

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 SECOND DISCOVERY REQUEST
TO CHATTANOOGA GAS COMPANY

To: J.W. Luna, Esq.
Luna Law Group, PLLC
L&C Tower, Suite 220
401 Church Street
Nashville, TN 37201
Phone: (615) 254-9146
Email: jw.luna@butlersnow.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 Second Discovery Request is hereby served upon Chattanooga Gas Company ("Company" or "CGC"), pursuant to Rules 26, 33, 34, and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R. & Reg. 1220-1-2-.11. The Consumer Advocate Unit in the Financial Division of the Attorney General's Office ("Consumer Advocate") requests that full and complete responses be provided pursuant to the Tennessee Rules of Civil Procedure. The responses are to be produced at the Office of the Tennessee Attorney General and Reporter, Consumer Advocate Unit, Financial Division, 301 6th

Avenue North, Nashville, Tennessee 37243, c/o Daniel P. Whitaker, III, on or before 2:00 p.m. (CDT), November 8, 2019.

PRELIMINARY MATTERS AND DEFINITIONS

These additional discovery requests incorporate the same Preliminary Matters and Definitions set forth in the First Discovery Request of the Consumer Advocate Unit to Chattanooga Gas Company served on September 27, 2019, and are to be considered continuing in nature, and are to be supplemented from time to time as information is received by Chattanooga Gas Company and any CGC affiliate which would make a prior response inaccurate, incomplete, or incorrect.

FIRST DISCOVERY REQUESTS

- 2-1. Provide a comprehensive explanation describing the nature of the change described in footnote 3 of tab CAU 1-11 provided in the attachment to CAU 1-11.

RESPONSE:

- 2-2. Regarding the Company's response to CAU No. 1-11, specifically tab 1-11e, provide the support for the OCI Offset amount of \$1,085,286, which apparently reduces the amount of unprotected excess Accumulated Deferred Income Tax ("ADIT") by that same amount (see OPEB and Pension Unprotected EDIT timing differences line). In addition to providing the supporting workpapers for this line item, provide a comprehensive explanation describing the nature of this balance and why it should be used to reduce the balance of unprotected excess ADIT.

RESPONSE:

2-3. Is it now the position of CGC that the revised original balance of unprotected excess ADIT is \$1,132,788 rather than \$2,504,975 as shown on tab 1-11e? If so, provide a comprehensive explanation supporting CGC's proposal to modify this balance.

RESPONSE:

RESPECTFULLY SUBMITTED,



DANIEL P. WHITAKER III (BPR No. 035410)

Assistant Attorney General

Office of the Tennessee Attorney General

Consumer Advocate Unit, Financial Division

P.O. Box 20207

Nashville, Tennessee 37202-0207

(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: jw.luna@butlersnow.com

Floyd R. Self, Esq.
Berger Singerman, LLP
313 North Monroe Street, Suite 301
Tallahassee, FL 32301
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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 25th day of October, 2019.



DANIEL P. WHITAKER III
Assistant Attorney General