

Electronically Filed In TPUC Docket Room on July 30, 2019 at 2:02 p.m.

July 30, 2019

VIA ELECTRONIC FILING

TPUC.DocketRoom@tn.gov

Hon. Robin L. Morrison, Chairman
c/o Ectory Lawless, Docket Room Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th 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

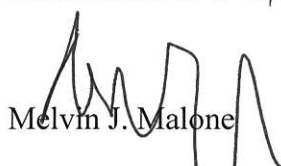
Dear Chairman Morrison:

Attached please find *Tennessee-American Water Company's Supplemental Response to the Consumer Advocate's Second Discovery Request* 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:)
)
TENNESSEE AMERICAN WATER)
COMPANY'S RESPONSE TO)
COMMISSION'S INVESTIGATION OF)
IMPACTS OF FEDERAL TAX REFORM)
ON THE PUBLIC UTILITY REVENUE)
REQUIREMENTS)

DOCKET NO. 18-00039

Tennessee-American Water Company (“TAWC”), by and through counsel, hereby submits its Supplemental Response to the Second Discovery Request 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.

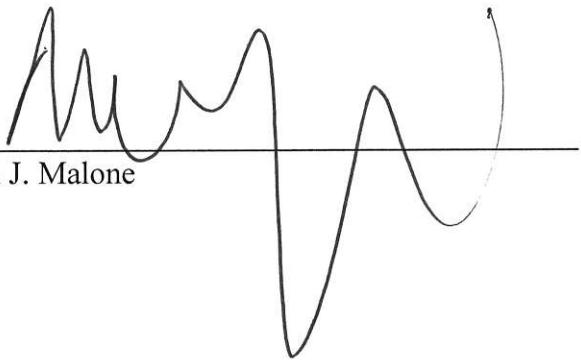
2-03 Please refer to the attachment file “TAWC_CADDR2_NUM003_0802219_Attachment”. This attachment contains an updated estimate of the income tax expense savings to be deferred through August 2019 and the amortization through August 2022 as per the Stipulation and Settlement agreed to on July 24th, 2019.

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
Karen.Stachowski@ag.tn.gov

This the 30th day of July, 2019.



Melvin J. Malone

Tennessee American Water
TCJA Deferred Revenue Balances for Tax Expense Savings
TAWC_CADDR2_NUM003_08022019_Attachment

TCJA Tax Expense Savings Deferral and Amortization

Authorized Revenue 47,073,724

Month	TCJA Tax Expense Savings Deferred	TCJA Deferral Incremental	TCJA Deferral Amortization	TCJA Deferral 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	(2,379,522)	(150,954)		(2,379,522)
Apr-19	(2,536,052)	(156,529)		(2,536,052)
May-19	(2,705,488)	(169,436)		(2,705,488)
Jun-19	(2,881,711)	(176,223)		(2,881,711)
Jul-19	(3,059,440)	(177,729)		(3,059,440)
Aug-19	(3,237,169)	(177,729)		(3,237,169)
Sep-19	(3,237,169)		89,921	(3,147,248)
Oct-19	(3,237,169)		89,921	(3,057,326)
Nov-19	(3,237,169)		89,921	(2,967,405)
Dec-19	(3,237,169)		89,921	(2,877,484)
Jan-20	(3,237,169)		89,921	(2,787,562)
Feb-20	(3,237,169)		89,921	(2,697,641)
Mar-20	(3,237,169)		89,921	(2,607,720)
Apr-20	(3,237,169)		89,921	(2,517,798)
May-20	(3,237,169)		89,921	(2,427,877)
Jun-20	(3,237,169)		89,921	(2,337,955)
Jul-20	(3,237,169)		89,921	(2,248,034)
Aug-20	(3,237,169)		89,921	(2,158,113)
Sep-20	(3,237,169)		89,921	(2,068,191)
Oct-20	(3,237,169)		89,921	(1,978,270)
Nov-20	(3,237,169)		89,921	(1,888,349)
Dec-20	(3,237,169)		89,921	(1,798,427)
Jan-21	(3,237,169)		89,921	(1,708,506)
Feb-21	(3,237,169)		89,921	(1,618,585)
Mar-21	(3,237,169)		89,921	(1,528,663)
Apr-21	(3,237,169)		89,921	(1,438,742)
May-21	(3,237,169)		89,921	(1,348,821)
Jun-21	(3,237,169)		89,921	(1,258,899)
Jul-21	(3,237,169)		89,921	(1,168,978)
Aug-21	(3,237,169)		89,921	(1,079,056)
Sep-21	(3,237,169)		89,921	(989,135)
Oct-21	(3,237,169)		89,921	(899,214)
Nov-21	(3,237,169)		89,921	(809,292)
Dec-21	(3,237,169)		89,921	(719,371)
Jan-22	(3,237,169)		89,921	(629,450)
Feb-22	(3,237,169)		89,921	(539,528)
Mar-22	(3,237,169)		89,921	(449,607)
Apr-22	(3,237,169)		89,921	(359,686)
May-22	(3,237,169)		89,921	(269,764)
Jun-22	(3,237,169)		89,921	(179,843)
Jul-22	(3,237,169)		89,921	(89,921)
Aug-22	(3,237,169)		89,921	(0)