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TENNESSEE PUBLIC UTILITY COMMISSION



502 Deaderick Street, 4th Floor
Nashville, Tennessee 37243

March 21, 2018

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VIA E-MAIL and U.S. MAIL

IN RE: Docket No. 18-00017, *Chattanooga Gas Company Petition For approval of An Adjustment In Rates And Tariff; The Termination Of The AUA Mechanism And The Related Tariff Changes And Revenue Deficiency Recovery; And An Annual Rate Review Mechanism.*

Gentlemen:

To assist the Commission in its evaluation of the above-captioned *Petition* filed February 15, 2018 it is requested that Chattanooga Gas Company provide responses to the following:

1. Should the annual review period of an Annual Rate Review Mechanism coincide with the fiscal year end date of the Company? Please discuss any advantages or disadvantages of using the company's fiscal year as the annual review period, specifically addressing issues related to synchronization of taxes and timing issues.
2. Please provide comments on the necessity of having a projected (budgeted) Annual Rate Review Mechanism with a true-up filing vs. having one Annual Rate Review filing which reconciles actual results of the annual review period to the authorized ROE.

It is requested that all responses be provided no later than 2:00 p.m. April 6, 2018. In accordance with Commission rules, submit either (1) original and thirteen written copies of your response or (1) original and four written copies and an electronic version. Should you have any questions or need clarification regarding any requested item, please contact me at (615) 770-6884.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Foster".

David Foster, Director
Utilities Division

cc: Docket File