FILED May 05, 2023 Data Center Missouri Public Service Commission

### Exhibit No. 43

MAWC – Exhibit 43 John M. Watkins Rebuttal Testimony File No. WR-2022-0303

Exhibit No.:	
Issues:	Pension and OPEBs, Pension and
	OPEB Tracker, Insurance other than
	Group, Service Company and
	Affiliate Transactions
Witness:	John M. Watkins
Exhibit Type:	Rebuttal
Sponsoring Party:	Missouri-American Water Company
Case No.:	WR-2022-0303
	SR-2022-0304
Date:	January 18, 2023

### **MISSOURI PUBLIC SERVICE COMMISSION**

### CASE NO. WR-2022-0303 CASE NO. SR-2022-0304

### **REBUTTAL TESTIMONY**

### OF

### JOHN M. WATKINS

### **ON BEHALF OF**

### MISSOURI-AMERICAN WATER COMPANY

### **AFFIDAVIT**

I, John M. Watkins, under penalty of perjury, and pursuant to Section 509.030, RSMo, state that I am Senior Director Regulatory Services for American Water Works Service Company, that the accompanying testimony has been prepared by me or under my direction and supervision; that if inquiries were made as to the facts in said testimony, I would respond as therein set forth; and that the aforesaid testimony is true and correct to the best of my knowledge and belief.

John M. Watkins

January 18, 2023 Dated

### REBUTTAL TESTIMONY JOHN M. WATKINS

### MISSOURI-AMERICAN WATER COMPANY CASE NO.: WR-2022-0303 CASE NO.: SR-2022-0304

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### **REBUTTAL TESTIMONY**

### JOHN M. WATKINS

### I. INTRODUCTION

1	Q.	Please state your name and business address.
2	A.	My name is John M. Watkins. My business address is 1 Water Street, Camden, NJ 08102.
3	Q.	Are you the same John M. Watkins who previously submitted Direct Testimony in
4		this proceeding?
5	A.	Yes.
6	Q.	What is the purpose of your Rebuttal Testimony?
7	A.	The purpose of my revenue requirement Rebuttal Testimony is to respond to the Direct
8		Testimony filed by the Missouri Public Service Commission ("Commission") Staff
9		("Staff"), and to the Direct Testimony of the Office of the Public Counsel ("OPC") on the
10		following topics: 1) Pension and OPEBs; 2) Pension and OPEB Trackers; 3) Insurance
11		Other Than Group; 4) Service Company; and 5) Affiliated Transactions.
		II. PENSION AND OPEBS
12	Q.	Did Staff address the Company's Pension and OPEB expenses?
13	A.	Yes, Staff Witness Ashley Sarver addresses the Company's Pension and OPEB expenses.
14	Q.	Did the Company identify any issues with Staff's Pension and OPEB amounts
15		included in their overall revenue requirement?
16	A.	Yes. It appears that the adjustments calculated in Staff's workpapers are not accurately
17		reflected in the Staff Accounting Schedules. The Company has discussed this issue with

18 Staff, and Staff has indicated they will be making corrections as part of their Rebuttal

1		Testimony. The total increase to Staff's overall revenue requirement is expected to be
2		approximately \$533,000 between Pension and OPEB expenses.
3	Q.	Does the Company have any updates for Pension and OPEBs?
4	A.	Yes, the 2023 actual Pension and OPEB expenses will become available on January 31,
5		2023. The Company believes that this information should be used in setting the expense
6		level for both Pension and OPEBs, as this will be the amounts the Company records on its
7		books and records for 2023.
		<b>III. PENSION AND OPEB TRACKER</b>
8	Q.	Did Staff propose to change the calculation submitted by the Company for the
9		Pension Tracker and the OPEB Tracker?
10	А.	Yes, Staff proposed to use the effective date in rates in this case as opposed to the previous
11		cases where the Tracker was adjusted as of January 1.
12	Q.	Does the Company agree with Staff's proposed change?
13	A.	The Company believes that the change should be made on a going forward basis, in other
14		words with the effective date of this case. The Company followed the previously allowed
15		methodology of recording the Tracker. The months impacted in this analysis are January
16		through May of 2021. Any adjustments should be made going forward and not
17		retroactively.
18	Q.	What is the difference between using the Staff's proposal and what you are
19		proposing?
20	A.	The annual expense impact for the Pension Tracker is approximately \$199,000 (\$997k/5
21		years). The annual expense impact for the OPEB Tracker is approximately (\$42,000)
22		((\$210k)/5 years). The annual net impact of both Pension and OPEB trackers is
23		approximately \$157,000.

### **IV. INSURANCE OTHER THAN GROUP ("IOTG")**

1	Q.	Did Staff address the Company's Insurance Other Than Group (IOTG)?
2	А.	Yes, Staff Witness Angela Niemeier addresses the Company's IOTG expenses.
3	Q.	Did Staff use the current rates for IOTG?
4	A.	At the time of their filing they did. But new rates have become available in January 2023.
5	Q.	What is the expense level for IOTG with these new rates included?
6	A.	Please refer to Schedule JMW-1 RT, which includes the new rates and a comparison to
7		the amount Staff proposed.
8	Q.	Did Staff include an increase for any acquisitions?
9	А.	No. Staff did not adjust the 2022 rates to include any acquisitions.
10	Q.	Should an adjustment be made to include these additional expenses?
11	А.	Yes. If any acquisitions are included in this case, then the overall IOTG expense amount
12		should be increased to include the additional costs to insure those items. The Company
13		included these amounts at the bottom of Schedule JMW-1 RT.
		V. SERVICE COMPANY
14	Q.	Does Staff propose any adjustments to Service Company expenses?
15	A.	Yes. Staff witnesses Ashley Sarver and Courtney Horton address various aspects of
16		Service Company costs. While Staff's adjustment isn't specifically mentioned in their
17		Direct Testimony, the Staff Accounting Schedules include a reduction to Service Company
18		expense of \$7,002,281. The adjustments that Staff proposed are included in the
19		workpapers of Ms. Horton, and are related to Service Company labor, group insurance,
20		other benefits, and general taxes.
21	Q.	Did the Company identify any issues with Staff's Service Company labor and related

22 amounts included in their overall revenue requirement?

A. Yes. It appears that the adjustments calculated in Staff's workpapers removed a larger than
 intended amount from Service Company expense. The Company has discussed with Staff,
 and Staff has indicated they will be correcting as part of their Rebuttal Testimony. The
 total increase to Staff's overall revenue requirement is expected to be approximately \$2.0
 million.

Please describe the adjustments proposed by Staff to Service Company performance-

6

7

**Q**.

### based compensation costs.

A. Staff recommends disallowing fifty percent (50%) of annual performance plan ("APP")
compensation for Service Company employees. Staff also recommends disallowing 100%
of long-term performance plan ("LTPP") compensation for Service Company employees.
This is a similar adjustment to that proposed by Ms. Horton for MAWC employees, and
addressed by Company witness Matt Mason in his Rebuttal Testimony. Please see the
Rebuttal Testimony of Company witness Jeffrey Kaiser for further discussion regarding
the Company's performance compensation.

**Q**. In regard to Service Company charges, on page 30 of her Direct Testimony Ms. 15 Schaben agreed that "Mr. Baryenbruch has established that the Service Company's 16 17 cost per customer is more reasonable than several electric utility service companies 18 within a proxy group of electric utility service companies." However, she went on to suggest that "the vital question here is whether the Service Company costs are 19 20 distributed in such a manner as to not provide financial advantages to affiliates, either 21 regulated or non-regulated." Are Service Company costs distributed in such a 22 manner as to provide financial advantages to affiliates, either regulated or non-23 regulated?

A. No, they are not. The Service Company charges are charged at cost, in other words there
is no mark-up or financial gain for any services that the Service Company or its employees
charge to the regulated or non-regulated affiliates. The Service Company can either direct
charge an affiliate for work solely done for that affiliate or it can allocate the costs to
multiple affiliates. Therefore, there is no financial or competitive advantage to any MAWC
affiliate by virtue of the Service Company arrangement.

### VI. AFFILIATE TRANSACTIONS

## Q. Are you familiar with the American Water transaction involving the sale of its former subsidiary American Water Resources, LLC?

9 A. Yes. In December 2021, American Water sold its interest in American Water Resources,
10 LLC. Homeowner Services Group is a subsidiary of American Water Resources, LLC
11 (collectively, referred to hereafter as "AWR"). AWR is no longer an affiliate of American
12 Water or MAWC.

13 **Q.** W

### What services does AWR provide?

A. AWR provides service line protection to homeowners in 43 states and Washington, D.C.
 AWR's website states that "American Water Resources is an independent third-party
 provider of optional home protection programs."

### 17 Q. Have either Staff or OPC addressed American Water's sale of AWR in this 18 proceeding?

A. Yes, OPC witness Geoff Marke, through his Direct Testimony, has made various
 unsubstantiated arguments regarding the sale of AWR and how it should impact this
 proceeding. In the first instance, OPC witness Marke mischaracterizes the existing
 revenue share agreement, which was entered into between AWR as part of, and in

1		consideration of, the overall sale of the business. Furthermore, OPC witness Marke
2		appears to confuse the revenue share agreement with the utility agreements that exist
3		between AWR and four American Water subsidiary utilities (e.g., PA, NJ, IA and VA). <sup>1</sup>
4	Q.	How, if at all, are the on-bill billing agreements and the revenue share arrangement
5		related?
6	A.	They are distinct agreements entered into among different entities. The on-bill billing
7		agreements are between AWR and the respective state operated utilities, wherein full
8		consideration is paid to the utility for the services provided (e.g., incremental costs for on
9		bill billing of AWR products). American Water is not a party to the on-bill billing
10		agreements. Conversely, the revenue share agreement is between American Water and
11		AWR. No American Water state operating utility is a party to this agreement.
12	Q.	Is there an on-bill billing agreement between MAWC and AWR?
13	A.	No. MAWC has no existing on-bill billing agreement with AWR, nor does it provide any
14		on-bill billing service on behalf of AWR.
15	Q.	Has OPC witness Marke raised any other concerns regarding AWR and its prior
16		relationship to MAWC?
17	A.	Yes. OPC witness Marke stated that "MAWC customers were not compensated for this
18		sale," among other irrelevant and erroneous statements. <sup>2</sup> OPC witness Marke fails to
19		demonstrate why MAWC customers should be compensated for (1) a business that was
20		neither owned nor operated by MAWC, or (2) for a revenue arrangement between AWR

<sup>&</sup>lt;sup>1</sup> On-bill billing agreements were entered into between AWR and West Virginia-American Water, and between AWR and Indiana-American Water following the sale of AWR. To date, no services have commenced under these agreements. <sup>2</sup> Marke DT, page 8.

1

and American Water, unrelated to any relationship with MAWC.

# Q. In OPC witness Marke's Direct Testimony, he refers to a "continued billing system."<sup>3</sup> Are you familiar with any "continued billing system" as it relates to American Water and AWR?

5 No, I am not aware of any shared billing systems, if that is what OPC witness Marke is Α. referencing. As I explained previously, AWR currently provides on-bill billing services in 6 four states, i.e., PA, NJ, IA and VA on behalf of AWR. The on-bill billing agreements 7 between AWR and the respective state utility provide for utility cost recovery of all 8 incremental costs associated with the billing, marketing or other services provided for 9 under each agreement. For those AWR customers that are served in other states<sup>4</sup> or do not 10 elect to participate in on-bill billing, I understand that AWR uses its own billing systems 11 12 (i.e., Microsoft Dynamics AX and Oracle) to bill its customers that are not otherwise onbill. 13

### Is any MAWC customer information exchanged between AWR and MAWC or AWR and American Water?

16 A. No.

# Q. Has OPC witness Schaben made any other statements relative to MAWC's customer data in her Direct Testimony?

A. Yes. OPC witness Schaben states that "unlike California customers, Missouri customers
do not have the right to their own data and therefore are without the option to opt out of

<sup>&</sup>lt;sup>3</sup> Marke DT, page 7.

<sup>&</sup>lt;sup>4</sup> AWR currently operates in 43 states, only 12 of which have overlapping AWK regulated utility operations. Thus, AWR operates in 31 states beyond AWK's regulated footprint.

1		their data being sold to third parties for marketing purposes." <sup>5</sup> While I cannot speak to
2		the practices of other Missouri utilities or what statutory protections there may be, MAWC
3		customers, like all American Water utility subsidiary customers have options relative to
4		how their data is consumed and/or shared. American Water's Customer Privacy Policy
5		can be found at <u>https://amwater.service-</u>
6		now.com/privacy_customer?id=privacy_consumer_home_page&business_type=regulated
7		including the customer's right to access, delete, opt-out, limit use and correct inaccurate
8		personal information. Please see Schedule JMW-2 RT, which reflects the customer
9		options available at the referenced web address.
10	Q.	Has OPC witness Schaben made any recommendations regarding how the sale of
11		AWR should impact MAWC's filing in this case?
12	A.	Yes. OPC witness Schaben has recommended that "if customer information has been
13		provided to [AWR] in the past at no cost or at a cost lower than market value, then the
14		revenue requirement in this case should be reduced to account for the value of the
15		information that was received."6
16	Q.	Do you agree with this recommendation?
17	A.	No, I do not. MAWC has not provided customer information to AWR for almost two
18		decades and the circumstances upon which information was shared in 2003 were identified
19		and ultimately resolved in the context of the Company's 2003 base rate case (Case No.
20		WR-2003-0500). <sup>7</sup>
0.1	0	

#### Has OPC witness Schaben made any other recommendations regarding the sale of 21 Q.

<sup>&</sup>lt;sup>5</sup> Schaben DT, page 13.
<sup>6</sup> Schaben DT, page 8, lines 8-11.
<sup>7</sup> See Stipulation and Agreement, Case No. WR-2003-0500, "settling all Revenue Requirement issues in this case".

AWR? 1

2 A. Yes. OPC witness Schaben recommends that a percentage of the revenue related to the 3 sale of AWR, as well as a percentage of the revenue sharing agreement between AWWC and the Buyer of AWR, be included in MAWC's infrastructure investments. According to 4 5 OPC witness Schaben, AWR's "profits likely result from the use of Missouri ratepayer personal data."<sup>8</sup> 6

7

#### Do you agree with OPC witness Schaben's recommendation? 0.

8 Absolutely not. As I previously testified, there is no on-bill billing agreement in MO, A. MAWC had no ownership interest in AWR prior to the sale by American Water, the 9 10 revenue share agreement is between American Water and AWR and unrelated to MAWC, and no MAWC customer information is shared with AWR. 11 Therefore, there is no 12 justification to impute any portion of the sale proceeds or the revenue sharing agreement to MAWC or its customers. 13

#### Are there any other arrangements between AWR and American Water that OPC 14 Q. 15 takes issue with in this proceeding?

- 16 A. Yes. It is mentioned that American Water and AWR are parties to a trademark license 17 agreement that was entered into as part of the overall purchase agreement between the parties. 18

#### 19 How does that relate to MAWC's filing in this case? **Q**.

It does not. However, OPC witness Schaben argues that since the AWR logo may remain 20 A. 21 the same following the sale, "it may not be clear to customers this is not a regulated

<sup>&</sup>lt;sup>8</sup> Schaben DT, page 31.

1	entity".9	OPC v	vitnes	ss S	chaben g	goes on to	suggest th	at Missou	ri's cu	irrent Affiliat
2	Transaction	Rules	call	for	distinct	language	separating	regulated	from	non-regulate
3	operations.									

Has OPC witness Schaben alleged that MAWC violated the Missouri Affiliate

4

0.

### **Transaction Rules?**

A. No. On the contrary, OPC witness Schaben affirmatively stated that the Missouri Affiliate
 7 Transaction Rules do not apply to MAWC, therefore, there could be no such violation.

### Q. Do the Missouri Affiliate Transaction Rules prohibit the use of similar logos between regulated utilities and their affiliates in Missouri?

There is no specific prohibition to my knowledge. OPC witness Schaben references 10 A. 11 Commission Rule 20 CSR 4240-20.015(2)(F), which only applies to electric utilities, that states "[m]arketing materials, information or advertisements by an affiliate entity that share 12 13 an exact or similar name, logo or trademark of the regulated utility shall clearly display or 14 announce that the affiliate entity is not regulated by the Missouri Public Service 15 Commission." There are several notable points to be made here. First, MAWC is not an 16 electric utility. Second, AWR is no longer an affiliate of MAWC. Third, the rules are not 17 an absolute prohibition and do not preclude the use of a logo similar to the regulated entity. 18 Therefore, even if the Missouri Affiliate Transaction Rules applied to MAWC, and 19 assuming AWR was still an affiliate of MAWC, the Rules would permit the use of similar 20 logos.

21

### Q. What is OPC witness Schaben's recommendation to resolve the concerns raised

<sup>&</sup>lt;sup>9</sup> Schaben DT, page 11.

1

### regarding affiliate relations?

2 OPC witness Schaben recommends that the Commission "finalize" the Affiliate A. 3 Transaction Rules so that investor-owned water and sewer utilities are held to the same enforceable standards as investor owned electric and natural gas customers. 4 This 5 recommendation will be addressed in the Rebuttal Testimony of MAWC witness Brian LaGrand. With respect to OPC witness Schaben's further recommendation that the 6 customer privacy rules be updated to ensure that Missouri ratepayers have the same 7 customer privacy freedoms as California residents when attempting to manage their 8 9 personal information on the AWR privacy page, this recommendation relates solely to 10 AWR, which is not a party to this case. Therefore, MAWC does not take issue directly with this recommendation. Moreover, as previously stated, MAWC customers, like all 11 12 American Water regulated subsidiary customers, have the same customer privacy rights including the right to access, delete and opt-out, limit use, and correct inaccurate personal 13 data. Finally, MAWC does not share its customer data with AWR. 14

- 15 Q. Does this conclude your Rebuttal Testimony?
- 16 A. Yes, it does.

### Missouri American Water Company WR-2022-0303; SR-2022-0304 Insurance Other Than Group

55110000 Insurance Vehicle

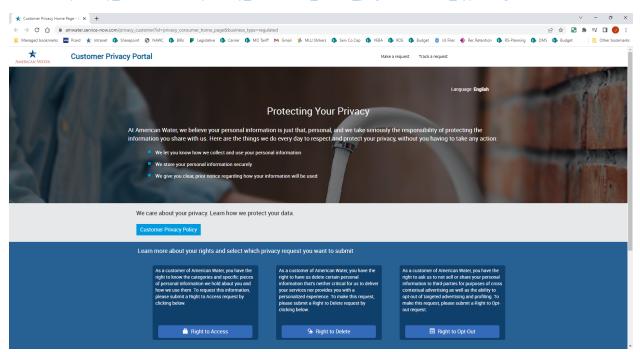
55730000 Insurance Other 55740000 Insurance Property

55710000 Insurance General Liabilty55711000 Insurance Casualty Reserve55720000 Insurance Workers Compensation55720100 Insurance WC Capitalized Credits

	S	taff's Positio	on	Company's Rebuttal			
	Annualized	Expense %	Total	Annualized	Expense %	Total	
A924	\$325,495		\$325,495	\$332,469		\$332,469	
A924	4,597,400		4,597,400	4,879,868		4,879,868	
A924	-		-				
A924	942,989	55.51%	523,453	984,047	55.21%	543,326	
A924	-		-				
A924	53,557		53,557	41,909		41,909	
A924	1,536,726		1,536,726	1,713,871		1,713,871	
	\$7,456,167		\$7,036,631	\$7,952,164		\$7,511,443	

		Acquisitions	Expense
		Monsees Lake	\$1,715
		Purcell	4,430
		Smithton	6,402
		Stewartsville	10,160
			22,706
		Total IOTG	\$7,534,149
Staff Capitalization Percentage	44.49%	Company Capitalization Percentage	44.79%

The below information is from the website provided in response to OPC 1104 (<u>https://amwater.service-now.com/privacy\_customer?id=privacy\_consumer\_home\_page&business\_type=regulated</u>).



The screen shot below shows the rest of the webpage shown above.

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We care about your privacy. Learn how we protect	t your data.		
Customer Privacy Policy			
Learn more about your rights and select which p	rivacy request you want to submit		
As a customer of American Water you have the right to know the categories and specific pieces of personal information we hold about you and how we use them. To request this information, please submit a hight to Access request by clicking below.	As a customer of American Water you have the right to have us defet cortain personal information that's neither critical for us to deliver you services no provides you with a personalized experience. To make this request, please submit a fulpit to Delete request by clicking below.	As a customer of American Water, you have the right to ask us to not sell or share your presonal information to third parties for purposes of cross contextual advertising as well as the ability to opt-out of targeted advertising and profiling. To make this recurst, lease submit a Right to Opt- out request.	
Right to Access	Sight to Delete	Right to Opt-Out	
As a customer of American Water you have the right to ask us to limit the use and disclosure of your information except when it is necessary for the business to provide services. To make this request please submit a Right to Limit Use request please submit a Right to Limit Use request by clicking below.	As a customer of American Water you have the right to ask us to correct any inaccurate personal information. To make this request please submit a hight to Correct request by clicking below, or visit our Privicey Policy to see other ways to correct inaccurate personal information.	As a customer of American Water, you have the right to appeal a decision made on a previous privacy request. To make this request please submit an Appeals request by clicking below or visit our Privacy Policy for more information.	
🖬 Right to Limit Use	Right to Correct	Right to Appeal	
© 2022 American Waite: "American Waiter" and the star logo are the registe Privacy Policy I Terms of Use	red trademark of American Water Works Company, Inc. All rights reserv	ed.	

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■ Right to Limit Use ■ Right to Correct ■ Right to Appeal		
© 2022 American Water "American Water" and the star logo are the registered trademark of American Water Works Company, Inc. All rights reserved. PhotosyzBilicy I Terms of Use		

Selecting the "Right to Access", the below screen appears.

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We care about your privacy. Learn Customer Privacy Policy	Please select the option that best describes your relationship with American Water:     I am the primary account holder for an active American Water account.     Leas the orient second holder holder on a longer second to the form and holder second holder holder on the original busility of the second holder holder on the original busility of the second holder holder holder on the original busility of the second holder holder holder holder on the original busility of the second holder h	
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8 2022 Annexam Water "Annexam Water" and the s Browny Policy 1 Jennis (Uble	ar loga are the mylatemed trademank of American Water Works Company, Inc. All rights reserved.	

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🔋 Managed bookmarks 🔤 Pcard 🌟 Intranet 🚯 Sharepoint 🔇 NAWC 🧐 BIRs	🖡 Legislative 🤹 Carrier 🤹 MO Ta	ariff 附 Gmail	🔧 MLU Strikers 📫	🕽 Serv Co Cap 🛛 🚯 VEB	A 🦚 ROE 角	Budget 🛞 LK Files	Rec Retention	RS-Planning	🚯 DMS 🚯 Budget	📙 Other b	bookmarks
	Right to Access	~	0								^
	* This request is being submitted o	on behalf of									
	Myself	~									
	Customer Details										
											- 1
	Please provide following details abo	out yourself									- 1
	* First Name		* Last Name								- 1
											- 1
	* Phone/Cell Number		* Email email@addres								- 1
	* Street Address		Apt., Suite, Unit,								- 1
	- Street Address		Apt., Suite, Onit,	etc. (Optional)							- 1
	• City		* State								- 1
					~						- 1
	* Zip Code		Account Numbe								- 1
	XXXXX or XXXXXXXXXX		*****	XX or XXXXXXXXXXXXXXX	-xxxx						- 1
											- 1
		I'm not a robot	e CLPTCHA Minay - Terra								- 1
			Minaly - Serva								- 1
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		Clear	Submit								- 1
											*

The same prompts are given for the Right to Access, Right to Delete, Right to Opt-Out, Right to Limit Use and Right to Correct options (see the second screen shot in this attachment for all 6 options). If you select the Right to Appeal option then you need to fill in the person's name, email and DSR case Number to move on to the step in the process.