

**IN THE TENNESSEE REGULATORY AUTHORITY  
AT NASHVILLE, TENNESSEE**

<b>IN RE:</b>	)	
	)	
<b>PETITION OF TENNESSEE AMERICAN</b>	)	
<b>WATER COMPANY FOR APPROVAL OF A</b>	)	
<b>QUALIFIED INFRASTRUCTURE INVEST-</b>	)	
<b>MENT PROGRAM, AN ECONOMIC</b>	)	
<b>DEVELOPMENT INVESTMENT RIDER,</b>	)	<b>DOCKET NO. 13-00130</b>
<b>A SAFETY AND ENVIRONMENTAL</b>	)	
<b>COMPLIANCE RIDER, AND PASS-</b>	)	
<b>THROUGHS FOR PURCHASED POWER,</b>	)	
<b>CHEMICALS, PURCHASED WATER,</b>	)	
<b>WHEELING WATER COSTS, WASTE</b>	)	
<b>DISPOSAL, AND TRA INSPECTION FEE</b>	)	

---

**RESPONSES OF CONSUMER ADVOCATE AND PROTECTION DIVISION TO  
FIRST DISCOVERY REQUESTS OF TENNESSEE AMERICAN WATER COMPANY**

---

The Consumer Advocate and Protection Division of the Office of the Attorney General and Reporter, pursuant to the Authority's Order Establishing Procedural Schedule entered on October 29, 2013, hereby submits its responses to the first discovery requests of Tennessee American Water Company.

**RESPONSES TO DATA REQUESTS**

**DATA REQUEST NO. 1:** Please provide electronic copies (on CD) of all tables, charts, diagrams, schedules, and exhibits (collectively, "Exhibits") the CAD intends to use in the testimony of all witnesses for the CAD. Please include all workpapers, schedules, underlying computations and supporting documentation that each witness plans to use or rely on in the preparation of his testimony, including the preparation of all Exhibits. Please provide all electronic spreadsheets with cell formulas, cell references, macros and VBA code intact.

**RESPONSE:** The Consumer Advocate's investigation into this matter is ongoing. It has not yet determined whether it will call any witnesses to testify at the hearing on the merits in this docket. If the Consumer Advocate decides to call any witnesses, it will supplement its response to this request to provide the requested Exhibits and documents contemporaneously with the filing of the witness' pre-filed testimony

Answered by: Joe Shirley, Senior Counsel, Office of Attorney General and Reporter.

**DATA REQUEST NO. 2:** Please identify each person whom the Consumer Advocate expects to call as an expert witness at the hearing on the merits of this matter. For each such witness:

a. Please produce a curriculum vitae detailing the educational background, work experience and professional achievements that you contend qualify the witness to render testimony on the issues on which he or she will testify at the hearing on the merits of this matter.

b. Please produce all pre-filed testimony, work papers, calculations and other documents that you contend support the facts, opinions, conclusions, proposals and recommendations to be presented in the testimony of the witness at the hearing on the merits of this matter.

c. Please produce all work papers, calculations and other documents created, used, referenced or relied upon by the witness in this matter.

**RESPONSE:** Please see the response to Data Request No. 1, above. Notwithstanding the foregoing response, and without waiving its right to keep confidential the identity of, facts known by, or opinions held by non-testifying experts, the Consumer Advocate states that it may call William H. Novak to testify at the hearing on the merits in this matter. Mr. Novak's Vita, which contains information responsive to Data Request No. 2.a, is attached hereto as Attachment WHN-1. If the Consumer Advocate decides to call Mr. Novak as an expert witness, it will supplement its response to this request to provide the documents and information responsive to Request Nos. 2.b and 2.c contemporaneously with the filing of Mr. Novak's pre-filed testimony, including all pre-filed testimony, work papers, calculations and other documents that (1) support the facts, opinions, conclusions, proposals and recommendations presented by Mr. Novak and (2) were created, used, referenced or relied upon by Mr. Novak in this matter.

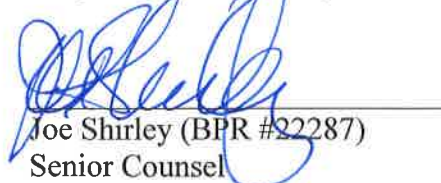
Answered by: Joe Shirley, Senior Counsel, Office of Attorney General and Reporter; William H. Novak, Principal/Owner, WHN Consulting.

**DATA REQUEST NO. 3:** Please produce copies of all hearing exhibits and other documents that you plan to introduce, use or reference at the hearing on the merits of this matter.

**RESPONSE:** The Consumer Advocate has not yet determined the hearing exhibits and other documents that it may introduce, use or reference at the hearing on the merits in this matter. The Consumer Advocate will supplement its response to this request once this determination has been made.

Answered by: Joe Shirley, Senior Counsel, Office of Attorney General and Reporter.

Respectfully submitted,

  
\_\_\_\_\_  
Joe Shirley (BPR #22287)  
Senior Counsel  
Office of the Attorney General  
425 5th Avenue North  
P.O. Box 20207  
Nashville, TN 37202-0207  
(615) 741-8727  
(615) 741-1026 (facsimile)  
joe.shirley@ag.tn.gov

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail and electronic mail upon:

Gary M. VerDouw  
Director of Rates, Central Division  
American Water Company  
772 Craig Road  
Saint Louis, MO 63141  
Gary.VerDouw@amwater.com

Melvin J. Malone  
Junaid Odubeko  
Butler, Snow, O'Mara, Stevens & Cannada, PLLC  
The Pinnacle at Symphony Place  
150 3rd Avenue South, Suite 1600  
Nashville, TN 37201  
melvin.malone@butlersnow.com  
junaid.odubeko@butlersnow.com

This the 19th day of November, 2013.

  
\_\_\_\_\_  
Joe Shirley

ATTACHMENT WHN-1

William H. Novak Vitae

**William H. Novak**

19 Morning Arbor Place  
The Woodlands, TX 77381

Phone: 713-298-1760

Email: halnovak@whnconsulting.com

**Areas of Specialization**

Over twenty-five years of experience in regulatory affairs and forecasting of financial information in the rate setting process for electric, gas, water and wastewater utilities. Presented testimony and analysis for state commissions on regulatory issues in four states and has presented testimony before the FERC on electric issues.

**Relevant Experience****WHN Consulting – September 2004 to Present**

In 2004, established WHN Consulting to provide utility consulting and expert testimony for energy and water utilities. Complete needs consultant to provide the regulatory and financial expertise that enabled a number of small gas and water utilities to obtain their Certificate of Public Convenience and Necessity (CCN) that included forecasting the utility investment and income. Also provided the complete analysis and testimony for utility rate cases including revenues, operating expenses, taxes, rate base, rate of return and rate design for utilities in Tennessee. Assisted American Water Works Company in preparing rate cases in Ohio and Iowa. Provided commercial and industrial tariff analysis and testimony for an industrial intervenor group in a large gas utility rate case. Industry spokesman for water utilities dealing with utility commission rulemaking. Consultant for the North Carolina and Illinois Public Utility Commissions in carrying out their oversight functions of Duke Energy and Peoples Gas Light and Coke Company through focused management audits. Also provide continual utility accounting services and preparation of utility commission annual reports for water and gas utilities.

**Sequent Energy Management – February 2001 to July 2003**

Vice-President of Regulatory Compliance for approximately two years with Sequent Energy Management, a gas trading and optimization affiliate of AGL Resources. In that capacity, directed the duties of the regulatory compliance department, and reviewed and analyzed all regulatory filings and controls to ensure compliance with federal and state regulatory guidelines. Engaged and oversaw the work of a number of regulatory consultants and attorneys in various states where Sequent has operations. Identified asset management opportunities and regulatory issues for Sequent in various states. Presented regulatory proposals and testimony to eliminate wholesale gas rate fluctuations through hedging of all wholesale gas purchases for utilities. Also prepared testimony to allow gas marketers to compete with utilities for the transportation of wholesale gas to industrial users.

**Atlanta Gas Light Company – April 1999 to February 2001**

Director of Rates and Regulatory Analysis for approximately two years with AGL Resources, a public utility holding company serving approximately 1.9 million customers in Georgia, Tennessee, and Virginia. In that capacity, was instrumental in leading Atlanta Gas Light Company through the most complete and comprehensive gas deregulation process in the country that involved terminating the utility's traditional gas recovery mechanism and instead allowing all 1.5 million AGL Resources customers in Georgia to choose their own gas marketer. Also responsible for all gas deregulation filings, as well as preparing and defending gas cost recovery and rate filings. Initiated a weather normalization adjustment in Virginia to track adjustments to company's revenues based on departures from normal weather. Analyzed the regulatory impacts of potential acquisition targets.

**Tennessee Regulatory Authority – Aug. 1982 to Apr 1999; Jul 2003 to Sep 2004**

Employed by the Tennessee Regulatory Authority (formerly the Tennessee Public Service Commission) for approximately 19 years, culminating as Chief of the Energy and Water Division. Responsible for directing the division's compliance and rate setting process for all gas, electric, and water utilities. Either presented analysis and testimony or advised the Commissioners/Directors on policy setting issues, including utility rate cases, electric and gas deregulation, gas cost recovery, weather normalization recovery, and various accounting related issues. Responsible for leading and supervising the purchased gas adjustment (PGA) and gas cost recovery calculation for all gas utilities. Responsible for overseeing the work of all energy and water consultants hired by the TRA for management audits of gas, electric and water utilities. Implemented a weather normalization process for water utilities that was adopted by the Commission and adopted by American Water Works Company in regulatory proceedings outside of Tennessee.

**Education**

B.A, Accounting, Middle Tennessee State University, 1981  
MBA, Middle Tennessee State University, 1997

**Professional**

Certified Public Accountant (CPA), Tennessee Certificate # 7388  
Certified Management Accountant (CMA), Certificate # 7880  
Former Vice-Chairman of National Association of Regulatory Utility Commission's Subcommittee on Natural Gas

## Witness & Advisory History for William H. Novak, CPA Selected Cases

### WHN Consulting (2004 - Present)

In September of 2004 I established WHN Consulting to provide utility consulting and expert witness testimony for Energy and Water utilities in addition to accounting services for the preparation and presentation of utility reports to state commissions.

During this time, I prepared testimony and/or presented evidence in the following cases:

Date	Docket/Case	Company/Jurisdiction	Classification	Responsibilities
2013	12-00049	Tennessee-American Water Company Tennessee Regulatory Authority	Water Distribution	Rate Case Audit - Revenues, Rate Base, Class Cost of Service Study and Rate Design on behalf of the Tennessee Consumer Advocate & Protection Division of the Attorney General's Office
2013	12-00064	Atmos Energy Corporation Tennessee Regulatory Authority	Natural Gas Distribution	Rate Case Audit - Revenues, Rate Base, Class Cost of Service Study and Rate Design on behalf of the Tennessee Consumer Advocate & Protection Division of the Attorney General's Office
2012	10-10-1	Atmos Energy Corporation Davidson County Chancery Court	Natural Gas Distribution	Expert witness on behalf of the Tax Division of the Tennessee Attorney General's Office regarding gross receipts tax due from marketing affiliate of Atmos Energy Corporation
2012	R-31417	Louisiana Electric Utilities Louisiana Public Service Commission	Electric Distribution	Technical Consultant on behalf of the Louisiana Public Service Commission to re-examine rate design for net metering customers (solar/wind) of Louisiana Electric Utilities
2012	RFP 10-06	CenterPoint-Arkla CenterPoint-Entex Louisiana Public Service Commission	Natural Gas Distribution	Audit of PGA Filings from 2002 - 2008 of CenterPoint Arkla & Entex on behalf of the LPSC
2012	01-CV-2009-002318.00	Jefferson County Wastewater System Circuit Court of Jefferson Co, Alabama	Wastewater Distribution	Rate Case Audit of Jefferson County Wastewater System (before circuit court bankruptcy judge) on behalf of the Alabama Attorney General's Office.
December 2011	11-00144	Piedmont Natural Gas Company Tennessee Regulatory Authority	Natural Gas Distribution	Rate Case Audit - Revenues, Class Cost of Service Study and Rate Design on behalf of the Tennessee Consumer Advocate & Protection Division of the Attorney General's Office <a href="http://www.tn.gov/rat/orders/2011/1100144ah.pdf">www.tn.gov/rat/orders/2011/1100144ah.pdf</a>
August 2011	1027	Washington Gas Light Company Public Service Comm of DC	Natural Gas Distribution	Audit of tariff rider for pipeline replacement costs (Subcontractor with another consulting firm) on behalf of the Public Service Commission of the District of Columbia <a href="http://www.docketwatch.com/docketwatch.html?app7=cc&amp;type=all&amp;CaseNumber=1027&amp;itemNumber=&amp;orderDate=">www.docketwatch.com/docketwatch.html?app7=cc&amp;type=all&amp;CaseNumber=1027&amp;itemNumber=&amp;orderDate=</a>
June 2011	W-218, Sub-319	PSS Legal Fund - Aqua Utilities North Carolina Utilities Commission	Water + Wastewater	Rate Design and Class Cost of Service Testimony & Analysis in Aqua North Carolina Rate Case on behalf of a residential homeowners association <a href="http://ncuc.commerce.state.nc.us">http://ncuc.commerce.state.nc.us</a>
February 2011	10-M-0451	National Grid New York Public Service Commission	Electric Distribution	Independent examination of National Grid Affiliate Relationships and Transactions on behalf of the New York Public Service Commission (Subcontractor with another consulting firm)
January 2011	10-00189	Tennessee-American Water Company Tennessee Regulatory Authority	Water Distribution	Rate case audit of TAWC on behalf of the Consumer Advocate & Protection Division of the Tennessee Attorney General's Office <a href="http://www.tn.gov/rat/orders/2010/1000189au.pdf">www.tn.gov/rat/orders/2010/1000189au.pdf</a>
November 2010	09-00351-UT	Southwestern Public Service Co. New Mexico Public Regulation Comm.	Electric Distribution	Financial Audit of Fuel Adjustment Clause for 2009 and 2010 on behalf of the New Mexico Public Regulation Commission (Subcontractor with another consulting firm)

## Witness & Advisory History for William H. Novak, CPA Selected Cases

### WHN Consulting (2004 - Present) Continued

In September of 2004 I established WHN Consulting to provide utility consulting and expert witness testimony for Energy and Water utilities in addition to accounting services for the preparation and presentation of utility reports to state commissions.

During this time, I prepared testimony and/or presented evidence in the following cases:

Date	Docket/Case	Company/Jurisdiction	Classification	Responsibilities
January 2010	05-0391-WS-AIR	Ohio-American Water Company Ohio Consumers' Counsel	Water Distribution	Rate Design and Class Cost of Service Testimony & Analysis in Ohio-American Water Case on behalf of the Office of the Ohio Consumers' Counsel <a href="http://dis.puc.state.oh.us/TIFF/DPD/A1001001A10A05A75430J063420.Pdf">http://dis.puc.state.oh.us/TIFF/DPD/A1001001A10A05A75430J063420.Pdf</a>
December 2009	GUD 9902	CenterPoint Energy Company Texas Attorney General	Natural Gas Distribution	Opposition to CenterPoint Energy's proposed Cost of Service Adjustment tariff on behalf of the State of Texas
May 2009	HB 1349	Chattanooga Manufacturers Assoc	Natural Gas Distribution	Spokesperson for Industrial Natural Gas Users before the Tennessee State Legislature in opposition to Natural Gas Deregulation Bill proposed by Tennessee Natural Gas Utilities <a href="http://ingb.granicus.com/MediaPlayer.php?view_id=78&amp;clip_id=1406&amp;meta_id=19755">http://ingb.granicus.com/MediaPlayer.php?view_id=78&amp;clip_id=1406&amp;meta_id=19755</a>
July 2008	07-1080-GA-AIR	Vectren Energy Delivery of Ohio Ohio Consumers' Counsel	Natural Gas Distribution	Rate Design and Class Cost of Service Testimony & Analysis in Vectren Rate Case on behalf of the Office of the Ohio Consumers' Counsel <a href="http://dis.puc.state.oh.us/TIFF/DPD/A1001001A08GZ4A83844J98586.Pdf">http://dis.puc.state.oh.us/TIFF/DPD/A1001001A08GZ4A83844J98586.Pdf</a>
December 2010 December 2009 December 2006 December 2007 August 2006	05-00251	Bristol TN Essential Services Tennessee Regulatory Auth.	Electric & Telephone	Compliance Audit of Cost Allocation Manual (CAM) <a href="http://www.state.in.us/ra/orders/2005/0500251am.pdf">www.state.in.us/ra/orders/2005/0500251am.pdf</a> <a href="http://www.state.in.us/ra/orders/2005/0500251aa.pdf">www.state.in.us/ra/orders/2005/0500251aa.pdf</a> <a href="http://www.state.in.us/ra/orders/2005/0500251at.pdf">www.state.in.us/ra/orders/2005/0500251at.pdf</a>
October 2007 August 2009	07-0723-EL-UNC 07-0974-EL-UNC	Duke Energy - Ohio Public Utilities Comm of Ohio	Electric Distribution	Focused Management Audit of Fuel & Purchased Power (FPP Riders) WHN Consulting as a Subcontractor to Liberty Consulting Group Responsible for Financial Issues of the Audit <a href="http://dis.puc.state.oh.us/TIFF/DPD/A1001001A07K01B62112C41262.Pdf">http://dis.puc.state.oh.us/TIFF/DPD/A1001001A07K01B62112C41262.Pdf</a> <a href="http://dis.puc.state.oh.us/TIFF/DPD/A1001001A09E19B6044D049290.Pdf">http://dis.puc.state.oh.us/TIFF/DPD/A1001001A09E19B6044D049290.Pdf</a>
September 2007	06-0556	Peoples & North Shore Gas Cos Illinois Commerce Commission	Natural Gas Distribution	Management Audit of Gas Purchasing Practices WHN Consulting as a Subcontractor to Liberty Consulting Group Responsible for Accounting Issues of the Audit <a href="http://cc.illinois.gov/docx/Utilities.aspx?hp=06-0556&amp;docid=122543">www.cc.illinois.gov/docx/Utilities.aspx?hp=06-0556&amp;docid=122543</a>
August 2007	07-00105	Almos Energy Corporation Tennessee Regulatory Auth.	Natural Gas Distribution	Rate design for Industrial Intervenor Group <a href="http://www.state.in.us/ra/orders/2007/0700105cb.pdf">www.state.in.us/ra/orders/2007/0700105cb.pdf</a>
December 2006	06-00281	AUI, LLC Tennessee Regulatory Auth.	Natural Gas Distribution	Establishment of initial rates for a new utility <a href="http://www.state.in.us/ra/orders/2006/0600281m.pdf">www.state.in.us/ra/orders/2006/0600281m.pdf</a>
July 2006	05-00258	Almos Energy Corporation Tennessee Regulatory Auth.	Natural Gas Distribution	Rate design for Industrial Intervenor Group <a href="http://www.state.in.us/ra/orders/2005/0500258cf.pdf">www.state.in.us/ra/orders/2005/0500258cf.pdf</a> <a href="http://www.state.in.us/ra/orders/2005/0500258hd.pdf">www.state.in.us/ra/orders/2005/0500258hd.pdf</a>
July 2006	06-00187	Aqua Utilities Tennessee Regulatory Auth.	Water & Wastewater	Entire Rate Case (Rate Base, Revenues, Expenses, Rate of Return, Rate Design) <a href="http://www.state.in.us/ra/orders/2006/0600187.pdf">www.state.in.us/ra/orders/2006/0600187.pdf</a>

WHN Consulting

## Witness & Advisory History for William H. Novak, CPA Selected Cases

### AGL Resources (1999 - 2003)

AGL Resources is the holding company of Atlanta Gas Light Company (Georgia), Chattanooga Gas Company (Tennessee) and Virginia Natural Gas Company (Virginia). In 1999, I was hired by AGL Resources as the Director of Rates & Regulatory Analysis. At this time, Atlanta Gas Light Company was going through retail deregulation by the Georgia Public Service Commission. As a result, I was actively involved in several dockets.

During this time, I prepared testimony and/or presented evidence in the following cases:

Date	Docket/Case	Company/Jurisdiction	Classification	Responsibilities
September 2002	02-00383	CGC Fixed Rate PGA Tennessee Regulatory Auth.	Natural Gas Distribution	Technical Testimony for an annual fixed gas rate proposal in Tennessee. <a href="http://www.state.tx.us/tia/orders/2002/0200383.pdf">www.state.tx.us/tia/orders/2002/0200383.pdf</a>
March 2002	PUE-02-00237	VNG Weather Normalization Adj. Virginia State Corp. Commission	Natural Gas Distribution	Technical Testimony for a Weather Normalization Adjustment in Virginia.
February 2002	2001-220-G	South Carolina Retail Unbundling PSC of South Carolina	Natural Gas Distribution	Unbundling Rate Theory and Recommendations to the South Carolina PSC.

# Witness & Advisory History for William H. Novak, CPA Selected Cases

## Tennessee Regulatory Authority (1994 - 1999, 2003 - 2004)

In 1994, the Tennessee Legislature created the Tennessee Consumer Advocate's Office of the Attorney General to advocate cases before the renamed Tennessee Regulatory Authority. As Chief of the Energy & Water Division of the Tennessee Regulatory Authority, I was responsible for leading a team to investigate all electric, gas and water rate cases and advise the TRA Commissioners on the proper course of action based on the evidence in the record. The documentation of this analysis is reflected in the TRA Orders.

During this time, I analyzed information and advised the TRA Directors (formerly Commissioners) in the following major rate cases:

Date	Docket/Case	Company	Classification	Responsibilities
August 2004	04-00034	Chattanooga Gas Company	Gas Distribution	Rate Base, Revenues, Expenses, Taxes and Rate Design recommendations <a href="http://www.state.tn.us/tra/orders/2004/0400034rep.pdf">www.state.tn.us/tra/orders/2004/0400034rep.pdf</a>
September 2003	03-00313	Nashville Gas Company	Gas Distribution	Rate Base, Revenues, Expenses, Taxes and Rate Design recommendations <a href="http://www.state.tn.us/tra/orders/2003/0300313bt.pdf">www.state.tn.us/tra/orders/2003/0300313bt.pdf</a>
July 2003	03-00118	Tennessee-American Water Co	Water Distribution	Rate Design recommendations <a href="http://www.state.tn.us/tra/orders/2003/0300118cx.pdf">www.state.tn.us/tra/orders/2003/0300118cx.pdf</a>
April 1998	97-00982	Chattanooga Gas Company	Gas Distribution	Rate Base, Revenues, Expenses, Taxes and Rate Design recommendations
November 1996	96-00977	Nashville Gas Company	Gas Distribution	Rate Base, Revenues, Expenses, Taxes and Rate Design recommendations
October 1996	96-00959	Tennessee-American Water Co	Water Distribution	Rate Base, Revenues, Expenses, Taxes and Rate Design recommendations

# Witness & Advisory History for William H. Novak, CPA Selected Cases

## Tennessee Public Service Commission (1982 - 1993)

Until 1994, the Tennessee Public Service Commission had oversight of public utilities in Tennessee with elected Commissioners. During this time, the Staff of the TPSC carried out the advocacy role in cases coming before the Commission.

During this time, I analyzed information and testified before the TPSC Commissioners in the following major rate cases:

Date	Docket	Company	Classification	Responsibilities
December 1993	93-06946	Chattanooga Gas Company	Natural Gas Distribution	Revenues, Gas Cost, Income Taxes, Rate Design.
August 1993	93-02943	Tennessee-American Water Co.	Water Distribution	Revenues, Income Taxes, Rate Design.
April 1993	92-14631	Generic Docket (FAS 105 Costs)	All Utilities	Entire Case.
October 1992	92-04425	Kingsport Power Company	Electric Distribution	Revenues, Expenses, Income Taxes.
August 1992	92-02987	United Cities Gas Company	Natural Gas Distribution	Revenues, Gas Cost, Income Taxes, Rate Design.
September 1991	91-03785	Chattanooga Gas Company	Natural Gas Distribution	Revenues, Gas Cost, Income Taxes, Rate Design.
August 1991	91-02636	Nashville Gas Company	Natural Gas Distribution	Revenues, Gas Cost, Income Taxes, Rate Design.
February 1991	90-08876	Chattanooga Gas Company	Natural Gas Distribution	Sales Adjustment Mechanism.
November 1990	90-05735	Kingsport Power Company	Electric Distribution	Entire Case.
April 1990	89-15388	Tennessee-American Water Co.	Water Distribution	Entire Case.
November 1989	89-10491	Nashville Gas Company	Natural Gas Distribution	Revenues, Gas Cost, Storage Investment and Expense, Income Taxes, Rate Design.
October 1989	89-10017	United Cities Gas Company	Natural Gas Distribution	Revenues, Gas Cost, Storage Investment and Expense, Income Taxes, Rate Design.
March 1989	89-02126	Kingsport Power Company	Electric Distribution	Entire Case.
February 1989	88-01363	Chattanooga Gas Company	Natural Gas Distribution	Revenues, Expenses, Income Taxes, Rate Design.
August 1988	U-86-7559	Millington Telephone Company	Telephone	Revenues, Expenses, Income Taxes, Working Capital.
March 1988	U-87-7534	Tennessee-American Water Co.	Water Distribution	Revenues, Expenses, Income Taxes, Working Capital.
January 1988	U-87-7521	Lynwood Utility Company	Wastewater Distribution	Entire Case.
October 1987	U-87-7498	Nashville Gas Company	Natural Gas Distribution	Revenues, Gas Cost, Income Taxes.
May 1987	U-86-7472	Kingsport Power Company	Electric Distribution	Revenues, Expenses, Rate Base, Taxes.
January 1987	U-86-7442	United Cities Gas Company	Natural Gas Distribution	Revenues, Gas Cost, Income Taxes, Rate Base.
May 1986	U-86-7402	Tennessee-American Water Co.	Water Distribution	Rate Base.
January 1986	U-85-7382	Chattanooga Gas Company	Natural Gas Distribution	Rate Base.
September 1985	U-85-7355	Nashville Gas Company	Natural Gas Distribution	Revenues, Gas Cost, Uncollectible Expense.
May 1985	U-84-7333	United Cities Gas Company	Natural Gas Distribution	Revenues and Gas Cost, Wages and Benefits, Inflation Factor
January 1985	U-84-7315	South Central Bell Telephone Co.	Telephone	Wages, Benefits, Distribution & Support Services, Other Miscellaneous Expenses.
October 1984	U-84-7308	Kingsport Power Company	Electric Distribution	Revenue and Purchased Power Expense.
June 1984	U-83-7277	Tennessee-Virginia Energy Corp.	Natural Gas Distribution	Revenues, Expenses and Taxes.
November 1983	U-83-7247	General Telephone Company	Telephone	Revenues, Expenses and Payroll Taxes.
September 1983	U-83-7234	Tennessee Telephone Company	Telephone	Operating Expenses and Payroll Taxes.
May 1983	U-82-7211	United Cities Gas Company	Natural Gas Distribution	Calculation of Salaries & Wages and payroll related benefits.