

TENNESSEE PUBLIC UTILITY COMMISSION

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502 Deaderick Street, 4th Floor
Nashville, Tennessee 37243

March 21, 2018

Wayne M. Irvin
Assistant Attorney General
Office of the Tennessee Attorney General
Consumer Protection and Advocate Division
P.O. Box 20207
Nashville, TN 37202-0207

VIA E-MAIL and U.S. MAIL

RE: *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, Docket No. 18-00017*

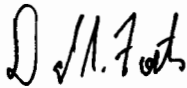
Dear Mr. Irvin:

To assist the Commission in its evaluation of the above-captioned *Petition* filed February 15, 2018 it is requested that Office of the Tennessee Attorney General Consumer Advocate and Protection Division 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", written over the printed name.

David Foster, Director
Utilities Division

cc: Docket File