

IN THE TENNESSEE PUBLIC UTILITY COMMISSION  
ATNASHVILLE, TENNESSEE

|                                |   |                     |
|--------------------------------|---|---------------------|
| IN RE:                         | ) |                     |
|                                | ) |                     |
| PETITION OF NAVITAS TN NG, LLC | ) |                     |
| FOR APPROVAL OF AN ADJUSTMENT  | ) | Docket No. 19-00057 |
| IN THE RATES, CHARGES, AND     | ) |                     |
| TARIFFS                        | ) |                     |

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CONSUMER ADVOCATE'S FIRST DISCOVERY  
REQUEST TO NAVITAS TN NG, LLC

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To: Howard La Don Baltimore, Esq.  
Farris Bobango, PLC  
414 Union Street, Suite 1105  
Nashville, TN 37219  
Email: [dbaltimore@farris-law.com](mailto:dbaltimore@farris-law.com)

This First Discovery Request is hereby served upon Navitas TN NG, LLC. ("Company" or "Navitas", unless otherwise specified for a particular question), 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 Tennessee 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, Financial Division, Consumer Advocate Unit, War Memorial Building, 301 6<sup>th</sup> Avenue North, Nashville, Tennessee 37243, c/o Daniel P. Whitaker, III, on or before 2:00 p.m. (CDT), November 1, 2019.

## **PRELIMINARY MATTERS AND DEFINITIONS**

1. **Continuing Request.** These discovery requests are to be considered continuing in nature and are to be supplemented from time to time as information is received by the Company and any of its affiliates which would make a prior response inaccurate, incomplete, or incorrect.

2. **Clear References.** To the extent that the data or information requested is incorporated or contained in a document, identify the document including page/line number if applicable.

3. **Format of Responses.** Provide all responses in the format in which they were created or maintained, for example, Microsoft Word or Microsoft Excel format, with all cells and formulas intact and in working order. If a document, (including without limitation; a financial or other spreadsheet or work paper) is not created or maintained in Microsoft Excel format, convert the document to Microsoft Excel format or provide the document in a format that enables or permits functionality like or similar to Microsoft Excel (including without limitation the functionality of working cells and formulas), or provide the software program(s) that will enable the Consumer Advocate to audit and analyze the data and information in the same manner as would be enabled or permitted if the document were provided in Microsoft Excel format.

4. **Objections.** If any objections to this discovery are raised on the basis of privilege or immunity, include in your response a complete explanation concerning the privilege or immunity asserted. If you claim a document is privileged, identify the document and state the basis for the privilege or immunity asserted. If you contend that you are entitled to refuse to fully answer any of this discovery, state the exact legal basis for each such refusal.

5. **Singular/Plural.** The singular shall include the plural, and vice-versa, where appropriate.

6. **Definitions.** As used in this Request:

(a) “You,” “Your,” “Company,” or “Navitas,” shall mean Navitas TN NG, LLC. and all employees, agents, attorneys, representatives or any other person acting or purporting to act on its behalf.

(b) “Affiliate” shall mean any entity who, directly or indirectly, is in control of, is controlled by, or is under common control with the Company. For greater clarification, “control” is the ownership of 20% or more of the shares of stock entitled to vote for the election of directors in the case of a corporation, or 20% or more of the equity interest in the case of any other type of entity, or status as a director or officer of a corporation or limited liability company, or status as a partner of a partnership, or status as an owner of a sole proprietorship, or any other arrangement whereby a person has the power to choose, direct, or manage the board of directors or equivalent governing body, officers, managers, employees, proxies, or agents of another person. In addition, the term “Affiliate” shall mean any entity that directly or indirectly provides management or operational services to the Company or any affiliate (as defined in the preceding sentence) of the Company, or to which the Company provides management or operational services. Further, the payment of money to the Company or receipt by the Company of money from an entity with which the Company has any relationship, other than such payment or receipt, shall include the payor or recipient of such money as an “Affiliate”.

(c) “Communication” shall mean any transmission of information by oral, graphic, written, pictorial or otherwise perceptible means, including but not limited to personal conversations, telephone conversations, letters, memoranda, telegrams, electronic mail, newsletters, recorded or handwritten messages, meetings and personal conversations, or otherwise.

(d) “Document” shall have the broadest possible meaning under applicable law. “Document” shall mean any medium upon which intelligence or information can be recorded or retrieved, such as any written, printed, typed, drawn, filmed, taped, or recorded medium in any manner, however produced or reproduced, including but not limited to any writing, drawing, graph, chart, form, letter, note, report, electronic mail, memorandum (including memoranda, electronic mail, report, or note of a meeting or communication), work paper, spreadsheet, photograph, videotape, audio tape, computer disk or record, or any other data compilation in any form without limitation, which is in your possession, custody or control. If any such document was, but no longer is, in your possession, custody or control, state what disposition was made of the document and when it was made.

(e) “Person” shall mean any natural person, corporation, firm, company, proprietorship, partnership, business, unincorporated association, or other business or legal entity of any sort whatsoever.

(f) “Identify” with respect to:

- i. Any natural person, means to state the full name, telephone number, email address and the current or last known business address of the person (if no business address or email address is available provide any address known to you) and that person’s relationship, whether business, commercial, professional, or personal with you;
- ii. Any legal person, business entity or association, means to state the full name, the name of your contact person with the entity, all trade name(s), doing business as name(s), telephone number(s), email address(es), and current or last known business address of such person or entity (if no business address is available provide any address known to you);
- iii. Any document, means to state the type of document (e.g., letter), the title, identify the author, the subject matter, the date the document bears and the date it was written; and
- iv. Any oral communication, means to state the date when and the place where it was made, identify the person who made it, identify the person or persons who were present or who heard it, and the substance of it.

(g) “And” and “or” shall be construed conjunctively or disjunctively as necessary to make the discovery request inclusive rather than exclusive.

(h) “Including” shall be construed to mean including but not limited to.

### **FIRST DISCOVERY REQUESTS**

1-1. Provide a comprehensive explanation regarding the account balance shown in Account 874.16 for Navitas Utilities Company (“NUC”), and why it does not match the amount shown reflected in account 874 within the Navitas Tennessee (“NTN”) General Ledger.

#### **RESPONSE:**

1-2. Refer to NUC’s 2018 General Ledger and NTN’s 2018 General Ledger. The following question references Account 887.

- (a) Why do the account balances for June, October, and November in Account 887.16 not match the amount shown on NTN’s Account 887?

#### **RESPONSE:**

1-3. Refer to NUC's 2018 General Ledger and NTN's 2018 General Ledger. The following question references Account 893.

- (a) Why does the product of applying the allocation factor (11.3661504%) to NUC's Account 893 not match the amount recorded in Account 893 on NTN's general ledger, specifically for the month of December.

**RESPONSE:**

1-4. Refer to NUC's 2018 General Ledger and NTN's 2018 General Ledger. The following question references Account 920.

- (a) Why does the product of applying the allocation factor (11.3661504%) to NUC's Account 920 not match the amount recorded in Account 920 on the NTN's general ledger? Discuss the discrepancies for the months of April, July, August, September, October, and November.

**RESPONSE:**

1-5. Refer to NUC's 2018 General Ledger and NTN's 2018 General Ledger. The following question references Account 921.

- (a) Regarding the accounts (listed below) that comprise NUC's Account 921, discuss whether they are allocable to NTN:
  - i. 6110 Comm Equip;
  - ii. 6120 Comm Serv;
  - iii. 6140 Office Consumables;
  - iv. 6242 Fuel;
  - v. 921.15 Office Supplies KY;
  - vi. 921.16 Office Supplies TN;
  - vii. 921.28 Office Supplies TX;
  - viii. 921.46 Office Supplies OK; and
  - ix. 921 Office Supplies – Other.
- (b) Why does the product of applying the allocation factor (11.3661504%) to NUC's Account 921 along with adding the amount in 921.16 not match the amount recorded in Account 921 on NTN's general ledger? Discuss the discrepancies for the months of March, June, July, August, September, October, November, and December.

**RESPONSE:**

1-6. Refer to NUC's 2018 General Ledger and NTN's 2018 General Ledger. The following question references Account 923.

- (a) Regarding the accounts (listed below) that comprise NUC's Account 923, discuss whether they are allocable to NTN:
- i. 6241 Contracted Transportation;
  - ii. 6420 Tax Consult and Filing;
  - iii. 6245 Legal;
  - iv. 923.15 Outside Services KY;
  - v. 923.16 Outside Services TN;
  - vi. 923.46 Outside Services OK; and
  - vii. 923 Outside Services Other.

**RESPONSE:**

1-7. Refer to NUC's 2018 General Ledger and NTN's 2018 General Ledger. The following question references Account 924.

- (a) Why does the product of applying the allocation factor (11.3661504%) to NUC's Account 924 not match the amounts recorded in Account 924 on NTN's general ledger? Discuss the discrepancies for the months of April, May, June, July, August, September, and October.

**RESPONSE:**

1-8. Refer to NUC's 2018 General Ledger and NTN's 2018 General Ledger. The following questions references account 925.

- (a) What is the Company's justification for inclusion of NUC Account "6445 Safety & Security", which contain Oklahoma Corporation Commission pipeline safety fees, in the allocated total charged to NTN?
- (b) Why does the product of applying the allocation factor (11.3661504%) to NUC's Account 925 not match the amounts recorded in Account 925 on NTN's general ledger? Discuss the discrepancies for the months of July, August, and October.

**RESPONSE:**

1-9. Refer to NUC's 2018 General Ledger and NTN's 2018 General Ledger. The following question references Account 926.

- (a) Why does the product of taking the monthly totals, minus \$1,000 to account for the allocation for Texas, and applying the allocation factor (11.3661504%) to NUC's Account 926 not match the amounts recorded in Account 926 on NTN's general ledger? Discuss the discrepancies for the months of January, February, March, and April.

**RESPONSE:**

1-10. Refer to NUC's 2018 General Ledger and NTN's 2018 General Ledger. The following question references Account 932.

- (a) Why does the product of applying the allocation factor (11.3661504%) to NUC's Account 932 not match the amounts recorded in Account 932 on NTN's general ledger? Discuss the discrepancies for the months of June and December.

**RESPONSE:**

1-11. Provide all written accounting, tax, regulatory, or other policies that are currently being used or have been adopted by Navitas. Provide any such policies that have been terminated in the most recent twenty-four months.

**RESPONSE:**

1-12. Provide a copy of Navitas' monthly budget to actual comparison reports and variance explanations for the test year and through the most recent period.

**RESPONSE:**

1-13. Provide copies of final orders concerning the most recently concluded general rate case for Navitas' regulated subsidiaries and affiliates.

**RESPONSE:**

1-14. 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:**

1-15. Identify all persons having knowledge of discoverable matters in this case.

**RESPONSE:**

1-16. Produce copies of all documents referred to or relied upon in responding to these discovery requests.

**RESPONSE:**

1-17. Produce copies of all hearing exhibits that you plan to introduce, use, or reference at the hearing on the merits in this Docket.

**RESPONSE:**

1-18. 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 information -- relied upon by any of your witnesses in evaluating, reaching conclusions, or formulating an opinion in this matter.

**RESPONSE:**

1-19. Refer to the "Item 12 support for tariff change" spreadsheet that was included with the Company's filing. This file contains links to a file called 'Rate Case.xlsx'. Provide this file.

**RESPONSE:**

1-20. Provide a copy of the Company's chart of accounts.

**RESPONSE:**

1-21. Refer to the "Item 31 CONFIDENTIAL schedule of employees" spreadsheet with the Company's filing. Provide a listing of the job descriptions and responsibilities of those employees with allocable costs to TN operations.

**RESPONSE:**

1-22. Refer to the multiple spreadsheets that were included with the Company filings. A variety of the spreadsheets rely on a file named "C:\Users\Roberto Miranda\Dropbox (Navitas Utility)\Accounting\2019 TN Rate Case\[Discovery Chart.xlsx]." Provide the "Discovery Chart.xlsx" spreadsheet.

**RESPONSE:**

1-23. Provide the following information in yearly average (or year to date actuals), covering 2017, 2018, and 2019 the for Tennessee, Kentucky, and Oklahoma service areas:

- (a) Gross plant in service;
- (b) Count of Customers; (test year average); and
- (c) Miles of pipe.

**RESPONSE:**

1-24. Refer to Item 13 (FCFA).pdf and Item 13 (TN).pdf, as provided with the Company's Petition. Provide support for the allocation percentage shown within these files.

**RESPONSE:**

1-25. Refer to Item 14.pdf supplied with the Company's Petition. Provide the contract for Farris Bobango Branan and Klint Alexander for the years 2017 and 2018.

**RESPONSE:**

1-26. Refer to Item 13 (NUC).pdf as filed with the Company's Petition. Provide a narrative response detailing the \$7,546 or 24% increase in Account 923 Outside Services charged to Navitas Tennessee from 2017 to 2018.

**RESPONSE:**

1-27. Refer to Item 13 (NUC).pdf as filed with the Company's Petition. Provide a narrative response detailing the \$4,505, or 35%, increase in Account 893 Maintenance of Meters charged to Navitas Tennessee from 2017 to 2018.

**RESPONSE:**

1-28. Provide the General Ledgers, Balance Sheets, and Profit and Loss Statements for Navitas TN, NUC, Navitas Assets, and FCFA for 2016.

**RESPONSE:**

1-29. Refer to NUC General Ledger 2018.xlsx and Item 31 CONFIDENTIAL schedule of employees. Within the NUC General Ledger, refer to rows 13246 – 13341, 874.16 Mains & Services TN. Provide narrative responses to the following:

- (a) Confirm that the amounts listed under the column heading "split" with the tag "5100 – Services" reflect the payment of the salary of [REDACTED];
- (b) Confirm the total payment to [REDACTED] for the year ending 2018 was \$[REDACTED]; and

- (c) Reconcile the \$64,299 shown charged from Account 5100 services to Account 874.16 to the \$[REDACTED] shown on Item 31 CONFIDENTIAL schedule of employees.

**RESPONSE:**

- 1-30. Refer to the NUC General Ledger 2018.xlsx. Provide a list of service provided by TDH Construction. If applicable, provide a contract for services and provide a narrative of the services received under the charges to Account 920 with the following memo "Costa Mesa vehicle, insurance, fuel, phone, etc."

**RESPONSE:**

- 1-31. Refer generally to the NUC General Ledger 2018.xlsx. Specifically, refer to the charges contained in Account 925. Respond to the following:
- (a) Provide copies of the advertisements provided to Oklahoma Press Service, Tennessee Press Service, and Pipeline Regulatory Consultants, Inc;
  - (b) Provide the company's reasoning for not using direct assignment for charges within account 925 as it does for account 874, 887, 921, and 923; and
  - (c) Provide a narrative response detailing the purpose of 2 charges (rows 17492 and 17545) with a memo reference of "safety incentive."

**RESPONSE:**

- 1-32. Refer to the NUC General Ledger 2018.xlsx. Specifically, refer to the charges contained in Account 926. Provide the company's reasoning for not using direct assignment for charges within Account 926 as it does for Accounts 874, 887, 921, and 923.

**RESPONSE:**

- 1-33. On page 3 lines 20 – 22 of his testimony, Mr. Hartline compares the equivalent heating costs of electricity versus natural gas. With respect to this comparison, indicate whether the \$63.64 includes the cost of gas component of customers' bills. If not, provide a comparison including the current cost of gas.

**RESPONSE:**

1-34. On pages 3 and 4 of his testimony, Mr. Hartline discusses propane as an alternative fuel source to natural gas. Provide an estimate for the one-time costs natural gas customers would incur to switch to propane, including, but not necessarily limited to, modification of appliances, acquiring and installing a propane service line, acquisition of a tank and the initial cost to fill the tank.

**RESPONSE:**

1-35. On page 4 of Mr. Hartline's testimony (lines 16 – 27), he discusses the general methods used to assign Navitas Utility Corporation to Navitas Tennessee and concludes that this total is \$411,694 during the test period and such costs are assigned using various categories. With respect to his testimony, provide the following for 2018 by month:

- (a) Extraordinary third-party charges;
- (b) Pass through charges (separately identifying any cost that is not eligible for recovery in the Gas Cost Adjustment);
- (c) Direct Charges; and
- (d) Allocated charges that are proportionally distributed to various systems.

**RESPONSE:**

1-36. With respect to the extraordinary third-party charges referenced on page 4 of Mr. Hartline's testimony, indicate whether such charges are direct assigned or allocated to Navitas' Tennessee jurisdiction, and discuss the method used to make the cost assignment.

**RESPONSE:**

1-37. Regarding the Disconnect Charge (equal to six months times the monthly customer charge), confirm that such charges apply to all customers wishing to voluntarily disconnect service.

**RESPONSE:**

1-38. In the following example, identify and explain how Disconnect and Re-Connect charges would be calculated and levied:

- (a) Assume a customer orders a disconnect on June 1 and a re-connect on October 1; and
- (b) Assume a long-standing customer taking service without interruption decides to move and leaves June 1.

**RESPONSE:**

1-39. Paragraph 18 of the settlement agreement in Navitas' most recent Tennessee rate case required Navitas to submit various items to the Consumer Advocate and TPUC (then TRA) Staff. Provide a copy of this information.

**RESPONSE:**

1-40. Describe the accounting scenario giving rise to the balances recorded in accounts 1727 and 1728.

**RESPONSE:**

1-41. Provide the underlying accounting support for the \$1,737,313 recorded to account 1724, Mains – Acquired Systems. Identify the portion of this value that relates to any acquisition premium paid in excess of book value.

**RESPONSE:**

1-42. Identify the miles of Main by type of pipe and by the vintage (decade) in which the pipe was installed. The total accounted for mileage of Main should equal the total miles of Main within the Navitas Tennessee system. To the extent any miles of pipe cannot be determined, indicated they are “unknown.”

**RESPONSE:**

1-43. Provide the monthly residential sales volumes and customer counts for the period January 2009 through September 2019. Indicate how the customer counts are quantified. Please clarify whether such sales volumes are accrued or reflect billed volumes.

**RESPONSE:**

1-44. Identify the monthly meter read dates for billed volumes for the period January – December, 2018.

**RESPONSE:**

1-45. With regard to Confidential Item 31, indicate whether the 2019 earnings are those based upon an annualized level of compensation, or is that year-to-date compensation through a specific date? If Navitas indicates the latter, please identify the date.

**RESPONSE:**

1-46. Indicate whether the rate increase sought in this case of \$128,957 is premised upon only those customers residing in Tennessee or does it also include customers served in Kentucky?

**RESPONSE:**

1-47. Identify the portion of the Kentucky system in which rate jurisdiction has been yielded to the TPUC. Identify the number of customers residing in Kentucky as of December 31, 2018, whose rates are determined by TPUC.

**RESPONSE:**

1-48. With regard to the Monthly Base Rates, confirm that the proposed Residential rate of \$2.00 for the first 9 Ccfs per month is defined as \$2.00 for each Ccfs up to 9 in a given month, rather than \$2.00 for all Ccfs up to 9.

**RESPONSE:**

1-49. Provide the following information regarding the Item 32 spreadsheet provided with the MFR's:

- (a) Identify and define the label "LeAnn";
- (b) Provide a copy of the work orders comprising the \$23,160 of capitalized costs incurred in August 2019; and
- (c) At the bottom of the schedule is a ratio producing a percentage of .0039%. Please describe what the ratio is designed to show and indicate how this ratio is used.

**RESPONSE:**

1-50. Regarding the reconciliation between the Income Statement information contained in Item 1-11 with that found in the Navitas General Ledger, there is a disparity between revenue balances as identified below:

| Reconciliation of Revenue Accounts              |                               |           | Less:    |                  | Weather   |
|---|-------------------------------|-----------|----------|------------------|---|
| Navitas TN General Ledger                       |                               |           | PGA      | Equals           | Sensitive Portion of                                  |
| Account No.                                     | Account Name                  | Amount    | Revenue  | Non-PGA Revenues | Non-PGA Revenues                                      |
| 414.96  | Unbilled Revenues             | \$ 16,317 |          | \$ 16,317        |   |
| 480.01  | Residential Tariff            | 182,265   |          | 182,265          | 182,265   |
| 480.02  | Residential Customer Charge   | 47,241    |          | 47,241           |   |
| 480.09  | Residential PGA               | 84,713    | 84,713   | -                |   |
| 481.11  | Commercial Tariff             | 137,159   |          | 137,159          | 137,159   |
| 481.12  | Commercial Customer Charge    | 10,467    |          | 10,467           |   |
| 481.19  | Commercial PGA                | 82,399    | 82,399   | -                |   |
| 482.01  | Government Tariff             | 137,718   |          | 137,718          | 137,718   |
| 482.02  | Government Customer Charge    | 2,786     |          | 2,786            |   |
| 482.09  | Government PGA                | 91,025    | 91,025   | -                |   |
| 480   | Customer Classes - Other      | 50        |          | 50               |   |
| 488   | Penalties and Service Charges | 15,343    |          | 15,343           |   |
|   | Navitas Balances per GL       | 807,483   | 258,137  | 549,346          | 457,142   |
| Navitas Profit and Loss Statement (Item 11)     |                               |           |          |                  |   |
|   | Total Revenue                 | 807,483   |          |                  |   |
|   | Less: Cost of Goods Sold      |           | 299,150  |                  |   |
|   | Gross Profit                  |           |          | 508,333          | Ties to Item 12;<br>Revenue Deficiency<br>Calculation |
| Difference PGA Revenues vs. Purchased Gas Costs |                               |           | (41,013) |                  |   |

With respect to the disparity, provide the following information:

- (a) Explain why the cost of goods sold within item 1-11, almost exclusively comprised of City Gate Purchases does not tie to the level of PGA revenue recorded in the Navitas TN General Ledger; and
- (b) Of the two revenue balances (\$549,346 vs \$508,333), which is the amount (before recognizing the impacts of weather) that should be utilized for purposes of evaluating the need for a rate increase in this docket. Provide a detailed explanation supporting this response.

**RESPONSE:**

1-51. Provide a copy of the most recently available Navitas TN General Ledger.

**RESPONSE:**

1-52. Regarding the revenue information provided within Item 18, explain why the number of residential bills varies between the categories of Gas, PGA, and Customer Charge.

**RESPONSE:**

1-53. Regarding Item 18, indicate whether the Pending Late Fees relates to Late Fees charged in the current month or whether such charges reflect accumulated Late Fee charges.

**RESPONSE:**

1-54. Are late fees associated with PGA charges credited to the PGA collection? If not, explain whether late fees assigned to the PGA collection are appropriately reflected as a reduction to the overall revenue requirement.

**RESPONSE:**

1-55. Regarding information provided in Item 18, provide final billing sheet information subsequent to April 2019. Also, provide the information for March 2019 that was apparently not included within the MFR response.

**RESPONSE:**



1-56. For each item of equipment within the categories of 1) Pickups, 2) Trucks, and 3) Heavy Equipment whose lease costs are allocated from NUC to Navitas Tennessee, provide the following information:

- (a) Original Cost of the asset; and
- (b) Date the asset was acquired.

**RESPONSE:**

1-57. Provide the original cost and date of acquisition of the Pickup that is direct charged to Navitas Tennessee's operations.

**RESPONSE:**

1-58. Provide a comprehensive discussion concerning the components of the quarterly entries made to account 414.96, Unbilled Revenues, including whether such entries include estimates for PGA revenue.

**RESPONSE:**

1-59. Provide the support for the first and second quarter 2018 accounting entries made to Account 414.96 Unbilled Revenues.

**RESPONSE:**

*Signature block on following page*

RESPECTFULLY SUBMITTED,



DANIEL P. WHITAKER III (BPR #035410)

Assistant Attorney General

KAREN H. STACHOWSKI (BPR #019607)

Assistant Attorney General

Office of the Tennessee Attorney General

Financial Division, Consumer Advocate Unit

P.O. Box 20207

Nashville, Tennessee 37202-0207

Phone: (615) 532-9299

Fax: (615) 741-1026

Email: [Daniel.Whitaker@ag.tn.gov](mailto:Daniel.Whitaker@ag.tn.gov)

Email: [Karen.Stachowski@ag.tn.gov](mailto:Karen.Stachowski@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:

Howard La Don Baltimore, Esq.  
Farris Bobango, PLC  
414 Union Street, Suite 1105  
Nashville, TN 37219  
Email: [dbaltimore@farris-law.com](mailto:dbaltimore@farris-law.com)  
Phone: 615-726-1200

This the 18<sup>th</sup> day of October, 2019.



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DANIEL P. WHITAKER  
Assistant Attorney General