

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE**

August 29, 2019

IN RE:)	
)	
CHATTANOOGA GAS COMPANY)	Docket No.
COMPLIANCE FILING AND)	
REPORT)	18-00035
)	

**CHATTANOOGA GAS COMPANY’S PROPOSED PROCEDURAL SCHEDULE
TO ADDRESS OUTSTANDING ISSUES ASSOCIATED WITH THE
2017 TAX CUTS AND JOBS ACT**

Chattanooga Gas Company ("CGC" or "Company") hereby submits its proposed procedural schedule to resolve and conclude the matters assigned to this docket regarding the 2017 Tax Cuts and Jobs Act ("TCJA"), stating as follows:

1. CGC has to date complied with the orders in this docket and the relevant order in Docket No. 18-00001 with respect to making the necessary compliance filings. As a part of this Commission’s review of CGC’s compliance of the TCJA, CGC and the Consumer Advocate agreed that the impacts of the TCJA would be addressed in CGC’s rate case in Docket No. 18-00017. Accordingly, both parties submitted evidence and briefs in the rate case docket on all the tax impact issues, and in the final order in that proceeding the Commission specifically referred the treatment of excess deferred income taxes for the January through October 2018, period back to this docket.¹ In addition, at the request of the Consumer Advocate, the Hearing Officer in this docket has included a second issue in this docket regarding the January through October 2018, tax

¹ Docket No. 18-00017, *Amended Order*, at page 55 (January 15, 2019).

savings. In including this second issue, which CGC argued was already decided in the rate case, the Hearing Officer explicitly recognized CGC's right to argue in this docket "that its tax savings was already calculated and included in its recent rate case."²

2. CGC and the Consumer Advocate have worked cooperatively to develop a procedural schedule in this matter that sets forth a process to resolve the two issues now designated for consideration. The parties have come to an agreed schedule except for two steps in the process that CGC considers vital and necessary to preserve its due process rights, especially in light of the Hearing Officer's recognition that CGC can argue whether the second issue has already been decided in the rate case. CGC and the Consumer Advocate agree on a schedule up to and including the Consumer Advocate's discovery responses. After that, CGC believes that as a matter of due process it be allowed to present appropriate rebuttal testimony to the Consumer Advocate's testimony so that the record will be complete. In addition, since the Commission usually affords parties the right to make closing statements or submit post-hearing briefs, CGC believes a post-hearing brief by each party is necessary since in addition to making its arguments on the factual evidence, CGC intends to make legal arguments regarding why the second issue should not at all be included and why the 2018 tax savings should be retained by the Company. Adding these two steps would therefore also change the proposed hearing date, merely shifting it one month later than proposed by the Consumer Advocate.

3. Therefore, to fully and appropriately explore the legal and factual matters that must be addressed by the Commission, CGC proposes the following schedule (differences with the Consumer Advocate are highlighted in yellow):

² Docket No. 18-00035, Order Establishing Issues for Consideration, at page 4 (June 27, 2019).

Docket No. 18-00035 Chattanooga Gas Tax Docket Chattanooga Gas Company Proposed Schedule	
<u>Filing</u>	<u>Date</u>
Company's Pre-filed Direct Testimony	September 13, 2019
Consumer Advocate's First Discovery Requests	September 27, 2019
Company's First Discovery Responses	October 11, 2019
Consumer Advocate's Second Discovery Requests	October 25, 2019
Company's Second Discovery Responses	November 8, 2019
Consumer Advocate's Pre-filed Testimony	November 27, 2019
Company Discovery to Consumer Advocate	December 6, 2019
Consumer Advocate's Discovery Responses	December 20, 2019
CGC Rebuttal Testimony	January 10, 2020
Pre-Hearing Status Conference	TBD (Hearing Officer's discretion)
Target Hearing Date	February Commission Conference
Briefs	Approx. 4 Weeks after Hearing

4. Given CGC's understanding of the case using this schedule, which provides CGC with a rebuttal testimony filing and both parties submitting post-hearing briefs, at this point in time CGC would expect that the evidentiary hearing before the Commissioners could be accomplished in approximately 2 hours, if not less time.

5. CGC also advises the Hearing Officer and Consumer Advocate that notwithstanding the minor differences of opinion regarding the proposed schedule, CGC is still proceeding on the basis of the undisputed parts of the proposed schedule, and specifically CGC shall be filing its direct testimony on September 13, 2019.

6. CGC is available to discuss both proposals in this matter as the Hearing Officer has indicated may be beneficial.

WHEREFORE, CGC respectfully requests that the Hearing Officer adopt CGC's proposed procedural schedule as set forth above.

Respectfully submitted this 29th day of August, 2019.



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CERTIFICATE OF SERVICE

I hereby certify that a true and exact copy of the foregoing has been provided electronically via e-mail on this the 29th day of August, 2019 to:

Daniel P. Whitaker, III

Karen Stachowski

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Financial Division, Consumer Advocate Unit

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