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April 2, 2019

**VIA ELECTRONIC FILING**

Hon. David Jones, Chairman  
c/o Tory Lawless  
Tennessee Public Utilities Commission  
502 Deaderick Street, 4<sup>th</sup> Floor  
Nashville, TN 37243

**RE: *Tennessee-American Water Company's Response to Commission's Investigation of Impacts of Federal Tax Reform on the Public Utility Revenue Requirements, TPUC Docket No. 18-00039***


Dear Chairman Jones:

Attached please find *Tennessee-American Water Company's Responses to the Consumer Advocate's Second Discovery Requests* in the above-caption docket.

As required, an original of this filing along with four (4) hard copies will follow. Should you have any questions concerning this filing, or require additional information, please do not hesitate to contact me.

Very truly yours,

BUTLER SNOW LLP



Melvin J. Malone

clw

**Attachments**

cc: Elaine Chambers, Tennessee-American Water Company  
Daniel Whitaker, Assistant Attorney General, Consumer Advocate Unit (via email)  
Karen H. Stachowski, Assistant Attorney General, Consumer Advocate Unit (via email)

**IN RE:** )  
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 )  
 **TENNESSEE AMERICAN WATER** )  
 **COMPANY’S RESPONSE TO** ) **DOCKET NO. 18-00039**  
 **COMMISSION’S INVESTIGATION OF** )  
 **IMPACTS OF FEDERAL TAX REFORM** )  
 **ON THE PUBLIC UTILITY REVENUE** )  
 **REQUIREMENTS** )

Tennessee-American Water Company (“TAWC”), by and through counsel, hereby submits its Responses to the Second Discovery Requests propounded by the Consumer Advocate Unit in the Financial Division of the Attorney General’s Office (“Consumer Advocate”).

1. TAWC objects to all requests that seek information protected by the attorney-client privilege, the work-product doctrine and/or any other applicable privilege or restriction on disclosure.

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3. The specific responses set forth below are based on information now available to TAWC, and TAWC reserves the right at any time to revise, correct, add to or clarify the objections or responses and supplement the information produced.

4. TAWC objects to each request to the extent that it is unreasonably cumulative or duplicative, speculative, unduly burdensome, irrelevant or seeks information obtainable from some other source that is more convenient, less burdensome or less expensive.

5. TAWC objects to each request to the extent it seeks information outside TAWC's custody or control.

6. TAWC's decision, now or in the future, to provide information or documents notwithstanding the objectionable nature of any of the definitions or instructions, or the requests themselves, should not be construed as: (a) a stipulation that the material is relevant or admissible, (b) a waiver of TAWC's General Objections or the objections asserted in response to specific discovery requests, or (c) an agreement that requests for similar information will be treated in a similar manner.

7. TAWC objects to those requests that seek the identification of "any" or "all" documents or witnesses (or similar language) related to a particular subject matter on the grounds that they are overbroad and unduly burdensome, and exceed the scope of permissible discovery.

8. TAWC objects to those requests that constitute a "fishing expedition," seeking information that is not relevant or reasonably calculated to lead to the discovery of admissible evidence and is not limited to this matter.

9. TAWC does not waive any previously submitted objections to the Consumer Advocate's supplemental discovery requests.

**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:** Elaine K. Chambers

**Question:**

- 2-01** Provide a comprehensive explanation of the accounting method TAWC proposes to use with respect to ongoing Income Tax Expense savings resulting from the TCJA. For example, does TAWC intend to continue to record the monthly portion of the approximately \$2 million in annual Income Tax Expense savings to a regulatory liability account?

**Response:**

Yes. TAWC has been deferring revenue since January 2018. Please refer to direct testimony of Linda Bridwell, filed in Docket 18-00001, page 5, lines 5-13 and page 9, lines 1-17. Also, please refer to the answers already provided in this docket, Consumer Advocate Division discovery set 1, including questions 10-12.



**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

- 2-02**    Provide a comprehensive explanation of the accounting method TA WC proposes to use with respect to the flow-back of Income Tax Expense savings to ratepayers.

**Response:**

Please refer to supplemental testimony of Elaine Chambers, filed in Docket 18-00120, page 8, lines 11-19. Also, please refer to the answers already provided in this docket, Consumer Advocate Division discovery set 1, including questions 10-12. The Company has proposed to offset the deferred revenue from the tax expense savings with the amount of proposed incremental capital rider increases from the 2019 investment in Docket # 18-00120 and 2018 reconciliation in Docket # 19-00031. TAWC's customers' bills will see no surcharge increases from these docket's as these amounts will offset revenue already collected through the additional tax expense in base rates.

**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

- 2-03**    Based on the forecasted capital expenditures that qualify for recovery under the Capital Riders, estimate the portion of the annual Income Tax Expense savings that would accrue to the benefit of the Company's ratepayers by year for the period 2020 - 2022. Provide supporting workpapers for this estimate. For the approximately \$2 million in annual Income Tax Expense savings, identify the portion of this annual amount TAWC anticipates would be used to offset the costs of the Capital Riders surcharges.

**Response:**

- 2-03**    Please                    refer                    to                    the                    attachment                    file "TAWC\_CADDR2\_NUM003\_04022019\_Attachment". This attachment contains a simple estimate of the income tax expense savings to be deferred through 2022 and the impact on that balance from the estimated capital rider tax savings offset based on current forecasted eligible capital expenditures. Based on this simple estimate without interest, the deferred tax expense savings would be fully refunded by September 2021. These amounts are based on current filings pending in Docket #18-00120 and Docket 19-00031.

TCJA Tax Expense Savings Deferral and Capital Rider Offset Impact

Authorized Revenue 47,073,724					
Month	TCJA Deferral Balance	TCJA Deferral Incremental	Capital Rider Incremental %	Capital Rider TCJA Offset	TCJA Deferral After Offset Balance
Jan-18	(\$97,003)	(\$97,003)			(\$97,003)
Feb-18	(181,502)	(84,499)			(181,502)
Mar-18	(483,977)	(302,475)			(483,977)
Apr-18	(540,185)	(56,208)			(540,185)
May-18	(707,062)	(166,877)			(707,062)
Jun-18	(885,987)	(178,925)			(885,987)
Jul-18	(1,068,026)	(182,039)			(1,068,026)
Aug-18	(1,241,445)	(173,419)			(1,241,445)
Sep-18	(1,411,450)	(170,005)			(1,411,450)
Oct-18	(1,599,454)	(188,004)			(1,599,454)
Nov-18	(1,764,429)	(164,975)			(1,764,429)
Dec-18	(1,907,336)	(142,907)			(1,907,336)
Jan-19	(2,075,175)	(167,839)			(2,075,175)
Feb-19	(2,228,568)	(153,393)			(2,228,568)
Mar-19	(2,387,752)	(159,183)			(2,387,752)
Apr-19	(2,546,935)	(159,183)			(2,546,935)
May-19	(2,706,118)	(159,183)			(2,706,118)
Jun-19	(2,865,302)	(159,183)	6.200%	243,214	(2,622,088)
Jul-19	(3,024,485)	(159,183)	6.200%	243,214	(2,538,057)
Aug-19	(3,183,669)	(159,183)	6.200%	243,214	(2,454,026)
Sep-19	(3,342,852)	(159,183)	6.200%	243,214	(2,369,995)
Oct-19	(3,502,036)	(159,183)	6.200%	243,214	(2,285,964)
Nov-19	(3,661,219)	(159,183)	6.200%	243,214	(2,201,934)
Dec-19	(3,820,403)	(159,183)	6.200%	243,214	(2,117,903)
Jan-20	(3,979,586)	(159,183)	3.950%	154,951	(2,122,135)
Feb-20	(4,138,769)	(159,183)	3.950%	154,951	(2,126,368)
Mar-20	(4,297,953)	(159,183)	3.950%	154,951	(2,130,600)
Apr-20	(4,457,136)	(159,183)	6.110%	239,687	(2,050,096)
May-20	(4,616,320)	(159,183)	6.110%	239,687	(1,969,593)
Jun-20	(4,775,503)	(159,183)	6.110%	239,687	(1,889,089)
Jul-20	(4,934,687)	(159,183)	6.110%	239,687	(1,808,586)
Aug-20	(5,093,870)	(159,183)	6.110%	239,687	(1,728,082)
Sep-20	(5,253,053)	(159,183)	6.110%	239,687	(1,647,578)
Oct-20	(5,412,237)	(159,183)	6.110%	239,687	(1,567,075)
Nov-20	(5,571,420)	(159,183)	6.110%	239,687	(1,486,571)
Dec-20	(5,730,604)	(159,183)	6.110%	239,687	(1,406,067)
Jan-21	(5,889,787)	(159,183)	6.110%	239,687	(1,325,564)
Feb-21	(6,048,971)	(159,183)	6.110%	239,687	(1,245,060)
Mar-21	(6,208,154)	(159,183)	6.110%	239,687	(1,164,556)
Apr-21	(6,367,338)	(159,183)	9.137%	358,411	(965,328)
May-21	(6,526,521)	(159,183)	9.137%	358,411	(766,100)
Jun-21	(6,685,704)	(159,183)	9.137%	358,411	(566,872)
Jul-21	(6,844,888)	(159,183)	9.137%	358,411	(367,644)
Aug-21	(7,004,071)	(159,183)	9.137%	358,411	(168,416)
Sep-21	(7,163,255)	(159,183)	9.137%	358,411	30,812
Oct-21	(7,322,438)	(159,183)	9.137%	358,411	230,040
Nov-21	(7,481,622)	(159,183)	9.137%	358,411	429,268
Dec-21	(7,640,805)	(159,183)	9.137%	358,411	628,496
Jan-22	(7,799,988)	(159,183)	9.137%	358,411	827,724
Feb-22	(7,959,172)	(159,183)	9.137%	358,411	1,026,952
Mar-22	(8,118,355)	(159,183)	9.137%	358,411	1,226,180
Apr-22	(8,277,539)	(159,183)	12.218%	479,271	1,546,267
May-22	(8,436,722)	(159,183)	12.218%	479,271	1,866,354
Jun-22	(8,595,906)	(159,183)	12.218%	479,271	2,186,441
Jul-22	(8,755,089)	(159,183)	12.218%	479,271	2,506,528
Aug-22	(8,914,273)	(159,183)	12.218%	479,271	2,826,615
Sep-22	(9,073,456)	(159,183)	12.218%	479,271	3,146,703
Oct-22	(9,232,639)	(159,183)	12.218%	479,271	3,466,790
Nov-22	(9,391,823)	(159,183)	12.218%	479,271	3,786,877
Dec-22	(9,551,006)	(159,183)	12.218%	479,271	4,106,964

Forecasted Capital Expenditures Impact Based on Docket #18-00120 - 2019 Capital Rider

2019 Incremental SCEP In-Service Additions	\$19,700,954	Docket #18-00120 - 2019 Capital Rider
2019 Incremental Bill Percentage %	3.95%	Docket #18-00120 - 2019 Capital Rider
2019 Incremental SCEP In-Service %	0.00000020%	
2020 Forecasted SCEP In-Service Additions	\$10,773,610	
2020 Forecasted Bill Percentage %	2.16%	
2021 Forecasted SCEP In-Service Additions	\$15,094,982	
2021 Forecasted Bill Percentage %	3.03%	
2021 Forecasted SCEP In-Service Additions	\$15,366,410	
2021 Forecasted Bill Percentage %	3.08%	

(1) From Docket #19-00031 - 2018 Capital Rider Reconciliation with effective date of 6/1/19

**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

**2-04**    Provide a comprehensive explanation of the Company's position regarding the appropriate regulatory treatment of the balance of accrued Income Tax Expense savings.

**Response:**

Please refer to direct testimony of Linda Bridwell, filed in Docket 18-00001, page 5, lines 5-13 and page 8, line 19, through page 9, line 17. Also, please refer to the answers already provided in this docket, Consumer Advocate Division discovery set 1, question numbers 10-12.



**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

- 2-05**    Provide a comprehensive explanation of the accounting entry(ies) used to record the regulatory liability associated with the Commissions' Order in Docket No. 18-00001.

**Response:**

Please refer to direct testimony of Linda Bridwell, filed in Docket 18-00001, page 5, lines 5-13 and page 9, lines 1-17. Also, please refer to the answers already provided in this docket, discovery set 1 and this discovery set.

**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

- 2-06**    Confirm that the Net Income reported by TAWC for 2018 did not increase as a result of the reduced federal income tax rate adopted by the TCJA due to the regulatory liability required by TPUC's Order in Docket No. 18-00001.

**Response:**

TAWC's net income is subject to more fluctuations than just the tax rate change from TCJA. Current base rates were approved through the settlement agreement in the 2012 rate case, Docket # 12-00049. TAWC has deferred revenue collected, through base rates in 2018 and 2019, that is attributed to the reduction of tax expense established from that docket. All excess ADIT from TCJA still remains as a liability on TAWC's balance sheet.

**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

**2-07**    Provide an excel version, with underlying source and support intact, of the attachment to Tennessee-American Response No. 1-6.

**Response:**

Please see attached excel file of the attachment to Tennessee-American Response No. 1-6.

**STRATEGIC CAPITAL EXPENDITURE PLAN  
PROGRAM**

Business Unit Tennessee  
Revision Date October 17, 2018  
Description TN BP 2019 - 2021 SCEP

Business Unit	Rider	Business Unit No.	Project Title	2019		2020	2021
				Total	2019	Total 2020	Total 2021
RECURRING PROJECTS							
Tennessee	None	DV	Projects Funded by Others		\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Tennessee	EDI	A	Mains - New		\$1,000,000.00	\$1,622,000.00	\$1,400,000.00
Tennessee	QIIP	B	Mains - Replaced / Restored		\$1,875,000.00	\$2,000,000.00	\$2,000,000.00
Tennessee	QIIP	C	Mains - Unscheduled		\$1,755,000.00	\$1,255,000.00	\$1,255,000.00
Tennessee	QIIP	D	Mains - Relocated		\$275,000.00	\$200,000.00	\$200,000.00
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New		\$144,000.00	\$94,000.00	\$94,000.00
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced		\$442,000.00	\$398,500.00	\$421,000.00
Tennessee	None	G	Services and Laterals - New		\$1,133,000.00	\$1,133,000.00	\$1,148,800.00
Tennessee	QIIP	H	Services and Laterals - Replaced		\$697,000.00	\$657,000.00	\$663,250.00
Tennessee	None	I	Meters - New		\$269,000.00	\$270,000.00	\$273,800.00
Tennessee	QIIP	J	Meters - Replaced		\$4,255,000.04	\$1,471,110.00	\$1,332,205.00
Tennessee	None	K	ITS Equipment and Systems		\$156,828.00	\$224,377.00	\$238,237.00
Tennessee	SEC	L	SCADA Equipment and Systems		\$142,000.00	\$161,000.00	\$147,500.00
Tennessee	SEC	M	Security Equipment and Systems		\$135,000.00	\$150,000.00	\$100,000.00
Tennessee	None	N	Offices and Operations Centers		\$15,000.00	\$15,000.00	\$15,000.00
Tennessee	None	O	Vehicles		\$615,000.00	\$827,000.00	\$721,000.00
Tennessee	None	P	Tools and Equipment		\$135,000.00	\$135,000.00	\$85,000.00
Tennessee	SEC	Q	Process Plant Facilities and Equipment		\$1,765,000.00	\$1,465,000.00	\$1,644,998.00
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting		\$1,125,000.00	\$1,300,000.00	\$1,600,000.00
Tennessee	None	S	Engineering Studies		\$50,000.00	\$50,000.00	\$50,000.00
Corporate	None	K3	Corporate ITS		\$2,268,000.00	\$1,814,400.00	\$1,795,500.00
RPs					\$15,983,828.04	\$13,427,987.00	\$13,389,790.00
RPs + K3					\$18,251,828.04	\$15,242,387.00	\$15,185,290.00
DV + RP + K3 ITS					\$19,251,828.04	\$16,242,387.00	\$16,185,290.00

					Total 2019	Total 2020	Total 2021
<b>INVESTMENT PROJECTS</b>							
				In Service Date			
Tennessee	QIIP	I26-020027	Construct 1.0MG Tank & 2500-16" ER	9/1/2023	-	-	-
Tennessee	QIIP	I26-020038	Retire Basin 2	11/30/2019	-	-	-
Tennessee	QIIP	I26-020039	Repl Basin 1 & Plate Settlers	10/31/2019	\$2,301,250.00	-	-
Tennessee	SEC	I26-020040	Chlorine Gas Conversion	12/15/2019	\$3,374,646.03	-	-
Tennessee	QIIP	I26-020043	Energy Reduction and Efficiency	7/31/2023	-	-	-
Tennessee	QIIP	I26-020044	New Raw Water Intake Citico	10/1/2021	-	\$250,396.78	\$3,536,621.01
Tennessee	None	I26-020046	New Field Services Facility - Chattanooga	12/31/2020	\$1,276,268.43	\$4,981,483.27	-
Tennessee	SEC	I26-020051	Replace Switch Gear - Citico	12/1/2022	-	-	\$400,000.49
Tennessee	QIIP	I26-050001	Raw Water Intake Improvements - Whitwell	7/1/2024	-	-	-
Tennessee	QIIP	I26-050003	Replace 0.5MG Storage Tanks @ Whitwell	9/15/2021	-	-	\$450,011.20
Tennessee	None	I26-000002	Post Acquisition BD Capex		-	-	-
Tennessee	None	I26-05000x	New Operations Center - Whitwell	7/31/2019	\$256,685.59	-	-
<b>Total Investment Projects</b>					<b>\$7,208,850.05</b>	<b>\$5,231,880.05</b>	<b>\$4,386,632.69</b>

Contributions		(\$240,000.00)	(\$240,000.00)	(\$240,000.00)
Advances		(\$700,000.00)	(\$700,000.00)	(\$700,000.00)
Total Refunds		\$350,000.00	\$350,000.00	\$350,000.00

Gross		\$26,460,678.09	\$21,474,267.05	\$20,571,922.69
Net		\$25,870,678.09	\$20,884,267.05	\$19,981,922.69

Gross minus K3		\$24,192,678.09	\$19,659,867.05	\$18,776,422.69
Net minus K3		\$23,602,678.09	\$19,069,867.05	\$18,186,422.69



**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**            **Elaine K. Chambers**

**Question:**

**2-08**    The response to Consumer Advocate Request No. 1-16 identifies two tax amortizations: i) \$540,112 and ii) \$76,368. For each amount, provide a comprehensive explanation of the nature of the tax amortization and why such amounts should be subtracted from the base amount of Income Tax Expense in calculating the amount of Income Tax Expense savings resulting from the TCJA.

**Response:**

The two amortization amounts are related to prior tax law changes, such as the normalization rules required in the Tax Act of 1981. The creation of deferred taxes related to plant that is now subject to normalization (and now a reduction to rate base) and was previously flowed through to customers needed to be offset in a regulated asset and amortized into rates over the remaining life of the plant. These amounts also are amortizing the excess or deficient deferred taxes related to the previous federal and state rate changes. It also includes the unamortized ITC credits. These amounts do not need to be included because they are historical amounts and would not change with the current federal rate change.



**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
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CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

- 2-09** Refer to the Tennessee-American's Response to Consumer Advocate Request No. 1-19, which identifies estimated taxable income for the period 2018 - 2022. Confirm that positive taxable income would reduce the balance Tennessee-American's NOLC. If this is not confirmed, provide a comprehensive explanation discussing why positive taxable income would not result in a reduction in the NOL asset.

**Response:**

This is not 100% correct. Tennessee-American is part of a consolidated group that files a consolidated federal tax return. The usage of the NOLC is dependent upon the results of the consolidated group. There are times when individual companies within the group could have taxable income, but they are offset by other companies with greater taxable losses, causing a consolidated loss. In this case, the income companies would not use or increase any of their NOLC. When the consolidated group has taxable income, then Tennessee-American would utilize its NOLC based on its NOLC over the consolidated NOLC times the consolidated income. When projecting future test year results though, such as for Tennessee-American for example, the other individual companies within the consolidated group are not also projected. Therefore, Tennessee-American's NOLC would move based on its own results for those future periods.

**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

**2-10** Identify each person who you expect to call as an expert witness at the hearing on the merits in this docket, and for each such expert witness:

- (a) Identify the field in which the witness is to be offered as an expert;
- (b) Provide complete background information including the witness's current employer, as well as his or her educational, professional and employment history, and qualifications within the field in which the witness is expected to testify;
- (c) Identify all publications written or presentations presented in whole or in part by the witness, including either a copy of all such publications and presentations or a reference to where such publications and presentations may be publicly obtained;
- (d) Provide the grounds for the opinions to which the witness is expected to testify, and provide a summary of the grounds for each such opinion;
- (e) Identify any matter in which the expert has testified (through deposition or otherwise) by specifying the name, docket number and forum of each case, the dates of the prior testimony and the subject of the prior testimony, and identify the transcripts of any such testimony;
- (f) Identify the terms of the retention or engagement of each expert including but not limited to the terms of any retention or engagement letters or agreements relating to his/her engagement, testimony, and opinions as well as the compensation to be paid for the testimony and opinions;
- (g) Identify any exhibits to be used as a summary of or support for the testimony or opinions provided by the expert; and
- (h) Produce copies of all documents, summaries, charts, trade articles, journals, treatises, publications, workpapers, file notes, chart notes, tests, test results, interview notes, and consultation notes provided to, reviewed by, utilized by, relied upon, created by, or produced by any proposed expert witness in evaluating, reaching conclusions or formulating an opinion in this matter.

**Response:**

In addition to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, unrestricted in time and scope, and seeks information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. TAWC further objects to this Request on the grounds that it seeks the production of information that is protected from disclosure by the attorney-client privilege, the work product immunity, or any other applicable privileges, immunities, and/or doctrines of state law. TAWC reserves the right to supplement this response as

information becomes available during the course of discovery, document review and investigation. Subject to and without waiving the foregoing objections, TAWC states as follows:

This Response will be supplemented at a later date, if appropriate, in accordance with the Tennessee Rules of Civil Procedure and any Scheduling Order. However, at this time, TAWC does not expect to call any witnesses at the hearing not already identified and refers the CPAD to the Pre-filed Testimony of Linda C. Bridwell, as adopted by Elaine Chambers, and John R. Wilde, the Petition, and all supporting documentation, including responses to discovery, data requests, and the record in TPUC Docket No. 18-00001 and subsequent related TPUC dockets.

**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

**2-11**    Identify all persons having knowledge of discoverable matters in this case.

**Response:**

In addition to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, unrestricted in scope, and seeks information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. TAWC further objects to this Request to the extent that it seeks information that is equally obtainable by the CPAD from public or other sources or through some other means of discovery that is more convenient, less burdensome, or less expensive. TAWC reserves the right to supplement this response as information becomes available during the course of discovery, document review and investigation. Subject to and without waiving the foregoing objections, TAWC states as follows:

The following persons have some knowledge of discoverable matters in this case: Linda C. Bridwell, as adopted by Elaine Chambers, and John R. Wilde. In addition to the Pre-filed Testimony in TPUC Docket No. 18-00001, TAWC will identify responsible persons for each discovery request in this matter on an ongoing basis, if appropriate.



**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

**2-12**    Produce copies of all documents referred to or relied upon in responding to these discovery requests.

**Response:**

In addition to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, and duplicative. TAWC further objects to this Request to the extent that it seeks information that is equally obtainable by the CPAD from public or other sources or through some other means of discovery that is more convenient, less burdensome, or less expensive. Subject to and without waiving the foregoing objections, TAWC states as follows:

Any documents relied upon in responding to these discovery requests have been included as attachments to specific requests. TAWC also refers the CPAD to all documents filed previously in this matter, including the Pre-filed Testimony of Linda C. Bridwell and John R. Wilde, the Petition, and all supporting documentation, responses to discovery and data requests, and the record in TPUC Docket No. 18-00001 and 18-00039. TAWC reserves the right to supplement this response as information becomes available during the course of discovery, document review and investigation.



**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

- 2-13**    Produce copies of all hearing exhibits that you plan to introduce, use, or reference at the hearing on the merits in this docket.

**Response:**

In addition to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, and duplicative. TAWC further objects to this Request to the extent that it seeks information that is equally obtainable by the CPAD from public or other sources or through some other means of discovery that is more convenient, less burdensome, or less expensive. Subject to and without waiving the foregoing objections, TAWC states as follows:

TAWC refers the CPAD to all documents filed previously in this matter and Docket 18-00001, and it anticipates that all documents submitted in this matters will be introduced into evidence. TAWC also refers the CPAD to all documents filed in these matters subsequent to the issuance of these responses, including, but not limited to, future responses to discovery requests and/or TPUC data requests. TAWC reserves the right to supplement this response as information becomes available during the course of discovery, document review and investigation.

**TENNESSEE AMERICAN WATER COMPANY**  
**DOCKET NO. 18-00039**  
**SECOND DISCOVERY REQUEST OF THE**  
**CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

- 2-14** Produce copies of all documents -- including, without limitation, work papers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, or financial info -- relied upon by any of your witnesses in evaluating, reaching conclusions, or formulating an opinion in this matter.

**Response:**

In addition to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, duplicative, and seeks information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. TAWC further objects to this Request to the extent that it seeks information that is equally obtainable by the CPAD from public or other sources or through some other means of discovery that is more convenient, less burdensome, or less expensive. Subject to and without waiving the foregoing objections, TAWC states as follows:

TAWC refers the CPAD to the following previously filed documents TPUC Docket No. 18-00001 which was testimony of Linda C. Bridwell and John R. Wilde and in this matter: work papers, spreadsheets, exhibits and DR responses. TAWC reserves the right to supplement this response as information becomes available during the course of discovery, document review and investigation.

**TENNESSEE AMERICAN WATER COMPANY  
DOCKET NO. 18-00039  
SECOND DISCOVERY REQUEST OF THE  
CONSUMER ADVOCATE DIVISION**

**Responsible Witness:**        **Elaine K. Chambers**

**Question:**

- 2-15** Identify all info documents and things filed in the present docket record, including all responses to discovery of the parties and data request from the TPUC Staff, which TAWC produced in this docket and does not agree to stipulate to the authenticity of such information, documents and things in this proceeding. For each separate piece of info documents and things which TAWC produced in this docket and TAWC contends is not TPUC admissible as evidence describe in specific detail any objection(s) TAWC claims as to admissibility into the evidentiary record in this docket.

**Response:**

In addition to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, vague, confusing, and ambiguous. Subject to and without waiving the foregoing objections, TAWC states as follows:

At this time, only with respect to such information submitted by TAWC, TAWC has no intention of challenging the authenticity or admissibility of such information. TAWC also has no objection to the submission into evidence of such information submitted by TAWC. It is customary for the agency to move all discovery into evidence. TAWC reserves the right to supplement this response as information becomes available during the course of discovery, document review and investigation.

STATE OF Kentucky )

COUNTY OF Fayette )

BEFORE ME, the undersigned, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared Elaine Chambers, being by me first duly sworn deposed and said that:

She is appearing as a witness on behalf of Tennessee-American Water Company before the Tennessee Public Utility Commission, and duly sworn, verifies that the data requests and discovery responses are accurate to the best of her knowledge.

Elaine Chambers

Elaine Chambers

Sworn to and subscribed before me  
this 2nd day of April, 2019.

Sharon Miller

Notary Public


My Commission expires: 7/25/2020

**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:

Daniel P. Whitaker III  
Karen H. Stachowski  
Assistant Attorney General  
Office of the Tennessee Attorney General  
Consumer Advocate Unit, Financial Division  
P.O. Box 20207  
Nashville, TN 37202-0207  
[Daniel.Whitaker@ag.tn.gov](mailto:Daniel.Whitaker@ag.tn.gov)  
[Karen.Stachowski@ag.tn.gov](mailto:Karen.Stachowski@ag.tn.gov)

This the 2<sup>nd</sup> day of April, 2019.

  
\_\_\_\_\_  
Melvin J. Malone