design Engineer Project Engineer Elect Proj Engineer	Project Manager Project Associate Sr. Mgr. Engineer	Officer Principal Engineer
Firm #4					
Principal/Exec/Egr. IX	\$ 162.00				\$ 162.00
Project Manager	\$ 141.00			\$ 141.00	
Engineering VIII	\$ 141.00			\$ 141.00	
Engineer VII	\$ 121.00			\$ 121.00	
Engineer VI	\$ 105.00			\$ 105.00	
Engineer V	\$ 93.00		\$ 93.00		
Engineer IV	\$ 82.00		\$ 82.00		
Engineer III	\$ 77.00		\$ 77.00		
Engineer II/I	\$ 66.50		\$ 66.50		
Senior Technician	\$ 71.67	\$ 71.67			
Technician	\$ 48.00	\$ 48.00			
Firm #5					
Principal/Exec/Egr. IX	\$ 160.00				\$ 160.00
Project Manager	\$ 118.00			\$ 118.00	
Engineering VIII	\$ 146.00			\$ 146.00	
Engineer VII	\$ 98.00			\$ 98.00	
Engineer VI	\$ 87.00			\$ 87.00	
Engineer V	\$ 84.00		\$ 84.00		
Engineer IV	\$ 76.00		\$ 76.00		
Engineer III	\$ 69.00		\$ 69.00		
Engineer II/I	\$ 61.00		\$ 61.00		
Senior Technician	\$ 79.00	\$ 79.00			
Technician	\$ 55.00	\$ 55.00			
Land Surveyor	\$ 76.00	\$ 76.00			
Firm #6					
Principal/Exec/Egr. IX	\$ 190.00				\$ 190.00
Project Manager	\$ 156.00			\$ 156.00	
Engineering VIII	\$ 148.00			\$ 148.00	
Engineer VII	\$ 129.00			\$ 129.00	
Engineer VI	\$ 124.00			\$ 124.00	
Engineer V	\$ 116.00		\$ 116.00		
Engineer IV	\$ 94.00		\$ 94.00		
Engineer III	\$ 73.00		\$ 73.00		
Engineer II/I	\$ 59.00		\$ 59.00		
Senior Technician	\$ 61.00	\$ 61.00			
Technician	\$ 45.00	\$ 45.00			
Land Surveyor	\$ 59.00	\$ 59.00			

- (2) The percent of time distribution by engineering position on a typical project is based on the estimate of Service Company engineering managers. In addition, Mr. Baryenbruch managed an engineering unit at the Comanche Peak Nuclear Plant in connection with preparation for a rate case. This experience helped define the percent distribution by engineering position.
- m. The base salary is based on an estimate of Service Company personnel and Mr. Baryenbruch. The salary takes into consideration that the incumbent would have to manage over 48,000 hours (32 full time equivalents at 1,500 “billable” hours per FTE per year) of work of outside service provider personnel. The individual that would fill this position would need a good understanding of each profession being managed. They must also have management experience and the authority necessary to give them credibility with the outside firms.

The 49.4% represents an estimate of the additional/incremental compensation and benefits costs beyond the salary that would result from adding the position to manage outside service providers. The 49.4% is the percent from a previous American Water study. The actual percent based on KAWC's Service Company testable charges for the year ending July 31, 2008, is 56.3%. The calculation is shown below:

	12 Months Ended Jul 31, 2008
Benefits and Incentive Pay	\$ 1,774,188
Salaries	\$ 3,148,695
Percent	56.3%

If Mr. Baryenbruch had used KAWC's actual 56.3% rather than the 49.4% estimate from a previous study, then the cost of the new position would have been almost \$7,000 higher. This would have further increased the cost of outside providers compared to KAWC using the Service Company.

Incremental office-related expenses associated with adding this position is based on Mr. Baryenbruch's previous experience. The cost components of the 15.2% are detailed below.

	Estimated Amount	
	Per Month	Per Year
Technology cost per month		
Workstation (desktop, support)	\$ 40	
Email (account, storage, support)	\$ 40	
Network Printer (access, maintenance, support)	\$ 40	
Telephone Service (local, long distance, voice mail)	\$ 35	
Network Connection (network access, VPN)	\$ 50	
Help Desk Support	\$ 40	
Reporting Tools	\$ 200	
Total Technology	\$ 445	\$ 5,340
Office Space (15x20 x \$20/12 months)	\$ 500	\$ 6,000
Office Furniture and Equipment	\$ 50	\$ 600
Other Office Expenses (supplies, mailing, copying)	\$ 100	\$ 1,200
Travel Expenses	\$ 175	\$ 2,100
Total Incremental Office-Related Expenses	\$ 1,715	\$ 15,240
Annual Salary		\$ 100,000
Percent of Incremental Office-Related Expenses to Salary		15.2%

- n. (1) Please see the following table providing the total number of test samples analyzed by the Belleville Lab for the years 2000 through 2006.

Cost Study for Amerian Water's Belleville Laboratory
Total Number of Tests Performed

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
1 CARBAMATES	689	398	384	880	858	1,065	949
2 CRYPTO/GIARDIA	632	632	441				
3 CYANAZINE						855	965
4 CYANIDE	835	918	878	925	743	1,092	1,124
5 DBP's							449
6 DIQUAT	665	478	384	925	762	1,047	983
7 EDB/DBCP	820	501	489	1,000	1,117	1,238	983
8 ENDOTHALL	690	392	378	900	768	1,074	956
9 FLOURIDE					70	147	279
10 GLYPHOSATE	632	305	328	845	671	1,002	895
11 HAA's	3,767	3,894	2,981	1,895	1,986	2,175	2,168
12 HERBICIDES	1,395	1,067	885	1,825	1,551	1,290	1,010
13 IC - DBP's	402	413	405	380	622	619	632
14 IC - MINERALS	2,023	1,940	1,194	1,125	1,209	1,675	2,284
15 ICP	4,266	4,388	3,805	2,130	1,620	1,799	1,890
16 ICPMS	5,541	6,640	4,808	2,540	2,060	1,870	1,891
17 LEAD & COPPER	1,742	2,714	2,084	975	1,553	907	758
18 MERCURY	1,204	1,151	919	830	801	1,447	1,535
19 NITRATE & NITRITE	1,652	1,977	1,672	1,675	842	725	735
20 PCB's	681	620	551	810	844	1,139	814
21 PERCHLORATES	274	175	279	880	733	237	1,100
22 RADON	936	397	705	820	620	1,125	1,208
23 SEMI-VOLATILES	1,844	1,340	1,076	2,775	2,357	1,579	1,251
24 TOC	3,737	2,873	1,090	1,590	1,694	921	240
25 TTHM's	3,845	3,982	2,446	1,325	1,428	1,587	1,909
26 UV254	53	640	400	135	194	351	556
27 VOLATILES	3,127	3,153	2,600	2,500	2,066	2,800	2,713
GRAND TOTAL	41,452	40,988	31,182	29,685	27,167	29,766	30,277
Belleville-KAWC Tests	659	507	462	271	241	532	717

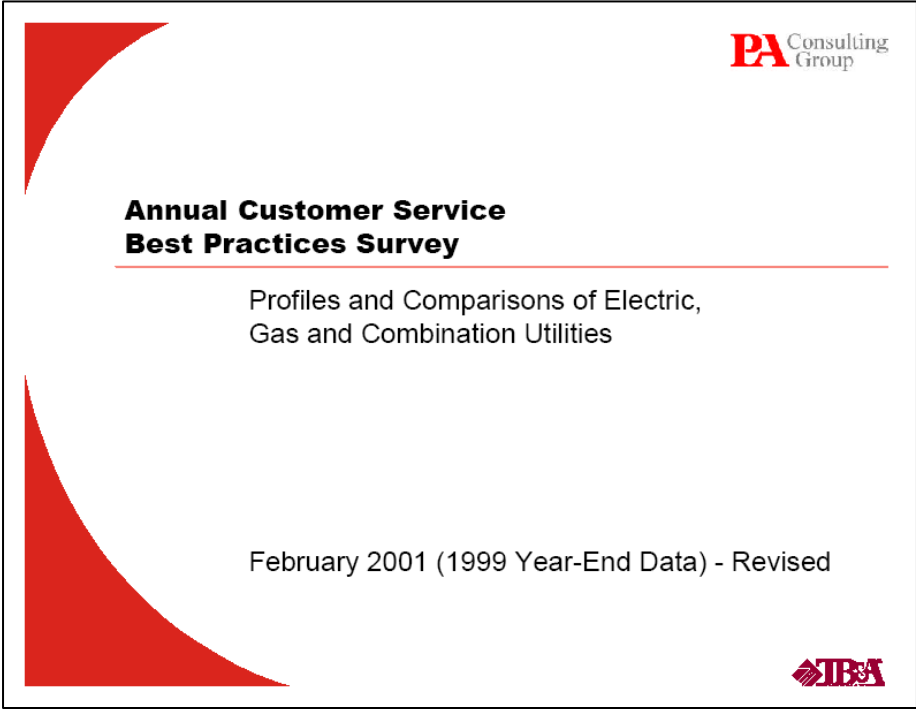
(2) The table on page 21 is meant to show the percent that Belleville Lab's cost of performing tests was lower than the cost of independent labs for the same tests. For instance, in 2006, Belleville Lab's total cost to perform all 24 tests listed was \$4,826,559. The total cost of the two independent labs included in the survey would have averaged \$6,316,902. Thus, the Belleville Lab's cost was 31% lower than the independent lab costs $[(\$6,316,902 - \$4,826,559) / \$4,826,559]$.

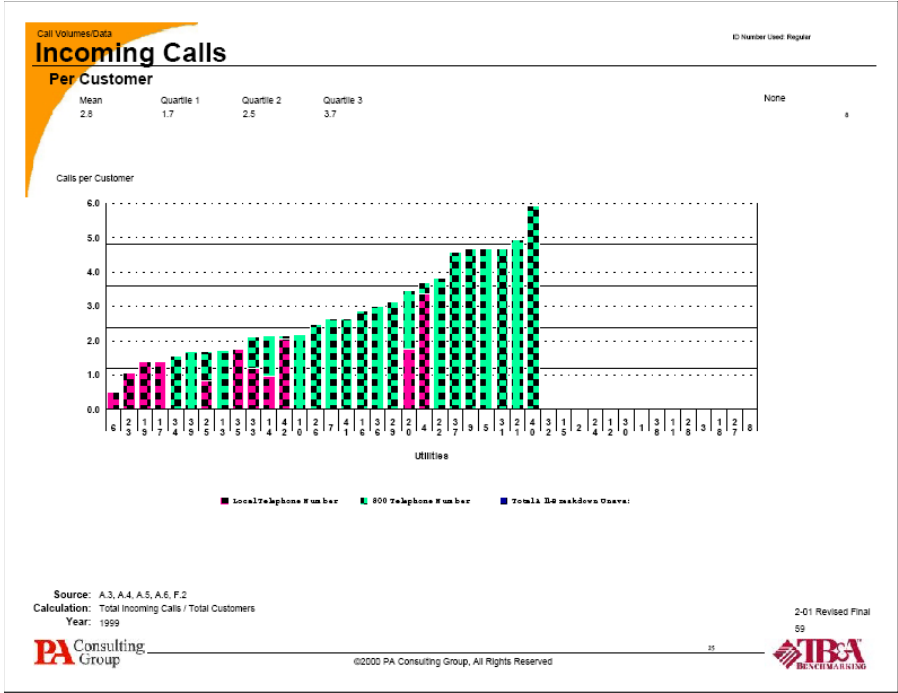
- o. (1) Schedule 8 is a listing of activities whose costs are recorded in Account 903 according to the FERC's chart of accounts definition. Mr. Baryenbruch's Schedule 11 on page 33 and summarized below, provides a more concise delineation of what the Call Centers do for KAWC.

Primarily Responsible: Provides Support:	Performed By:						
	American Water Service Company						
Water Company Function	KAWC	Customer Call Center	Regional Office	Shared Services	Corporate Office	IT Service Centers	Belleville Lab
Customer Service							
Customer Contact	So	Pa					
Call Processing		Pa					
Service Order Creation	So	Pa	So				
Service Order Processing	Pa	So					
Customer Credits		Pa					
Meter Reading	Pa					So	
Customer Bill Preparation		So				Pa	
Bill Collection	So	Pa				So	

(2) Items 21 through 30 in Schedule 8 on page 23 of Mr. Baryenbruch’s report represent non-labor expenses that are recorded in Account 903 according to the FERC’s chart of accounts definition. They are not “tasks” as this question states. Most of these expenses are incurred directly by KAWC and recorded in its books. Mr. Baryenbruch’s calculation of KAWC’s customer account services cost per customer on page 26, includes the most significant of these items (forms on which bills are printed, postage for mailing customer bills, bank charges for processing customer payments).

p. (1) The source of this number is a survey by PA Consulting/TB&A, excerpts of which are shown below.





(2) The 1.33 calls per customer is based on information from Call Center personnel which Mr. Baryenbruch used to perform the following calculation:

	Total Calls	Total Cust	Avg Call/Cust
2007	4,402,125	3,313,560	1.33

(3) See email below.

Mr. Baryenbruch
Dave Weber asked me to email you the file containing the lockbox cost per item for KY for 2007. You can find it on tab "Unit Total" cell AA31 -- \$0.1186 cents per item. Our Cash Management department has stated that the 2008 figure did not change significantly (still approximately \$0.12 cents).
Please advise if you need any further information.
Thanks

George Conroy
Int. Financial Analyst -- Rates and Regulation American
Water Shared Services Center
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Cherry Hill, NJ 08003
(856) 310-5773 (Phone)
(856) 672-2878 (Fax)
george.conroy@amwater.com
Mr

- q. (1) The source of neighboring utilities' customer account services costs was their FERC Form 1. The FERC prescribes which accounts to use for what type of expenses, including customer account services expenses. See Schedule 8 on pages 23 and 24 of Mr. Baryenbruch's report for the FERC's definition of what should be recorded in accounts 903 and 905, the accounts used in this cost comparison.
- (2) There is no way to "audit" the underlying numbers in Accounts 903 and 905 in each utility's FERC Form 1. By selecting a sufficiently large utility comparison group (28 utilities), the average cost is an acceptable benchmark against which KAWC can be measured.
- (3) There is no way to "audit" the underlying numbers in Accounts 903 and 905 in each utility's FERC Form 1. Thus, there is no way to definitively explain the range of comparison group utility costs per customer.
- (4) Again, the utility comparison group contains 28 utilities which is a sufficient number to produce an average cost that can be used as a reliable benchmark.

For the electronic version, refer to KAW_R_PSCDR2#22_010809.pdf.

Data Selection Values

Year: 07 Period: 03 Region: D Southeastern Region

Business Partner: 12

Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	784.28	24,527.40	16,793.55	41,320.95
Administration	161.03	12,210.74	101,447.92	113,658.66
Audit	31.65	1,859.85	2,789.02	4,648.87
Communications	51.52	3,744.20	4,834.31	8,578.51
Legal	325.09	14,347.01	8,228.85	22,575.86
Engineering	253.03	13,045.96	6,544.49	19,590.45
Finance	610.99	33,249.77	89,975.88	123,225.65
Human Resources	413.02	17,425.41	13,810.43	31,235.84
Information Systems	849.50	34,796.64	38,137.14	72,933.78
Operations	581.02	29,345.84	27,535.64	56,881.48
Rates & Revenue	73.37	3,248.96	5,106.26	8,355.22
Risk Management	53.77	3,184.59	5,264.58	8,449.17
Water Quality	276.79	9,394.47	10,729.62	20,124.09
Customer Service	4,081.95	75,199.75	75,761.72	150,961.47
TOTAL:	8,547.01	275,580.59	406,959.41	682,540.00

TOTAL CURRENT MONTH CHARGES

682,540.00

LESS: PAYMENT-PRIOR EST. BILLING

720,408.67-

NET AMOUNT PAYABLE (RECEIVABLE)

37,868.67-

PLUS: EST. CURRENT MONTH BILLING

682,540.00

644,671.33

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American Water Works Company
Summary Bill Report - History

Data Selection Values
Year: 07 Period: 09 Region: D Southeastern Region Business Partner: 12 Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	818.95	22,134.44	12,509.17	34,643.61
Administration	140.02	9,780.40	61,769.69	71,550.09
Audit	25.84	1,411.38	1,788.37	3,199.75
Communications	56.73	3,206.06	5,335.40	8,541.46
Legal	330.88	12,734.93	10,010.96	22,745.89
Engineering	259.59	11,690.83	5,871.17	17,562.00
Finance	589.88	27,210.21	132,323.65	159,533.86
Human Resources	402.57	15,619.58	11,642.42	27,262.00
Information Systems	831.54	31,229.05	41,104.31	72,333.36
Operations	575.17	26,731.61	23,024.61	49,756.22
Rates & Revenue	36.04	1,652.83	7,583.24	9,236.17
Risk Management	61.54	2,997.53	5,038.74	8,036.27
Water Quality	297.53	8,801.52	12,369.04	21,170.56
Customer Service	4,124.91	65,333.95	70,360.88	135,714.83
TOTAL:	8,551.19	240,554.32	400,731.75	641,286.07

TOTAL CURRENT MONTH CHARGES 641,286.07
 LESS: PAYMENT-PRIOR EST. BILLING 682,540.00-
 NET AMOUNT PAYABLE (RECEIVABLE) 41,253.93-
 PLUS: EST. CURRENT MONTH BILLING 641,286.07
 600,032.14

Data Selection Values Year: 07 Period: 10 Region: D Southeastern Region Business Partner: 12 Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	825.81	25,638.64	13,919.58	39,558.22
Administration	138.44	11,275.67	105,349.52	116,625.19
Audit	25.84	1,693.72	2,870.93	4,564.65
Communications	49.21	3,512.29	3,591.71	7,104.00
Legal	318.58	13,926.17	9,688.53	23,614.70
Engineering	249.63	12,913.04	6,482.91	19,395.95
Finance	548.62	28,925.57	90,777.96	119,703.53
Human Resources	395.31	16,851.26	14,453.30	31,304.56
Information Systems	866.89	35,655.05	45,960.30	82,615.35
Operations	538.88	30,326.75	26,130.69	56,457.44
Rates & Revenue	41.60	2,700.72	6,979.64	9,680.36
Risk Management	78.23	4,267.09	9,146.69	13,413.78
Water Quality	281.96	10,112.60	11,787.41	21,900.01
Customer Service	4,014.82	75,402.77	64,467.62	139,870.39
TOTAL:	8,373.82	273,201.34	412,606.79	685,808.13

TOTAL CURRENT MONTH CHARGES 685,808.13
 LESS: PAYMENT-PRIOR EST. BILLING 641,286.07-
 NET AMOUNT PAYABLE (RECEIVABLE) 44,522.06
 PLUS: EST. CURRENT MONTH BILLING 685,808.13

 730,330.19

Data Selection Values
Year: 07 Period: 11 Region: D Southeastern Region Business Partner: 12 Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	805.99	23,525.79	13,339.76	36,865.55
Administration	133.71	8,190.50	102,440.52	110,631.02
Audit	29.45	1,790.37	3,347.45	5,137.82
Communications	52.16	3,392.01	4,556.73	7,948.74
Legal	300.51	12,352.44	8,910.84	21,263.28
Engineering	259.61	12,825.39	6,217.87	19,043.26
Finance	533.33	27,758.36	110,235.79	137,994.15
Human Resources	379.84	15,738.02	12,615.10	28,353.12
Information Systems	847.29	34,333.38	45,460.60	79,853.98
Operations	505.44	25,982.01	21,055.13	47,037.14
Rates & Revenue	39.73	2,036.38	5,750.43	7,786.81
Risk Management	75.68	4,236.15	7,229.40	11,455.55
Water Quality	288.09	9,772.79	12,151.04	21,923.83
Customer Service	4,077.37	72,023.52	55,557.18	137,580.70
TOTAL:	8,328.14	254,007.11	418,867.84	672,874.95

TOTAL CURRENT MONTH CHARGES 672,874.95
 LESS: PAYMENT-PRIOR EST. BILLING 685,808.13-
 NET AMOUNT PAYABLE (RECEIVABLE) 12,933.18-
 PLUS: EST. CURRENT MONTH BILLING 672,874.95

 659,941.77

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 Summary Bill Report - History
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 Intercompany Settlement Co 12

Description Of Service	Region: D	Southeastern Region	Business Partner: 12	Hours	Payroll	Expenses	Total
Accounting		1,286.86		21,923.94	16,276.28	38,200.22	
Administration		184.53		7,511.36	80,818.48	88,329.84	
Audit		46.51		1,449.82	3,019.76	4,469.58	
Communications		60.81		1,161.57	4,976.57	6,138.14	
Legal		508.23		17,051.79	14,894.38	31,946.17	
Engineering		338.39		10,534.83	6,290.77	16,825.60	
Finance		988.79		39,546.69	80,244.41	119,791.10	
Human Resources		617.98		19,931.25	21,615.32	41,546.57	
Information Systems		1,310.09		39,659.61	73,257.36	112,915.97	
Operations		707.94		18,657.22	27,206.84	45,864.05	
Rates & Revenue		86.96		1,746.63	9,855.72	11,602.35	
Risk Management		102.91		2,760.10	7,228.70	9,988.80	
Water Quality		435.91		6,363.38	9,045.95	15,409.33	
Customer Service		6,171.80		69,133.70	65,714.94	134,848.64	
TOTAL:		12,767.71		257,430.89	420,445.48	677,876.37	

TOTAL CURRENT MONTH CHARGES 577,876.37

LESS: PAYMENT-PRIOR EST. BILLING 672,874.95-

NET AMOUNT PAYABLE (RECEIVABLE) 5,001.42

PLUS: EST. CURRENT MONTH BILLING 677,876.37

682,877.79

Data Selection Values
Year: 08 Period: 01 Region: D Southeastern Region Business Partner: 12 Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	806.13	25,221.73	10,819.60	36,041.33
Administration	110.15	6,566.44	107,770.24	114,338.68
Audit	35.52	1,971.88	1,370.97	3,342.85
Communications	181.34	8,679.04	8,335.80	17,014.84
Legal	301.17	12,852.72	8,851.97	21,704.69
Engineering	2.65	210.15	1,366.77	1,156.62
Finance	559.23	29,007.80	101,520.84	130,528.64
Human Resources	404.71	19,256.42	15,932.53	35,188.95
Information Systems	848.44	35,589.40	58,013.34	93,602.74
Operations	406.57	23,029.59	25,851.90	48,881.49
Rates & Revenue	32.90	2,143.87	5,604.94	7,748.81
Risk Management	83.02	4,473.51	5,746.97	8,220.48
Water Quality	272.69	8,171.16	11,175.51	19,346.67
Customer Service	4,255.99	78,138.81	74,333.34	152,472.15
TOTAL:	8,299.51	254,894.22	434,694.72	689,588.94
TOTAL CURRENT MONTH CHARGES				689,588.94
LESS: PAYMENT-PRIOR EST. BILLING				677,876.37-
NET AMOUNT PAYABLE (RECEIVABLE)				11,712.57
PLUS: EST. CURRENT MONTH BILLING				689,588.94
				701,301.51

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American Water Works Company
Summary Bill Report - History

Data Selection Values
Year: 08 Period: 02 Region: D Southeastern Region Business Partner: 12 Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	774.49	21,977.44	18,224.37	40,201.81
Administration	98.45	5,316.50	97,132.25	102,448.75
Audit	37.30	1,835.65	1,095.52	2,931.17
Communications	237.73	11,238.89	8,241.87	19,480.76
Legal	351.52	14,160.46	7,616.17	21,776.63
Engineering		43.44	407.17	363.73
Finance	524.37	24,836.08	78,261.87	103,097.95
Human Resources	412.55	17,201.53	16,603.86	33,805.39
Information Systems	847.29	32,587.98	66,349.49	98,937.47
Operations	434.14	20,775.35	17,062.51	37,837.86
Rates & Revenue	37.26	1,972.97	5,976.02	7,948.99
Risk Management	82.58	4,097.65	11,749.73	15,847.38
Water Quality	272.32	7,755.16	14,663.94	22,428.10
Customer Service	4,089.45	68,465.66	88,563.70	157,029.36
TOTAL:	8,199.45	232,187.88	431,948.47	664,136.35

TOTAL CURRENT MONTH CHARGES 664,136.35
 LESS: PAYMENT- PRIOR EST. BILLING 689,588.94-
 NET AMOUNT PAYABLE (RECEIVABLE) 25,452.59-
 PLUS: EST. CURRENT MONTH BILLING 664,136.35
 638,683.76

582050 American Water Works Company 7
Summary Bill Report - History 4/07/08 7:52:52
Data Selection Values Southeastern Region Business Partner: 12 Intercompany Settlement Co 12
Year: 08 Period: 03 Region: D

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	793.36	22,617.04	18,881.41	41,498.45
Administration	102.22	5,277.41	135,082.70	140,360.11
Audit	37.30	1,563.95	2,313.69	4,277.64
Communications	183.74	9,596.89	6,311.61	15,908.50
Legal	342.95	14,147.19	10,052.25	24,199.44
Engineering	.44	61.38	609.22	670.60
Finance	513.78	10,588.46	87,463.36	118,051.82
Human Resources	426.62	17,796.98	19,695.72	37,492.70
Information Systems	832.36	32,859.30	66,031.75	98,891.05
Operations	429.38	20,662.88	26,269.97	46,932.85
Rates & Revenue	56.28	2,704.21	5,450.37	8,154.58
Risk Management	76.20	3,277.72	7,199.14	10,576.86
Water Quality	275.05	7,827.36	20,029.68	27,857.04
Customer Service	4,179.49	70,386.11	85,313.40	155,699.51
TOTAL:	8,249.17	239,866.88	490,704.27	730,571.15

TOTAL CURRENT MONTH CHARGES 730,571.15
LESS: PAYMENT-PRIOR EST. BILLING 664,136.35-
NET AMOUNT PAYABLE (RECEIVABLE) 66,434.80
PLUS: EST. CURRENT MONTH BILLING 730,571.15
797,005.95

582050 American Water Works Company
Summary Bill Report - History
7
5/08/08
8:40:45

Data Selection Values
Year: 06 Period: 04 Region: D Southeastern Region Business Partner: 12 Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	803.14	24,568.93	16,002.73	40,571.66
Administration	96.99	5,761.41	107,022.57	112,783.98
Audit	42.62	2,401.72	1,343.33	3,745.05
Communications	179.57	9,497.83	6,904.10	16,401.93
Legal	341.55	17,650.70	9,942.74	27,593.44
Engineering	.68	233.21	824.28	1,057.49
Finance	562.75	29,333.77	69,129.74	98,463.51
Human Resources	416.31	19,067.21	11,657.71	30,724.92
Information Systems	818.25	34,170.54	88,287.62	122,458.16
Operations	567.45	30,333.72	24,747.06	55,080.78
Rates & Revenue	58.76	3,195.86	3,031.98	6,227.84
Risk Management	77.27	4,208.59	5,610.90	9,819.49
Water Quality	261.15	8,295.71	16,343.18	24,638.89
Customer Service	4,264.82	77,320.21	76,155.98	153,476.19
TOTAL:	8,491.51	266,039.41	437,003.92	703,043.33
TOTAL CURRENT MONTH CHARGES				703,043.33
LESS: PAYMENT- PRIOR EST. BILLING				730,571.15-
NET AMOUNT PAYABLE (RECEIVABLE)				27,527.82-
PLUS: EST. CURRENT MONTH BILLING				703,043.33
				675,515.51

582050 American Water Works Company
Summary Bill Report - History
7/07/08
16:13:59

Data Selection Values
Year: 08 Period: 05 Region: D Southeastern Region Business Partner: 12 Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	780.22	24,570.24	15,673.20	40,243.44
Administration	99.66	5,572.48	111,774.78	117,347.26
Audit	42.67	2,396.92	1,360.56	3,757.48
Communications	230.77	8,008.43	8,040.90	16,049.33
Legal	339.04	14,603.58	8,151.25	22,754.83
Engineering	1.32	125.30	334.57	459.87
Finance	604.92	33,242.42	50,960.59	84,203.01
Human Resources	372.67	16,929.39	13,361.38	30,290.77
Information Systems	867.55	35,729.39	68,236.54	103,965.93
Operations	635.30	35,044.07	27,872.11	62,916.18
Rates & Revenue	86.09	4,100.82	4,585.61	8,686.43
Risk Management	91.80	5,052.66	7,097.41	12,150.07
Water Quality	253.86	8,014.83	14,515.62	22,530.45
Customer Service	4,212.85	77,145.77	79,780.25	156,926.02
TOTAL:	8,618.72	270,536.30	411,744.77	682,281.07
TOTAL CURRENT MONTH CHARGES				682,281.07
LESS: PAYMENT-PRIOR EST. BILLING				703,043.33-
NET AMOUNT PAYABLE (RECEIVABLE)				20,762.26-
PLUS: EST. CURRENT MONTH BILLING				682,281.07
				661,518.81

582050 American Water Works Company
 Summary Bill Report - History
 7/07/08
 16:19:03
 Intercompany Settlement Co 12

Description Of Service	Region: D	Southeastern Region	Business Partner: 12	Hours	Payroll	Expenses	Total
Accounting		786.41		24,035.30	16,546.28	40,581.58	
Administration		98.03		5,327.04	133,478.57	138,805.61	
Audit		39.96		2,103.80	2,101.88	4,205.68	
Communications		233.50		10,947.78	7,217.49	18,165.27	
Legal		325.20		14,393.15	8,226.67	22,619.82	
Engineering		1.77		127.10	302.25	429.35	
Finance		559.07		26,346.00	59,074.11	85,420.11	
Human Resources		383.68		18,380.02	20,228.75	38,608.78	
Information Systems		907.01		54,663.78	78,858.62	133,522.40	
Operations		796.14		66,778.31	53,784.59	120,562.90	
Rates & Revenue		65.51		3,065.48	4,363.92	7,429.40	
Risk Management		87.97		4,513.37	3,933.12	8,446.49	
Water Quality		261.18		11,305.84	12,239.64	23,545.48	
Customer Service		4,244.17		81,098.68	95,461.12	176,559.80	
TOTAL:		8,789.40		323,085.65	495,817.02	818,902.67	

TOTAL CURRENT MONTH CHARGES 818,902.67
 LESS: PAYMENT- PRIOR EST. BILLING 682,281.07-
 NET AMOUNT PAYABLE (RECEIVABLE) 136,621.60
 PLUS: EST. CURRENT MONTH BILLING 818,902.67

 955,524.27

582050 American Water Works Company 7
 Summary Bill Report - History 8/18/08
 8:46:33
 Data Selection Values Southeastern Region Business Partner: 12 Intercompany Settlement Co 12
 Year: 06 Period: 07 Region: D

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	1,176.75	24,328.53	14,683.94	39,012.47
Administration	147.38	4,918.85	89,781.57	94,700.42
Audit	55.95	2,524.26	1,986.37	4,510.63
Communications	359.15	14,087.93	7,742.64	21,830.57
Legal	520.22	19,598.69	11,630.55	31,229.24
Engineering	5.95	55.53	27.74	83.27
Finance	869.63	30,487.82	55,204.13	85,691.95
Human Resources	601.49	21,458.99	21,321.85	42,780.84
Information Systems	1,293.69	25,452.67	71,084.44	96,537.11
Operations	1,256.19	50,652.86	19,076.94	69,729.80
Rates & Revenue	104.48	2,898.04	3,709.70	6,607.74
Risk Management	126.92	4,396.05	6,786.34	11,182.39
Water Quality	411.31	5,455.25	10,660.82	16,116.07
Customer Service	6,482.35	81,358.98	97,247.28	178,606.26
TOTAL:	13,411.46	287,674.45	410,944.31	698,618.76
TOTAL CURRENT MONTH CHARGES				698,618.76
LESS: PAYMENT-PRICK EST. BILLING				818,902.67-
NET AMOUNT PAYABLE (RECEIVABLE)				120,283.91-
PLUS: EST. CURRENT MONTH BILLING				698,618.76
				578,334.85

Data Selection Values
Year: 08 Period: 01 Region: D Southeastern Region Business Partner: 12 Interscompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	806.13	25,221.73	10,819.60	36,041.33
Administration	110.15	6,568.44	107,770.24	114,338.68
Audit	35.52	1,971.88	1,370.97	3,342.85
Communications	181.34	8,679.04	8,335.80	17,014.84
Legal	301.17	12,852.72	8,851.97	21,704.69
Engineering	2.65	210.15	1,366.77	1,576.92
Finance	558.23	29,007.80	101,520.84	130,528.64
Human Resources	404.71	19,256.42	15,932.53	35,188.95
Information Systems	848.44	35,558.40	58,013.34	93,571.74
Operations	406.57	23,029.59	25,851.90	48,881.49
Rates & Revenue	32.90	2,143.87	5,604.94	7,748.81
Risk Management	83.02	4,473.51	3,746.97	8,220.48
Water Quality	272.69	8,171.16	11,175.51	19,346.67
Customer Service	4,255.99	78,138.81	74,333.34	152,472.15
TOTAL:	8,299.51	254,894.22	434,694.72	689,588.94
TOTAL CURRENT MONTH CHARGES				689,588.94
LESS: PAYMENT-PRIOR EST. BILLING				677,876.37-
NET AMOUNT PAYABLE (RECEIVABLE)				11,712.57
PLUS: EST. CURRENT MONTH BILLING				689,588.94
				701,301.51

Data Selection Values

Year: 08 Period: 02 Region: D Southeastern Region

Business Partner: 12

Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	774.49	21,977.44	18,224.37	40,201.81
Administration	98.45	5,316.50	97,132.25	102,448.75
Audit	37.30	1,835.65	1,095.52	2,931.17
Communications	237.73	11,238.89	8,241.87	19,480.76
Legal	351.52	14,160.46	7,616.17	21,776.63
Engineering		43.44	407.17	363.73
Finance	524.37	24,836.08	78,261.87	103,097.95
Human Resources	412.55	17,201.53	16,603.86	33,805.39
Information Systems	847.29	32,587.98	66,349.49	98,937.47
Operations	434.14	20,775.35	17,062.51	37,837.86
Rates & Revenue	37.26	1,972.97	5,976.02	7,948.99
Risk Management	82.58	4,097.65	11,749.73	15,847.38
Water Quality	272.32	7,765.16	14,663.94	22,429.10
Customer Service	4,089.45	68,465.66	88,563.70	157,029.36
TOTAL:	8,199.45	232,187.88	431,948.47	664,136.35
TOTAL CURRENT MONTH CHARGES				664,136.35
LESS: PAYMENT-PRIOR EST. BILLING				689,588.94
NET AMOUNT PAYABLE (RECEIVABLE)				25,452.59
PLUS: EST. CURRENT MONTH BILLING				664,136.35
				638,683.76

Data Selection Values

Year: 08 Period: 03 Region: D Southeastern Region

Business Partner: 12

Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	793.36	22,617.04	18,881.41	41,498.45
Administration	102.22	5,277.41	135,082.70	140,360.11
Audit	37.30	1,963.95	2,313.69	4,277.64
Communications	183.74	9,596.89	6,311.61	15,908.50
Legal	342.95	14,147.19	10,052.25	24,199.44
Engineering	.44	61.38	609.22	670.60
Finance	513.78	30,588.46	87,463.35	118,051.82
Human Resources	426.62	17,796.98	19,695.72	37,492.70
Information Systems	832.36	32,859.30	66,031.75	98,891.05
Operations	429.38	20,562.88	26,269.97	46,832.85
Rates & Revenue	56.28	2,704.21	5,450.37	8,154.58
Risk Management	76.20	3,377.72	7,199.14	10,576.86
Water Quality	275.05	7,827.36	20,029.68	27,857.04
Customer Service	4,179.49	70,386.11	85,313.40	155,699.51
TOTAL:	8,249.17	239,866.88	490,704.27	730,571.15

TOTAL CURRENT MONTH CHARGES

730,571.15

LESS: PAYMENT- PRIOR EST. BILLING

664,136.35-

NET AMOUNT PAYABLE (RECEIVABLE)

66,434.80

PLUS: EST. CURRENT MONTH BILLING

730,571.15

797,005.95

582050
7
5/08/08
8:40:46

American Water Works Company
Summary Bill Report - History

Data Selection Values
Year: 08 Period: 04 Region: D Southeastern Region Business Partner: 12 Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	803.14	24,588.93	16,002.73	40,571.66
Administration	96.99	5,763.41	107,022.57	112,783.98
Audit	42.62	2,401.72	1,343.33	3,745.05
Communications	179.57	9,497.83	6,904.10	16,401.93
Legal	341.55	17,650.70	9,942.74	27,593.44
Engineering	333.88	233.21	824.28	1,057.49
Finance	562.75	29,333.77	69,129.74	98,463.51
Human Resources	416.31	19,067.21	11,657.71	30,724.92
Information Systems	318.25	34,170.54	88,287.62	122,458.16
Operations	567.45	30,333.72	24,747.06	55,080.78
Rates & Revenue	58.76	3,195.86	3,031.98	6,227.84
Risk Management	77.27	4,208.59	5,610.90	9,819.49
Water Quality	261.15	8,295.71	16,343.18	24,638.59
Customer Service	4,264.82	77,320.21	76,155.98	153,476.19
TOTAL:	8,491.51	266,039.41	437,003.92	703,043.33

TOTAL CURRENT MONTH CHARGES

703,043.33

LESS: PAYMENT-PRIOR EST. BILLING

730,571.15-

NET AMOUNT PAYABLE (RECEIVABLE)

27,527.82-

PLUS: EST. CURRENT MONTH BILLING

703,043.33

675,515.51

Data Selection Values

Year: 08 Period: 05 Region: D Southeastern Region

Business Partner: 12

Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	780.22	24,570.24	15,673.20	40,243.44
Administration	99.66	5,572.48	111,774.78	117,347.26
Audit	42.67	2,396.92	1,360.56	3,757.48
Communications	230.77	8,008.43	8,040.90	16,049.33
Legal	339.04	14,603.58	8,151.25	22,754.83
Engineering	1.32	125.30	334.57	459.87
Finance	604.32	33,242.42	50,960.59	84,203.01
Human Resources	372.67	15,929.39	13,361.38	30,290.77
Information Systems	867.95	35,729.39	58,236.54	103,965.93
Operations	635.30	35,044.07	27,872.11	62,916.18
Rates & Revenue	86.09	4,100.82	4,585.61	8,686.43
Risk Management	91.80	5,052.66	7,097.41	12,150.07
Water Quality	253.86	8,014.83	14,515.62	22,530.45
Customer Service	4,232.85	77,145.77	79,780.25	156,926.02
TOTAL:	9,618.72	270,536.30	411,744.77	682,281.07
TOTAL CURRENT MONTH CHARGES				682,281.07
LESS: PAYMENT-PRIOR EST. BILLING				703,043.33-
NET AMOUNT PAYABLE (RECEIVABLE)				20,762.26-
PLUS: EST. CURRENT MONTH BILLING				682,281.07
				661,518.81

Data Selection Values
Year: 08 Period: 06 Region: D Southeastern Region Business Partner: 12 Interscompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	786.41	24,035.30	16,546.28	40,581.58
Administration	98.03	5,327.04	133,478.57	138,805.61
Audit	39.96	2,103.80	2,101.88	4,205.68
Communications	233.30	10,947.78	7,217.49	18,165.27
Legal	325.20	14,393.15	8,226.57	22,619.82
Engineering	1.77	127.10	302.25	429.35
Finance	559.07	26,346.00	59,074.11	85,420.11
Human Resources	383.68	18,380.02	20,228.76	38,608.78
Information Systems	907.01	54,663.78	78,858.62	133,522.40
Operations	796.14	66,778.31	53,784.59	120,562.90
Rates & Revenue	65.51	3,065.48	4,363.92	7,429.40
Risk Management	87.97	4,513.37	3,933.12	8,446.49
Water Quality	261.18	11,305.84	12,239.64	23,545.48
Customer Service	4,244.17	81,098.68	95,461.12	176,559.80
TOTAL:	8,789.40	323,085.65	495,817.02	818,902.67

TOTAL CURRENT MONTH CHARGES 818,902.67

LESS: PAYMENT-PRIOR EST. BILLING 682,281.07-

NET AMOUNT PAYABLE (RECEIVABLE) 136,621.60

PLUS: EST. CURRENT MONTH BILLING 818,902.67

955,524.27

Data Selection Values

Year: 08 Period: 07 Region: D Southeastern Region Business Partner: 12

Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	1,176.75	24,328.53	14,683.94	39,012.47
Administration	147.38	4,918.85	89,781.57	94,700.42
Audit	55.95	2,524.26	1,986.37	4,510.63
Communications	359.15	14,087.93	7,742.64	21,830.57
Legal	520.22	19,598.69	11,630.55	31,229.24
Engineering	5.95	55.53	27.74	83.27
Finance	869.63	30,487.82	55,204.13	85,691.95
Human Resources	601.49	21,458.99	21,321.85	42,780.84
Information Systems	1,293.69	25,452.67	71,084.44	96,537.11
Operations	1,256.19	50,652.86	19,076.94	69,729.80
Rates & Revenue	104.48	2,898.04	3,709.70	6,607.74
Risk Management	126.92	4,395.05	6,786.34	11,182.39
Water Quality	411.31	5,455.25	10,660.82	16,116.07
Customer Service	6,482.35	81,358.98	97,247.28	178,606.26
TOTAL:	13,411.46	287,674.45	410,944.31	698,618.76

TOTAL CURRENT MONTH CHARGES

698,618.76

LESS: PAYMENT-PAIOR EST. BILLING

818,902.67-

NET AMOUNT PAYABLE (RECEIVABLE)

120,283.91-

PLUS: EST. CURRENT MONTH BILLING

698,618.76

578,334.85

Data Selection Values

Year: 08 Period: 08 Region: D Southeastern Region Business Partner: 12 Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	782.11	23,301.05	15,551.22	38,852.27
Administration	92.77	5,051.50	88,816.01	93,867.51
Audit	38.63	2,194.87	1,987.75	4,182.62
Communications	225.15	10,242.61	7,182.12	17,424.73
Legal	357.75	15,850.38	8,878.19	24,728.57
Engineering	188	75.18	273.22	354.40
Finance	544.97	26,335.28	45,747.87	72,083.15
Human Resources	407.93	17,863.54	17,007.97	34,871.51
Information Systems	822.02	44,158.99	81,040.49	125,199.48
Operations	776.04	38,159.53	38,214.47	76,374.00
Rates & Revenue	169.33	7,086.98	3,911.91	10,998.89
Risk Management	113.30	5,215.97	7,215.43	12,431.40
Water Quality	271.55	8,435.94	11,804.41	20,240.35
Customer Service	4,317.30	74,205.33	88,783.17	162,988.50
TOTAL:	8,919.73	278,177.15	416,420.23	694,597.38
TOTAL CURRENT MONTH CHARGES				694,597.38
LESS: PAYMENT-PRIOR EST. BILLING				698,618.76-
NET AMOUNT PAYABLE (RECEIVABLE)				4,021.38-
PLUS: EST. CURRENT MONTH BILLING				694,597.38

				690,576.00

Data Selection Values

Year: 08 Period: 09 Region: D Southeastern Region Business Partner: 12 Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	784.09	24,868.54	17,226.13	42,094.67
Administration	89.89	5,260.45	105,362.36	110,622.81
Audit	41.29	2,375.10	1,783.08	4,158.18
Communications	234.88	10,966.97	11,594.38	22,561.35
Legal	358.38	15,845.53	9,452.18	25,297.71
Engineering	1.32	131.57	418.30	549.87
Finance	828.05	41,715.22	49,792.82	91,508.04
Human Resources	428.64	19,648.36	22,185.97	41,834.33
Information Systems	880.98	36,901.28	54,548.19	91,449.47
Operations	745.30	39,165.69	32,492.63	71,658.32
Rates & Revenue	245.02	10,432.26	5,935.96	16,368.22
Risk Management	89.43	4,582.66	6,904.61	11,487.27
Water Quality	262.40	8,283.20	13,702.35	21,985.55
Customer Service	4,516.68	80,688.63	78,960.64	159,649.27
TOTAL:	9,506.35	300,865.46	410,359.60	711,225.06

TOTAL CURRENT MONTH CHARGES

711,225.06

LESS: PAYMENT-PRIOR EST. BILLING

694,597.38-

NET AMOUNT PAYABLE (RECEIVABLE)

16,627.68

PLUS: EST. CURRENT MONTH BILLING

711,225.06

727,852.74

Data Selection Values
Year: 08 Period: 10 Region: D Southeastern Region Business Partner: 12 Intercountry Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	811.63	26,754.31	15,909.11	42,663.42
Administration	89.93	5,870.60	101,783.18	107,653.78
Audit	43.95	2,624.53	1,419.68	4,044.21
Communications	215.15	10,950.43	6,922.24	17,872.67
Legal	361.47	16,152.35	8,884.43	25,036.78
Engineering	2.64	225.56	355.75	581.31
Finance	987.87	50,221.64	41,444.32	91,665.96
Human Resources	433.35	20,600.87	16,888.08	37,488.95
Information Systems	849.50	36,553.18	81,107.96	117,661.14
Operations	810.74	43,500.80	29,789.43	73,290.23
Rates & Revenue	100.58	5,107.94	6,639.98	11,747.92
Risk Management	138.72	6,870.13	4,262.23	11,132.36
Water Quality	269.62	8,833.63	11,477.34	20,310.97
Customer Service	4,329.42	79,561.36	71,097.45	151,058.81
TOTAL:	9,444.57	314,227.33	397,981.18	712,208.51

TOTAL CURRENT MONTH CHARGES 712,208.51

LESS: PAYMENT-PRIOR EST. BILLING 711,225.06-

NET AMOUNT PAYABLE (RECEIVABLE) 983.45

PLUS: EST. CURRENT MONTH BILLING 712,208.51

712,191.96

Data Selection Values
Year: 08 Period: 11

Region: D Southeastern Region

Business Partner: 12

Intercompany Settlement Co 12

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	812.12	23,237.31	16,001.17	39,238.48
Administration	87.62	4,632.74	93,813.29	98,446.03
Audit	42.62	1,973.84	1,475.39	3,449.23
Communications	219.73	9,906.24	8,742.42	18,648.66
Legal	332.39	13,845.69	7,217.37	21,064.06
Engineering	4.42	187.96	376.87	564.83
Finance	899.61	42,295.60	46,117.03	88,412.63
Human Resources	438.96	18,363.47	14,394.90	32,758.37
Information Systems	882.28	34,792.69	77,148.15	111,940.84
Operations	820.41	39,701.06	28,336.60	68,037.66
Rates & Revenue	158.95	7,177.30	3,487.47	10,664.77
Risk Management	91.87	4,357.78	6,945.14	11,302.92
Water Quality	276.74	7,450.21	13,778.74	21,228.95
Customer Service	4,184.69	72,981.42	75,091.42	148,072.84
TOTAL:	9,252.41	280,904.31	392,925.96	673,830.27
TOTAL CURRENT MONTH CHARGES				673,830.27
LESS: PAYMENT-PRIOR EST. BILLING				712,208.51-
NET AMOUNT PAYABLE (RECEIVABLE)				38,378.24-
PLUS: EST. CURRENT MONTH BILLING				673,830.27

				635,452.03

**Kentucky Commission Staff
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Service Company Employees with Hours Assigned to Kentucky-American
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Function	Employee Name	Job Title
Accounting	Adebiyi, Jemilat M.	Sr Accountant
	Adkins, Candida V.	Intmd Accountant
	Agravante, James E.	Specialist Accounting
	Ahearn, Jeanne M.	Analyst Procurement Business
	Akmentins, Gary L.	Sr Analyst Financial
	Alfano, Ann G.	Analyst Procurement
	Allen, Robert D.	Mgr Fleet Supply Chain
	Almodovar, Melissa	Accountant
	Alspach III, Alfred C.	Coord Procurement Change
	Arriaga, Elizabeth	Accountant Tax
	Atkins, Susan E.	Mgr Accounts Payable
	Baehr, Kristina M.	Specialist Accounting
	Basak, Pradip K.	Accountant
	Beaver, Laura B.	Intmd Accountant
	Bogie, David F.	Accountant
	Bower, Brett P.	Mgr Energy Supply Chain
	Buckley, Alice C.	Analyst Procurement Business
	Camarre, Maria N.	Analyst Business
	Campana, Noelle K.	Analyst Accounts Payable
	Cannon, Calvin A.	Intmd Accountant Tax
	Cannon, Gracie F.	Accountant
	Carr, Doreene M.	Analyst HR
	Castor, Deborah A.	Specialist Accts Payable
	Celona, Frank	Mgr Financial Reporting
	Cephas, Charisse L.	Sr Accountant
	Conway, Thomas J.	Analyst Procurement
		Specialist Accts Payable
	Cooper, Sabrina J.	Sr Accountant
		Team Lead FA/JC
	Coyne, Bernadette M.	Analyst Accounts Payable
	Coyne, Gerald J.	Sr Strategic Buyer
	Crispin, Karen J.	Intmd Accountant
	Dagney, Richard	Sr Strategic Buyer
		Strategic Buyer
	Daisey, Darryl B.	Mgr Procurement Category
	Daniel Jr., Charles W.	Sr Strategic Buyer
	DeAngelis, Anthony D.	Mgr Financial Reporting
		Sr Internal Auditor IT
	DeBolt, Mark S.	Intmd Accountant
	Debrosse, Donna M.	Specialist Accts Payable

**Kentucky Commission Staff
Second Set of Information Requests to Kentucky-American**

**Response to Question 22d
Service Company Employees with Hours Assigned to Kentucky-American
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Function	Employee Name	Job Title
	Demaris, Kathleen A.	Analyst Procurement
	DePasque, Jacqueline P.	Analyst Payroll
	DePierri, Jacqueline	Tax Asst
	DeSpirito, Ralph	Mgr Accounts Payable
	Dietzmann, Denise P.	Team Lead Supply Chain Procure
	Dixon, Suzanne M.	Sr Analyst Accts Payable
	Drahus, John J.	Analyst Payroll
	D'Sa, Lynette B.	Analyst Payroll
	Edouard, Marie B.	Specialist Accts Payable
	Egner, Anthony J.	Specialist Accts Payable
	Egner, Kathleen A.	Analyst HR
		Sr Specialist Payroll
	Eley, Lisa C	Specialist HRIS
	Emposimato, Deborah A.	Dir Supply Chain
	Fabiani, Samai N.	Specialist Accts Payable
	Fabiano, Anthony R.	Accountant
	Farag, Safwat H.	Sr Accountant
	Ferla, Paul	Analyst Procurement Business
	Field, Carrie Faye	Specialist HRIS
	Frank, Jeffrey M.	Analyst Procurement Compliance
		Analyst Supply Chain Bus Perf
	Fredericks, Robert L.	Sr Strategic Buyer
	Garbowski, Peter M.	Intmd Accountant
	Garcia, Agustin E.	Mgr Supply Chain Performance
	Garrity, Catherine E.	Specialist Payroll
	Gaunt, Barbara A.	Sr Accountant Tax
	Gould, Carless M.	Intmd Accountant Tax
	Graham, Dale G.	Specialist Accounting
	Graham, Rachel A.	Analyst Accounts Payable
		Sr Analyst Accts Payable
	Graham, Talema	Intmd Accountant
	Gray, Brian M.	Analyst Procurement Business
	Green, Doedy L.	Sr Accountant
	Guyer, Walter R.	Mgr Procurement Category
	Hall, Candace	Specialist Payroll
	Hardy Jr, William E	Mgr Procurement
	Havens, Wayne A.	Analyst Payroll
	Hawn, Jamie D.	Intmd Accountant
		Intmd Accountant Tax
		Sr Accountant

**Kentucky Commission Staff
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Function	Employee Name	Job Title
	Hoefle, Douglas W.	Mgr FA/JC
	Holmes, Lindsey L.	Analyst Business
		Analyst Procurement Business
	Houseman, John L.	Mgr Accounting
	Howard, Tina M.	Specialist Accts Payable
	Hunter, Sandra D.	Accountant Tax
	Iarossi, Jessica A.	Admin Asst
		Specialist HRIS
	Jackson, Stephanie E.	Specialist Accts Payable
	Jackson, Terri L.	Specialist Accts Payable
	Jean, James	Team Lead Tax Accounting
	Joyce, Thomas W.	Accountant
	Kamara, Alpha	Intmd Accountant
	Kasper, Loralee A.	Specialist Payroll
	Kelley, Sullivan	Accountant
	Kelton, Raymond	Analyst Payroll
	King, Shirley A.	Specialist Payroll
		Sr Specialist Payroll
	Knapp, Jacqueline A.	Specialist Accts Payable
	Knoll, Kay L.	Analyst Accounts Payable
	Krohn, Susan E.	Intmd Accountant
		Sr Accountant
	Lakota, Deanna M.	Intmd Accountant
	Lawrence, Nicole C.	Mgr Financial Reporting
	LeChevallier, John-Paul T.	Intern
	Magee, Joseph C.	Sr Strategic Buyer
	Mallett, Susan J.	Specialist HRIS
	Maloney, Renee N.	Analyst Accounts Payable
	Mancini, April L.	Analyst Accounts Payable
	Marciano, Anthony J.	Team Lead Payroll
	Martell, Jaclyn D.	Accountant Tax
	Martin, Catherine A.	Mgr Accounting
	Matthews, Anne R	Mgr Procurement Opns
	Maul, Robert D.	Mgr Procurement
	Mazzella, Armand J.	Sr Accountant
	McGovern, Patricia M.	Analyst Payroll
		Supvr Payroll Processing
	Medlar, Catherine E.	Specialist HRIS
	Meighan, John P.	Analyst Payroll
	Moffa, Thomas J.	Analyst Procurement

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Second Set of Information Requests to Kentucky-American**

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Function	Employee Name	Job Title
	Moran, Brian W.	Mgr Financial Reporting
	Mullica, Karen G.	Analyst Payroll
	Myatt, Takiyah E.	Intmd Accountant
	Nardelli, Chad A.	Sr Accountant
	Neville-Hardy, Wanda	Analyst Accounts Payable
	Nolan, Barbara A.	Admin Asst
	Ogunde, Oluoch M.	Intmd Accountant Tax
	Ostby, Sarah J.	Mgr General Tax
	Pabon, Miguel A.	Sr Accountant
		Team Lead FA/JC
	Paolini, Anne	Specialist Accts Payable
	Patel, Shaila N.	Intmd Accountant Tax
	Pearlman, Adam I.	Mgr Accounting
	Pedano, Linda A.	Admin Asst
	Pennise, Sandra L.	Sr Accountant
		Team Lead FA/JC
	Peters, Rob J.	Analyst HR
	Peterson, Laurie A.	Sr Specialist Payroll
	Piccioni, Rita J.	Team Lead FA/JC
	Previte, Andrea I.	Sr Specialist HR Data Mgmt
	Pucci, Lisa A.	Specialist Payroll
	Rabar, Timothy V.	Team Lead FA/JC
	Redder, Michael J.	Analyst Procurement
		Specialist Accts Payable
	Reid, Pauline G.	Accountant
	Reing, John F.	Team Lead Payroll
	Rhodes, Venesha A.	Specialist HRIS
	Rogers, Kevin A.	Specialist HRIS
	Romulus, Eddy	Intmd Accountant
	Ross-Rodriguez, Trumell	Analyst HR
	Rowand, Jennifer	Team Lead GA
	Ryan, Terri L.	Tax Asst
	Samuels, Gregory A.	Coord Procurement Contract
	Schaffer, Charles E.	Team Lead Accounts Payable
	Schindler, Catherine A.	Team Lead Accounts Payable
	Shaw, Kenneth J.	Analyst Business
		Analyst Procurement Business
	Shinn, Donna L.	Sr Accountant
	Simila, Meg D.	Specialist Payroll
	Slack, Deborah B.	Tax Asst

Kentucky Commission Staff
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Function	Employee Name	Job Title
	Slawinski, Regina	Sr Accountant
	Smith, Angelique	Accountant
		Intmd Accountant
	Smith, Bryan L.	Sr Accountant
	Smith, Colleen	Analyst Accounts Payable
		Specialist Accts Payable
	Sobol, Mary K.	Analyst Business
		Analyst Procurement Business
	Stephens, Carissa A.	Specialist Accounting
	Susman, Marcella J.	Accountant
	Syvertson, Raquel M.	Analyst Payroll
	Szymanik, Monika	Intmd Accountant
	Teague, Adrian	Sr Accountant
	Tedeschi, Michelle A.	Team Lead FA/JC
	Thompson, Christopher M.	Analyst HR
		Internal Auditor IT
	Thompson, Jacqueline D.	Analyst Accounts Payable
	Tomico, Elizabeth M.	Analyst Procurement
	Torres, Billie Jo	Analyst Accounts Payable
	Valletta, Vincent J.	Mgr Employee Svcs
	Wall, Leona H.	Analyst Accounts Payable
	Weber, Nancy B.	Team Lead HR Data Mgmt
	Williams, Anthony F.	Strategic Buyer
	Williams, Latoya N.	Analyst Procurement
	Williams, Stacey M.	Specialist Accts Payable
	Wolick, Maria D.	Sr Strategic Buyer
		Strategic Buyer
	Woodward, Christina M.	Sr Accountant
	Wudarski, Mark	Sr Strategic Buyer
	Yiantsos, Vera	Sr Accountant Tax
	Yilmaz, Nancy M.	Mgr Accounting
		Mgr Financial Reporting
	Zaccaria, Lisa M.	Team Lead Accounts Payable
Accounting Total		
Administration	Abney-Stephens, Terrie L.	Admin Asst
	Agulia, Frank P.	.
	Asselta, Carolyn A.	Dir Staffing
	Banz, Orville	.
	Bartlett, Ralph B.	.
	Bennett, Albert I.	.

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Function	Employee Name	Job Title
	Boffice, Franco G.	Dir Financial Services
	Cartier, Keith	Dir Business Performance
	Chapman, Andrew M	President (States)
	Clarkson, John C.	Mgr Service Quality
	Cunningham, Brian S.	Project Mgr
	Daley, Madeleine S.	Paralegal
	Danielski, Edward S.	Mgr Human Resources
	Dascani, Carole C.	Regional Dir HR
	Deck, Elba L.	Dir Accounting
	Eckart, John E.	President
	Ellis-Grant, Shani R.	Sr Specialist Benefits
	Etedali, Patricia A.	Business Liaison
	Firnhaber, Dietrich E.	SVP Legal
	Forsythe, Janet	Lab Analyst
	Gentry, Paul J.	Sr Internal Auditor
	Gilbert, Charles A.	Dir Accounting
	Gorden, Stephen F.	President(Non Reg Business)
	Grubb, Edward J.	Mgr Rates & Regulations
	Harris, William S.	.
	Hernandez, Susan A.	Exec Asst to EMT
	Hobbs, Doneen S.	VP Shared Services
	Houston, Kathleen A.	Exec Asst
	Huver, Peter R.	Business Liaison
	Hyers, Victoria M.	Web Master ITS
	Jackson, Francis J.	Dir HR Strategies & Solutions
	Jenkins, James M.	Regional Dir Finance
	Jones, Suzanne L.	Analyst Support Services
		Sr Analyst Support Services
	Jonutis, Thomas B.	Sr Cost Engineer
	Kalinovich, James M.	VP & Treasurer
	Kassmann, Brad H.	Mgr IT
	Kelleher, Daniel L.	Dir External Affairs
	Kelly Sr, Michael D	Analyst Business Performance
	Kerckhoff, Martin D.	Regional General Counsel
	Komianos, William L.	Sr Dir Operational Risk Mgt
	Krauss-Kelleher, Deborah L.	Dir Comp & Benefits
	Lechevallier, Mark	Dir Res & Environ Excellence
	Leone, Virginia B.	Training Asst
	Lockhart, Norman	.
	Lukosavich, Hanna M.	CIO

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Function	Employee Name	Job Title
	Lynch, Walter	Executive VP Business Opns
	Malarkey, William S.	VP Corp Development
	Martin, Sandra D.	Analyst Support Services
	Mattern, Jodi M.	Specialist Market Development
	McGarvey, Michelle	Sr Specialist Benefits
	Mosco, Marc A.	Sr HR Generalist
	Moser, Richard H.	VP Water Quality
	Mugnier, Kathleen A.	Admin Asst
	Naumick, Gary A.	Dir Engineering - Capital
	Nevirauskas, Rod P.	Dir Financial Services
		Dir Rates
	Niccum, Marcia	.
	Oforiokuma, Opuiyo	VP Product & Svc Innovation
	Patrick, George W.	SVP General Counsel & Secty
	Perkins, Thomas F.	Project Mgr
	Pierce II, C. Glenn	VP Human Resources
	Piraviperumal, Kumar T.	Mgr Syst Maint & Perf ITS
	Pisch, Linda A.	Admin Asst
	Pohl, W. Timothy	General Counsel & Secretary
	Quinn, Robin N.	Dir Accounting
	Ramalho, Kimberly Cooper	Dir External Comm
	Rodgers Jr,James L	.
	Rodgers, William T.	Sr Analyst Financial
	Ross, Penelope J.	VP Shared Services
	Schmitt, Stephen P.	VP Operations Services
	Sievers, Robert D.	VP Finance & Accounting
	Silver, Denise R.	Dir PMO ITS
	Spitz, Thomas C.	Dir Accounting
	Stewart III, David A.	Mgr Tax - Income
	Strand, Mark N.	VP Government Affairs
	Stuhltrager, Lillian	Mgr Facilities
	Sullivan, Mary G.	Corp Counsel III Regional
	Taylor, Marianne L.	Specialist Ldrshp & Staff Dev
	Teague-Mancillas, Gina C.	Assoc Specialist Comm
	Thoren, Tom R.	VP External Affairs
	Thornburg, Eric W	Reg Dir-Ext Affairs Central
	Trilik, John D.	Drafter CAD
	Tschachler, Louis P	Mgr Operational Excellence
	Wagner,Albert J	.
	Warnock, Daniel W.	Regional President

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Function	Employee Name	Job Title
	Welding, Diane C	Exec Asst to EMT
	Wido, Daniel D.	Analyst Support Services
	Yates, Amy K.	Exec Asst to EMT
	Young, John S.	Chief Operating Officer
Administration Total		
Audit	Ciaravino, Michael A.	Mgr Internal Audit
	DeAngelis, Anthony D.	Mgr Financial Reporting
		Sr Internal Auditor IT
	Gentry, Paul J.	Sr Internal Auditor
		Sr Internal Auditor IT
	Grosser, Donna M.	Mgr Internal Audit
	Keskin, Sabri	Sr Internal Auditor
		Sr Internal Auditor IT
	Konidaris, Anastasios S.	Sr Internal Auditor
	Lo, Kar M.	Sr Internal Auditor IT
	Maloney, Michael	Mgr Financial Perf Plng & Rptg
		Mgr Internal Audit IT
	Nguyen, Rachel	Internal Auditor IT
	Thompson, Christopher M.	Internal Auditor IT
	Twadelle, Andrew S.	VP Internal Audit
Audit Total		
Communications	Albert, Christopher P.	Intern
	Barney, David J.	Mgr Cust Comm (State)
	Cheatham, David W.	Mgr Internal Comm (Corp)
	Corrado, Joi M.	Mgr Communication & CSR
	Daniel, Benjamin	Mgr CSC Communications
	Duffy, Maureen	Dir Internal Comm
	Golden, Raymond R.	Dir External Affairs
		Director, External Communicati
	Hensinger, Lisa C.	Administrative Assistant
	Jacobs, Evan J.	Mgr Communication & CSR
	Johns, Diane J.	Mgr Internal Comm (Corp)
	Jones, Lendel G	Dir Govt Affairs (Corp)
	Lancho, Susan L.	Mgr Communication & CSR
	Lanzalotti, Marie L.	Specialist Corporate Comm
	Lippert, Deborah P.	Dir Comm & EA (State)
		Regional Dir External Affairs
	Monica, Laura L.	SVP Corp Comm & Ext Affairs
	Necky, Carrie A.	Exec Asst to EMT
	Ramalho, Kimberly Cooper	Dir External Comm

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Function	Employee Name	Job Title
	Richter, Gregory D.	Intern
	Scharle, Julie R.	Mgr External Affairs (Corp)
	Sizemore, Courtney L.	Intern
	Swafford, Roger C.	Mgr Communication & CSR
	Teague-Mancillas, Gina C.	Assoc Specialist Comm
	Villecco, Kristin C.	Coordinator Corp Comm
	Watsey, Kevin S.	Specialist Communications
Communications Total		
Customer Service	Abrams, Felicia A.	Specialist Water Quality
	Abrams, Jennifer K.	CSR-1 Call Handling Rep
		CSR-4 Technical Coordinator
	Abrams, Theresa M.	CSR-1 Call Handling Rep
	Acoba, Julie A.	CSR-1 Call Handling Rep
	Adams, Alonna S	CSR-1 Call Handling Rep
	Adams, Dawn A.	CSR-3 Billing Specialist
		CSR-4 Technical Coordinator
	Adams, Diana D.	CSR-1 Call Handling Rep
	Adams, Kimberly A.	CSR-1 Call Handling Rep
	Ainsworth, Sonya L.	CSR-1 Call Handling Rep
	Alexander, Kasha F.	CSR-4 Technical Coordinator
	Anderson, Alicia	CSR-1 Call Handling Rep
	Anderson, Charles A.	CSR-3 Call Handling Rep
	Anderson, Sharanda D.	CSR-1 Call Handling Rep
	Andrews, Dawn L.	CSR-1 Call Handling Rep
		CSR-4 Technical Coordinator
	Asher, Dwayne E.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Atkinson, Myrna C.	CSR-1 Call Handling Rep
	Austin, Brenda K.	CSR-1 Call Handling Rep
	Avirett, Cynthia M.	CSR-3 Call Handling Rep
	Baggett, Barbara A.	CSR-4 Technical Coordinator
	Baker, David A.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Baker, Famay M.	Regional Svc Support Rep
	Baker, Kaye	Specialist Performance
	Baker, Tonia K.	CSR-3 Call Handling Rep
	Baldwin, Delores M.	Analyst Traffic & Scheduling
		Specialist Opns & Perf Schdng
	Baldwin, Jennifer A.	CSR-3 Billing Specialist
	Baldwin, Victoria M.	CSR-1 Call Handling Rep

**Kentucky Commission Staff
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Function	Employee Name	Job Title
	Bangert, Lindsey A.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Banks, Asia L.	CSR-1 Call Handling Rep
	Banks, Sonameukia	CSR-1 Call Handling Rep
	Barlow, William E.	Maint Tech
	Barnes, Lakisha A.	Spec Educ & Staff Dev
	Barnes, Willa R.	CSR-1 Call Handling Rep
	Barnhart, Douglas L.	CSR-1 Call Handling Rep
	Bartholomew, Antonietta M.	CSR-1 Call Handling Rep
	Basham, Serena R.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Bates, Donald A.	CSR-3 Call Handling Rep
		Team Supvr Call Handling
	Baudino, Kimberly J.	Supt FRCC
	Bauswell, Tracy R.	Team Supvr Billing
	Beattie, Bryan L.	CSR-1 Call Handling Rep
	Bell, Alease D.	CSR-1 Call Handling Rep
	Bell, Chanel A.	CSR-1 Call Handling Rep
	Belle, Velerie L.	CSR-1 Call Handling Rep
	Benson, Laura M.	CSR-2 Call Handling Rep
		CSR-4 Customer Service Spec
	Benton, Heather R.	CSR-3 Time Critical
	Berkel, Tami M.	CSR-4 Technical Coordinator
		Specialist Performance
	Bernaix, Jennie L.	CSR-1 Call Handling Rep
	Bethea, Kim C.	CSR-3 Call Handling Rep
	Bettorf, Kari A.	Team Supvr Collections
	Betz, Martha M.	CSR-3 Billing Specialist
	Beutter, Eric J.	Training Asst
	Billera, Maggie L.	CSR-1 Call Handling Rep
	Billings, Cynthia J.	CSR-3 Billing Specialist
		Team Supvr Call Handling
	Bishop, Jasmin	CSR-1 Call Handling Rep
	Black, Heather M.	Team Supvr Call Handling
	Black, Jesse E.	CSR-1 Call Handling Rep
	Blackwell, Jill R.	CSR-4 Technical Coordinator
	Blackwell, Tabitha R.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Blair, Carolyn K.	CSR-1 Call Handling Rep
	Blair, Joel D.	CSR-1 Call Handling Rep

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**Response to Question 22d
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Function	Employee Name	Job Title
	Blotevogel, Jane E.	CSR-3 Collections Specialist
		CSR-4 Technical Coordinator
	Boarden, Charlotte	CSR-3 Billing Specialist
	Bobbitt, Valerie L.	CSR-1 Call Handling Rep
	Bock, Elizabeth G.	CSR-1 Call Handling Rep
	Bock, Gregory A.	CSR-1 Call Handling Rep
	Boelke, Adam C.	Dir CSC Operations
		Dir Operations
	Boggs, Kristi L.	CSR-1 Call Handling Rep
	Bolling, Marilyn H.	CSR-3 Billing Specialist
	Bostic, Satin C.	Spec Customer Resolution
	Bowden, Gabriel A.	CSR-3 Time Critical
		Spec Educ & Staff Dev
		Specialist Performance
	Bowling, Courtney D.	CSR-1 Call Handling Rep
	Boyd, Michelle V.	CSR-3 Call Handling Rep
	Boykin, Chiquita M.	CSR-1 Call Handling Rep
	Boykin, Tracie L.	CSR-3 Call Handling Rep
	Boykin-Brown, Tenesia L.	CSR-1 Call Handling Rep
	Boyland, TeraMichelle	CSR-1 Call Handling Rep
	Bozeman, David S.	CSR-1 Call Handling Rep
	Brackins, Emily Y.	Analyst QA
		Specialist Performance
	Bradford-Ingram, Sabrina V.	CSR-3 Call Handling Rep
	Branch, Rachel M.	CSR-3 Call Handling Rep
	Brandon, Nathan A.	CSR-1 Call Handling Rep
	Brassfield, Beverly D.	CSR-3 Billing Specialist
	Bregenzer, Julie L.	CSR-1 Call Handling Rep
	Brewer, Julie A.	CSR-3 Billing Specialist
	Brewer, Mary Lou	CSR-4 Technical Coordinator
	Brewster, Erin A.	CSR-1 Call Handling Rep
	Bridges-Ervin, Tisha L.	CSR-1 Call Handling Rep
	BRIGHT, WANDA R.	CSR-1 Call Handling Rep
	Brinkman, Bonnie S.	CSR-3 Billing Specialist
	Bristol, Michael D.	CSR-1 Call Handling Rep
		CSR-4 Technical Coordinator
	Brooks, Brandi R.	CSR-4 Technical Coordinator
	Brooks, Christa A.	CSR-1 Call Handling Rep
	Brooks, Melinda T.	CSR-3 Call Handling Rep
	Brooks, Melissa M.	CSR-1 Call Handling Rep

**Kentucky Commission Staff
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Function	Employee Name	Job Title
		CSR-3 Time Critical
	Brown III, Charles E.	CSR-3 Call Handling Rep
	Brown, Brenda L.	CSR-1 Call Handling Rep
	Brown, Brian E.	CSR-1 Call Handling Rep
	BROWN, PAMELA L.	CSR-1 Call Handling Rep
	Brown, Rhonda D.	CSR-1 Call Handling Rep
	Brown, Rosetta L.	CSR-3 Collections Specialist
	Bryant, Kristyn N.	CSR-1 Call Handling Rep
	Brynildsen, Barbie A.	Mgr Educ Dev & Quality Sr Specialist Educ & Staff Dev
	Bubien, Richard M.	Team Supvr Call Handling
	Buckley, Kendra M.	CSR-1 Call Handling Rep
	Bulger, Karen K.	CSR-3 Call Handling Rep
	Bullock, Nicole K.	CSR-3 Call Handling Rep
	Burch, Mary D.	CSR-1 Call Handling Rep
	Burden, Rolanda J.	Sr Specialist Educ & Staff Dev
	Burgess, Leanne J.	CSR-1 Call Handling Rep
	Burke, Saskia D.	CSR-1 Call Handling Rep
	Burkett, Sarah E.	CSR-1 Call Handling Rep
	Burnett, Lurnia M.	Team Supvr Call Handling
	Burton, Rachael K.	CSR-1 Call Handling Rep
	Butler, Katrina L.	CSR-3 Billing Specialist
	Butler, Patricia A.	CSR-3 Billing Specialist
	Butler, Samantha M.	CSR-1 Call Handling Rep
	Cagle JR, Garry L.	CSR-1 Call Handling Rep
	Cahoon, Aaron W.	CSR-1 Call Handling Rep
	Cain, Vaniessa A	CSR-1 Call Handling Rep
	Calderon, Kelley D.	Analyst QA
	Caldwell, Felitha F.	CSR-1 Call Handling Rep
	Cameron, Venita S.	CSR-1 Call Handling Rep
	Camp, Mary	CSR-1 Call Handling Rep CSR-4 Customer Service Spec
	Campbell, Brenda K.	CSR-2 Call Handling Rep
	Campbell, Laura A.	Analyst Traffic & Scheduling
	Campbell, Sharon D.	CSR-1 Call Handling Rep
	Caputo, Erin M.	CSR-3 Call Handling Rep
	Cardenas, Lesley P.	CSR-3 Call Handling Rep
	Carder-Lacy, Jessica L.	CSR-3 Call Handling Rep
	Carpenter, Jennifer L.	CSR-1 Call Handling Rep
	Carr, Adrienne M.	CSR-1 Call Handling Rep

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Function	Employee Name	Job Title
	Carr, Geneice	CSR-2 Call Handling Rep
		CSR-4 Customer Service Spec
	Carroll, Timothy M.	Team Supvr Call Handling
	Carter, Audra J.	CSR-1 Call Handling Rep
	Carter, Laura S.	Analyst QA
		CSR-4 Technical Coordinator
	Cauley, Jennifer R.	Specialist Performance
	Caveny, Sean	CSR-1 Call Handling Rep
		CSR-3 Billing Specialist
	Chambers, Carla S.	CSR-3 Time Critical
	Chardon, Alicia L.	CSR-3 Call Handling Rep
		Team Supvr Call Handling
	Cherry, Jessica A.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Cherry, Tiffany R.	CSR-1 Call Handling Rep
	Christiansen, Rebecca S.	CSR-1 Call Handling Rep
	Chunn, Michael D.	Team Supvr Call Handling
	Clark, Clara A.	CSR-1 Call Handling Rep
	Clark, Marevic N.	CSR-3 Call Handling Rep
	Clarkson, William Andrew	Dir Cust & Oper Support
	Cloninger, David F.	CSR-1 Call Handling Rep
	Clothier, Jennifer D.	CSR-3 Billing Specialist
	Coby, Regina M.	CSR-1 Call Handling Rep
	Coffay, Barbara L.	Coordinator FRCC
	Cohen, Desiree D.	CSR-1 Call Handling Rep
	Cohen, Heather L.	CSR-3 Call Handling Rep
	Coleman, Linda	CSR-1 Call Handling Rep
	Coles, Jeffrey T.	Analyst Financial
		Intmd Financial Analyst
	Collins, Danetta	CSR-3 Billing Specialist
	Collins, Rakisha L.	CSR-1 Call Handling Rep
	Compton, Kimberly S.	CSR-1 Call Handling Rep
	Conrad, Vanessa A.	CSR-4 Technical Coordinator
	Conrod, Ruby L.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
		CSR-4 Customer Service Spec
	Coons, William	CSR-3 Time Critical
	Cooper, Karen H.	Mgr Business Services
	Copeland, Latasha D.	CSR-1 Call Handling Rep
	Cork, Andrew J.	Supvr Call Handling Group

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Function	Employee Name	Job Title
		Team Supvr Call Handling
	Couch, Denise	CSR-1 Call Handling Rep
	Cox, Christy L.	CSR-3 Billing Specialist
		CSR-3 Collections Specialist
	Cox, Crystal A.	CSR-1 Call Handling Rep
	Cox, Randy D.	CSR-1 Call Handling Rep
	Crane, Danielle M.	CSR-3 Billing Specialist
	Creasy, Sharon K.	CSR-3 Call Handling Rep
	Crivello, Jessica L.	CSR-1 Call Handling Rep
	Croker, Robert A.	Mgr O&M
	Croom, Brittney K.	CSR-1 Call Handling Rep
	Crowley, Latoya R.	CSR-1 Call Handling Rep
	Curry, Vicky J.	CSR-3 Billing Specialist
		CSR-3 Time Critical
		CSR-4 Customer Service Spec
	Curtin, Robert J.	CSR-2 Call Handling Rep
	Daley, Whitney M.	CSR-1 Call Handling Rep
	Daniel, Wesley J.	CSR-1 Call Handling Rep
	Danneker, John E.	Sr Specialist Business Svcs
	Darden, Lakesha M.	CSR-3 Collections Specialist
		CSR-4 Technical Coordinator
	Darnell, Amy E.	CSR-4 Technical Coordinator
	Daugherty, Sharon K.	Mgr Call Handling
	Davidson, Peggy S.	Analyst Business
		Sr Specialist Business Svcs
	Davis, Kelly L.	Analyst Traffic & Scheduling
	Davis, Rayna	CSR-3 Collections Specialist
	Davis, Robin D.	Team Supvr Call Handling
	Davis, Rollan	CSR-1 Call Handling Rep
	Davis, Sharon A.	CSR-1 Call Handling Rep
		CSR-2 Call Handling Rep
		CSR-3 Billing Specialist
	Davis, Wynter E.	CSR-1 Call Handling Rep
	Dawkins, Latisha W.	Team Supvr Call Handling
	Day, Marcia J.	CSR-3 Billing Specialist
	Dean, Gwendolyn	Team Supvr Call Handling
	Dean, Phileassa F.	CSR-1 Call Handling Rep
	Dempsey, Charles W.	CSR-3 Call Handling Rep
	Dennis, Mary Ann	Regional Svc Support Rep
	DeSanto, Gina M.	Mgr Educ Dev & Quality

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Function	Employee Name	Job Title
	Dewrell, Donna K.	CSR-1 Call Handling Rep
	Diepenbrock, Karen E.	CSR-3 Billing Specialist
	Dima, Audra R.	CSR-3 Time Critical
	DiSanti, Cheryl A.	Mgr Major Customer Accts
	Dorman, Violet L.	CSR-1 Call Handling Rep
	Dorsey, Brenda L.	CSR-2 Call Handling Rep
		CSR-3 Collections Specialist
	Douglass, Amy N.	CSR-3 Call Handling Rep
	Douglass, William S.	CSR-3 Call Handling Rep
	Douvres, Amy C.	CSR-1 Call Handling Rep
	Douvres, Leah E.	CSR-1 Call Handling Rep
	Downer, Amy M.	CSR-3 Billing Specialist
	Drainer, Lisa L.	CSR-4 Technical Coordinator
	Drakeford, Phyllis R.	CSR-1 Call Handling Rep
	Drewes, Marian E.	Specialist Performance
	Duba, Theresa J.	Specialist Performance
	Dudash, Jane M.	Administrator FRCC System
	Duitsman, Denise L.	CSR-3 Collections Specialist
		Team Supvr Collections
	Dunn, Constance	CSR-1 Call Handling Rep
	Dunn, Ruth A.	CSR-1 Call Handling Rep
	Dunston, Evelyn	CSR-4 Technical Coordinator
	Dye, Lisa A.	CSR-3 Call Handling Rep
	Easley-Lewis, Patrice A.	CSR-2 Call Handling Rep
		CSR-3 Billing Specialist
	Ebbeler, Paul M.	Team Supvr Billing
		Team Supvr Call Handling
	Eckhard, Amy M.	CSR-1 Call Handling Rep
	Edwards, Cindy A.	CSR-1 Call Handling Rep
		CSR-2 Call Handling Rep
		CSR-4 Customer Service Spec
	Edwards, Monique N.	CSR-1 Call Handling Rep
	Edwards-Jemison, Cheryl D.	Specialist Performance
	Elam, Marilyn D.	CSR-2 Call Handling Rep
	Ellington, Weslynn C.	CSR-1 Call Handling Rep
	Elliott, Andrea	CSR-1 Call Handling Rep
	Elliott, John S.	CSR-1 Call Handling Rep
	Ellis, Marie M.	Coordinator FRCC
	Elmendorf, Julie	Team Supvr Call Handling
	Elseth, Jennifer C.	CSR-3 Collections Specialist

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Function	Employee Name	Job Title
	Ely, Marian D.	CSR-3 Call Handling Rep
	Elzy, Krystal R.	CSR-1 Call Handling Rep
	Emanuel, Julie M.	CSR-1 Call Handling Rep
	Emmons, Laura C.	CSR-1 Call Handling Rep
		CSR-2 Call Handling Rep
	Emmons, Michele A.	CSR-3 Billing Specialist
	England, Keisha L.	CSR-1 Call Handling Rep
	Etters, Jennifer N.	CSR-3 Call Handling Rep
	Eudy, Bobby R.	CSR-1 Call Handling Rep
		Supvr Floor
	Euler, Rita E.	CSR-3 Billing Specialist
	Evans, Belois K.	CSR-3 Call Handling Rep
	Evans, Jared T.	CSR-1 Call Handling Rep
	Evans, Kenneth D.	Specialist Business Svcs
	Evans, Lisa D.	CSR-1 Call Handling Rep
	Farrell, Marc T.	CSR-1 Call Handling Rep
	Faucheux, Dustin P.	CSR-3 Call Handling Rep
	Favrow, Elisabeth A.	Analyst QA
	Favrow, Jonathan	CSR-3 Call Handling Rep
	Faxon, Constance L.	CSR-3 Call Handling Rep
	Feagin, Natrell L.	CSR-1 Call Handling Rep
	Feisel, Linda J.	CSR-3 Call Handling Rep
	Figueroa, Tracie E.	Team Supvr Call Handling
	Fink, Constance M.	CSR-3 Call Handling Rep
	Fisher, James R.	CSR-1 Call Handling Rep
	Flach, Connie J.	Receptionist
	Flanagan, Linda F.	CSR-3 Billing Specialist
		CSR-3 Time Critical
		CSR-4 Customer Service Spec
	Flanagan, Patty S.	CSR-4 Technical Coordinator
	Flowers, Twanna L.	CSR-3 Billing Specialist
	Floyd, Tiffany M.	CSR-1 Call Handling Rep
	Flucker, Zacarro D.	CSR-1 Call Handling Rep
	Follmer, Traci A.	Dir Customer Relations
	Foss, Nicole R.	CSR-3 Call Handling Rep
	Fountain, Cathrine R.	CSR-1 Call Handling Rep
	Franklin, Wykesha C.	CSR-3 Call Handling Rep
	Fulton, Lynn S.	CSR-4 Customer Service Spec
	Gardner, Tremorla D.	CSR-3 Call Handling Rep
		Spec Customer Resolution

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Function	Employee Name	Job Title
	Garnett, LaToyia M.	CSR-1 Call Handling Rep CSR-3 Call Handling Rep
	Garrett, Andrew M.	CSR-4 Coach CSR-4 Technical Coordinator
	Gauntt, Barbara H.	CSR-3 Call Handling Rep
	Geisen, Kristine R.	Training Asst
	George, Lawanda R.	CSR-3 Call Handling Rep
	Germann, Gina M.	Analyst Traffic & Scheduling Team Supvr Call Handling
	Gibbons, Regina M.	CSR-1 Call Handling Rep
	Gibson, Adria J.	Team Supvr Call Handling
	Gihring, Marcia L.	CSR-1 Call Handling Rep
	Gilliam, Johnny L.	CSR-1 Call Handling Rep
	Gilmore, Rontrice L.	CSR-2 Call Handling Rep CSR-3 Billing Specialist
	Glass, Constance M.	CSR-1 Call Handling Rep
	Gleichman, Shawn M.	CSR-1 Call Handling Rep
	Glover, Julian L.	CSR-1 Call Handling Rep
	Glover, Paige L.	CSR-1 Call Handling Rep
	Goforth, Deborah L.	CSR-3 Billing Specialist
	Goggin, Patricia L.	Mgr Collections
	Gooch, Sallie A.	CSR-3 Billing Specialist
	Gordon, Scott G.	Supvr Call Handling Group
	Gossett, Jacklyn R.	CSR-1 Call Handling Rep
	Gossett, Timothy E.	CSR-3 Time Critical
	Gower, LeAnna A.	CSR-3 Billing Specialist CSR-3 Time Critical
	Grabner, Patricia A.	CSR-3 Billing Specialist
	Graddy, Jade N.	CSR-3 Time Critical
	Grady, Judith K.	CSR-3 Time Critical Team Supvr Call Handling
	Grady, Ryan M.	CSR-1 Call Handling Rep
	Graham, Laura K.	Team Supvr Call Handling
	Graham, Paula	CSR-2 Call Handling Rep
	Gramm, Kristin J.	CSR-1 Call Handling Rep
	Grant, Crystal N.	Sr Specialist Educ & Staff Dev
	Gray, Marlyn S.	CSR-2 Call Handling Rep CSR-3 Billing Specialist
	Gray, Mary A.	Spec Educ & Staff Dev Sr Specialist Educ & Staff Dev

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Function	Employee Name	Job Title
	Green, Heather V.	Team Supvr Call Handling
	Green, Philipio L.	CSR-4 Coach
		CSR-4 Customer Service Spec
	Greenidge, Keisha L.	Team Supvr Call Handling
	Greer, Misti N.	Specialist Performance
	Grigg, Karen L.	CSR-3 Call Handling Rep
	Grimes, Sandra S.	CSR-3 Billing Specialist
	Grimes, Tina M.	CSR-3 Call Handling Rep
	Grooms, Cleo L.	CSR-1 Call Handling Rep
	Guge, Lucy A.	CSR-3 Billing Specialist
		CSR-3 Time Critical
	Gulley, Roemilla N.	CSR-1 Call Handling Rep
	Guzman, Paula L.	CSR-1 Call Handling Rep
	Hackney, Betty J.	CSR-1 Collections Rep.
		CSR-3 Time Critical
	Haislar, Debra A.	CSR-4 Customer Service Spec
	Hale, Kirshanda D.	CSR-1 Call Handling Rep
	Hall, Marianne C.	CSR-1 Call Handling Rep
	Hamilton, David B.	Coordinator FRCC
	Hamilton, Kevina L.	CSR-1 Call Handling Rep
	Hamilton, Rushell A.	CSR-3 Call Handling Rep
	Hanold, Amy M.	CSR-3 Collections Specialist
		CSR-4 Technical Coordinator
	Harbuck, William J.	CSR-3 Call Handling Rep
	Hardin, Crystal N.	CSR-1 Call Handling Rep
		CSR-3 Billing Specialist
	Hardwick, Robin R.	CSR-1 Call Handling Rep
	Hardy, Latisha M.	CSR-1 Call Handling Rep
	Harkins, Steven F.	Sr Analyst Financial
	Harmon, Charles R.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Harrell, Jennifer K.	CSR-3 Call Handling Rep
	Harris, Ale'Gryan R.	CSR-1 Call Handling Rep
	Harris, Deitra	CSR-2 Call Handling Rep
		CSR-3 Collections Specialist
		CSR-4 Customer Service Spec
	Harris, Lester I.	CSR-1 Call Handling Rep
	Harrison, Charleisa A.	CSR-3 Billing Specialist
	Harrison, Joshua S.	CSR-1 Call Handling Rep
	Harrison, Justin E.	Team Supvr Call Handling

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Function	Employee Name	Job Title
	Harrison, Una M.	Team Supvr Call Handling
	Harrop, Melissa E.	CSR-3 Call Handling Rep
	Hart, LaDina	CSR-3 Billing Specialist
	Hartley, Donna T.	CSR-3 Call Handling Rep
	Hartman, Kimberly J.	CSR-3 Billing Specialist
	Harvey, Julie M.	CSR-1 Call Handling Rep
	Haugen, Jessica L.	CSR-3 Time Critical
	Hauk, Cassandra S.	CSR-3 Call Handling Rep
	Havis-Fish, Joan C.	Spec Customer Resolution
	Hawthorne, Brian F.	CSR-1 Call Handling Rep
	Hayes, Cristi D.	CSR-1 Call Handling Rep
	Hayes, Marian D.	CSR-3 Call Handling Rep
	Hays, Cynthia L.	CSR-1 Call Handling Rep
	Hellemeyer, Rebecca M.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Henderson, Cheryl A.	CSR-2 Call Handling Rep
	Henderson, Jerry	CSR-2 Call Handling Rep
	Henderson, Reddell L.	CSR-2 Call Handling Rep
	Henkhaus, Amanda M.	CSR-1 Call Handling Rep
		CSR-3 Time Critical
	Henley, Nicole S.	CSR-1 Call Handling Rep
	Henley, Tabitha S.	CSR-4 Customer Service Spec
	Hensen, Karen A.	CSR-1 Call Handling Rep
	Hernandez, Karen M.	CSR-1 Call Handling Rep
	Herrera, Miriam O.	CSR-3 Billing Specialist
	Herrin, Mindy S.	CSR-1 Call Handling Rep
	Herrmann, Thomas A.	Mgr Cust Comm (State)
	Herron Jr., Carl A.	CSR-1 Call Handling Rep
		CSR-4 Customer Service Spec
	Hess, Donna G.	CSR-3 Billing Specialist
	Hestle, Hermine T.	CSR-3 Call Handling Rep
	Hickman, Mark A.	Mgr CSC Opns & Performance
	Hickman-Holloway, Christina N.	CSR-1 Call Handling Rep
	Higdon, Regina M.	CSR-1 Call Handling Rep
	Highsmith, Kent E.	CSR-1 Call Handling Rep
	Hightower, Barbara A.	Team Supvr Billing
	Hill, Sharon L.	Regional Svc Support Rep
	Hiltz, Shelby K.	CSR-3 Call Handling Rep
	Himakuni, Marlene A.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep

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Function	Employee Name	Job Title
	Hines, Sherita R.	CSR-1 Call Handling Rep
	Hoagland, Cristen N.	Coordinator FRCC
	Hogan, Chana J.	CSR-1 Call Handling Rep
	Hogan, Kristina L.	CSR-3 Collections Specialist
	Holland, Michael W.	CSR-1 Call Handling Rep
	Holle, Derek H.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Holliday, Erica M.	CSR-1 Call Handling Rep
		CSR-3 Time Critical
	Hollis, Karla	CSR-3 Time Critical
	Holloway, Ashley L.	CSR-3 Call Handling Rep
	Holloway, Bernice K.	CSR-1 Call Handling Rep
	Holmes, Cecelie C.	CS Associate 1
	Holt, Jennifer E.	CSR-3 Billing Specialist
	Homer, Stephanie A	CSR-1 Call Handling Rep
	Hon, Kimberly A.	Analyst Premise QA
	Horn, Anetta D.	CSR-1 Call Handling Rep
		CSR-3 Billing Specialist
	Horn, Michele L.	CSR-3 Call Handling Rep
	Hosterman, Janet R.	CSR-1 Call Handling Rep
	Howard, Demetrice R.	CSR-1 Call Handling Rep
	Howland, Kathleen R.	CSR-1 Call Handling Rep
		CSR-3 Time Critical
	Hubbard, Alona E.	CSR-1 Collections Rep.
		CSR-2 Call Handling Rep
	Hubbard, Angela D.	CSR-1 Call Handling Rep
	Hubbard, Timothy A.	Team Supvr Call Handling
	Hubbard, Zola L.	CSR-3 Billing Specialist
	Huck, Christie N.	CSR-2 Call Handling Rep
	Hudgins, Denise G.	CSR-1 Call Handling Rep
	Hudson, Christopher J.	Team Supvr Call Handling
	Hudson, Marquita M.	CSR-3 Call Handling Rep
	Hughes, Denise R.	CSR-3 Billing Specialist
	Hughes, Joy E.	Mgr Customer Advocacy
		Supvr Meter Mgmt
	Huie, Melody	CSR-3 Billing Specialist
	Hunter, Carolyn L.	Specialist Business Svcs
		Supvr Call Handling Group
	Hunter, Dawn R.	CSR-3 Call Handling Rep
	Ingram, Alicia A.	CSR-1 Call Handling Rep

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Function	Employee Name	Job Title
	Ingram, Toby P.	CSR-1 Call Handling Rep
	Irvin, Ernest M.	Team Supvr Call Handling
	Irving, Chantel V.	CSR-1 Call Handling Rep
		CSR-4 Customer Service Spec
	Jackson, Daphanne C.	CSR-1 Call Handling Rep
	Jackson, Lynette	CSR-3 Time Critical
	Jackson, Patricia M.	CSR-2 Call Handling Rep
	Jackson, Subrina A.	CSR-1 Call Handling Rep
	Jackson, Susan L.	CSR-1 Call Handling Rep
	Jackson, Tonya L.	CSR-1 Call Handling Rep
	Jackson, Valencia L.	CSR-3 Call Handling Rep
	James, Denise M.	CSR-1 Call Handling Rep
	Jefferson, Debra M.	CSR-2 Call Handling Rep
	Jenkins, Nicholas J.	Spec Customer Resolution
	Jentsch, Shirley J.	CSR-3 Billing Specialist
		CSR-3 Time Critical
	Jernigan, Robert C.	CSR-3 Call Handling Rep
	Jiles, Michelle M.	CSR-1 Call Handling Rep
	Jobe, Jill J.	CSR-2 Call Handling Rep
	Johnson, Belaun C.	CSR-1 Call Handling Rep
	Johnson, Brandi J.	CSR-1 Call Handling Rep
	Johnson, Chandra A.	CSR-2 Call Handling Rep
	Johnson, Cierra S.	CSR-3 Call Handling Rep
	Johnson, Jamie P.	CSR-1 Call Handling Rep
	Johnson, Kristyl T.	CSR-3 Billing Specialist
	Johnson, Laura J.	CSR-3 Call Handling Rep
	Johnson, Maria C.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Johnson, Mary A.	CSR-1 Call Handling Rep
		CSR-4 Customer Service Spec
	Johnson, Robert L.	CSR-1 Call Handling Rep
	Johnson, Scelicia T.	CSR-1 Call Handling Rep
	Johnson, Sharon M.	CSR-3 Call Handling Rep
	Johnson, Teyona K.	CSR-1 Call Handling Rep
	Johnson, Tiffani M.	CSR-1 Call Handling Rep
	Johnston, Beverly A.	CSR-3 Billing Specialist
	Jolley, Layne C.	Mgr Operations & Performance
	Jones, Danita R.	CSR-1 Call Handling Rep
	Jones, Diana M.	CSR-1 Call Handling Rep
		CSR-3 Billing Specialist

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Function	Employee Name	Job Title
	Jones, Jacqueline E.	CSR-3 Billing Specialist
	Jones, Kourtnea T.	CSR-3 Call Handling Rep
	Jones, Krystal D.	CSR-1 Call Handling Rep
	Jones, Sarina L.	Regional Svc Support Rep
	Jones, Sean D.	CSR-1 Call Handling Rep
	Jones, Stephanie S.	CSR-2 Call Handling Rep
	Jones-Edwards, Valincia R.	CSR-3 Call Handling Rep
	Jordan, Joya	CSR-2 Call Handling Rep
	Jordan, Kristin N.	CSR-1 Call Handling Rep
	Jordan, Lidedra M.	CSR-1 Call Handling Rep
	Jordan, Sandra K.	CSR-1 Call Handling Rep
	Jordan, Scott B.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Joshu, Rebecca L.	Specialist Performance
	Juliusson, Jon A.	CSR-1 Call Handling Rep
	Kacer, Theresa M.	CSR-1 Call Handling Rep
	Kearney, Geniva E.	CSR-1 Call Handling Rep
	Kelly, Kathleen C.	CSR-1 Call Handling Rep
		CSR-3 Time Critical
	Kemp, Anita S.	Specialist Performance
	Kemp, Kimberly J.	CSR-1 Call Handling Rep
	Kemp, Mamie D.	CSR-1 Call Handling Rep
	Kendall, Patricia A.	CSR-3 Call Handling Rep
	Keshner-Harp, Margaret	CSR-3 Collections Specialist
		CSR-3 Time Critical
	Keys, Angie F.	Team Supvr Call Handling
	Kidd, DeAndra L.	CSR-1 Call Handling Rep
	Kilgore, Patti	CSR-1 Call Handling Rep
	King, Bobbi J.	CSR-1 Call Handling Rep
	King, Jeffrey L.	CSR-1 Call Handling Rep
	King, Shuntel E.	CSR-1 Call Handling Rep
	Kingsbury, Kathryn D.	CSR-3 Billing Specialist
	Kiss, Mary Ann	CSR-3 Call Handling Rep
	Klopfer, Irene O.	CSR-3 Billing Specialist
	Knebel, Linda S.	CSR-3 Billing Specialist
	Kovar, Rose M.	CSR-1 Call Handling Rep
	Krankel, Marilyn L.	CSR-3 Billing Specialist
	Kratchmer, Benjamin A.	CSR-3 Call Handling Rep
	Krepel, Jeanne	CSR-3 Billing Specialist
	Krutsinger, Dallas C.	CSR-1 Call Handling Rep

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Function	Employee Name	Job Title
	Kuna, Andrea N.	CSR-1 Call Handling Rep CSR-3 Time Critical
	Lair, Melinda D.	CSR-3 Billing Specialist
	Lair, Rachelle L.	CSR-1 Call Handling Rep
	Lammert, Gregory J.	Mgr CSC Communications
	Laughlin, Misty M.	CSR-1 Call Handling Rep CSR-3 Billing Specialist
	Lavender, Casandra L.	CSR-1 Call Handling Rep
	Law, Shawn A.	CSR-1 Call Handling Rep CSR-3 Call Handling Rep
	Lawson, Marcus J.	CSR-1 Call Handling Rep
	Lee, Amelia C.	CSR-1 Call Handling Rep
	Lee, Nicole A.	CSR-1 Call Handling Rep
	LeFlore, Landia A.	CSR-3 Billing Specialist
	Lehnen, Kimberly D.	CSR-1 Call Handling Rep
	Lekawa, Pamela J.	Supvr Call Handling Group
	Lemp, Jody L.	CSR-1 Call Handling Rep
	Leonard, Nikki L.	CSR-3 Collections Specialist CSR-4 Customer Service Spec CSR-4 Technical Coordinator
	Lewins, Verlantrius D.	CSR-4 Technical Coordinator
	Lewis, Tiffany L.	CSR-1 Call Handling Rep
	Lindley, Tricia A.	Team Supvr Call Handling
	Lindop, Luana T.	CSR-1 Call Handling Rep
	Littles, Quinta Y.	CSR-1 Call Handling Rep
	Locher, Julie A.	CSR-1 Call Handling Rep
	Lockett, Paul M.	CSR-1 Call Handling Rep
	Logan, Stephanie D.	CSR-2 Call Handling Rep
	Long, Christopher J.	Coordinator FRCC
	Lopez, Glenda L.	CSR-1 Collections Rep. CSR-2 Call Handling Rep
	Lord, Roger W.	CSR-3 Call Handling Rep
	Louvier, Stacey A.	CSR-1 Call Handling Rep
	Lowery, Erika	CSR-1 Call Handling Rep
	Luck, Ashton L.	CSR-1 Call Handling Rep
	Luczak, Ann M.	Analyst Premise QA
	Lundy, Janet	CSR-1 Call Handling Rep CSR-3 Call Handling Rep
	Lutz, Jean P.	CSR-1 Call Handling Rep CSR-3 Collections Specialist

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Function	Employee Name	Job Title
	Maclaughlin, Tammy T.	Mgr Billing & Collections
	Malone, Amanda F.	CSR-3 Billing Specialist
	Malone, Amber D.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Maloney, Anne	Regional Svc Support Rep
	Manley, Kimberly A.	Coordinator FRCC
	Marcantel, Angela D.	Team Supvr Call Handling
	Markham, Linda J.	CSR-3 Billing Specialist
		CSR-3 Collections Specialist
	Markham, Nathan T.	CSR-3 Call Handling Rep
		CSR-4 Technical Coordinator
	Martin, Candiss L.	CSR-3 Billing Specialist
		CSR-4 Technical Coordinator
	Martin, Dana S.	CSR-3 Call Handling Rep
	Martin, Jennelle M.	CSR-3 Collections Specialist
	Martin, Ruth E.	CSR-1 Call Handling Rep
		CSR-4 Technical Coordinator
	Mason, Shatema D.	CSR-3 Call Handling Rep
	Massie, Natasha N.	Team Supvr Call Handling
	Mathias, Allen C.	CSR-1 Call Handling Rep
	Mattingly, Bonnie L.	Analyst QA
	Maurer, Deborah L.	Specialist Performance
	Maurer, Jacob A.	CSR-1 Call Handling Rep
	Maxeiner, Roberta D.	CSR-1 Call Handling Rep
	Maxwell, Alyssa A.	CSR-1 Call Handling Rep
	Mccardle, Michelle D.	CSR-4 Technical Coordinator
	McCarty, Riccardo L.	CSR-1 Call Handling Rep
	McCary, Janace M.	CSR-3 Call Handling Rep
	McClendon, Michaela	Analyst QA
	McClintock, Christina M.	CSR-3 Billing Specialist
		CSR-3 Call Handling Rep
	McCluskey, Dawn A.	CSR-2 Call Handling Rep
	McClusky, Sandra L.	CSR-1 Call Handling Rep
	McColgan, Marlena K.	CSR-1 Call Handling Rep
	McCord, Loree	CSR-3 Billing Specialist
	McCoy-Jordan, Judith A.	Mgr Billing/Collection & Pymt
	McCreary, James S.	CSR-1 Call Handling Rep
	McCune, Jeremy W.	CSR-4 Coach
		CSR-4 Customer Service Spec
	Mcdonald, Dawn L.	Team Supvr Billing

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Function	Employee Name	Job Title
	McGuire, Vicki M.	Specialist Business Svcs
	McHugh, Patricia K.	CSR-1 Call Handling Rep CSR-3 Billing Specialist
	McInerney, Michael H.	CSR-2 Call Handling Rep
	Mcintosh, Patricia D.	CSR-4 Technical Coordinator Specialist Performance
	McKeever, Nikole L.	Supvr Billing Group
	McKenna, Michael P.	CSR-1 Call Handling Rep
	McKinney, Naishea J.	CSR-1 Call Handling Rep
	McLean, Malcolm S.	Mgr Design Build
	McLellan, Laura M.	CSR-1 Call Handling Rep
	McMurray, Brigetta J.	CSR-3 Billing Specialist
	McQueen, Lakesha M.	CSR-1 Call Handling Rep
	Meier, Cynthia L.	CSR-3 Call Handling Rep
	Mellenthin, Brandi N.	CSR-1 Call Handling Rep
	Mercer, Rita A.	CSR-3 Billing Specialist Specialist Performance
	Mergelkamp, Deborah A.	CSR-3 Call Handling Rep
	Meriweather, Lamonica D.	CSR-1 Call Handling Rep
	Miles, Micole V.	CSR-1 Call Handling Rep
	Miller, Angela M.	CSR-3 Billing Specialist
	Miller, Corby M.	CSR-3 Call Handling Rep
	Miller, Jelanda L.	CSR-3 Billing Specialist
	Milliken, Roger L.	CSR-3 Call Handling Rep
	Milton, Glenn F.	VP Customer Svc
	Minks, Ambera L.	CSR-1 Call Handling Rep CSR-3 Time Critical
	Miscavage, Mary I.	Regional Svc Support Rep
	Mitchell, Dana K.	CSR-2 Collections Rep Specialist Performance
	Mitchell, Yolanda C.	CSR-3 Call Handling Rep CSR-3 Collections Specialist
	Mixon, Kevin	Team Supvr Call Handling
	Moehn, Geoffrey B.	CSR-3 Billing Specialist
	Moniodes, Mary E.	Sr Specialist Business Svcs
	Montgomery, James E.	CSR-3 Billing Specialist
	Moore, Amanda B.	CSR-1 Call Handling Rep
	Moore, Angel L.	CSR-1 Call Handling Rep CSR-3 Call Handling Rep
	Moore, Arika T.	CSR-1 Call Handling Rep

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Function	Employee Name	Job Title
	Moore, Chanell A.	CSR-1 Call Handling Rep
	Moore, Jacqueline D.	CSR-1 Call Handling Rep
	Moore, Tina C.	CSR-2 Call Handling Rep
	Morales, Christian G.	CSR-3 Call Handling Rep
	Moreno, Amy	CSR-1 Call Handling Rep
	Mosely, Denise	Regional Svc Support Rep
	Moses, Cristina E.	CSR-1 Call Handling Rep
	Motley, Mandi E.	CSR-3 Billing Specialist
	Moultrie, Chassity	CSR-1 Call Handling Rep
	Muhammad, Alimah	CSR-1 Call Handling Rep
	Muhammad, Murad-Ibn R.	CSR-1 Call Handling Rep
	Murphy, Angela	CSR-3 Call Handling Rep
	Mydlo, David	CSR-3 Billing Specialist
	Myers, Hayley A.	Specialist Performance
	Nagel, Kerri N.	CSR-1 Call Handling Rep
	Neal, Anthony W.	Mgr Process
	Nelson, Jean M.	Specialist Performance
	Nelson, Wendell B.	CSR-3 Call Handling Rep
	Nevins, Yolanda M.	CSR-1 Call Handling Rep
	Newby, Asia L.	CSR-4 Technical Coordinator
	Newson, Cynthia E.	CSR-3 Billing Specialist
		CSR-4 Customer Service Spec
	Nichols, Lakavia J.	CSR-3 Call Handling Rep
	Nichols, Shaun N.	CSR-3 Call Handling Rep
	Nicholson, Yolanda N.	CSR-3 Call Handling Rep
	Nieves, Gabriel	Regional Svc Support Rep
	Niles, Richard C.	CSR-3 Call Handling Rep
	Nix, Kristie K.	CSR-1 Call Handling Rep
	Nix, Tonya L.	CSR-3 Billing Specialist
	Nolan, Natasha M.	CSR-1 Call Handling Rep
	Norman, Shalonda C.	Collection Liaison
	Norris, Nicole D.	CSR-1 Call Handling Rep
	Northcutt, R. Kelly	CSR-4 Technical Coordinator
	Novakoski, Michael	Supvr FRCC
	Oaks, Justin T.	CSR-1 Call Handling Rep
	O'Brien, Regina C.	Team Supvr Call Handling
	Oehmsen, Cathy D.	CSR-1 Call Handling Rep
	Oliver, James R.	CSR-1 Call Handling Rep
	Ollenbittle Jr., David F.	CSR-1 Call Handling Rep
	Ontis, Marissa A.	CSR-1 Call Handling Rep

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Function	Employee Name	Job Title
	Orban, Shannon S.	CSR-3 Billing Specialist
	Owens, Barbara J.	CSR-2 Call Handling Rep
		CSR-3 Billing Specialist
	Owings, Cynthia L.	CSR-3 Billing Specialist
	Parker, Sharon L.	CSR-1 Call Handling Rep
	Patterson, Elizabeth A.	CSR-3 Call Handling Rep
	Patterson, Tony L.	Team Supvr Call Handling
	Paul, Edna Joyce	CSR-1 Call Handling Rep
	Payne, Melissa C.	CSR-1 Call Handling Rep
	Pearson, Deedra M.	CSR-1 Call Handling Rep
	Pearson, Felecia R.	CSR-1 Call Handling Rep
	Peavy, Teresa L.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Pelletier, Jennifer S.	Analyst QA
	Perkins, Althea R.	CSR-1 Call Handling Rep
	Perkins, Katherine A.	CSR-1 Call Handling Rep
		CSR-3 Billing Specialist
	Perkins, Robert J.	CSR-4 Technical Coordinator
	Peters, Lauren M.	CSR-1 Call Handling Rep
	Peterson, Amma S.	CSR-3 Call Handling Rep
	Peterson, Jennifer L.	CSR-3 Collections Specialist
		Specialist Performance
	Pettigrew, Juanita M.	CSR-3 Call Handling Rep
	Pfleger, Elizabeth A.	Specialist Performance
	Phillips, Carolyn A.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Phillips, Patricia L.	CSR-1 Call Handling Rep
	Phillips, Ruthann H.	CSR-3 Call Handling Rep
	Pleasant, Annie G.	CSR-1 Call Handling Rep
		CSR-2 Call Handling Rep
	Plott, Tabitha N.	CSR-3 Call Handling Rep
	Plummer, Kathyryne M.	CSR-3 Billing Specialist
		CSR-3 Call Handling Rep
		CSR-4 Customer Service Spec
	Podlaski, Jessica S.	Regional Svc Support Rep
	Pohlman, Penny Y.	Team Supvr Billing
	Pollard, Corliss D.	CSR-1 Call Handling Rep
	Polwort, Micah D.	CSR-1 Call Handling Rep
	Poma, Alisha C.	CSR-1 Call Handling Rep
	Poole, Donna L.	CSR-1 Call Handling Rep

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Function	Employee Name	Job Title
		Team Supvr Call Handling
	Posey, Lataysha C.	CSR-1 Call Handling Rep
	Potter, Alicia J.	CSR-1 Call Handling Rep
	Powell, Brian S.	Team Supvr Billing
	Preston, Michelle D.	CSR-3 Call Handling Rep
	Price, Patricia A.	Admin Support Rep
	Pruett, Holli D.	CSR-3 Call Handling Rep
		CSR-4 Technical Coordinator
	Purcell, Colleen A.	CSR-3 Call Handling Rep
	Quinn, Paula M.	CSR-1 Call Handling Rep
	Rachels, Melody	CSR-1 Call Handling Rep
	Radecker, Linda S.	CSR-3 Call Handling Rep
	Rains, Amanda L.	CSR-1 Call Handling Rep
	Rakers, Susan M.	CSR-1 Call Handling Rep
	Ramirez, Priscilla C.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Randall, Cheryl A.	CSR-3 Billing Specialist
	Randolph, Lana L.	CSR-3 Billing Specialist
		CSR-4 Technical Coordinator
	Ranson-Mahoney, Teri R.	CSR-3 Collections Specialist
		CSR-4 Technical Coordinator
	Rasler, Christina K.	CSR-1 Call Handling Rep
	Rauschkolb, Cheryl A.	CSR-3 Collections Specialist
	Ray, Alicia	CSR-1 Call Handling Rep
	Redd, Leeta A.	CSR-3 Billing Specialist
	Reese, Trammell D.	CSR-1 Call Handling Rep
	Reeves, Crystal D.	CSR-3 Call Handling Rep
	Reinke, Debi S.	CSR-3 Call Handling Rep
	Reinke, Kristina L.	CSR-1 Call Handling Rep
	Rexford, Melinda K.	CSR-3 Call Handling Rep
	Reynolds, Victoria R.	CSR-1 Call Handling Rep
	Rhodes, Ashleigh E.	Analyst Traffic & Scheduling
	Rhodes, Lakeisha	CSR-3 Billing Specialist
	Rhodes, Lawanda A.	CSR-3 Billing Specialist
		CSR-3 Collections Specialist
	Richardson, Joseph A.	CSR-1 Call Handling Rep
		Supvr Floor
	Riddlespriger, Latourette	CSR-3 Time Critical
	Ries, Cynthia J.	CSR-3 Call Handling Rep
	Rincon, Edward I.	CSR-1 Collections Rep.

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Function	Employee Name	Job Title
	Rios, Estacia D.	Spec Educ & Staff Dev Sr Specialist Educ & Staff Dev
	Rios, Lindsey	CSR-3 Call Handling Rep
	Robbins, Betty A.	CSR-1 Call Handling Rep
	Roberts, Judy A.	CSR-3 Call Handling Rep
	Roberts, Lavelle B.	CSR-3 Call Handling Rep
	Robinson, Diamond P.	CSR-3 Call Handling Rep
	Robinson, Evelyn J.	CSR-3 Call Handling Rep Team Supvr Call Handling
	Robinson, LaDonna	CSR-3 Billing Specialist
	Robinson, La'Donna P.	CSR-1 Call Handling Rep
	Robinson, Rose O.	CSR-1 Call Handling Rep
	Robinson, Sharon D.	CSR-1 Call Handling Rep
	Rodriguez, Samantha	CSR-1 Call Handling Rep
	Rogers, Terry L.	Coordinator FRCC
	Rogowski, Summer P.	CSR-1 Call Handling Rep
	Roney, Karen K.	Supvr Billing Group
	Rose, Debra J.	CSR-3 Call Handling Rep
	Ross, Diane I.	CSR-2 Call Handling Rep
	Roy, Renee G.	Team Supvr Billing
	Ruff, Teresa L.	CSR-4 Customer Service Spec
	Rulison, Diane C.	CSR-1 Call Handling Rep
	Russell, Christina K.	Intmd Financial Analyst Sr Analyst Financial
	Russell, Suzanne T.	CSR-3 Billing Specialist
	Rynders, Jennifer A.	CSR-1 Call Handling Rep
	Sanders, Carolyn D.	CSR-1 Call Handling Rep
	Sanders, Jeanie L.	CSR-1 Call Handling Rep
	Sanders, Rebecca L.	CSR-4 Technical Coordinator Team Supvr Call Handling
	Sanders, Stacey L.	CSR-1 Call Handling Rep
	Sapp, Dana L.	CSR-1 Call Handling Rep
	Sasser, Racheal A	CSR-1 Call Handling Rep
	Savage, Margie A.	CSR-3 Call Handling Rep
	Savage, Monique C.	CSR-1 Call Handling Rep
	Sawyers, Zita	CSR-1 Call Handling Rep
	Schardan, Michelle R.	CSR-1 Call Handling Rep CSR-4 Customer Service Spec Supvr Floor
	Schellingburger, Susan R.	CSR-3 Billing Specialist

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Function	Employee Name	Job Title
		CSR-3 Call Handling Rep
	Schmidt, Gregory K.	Mgr Call Handling
	Schneider, Cindy K.	Office Manager
	Scott Jr., Randolph	Team Supvr Call Handling
	Scott, Edward G.	CSR-1 Call Handling Rep
	Scott, Tiffani R.	CSR-1 Call Handling Rep
	Scott-Courman, Donna D.	CSR-3 Call Handling Rep
	Scroggins, Victoria L.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Seehausen, Catherine R.	CSR-1 Call Handling Rep
		CSR-3 Time Critical
	Seely, Patricia A.	CSR-1 Call Handling Rep
	Settles, Sophronia Z.	CSR-1 Call Handling Rep
	Shackelford, Michael P.	CSR-3 Call Handling Rep
	Shaffer, Lauren E.	CSR-1 Call Handling Rep
	Sharpe, Terri A.	Sr Specialist Educ & Staff Dev
	Shepherd, Lakendra D.	CSR-1 Call Handling Rep
	Shine-Dees, Toccara S.	CSR-2 Call Handling Rep
	Showers, Tiffany L.	CSR-1 Call Handling Rep
	Siemer, Erin L.	CSR-1 Call Handling Rep
	Sigite, Linda	CSR-4 Technical Coordinator
	Simmons, Danielle M.	CSR-1 Call Handling Rep
	Simpkins, Bridgette S.	CSR-1 Call Handling Rep
	Singleton, Kathleen M.	CSR-1 Call Handling Rep
	Slack, Lynn M.	CSR-1 Collections Rep.
	Slaughter, Sheree L.	CSR-3 Call Handling Rep
	Small, Donald M.	Team Supvr Call Handling
	Smith, Aimee M.	CSR-1 Call Handling Rep
		CSR-4 Customer Service Spec
	Smith, Amanda S.	CSR-1 Call Handling Rep
	Smith, Arshema S	CSR-3 Call Handling Rep
	Smith, Darue H.	CSR-4 Technical Coordinator
	Smith, Laura J.	CSR-1 Call Handling Rep
		Team Supvr Call Handling
	Smith, Marcie L.	CSR-1 Call Handling Rep
	Smith, Shemeka L.	CSR-1 Call Handling Rep
	Smith, Tenikia	CSR-3 Time Critical
	Snyder, Kristina M.	CSR-3 Call Handling Rep
	Spalding, Amy	CSR-2 Call Handling Rep
	Spates, Alicia D.	CSR-1 Call Handling Rep

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Function	Employee Name	Job Title
		CSR-4 Customer Service Spec
	Spence, Barbara	CSR-1 Call Handling Rep
	Spiller, Christine L.	CSR-4 Technical Coordinator
	Stacey, Jerritha L.	CSR-1 Call Handling Rep
	Staggs, April M.	CSR-3 Billing Specialist
	Stallworth, Horace	CSR-2 Call Handling Rep
	Stallworth, John E.	CSR-1 Call Handling Rep
	Stallworth, Oscar L.	CSR-1 Call Handling Rep
	Starks, Mildret S.	Team Supvr Call Handling
	Stearns, Betty J.	CSR-1 Call Handling Rep
	Steele, Chipley L.	CSR-1 Call Handling Rep
	Steele, Janell M.	CSR-1 Call Handling Rep
	Steltzer, Nichole L.	Coordinator FRCC
	Stewart, Mary A.	CSR-1 Call Handling Rep
	Stewart, Neki	CSR-3 Billing Specialist
	Sticht, Susan J.	CSR-1 Call Handling Rep
	Stickler, Elizabeth J.	CSR-4 Technical Coordinator
	Stieglitz, Diana J.	CSR-2 Call Handling Rep
	Stilwell, Chelsey N.	CSR-1 Call Handling Rep
	Stokes, Kenneth W.	CSR-1 Call Handling Rep
	Stone, Timothy A.	CSR-3 Call Handling Rep
		Specialist Performance
	Stone, Tonya M.	CSR-1 Call Handling Rep
	Strauser, Cynthia K.	Team Supvr Call Handling
	Strickland, Cassandra D.	CSR-1 Call Handling Rep
	Stroder, Grace L.	CSR-2 Billing Rep
		CSR-3 Billing Specialist
	Stroder, Lanna	CSR-1 Call Handling Rep
		CSR-3 Collections Specialist
	Stuart, Jessica R.	CSR-1 Call Handling Rep
	Sullivan, Scarlotte L.	CSR-1 Call Handling Rep
	Suter, Tanya L.	CSR-1 Call Handling Rep
		CSR-3 Call Handling Rep
	Sutton, Julia P.	Analyst Traffic & Scheduling
	Sydnor, Serrita D.	CSR-1 Call Handling Rep
	Talbert, Andrea L.	CSR-1 Call Handling Rep
	Tank, Robert G.	Meter Reader
	Tate, Thomas C.	CSR-1 Call Handling Rep
	Taylor, Arica A.	CSR-3 Time Critical
	Taylor, Jacquesa L.	CSR-1 Call Handling Rep

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Function	Employee Name	Job Title
	Taylor, Jeffrey A.	Specialist Business Svcs Team Supvr Billing
	Taylor, John R.	CSR-1 Call Handling Rep
	Terry, Abbe L.	CSR-1 Call Handling Rep
	Thabit, Lakeisha D.	CSR-1 Call Handling Rep
	Thomas, Cynthia A.	CSR-3 Call Handling Rep
	Thomas, Donisha L.	CSR-1 Call Handling Rep
	Thomas, Olivia	CSR-3 Billing Specialist
	Thompkins, Tina L.	CSR-1 Call Handling Rep
	Thrash, Shanthylor E.	CSR-3 Call Handling Rep
	Tillery, Lisa N.	CSR-1 Call Handling Rep
	Tillman, Mara L.	Spec Educ & Staff Dev Team Supvr Billing
	Timmerman, Earnest A.	CSR-4 Coach CSR-4 Customer Service Spec
	Timpe, Mandy S.	CSR-3 Call Handling Rep
	Torchia, Thomas A.	Mgr Call Handling
	Toussaint, Linda K.	CSR-4 Technical Coordinator
	Traub, Amanda D.	CSR-1 Collections Rep.
	Tripp, LaTosca K.	CSR-3 Call Handling Rep
	Tucker, Deidra N.	CSR-3 Billing Specialist CSR-3 Collections Specialist
	Tucker, Jennifer S.	CSR-1 Call Handling Rep
	Urban, Barbara A.	CSR-3 Billing Specialist
	Vaughan, Brandon N.	CSR-3 Call Handling Rep
	Vaughn, Erin	CSR-2 Call Handling Rep CSR-3 Collections Specialist
	Venlet, Mary E.	CSR-3 Billing Specialist
	Vetter, Emily A.	CSR-3 Billing Specialist
	Villaflor, Tracy L.	Analyst Traffic & Scheduling
	Wade, Denine R.	Regional Svc Support Rep
	Wade, Michelle	CSR-3 Billing Specialist
	Wakeford, Poco J.	CSR-3 Call Handling Rep
	Walker, Alfreda D.	Specialist Performance
	Walker, Aline L.	CSR-1 Call Handling Rep
	Walker, Don E.	CSR-4 Technical Coordinator
	Walker, Takisha D.	Collection Liaison Specialist Business Svcs
	Walko, Marlene A.	Regional Svc Support Rep
	Wallace, Belinda K.	CSR-3 Billing Specialist

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Function	Employee Name	Job Title
	Wallace, Richelle L.	CSR-1 Call Handling Rep
	Walter, Deborah G.	CSR-3 Call Handling Rep
	Walter, Kerry D.	CSR-1 Call Handling Rep
		CSR-4 Customer Service Spec
	Walters, Theresa M.	Spec Educ & Staff Dev
		Sr Specialist Educ & Staff Dev
	Ware, Adam J.	CSR-1 Call Handling Rep
	Ware, Erin A.	CSR-1 Call Handling Rep
	Warr, Sylvonne N.	CSR-3 Billing Specialist
		CSR-4 Customer Service Spec
		CSR-4 Technical Coordinator
	Warren, Kimberly B.	CSR-4 Technical Coordinator
	Washington, Dorian	Specialist Business Svcs
	Washington, Rose Mary	Regional Svc Support Rep
	Watkins, Tiffany N.	CSR-3 Call Handling Rep
	Watson, Carole L.	CSR-3 Billing Specialist
	Watts, Shecola L.	CSR-2 Call Handling Rep
	Watts, Victoria	CSR-3 Billing Specialist
	Watts, William	CSR-1 Collections Rep.
		CSR-3 Billing Specialist
	Webb, Kristina R.	CSR-1 Call Handling Rep
		CSR-2 Call Handling Rep
		CSR-3 Call Handling Rep
		CSR-4 Customer Service Spec
	Webb, Susan D.	CSR-3 Billing Specialist
	Weier, Dennis M.	Team Supvr Billing
	Weier, Kerri L.	CSR-1 Call Handling Rep
		CSR-3 Collections Specialist
	Weisberger, Laura L.	Regional Svc Support Rep
	Weissman, Douglas A.	CSR-1 Call Handling Rep
	Welch-Cox, Shawn R.	Team Supvr Call Handling
	Weldon, Autumn S.	CSR-3 Call Handling Rep
	Wells, Gainita S.	Analyst Traffic & Scheduling
		Spec Customer Resolution
	Wermke, Sharon L.	CSR-1 Call Handling Rep
	Werner, Sarah A.	CSR-4 Customer Service Spec
		Supvr Floor
	West, Amanda K.	CSR-1 Call Handling Rep
		CSR-3 Billing Specialist
	West, Valerie Q.	CSR-3 Collections Specialist

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Function	Employee Name	Job Title
	Whalen Jr, John G.	CSR-3 Call Handling Rep
	Whalen, Holly N.	CSR-1 Call Handling Rep Supvr Floor
	Wheeler, Amy C.	CSR-1 Call Handling Rep
	Whetstone, Ben	CSR-1 Call Handling Rep Team Supvr Call Handling
	White, Melinda	CSR-1 Call Handling Rep
	Whiten, Pamela R.	CSR-1 Call Handling Rep
	Whitmore, Connie S.	CSR-3 Billing Specialist
	Whitmore, Shannon B.	CSR-1 Call Handling Rep
	Wickenhauser, Brenda	Analyst QA Team Supvr Call Handling
	Wiedlich, Amy M.	Supt FRCC Supvr FRCC
	Wiegand, Nancy L.	CSR-1 Call Handling Rep
	Wiegand, Pamela M.	CSR-2 Call Handling Rep
	Wilcox, Helen S.	CSR-1 Call Handling Rep CSR-4 Technical Coordinator
	Wilkins, Erica R.	CSR-1 Call Handling Rep
	Wilkinson, Julie A.	Analyst Business Analyst QA
	Wilkinson, Romi D.	CSR-1 Call Handling Rep
	Williams, Amanda L.	CSR-1 Call Handling Rep
	Williams, Dona M.	CSR-3 Call Handling Rep
	Williams, Hollie Lee	Lab Tech
	Williams, Janet L.	CSR-4 Technical Coordinator
	Williams, Jerry	CSR-3 Call Handling Rep
	Williams, Joanna L.	Specialist Opns & Perf Rptg
	Williams, Kasi L.	CSR-1 Call Handling Rep
	Williams, Krystal R.	CSR-1 Call Handling Rep
	Williams, Robert J.	CSR-1 Call Handling Rep
	Wilson, Joanann	Regional Svc Support Rep
	Wilson, Kimberly S.	CSR-2 Call Handling Rep
	Wilson, Shonette B.	CSR-1 Call Handling Rep CSR-3 Call Handling Rep
	Windmiller, Jill A.	Analyst Business Analyst QA
	Winston, Melissa M.	CSR-1 Call Handling Rep CSR-3 Call Handling Rep
	Winters, Patricia J.	CSR-1 Call Handling Rep

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Function	Employee Name	Job Title
	Wolfe, Patrick F.	Team Supvr Call Handling
	Womack, DeShon R.	CSR-3 Collections Specialist
	Woods, Brenda S.	CSR-1 Collections Rep.
	Wooff, Carolyn M.	CSR-3 Billing Specialist
	Woolard, Bradley K.	CSR-1 Call Handling Rep
	Woulfe, Laura A.	CSR-1 Call Handling Rep
		CSR-1 Collections Rep.
		CSR-3 Collections Specialist
	Wright, Elizabeth A.	CSR-3 Call Handling Rep
	Yarborough, Linda K.	CSR-1 Call Handling Rep
	Young, Kali A.	Team Supvr Call Handling
	Young, Venita C.	CSR-3 Billing Specialist
		CSR-4 Technical Coordinator
	Zaricor, Janice K.	CSR-3 Billing Specialist
	Zeisloft, William E.	Collections/Compliance Rep
	Ziegler, Tracy A.	CSR-3 Billing Specialist
Customer Service Total		
Engineering	Armbrust, Scott L.	Sr Project Engr
	Bohenick, Lisa M.	Administrator Capital Program
	Bridwell, Linda C.	Mgr Engrg-Proj Delvry&Dev Svcs
	Carter, Andrew F.	Planning Engineer
	DeBoy, Alan J.	VP Operations (Large)
	Gennone, Michael J.	Engineer
	Harrison, John R.	Project Engineer
	Hines Jr, Brian E.	Engineer
	Hoffman, Stacy S.	Dir Engineering
	Hutchins, Sharon E.	Administrator Capital Program
	Juergens, Bruce E.	Mgr Engrg-Asset/Capital Plng
	Kaufman, David R.	Dir Engineering
	Khan, Baber R.	Mgr Engineering
	Nokovich, Anthony M.	Sr Project Engr
	Stecher, Kenneth E.	Sr Engr
	Trilik, John D.	Drafter CAD
	Youshock, Michael D.	Engineering Project Manager
		Sr Project Engr
Engineering Total		
Finance	Akmentins, Gary L.	Sr Analyst Financial
	Alspach III, Alfred C.	Coord Procurement Change
	Ambrosano, Veronica	Specialist Cash Management
	Amos, Danny P.	Mgr Compliance

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Function	Employee Name	Job Title
	Andrewlevich, Thomas	Sr Accountant Tax
	Axman, Susanne W.	Exec Asst
	Azamsalahuddin, Syed	Sr Analyst Financial
	Baback, Stacy A.	Sr Analyst Financial
	Bailey, Nellie A.	Spec Income Tax
	Basak, Sonali	Specialist Cash Management
	Bascou, Mary Ann	Intmd Financial Analyst
	Bernhardt, Kathleen M.	Sr Accountant Tax
	Bernsen, Tyler T.	Analyst Financial
	Beyer, Robin N.	Analyst Intrl Ctrl Fncl Rptng
	Broderick, Thomas M.	Dir Rates
		Mgr Rates & Regulations
	Brooks, Lisa R.	Sr Secretary
	Brown, Barry S.	Sr Analyst Cash Management
	Buls, Christopher C.	Regional Dir Finance
	Burch, Leah P.	Sr Accountant Tax
	Calderon, Maria	Analyst Cash Management
	Carrero, Nicole M.	Specialist Cash Management
	Cataldo, Nicole A.	Sr Analyst Cash Management
	Chesla, Mark	VP & Controller
	Chierici, Mark A.	Princ Analyst Treasury Svcs
		Sr Analyst Treasury
	Clarke, Michael S.	Sr Analyst Financial
	Clarkson, John C.	Mgr Service Quality
	Cole, John R.	Mgr Application Dev ITS
	Cole, Susan K.	Mgr Corp Consolidated Fin Rptg
	Colkers, Jeffrey	Sr Analyst Cash Management
	Concilio, Mary Ann	Analyst Cash Management
	Considine Jr, Thomas J.	Asst Treasurer
	Corrado, Joi M.	Mgr Communication & CSR
	Corvey, Scott W.	Sr Analyst Financial
	Crispin, Karen J.	Intmd Accountant
		Intmd Accountant Tax
	Crispin, Mary Ann	Mgr Benefits
	Cunningham, Brian S.	Project Mgr
	Cutler, Natalie R.	Mgr Business Planning
		Sr Analyst Financial
	Daisey, Darryl B.	Mgr Procurement Category
	Davis, A. Spencer	Accountant
	Davis, Patricia K.	Sr Analyst Cash Management

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Function	Employee Name	Job Title
	Degillio, Deborah A.	Dir FP&A
	Demots, Cathy L.	Exec Asst
	Dietzmann, Denise P.	Team Lead Supply Chain Procure
	Dixon, Suzanne M.	Sr Analyst Accts Payable
	Etedali, Patricia A.	Business Liaison
	Farner, Eric G.	Financial Analyst III (FP&A) Sr Analyst Financial
	Fredericks, Robert L.	Sr Strategic Buyer
	Gildea, Thomas M.	Mgr Cash
	Grace, Scott T.	Team Lead Cash Management
	Harpster, Robert J.	Mgr Compliance Sr Mgr Compliance (Region)
	Hill, Lisa M.	Team Lead Tax Compliance
	Hilton, Sharifah B.	Specialist Cash Management
	Hochberg Jr., James F.	Sr Analyst Cash Management
	Hoefle, Douglas W.	Mgr FA/JC
	Hubbard, Sheryl L.	Mgr Rates
	Hunter, Sandra D.	Accountant Tax
	Hyers, Victoria M.	Web Master ITS
	Inguito, Glisson F.	Mgr Cash - Corp Treas
	Ireland, Sean P.	Financial Analyst III (Rates) Sr Analyst Financial
	Jain, Mahaveer P.	Mgr Financial Eval & Analysis
	Jean, James	Team Lead Tax Accounting
	Jones, Suzanne L.	Analyst Support Services
	Jones, Thomas J.	Intmd Financial Analyst
	Kalinovich, James M.	VP & Treasurer
	Kam, Christie C.	Sr Analyst Financial
	Kane, Dennis C.	Sr Analyst Intrnl Cntl-Fin Rpt Utility
	Keiffer, Jack E.	Dir Corp Accounting
	Kerckhove, Larry R.	Sr Analyst Financial
	Khusal, Jaimathie	Specialist Cash Management
	Klick, Steve L.	Mgr Rates & Regulations Sr Mgr Rates
	Konidaris, Anastasios S.	Sr Analyst Intrnl Cntl-Fin Rpt Sr Internal Auditor
	Kowalski, Rochelle	Regional Dir Finance
	Kutrzyba, Steven	Sr Analyst Financial
	Lakota, Deanna M.	Intmd Accountant

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Function	Employee Name	Job Title
	Lange, Muriel S.	Mgr Investor Relations
	LeChevallier, John-Paul T.	Intern
	Lee, Susan S.	Sr Analyst Financial
	Li, James P.	Dir Insurance & Risk Mgt
		Dir Operational Risk Mgmt
	Lynch, James V.	Sr Accountant Tax
	Maclaughlin, Tammy T.	Mgr Billing & Collections
	Mai, Charles W.	Sr Accountant
	Male, Romelito A.	Sr Analyst Financial
	Maloney, Michael	Mgr Financial Perf Plng & Rptg
	Matthews, Anne R	Mgr Procurement Opns
	Mazetis, Caroline M.	Intmd Accountant Tax
	McDevitt, Gail A.	Analyst Project
	McHenry, David T.	Financial Analyst III (FP&A)
		Sr Analyst Financial
	McKeever, Michael B.	Mgr Project Finance (BD)
	Mckeever, Nikole L.	Supvr Billing Group
	Mcmichael, Carol A	Career Level Project Mgr ITS
	Milburn, Kathryn M	Specialist Cash Management
	Millaway, Timothy J	Sr Analyst Cash Management
	Miller, Michael A.	Dir Rates
		Mgr Rates & Regulations
	Miller, Sheila A	Asst Mgr Rates
		Mgr Rates
	Morton, Rita	Specialist Cash Management
	Mugnier, Kathleen A.	Admin Asst
	Munsch, Gary E.	Dir FP&A
		Mgr Financial Perf Plng & Rptg
	Neal, Anthony W.	Mgr Process
	Nevirauskas, Rod P.	Dir Rates
	O'Donnell, Michael S.	Dir Internal Controls
	Olsen, Staci A.	Paralegal
	Ostby, Sarah J.	Mgr General Tax
	Pellock, James S.	Mgr Financial Modeling & Evals
	Pennay, Richard A.	Mgr Technical Data ITS
	Perhacs, Brian S.	Team Lead Cash Management
	Perkins, Thomas F.	Project Mgr
	Petroff, Van T.	Financial Analyst II (FP&A)
	Petry, Donald J.	Sr Analyst Financial
	Petry, Michael R.	Mgr Compliance

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Function	Employee Name	Job Title
	Phillips, Teryn O.	Intern
	Piascik, Elizabeth L.	Sr Accountant Tax
	Plange-Kuma, Sylvia E.	Sr Accountant Tax
	Polzin, Julie M.	Specialist Market Development
	Pool, Rebekah	Intmd Financial Analyst
	Powell, Donna M.	Mgr Financial Perf Plng & Rptg
	Price, Jacqueline L.	Dir Business Performance Rptg
	Quig, Christine O.	Sr Analyst Financial
	Ransom, Darwin W.	Dir Tax
	Reing, John F.	Team Lead Payroll
	Reves, David M.	Mgr Eng-Enterprise Capital Prg
	Rodgers, William T.	Sr Analyst Financial
	Roney, Karen K.	Supvr Billing Group
	Rungren, Scott W.	Financial Analyst III (Rates)
	Samuels, Gregory A.	Coord Procurement Contract
	Scalese, Beth Y.	Mgr Accounting Standards
	Settelen Jr, John L	VP Planning & Reporting
	Shaeffer, Paul M.	Mgr Compliance
	Shaw, Kenneth J.	Analyst Business
	Shiltz, Robert A.	Financial Analyst III (Rates)
		Sr Analyst Financial
	Sievers, Robert D.	VP & Controller
		VP Finance & Accounting
	Simshauser, Craig A.	Financial Analyst II (Rates)
	Singh, Charlie	Mgr Internal Control IT
		Mgr IT Controls & Compliance
		Sr Analyst Intrnl Cntl-IT-Fin
	Smithson, Cheryl L.	Intmd Financial Analyst
	Sotirakoglou, Helen	Team Lead Tax Regltry Acctng
	Soultz, Rodney J.	Sr Analyst Treasury
	Stewart III, David A.	Mgr Tax - Income
	Szynglarz, Agata	Team Lead GA
	Taranath, Veena	Specialist Cash Management
	Tartaglia Jr., Benjamin J.	Team Lead Tax Res & Spec Proj
	Thies, Nadine K.	Intmd Accountant Tax
	Thompson, Christopher M.	Analyst HR
	Turpin, Anesha S.	Analyst Cash Management
	Tuttle,Jr, Walter G.	Mgr Project Finance (BD)
		Sr Analyst Financial
	Vallejo, Edward D.	VP Investor Relations

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Function	Employee Name	Job Title
	Valletta, Vincent J.	Mgr Employee Svcs
	Vilardi, Salvatore M.	Sr Analyst Financial
	Vitale II, James M.	Sr Analyst Intrnl Cntl-Fin Rpt
	Walters, Louis M.	Asst Treasurer
	Watson, Melissa K.	Analyst Cash Management
	Weber, Nancy B.	Team Lead HR Data Mgmt
	Wen-Li, May	Sr Accountant Tax
	White, Joan A.	Sr Accountant Tax
	Wright, Kelly M.	Analyst Intrl Ctrl Fncl Rptng
	Wright, Todd P.	Sr Analyst Financial
	Yilmaz, Nancy M.	Mgr Accounting
	Zaccaria, Lisa M.	Team Lead Accounts Payable
Finance Total		
Human Resources	Aiken, Deborah A.	Sr Analyst Compensation
	Ambrutis, Anne Marie E.	Team Lead Benefits
	Asselta, Carolyn A.	Dir Staffing
	Berry-Stafford, Barbara A.	HR Generalist
	Braxton, Donna L.	Mgr Human Resources
	Brown, Catherine D.	Admin Asst
	Buatte, Brandy L.	HR Generalist
	Buescher Jr, Charles A.	SERP/SRP Payment (Retirees)
	Burke, Sean G.	SVP Human Resources
	Butler, Erica D.	Sr Specialist Benefits
	Cotton, Jamie L.	HR Generalist
	Crispin, Mary Ann	Mgr Benefits
	Crofford, Gerald H.	Dir HR
	Danielski, Edward S.	Mgr Human Resources
	Dascani, Carole C.	Interim HR Functional Lead
		Regional Dir HR
	Delles, Laura A.	Admin Asst
		Specialist Human Resources
	Edwards, Michelle D.	Sr Specialist Benefits
	Ellis-Grant, Shani R.	Sr Specialist Benefits
	Ferguson, Rebecca J.	Specialist Human Resources
	Field, Carrie Faye	Specialist Benefits
	Gayle, Elizabeth A.	HR Generalist
		HR Project Asst
	Giertz, Melissa A.	Specialist Human Resources
	Grady, Angela K.	HR Generalist
	Guckes, Charlotte R.	Exec Asst to EMT

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Function	Employee Name	Job Title
	Halliday, Jennifer L.	HR Generalist
	Holokan, Dawn H.	Specialist Human Resources
	Hummel, Brenda N.	Exec Asst
	Jackson, Francis J.	Dir HR Strategies & Solutions
	Jarrett, Genevieve A.	OD Consultant
	Johnson, Robert B.	Benefits Administrator
	Krakov, Linda C.	Sr Specialist Benefits
	Krauss-Kelleher, Deborah L.	Dir Comp & Benefits
	Lagermann, Tonya M.	Sr HR Generalist
	Legg, Kimberlee S.	Dir HR
		Mgr Human Resources
	Linkous, Michael L.	Mgr Human Resources
	Lovering, Sheree C.	Mgr Human Resources
	Markel Jr, Walter J	Director, Training & Employee
	McCarty, Leo P.	Team Lead Reporting & Analysis
	McGarvey, Michelle	Sr Specialist Benefits
	McKeage, Robert M.	Dir Labor & Employee Relations
	McKeever, Michele M.	Sr Specialist Benefits
	McQueen, Sharon R.	Mgr Training & Development
	Mosco, Marc A.	Sr HR Generalist
	Murphy, Thomas E.	Mgr Human Resources
		Sr OD Consultant
	Musitano, Susan A.	Sr HR Generalist
	Necci, Raymond E.	Benefits Administrator
	Noll, Suzanne G.	Mgr Training & Development
	Pallas, Preston N.	Sr HR Generalist
	Panzano, Rosemary D.	Sr HR Generalist
	Piligno, Sharon D.	Supvr Benefits Service Center
	Revelle, Wanda L.	Sr Specialist Benefits
	Roberts, Cheryl M.	Mgr Training & Development
	Rossmann, Tommy G.	Sr Analyst HRIS
	Salamone, Nicholl	HR Generalist
		Specialist Human Resources
	Salmon, Rochelle A.	Sr Analyst Compensation
	Shallow, Daniel F.	Mgr Compensation
	Shott, Joan N.	Trainer HR
	Simms, Sharon J.	Benefits Administrator
	Smith, Jacqueline H.	Admin Asst
	Smith, Michelle L.	Mgr Human Resources
	Swann, Sheila R.	HR Project Asst

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Function	Employee Name	Job Title
	Teague-Mancillas, Gina C.	Assoc Specialist Comm
	Trimbell, Carrie A.	Specialist Human Resources
	Williams, Selina Y.	Admin Asst
Human Resources Total		
Information Systems	Adam, Sebla	Career Level Project Mgr ITS
	Allen, Erik B.	Sr Spec Computer Supp ITS
	Ashworth, Emily A.	VP & CIO
	Backus, David L.	Mgr Production ITS
	Baldwin, Linda S.	Analyst Business ITS
	Bedak, Ahmed M.	Specialist Support ITS
	Bhardwaj, Manu G.	Sr Developer ITS
	Bhimasenachar, Naveen A.	Team Lead Domino Admin ITS
	Bingham, Bruce W.	Career Level Project Mgr ITS
	Bobak, John D.	Spec Comm Voice/Video ITS
	Boffice, Franco G.	Dir Financial Services
	Bovell, Curtis E.	Mgr Change Control ITS
	Bradberry, Constance S.	Spec Business Appl Support ITS
	Breneman, Jill M.	Spec Business Appl Support ITS
	Brescia, Stephen C.	Specialist Web Groupware ITS
	Brinton, Christina L.	Telephony Architect/Engineer
	Briscoe, Corey P.	Sr Analyst Business Reporting
	Brodish, Cheryl L.	Specialist Client Supp I
	Brodish, Robert T.	Spec Business Appl Support ITS
		Lead Computer Operator
		Team Lead Computer Oper ITS
	Brown, Kristin A.	Sr Developer ITS
	Brown, Melissa A.	Spec Network Server AIX ITS
	Bryda, Matthew S	Spec Network Server AIX ITS
	Buck, Thomas W.	Spec Business Appl Support ITS
	Burday, Mark H.	Wan/Lan Support ITS
	Burroughs, Janet L.	Spec Business Appl Support ITS
	Buser, Chad K.	Specialist Middleware Supp ITS
	Butler, Richard D.	Lead Specialist Support ITS
	Caccese, Patricia L.	Trainer/Documenter ITS
	Carbone, Mary E.	Analyst QA ITS
	Champion, James J.	Enterprise Arch Midrange Syst
		Enterprise Arch Wintel ITS
	Chard, Christina E.	Team Lead IT Regional Support
	Cherubini, Theresa	Lead Computer Operator
	Chippeaux II, William J.	Mgr Appl Admin & Security ITS

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Function	Employee Name	Job Title
	Clark, Paul T.	Team Lead Appl Dev ITS
	Cole, John R.	Mgr Application Dev ITS
	Collier, Herdie J.	Data Architect ITS
	Connelly, Michael I.	Specialist Client Supp II Specialist Support ITS
	Corbitt, Andre D.	Specialist Client Supp I
	Corrado, Joi M.	Mgr Communication & CSR
	Cox, Brett E.	Spec Network Server AIX ITS
	Cox, William E.	Dir Infrastructure & Opns ITS
	Craycraft, Kenneth A.	Mgr Regional Client Rel ITS
	Croasdale, George T.	Lead Specialist Support ITS
	Crocker, Daniel	Mgr Client Suprt HELP Desk ITS
	Crowe, Daniel L.	Lead Computer Operator Sr Computer Operator ITS
	Crump, Robert W.	Mgr Regional Client Rel ITS
	Daubenspeck, Peter B.	Sr Data Architect ITS
	Daubert, L. Anthony	Sr Data Architect ITS
	Davis, Stephen H.	Lead Project Mgr PMO ITS
	Derr, David S.	Mgr Application Dev ITS
	Dexter, Michael J.	Specialist Support ITS
	Dickler, Jeffrey C.	Wan/Lan Support ITS
	Donofrio, Pasquale	Spec Business Appl Support ITS Specialist QA Change ITS
	Doucette, Lee	Sr Spec Computer Supp ITS
	Dowhower, Todd R.	Sr Computer Operator ITS
	Eddy, Scott A.	Lead Specialist Support ITS
	Edwards, David J.	Mgr Quality Assurance ITS
	Engle, John W.	Specialist Support ITS
	Ezell, Chad C.	Sr Spec Computer Supp ITS
	Feldman, Yakov	Spec Business Appl Support ITS
	Ferber, Jason W.	Spec Business Appl Support ITS
	Ferlisi, Frank J.	Team Lead Appl Dev ITS
	Fishwick, James C.	Sr Developer ITS
	Fitzpatrick, Nancy L.	Exec Asst
	Gibson, Bradley S.	Lead Specialist Support ITS Mgr Telecomm ITS
	Gould, Brian J.	Spec Comm Voice/Video ITS
	Goulstone, Carol A.	Sr Developer ITS
	Gudin, Lana	Sr Developer ITS
	Gutierrez, Derrick	Wan/Lan Support ITS

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Function	Employee Name	Job Title
	Gwara, John E	Specialist Client Supp II
	Harrison, Karen L.	Sr Analyst PMO ITS
	Hartle, Laura M.	Trainer/Documenter ITS
	Hoerr, William R.	Spec Network Server AIX ITS
	Hofmann, Curtis J.	Spec Network Server AIX ITS
	Hummel, David L.	Specialist Support ITS
	Hyers, Victoria M.	Web Master ITS
	Jackson, Minnie L.	Specialist Midrange Server ITS
	Jean-Laurent, Lenard	Lead Specialist Support ITS
		Team Lead IT Regional Support
	Johnson, Linda	Spec Business Appl Support ITS
	Johnson, Tye R.	Spec Network Server AIX ITS
	Jones, Patrick J.	Team Lead Data ITS
	Jubanyik, David J.	Client Support Specialist I
	Kakkidi, Abduljalee F.	Sr Developer ITS
	Kassmann, Brad H.	Lead Specialist Support ITS
		Mgr IT
	Kerney Jr., Edward J.	Bus Appl Support Specialist
		Spec Business Appl Support ITS
		Sr Developer ITS
	Khanchandani, Vijay H.	Lead Project Mgr PMO ITS
	Kinsella, Veronica L.	Analyst Business ITS
	Kirkpatrick, Mark A.	Lead Specialist Support ITS
	Koestler, James M.	Specialist Midrange Server ITS
	Korviga, Alexander	Sr Developer ITS
	Kostiou, Nick G.	Team Lead JDE (ITS)
	Kuchmek, Joseph M.	Dir Core Business Systems ITS
		Master Project Mgr PMO ITS
	Lacasse, Aimee C.	Analyst QA ITS
	Lambus, Lesley B.	Specialist Support ITS
	Larson, Matthew R.	Spec Middleware Supp-Citrix
	Leonardo, Charles M.	Technical Lead Mobile ITS
	Lesney, James W.	Dir PMO ITS
		Mgr Planning & Methodology ITS
	Lindsay, Joseph D.	Analyst Business ITS
	Lloyd, Dori	Analyst Business ITS
	Lloyd, Steven T.	Sr Developer ITS
	Lowe, Mark A.	Database Administrator ITS
	Lukosavich, Hanna M.	CIO
	Martin, Richard C.	Specialist Support ITS

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Function	Employee Name	Job Title
	Mcmichael, Carol A	Career Level Project Mgr ITS
	McNary, David W	Lead Specialist Support ITS
	Mervine, Julie A.	Analyst Business ITS
	Meyer, Jeffrey L.	Computer Operator ITS
	Midgley, James M.	Career Level Project Mgr ITS
	Miller, Brian P.	Specialist Support ITS
	Molerio, Robert J.	Database Administrator ITS
	Monahan, Daniel J.	Lead Specialist Support ITS
		Sr Spec Computer Supp ITS
	Morales, Yaralis	Sr Spec Computer Supp ITS
		Sr Specialist Network Security
	Morris, Michele B.	Analyst QA ITS
	Neafsey, Margaret	Mgr Process Design ITS
	Neuner, Bruce W.	Team Lead IT Regional Support
	Nusbaum, Barbara W.	Sr Data Architect ITS
	Oehling, James F.	Mgr Technical ECIS (ITS)
	O'Grady, Martin F.	Sr Developer ITS
	Olenick, Neil	Spec Business Appl Support ITS
	Owens, Karen A	Spec Business Appl Support ITS
	Patel, Nikesh B.	Specialist Support ITS
	Pelouze, Jean M	Analyst Business ITS
	Pennay, Richard A.	Mgr Technical Data ITS
	Peters, Thomas S.	Spec Network Server AIX ITS
	Pignio, Joseph A.	Mgr Business Development ITS
	Piraviperumal, Kumar T.	Mgr Syst Maint & Perf ITS
	Pisano, Steven A.	Spec HP Openview Config ITS
	Punzo, Dominic T.	Sr Developer ITS
	Raffaele, Robert D.	Telecomm Architect/Engineer
	Rakhmatullin, Marat R.	Computer Operator ITS
	Ramakrishnan, Rachel	Data Architect ITS
	Reichwein, Richard L.	Database Administrator ITS
	Reiter, John C.	Sr Spec Computer Supp ITS
	Riddle, Tommy A.	Specialist Web Groupware ITS
	Rimel, Dianne E.	Analyst Business ITS
	Romberger, Kenneth A.	Sr Developer ITS
	Rossmann, Tommy G.	Bus Appl Support Specialist
		Spec Business Appl Support ITS
		Sr Analyst HRIS
	Rudica, Leah E.	Sr Developer ITS
	Russo, Ernest	Career Level Project Mgr ITS

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Function	Employee Name	Job Title
	Sampson, Debra J.	Sr Computer Operator ITS
	Sancheti, Aarti A.	Analyst QA ITS
	Sbraga, Vincent A.	Sr Spec Computer Supp ITS
	Schaertel, Brian K.	Team Lead Appl Dev ITS
	Schmid, Deborah L.	Mgr Technical JDE (ITS)
	Scott, Hugh M.	Team Lead Data ITS
	Seabrooke, Russell A.	Sr Computer Operator ITS
	Shah, Amish K.	Sr Developer ITS
	Shanko III, Michael W.	Dir Client Relations ITS
		Mgr Regional Client Rel ITS
	Sharpe, Paul E.	Career Level Project Mgr ITS
	Shryock, Michael W.	Sr Spec Computer Supp ITS
	Silver, Denise R.	Dir PMO ITS
	Sivar, Daniel P.	Computer Operator ITS
	Slook, Thomas L.	Dir Strategy & Arch ITS
	Smith Jr, Howard	Sr Spec Computer Supp ITS
	Smith, Mark S.	Dir Core Business Systems ITS
	Spiering, Edith M.	Specialist Client Supp II
	Staffieri, Steven J.	Specialist Client Supp II
	Stevens, Anne	Spec Business Appl Support ITS
	Straughter, Frank Y.	Specialist Support ITS
	Stubbs, James M.	Mgr Syst Maint & Perf ITS
	Subramanyam, Roopa V.	Analyst QA ITS
	Sullivan, Carl D.	Team Lead Reporting ITS
	Sullivan, Carolyn M.	Sr Developer ITS
	Taylor, Donna S.	Sr Analyst Business Reporting
	Tepen, Ivan H.	Sr Spec Computer Supp ITS
	Terrell, Linda D.	Database Administrator ITS
	Tierno Jr., William A.	Team Lead Appl Dev ITS
	Trickle, Donna N.	Mgr Perf Measures & Govern ITS
	Usher, John A.	Specialist Support ITS
	Vanneman, Ann L.	Web Master ITS
	Vichare, Ashok A.	Lead Specialist Support ITS
	Walls, Melanie S.	Exec Secretary
	Watts, Richard L.	Sr Developer ITS
	Welsh, Krista L.	Specialist Client Supp II
	Will, Kpana A.	Specialist Client Supp I
	Wolfe, Robert J.	Wan/Lan Support ITS
Information Systems Total		
Legal	Bouvette, Linda	Corp Counsel III Regional

**Kentucky Commission Staff
Second Set of Information Requests to Kentucky-American**

**Response to Question 22d
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For the 12 months ending July 31, 2008**

Function	Employee Name	Job Title
	Firnhaber, Dietrich E.	SVP Legal
	Gautsch, Roberta L	Exec Asst
	Hicks, Emily T.	Paralegal
	Humes, Ann M.	Admin Asst
	Kennedy, Melanie M.	Corp Counsel II
		Corp Counsel III
	Kozal, Brittany D.	Legal Secy
	Lonabaugh, Tammy	Exec Asst to EMT
	Magee, Louise G.	Legal Secy
	Mendelsohn, Seth A.	Corp Counsel III Regional
	Miller Jr., Herbert A.	Corp Counsel III Regional
	Miller, Timothy J.	Corp Counsel II
	Patrick, George W.	General Counsel & Secretary
		SVP General Counsel & Secty
	Pettiford-Wilson, Karen K.	Paralegal Securities
	Redmond, Velma A.	Regional General Counsel
	Robbins, Steven C.	Corp Counsel III
	Romeo, John C.	Employment & Labor Law Counsel
	Singler, Donna S.	Legal Secy
	Stanek, Martin J.	Corp Counsel III
	Turner Jr., Aubrey W.	Corp Counsel III Regional
	Ware, Jennifer S.	Paralegal
	Wyatt, Thomas S.	Corp Counsel III
		Counsel (SEC)
	Young, Taara C.	Corporate Legal Assistant
Legal Total		
Operations	Alday, Dante I.	Construction Engineer
	Amos, Douglas R.	Dir WW Bus Perf & Environ Cmpl
	Ansell, Norman R.	Sr Design Engineer
	Augustyn, Stephen J.	Intern
	Azamsalahuddin, Syed	Sr Analyst Financial
	Basile, Anthony J.	Sr Design Engineer
	Beatty, Robert J.	Sr Drafter CAD Design
	Bickerton, Daniel P.	Client Exec
	Bostic, Satin C.	Spec Customer Resolution
	Bright Jr., Philip N.	Mgr NonRevenue Water
	Bruneau, Christelle J.	Mgr Corp Development
	Calvert, Eric L.	Business Developer
		Sr Mgr Business Dev
	Carney, Kathleen E.	Dir Marketing

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Function	Employee Name	Job Title
	Casale, Roberta J.	Mgr O&M
	Chelius, James J.	Mgr Engineering
	Clarkson, William Andrew	Dir Cust & Oper Support
	Cole, Patrick K.	Design Engineer
	Coleman, Gary J	Mgr O&M
	Cowley, James E	VP Operations Services
	Creel, Steven E.	Engineering Practice Lead
		Sr Design Engineer
	Currey, Richard D.	Supvr Maint Service
	Delo Jr, Raymond J	Dir Maintenance
		Sr Dir Maintnc & SCADA Svcs
	Diamond, Joanna	Planning Engineer
	Dupont, Jeffrey L.	Dir WW Bus Perf & Environ Cmpl
	Ebersol, Larry C.	Business Developer
		Sr Mgr Business Dev
	Fisher, Irene M.	Administrator Capital Program
	Fox, William S.	Supvr Maint Service
	Fulton, Richard W.	Mgr Maint
	Gallagher, John J.	Dir Engineering - Construction
		Mgr Engineering
	Gates, Melanie D.	Exec Secretary
	Giannone, Kenneth J.	Sr Construction Engineer
	Golodik, Thomas	Proposal Writer
	Gray, Michael H.	Mgr O&M
	Grundusky Jr., Bernard J.	Business Developer
	Guntrum, Michael J.	Mgr Bid
	Hahn, Eric M.	Project Engineer
	Henson, Jeffrey C	Business Developer
	Hodgkinson, Kent D.	Client Exec
	Howard, Walter Q.	VP Sales & Marketing
	Hufton, Daniel J.	Dir Production
	Hunter, Margaret E.	Engineer
	Janota, Randy P.	Supvr Maint Service
	Johnston, Charles W	Client Exec
	Keenan, Peter J.	Dir Engineering - Tech Svcs
		Mgr Engrg - Technical Services
	Kelvington, William C	VP Process Performance
	Kempinski, Anthony J.	Supvr Maint Service
	Kern, Brett L.	Intern
	Knight, Michael A.	Clerk General Service

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Function	Employee Name	Job Title
	Leach, David A.	Supvr Maint Service
	Leaphart, Branden A.	Supvr SCADA
	Leek, Gary E.	Sr Administrator CMMS
	Levine, Bruno B.	Sr Mgr Corporate Dev
	Lynch, Walter	Executive VP Business Opns
	Malarkey, William S.	VP Corp Development
	Mattern, Jodi M.	Specialist Market Development
	McChesney, Peter B.	Regional Dir Business Dev
	McGee, Kristina E.	Sr Construction Engineer
	Mendelsohn, Seth A.	Corp Counsel III Regional
	Mentzer, H. Tim	Sr Construction Engineer
	Myslinski, Ann Marie	Specialist Engrg
	Naumick, Gary A.	Dir CPM/Asset Management
		Dir Engineering - Capital
		Sr Dir Engineering (Corp)
	O'Brien, Timothy Z.	Sr Design Engineer
	Ocasio, Annette	Exec Asst to EMT
	O'Connell, Barbora	Administrator Capital Program
		Analyst Operations Business
	Olson, Lindsey M.	Design Engineer
	Orr, David L.	Business Developer
	Peterson, Thomas L.	Mgr Production
	Petrulo, Steven N.	Dir Maintenance
		Mgr Maint Reliability
	Pleskonko, Veronica M.	Exec Asst to EMT
	Potts, Douglas E.	Sr Planning Engineer
	Prater, Scott W.	Supvr Maint Service
	Rambaldi, Joseph J.	Dir Maintenance
	Reilly, James F.	Sr Construction Engineer
	Reves, David M.	Mgr Eng-Enterprise Capital Prg
	Rupp, James P.	Supvr Maint Service
	Sagar, Stacy R.	Dir Field Operations (Large)
		General Manager States
	Sandak, Roger A.	Mgr SCADA
	Sarmonis, Peter J.	Sr Cost Engineer
	Schleifer, Ronald C.	Supvr NRW
	Schmitt, Stephen P.	VP Operations Services
	Seidl, Steven J.	Dir Process & Systems Mgmt
	Shadrick, Mark H.	Supvr SCADA
	Simmers, Christophe T.	Project Engineer

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Function	Employee Name	Job Title
	Singh, Trisha E.	Intern
	Skinner, Dale	Supvr Maint Service
	Snowden, Steven H.	Sr Mgr Business Dev
	Thiel, Christopher J.	Engineer
	Thompson, Daniel	Sr Mgr Business Dev
	Ural, Ryan	Construction Engineer
	Washinski, Joseph A.	Supvr Maint Service
	Waterman, Dillon A.	Design Engineer
	Wiley, Nicole A.	Sr Planning Engineer
	Young, John S.	Chief Operating Officer
Operations Total		
Rates & Revenue	Akmentins, Gary L.	Sr Analyst Financial
	Alfano, Ann G.	Analyst Project
	Bastian, John F.	Sr Analyst Financial
	Bozman, James G.	Sr Analyst Financial
	Conroy, George M.	Intmd Financial Analyst
	D'Antonio, Basil J.	Team Lead Rates
	Engle, Robert A	Sr Analyst Financial
	Foran, Paul	VP & Counsel Reg Prgms
		VP Regulatory Programs
	Herbs, Michael J.	Mgr Advertising
	Jordan, Ralph A.	Analyst Financial
	Lanzalotti, Marie L.	Specialist Corporate Comm
	Lehman, Kelly E.	Intern
	McDevitt, Gail A.	Analyst Project
	McKitrick, Thomas G.	Dir Regulatory Planning & Perf
		Mgr Rates & Regulations
	O'Malley, Lori N.	Sr Analyst Financial
	Pisch, Linda A.	Admin Asst
	Pruno, Valentina I.	Intmd Financial Analyst
	Riley, Anna Marie	Specialist Corporate Comm
	Selby, Kimberly A.	Brand Manager
	Teague-Mancillas, Gina C.	Assoc Specialist Comm
	Van Der Beken, Clark	Intern
	Vrees, MaryBeth	Dir Advertising & Marketing
		Dir Marketing
	Weber, David L.	Asst Mgr Rates
Rates & Revenue Total		
Risk Management	Bertot, Alikhan	Specialist Sec Syst Supp
	Charney, Robert B	Specialist Health & Safety

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Function	Employee Name	Job Title
	Clark, Charles Patrick	Mgr Loss Control
	Evans, Mary M.	Project Mgr Security
	Firstenberg, Michael H.	Princ Spec Entrprs Network Sec Sr Specialist Network Security
	Ihli, John C.	Dir Operational Risk Mgmt
	James, Dennis B.	Specialist Sec Syst Supp
	Jones, Gregg D.	Specialist Physical Security
	Kerr, Adam J.	Sr Specialist Network Security
	King, Michael	Mgr Security
	Komianos, William L.	Sr Dir Operational Risk Mgt
	Larson, Bruce M	Dir Security Programs
	Mcaleer, Barbara E.	Assistant Oprtnl Risk Mgt
	Morales, Yaralis	Sr Specialist Network Security
	Para, Scott	Mgr Security
	Santillo Jr., Nicholas W.	Mgr Physical Security Div
	Schreiber, Robert P.	Dir IT Security
	Sobolewski, Maciej A.	Sr Specialist Network Security
	Walker, Zimbalist	Specialist Network Security
	Ware, Jerry L.	Asst Mgr Rates
	Williams, Lindberg	Mgr Security
Risk Management Total		
Water Quality	Ahlvin, Joseph P.	Lab Analyst
	Bleier, Rebecca C.	Lead Clerk Sample Custody
	Bretz, Rachel I.	Specialist QA/QC
	Bridick, Shelly R.	Clerk Documentation
	Bukhari, Zia	Sr Scientist Environmental
	Buttice, Jean M.	Lab Analyst
	Cheng, Wei	Analyst Research
	Cobb, Nora C.	Clerk Documentation
	Coleman, Barbara A.	Lab Analyst
	Conlow, Lindsey A.	Intern
	Corson, Matthew J.	Mgr Environ Compliance/Stwdshp
	Crockett, Helen R.	Clerk Accounting
	Cruse, Cody W.	Mgr Chemistry
	Deckelmann, William R.	Dir Laboratory
	Desmond, Timothy J.	Lab Analyst
	Elie, Nancy J.	Sr Lab Analyst
	Falkenbury, Karma L.	HR Asst
	Fleming, Kala K.	Engr Environmental
	Forsythe, Janet	Lab Analyst

Kentucky Commission Staff
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Function	Employee Name	Job Title
	Ghotok, Yousef	Intern
	Giraldo, Eugenio	Techl Mgr Commercial WW Proj
	Goforth-Naes, Lisa M.	Sr Lab Analyst
	Gough, Jamie L.	Lab Analyst
		Sr Lab Tech
	Havelin, Joseph D.	Intern
	Hebenstreit, Cynthia M.	Dir Wtr Qlty Envrn Cmpl (Lg)
	Henry, Linda F.	Mgr Chemistry
	Howerton, James S.	Maint Tech
	Hughes, David M.	Sr Engr Infrastructure
	Jjemba, Patrick K.	Sr Analyst Research
	Klucker, Sheri Z.	Lab Analyst
	Lechevallier, Mark	Dir Res & Environ Excellence
	Linder, Jessica S.	Lab Tech
	Liu, Yanjin	Engr Environmental
	Lowther, June	Specialist Opns
	Luechtefeld, Angela S.	Lab Analyst
	Macauley, Linda M.	Lab Analyst
	Mueller, Diane W.	Specialist QA/QC
	Muthukrishnan, Swarna	Analyst Research
	Nettrour, Cynthia S.	Mgr QA/QC Water Quality
	Nkinin, Stephenson W.	Sr Lab Tech
	Norton, Cheryl D.	Dir Laboratory
	Pankiewicz, Randolph J.	Mgr Environmental Compliance
	Reed, Harold F.	Engr Environmental
	Resovich, Daniel G.	Supvr Cross Connection
	Richardson, Laura K.	Lab Analyst
	Scanlon, Rita C.	Lab Analyst
	Scheibe, Tracy L.	Clerk Sample Custody
	Schneider, Orren D.	Sr Engr Environmental
	Stanfill, Melissa Ann	Lab Tech
	Steinhauff, Lynn M.	Lab Tech
	Stempel, Cassie N.	Clerk Documentation
	Surmeier, Matthew	Lab Tech
		Sr Lab Tech
	Taake, Carol L.	Sr Lab Analyst
	Trigg, Veronica J.	Lab Analyst
	Vowell, Patrick	Mgr Chemistry
	Walton, Pamela R.	Lab Analyst
	Webb, Alyssa A.	Clerk Documentation

**Kentucky Commission Staff
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Function	Employee Name	Job Title
	Weihe, Janice R.	Sr Lab Analyst
	Weinrich, Lauren A.	Analyst Research
	White, Deborah	Sr. Lab Analyst
	Willard, Thomas J.	Environ Auditor/Scientist
	Williams, Hollie Lee	Lab Tech
	Xu, Minhua	Water Quality Technician
	Zielinski, Paul A.	Dir Environ Mgmt & Compliance
Water Quality Total		
Grand Total		

KY PSC Staff Question 22e Attachment

American Water Works Service Company – Corporate Office

The Service Company Corporate Office provides the following services to AW affiliates: Administration, Internal Audit, Business Development, Communications, Finance, Investor Relations, Human Resources, Information Technology, Legal, Operation Services, Regulatory Services, Operations Support, and Procurement.

Administration – Provide general oversight of both Service Company and Operating Subsidiary functions. Administer corporate guidance regarding overall company policies and procedures as necessary. Manage and maintain corporate office facilities.

Internal Audit – Responsible for performing a broad, comprehensive program of internal auditing within American Water its subsidiaries and affiliates. Internal audit examines and evaluates the adequacy and effectiveness of the system of management controls implemented by American Water management to assist the Company in achieving its objectives in accordance with approved policies and organizational goals.

Business Development - Organized in 2003 to provide coordination, tools, training, and support to American Water subsidiaries by assisting in identifying acquisition opportunities and other related growth opportunities that add value to the organization and facilitate the orderly and continued growth of the Company.

Engineering – Plan, design, and manage the construction of water sources, plant and distribution systems.

External Affairs (Communications) - Produce written and electronic information about American Water and affiliates to include press releases, internal announcements, company advertisements, etc. to customers, employees, communities, investors, and the media.

Finance - Include accounting (consolidating financial statements), treasury, financial planning and reporting, compliance (Sarbanes-Oxley), and income tax departments. These groups provide support, guidance and coordination in the preparation of financial statements, tax filings, etc.

Investor Relations – Responsible for preparation and distribution of financial information that is periodically released to current or potential holders of financial securities of American Water and/or its subsidiaries.

Human Resources - Responsible for governance of recruiting, hiring, labor and employee relations, managing compensation and benefits, training, organizational development including involvement in negotiations for new contracts with bargaining units, consistent application of employee discipline, investigation of any claims including those of discrimination or other related issues, the preparation of required reports to governmental agencies at the state

and federal level regarding employees and the development and promulgation of policies and practices affecting employees of the American Water System.

Information Technology Services – Responsible for all corporate and regulated subsidiaries technology systems. These hardware and software systems support numerous business processes such as meter reading, customer billing, bill payment management, bill collection, and customer information systems (customer service systems), Enterprise Reporting and Planning systems (back office operation, planning and reporting), communication systems (telephones and cell phones), field workforce management systems (Service First) and personal computer (PC) networks as well as connectivity systems for all employees using personal computers in the performance of their day-to-day activities.

Legal - Provides legal guidance and support for Corporate and all subsidiaries of American Water. When specialized legal advice or counsel is required, members of the Legal function arrange for and retain qualified legal experts to participate in legal matters.

Regulatory Services – Plans and implements strategies across American Water in preparation of rate applications to ensure adequate revenues, on a timely basis, to recover operating costs, taxes, and financing on capital invested in facilities used by regulated companies.

Risk Management – Administer a risk management program that reviews the company's exposure to accidental loss and recommends efficient methods of protection either through the purchase of insurance, self-insurance or other risk management techniques.

Operation Services – Responsible for developing and implementing a cost-effective capital improvement program, procurement, best operating practices, environmental management and compliance, maintenance services, network (pipe network operation and maintenance), physical security, production and water quality supporting all subsidiaries.

Supply Chain (Procurement)- Organized in 2003 to provide purchasing support using strategic sourcing methods to procure products and services for American Water subsidiaries. The function consists of a national team with team members located in various portions of the United States.

Water Quality – Assist operating subsidiaries comply with environmental laws, regulations and standards, and promote the effective use of natural resources.



*Michigan's
Largest
Law Firms
2008 Directory*

Dear colleagues,

We are pleased to present our annual ranking of the largest law firms in Michigan in this magazine-style format.

All law firms with 20 or more attorneys were invited to participate. Firms have been ranked by the number of attorneys they employed in Michigan as of Jan. 1, 2008. Firms that have the same number of attorneys are listed alphabetically.

To help us in the determination of the ranking, *Michigan Lawyers Weekly* mailed surveys to law firms across the state. Firms that received questionnaires were selected by using last year's survey, in addition to surveys from previous years, together with information available from the Martindale-Hubbell Law Directory.

We hope that you can make good use of this directory. *Lawyers Weekly* appreciates the cooperation of all the law firms that participated in this year's survey. Your comments and suggestions for improvement are welcomed and encouraged. Drop us a line at editor@mi.lawyersweekly.com to let us know what you think.

Sincerely,



Lynn Patrick Ingram
Publisher and Editor in Chief
Michigan Lawyers Weekly

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Goebel
Group**

Phone: 616-454-8257
Toll Free: 800-632-4591

Alphabetical Listing By Firm Name

Barris, Sott, Denn & Driker	17	Miller Johnson	9
Berry Moorman	20	Miller, Canfield, Paddock and Stone	5
Bodman	8	O'Reilly Rancilio	19
Braun Kendrick Finkbeiner	13	Parmenter O'Toole	21
Brooks Kushman	13	Pepper Hamilton	18
Butzel Long	5	Plunkett Cooney	8
Clark Hill	6	Powers, Chapman, DeAgostino, Meyers & Milia	19
Collins Einhorn Farrell & Ulanoff	19	Rader, Fishman & Grauer	18
Conlin, McKenney & Philbrick	21	Reising, Ethington, Barnes, Kisselle	22
Couzens, Lansky, Fealk, Ellis, Roeder & Lazar	18	Rhoades McKee	12
Cummings, McClorey, Davis & Acho	16	Sachs Waldman	20
Dawda, Mann, Mulcahy & Sadler	17	Secrest Wardle Lynch Hampton Truex & Morley	11
Dean & Fulkerson	20	Seyburn, Kahn, Ginn, Bess & Serlin	16
Dickinson Wright	5	Smith Haughey Rice & Roegge	10
Dykema	5	Sommers Schwartz	12
Foley & Lardner	16	Strobl & Sharp	21
Foster, Swift, Collins & Smith	9	Sullivan, Ward, Asher & Patton	13
Fraser Trebilcock Davis & Dunlap	13	Thrun Law Firm	19
Garan Lucow Miller	9	Trott & Trott	11
Giarmarco Mullins & Horton	11	Vandever Garzia	22
Harness, Dickey & Pierce	10	Varnum, Riddering, Schmidt & Howlett	7
Harvey Kruse	17	Warner Norcross & Judd	6
Hertz Schram	20	Williams, Williams, Rattner & Plunkett	21
Honigman Miller Schwartz and Cohn	5	Willingham & Coté	22
Howard & Howard Attorneys	10		
Jaffe, Raitt, Heuer & Weiss	8		
Kemp Klein Law Firm	16		
Kerr, Russell and Weber	12		
Kitch Drutchas Wagner Valitutti & Sherbrook	8		
Kreis, Enderle, Callander & Hudgins	20		
Kupellan Ormond & Magy	20		
Law, Weathers & Richardson	19		
Maddin, Hauser, Wartell, Roth & Heller	12		
Mika Meyers Beckett & Jones	13		

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Because of the frequency of turnover among law firms, Lawyers Weekly cannot assure that the information contained in this directory is the most recent information of its kind that is available at any given time. Lawyers Weekly's Largest Law Firms in Michigan 2008 directory is intended for use as a supplement for other sources of information and should not be used as a substitute for reasonable investigation or the exercise of reasonable judgment by the user. Federal copyright law protects the Largest Law Firms in Michigan 2008 directory. Unauthorized reproduction or distribution of the Largest Law Firms in Michigan 2008 directory, or any portion thereof, is strictly prohibited, and may result in severe civil and criminal penalties, and will be prosecuted to the fullest extent permitted by law.

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IP, bankruptcy lead practice areas

Health care industry also big, especially in west Michigan

By Douglas J. Levy and
Natalie Lombardo

Law firms throughout Michigan found themselves adjusting to the economic and business climate over the past year by focusing more on emerging practice sectors and scaling back from others.

That was the case with Sommers Schwartz, which ranked at No. 24 on *Michigan Lawyers Weekly's* 2008 list of "Largest Law Firms."

In an effort to weather through tort reform and hard economic times, the firm — a leader in medical-malpractice, handling more than 10 percent of the med-mal cases in the state — made a move to expand its practice areas into business and commercial litigation, with an employment law concentration, and complex litigation, including intellectual property (IP)

Daniel D. Swanson, one of the firm's partners and executive committee members, reasoned that Sommers Schwartz would fill a niche, in that there are a limited number of firms and attorneys willing to handle business and commercial litigation cases on a contingency fee basis.

As for the employment law concentration, Swanson explained that many people who have been laid off or terminated because of the worsening economy are seeking legal help.

"This area continues to grow and prosper, even though it has been detrimental-

ly impacted by the fact that companies in Michigan are not always in a financial position to agree to the kind of severance or financial arrangements that they could a few years ago," he said.

Andrew J. Kochanowski, a 12-year IP expert for the firm, said complex litigation

"Our business has been booming more than ever. The companies in Michigan have not slowed down their practice of protecting their intellectual property, and I think they recognize that's the future."

— John Halan, Brooks Kushman

is viable because it's less susceptible to tort regulation, and Sommers Schwartz has the resources and proficiency to provide the services.

That strategy is also proving successful for another firm that specializes in IP.

"Our business has been booming more than ever," said John Halan, who heads the trade secrets practice group at No. 26-listed Brooks Kushman. "The companies in Michigan have not slowed down their practice of protecting their intellectual property, and I think they recognize that's the future."

No. 2-tied Dickinson Wright is another firm that had higher activity in the IP field — so much so that it was one of the

factors in the expansion of its Washington, D.C., branch office.

Its employment law practice also experienced growth in 2007, though "the reasons are varied and cannot be tied exclusively to the Michigan economy."

David Foltyn, managing partner, chairman and CEO at No. 2-tied Honigman, said his firm's private equity practice continues to excel.

"We're really not competing with Michigan firms in this area," he said. "We're competing with money center firms who are charging higher rates and for whom these high-end, mid-market deals are not as efficient as they are for Honigman. A number of our funds are based in Michigan, and we're delighted to work with them, but they've taken us all over the country."

This is mainly because Honigman has specialized in mid-market funds.

"The very big, blockbuster deals have been slowed up," Foltyn said, "but in the mid-market area, there's still money, the funds are still out there, and it hasn't slowed up."

He added that the firm's troubled supplier practice — a combination of litigation, bankruptcy and corporate law in auto supplier matters — is doing well, as it has a global reach, as does Honigman's real estate and corporate immigration sectors.

Rex E. Schlaybaugh Jr., CEO of No. 4-ranked Dykema, said his firm saw some practice shifts in regard to Michigan's business climate. Its public securities

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Strength in numbers

Of the 56 firms who submitted information for *Michigan Lawyers Weekly's* 2008 "Largest Law Firms" special section, 23 had a growth in the size of its attorney and associate canon over the past year, while 25 had a reduction — compared to last year's respective figures of 27 and 19.

Noteworthy increases come from four of the Top 20 firms, each of which posted in the double-digit range (Jaffe Raitt, 12; Miller Canfield, 10; Warner Norcross & Judd, 10; and Bodman, 11), with No. 2-tied Honigman and No. 40 Rader, Fishman & Grauer reporting modest gains of five and six, respectively.

And although the majority of reductions in firm size ranged from one to five, two firms had major drops — No. 24 Sommers Schwartz, with 15 fewer, and No. 43 Powers Chapman, who lost 10.

Sommers Schwartz's figures come on the heels of a nine-lawyer decrease in 2007.

"We lost some good people and it wasn't

easy," said David J. Winter, a Sommers Schwartz executive committee member and the 35-year-old firm's first-ever CEO.

When the executive committee decided to expand the firm's practice areas — a move to adapt to Michigan's changing legal marketplace and tort reform — some partners weren't supportive and decided to retire. Others left for work in different firms, Winter said.

With that, the executive committee, along with the firm's board of directors and shareholders, reluctantly decided to further reduce the staff.

In February 2007, a handful of partners were offered buyouts and a group of associates were also given severance packages, Winter said.

The firm was not operating at a loss before the layoffs, but its profit margin had shrunk, said executive committee member Norman D. Tucker.

Powers Chapman's workforce reduction

was simply tied to the downturn in southeast Michigan's economy.

"We have had to downsize like many other businesses," said the firm's managing partner L. Gene DeAgostino. "When income is down, expenses have to be trimmed. It is as simple as that. Every client that we encounter has similar challenges."

But he expresses hope: "We do feel that we are at the bottom of the spiral and now on the way back up. ... We are cost-conscious and look to save money in many ways we never considered in the past. We attempt to stay debt-free, and we are very conscious of charging fair fees for our services."

Just as interesting as the number of people entering or exiting the largest law firms in Michigan is the kind of people who are doing it.

Jeffrey S. Ammon, managing member at No. 14-ranked Miller Johnson, said he's seen quite a bit of lateral movement in the marketplace the past couple of years.

"We receive many more inquiries from experienced lawyers wanting to join our

continued on page 24

Evaluating the new generation

By Douglas J. Levy and
Natalie Lombardo

David Foltyn, managing partner, chairman and CEO at Honigman, said when considering new lawyers, the firm looks at the same things it looks at with lateral lawyers who came from other firms, such as “outstanding academics, outstanding legal skills ... integrity is very important to us, and ability to work with a team.”

Diversity is a core value, too.

“When you’re based in southeastern Michigan as we are,” Foltyn said, “it’s important that our community within the firm reflect the community that we lead.”

To emphasize it, Honigman, which tied at the No. 2 spot in *Michigan Lawyers Weekly’s* 2008 list of “Largest Law Firms,” established a \$7,500 grant at the University of Michigan, which will go to a first-year minority student. It also includes the opportunity for a full-pay, first-year summer associate position, along with lifelong mentoring for the student’s career no matter where he or she chooses to work.

At No. 9-listed Plunkett Cooney, president and CEO Henry Cooney says character traits that he looks for in a new hire include being “smart, bright and ambitious” and at the top of his or her law school class.

Academics are important when the firm recruits new associates, “but that’s only the start. We look for associates who are self-motivated, creative thinkers. Being a well-rounded person who can interact effectively with clients and co-workers is critical.”

— Larry R. Shulman, Bodman

Being technologically savvy is essential, too, but behind that, a new lawyer needs to “be able to communicate and think on [his or her] feet.”

No. 6-listed Warner Norcross & Judd echoed that sentiment: “Each new class of associates who have joined the firm in recent years brings with them a deep understanding of technology, broad mastery of the law and enthusiasm for learning. ... They are not afraid to roll up their sleeves and dive in.”

Larry R. Shulman, chairman of No. 10-ranked Bodman, acknowledges how academics are important when the firm recruits new associates, “but that’s only the start. We look for associates who are self-motivated, creative thinkers. Being a well-rounded person who can interact effectively with clients and co-workers is critical.”

Further, “[a]n employee’s level of satisfaction is always tied in large part to his or her relationship with a direct supervisor and co-workers,” he added. “We try to hire people at all levels who fit Bodman’s culture, which promotes teamwork, inclusiveness and respect for others.”

David J. Winter, an executive committee member at No. 24-ranked Sommers Schwartz, referred to a set of values that the four founders instilled in young associates upon the firm’s inception, including encouragement to promote and build strong practices, and bring in clients.

“You have to have succession planning in order to prosper. That’s why we hire young associates and raise them with the same values,” Winter said. “Then, when there’s death or retirement, there’s someone to take over and continue the practice.”

For IP firms, such as No. 40-listed Rader, Fishman & Grauer, new associates who have industry experience as an engineer prior to entering, or going back into, law school is a plus.

Learning on the job is important, so No. 1-listed Miller Canfield has an eponymous “university,” offering courses on technology, practice development, personal finance and personal development.

Honigman’s Foltyn said that his firm is also home to the Honigman Business Fundamentals Institute, a two-year program on lawyer business knowledge and development skills for new lawyers.

“This new generation likes to be trained,” he said. “They like knowing they’re being empowered and learning skills.”

However, Jeffrey S. Ammon, managing member at No. 14-ranked Miller Johnson, believes that the traditional progression from associate to partner may not be the ultimate goal for every law school graduate.

“Work/family life balance, the opportunity for community or political service, travel, and rewarding and challenging assignments are just a few of the priorities we hear about from our young lawyers,” he said. “We have tried very hard to create and nurture a culture that builds in enough flexibility to meet those needs while still ensuring top-notch client service.”

Still, Foltyn believes the biggest motivation for new lawyers should always be the job itself.

“We have great clients,” he said. “There’s nothing better for a younger lawyer, or any lawyer, than working with great clients on complicated, interesting and challenging work. Our younger lawyers see that all the time, and it’s something that this generation loves. ... They’re motivated by getting good work.”

Put on a happy face

According to David Foltyn, staying content with one’s profession in the legal world is an expected part of the job.

“The law business is a people business,” said Foltyn, managing partner, chairman and CEO at Honigman, the No. 2-tied Michigan law firm in *Michigan Lawyers Weekly’s* 2008 “Largest Law Firms” special section. “It’s a real simple [equation] — it’s the lawyers and the clients. And it’s critical to us that our people be happy.”

That suits No. 9-ranked Plunkett Cooney just fine.

For three years in a row, it was named by the Michigan Business & Professional Association as among “Metro Detroit’s 101 Best and Brightest Places to Work.” Henry Cooney, the firm’s president and CEO, says the designation comes from the firm emphasizing positive things such as team pro bono work and participation in charitable and civic events, in addition to flexible scheduling and alternative summer hours to allow for three-day weekends.

Cooney also said the firm stresses understanding of a good “work-life balance, in recognizing that to be successful in any profession, you have to have a commitment to it, but we’re not necessarily looking for people who are expected to work 80, 90 hours a week. That’s not what we’re about. They need a balance of work-life and home-life.”

And, Honigman makes getting into a home to enjoy that “home-life” a whole lot easier.

There, a lawyer who’s been with the firm a full year is eligible for a home loan up to \$50,000 — an incentive for new lawyers who wouldn’t otherwise be able to afford a house until being on the job for, perhaps, five years.

Jeffrey S. Ammon, managing member at No. 14-ranked Miller Johnson, said his firm recently was cited as being an employer that invests in programs empowering women and families.

“We’ve been offering flexible work schedules for over 20 years, and not only to our female attorneys and staff, but to the men, as well,” he said.

Besides annual firmwide staff retreats, No. 26-ranked Brooks Kushman allows its employees free use of its properties in Fort Lauderdale, Fla., and Vail, Colo., that are normally reserved for client promotions. The firm also sponsors a family-and-clients fun day.

In keeping its attorneys’ spirits raised, No. 6-listed Warner Norcross & Judd hosts celebrations when new attorneys join the firm and when associate attorneys are voted into the partnership, along with group movie outings to legal-

continued on page 25

1

Miller, Canfield, Paddock and Stone, P.L.L.C.
150 W. Jefferson Ave., Suite 2500
Detroit, MI 48226
(313) 963-6420; (313) 496-7699 Fax
www.millercanfield.com

Lawyers in Michigan: 321
Male/Female Partners: 126/34
Male/Female Associates: 71/53
Male/Female Of Counsel: 29/8
Number of Paralegals: 61

Male/Female New Hires: 28/11
Male/Female Promotions: 4/3
Male/Female Departures: 9/8

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: \$100,000, plus \$5,000 signing bonus

2

**DICKINSON
WRIGHT** PLLC

Dickinson Wright PLLC
500 Woodward Ave., Suite 4000
Detroit MI 48226
(313) 223-3500; (313) 223-3598 Fax
www.dickinsonwright.com

Founded: 1878
Managing Partner:
James A. Samborn, CEO
Branch Offices: Ann Arbor
(18); Bloomfield Hills (86);
Grand Rapids (19); Lansing
(18); Washington, D.C. (16)



SAMBORN

Areas of Practice: Alternative Dispute Resolution; Antitrust; Appellate Litigation; Banking and Financial Services; Bankruptcy; Business Criminal Defense and Internal Investigations; Business Technology; Commercial and Business Litigation; Construction; Corporate; Corporate Finance; Education and School Law; Employee Benefits; Energy and Public Utilities; Environmental; Family and Matrimonial; Gaming; Immigration; Insurance Industry; Intellectual Property; International; Labor and Employment; Mergers and Acquisitions; Municipal Law and Finance;

Patent; Private Equity; Product Liability/Personal Injury Litigation; Railroads and Transportation; Real Estate; Regulatory and Administrative Law; Securities; Taxation; Telecommunications; Trade Regulation; Trademarks; Trust and Estate Planning

People to Know:

T.G. McNeill, (313) 223-3632
K.A. Lang, (313) 223-3771
T.H. Howlett, (313) 223-3662
M.T. Raymond, (734) 623-1663
S.G. Howell, (313) 223-3033
W.H. Honaker, (248) 433-7381
M.J. Labe, (248) 433-7226
K.K. So, (517) 487-4722

Lawyers in Michigan: 232
Male/Female Partners: 109/26
Male/Female Associates: 42/31
Male/Female Of Counsel: 20/4
Number of Paralegals: 31

Male/Female New Hires: 14/6
Male/Female Promotions: 2/1
Male/Female Departures: 11/3

Hourly Billing Rates: Partners: \$275 – \$550;
Associates: \$180 – \$300; Paralegals: \$80 – \$165

Associates' expected billable hours: N/R
Associates' starting salary: \$100,000, plus \$5,000 signing bonus

Representative Clients: Ford Motor Company; MGM; AT&T; Visteon; Blue Cross Blue Shield of Michigan; Chrysler; Magna; JPMorgan Chase

2

Honigman Miller Schwartz and Cohn LLP
2290 First National Building
660 Woodward Ave.
Detroit, MI 48226
(313) 465-7000; (313) 465-8000 Fax
www.honigman.com

Lawyers in Michigan: 232
Male/Female Partners: 134/41
Male/Female Associates: 30/17
Male/Female Of Counsel: 6/4
Number of Paralegals: 25

Male/Female New Hires: 14/6
Male/Female Promotions: 16/7
Male/Female Departures: 9/8

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: \$125,000 (includes \$5,000 starting bonus)

4

Dykema
400 Renaissance Center
Detroit, MI 48243
(313) 568-6800; (313) 568-6545 Fax
www.dykema.com

Lawyers in Michigan: 221
Male/Female Partners: 101/31
Male/Female Associates: 46/32
Male/Female Of Counsel: 8/3
Number of Paralegals: 24

Male/Female New Hires: 8/6
Male/Female Promotions: 7/3
Male/Female Departures: 10/5
Hourly Billing Rates: Partners: \$265 – \$650;
Associates: \$225 – \$435; Paralegals: \$150 – \$245

Associates' expected billable hours: 1,950
Associates' starting salary: \$105,000 (includes \$5,000 signing bonus)

5

BUTZEL LONG
ATTORNEYS AND COUNSELORS

Butzel Long
150 W. Jefferson Ave., Suite 100
Detroit, MI 48226
(313) 225-7000; (313) 225-7080 Fax
www.butzel.com

Founded: 1854
Managing Partner:
Phillip J. Kessler
Branch Offices: Ann Arbor;
Bloomfield Hills; Holland;
Lansing; Boca Raton, Fla.;
Palm Beach, Fla.;
Washington, D.C.; New York;
alliance offices in Beijing,
Shanghai, Monterrey and
Mexico City



KESSLER

Mission Statement: A pre-eminent law firm renowned for the consistent delivery of outstanding services and industry expertise that significantly benefit our local, national and international clients. We achieve this by:

- Valuing our client relationships and working tirelessly to strengthen each of them;
- Having a deep understanding of our clients and their objectives;
- Attracting and retaining exceptional, highly motivated and diverse lawyers and staff; and
- Living our values.

Butzel Long continued from page 5

Areas of Practice: Corporate/Tax; Real Estate; Estate and Succession Planning; Litigation; Intellectual Property; Family; Government Relations; Labor and Employment; Benefits; Immigration

People to Know:

Peter Prokop, Corporate/Real Estate

James E. Stewart, Litigation

Dan Tukul, Labor/Employment

Jim Urban, Capital

Lawyers in Michigan: 210

Male/Female Partners: 109/20

Male/Female Associates: 37/24

Male/Female Of Counsel: 17/3

Number of Paralegals: 40

Male/Female New Hires: 12/3

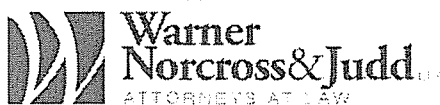
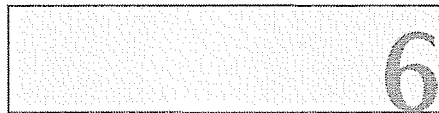
Male/Female Promotions: 6/6

Male/Female Departures: 10/3

Hourly Billing Rates: Partners: \$220 – \$600;
Associates: \$170 – \$400; Paralegals: \$110 – \$180

Associates' expected billable hours: 1,875
Associates' starting salary: \$110,000

Representative Clients: William Beaumont Hospitals; Johnson Controls; The Detroit News; Owens Corning; Kelly Services; Takata Inc.



Warner Norcross & Judd LLP

900 Fifth Third Center

111 Lyon St. NW

Grand Rapids, MI 49503

(616) 752-2000

(616) 752-2500 Fax

www.wnj.com

Founded: 1931

Managing Partner:

Douglas E. Wagner

Branch Offices:

Detroit (25); Muskegon (11);

Holland (10); Lansing (2)



WAGNER

Mission Statement: Serving as the legal team that clients trust with their most important concerns and opportunities.

Areas of Practice: Antitrust and Unfair Competition; Appellate Practice; Automotive; Banking and Finance;

Bankruptcy and Creditors Rights; Class Action Defense; Closely Held Business; Computers and Technology; Concierge Medical Practices; Condominiums; Construction; Corporate; Criminal Defense; E-Commerce and Internet; Education; Employee Benefits; Environmental; Family; Financial Services; Health Sciences; HIPAA; IT Procurement; Immigration; Intellectual Property; International; Labor and Employment; Life Sciences; Litigation; Mining and Oil & Gas; Real Estate; Securities; Tax-Exempt and Charitable Organizations; Tax Planning and Litigation; Trusts and Estates; Workers' Compensation

People to Know:

William D. Badgerow

Controller

bbadgerow@wnj.com, (616) 752-2277

Cheryl L. Coutchie

Director of Human Resources

ccoutchie@wnj.com, (616) 752-2243

Cathleen M. Dubault

Director of Lawyer Recruitment and Development

cdubault@wnj.com, (616) 752-2295

Kevin J. Wilson

Director of Client Development and Marketing

kwilson@wnj.com, (616) 752-2224

Dale de Longpre

Director of Information Services

ddelongpre@wnj.com, (616) 752-2463

Mary Lou Wilker

Director of Library Services

mwilker@wnj.com, (616) 752-2236

Representative Clients: Altacor; Borg Warner; CMS Energy; Fifth Third Bank; Haworth, Inc.; Holland Community Hospital; Robert Bosch Corporation; Spartan Motors, Inc.; Spartan Stores, Inc.; Spectrum Health System; Whirlpool Corporation; Wolverine World Wide, Inc.

Lawyers in Michigan: 198

Male/Female Partners: 90/10

Male/Female Associates: 38/35

Male/Female Of Counsel: 24/1

Number of Paralegals: 33

Male/Female New Hires: 15/12

Male/Female Promotions: 3/1

Male/Female Departures: 4/8

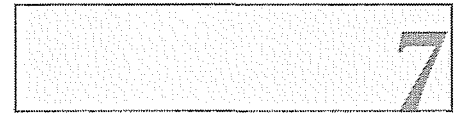
Hourly Billing Rates: N/R

Associates' expected billable hours: 1,750

Associates' starting salary: \$100,000

Lifestyle Benefits: Health club membership; flex-time policy; adoption expense assistance; work/life balance referral service; total

commitment of 2,000 hours (1,750 billable and 250 nonbillable); firm-sponsored coed intramural sports leagues



CLARK HILL

PLC

ATTORNEYS AT LAW

Clark Hill PLC

500 Woodward Ave., Suite 3500

Detroit, MI 48226

(313) 965-8300; (313) 965-8252 Fax

www.clarkhill.com

Branch Offices:

Birmingham, Lansing, Grand Rapids, Chicago

Mission Statement: Clark Hill PLC is a full-service law firm serving clients in the business, government and nonprofit sectors, in addition to our representation of individuals. Our experience attorneys and leading-edge technologies consistently deliver client-centered solutions. Clark Hill clients expect the best, and we deliver by responding quickly to their needs, understanding their business issues, and providing outstanding legal advice. Since 1890, our attorneys have proudly represented a diverse range of clients, ranging from individuals and new entities to Fortune 500 corporations. These are just a few of the reasons why our firm is repeatedly chosen and recommended by our clients.

Areas of Practice: Administrative Law; Appellate; Bankruptcy and Corporate Restructuring; Creditors Rights; Debtors Rights; Mergers and Acquisitions; Corporate Law; Antitrust; E-Commerce and Technology; Finance; Intellectual Property; International Law; Labor and Employment Law; Product Liability; Toxic Torts; Warranty; Criminal Defense; Defamation and Media; Environmental Law; Land Use; Estate Planning; Elder Law; Probate, Trusts and Estates Litigation; Family Law; Alternative Dispute Resolution; Immigration; Government Policy and Practice; Administrative Law; Eminent Domain; Legislative Lobbying; Collective Bargaining; Employee Benefits; Employee Handbooks/Personal Policy Manuals; Employment At Will/Contracts; Employment Counseling; Employment Discrimination; Employment Litigation; Employment Training/Seminars; Equal Employment Opportunity Law; Labor Arbitration; Occupational Health and Safety; OFCCP Compliance/Government Contractors; Unfair Labor Practice Charges; Union Organizing

Michigan Lawyers Weekly

Campaigns; Wage and Hour Matters; Workers' Compensation; Asbestos; Business Litigation; Class Action Litigation; Commercial Litigation; Insurance Defense; Insurance Litigation; Intellectual Property Litigation; Mass Tort Litigation; Real Estate; Securities Litigation; Professional Responsibility; Tax Services; Property Tax

People to Know:

John Van Fossen, Government and Public Affairs

Jeffrey J. Van Winkle, Corporate

Daniel J. Scully, Litigation

J. Thomas MacFarlane, Personal Legal Services

William B. Dunn, Real Estate

Thomas P. Brady, Labor and Employment

Lawyers in Michigan: 170

Male/Female Partners: N/R

Male/Female Associates: N/R

Male/Female Of Counsel: N/R

Number of Paralegals: N/R

Male/Female New Hires: N/R

Male/Female Promotions: N/R

Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R

Associates' starting salary: N/R

8

Varnum, Riddering, Schmidt & Howlett LLP

Bridgewater Place

333 Bridge St. NW

Grand Rapids, MI 49504

(616) 336-6000; (616) 336-7000 Fax

www.varnumlaw.com

Lawyers in Michigan: 159

Male/Female Partners: 79/14

M/F Associates: 19/12 Staff Associates: 3/1

Male/Female Of Counsel: 14/0 Counsel: 13/4

Number of Paralegals: 14

Male/Female New Hires: N/R

Male/Female Promotions: N/R

Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R

Associates' starting salary: N/R

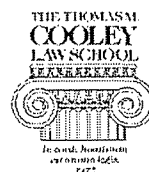
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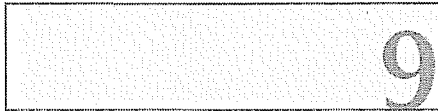
Earn an LL.M. degree at any one of Cooley's three campuses across Michigan. Campuses are located in Lansing, Auburn Hills and Grand Rapids. Most courses are offered at all three locations. The degree program is designed for part-time and full-time study of law. Traditional classroom studies can be combined with videoconferencing at Cooley's three campuses. Certain graduate intellectual property courses are offered via the web in an on-demand format.

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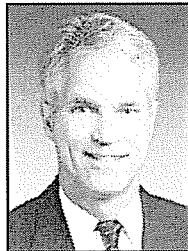
Plunkett Cooney

38505 Woodward Ave., Suite 2000
Bloomfield Hills, MI 48304
(248) 901-4000
(248) 901-4040 Fax
www.plunkettcooney.com

Founded: 1913

Managing Partner:

Henry B. Cooney
Branch Offices: Detroit (36);
Flint (7); Grand Rapids (7);
Kalamazoo (4); East Lansing
(8); Marquette (2); Mount
Clemens (7); Peloskey (9)



COONEY

Mission Statement: Plunkett Cooney is committed to providing a wide range of the highest quality legal services for clients across and beyond the State of Michigan at a reasonable cost, and in an atmosphere for professional fulfillment, economic advancement and security for all employees. We are committed to the highest ethical standards. We act with professionalism and civility in all our endeavors. We exceed our clients' expectations for quality and service. We share our talents with the communities we serve and the organizations we support. We are an equal opportunity employer dedicated to maintaining a diverse work force.

Areas of Practice: Alternative Dispute Resolution; Appellate Law; Banking and Commercial Loans; Bankruptcy; Business Law; Construction; Corporate Law; Debtor's Rights and Creditor's Rights; Environmental Law; Estate Planning; Food Service and Hospitality Law; Franchise Law; General Business and Civil Practice; Government Law; Health Care; Insurance; Labor and Employment; Legal Malpractice; Medical Malpractice; Municipal; Products Liability; Professional Liability; Real Estate; Securities; Taxation; Telecommunications; Workers' Compensation

People to Know:

Henry B. Cooney
President/CEO
(248) 901-4019, hcooney@plunkettcooney.com

Michael S. Bogren
Regional Department Leader
(269) 226-8822, mbogren@plunkettcooney.com

Dennis G. Cowan
Business Law Department Leader
(248) 901-4029, dcowan@plunkettcooney.com

Carolyn M. Jereck
Litigation Department Leader
(248) 594-6363, cjereck@plunkettcooney.com

Robert G. Kameneck
Insurance Law Department Leader
(248) 901-4068, rkameneck@plunkettcooney.com

Representative Clients: Meadowbrook Insurance Company; William Beaumont Hospital; Waste Management; St. John Health System; Frankenmuth Mutual Insurance Company; Michigan Municipal Liability and Property Pool; Michigan Physicians Mutual; City of Detroit; Huntington Bank of Michigan; Compuware Corporation; Kmart Corporation

Lawyers in Michigan: 142
Male/Female Partners: 65/18
Male/Female Associates: 32/22
Male/Female Of Counsel: 5/0
Number of Paralegals: 17

Male/Female New Hires: 6/5
Male/Female Promotions: 1/0
Male/Female Departures: 5/6

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

Lifestyle Benefits: Flex schedules (support staff); comprehensive health care benefits; cell phones; PDAs; laptop remote access; retirement plan



Bodman LLP
6th Floor at Ford Field
1901 St. Antoine Street
Detroit, MI 48226
(313) 259-7777; (313) 393-7579 Fax
www.bodmanllp.com

Lawyers in Michigan: 139
Male/Female Partners: 71/23
Male/Female Associates: 10/25
Male/Female Of Counsel: 9/1
Number of Paralegals: 15

Male/Female New Hires: 7/10
Male/Female Promotions: 4/3
Male/Female Departures: 1/3

Hourly Billing Rates: N/R

Associates' expected billable hours: 1,800
Associates' starting salary: \$105,000



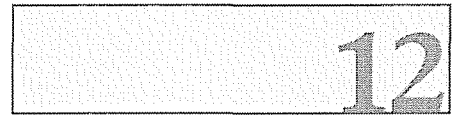
Jaffe, Raitt, Heuer & Weiss, P.C.
27777 Franklin Road, Suite 2500
Southfield, MI 48034
(248) 351-3000; (248) 351-3082 Fax
www.jaffelaw.com

Lawyers in Michigan: 112
Male/Female Partners: 51/21
Male/Female Associates: 17/11
Male/Female Of Counsel: 6/6
Number of Paralegals: 17

Male/Female New Hires: 6/2
Male/Female Promotions: 1/3
Male/Female Departures: 3/2

Hourly Billing Rates: Partners: \$225 – \$500;
Associates: \$165 – \$225; Paralegals: \$110 – \$155

Associates' expected billable hours: N/R
Associates' starting salary: N/R



KITCH Attorneys & Counselors

Kitch Drutchas Wagner Valitutti & Sherbrook
1 Woodward Ave., Suite 2400
Detroit, MI 48226
(313) 965-7900
(313) 965-7403 Fax
www.kitch.com

Founded: 1969
Managing Partner:
Ronald E. Wagner
Branch Offices: Mount
Clemens (18); Toledo, Ohio
(7); Okemos/Lansing (6);
Ann Arbor (5); Marquette (3)



WAGNER

Mission Statement: The cornerstone of the firm is our commitment to quality and our clients' needs. We expect every member and employee of the firm to strive for the highest possible level of quality in all of the services we provide to our clients, from the simplest task to the most sophisticated strategy.

Areas of Practice: Alternative Dispute Resolution; Appeals; Asbestos Litigation; Assisted Living; Birth Trauma; Commercial Litigation; Construction Contracts and Disputes; Corporate Law; Employment and Labor; General Litigation; Government;

Healthcare Fraud Enforcement; Healthcare Transactions; Home Health Services; Insurance; Long-Term Care; Medical Malpractice; Medical Staff; Pharmacy Malpractice; Premises Liability; Product Liability; Real Estate and Workers' Compensation

People to Know:

Gregory G. Drutchas, Healthcare/Corporate Law, greg.drutchas@kitch.com

Ronald E. Wagner, Medical Malpractice, ronald.wagner@kitch.com

Charles W. Fisher, Birth Trauma, charles.fisher@kitch.com

John Paul Hessburg, Long Term Care, john.hessburg@kitch.com

Karen B. Berkery, Employment & Labor, karen.berkery@kitch.com

Mark A. Wisniewski, Asbestos Litigation/Product Liability, mark.wisniewski@kitch.com

Representative Clients: AIG; Ascension Health; Ciena Healthcare Management, Inc.; City of Warren; CNA Insurance Companies; County of Macomb; CVS Pharmacy; Detroit Medical Center; Detroit Public Schools; Flagstar Bank; Foote Health System; Goulds Pumps, Inc.; HCR ManorCare; Henry Ford Health System; Ingham Regional Medical Center; McLaren Health Care Corp.; MHA Insurance Company; Michigan Health and Hospital Association; Motor City Electric Co.; Oakwood Healthcare, Inc.; Trane US Inc.; Trinity Health and Utica Mutual Insurance Companies

Lawyers in Michigan: 103
Male/Female Partners: 31/15
Male/Female Associates: 24/28
Male/Female Of Counsel: 4/1
Number of Paralegals: 15

Male/Female New Hires: 7/8
Male/Female Promotions: 9/6
Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R



Garan Luow Miller, P.C.
1000 Woodbridge St.
Detroit, MI 48207
(313) 446-1530; (313) 259-0450 Fax
www.garanluow.com

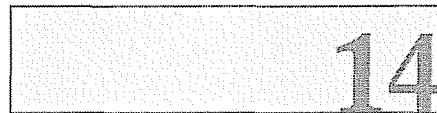
Lawyers in Michigan: 97
Male/Female Partners: 51/13

Male/Female Associates: 16/13
Male/Female Of Counsel: 4/0
Number of Paralegals: 10

Male/Female New Hires: 4/3
Male/Female Promotions: 2/2
Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R



MILLER JOHNSON

Attorneys and Counselors

Miller Johnson
250 Monroe Ave. NW, Suite 800
Grand Rapids, MI 49503-2250
(616) 831-1700
(616) 831-1701 Fax
www.millerjohnson.com

Founded: 1959
Managing Partner:
Jeffrey S. Ammon
Branch Offices:
Kalamazoo (16)



AMMON

Mission Statement:

We are a premier West Michigan law firm committed to partnering with our clients to help them achieve their goals and meet their diverse needs; providing exceptional, innovative, solution-oriented and cost-effective services; anticipating and adapting to different or additional client needs; creating an environment that fosters integrity, innovation, excellence, teamwork and leadership; and enhancing the communities in which we live and work through volunteerism and giving.

Areas of Practice: Business/Corporate; Employment & Labor; Litigation; ADR; Automotive; Banking & Financial Institutions; Bankruptcy/Creditor & Debtor Rights; Construction; Corporate Finance; Criminal Law; Education; Elder Law; Employee Benefits and Executive Compensation; Environmental & Energy; Family Law; FMLA; Health Care; Immigration; IP; Manufacturing; M&A; Probate & Estate Planning; Real Estate; Taxation; Union Avoidance; Workers Compensation

People to Know:

Jeffrey S. Ammon, Managing Member
(616) 831-1703

Peter J. Kok, Chair, Employment & Labor
(616) 831-1724

Thomas P. Sarb, Chair, Business/Corporate
(616) 831-1748

Matthew L. Vicari, Chair, Litigation
(616) 831-1762

Julie A. Sullivan, Administrative Member
Kalamazoo Office, (269) 226-2964

Betsy Raymond, COO
(616) 831-1820

Representative Clients: Alticor; Benteler Automotive Corporation; Borgess Medical Center; Bronson Methodist Hospital; Dematic; Denso; Gordon Food Service, Inc; Kellogg; Meijer, Inc; Spartan Stores, Inc.; Spectrum Health Services; Steelcase Inc.

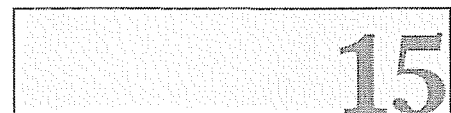
Lawyers in Michigan: 94
Male/Female Partners: 53/10
Male/Female Associates: 18/9
Male/Female Of Counsel: 4/0
Number of Paralegals: 21

Male/Female New Hires: 9/2
Male/Female Promotions: 1/1
Male/Female Departures: 6/0

Hourly Billing Rates: N/R

Associates' expected billable hours: 1,800
Associates' starting salary: \$100,000

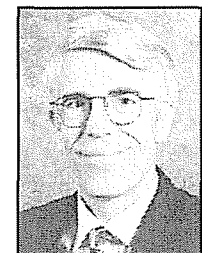
Lifestyle Benefits: Flex-time policy; comprehensive health care benefits; PDAs and cell phone program; remote access; health club membership, flu shots, employee assistance program



**FOSTER, SWIFT,
COLLINS & SMITH, P.C.**
ATTORNEYS AT LAW/ESTABLISHED 1902

Foster, Swift, Collins & Smith, P.C.
313 S. Washington Square
Lansing, MI 48933
(517) 371-8100
(517) 371-8200 Fax
www.fosterswift.com

Founded: 1902
Managing Partner:
Gary J. McRay
Branch Offices: Farmington
Hills (22); Grand Rapids (11)



McRAY

Areas of Practice: Administrative and Municipal; Banking; Finance and Real Estate; Business and

Foster Swift continued from page 9

Corporate; Commercial Litigation; Healthcare; General Litigation; Labor and Employment; Trusts and Estates; Workers' Compensation

People to Know:

Terry A. Blakely, Executive Director
tblakely@fosterswift.com

Sharon M. Smith, Director of Marketing
ssmith@fosterswift.com

Judy A. Salminen, Director of Human Resources
jsalminen@fosterswift.com

Katie M. Nicklyn, Recruiting Coordinator
knicklyn@fosterswift.com

Kris M. Thelen, Director of Finance and Accounting
kthelen@fosterswift.com

Paula A. Johnson, Director of Information Services
pjohnson@fosterswift.com

Lawyers in Michigan: 92

Male/Female Partners: 47/9

Male/Female Associates: 14/10

Male/Female Of Counsel: 12/0

Number of Paralegals: 18

Male/Female New Hires: 7/2

Male/Female Promotions: 3/0

Male/Female Departures: 3/5

Hourly Billing Rates: N/R

Associates' expected billable hours: 1,850

Associates' starting salary: \$100,000, includes \$10,000 bonus

Lifestyle Benefits: Flexible benefit package that includes health, dental, life and disability insurance; paid parental leave; medical and child care reimbursement account; vacation; retirement plan and profit sharing; wellness programs; bar association dues; parking



Smith Haughey Rice & Roegge
250 Monroe Ave. NW, Suite 200
Grand Rapids, MI 49503
(616) 774-8000; (616) 774-2461 Fax
www.shrr.com

Lawyers in Michigan: 85
Male/Female Partners: 51/11
Male/Female Associates: 12/5
Male/Female Of Counsel: 5/1
Number of Paralegals: 14

Male/Female New Hires: 4/1

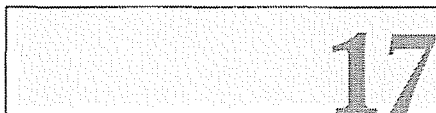
Male/Female Promotions: 3/1

Male/Female Departures: 4/2

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R

Associates' starting salary: N/R



Harness, Dickey & Pierce, P.L.C.

5445 Corporate Drive, Suite 200
Troy, MI 48098
(248) 641-1600; (248) 641-0270 Fax
www.hdp.com

Founded: 1921

Managing Partner: Executive Committee

Branch Offices: St. Louis (18); Washington, D.C. (20)

Areas of Practice: Intellectual Property; Patent; Trademark; Copyright; Litigation

Lawyers in Michigan: 76

Male/Female Partners: 38/3

Male/Female Associates: 26/9

Male/Female Of Counsel: 0/0

Number of Paralegals: 5

Male/Female New Hires: 5/1

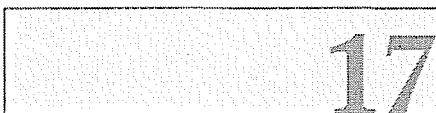
Male/Female Promotions: 1/1

Male/Female Departures: 5/1

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R

Associates' starting salary: N/R



Howard & Howard
law for business™

Howard & Howard Attorneys, P.C.
The Pinehurst Office Center
39400 Woodward Ave., Suite 101
Bloomfield Hills, MI 48304
(248) 645-1483; (248) 645-1568 Fax
www.h2law.com

Founded: 1869

Managing Partner: Mark A. Davis, president and CEO
Branch Offices: Ann Arbor (4); Kalamazoo (12);

Las Vegas (10); Peoria, Ill. (12); Windsor, Ontario (1)

Mission Statement

Howard & Howard's mission is to provide quality legal services on a timely basis and at a reasonable price.



Davis

Areas of Practice:

Corporate Advisory Services; Commercial Litigation; Intellectual Property; Business Transactions; Real Estate; Securities; Tax & Estate Planning; Labor & Employment; Creditors' Rights; Environmental; Financial Institutions; Gaming; Insurance

People to Know:

Mark A. Davis
President and CEO
mad@h2law.com, (248) 723-0369

Theodore L. Eissfeldt
Chair, Business & Real Estate Group
tle@h2law.com, (309) 672-1483

Jeffrey A. Sadowski
Chair, Intellectual Property Group
jas@h2law.com, (248) 723-0423

Samuel J. Haldie
Assistant Chair, Intellectual Property Group
sjh@h2law.com, (248) 723-0334

Patrick M. McCarthy
Chair, Litigation Group
pmm@h2law.com, (734) 222-1097

Lawyers in Michigan: 76

Male/Female Partners: 41/9

Male/Female Associates: 15/3

Male/Female Of Counsel: 8/0

Number of Paralegals: 13

Male/Female New Hires: N/R

Male/Female Promotions: N/R

Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R

Associates' starting salary: \$100,000

Representative Clients: Chrysler; Dow Corning; Konami Gaming, Inc.; Sears Holding Corp.; Whitesell Corporation

Lifestyle Benefits: Comprehensive healthcare benefits; dependent life benefits; employee assistance program; wellness discounts; work/life program

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GMH GIARMARCO, MULLINS & HORTON, P.C.
ATTORNEYS AND COUNSELORS AT LAW**Giarmarco Mullins & Horton, P.C.**

Tenth Floor Columbia Center
101 W. Big Beaver Road
Troy, MI 48084
(248) 457-7000
(248) 457-7001 Fax
www.gmhpc.com

Founded: 1984

Managing Partners:

Julius Giarmarco,
Timothy Mullins, William
Horton, Joseph Page III,
Gilbert Gugni

Branch Offices: Detroit (2)



GIARMARCO



GUGNI



MULLINS



HORTON



PAGE

Mission Statement:

At Giarmarco, Mullins & Horton, we:

- Win our clients' trust and loyalty by partnering with them to achieve their goals.
- Achieve timely and cost-effective results.
- Provide exceptional service.
- Exhibit high ethical standards.
- Recruit and retain lawyers and staff from diverse backgrounds who have the skills, character, work ethic and dedication that are necessary to be part of our team.
- Create an atmosphere of professionalism and congeniality where individuals can grow professionally and feel like they belong.
- Act as role models and mentors to our co-workers and others in the community.

Areas of Practice: Alternative Dispute Resolution; Automotive; Banking and Finance; Business Planning; Commercial Transactions; Condominium Development; Construction Law; Creditors' Rights; Criminal Law; Employee Benefits; Employment and Labor; Entertainment Law; Environment & Energy Law; Estate Planning and Probate; Family Law; Franchise Law; Government Law; Health Care Law; Immigration Law; Insurance Defense; International Law; Litigation; Mergers and Acquisitions; Real Estate; Taxation; Workers' Compensation

People to Know:

Julius Giarmarco

Timothy Mullins

William Horton

Joseph Page III

Lawyers in Michigan: 69

Male/Female Partners: 39/2

Male/Female Associates: 21/6

Male/Female Of Counsel: 1/0

Number of Paralegals: 4

Male/Female New Hires: 1/4

Male/Female Promotions: 2/1

Male/Female Departures: 0/0

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R

Associates' starting salary: N/R

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Trott & Trott, P.C.

31440 Northwestern Hwy.
Farmington Hills, MI 48334
(248) 642-2515; (248) 642-3628 Fax
www.trottllaw.com

Lawyers in Michigan: 66

Male/Female Partners: 2/3

Male/Female Associates: 27/34

Male/Female Of Counsel: N/R

Number of Paralegals: 30

Male/Female New Hires: 2/6

Male/Female Promotions: N/R

Male/Female Departures: 4/4

Hourly Billing Rates: N/R

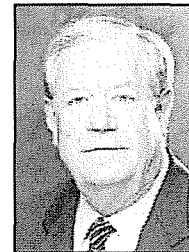
Associates' expected billable hours: N/R

Associates' starting salary: N/R

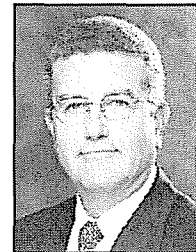
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SECRET
SW
WARDLE**Secrest Wardle Lynch Hampton Truex & Morley, P.C.**

30903 Northwestern Hwy.
Farmington Hills, MI 48334
(248) 851-9500; (248) 851-2158 Fax
www.secrestwardle.com



HAMPTON



MORLEY

Founded: 1912

Managing Partners: William P. Hampton and
Mark E. Morley (Executive Committee)

Branch Offices: Grand Rapids (3); Lansing (2);
Mount Clemens (9); Champaign, Ill. (3)

Mission Statement: Quality legal representation is
the result of knowledge, economy and hard work.

Areas of Practice: Appellate; Commercial and
Business; Construction; Employment; Environmental
and Toxic Tort; Governmental; Insurance; Intellectual
Property; Motor Vehicle; Municipal; Drug and Medical
Device; Premises; Product Liability; Professional
Liability; Real Estate

People to Know:

Bruce A. Truex, (248) 539-2852

Roger F. Wardle, (248) 539-2854

Terrance M. Lynch, (248) 539-2834

Daniel P. Makarski, Mount Clemens, (586) 465-7180

Henry S. Emrich, Grand Rapids, (616) 285-0143

James R. Bradley, Lansing, (517) 886-1224

Lawyers in Michigan: 63

Male/Female Partners: 35/13

Male/Female Associates: 8/3

Male/Female Of Counsel: 2/2

Number of Paralegals: 3

Male/Female New Hires: 1/1

Male/Female Promotions: 8/3

Male/Female Departures: 0/1

Secret Wardle continued from page 11
Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

Representative Clients: AIG; Auto Owners; City of Auburn Hills; AT&T; BP Products North America, Inc.; City of Bloomfield Hills; CNA; Eaton Corp.; City of Farmington Hills; Frankenmuth Insurance Co.; General Motors; Hartford Insurance Co.; Home Depot; Michigan Insurance Co.; Michigan Municipal Risk Management Authority; City of Novi; Ohio Casualty Insurance Co.; Shell Oil Co.; State Farm Insurance Co.; Volvo Cars of North America; Wyeth; Zurich Insurance Co.

Lifestyle Benefits: Comprehensive health care; life and disability; flexible spending account; 401(k) and firm contribution; flex time/part time; paid vacations and holidays



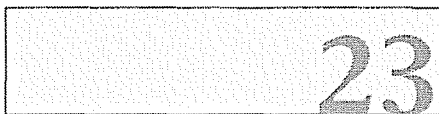
Kerr, Russell and Weber, PLC
500 Woodward Ave., Suite 2500
Detroit, MI 48226
(313) 961-0200; (313) 961-0388 Fax
www.krwlaw.com

Lawyers in Michigan: 58
Male/Female Partners: 30/1
Male/Female Associates: 22/5
Male/Female Of Counsel: 2/0
Number of Paralegals: 5

Male/Female New Hires: N/R
Male/Female Promotions: 1/0
Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R



Rhoades McKee
attorneys at law

Rhoades McKee
161 Ottawa Ave. NW, Suite 600
Grand Rapids, MI 49503
(616) 235-3500; (616) 459-5102 Fax
www.rhoadesmckee.com

Founded: 1959
Managing Partner: Robert C. Shaver

Mission Statement:

Our philosophy and primary goal at Rhoades McKee is to meet and exceed our clients' expectations. That is the true secret of our success. The clients who keep coming back to us year after year know that we will strive to meet their high expectations, which includes delivering cost-effective services. This is the standard that has set us apart from other law firms and given us a well-earned reputation for excellence.



SHAVER

Areas of Practice: Appellate; Automobile Negligence; Bankruptcy/ Creditors' Rights; Corporate; IRS/Tax Law; Condemnation; Conservatorships; Construction; Labor and Employment; Employee Benefits; Environmental; Family Law; Guardianships; Insurance Fraud; Insurance Defense; Landlord Tenant/Evictions; Personal Injury; Product Liability; Legal Malpractice Defense; Medical Malpractice Defense; Commercial/Civil Litigation; Probate/Estate Planning; Real Estate; Real Estate Litigation; Social Security Law; White-Collar Crime; Criminal; Zoning; Education Law

People to Know:

Randy J. Kolar
Corporate & Business Group
(616) 233-5121, rjkolar@rhoadesmckee.com

Pamela J. Farrer
Estate Planning & Administrative Group
(616) 233-5181, pjfarrer@rhoadesmckee.com

Scott J. Steiner
Real Estate Group
(616) 233-5206, sjsteiner@rhoadesmckee.com

Paul M. McCarthy
Litigation Services Group
(616) 233-5133, pmmccarthy@rhoadesmckee.com

Laurie M. Strong
Professional & Insurance Defense Group
(616) 233-5107, lmstrong@rhoadesmckee.com

Connie R. Thacker
Family Law Group
(616) 233-5168, crthacker@rhoadesmckee.com

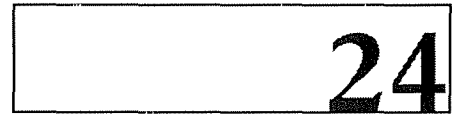
David E. Bevins
Creditors Rights & Lender Litigation Group
(616) 233-5130, debevins@rhoadesmckee.com

Lawyers in Michigan: 54
Male/Female Partners: 34/7
Male/Female Associates: 3/4
Male/Female Of Counsel: 6/0
Number of Paralegals: 5

Male/Female New Hires: 1/1
Male/Female Promotions: 1/0
Male/Female Departures: 2/2

Hourly Billing Rates: N/R

Associates' expected billable hours: 1,800
Associates' starting salary: N/R



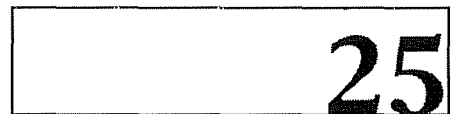
Sommers Schwartz, P.C.
2000 Town Center, Suite 900
Southfield, MI 48075
(248) 355-0300; (248) 746-4001 Fax
www.sommerspc.com

Lawyers in Michigan: 52
Male/Female Partners: 20/2
Male/Female Associates: 6/4
Male/Female Of Counsel: 20/0
Number of Paralegals: 15

Male/Female New Hires: 2/0
Male/Female Promotions: 2/0
Male/Female Departures: 0/0

Hourly Billing Rates: Partners: \$200 – \$400;
Associates: \$150 – \$200; Paralegals: \$75 – \$115

Associates' expected billable hours: N/R
Associates' starting salary: N/R



Maddin, Hauser, Wartell, Roth & Heller, P.C.
28400 Northwestern Hwy., Third Floor, Essex Centre
Southfield, MI 48034-1839
(248) 354-4030; (248) 354-1422 Fax
www.maddinhauser.com

Lawyers in Michigan: 51
Male/Female Partners: 29/4
Male/Female Associates: 9/8
Male/Female Of Counsel: 1/0
Number of Paralegals: 7

Male/Female New Hires: 2/2
Male/Female Promotions: 3/0
Male/Female Departures: 2/0

Hourly Billing Rates: N/R

Associates' expected billable hours: 1,900
Associates' starting salary: \$100,000

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BROOKS KUSHMANINTELLECTUAL PROPERTY
AND COMMERCIAL LAW**Brooks Kushman P.C.**

1000 Town Center, 22nd Floor
Southfield, MI 48075
(248) 358-4400; (248) 358-3351 Fax
www.brookskushman.com

Founded: 1983**Managing Partners:** James A. Kushman and Mark A. Cantor

Mission Statement: We strive to help our clients enhance and protect their business/commercial interests and their property rights in ideas and innovations. Our attorneys and agents, trained in a broad range of scientific disciplines, respond creatively to the challenges our clients face and work beyond the boundaries of traditional IP legal services. Our transactional attorneys negotiate contracts/licensing agreements, while our commercial litigators defend our clients' interests in a wide range of contract disputes, business torts, and copyright and trademark infringement lawsuits. Focused on the commercial realities of the markets in which our clients operate, we enhance the value of their IP assets.

Areas of Practice: Brooks Kushman specializes in providing counsel on intellectual property, technology-related, and commercial counseling and litigation matters around the world. Our attorneys and agents have significant hands-on experience spanning the entire range of IP and commercial matters, and are trained in a broad range of scientific and engineering disciplines, including chemistry and pharmaceutical development, as well as computer technology, electronics, and mechanical engineering. In addition to traditional intellectual property counseling, our experienced practitioners provide a full range of services designed to maximize the value of our clients' business investments, inventions and ideas. Our commercial experiences have ranged from negotiating royalties for clients to achieve sizeable revenues in the licensing area to defending contract disputes where millions of dollars are at issue.

People to Know:

Thomas A. Lewry, IP and Business Litigation
tlewry@brookskushman.com

Michael S. Brodbine, Patent Prosecution
mbrodbine@brookskushman.com

John M. Halan, Trade Secrets
jhalan@brookskushman.com

Anessa Owen Kramer, Trademarks
akramer@brookskushman.com

Earl J. LaFontaine, Licensing
elafontaine@brookskushman.com
John E. Nemazi, Technical Design Consulting
jnemazi@brookskushman.com

Representative Clients: Ford Motor Company; Jaguar Cars Ltd.; Land Rover; Lear Corp.; Detroit Diesel Corp.; Compuware; Sun Microsystems; HoMedics; Unisys Corporation; University of Michigan; Wayne State University; Comcast Cable Communications, Inc.; Domino's Pizza

Lawyers in Michigan: 50
Male/Female Partners: 22/3
Male/Female Associates: 19/10
Male/Female Of Counsel: 1/0
Number of Paralegals: 13

Male/Female New Hires: 2/1
Male/Female Promotions: 3/2
Male/Female Departures: 2/0

Hourly Billing Rates: Partners: \$270 – \$395;
Associates: \$170 – \$320; Paralegals: \$75 – \$110

Associates' expected billable hours: 1,900
Associates' starting salary: \$120,000

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Mika Meyers Beckett & Jones PLC
900 Monroe Ave. NW
Grand Rapids, MI 49503
(616) 632-8000; (616) 632-8002 Fax
www.mmbjlaw.com

Lawyers in Michigan: 45
Male/Female Partners: 29/3
Male/Female Associates: 2/5
Male/Female Of Counsel: 6/0
Number of Paralegals: 3

Male/Female New Hires: 4/1
Male/Female Promotions: 0/0
Male/Female Departures: 0/0

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

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Braun Kendrick Finkbeiner P.L.C.
4301 Fashion Square Blvd.
Saginaw, MI 48603-5218
(989) 498-2100; (989) 799-4666 Fax
www.bkf-law.com

Lawyers in Michigan: 43
Male/Female Partners: 32/2
Male/Female Associates: 5/1
Male/Female Of Counsel: 2/1
Number of Paralegals: 13

Male/Female New Hires: N/R
Male/Female Promotions: N/R
Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

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Fraser Trebilcock Davis & Dunlap, P.C.
124 W. Allegan St., Suite 1000
Lansing, MI 48917
(517) 482-5800; (517) 482-0887 Fax
www.fraserlawfirm.com

Lawyers in Michigan: 42
Male/Female Partners: 28/5
Male/Female Associates: 5/4
Male/Female Of Counsel: 3/0
Number of Paralegals: 3

Male/Female New Hires: 2/1
Male/Female Promotions: 1/0
Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

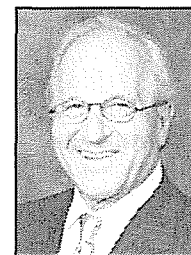
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SULLIVAN, WARD, ASHER & PATTON, P.C.
ATTORNEYS AT LAW

Sullivan, Ward, Asher & Patton, P.C.
1000 Maccabees Center
25800 Northwestern Hwy.
Southfield, MI 48075
(248) 746-0700
(248) 746-2760 Fax
www.swappc.com

Founded: 1951
Managing Partner:
Anthony A. Asher
Branch Offices:
Chicago



ASHER



THAT'S WHAT WE DO, EVERY DAY.® Managing a growing firm with a mounting case load is a challenge. Hiring or replacing qualified attorneys to keep pace shouldn't be. You need Special Counsel, the nation's leading provider of legal staffing services. We source attorneys at all experience levels, proven in all areas of legal work and in virtually every practice area...from securities to real estate law, intellectual property to litigation. The demands of a successful practice can be difficult, but hiring the right fit won't be. Call us today.



the right fit and experience
won't be easy to find.

where do
we start?



(248) 524-9131

(800) 737-3436

specialcounsel.com

Sullivan Ward Asher & Patton continued from page 13

Areas of Practice: Labor (ERISA, Pension and Governance); Business Planning and Licensing; General Litigation; Complex Litigation and Debtor/Creditor Rights and Remedies; Real Estate Transactions/Litigation; Tax and Estate Planning; Specialty Litigation; Construction; Architectural and Engineering

People to Know:

Anthony Asher
Lee C. Patton
A. Stuart Tompkins
Scott D. Feringa
Kevin J. Gleeson
Gerard J. Andree

Lawyers in Michigan: 42
Male/Female Partners: 25/7
Male/Female Associates: 4/2
Male/Female Of Counsel: 0/0
Number of Paralegals: 6

Male/Female New Hires: 2/0
Male/Female Promotions: 1/0
Male/Female Departures: 2/0

Hourly Billing Rates: N/R

Associates' expected billable hours: 1,800
Associates' starting salary: N/R

Representative Clients: Borman's, Inc., d/b/a Farmer Jack; Associated Metal Fabricators; DPIC Companies; Bay Area Association of SMACNA; William Beaumont Hospital; University of Michigan Hospital; Little Caesar Enterprises; CNA Insurance Co.; The Taubman Co.; Williams-Sonoma, Inc.

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Cummings, McClorey, Davis & Acho, P.L.C.
33900 Schoolcraft Road
Livonia, MI 48150
(734) 261-2400; (734) 261-4510 Fax
www.cmda-law.com

Lawyers in Michigan: 40
Male/Female Partners: 17/3
Male/Female Associates: 12/5
Male/Female Of Counsel: 3/0
Number of Paralegals: 5

Male/Female New Hires: 1/2
Male/Female Promotions: 1/1
Male/Female Departures: 2/0

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

32

Foley & Lardner LLP
500 Woodward Ave., Suite 2700
Detroit, MI 48226
(313) 234-7100; (313) 234-2800 Fax
www.foley.com

Lawyers in Michigan: 39
Male/Female Partners: 16/4
Male/Female Associates: 14/5
Male/Female Of Counsel: 0/0
Number of Paralegals: 2

Male/Female New Hires: 1/1
Male/Female Promotions: 3/1
Male/Female Departures: 6/0

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

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KEMP KLEIN
LAW FIRM

Kemp Klein Law Firm
201 W. Big Beaver Road, Suite 600
Troy, MI 48084
(248) 528-1111; (248) 528-5129 Fax
www.kempklein.com

Founded: 1971
Managing Partner:
Ralph A. Castelli Jr.

Mission Statement: Kemp Klein is dedicated to providing a full range of legal services with the highest professional standards of excellence, integrity and efficiency. Our attorneys and staff respond quickly to inquiries, use creative problem solving, maintain a diverse set of skills, promote an entrepreneurial spirit, and serve as trusted advisors to our clients and colleagues.

Areas of Practice: Adoption; Alternative Dispute Resolution; Antitrust and Unfair Competition; Bankruptcy and Insolvency; Business and Corporate Planning; Commercial and Mortgage Financing; Construction Litigation, Liens and Bonding; Creditors' Rights; Divorce; Elder Law; Employee Benefits; Environmental Law; Estate Planning; Estate and Trust Litigation; Exit Planning; Family and Domestic Relations; Financial



CASTELLI

Institutions; Guardianships/Conservatorships; Information Technology; Intellectual Property; Labor and Employment Relations; Litigation and Appellate Practice (Commercial); Mergers and Acquisitions; Nonprofits and Tax-Exempt Organizations; Probate and Trust Administration; Public (Governmental) Law; Real Estate Transactions/Land Use; Securities Law; Tax Litigation and Dispute Resolution; Tax Planning

Lawyers in Michigan: 38
Male/Female Partners: 21/4
Male/Female Associates: 2/4
Male/Female Of Counsel: 7/0
Number of Paralegals: 8

Male/Female New Hires: 2/0
Male/Female Promotions: 0/0
Male/Female Departures: 0/0

Hourly Billing Rates: Partners: \$200 – \$340;
Associates: \$175 – \$195; Paralegals: \$75 – \$140

Associates' expected billable hours: 1,800
Associates' starting salary: N/R

Lifestyle Benefits: Kemp Klein offers insurance benefits to all full-time employees. These benefits include health, dental, vision, life, disability, and long-term care insurance. The firm also offers a pre-tax flexible spending account, including dependent care and medical reimbursement accounts. We offer competitive salaries, vacation benefits, a firm-sponsored profit-sharing plan and a 401(k) plan. In addition, there is walkway access and discounted rates for the health club facility located next to our office building. The Columbia Center offers general covered parking in an enclosed garage. The building also offers reserved parking at monthly rates.

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**Seyburn, Kahn, Ginn,
Bess & Serlin, P.C.**

2000 Town Center, Suite 1500
Southfield, MI 48075
(248) 353-7620; (248) 353-3727 Fax
www.seyburn.com

Founded: 1978
Managing Partners: Bruce S. Kahn and
Michael N. Santeufemia

Areas of Practice: Corporate and Business Planning; Commercial and Business Litigation (all state and federal courts); Mergers and Acquisitions; Bankruptcy and Creditor Planning; Corporate Finance; Probate; Estate and Succession Planning; Trusts; Tax Planning and Tax Controversies; Real Estate Structuring, Development, Exchanges, Purchases and Sales;

Zoning; Municipal; Computer and Technology Licensing; Sports and Entertainment; Securities; Banking and Financial Services; Governmental Regulation; Receiverships; Construction; Employee Benefits; Health Care; Franchise

People to Know:

Bruce S. Kahn, Corporate
Michael N. Santeufemia, Corporate
Bruce H. Seyburn, Taxation
Joel H. Serlin, Litigation
Barry R. Bess, Estate Planning
Mark S. Cohn, Real Estate

Representative Clients: HoMedics, Inc.; Plastipak Packaging, Inc.; D.O.C. Optics Corp.; Fifth Third Bank; Abspure Water Company; Contractors Steel Company; Darling International; Edward Rose Building Co.; Global Technologies, Inc.; Guardian Alarm Company, Inc.; Highland Companies; Klochko Equipment Rental Co.; Huntington Bank; JPMorgan Chase; Tuffy Associates, Corp.; Marubeni America Corporation; National City Bank

Lawyers in Michigan: 38

Male/Female Partners: 21/5
Male/Female Associates: 5/4
Male/Female Of Counsel: 1/2
Number of Paralegals: 10

Male/Female New Hires: 1/0
Male/Female Promotions: 2/0
Male/Female Departures: 3/1

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

35

Dawda, Mann, Mulcahy & Sadler, PLC
39533 Woodward Ave., Suite 200
Bloomfield Hills, MI 48304
(248) 642-3700; (248) 642-7791 Fax
www.dmms.com

Lawyers in Michigan: 36

Male/Female Partners: 21/3
Male/Female Associates: 7/3
Male/Female Of Counsel: 2/0
Number of Paralegals: 7

Male/Female New Hires: 0/0
Male/Female Promotions: 2/0
Male/Female Departures: 0/0

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

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Harvey Kruse, P.C.
1050 Wilshire Drive, Suite 320
Troy, MI 48084
(248) 649-7800; (248) 649-2316 Fax
www.harveykruse.com

Lawyers in Michigan: 33

Male/Female Partners: 17/0
Male/Female Associates: 8/7
Male/Female Of Counsel: 1/1
Number of Paralegals: 10

Male/Female New Hires: 3/0
Male/Female Promotions: 8/7
Male/Female Departures: 1/1

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

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BARRIS | SOTT | DENN | DRIKER | PLLC

Barris, Sott, Denn & Driker, PLLC

211 W. Fort St., 15th Floor
Detroit, MI 48226
(313) 965-9725
(313) 965-2493 Fax
www.bsdd.com

Founded: 1968
Managing Partner:
Sharon M. Woods



Woods

Areas of Practice:

Business and Commercial Litigation; High-Stakes and "Bet-the-Company" Litigation; Construction Litigation; Officer and Director Liability; Insurance Coverage; Professional Liability Litigation; Real Estate Litigation; Employment and Discrimination; Antitrust and Trade Regulation; Business Torts; Breach of Contract; Corporate; LLC and Partnership Disputes; Gaming; Intellectual Property; Negligence and Product Liability; Defense; Unfair Competition; Class Action Defense Litigation; Real Estate Transactions; Lender Representation; Developer Representation; Commercial Leasing; Acquisitions and Sales; Condemnation; Construction Contracts; Environmental; Financing; Formation of Real Estate Ventures; Foreclosures or Other Remedies; Leasing; Site Development; Tax Assessments; Work-Outs; Zoning; Business Counseling; Entity Formation; Structuring and Negotiating Business Transactions; Business Acquisitions and Sales; Employer

Counseling Corporate Governance and Ethics; Employment Benefits and Executive Compensation; Commercial Transactions; Corporate, Partnership and Limited Liability Company; Mergers and Acquisitions; Legislative and Government Relations; Labor and Employment; Health Care; Immigration and Naturalization; Internal Investigations; Taxation; Estate Planning and Probate; Estate and Trust Planning; Charitable Planning; Business and Succession Planning; Estate and Trust Administration; Guardianships and Conservatorships; Fiduciary and Beneficiary Representation; Tax Planning and Representation; Estate, Gift and Generation-Skipping; Business and Personal Income Tax; Tax-Exempt Organizations; State and Federal Tax Controversy; Retirement and Pension Planning

People to Know:

Donald E. Barris, founding partner
dbarris@bsdd.com

Eugene Driker, founding partner
edriker@bsdd.com

Sharon Woods, managing partner, Litigation Group chair
swoods@bsdd.com

William Barris, Real Estate Group chair
wbarris@bsdd.com

Daniel Share, Business Law Group chair
dshare@bsdd.com

Robert E. Kass, Tax and Estate Planning Group chair
rkass@bsdd.com

Lawyers in Michigan: 32

Male/Female Partners: 19/4
Male/Female Associates: 3/5
Male/Female Of Counsel: 1/1
Number of Paralegals: 5

Male/Female New Hires: N/R
Male/Female Promotions: N/R
Male/Female Departures: N/R

Hourly Billing Rates: N/R

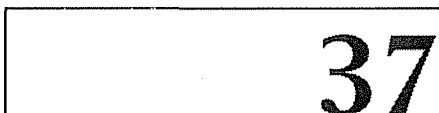
Associates' expected billable hours: 1,850
Associates' starting salary: N/R

Representative Clients: American Investors Insurance Company; American Realty Corporation; Arboretum Properties; Atlas Auto Leasing; Auto Club Insurance Association of Michigan; Automotive Service Council of Michigan; Aviva USA, Inc.; Bayview Loan Servicing, LLC; Buffalo Bills, Inc.; Burton-Katzman Development Company, Inc.; Charter One Bank, N.A.; Citizens Bank, N.A.; Citizens Financial Group, Inc.; City of Detroit; CMS Energy, Inc.; CMS Generation Co.; Consumers Energy; County of Wayne, Michigan; Dairy Fresh Foods; Darany Big Boy Restaurants; Denali Development Group, LLC; The Detroit Metro Convention and Visitors Bureau;

Barris Soft Denn & Draker continued from page 17

Detroit Superbowl XL Host Committee; Dexter Co.; Dow Chemical Company; Endodontics, P.C.; Ford Motor Company; The Fund for Cancer Research; General Electric Company; General Motors Acceptance Corporation; General Motors Corporation; The Good Bread Company of Michigan, LLC; The Great Atlantic & Pacific Tea Company, Inc.; Guardsmark, LLC; The Harvard Drug Group, LLC; Hayes Lemmerz International, Inc.; Henry Ford Health System; IDV Solutions, LLC; Jefferson Pilot Financial; Jefferson Pilot Securities Corporation; JP Morgan Chase Bank, N.A.; Koenig Fuel & Supply Co.; The Kojaian Companies; LaSalle Bank, N.A.; Legal Aid and Defender Association, Inc.; L&W Engineering Co.; Michigan Foundation Company; Midwest Health Plan; Minkin-Chandler Corporation; McCoig Holdings; 3M Company; National Amusements, Inc.; National Fuel Gas Distribution Corporation; Olympic Steel Company; Periodontics, PLLC; Premier Health Care Management, Inc.; Ralph C. Wilson Jr. Enterprises, Inc.; RBS Asset Finance, Inc.; State of Michigan; SobelCo; Stuart Frankel Development Co.; Tenneco Automotive, Inc.; ThyssenKrupp Materials NA, Inc.; Translogic Auto Carriers, Inc.; United States Steel Corporation; Verizon Wireless; Watson Wyatt & Company; Wayne County Airport Authority; Wells Fargo Bank, N.A.; West Bloomfield Convalescent and Nursing Center, Inc.; Wolverine Equities/The Staubach Companies; Woodward Hills Nursing Center

Lifestyle Benefits: Life; disability; prescription/major medical, health and dental insurance benefits; 401(k) plan and firm contribution; employer-paid parking; paid vacation and holidays; bar association dues paid



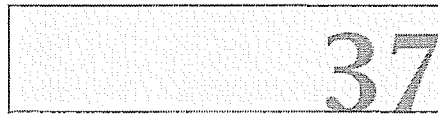
Couzens, Lansky, Fealk, Ellis, Roeder & Lazar, P.C.
39395 W. 12 Mile Road, Suite 200
Farmington Hills, MI 48331
(248) 489-8600; (248) 489-4156 Fax
www.couzens.com

Lawyers in Michigan: 32
Male/Female Partners: 12/3
Male/Female Associates: 6/6
Male/Female Of Counsel: 4/1
Number of Paralegals: 5

Male/Female New Hires: 0/2
Male/Female Promotions: 0/0
Male/Female Departures: 0/1

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R



Pepper Hamilton LLP
Attorneys at Law

Pepper Hamilton LLP
100 Renaissance Center, 36th Floor
Detroit, MI 48243
(313) 259-7110, (313) 259-7926 Fax
www.pepperlaw.com

Founded: 1979 (Detroit office);
1890 (firm)
Managing Partner:
Barbara Rom
Branch Offices:
Philadelphia; Berwyn, Pa.;
Harrisburg, Pa.; Pittsburgh;
Orange County, Calif.;
Princeton, N.J.; Washington,
D.C.; Wilmington, Del.;
New York; Boston



Rom

Mission Statement: We counsel each client as if it were our only client. We commit our combined skills and experience to solve client problems; exercise objective and independent judgment consistent with the highest ethical standards; join with clients to identify and achieve their objectives; and focus always on adding value with efficiency and enthusiasm. Our most valued resource is our people. We recognize that each individual's success depends on the individual and collective efforts of our colleagues — past, present and future. Accordingly, we value service, trust, interdependence and collegiality.

Areas of Practice: Litigation; Corporate Reorganization and Bankruptcy; Commercial; Labor and Employment; Environmental; Small Business Investment Companies

People to Know:

Barbara Rom
romb@pepperlaw.com, (313) 393-7351

Scott L. Gorland
gorlands@pepperlaw.com, (313) 393-7360

Robert S. Hertzberg
hertzbergr@pepperlaw.com, (313) 393-7433

Abraham Singer
singer@pepperlaw.com, (313) 393-7382

Michael B. Staebler
staeblerm@pepperlaw.com, (313) 393-7394

Thomas P. Wilczak
wilczakt@pepperlaw.com, (313) 393-7398

Representative Clients: Urban Science; Pilkington North America, Detroit Brownfield Redevelopment Authority; City of Detroit; Flex-N-Gate Group

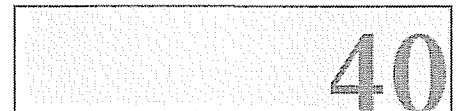
Lawyers in Michigan: 32
Male/Female Partners: 11/4
Male/Female Associates: 7/7
Male/Female Of Counsel: 3/0
Number of Paralegals: 5

Male/Female New Hires: 0/0
Male/Female Promotions: 0/0
Male/Female Departures: 0/0

Hourly Billing Rates: Partners: \$400 – \$650;
Associates: \$240 – \$340; Paralegals: \$165 – \$185

Associates' expected billable hours: 1,940
Associates' starting salary: \$125,000

Lifestyle Benefits: Generous benefits package, including insurance coverage to same-gender domestic partners of employees.



RADER,

FISHMAN

& GRAUER

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Into Intellectual Capital®*

Rader, Fishman & Grauer PLLC
39533 Woodward Ave.
Bloomfield Hills, MI 48304
(248) 594-0600; (248) 594-0610 Fax
www.raderfishman.com



STEWART



FORBIS

Founded: 1996
Management Committee:
Michael B. Stewart and Glenn E. Forbis
Branch Offices: Washington, D.C. (10);
Salt Lake City (3)

Mission Statement: To provide the highest quality legal service on the full gamut of intellectual property matters by our top-notch, experienced attorneys. Rader, Fishman & Grauer is consistently named as one of the country's foremost law firms for IP litigation and patent and trademark filings.

RFG attorneys vigorously strive to create an IP strategy that includes maximizing the potential value of a company's patents, trademarks, copyrights and trade secrets as well as reducing unnecessary costs and risks.

Areas of Practice: Intellectual Property Prosecution; Patent, Trademark and Copyright Infringement; Alternative Dispute Resolution; Federal Court Litigation Involving Intellectual Property

People to Know:

R. Terrance Rader, (248) 594-0620
Michael D. Fishman, (248) 594-0630
Richard D. Grauer, (248) 594-0640
Michael B. Stewart, (248) 594-0633
Glenn E. Forbis, (248) 594-0636
Kristin L. Murphy, (248) 594-0647

Representative Clients: Delphi; Eaton Corp.; Sony; Verizon; Whirlpool Corp.

Lawyers in Michigan: 31
Male/Female Partners: 12/4
Male/Female Associates: 8/7
Male/Female Of Counsel: 2/0
Number of Paralegals: 9

Male/Female New Hires: 18/17
Male/Female Promotions: 1/0
Male/Female Departures: 10/9

Hourly Billing Rates: Partners: \$275 – \$550;
Associates: \$130 – \$250; Paralegals: \$100 – \$150

Associates' expected billable hours: 1,700-2,000
Associates' starting salary: \$125,000 (plus \$7,000 signing bonus)

Lifestyle Benefits: Team approach to best represent our clients. Family-friendly work environment, flexible scheduling and variable compensation plan to meet the needs of a diverse workforce in which 25 percent of the attorneys are women.

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Thrun Law Firm, P.C.
2900 West Road, Suite 400
East Lansing, MI 48823
(517) 484-8000; (517) 484-0041
www.thrunlaw.com

Lawyers in Michigan: 31
Male/Female Partners: 18/4
Male/Female Associates: 5/2

Male/Female Of Counsel: 1/1
Number of Paralegals: 0

Male/Female New Hires: 2/2
Male/Female Promotions: 1/0
Male/Female Departures: 2/0

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

42

Law, Weathers & Richardson, P.C.
800 Bridgewater Place
333 Bridge St. NW
Grand Rapids, MI 49504
(616) 459-1171; (616) 732-1740 Fax
www.lwr.com

Lawyers in Michigan: 30
Male/Female Partners: 17/1
Male/Female Associates: 5/4
Male/Female Of Counsel: 3/0
Number of Paralegals: 4

Male/Female New Hires: 1/0
Male/Female Promotions: 0/0
Male/Female Departures: 0/0

Hourly Billing Rates: N/R

Associates' expected billable hours: 1,700
Associates' starting salary: N/R

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Collins Einhorn Farrell & Ulanoff, PC
4000 Town Center, Suite 909
Southfield, MI 48075
(248) 355-4141; (248) 355-2277 Fax
www.ceflawyers.com

Lawyers in Michigan: 28
Male/Female Partners: 7/5
Male/Female Associates: 7/6
Male/Female Of Counsel: 3/0
Number of Paralegals: 8

Male/Female New Hires: 3/2
Male/Female Promotions: 0/0
Male/Female Departures: 1/2

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

43

Powers, Chapman, DeAgostino, Meyers & Millia, P.C.
3001 W. Big Beaver Road, Suite 704
Troy, MI 48084
(248) 643-6500; (248) 643-0280 Fax
www.powerschapman.com

Lawyers in Michigan: 28
Male/Female Partners: 7/1
Male/Female Associates: 11/9
Male/Female Of Counsel: 5/0
Number of Paralegals: 3

Male/Female New Hires: 2/2
Male/Female Promotions: 1/1
Male/Female Departures: 6/1

Hourly Billing Rates: Partners: \$225 – \$250;
Associates: \$150 – \$190; Paralegals: \$60

Associates' expected billable hours: 1,600
Associates' starting salary: N/R

45

O'Reilly Rancilio P.C.
12900 Hall Road, Suite 350
Sterling Heights, MI 48313
(586) 726-1000; (586) 726-1560 Fax
www.orlaw.com

Lawyers in Michigan: 27
Male/Female Partners: 16/0
Male/Female Associates: 4/4
Male/Female Of Counsel: 3/0
Number of Paralegals: 9

Male/Female New Hires: N/R
Male/Female Promotions: N/R
Male/Female Departures: N/R

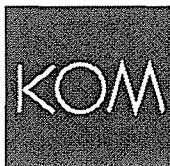
Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

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KUPELIAN ORMOND & MAGY
 A PROFESSIONAL CORPORATION

Kupelian Ormond & Magy, P.C.
 25800 Northwestern Hwy., Suite 950
 Southfield, MI 48075
 (248) 357-0000; (248) 357-7488 Fax
 www.kompc.com

Founded: 1988

Managing Partner: Peter B. Kupelian

Mission Statement: To provide excellent representation to clients through a high-quality practice with an emphasis on a commercial and institutional client base. We strive to zealously provide proactive and cost-effective solutions, which begin by understanding our clients' business needs.

Areas of Practice: Administrative; Alternative Dispute Resolution; Bankruptcy; Business and Commercial Transactions; Civil Litigation; Employment and Labor; Environmental; Estate Planning and Administration; Insurance Coverage and Litigation; Insurance Defense; International Business and Immigration; Municipal Law and Litigation; Real Estate and Commercial Property

Lawyers in Michigan: 26
Male/Female Partners: 10/1
Male/Female Associates: 6/6
Male/Female Of Counsel: 3/0
Number of Paralegals: 3

Male/Female New Hires: 10/0
Male/Female Promotions: 2/0
Male/Female Departures: 1/0

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

Lifestyle Benefits: Comprehensive health care benefits; dental benefits; 401(k) with match; health care and dependent reimbursement accounts; life insurance; short- and long-term disability; remote access

Survey results can also be
 viewed on our website at
 www.milawyersweekly.com



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Kreis, Enderle, Callander & Hudgins, P.C.
 1 Moorsbridge Road
 P.O. Box 4010
 Kalamazoo, MI 49003-4010
 (269) 324-3000; (269) 324-3010 Fax
 www.kech.com

Lawyers in Michigan: 25
Male/Female Partners: 16/0
Male/Female Associates: 5/4
Male/Female Of Counsel: 0/0
Number of Paralegals: 5

Male/Female New Hires: N/R
Male/Female Promotions: N/R
Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

47

Sachs Waldman, P.C.
 1000 Farmer St.
 Detroit, MI 48226
 (313) 965-3464; (313) 965-4602 Fax
 www.sachswaldman.com

Lawyers in Michigan: 25
Male/Female Partners: 10/6
Male/Female Associates: 4/1
Male/Female Of Counsel: 4/0
Number of Paralegals: 3

Male/Female New Hires: 1/1
Male/Female Promotions: 0/0
Male/Female Departures: 0/0

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

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Berry Moorman, P.C.
 535 Griswold St., Suite 1900
 Detroit, MI 48226
 (313) 496-1200; (313) 496-1300 Fax
 www.berrymoorman.com

Lawyers in Michigan: 24
Male/Female Partners: 9/0

Male/Female Associates: 7/3
Male/Female Of Counsel: 5/0
Number of Paralegals: 3

Male/Female New Hires: N/R
Male/Female Promotions: N/R
Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

49

Dean & Fulkerson, P.C.
 801 W. Big Beaver Road, Suite 500
 Troy, MI 48084
 (248) 362-1300; (248) 362-1358 Fax
 www.dflaw.com

Lawyers in Michigan: 24
Male/Female Partners: 18/1
Male/Female Associates: 0/0
Male/Female Of Counsel: 5/0
Number of Paralegals: 3

Male/Female New Hires: 0/0
Male/Female Promotions: 0/0
Male/Female Departures: 2/0

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

49

Hertz Schram PC
 1760 S. Telegraph Road, Suite 300
 Bloomfield Hills, MI 48302
 (248) 335-5000; (248) 335-3346 Fax
 www.hertzschramp.com

Lawyers in Michigan: 24
Male/Female Partners: 13/3
Male/Female Associates: 4/2
Male/Female Of Counsel: 2/0
Number of Paralegals: 6

Male/Female New Hires: 2/2
Male/Female Promotions: 0/0
Male/Female Departures: 6/3

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

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**STROBL
& SHARP**
PROFESSIONAL CORPORATION

Strobl & Sharp, P.C.
300 E. Long Lake Road, Suite 200
Bloomfield Hills, MI 48304-2376
(248) 540-2300, (248) 645-2690 Fax
www.stroblpc.com

Founded: 1989
Managing Partner:
Thomas J. Strobl



STROBL

Mission Statement: Strobl & Sharp, P.C. provides experienced legal counsel to businesses, units of government and individual clients. Whether in corporate or personal matters, civil litigation or commercial and regulatory legal services, experience matters. Our clients benefit from the counsel of seasoned, tested attorneys who serve with a single purpose — to achieve the best possible legal results for our clients.

Areas of Practice: Alternative Dispute Resolution, Banking, Creditors' Rights, Corporate, Environmental Law, Estate Planning, Healthcare, Insurance Litigation, Labor & Employment, Litigation, Real Estate, Taxation, Workers' Compensation Defense

Lawyers in Michigan: 24
Male/Female Partners: 18/1
Male/Female Associates: 1/2
Male/Female Of Counsel: 1/0
Number of Paralegals: 2

Male/Female New Hires: 1/0
Male/Female Promotions: 0/0
Male/Female Departures: 1/0

Hourly Billing Rates: Partners: \$200 – \$300;
Associates: \$110 – \$210; Paralegals: \$100 – \$200

Associates' expected billable hours: 1,700
Associates' starting salary: N/R

Representative Clients: Bortz Health Care Facilities; Boyne USA, Inc.; Citizens Bank; City of Romulus; City of Taylor; Diageo North America, Inc.; Fifth Third Bank; Fiat Rock Metal, Inc.; GlaxoSmithKline, PLC; HudBay USA, Inc.; Independent Bank; JPMorgan Chase;

LaSalle Bank; Minority Alliance Capital; New Center Stamping, Inc.; Republic Services, Inc.; The Wackenhut Corporation; White Pine Copper Refinery, Inc.

Lifestyle Benefits: Life, disability, health and dental insurance; 401(k) and firm contribution; medical reimbursement and childcare reimbursement; paid vacations and holidays

53

Parmenter O'Toole
601 Terrace St.
Muskegon, MI 49440
(231) 722-1621; (231) 728-2206 Fax
www.parmenterlaw.com

Lawyers in Michigan: 23
Male/Female Partners: 11/2
Male/Female Associates: 2/4
Male/Female Of Counsel: 4/0
Number of Paralegals: 2

Male/Female New Hires: N/R
Male/Female Promotions: N/R
Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
Associates' starting salary: N/R

53

W | W | R | P

Williams Williams Rattner & Plunkett, P.C.

Williams, Williams, Rattner & Plunkett, P.C.
380 N. Old Woodward Ave., Suite 300
Birmingham, MI 48009
(248) 642-0333; (248) 642-0856 Fax
www.wwrplaw.com

Founded: 1969
Managing Partner: R. Jamison Williams Jr.

Areas of Practice: Corporate and Business; Mergers and Acquisitions; Private Equity; Corporate Finance; Corporate Governance; Commercial and Business Litigation (All State and Federal Courts); Real Estate Development, Exchanges, Purchases and Sales; Land Use and Zoning; Municipal; Tax Planning and Tax Controversies; Probate; Estate and Succession Planning; Trusts; Family and Matrimonial; Adoptions; Bankruptcy and Creditors Rights; Securities; International; Alternative Dispute Resolution; White-Collar Criminal; Employment

People to Know:

R. Jamison Williams Jr., Corporate Law, Mergers and Acquisitions, Private Equity
rjw@wwrplaw.com

Robert S. Bick, Corporate Law, Mergers and Acquisitions, Private Equity
rsb@wwrplaw.com

Richard D. Rattner, Real Estate, Land Use and Zoning
rdr@wwrplaw.com

Thomas G. Plunkett, Litigation
tgp@wwrplaw.com

Robert B. Labe, Tax and Estate Planning
rbl@wwrplaw.com

John F. Mills, Family and Matrimonial, Adoption
jfm@wwrplaw.com

Jay Cunningham, Family and Matrimonial, Adoption
jpc@wwrplaw.com

Representative Clients: Lowe's Home Centers; Target Corporation; Meijer, Inc.; Easter Seals – Michigan; Strength Capital Partners; Equity Investors Group; Avenir Group, Inc.; Kildare Enterprises, LLP; Domino's Farm Corporation; Robert B. Aikens & Associates

Lawyers in Michigan: 23
Male/Female Partners: 16/1
Male/Female Associates: 3/1
Male/Female Of Counsel: 2/0
Number of Paralegals: 2

Male/Female New Hires: N/R
Male/Female Promotions: N/R
Male/Female Departures: N/R

Hourly Billing Rates: Partners: \$275 – \$425;
Associates: \$175 – \$250; Paralegals: \$100 – \$150

Associates' expected billable hours: N/R
Associates' starting salary: N/R

Lifestyle Benefits: Comprehensive health care benefits; dental benefits; 401(k) with match; life insurance; long-term disability; pension and profit sharing; bar association dues and continuing legal education; paid vacations and holidays; congenial and support work environment

55

Conlin, McKenney & Philbrick, P.C.
350 S. Main St., Suite 400
Ann Arbor MI 48104-2131
(734) 761-9000; (734) 761-9001 Fax
www.cmplaw.com

Lawyers in Michigan: 22
Male/Female Partners: 17/2

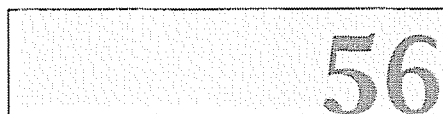
Conlin, McKenney & Philbrick continued from page 21

Male/Female Associates: 2/1
 Male/Female Of Counsel: 2/0
 Number of Paralegals: 1

Male/Female New Hires: 0/0
 Male/Female Promotions: 1/0
 Male/Female Departures: 0/0

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
 Associates' starting salary: N/R

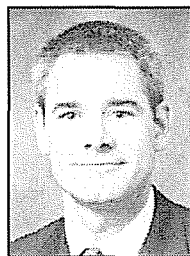


Reising, Ethington, Barnes, Kisselle, P.C.

201 W. Big Beaver Road
 Troy, MI, 48099
 (248) 689-3500
 (248) 689-4071 Fax
 www.reising.com



FRANCIS



STEVENS



SCHMIDT



RIBANDO

Founded: 1865

Managing Partners: William H. Francis, James D. Stevens, Matthew J. Schmidt, Brian L. Ribando

Mission Statement: Since 1865, the firm has specialized solely in the practice of Intellectual Property law. Today, it continues to be known for its depth of experience and impressive record in this specialized area of law. The firm provides every service necessary to help a client, whether the client is a large corporation or an individual. The firm represents some of the largest corporations on the planet, and it has represented many individuals, such as Henry Ford, Ransom Olds and David Buick. The firm has represented some clients for more than 100 years.

Areas of Practice: Patent, Copyright, Trademark, Trade Secret and Related Litigation

People to Know:

William H. Francis
 James D. Stevens
 Matthew J. Schmidt
 Brian L. Ribando
 Andrew M. (Jake) Grove
 Richard W. (Rick) Hoffmann

Representative Clients: General Motors Corporation; TI Automotive; Walbro; Owens-Illinois; Masco; Chrysler Corporation; Borg Warner; MAG Industrial Automation Systems; Delphi; Guardian Industries; Federal Mogul; Duro-Last Roofing; SanDisk

Lawyers in Michigan: 21
 Male/Female Partners: 16/0
 Male/Female Associates: 3/1
 Male/Female Of Counsel: 1/0
 Number of Paralegals: 4

Male/Female New Hires: 3/0
 Male/Female Promotions: 0/0
 Male/Female Departures: 0/0

Hourly Billing Rates: Partners: \$300 – \$400;
 Associates: \$200 – \$300; Paralegals: \$100 – \$150

Associates' expected billable hours: No minimum; heavy emphasis on quality of work, not billable hours
 Associates' starting salary: High end of market rates

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Vandevveer Garzia P.C.

1450 W. Long Lake Road, Suite 100
 Troy, MI 48098
 (248) 312-2800; (248) 267-1242 Fax
 www.vgpclaw.com

Lawyers in Michigan: 21
 Male/Female Partners: 13/2
 Male/Female Associates: 4/2
 Male/Female Of Counsel: 0/0
 Number of Paralegals: 5

Male/Female New Hires: 0/0
 Male/Female Promotions: 1/0
 Male/Female Departures: 0/1

Hourly Billing Rates: N/R

Associates' expected billable hours: N/R
 Associates' starting salary: N/R



Willingham & Coté, P.C.

333 Albert Ave., Suite 500
 East Lansing, MI 48823
 (517) 351-6200; (517) 351-1195 Fax
 www.willinghamcote.com

Lawyers in Michigan: 21
 Male/Female Partners: 8/3
 Male/Female Associates: 6/1
 Male/Female Of Counsel: 3/0
 Number of Paralegals: 1

Male/Female New Hires: N/R
 Male/Female Promotions: N/R
 Male/Female Departures: N/R

Hourly Billing Rates: N/R

Associates' expected billable hours: 1,800
 Associates' starting salary: N/R

What's the secret to
your
 success?

Report Verdicts & Settlements

Michigan Lawyers Weekly welcomes reports on recent jury verdicts and settlements from plaintiffs' lawyers and defense counsel. If your report is unique, it could be considered for a front-page story.

If you are interested in being considered, please submit our online form at www.milawyersweekly.com (click on the Submit Verdicts link) or look for the Verdicts & Settlements form in every issue. Submission does not guarantee consideration or publication.

Males and females at the top 20 firms

Firm	#Attorneys	Partners		Associates		Of Counsel		Total	
		#M/#F	M%/F%	#M/#F	M%/F%	#M/#F	M%/F%	#M/#F	M%/F%
Miller Canfield	321	126/34	79%/21%	71/53	57%/43%	29/8	78%/22%	226/95	70%/30%
Dickinson Wright	232	109/26	81%/19%	42/31	58%/42%	20/4	83%/17%	171/61	74%/26%
Horigman	232	134/41	77%/23%	30/17	64%/36%	6/4	60%/40%	170/62	73%/27%
Dykema	221	101/31	76%/24%	46/32	59%/41%	8/3	73%/27%	155/66	70%/30%
Butzel Long	210	109/20	84%/16%	37/24	61%/39%	17/3	89%/11%	163/47	78%/22%
Warner Norcross	198	90/10	90%/10%	38/35	53%/47%	24/1	96%/4%	152/46	77%/23%
Clark Hill	170	N/R/N/R	N/R/N/R	N/R/N/R	N/R/N/R	N/R/N/R	N/R/N/R	N/R/N/R	N/R/N/R
Varnum Riddering	159	79/14	85%/16%	22/13	63%/37%	27/4	88%/12%	128/31	81%/19%
Plunkett Cooney	142	65/18	78%/22%	32/22	59%/41%	5/0	100%/0%	106/42	75%/25%
Bodman	139	71/23	76%/24%	10/25	29%/71%	9/1	90%/10%	90/49	65%/35%
Jaffe Raiff	112	51/21	71%/29%	17/11	61%/39%	6/6	50%/50%	74/38	66%/33%
Kitch	103	31/15	67%/33%	24/28	46%/54%	4/1	80%/20%	59/44	57%/43%
Garan Lucow	97	51/13	80%/20%	16/13	55%/45%	4/0	100%/0%	71/26	73%/27%
Miller Johnson	94	53/10	84%/16%	18/9	67%/33%	4/0	100%/0%	75/19	80%/20%
Foster Swift	92	47/9	84%/16%	14/10	58%/42%	12/0	100%/0%	73/19	79%/21%
Smith Haughey	85	51/11	82%/18%	12/5	71%/29%	5/1	83%/17%	68/17	80%/20%
Harness Dickey	76	38/3	93%/7%	26/9	74%/26%	0/0	0%/0%	64/12	84%/16%
Howard & Howard	76	41/9	82%/18%	15/3	83%/17%	3/0	100%/0%	64/12	84%/16%
Giammarco Mullins	69	39/2	95%/5%	21/6	78%/19%	1/0	100%/0%	61/8	88%/12%
Trott & Trott	66	2/3	40%/60%	27/34	44%/56%	N/R/N/R	N/R/N/R	29/37	44%/56%

Salaries for new hires at the largest 20 law firms

Firm	2004	2005	2006	2007	2008
Miller Canfield	\$90,000 †	\$90,000 †	\$90,000 †	\$100,000 †	\$100,000 †
Dickinson Wright	\$90,000 †	\$90,000 **	\$90,000 **	\$100,000 **	\$100,000 **
Honigman	\$115,000 ††	\$115,000 ††	\$125,000 ††	\$125,000 ††	\$125,000 ††
Dykema	\$95,000 ††	\$95,000 ††	To be determined	\$105,000 ††	\$105,000 ††
Butzel Long	\$90,000 **	\$90,000	\$95,000	\$105,000	\$110,000
Warner Norcross	\$85,000	\$85,000	\$100,000	\$100,000	\$100,000
Clark Hill	N/R	N/R	N/R	N/R	N/R
Varnum Riddering	N/R	N/R	N/R	N/R	N/R
Plunkett Cooney	N/R	N/R	N/R	N/R	N/R
Bodman	\$95,000 ††	\$95,000 ††	\$95,000 ††	\$105,000	\$105,000
Jaffe Raitt	\$90,000 **	\$90,000 **	\$90,000 **	N/R	N/R
Kitch	N/R	N/R	N/R	N/R	N/R
Garan Lucow	N/R	N/R	N/R	N/R	N/R
Miller Johnson	\$85,000	\$85,000	\$100,000	\$100,000	\$100,000
Foster Swift	N/R	\$81,000	\$81,000 *	\$85,000 **	\$100,000 †††
Smith Haughey	N/R	N/R	N/R	N/R	N/R
Harness Dickey	N/R	N/R	N/R	N/R	N/R
Howard & Howard	\$95,000 – \$100,000	\$95,000	\$95,000	\$95,000	\$100,000
Giammarco Mullins	N/R	N/R	N/R	N/R	N/R
Trott & Trott	N/R	N/R	N/R	N/R	N/R

* plus \$4,000 bonus

† plus \$5,000

‡ plus \$5,000 upon graduation

†† includes \$5,000 payable upon

** plus \$5,000 signing bonus

††† includes \$5,000 starting bonus

‡‡‡ includes \$10,000 bonus

graduation

Strength in numbers *continued from page 3*

firm now than we did a few years ago," he said. "We've become much more intentional about surveying the marketplace for top performers at other firms who might fill a gap in a practice group or meet an emerging client need."

That was the case with No. 6-listed Warner Norcross, who hired 16 lateral attorneys and 11 new law graduates over the past year, and opened offices in Lansing and Sterling Heights to accommodate its growth. Its Southfield office experienced the greatest growth with the additions of an IP attorney with significant

biotech skills, a practiced labor attorney and a tax specialist, among others.

Glenn E. Forbis, managing partner at Rader, Fishman & Grauer, says growth in his law firm is typically done in response to finding the right people rather than work availability.

"When the best and brightest become available," he explained, "we will hire them, in most instances, without respect to whether the work is in our firm already — because we believe we can go out and get it with the best and the brightest. ... We will only hire a lawyer if we think that they are partnership material down the road."

And despite having nine fewer people

than it did in 2006, No. 16-listed Smith Haughey Rice & Roegge still managed to report good news — its Traverse City branch office, which opened in 1990 with seven attorneys, experienced double-digit growth last year and now houses 25.

"This is partially because we have diversified our practice over the years, hired entrepreneurial attorneys, and also because the Traverse City area is one of the fastest growing communities in the state," said Patrick F. Geary, the firm's CEO and shareholder. "It's really been a fantastic market for the firm."

— DOUGLAS J. LEVY AND
NATALIE LOMBARDO

Salaries, billing get 'competitive'

By Douglas J. Levy

In 2007, a fair number of Michigan law firms — big and small — bumped up their billing rates, some by as little as \$10 per hour, others by as much as \$50.

Respondents in *Michigan Lawyers Weekly's* 2008 list of "Largest Law Firms" cite the national climate — not just the Michigan economy — as the reason.

"Our costs continue to go up, and obviously we try to set our billing rates in each of our markets relative to the competitive nature of those markets," said Rex E. Schlaybaugh Jr., CEO of No. 4-ranked Dykema, which, just as it did 2006, led the high end for partner rates in 2007.

He said that the firm's increases are generally "modest," and that statistically, rates went up about 7 percent across the country in similarly sized firms.

The starting salary for new associates has increased each year over the past three years at No. 40-ranked Rader, Fishman & Grauer. Yet, the billing rate for associates has stayed the same, meaning that the law firm, which specializes in intellectual property matters, is absorbing the cost rather than passing it off to its clients.

Managing partner Glenn E. Forbis says

the reason "is purely a matter of competition. When we look around in this particular area [of practice], that's what you have to do to get top people."

Philip J. Kessler, managing partner at No. 5-ranked Butzel Long, thinks along those same lines: "We understand fully that we're engaged in a war for talent, both locally and nationally, and it's imperative to be economically competitive."

Starting salaries and billing rates have increased at No. 26-listed Brooks Kushman, and John Halan, who heads the firm's trade secrets practice group, explained why.

"We've actually held our rates for at least a couple of years, if not longer, and we did it as a favor to our clients because of the economy and what not," he said. "But we felt we were lagging behind other comparable firms in our same field."

How so?

"If you look at the whole United States," he said, "the Midwest has always had the cheapest legal rates for intellectual property. We've always been much lower than the West Coast, East Coast or Southern part of the country. ... [T]he Detroit area lags behind [the rest of the Midwest] because Detroit is driven by a culture of corporations that try to drive their costs down

more so than other areas, such as Chicago.

"But," he added, "we think even now, within this area of the Midwest, we're still lower than we should be, so we give our clients more bang for the buck."

"... [T]he Midwest has always had the cheapest legal rates for intellectual property. ... But, we think even now, within this area of the Midwest, we're still lower than we should be, so we give our clients more bang for the buck."

— John Halan, Brooks Kushman

Although the starting salary rate for associates has stayed at a constant \$125,000 at No. 2-tied Honigman, David Foltyn, its managing partner, chairman and CEO, stresses that the firm is a "meritocracy," and that starting salary is not an appropriate way to measure success.

"We pay people, unlike most firms, based on their performance, and that starts in the first year," he said. "Our first-year people, with their bonuses factored in, could make \$142,000. ... When we bring these students in, we tell them, 'If you are here, and you do well, you will do substantially better.'"

Leading practice areas *continued from page 3*

practice, which helps businesses go public and/or raise capital through issuing securities, wasn't as active in prior years, but its restructuring, bankruptcy and financing — particularly in the automotive industry — rose significantly.

The banking and creditors rights groups at No. 9-listed Plunkett Cooney saw heavy activity in 2007 because of the need for loan restructuring. Henry Cooney, the firm's president and CEO, said that it's carried over into 2008.

"I don't think we've seen the end of it," Cooney said. "I think it's going to continue for some period of time as the economy struggles to get back on its feet — a year, 18 months."

The same holds true for No. 14-ranked Miller Johnson. Managing member Jeffrey S. Ammon said there's been "increased demand from our clients in certain practice areas such as bankruptcy, creditor and debtor rights, as well as banking and finance."

But, he added, "On the plus side, as the health care sector continues to grow in west Michigan, we've been able to expand our relationships with some of the major health care facilities and provider groups."

That's also the case for another Grand Rapids-based firm, No. 16-listed Smith

Haughey Rice & Roegge, who said that its construction practice has benefited from the related expansion of health care facilities.

Of the areas that are staying solid in Michigan, Cooney cites his firm's title and real estate, transportation, and corporate health care practices.

No. 6-listed Warner Norcross & Judd reported its international, corporate and litigation practice groups among its busiest areas, as "[t]he weak dollar has made the United States an attractive market for foreign companies, and we continue to add new international clients, handling work on both an inbound and outbound basis."

Put on a happy face *continued from page 4*

and diversity-oriented films and the formation of bowling and baseball teams.

Speaking of sports, No. 10-ranked Bodman held a "pep rally" on the Friday before the Detroit Lions' first home game, complete with catered lunch and a prize drawing. The venue couldn't have been more appropriate — Bodman is located inside Ford Field.

Better working through better living is what No. 1-ranked Miller Canfield preaches, as the firm offsets the costs of physicals and a portion of health club fees. No. 40-listed Rader, Fishman & Grauer even hosted a recent onsite spa day for its support staff.

Professional development is a perk for employees at No. 16-listed Smith Haughey Rice & Roegge.

"We seek out educational speakers for in-house presentations on a variety of topics ranging from Social Security [and] retirement planning to diversity, and we encourage participation in related professional organizations," said Patrick F. Geary, the firm's CEO and shareholder.

But, he added, the firm's open-communication philosophy gives everyone the satisfaction of being valuable members of the organization within.

"Our staff is kept informed of financial goals and results, and we try to seek out their opinion when a policy change might affect them," Geary said. "This has had a positive impact on morale."

Philip J. Kessler, managing partner at No. 5-ranked Butzel Long, said his firm works along those same lines. He believes that the firm's standards of "congeniality" and "mutual respect" are the foundation for a successful work environment and the personal achievement that comes from it.

"If you are attracting the right people to begin with, and they're people with whom your values resonate in a very serious way, then you already are operating at a great advantage in terms of keeping people happy," he said.

— DOUGLAS J. LEVY

Change in law firm size 2005–08

Firm	2005	2006	2007	2008	Change (2007–08)
Miller Canfield	301	311	311	321	+10
Dickinson Wright	209	218	229	232	+3
Honigman	217	212	227	232	+5
Dykema	238	228	222	221	-1
Butzel Long	215	212	209	210	+1
Warner Norcross	171	177	188	198	+10
Clark Hill	135	147	166	170	+4
Varnum	147	149	157	159	+2
Plunkett Cooney	154	151	144	142	-2
Bodman	130	130	128	139	+11
Jaffe Raitt	90	95	100	112	+12
Kitch	101	103	104	103	-1
Garan Lucow	92	93	95	97	+2
Miller Johnson	97	96	93	94	+1
Foster Swift	80	88	91	92	+1
Smith Haughey	90	87	94	85	-9
Harness Dickey	69	74	80	76	-4
Howard & Howard	80	72	77	76	-1
Giamarco Mullins	68	65	69	69	0
Trott & Trott	54	57	64	66	+2
Secrest Wardle	76	77	66	63	-3
Kerr Russell	51	55	59	58	-1
Rhoades McKee	50	51	53	54	+1
Sommers Schwartz	75	76	67	52	-15
Maddin Hauser	N/R	49	49	51	-2
Brooks Kushman	49	52	52	50	-2
Milka Meyers	43	43	42	45	+3
Braun Kendrick	44	46	44	43	-1
Fraser Trebilcock	42	47	44	42	-2
Sullivan Ward	46	44	45	42	-3
Cummings McClorey	40	40	40	40	0
Foley & Lardner	N/R	42	43	39	-4
Kemp Klein	43	38	36	38	+2
Seyburn Kahn	40	40	40	38	-2
Davda Mann	33	35	37	36	-1
Harvey Kruse	35	32	32	33	+1
Barris Solt	N/R	36	33	32	-1
Couzens Lansky	N/R	N/R	32	32	0
Pepper Hamilton	33	31	33	32	-1
Rader Fishman	N/R	23	25	31	+6
Thron	N/R	27	29	31	+2
Law Weathers	44	43	29	30	+1
Collins Einhorn	27	27	27	28	+1
Powers Chapman	N/R	39	38	28	-10
O'Reilly Rancillo	27	27	26	27	+1
Kupelian Onmond	23	24	25	26	+1
Kreis Endetle	27	28	26	25	-1
Sachs Waldman	N/R	N/R	24	25	+1
Berry Moorman	29	26	N/R	24	N/A
Dean & Fulkerson	N/R	28	24	24	0
Hertz Schram	34	30	29	24	-5
Strobl & Sharp	26	26	28	24	-4
Parmenter O'Toole	23	23	23	23	0
Williams Williams	N/R	22	N/R	23	N/A
Conlin McKenney	21	22	N/R	22	N/A
Reising Ethington	N/R	N/R	N/R	21	N/A
Vandeveer Garzia	27	20	22	21	-1
Willingham & Coté	23	24	23	21	-2

Largest Firms at a Glance

Firm	Lawyers in Michigan	M/F Partners	M/F Associates	M/F Of Counsel	Paralegals	M/F New Hires	M/F Promotions	M/F Departures
Miller Canfield	321	126/34	71/53	29/5	61	29/11	4/3	9/5
Dickinson Wright	232	100/26	42/31	20/4	31	14/6	2/1	11/3
Honigman	232	134/41	30/17	6/4	25	14/6	10/7	9/5
Dykema	221	101/31	46/32	5/3	24	5/6	7/3	10/5
Butzel Long	210	100/20	37/24	17/3	40	12/3	6/6	10/3
Warner Norcross	198	90/10	33/25	24/1	33	15/12	3/1	4/5
Clark Hill	170	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Varnum Riddering	159	79/14	22/13	17/4	14	N/R	N/R	N/R
Flunkett Cooney	142	65/15	32/22	5/0	17	6/5	1/0	5/6
Eodman	139	71/23	10/25	9/1	15	7/10	4/3	1/3
Jaffe Raitt	112	51/21	17/11	6/6	17	6/2	1/3	3/2
Kitch	103	31/15	24/25	4/1	15	7/3	9/6	N/R
Garan Lucow	97	51/13	16/13	4/0	10	4/3	2/2	N/R
Miller Johnson	94	53/10	15/9	4/0	21	9/2	1/1	6/0
Foster Swift	92	47/9	14/10	12/0	18	7/2	3/0	3/5
Smith Haughey	85	51/11	12/5	5/1	14	4/1	2/1	4/2
Harness Dickey	76	38/3	26/9	0/0	5	5/1	1/1	5/1
Howard & Howard	76	41/9	15/3	8/0	13	N/R	N/R	N/R
Giarmarco Mullins	69	39/2	21/6	1/0	4	1/4	2/1	0/0
Trott & Trott	66	2/3	27/34	N/R	30	2/6	N/R	4/4
Secrest Wardle	63	35/13	8/3	2/2	3	1/1	2/3	0/1
Kerr Russell	59	30/1	22/5	2/0	5	N/R	1/0	N/R
Rhoades McKee	54	34/7	3/4	6/0	5	1/1	1/0	2/2
Sommers Schwartz	52	20/2	6/4	20/0	15	2/0	2/0	0/0
Maddin Hause	51	29/4	9/8	1/0	7	2/2	2/0	2/0
Brooks Kushman	50	22/3	19/10	1/0	13	2/1	3/2	2/0
Mike Meyer	45	29/3	2/5	6/0	3	4/1	0/0	0/0
Braun Kendrick	43	32/2	5/1	2/1	13	N/R	N/R	N/R
Fraser Trebilcock	42	28/5	5/4	3/0	3	2/1	1/0	N/R
Sullivan Ward	42	25/7	4/2	0/0	6	2/0	1/0	2/0

Largest Firms at a Glance

Firm	Lawyers in Michigan	M/F Partners	M/F Associates	M/F Of Counsel	Paralegals	M/F New Hires	M/F Promotions	M/F Departures
Cummings McClorey	40	17/3	12/5	3/0	5	1/2	1/1	2/0
Foley & Lardner	39	16/4	14/5	0/0	2	1/1	3/1	6/0
Kemp Klein	35	21/4	2/4	7/0	5	2/0	0/0	0/0
Seyburn Kahn	38	21/5	5/4	1/2	10	1/0	2/0	3/1
Dawda Mann	36	21/3	7/3	2/0	7	0/0	2/0	0/0
Harvey Kruse	33	17/0	8/7	1/1	10	3/0	8/7	1/1
Barris Soff	32	19/4	3/5	1/1	5	N/R	N/R	N/R
Couzens Lansky	32	12/3	6/6	4/1	5	0/2	0/0	0/1
Pepper Hamilton	32	11/4	7/7	3/0	5	0/0	0/0	0/0
Rader Fishman	31	12/4	8/7	2/0	9	18/17	1/0	10/9
Thrun	31	18/4	5/2	1/1	0	2/2	1/0	2/0
Law Weathers	30	17/1	5/4	3/0	4	1/0	0/0	0/0
Collins Einhorn	28	7/5	7/0	3/0	6	3/2	0/0	1/2
Powers Chapman	28	7/1	11/9	5/0	3	2/2	1/1	6/1
O'Reilly Rancillo	27	16/0	4/4	3/0	9	N/R	N/R	N/R
Kupelian Ormond	26	10/1	6/6	3/0	3	10/0	2/0	1/0
Kreis Enderle	25	16/0	5/4	0/0	5	N/R	N/R	N/R
Sachs Waldman	25	10/6	4/1	4/0	3	1/1	0/0	0/0
Berry Mooman	24	9/0	7/3	5/0	3	N/R	N/R	N/R
Dean & Fulkerson	24	15/1	0/0	5/0	3	0/0	0/0	2/0
Hertz Schram	24	13/3	4/2	2/0	6	2/2	0/0	6/3
Strobl & Sharp	24	15/1	1/2	1/0	2	1/0	0/0	1/0
Parmenter O'Toole	23	11/2	2/4	4/0	2	N/R	N/R	N/R
Williams Williams	23	16/1	3/1	2/0	2	N/R	N/R	N/R
Conlin McKenney	22	17/2	2/1	2/0	1	0/0	1/0	0/0
Reising Ethington	21	16/0	3/1	1/0	4	3/0	0/0	0/0
Vandever Garza	21	13/2	4/2	0/0	5	0/0	1/0	0/1
Willingham & Coté	21	8/3	6/1	3/0	1	N/R	N/R	N/R

