

IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE

IN RE:)	
)	
CHATTANOOGA GAS COMPANY'S)	
RESPONSE TO COMMISSION'S)	DOCKET NO. 18-00035
INVESTIGATION OF IMPACTS OF)	
FEDERAL TAX REFORM ON THE)	
PUBLIC UTILITY REVENUE)	
REQUIREMENTS)	

CONSUMER ADVOCATE'S PROPOSED PROCEDURAL SCHEDULE
TO ADDRESS REMAINING ISSUES STEMMING FROM THE
2017 TAX CUTS AND JOBS ACT

The Consumer Advocate Unit in the Financial Division of the Office of the Tennessee Attorney General (Consumer Advocate) hereby submits its proposed procedural schedule to resolve the remaining issues in this Docket concerning the implications of the 2017 Tax Cuts and Jobs Act (TCJA). In support of its proposal, the Consumer Advocate avers the following:

1. On December 22, 2017, President Trump signed the TCJA into law. The TCJA's provisions have had significant impacts on utility rates throughout the country. The Tennessee Public Utility Commission opened Docket No. 18-00001 to investigate appropriate tax treatment for public utilities in Tennessee.

2. On March 29, 2018, Chattanooga Gas Company (CGC or Company) filed its *Compliance Filing and Report* with the Commission concerning how the Company proposed to handle TCJA implications within its rates. CGC's *Compliance Filing and Report* initiated this Docket.

3. While some tax issues were addressed in Docket No. 18-00017, CGC's last general rate case, at least two outstanding issues remain. On June 27, 2019, the Hearing Officer issued an *Order Establishing Issues for Consideration*. In the *Order*, the Hearing Officer determined as follows:

The following issues, as proposed by the Consumer Advocate, shall be considered in this docket:

- 1) the treatment of excess deferred income taxes amortized by Chattanooga Gas Company beginning January 1, 2018, as set forth on p. 55 of the Tennessee Public Utility Commission Order in Docket No. 18-00017;
- 2) the appropriate disposition of Income Tax Expense savings accrued during the period January 1, 2018, through the date new Chattanooga Gas Company rates became effective.

4. To that end, and in order to resolve the remaining issues in a reasonable timeframe for CGC and its ratepayers, the Consumer Advocate submits the following procedural schedule:

Docket No. 18-00035 Chattanooga Gas Tax Docket Consumer Advocate Proposal	
Filing	Deadline
Company's Pre-filed Testimony	Friday, September 13, 2019
Consumer Advocate's First Discovery Requests	Friday, September 27, 2019
Company's First Discovery Responses	Friday, October 11, 2019
Consumer Advocate's Second Discovery Requests	Friday, October 25, 2019
Company's Second Discovery Responses	Friday, November 8, 2019
Consumer Advocate Pre-filed Rebuttal Testimony	Wednesday, November 27, 2019
Company's Discovery Requests	Friday, December 6, 2019
Consumer Advocate's Discovery Responses	Friday, December 20, 2019
Pre-Hearing Status Conference	TBD (Hearing Officer's discretion)
Target Hearing Date	January Commission Conference

5. The Parties were unable to reach an agreement when attempting to negotiate a procedural schedule, and the Company will be submitting its own proposed procedural schedule.

WHEREFORE the Consumer Advocate respectfully requests that the Commission adopt its proposed procedural schedule.

Signature block on following page

RESPECTFULLY SUBMITTED,



DANIEL P. WHITAKER III

Assistant Attorney General

B.P.R. No. 035410

Office of the Tennessee Attorney General

Financial Division, Consumer Advocate Unit

P.O. Box 20207

Nashville, Tennessee 37202-0207

Telephone: (615) 532-9299

Daniel.Whitaker@ag.tn.gov

CERTIFICATE OF SERVICE

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

J.W. Luna, Esq.
Luna Law Group, PLLC
L&C Tower, Suite 220
401 Church Street
Nashville, TN 37201
Phone: (615) 254-9146
Email: jwluna@LunaLawNashville.com

Floyd R. Self, Esq.
Berger Singerman, LLP
313 North Monroe Street, Suite 301
Tallahassee, FL 32301
Phone: (850) 521-6727
Email: fself@bergersingerman.com

Elizabeth Wade, Esq.
Chief Regulatory Counsel
South Company Gas
Ten Peachtree Place, NW
Atlanta, GA 3039
Phone: (404) 584-3160
Email: ewade@southernco.com

Paul Teague
Director, External Affairs
Chattanooga Gas Company
2207 Olan Mills Drive
Chattanooga, TN 37421
Phone: (404) 693-5986
Email: pteague@southernco.com

This the 28th day of August, 2019.



DANIEL P. WHITAKER III
Assistant Attorney General