

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE**

IN RE:)	
)	
CHATTANOOGA GAS COMPANY)	
PETITION FOR APPROVAL OF ITS)	DOCKET NO. 20-00049
2019 ANNUAL RATE REVIEW)	
FILING PURSUANT TO)	
TENN. CODE ANN. § 65-5-103(d)(6))	

**CONSUMER ADVOCATE’S RESPONSES TO
CGC’S FIRST SET OF DISCOVERY REQUESTS**

Herbert H. Slatery III, Attorney General and Reporter for the State of Tennessee, by and through the Consumer Advocate Unit in the Financial Division of the Office of the Tennessee Attorney General (“Consumer Advocate”), pursuant to Rules 26, 33, and 34 of the Tennessee Rules of Civil Procedure, Tennessee Public Utility Commission (TPUC) Rule 1220-1-2-.11, and the Agreed Procedural Schedule entered by the Hearing Officer in this Docket, hereby submits its responses to the *First Set of Discovery Request of Chattanooga Gas Company* (“CGC” or “Company”) filed on August 14, 2020.

General Objections

All of the General Objections made herein are applicable to and are hereby incorporated into each and every response herein, and each response herein is made subject to and without waiver of these General Objections.

- A. The Consumer Advocate objects to each of the Company’s requests on the grounds that each is overly broad, unduly burdensome, and oppressive.
- B. The Consumer Advocate objects to the Company’s discovery requests to the extent that they purport to impose the obligations upon the Consumer Advocate beyond those contemplated by the Tennessee Rules of Civil Procedure, TPUC Rules, and

Tennessee law.

- C. The Consumer Advocate objects to each of the Company's requests to the extent that each purports to call for information and/or documents prepared in anticipation of litigation, and/or information and/or documents protected by the attorney-client privilege, the work product doctrine, the common-interest doctrine, or any other applicable protection or privilege.
- D. The Consumer Advocate objects to each of the Company's requests to the extent that they are not applicable in the context of a proceeding before the TPUC, cite an incorrect legal conclusion, or mischaracterize or improperly summarize statements made by the Consumer Advocate's expert witnesses in their pre-filed direct testimonies.
- E. By providing the objections contained herein, the Consumer Advocate does not waive or intend to waive, but rather, intends to preserve, all objections with regard to competence, relevance, materiality, and admissibility of the discovery information or documents in any subsequent proceeding on the related subject matter. Moreover, the Consumer Advocate intends by this set of responses to preserve all objections to vagueness, ambiguity, and undue burden in connection with requests to produce documents, including those that are not in the Consumer Advocate's possession, custody, or control.
- F. The responses made herein are made to the best of Consumer Advocate's present knowledge after a reasonably diligent search for responsive information. The Consumer Advocate will supplement its responses in line with the requirements of the Tennessee Rules of Civil Procedure as well as TPUC Rules and expressly reserves its right to supplement or amend its answers, if and as appropriate, including with respect to objections that may arise at a later time than this filing.

Without waiving these General Objections as they apply to each individual request, the Consumer Advocate presents the following responses:

CONSUMER ADVOCATE'S RESPONSES

1. With respect to Question/Answer 8, beginning on page 4, admit or deny that Mr. Dittmore and Mr. Bradley in their respective testimonies and exhibits identified all of the adjustments that the Consumer Advocate believes need to be made to CGC's 2019 ARM recovery? If denied, identify all further adjustments that the Consumer Advocate believes needs to be made to the 2019 ARM Docket recovery. Your response to this request should not include any prospective issues

presented in Mr. Dittmore's Proposed Considerations in Subsequent ARM filings section of his testimony.

RESPONSE:

Based on the information provided in this Docket up to the time the Consumer Advocate filed its pre-filed direct testimony, the testimonies of Mr. Dittmore and Mr. Bradley included the issues identified by each witness, respectively. However, as indicated on page 28 of Mr. Dittmore's testimony and pages 12-13 of Mr. Bradley's testimony, both witnesses reserved the right to supplement their testimonies if new information becomes available prior to the Hearing on the merits in this matter or if any corrections are necessary. Given the Company's supplemental responses to certain discovery requests as well as the Parties' agreed modifications to the procedural schedules, some supplemental testimony will be necessary. Moreover, as discussed on page 4 of Mr. Dittmore's testimony and included in the *Stipulation and Settlement Agreement* in Docket No. 19-00047, if issues are identified in future CGC ARM filings, the Consumer Advocate reserves the right to include testimony and request changes or modifications to the ARM going forward.

2. Does the Consumer Advocate agree that CGC's rate reset period is based upon an adjusted calendar year and therefore any adjustments or normalizations should reflect a full year of activity both for cost of service and rate base? If not, explain why not.

RESPONSE:

The Consumer Advocate generally agrees with this statement; however, not all adjustments require a modification to Rate Base. Regarding the deferred tax savings, the Commission has jurisdiction over the period(s) in which such costs are recorded.

3. Does the Consumer Advocate agree that generally (excluding rate making-adjustments) the activity and balances on CGC books and records for 2020 will be reflected in the calculation of the 2020 deficiency and included in the 2021 ARM filing? If not, explain why not.

RESPONSE:

Generally speaking, yes, the Consumer Advocate agrees that (excluding rate making-adjustments) the activity and balances on CGC's books and records for 2020 will be reflected in the calculation of the 2020 deficiency and included in the 2021 ARM filing. The Consumer Advocate does reserve the right to request TPUC to implement modifications or changes. Further, as the 2020 calendar year has included widespread economic impact to businesses and individuals due to the COVID-19 pandemic, the Consumer Advocate reserves the right to address issues that may arise at the time of next year's annual filing.

4. Explain how carrying charges for two separate periods could be duplicative as discussed by Mr. Dittmore in Q23 on page 10 of his testimony. Specifically, address how the 2019 deficiency balance carrying charges of \$105,602 as shown in CGC Tucker Exhibit GT-1 in Schedule 29 and the 2020 or rate reset period carrying charges of \$24,962 shown in CGC Tucker Exhibit GT-3 based on the 2020 recovery of the deficiency balance are duplicative.

RESPONSE:

The Consumer Advocate does not agree with the premise of carrying charges for two separate periods as referenced in CGC's request. Instead, the Consumer Advocate has interpreted the calculation to represent carrying charges associated with the 2019 revenue deficiency, of which the Company calculated carrying charges on two separate 2019 revenue deficiency balances. For reference please see tab 9 within the response to Consumer Advocate Schedule 22 where carrying

charges are applied to the 2019 revenue requirement deficiency as well as to the carrying charges associated with the same deficiency within Schedule GT-3.

5. Identify the Commission Order with reference to the specific page number or section containing language that the Consumer Advocate believes authorizes or makes it appropriate for the proposed taxes other than income taxes (“TOTIT”) adjustment to use cash payments rather than the expense amount recorded by the Company to adjust the 2019 ARM deficiency balance.

RESPONSE:

The Consumer Advocate’s testimony concerning taxes other than income taxes was based on the knowledge, experience, and expertise of CA witness David Dittmore. At this time, the Consumer Advocate is not in possession of a Commission Order or other responsive document that addresses the requested information.

6. Mr. Dittmore at page 12, line 5, states that “the legal costs of CGC continue to be very high.” Provide a comprehensive narrative describing the empirical basis for asserting that CGC’s 2019 costs “very high. Please address in this response both the Consumer Advocate’s original testimony as filed as well as the supplemental testimony on this issue.

RESPONSE:

Mr. Dittmore’s opinion contained in his direct testimony stems from his personal involvement with outside counsel for a natural-gas utility and his personal knowledge of such costs incurred by other similarly situated utilities without a regulatory mechanism such as the ARM, both within a rate case as well as in non-rate-case periods. His opinion is also based on his approximately 30 years of regulatory experience, knowledge, and expertise in the subject, including time spent as a regulatory professional with a large public utility, with a state regulator, and with the Consumer Advocate.

7. Identify all text, research papers, and other authoritative documents on which Mr. Dittemore relies to (a) support his position that CGC legal expenses are “very high”; and, (b) evaluate or otherwise determine the reasonableness of a utility’s legal expense. Please address in this response both the Consumer Advocate’s original testimony as filed as well as the supplemental testimony on this issue.

RESPONSE:

There are no responsive documents to this request that are in the Consumer Advocate’s care, custody, or control. Mr. Dittemore did not rely upon any text, research paper, or other authoritative document in support of his opinion that CGC legal expenses are “very high” or the reasonableness of such legal costs, but instead relied upon his extensive regulatory experience with a large public utility, state regulator, and the Consumer Advocate.

As it relates to his supplemental testimony, the rate case costs associated with Docket No. 18-00017 were outside the range identified on page 6 of Chairman Sievers concurring opinion in Kansas Corporation Commission Docket No. 10-KCPE-415-RTS (*Order* issued January 18, 2012). Mr. Dittemore believes certain points made by Chairman Sievers concerning the prudent management of such costs is instructive in the current situation.

It is worth pointing out that rate-case costs in Docket No. 18-00017 have been resolved, and the issue in the current docket is the reasonableness of the approximately [REDACTED] in regulatory-legal costs incurred in a year in which there was no litigated rate case.

8. In asserting that CGC’s attorney fees “continue to be very high” and that the Consumer Advocate’s “expressed concerns with the level of legal costs in CGC’s most recent rate case” reflects a “trend of high regulatory legal costs has continued into 2019,” does the Consumer Advocate believe that through its participation and advocacy in the CGC rate case that it shares

any responsibility for the level of attorney fees incurred in that case? In responding to this request, for the period 2014 through 2020 identify each docket number for the natural gas, electric, and water/wastewater rate proceedings (general rate cases or other cases filed pursuant to Tennessee Code Annotated Section 65-5-103(d)(1)(a)) where the Consumer Advocate has been a party of record and provide the total number of discovery questions, including subparts, that the Consumer Advocate has propounded in each of those proceedings, and then discuss why CGC merited more than 800 discrete discovery questions and the Consumer Advocate presenting its own affirmative rate case that sought a rate reduction after 9 years of no increases that then caused CGC to file 14 sets of rebuttal testimony?

RESPONSE:

Objection. The Consumer Advocate objects to this discovery request on the basis that it requests information that is overly broad, unduly burdensome, and not likely to lead to the discovery of admissible evidence; further, it seeks information that is publicly accessible and just as easily accessed by CGC. Specifically, the request seeks the Consumer Advocate to compile documents from every docket for a natural gas, electric, water, or wastewater utility that could include ratemaking issues that the Consumer Advocate has participated in over a six-year period, to analyze each filing in these dockets, to count the number of discovery requests (both formal and informal), and to form an opinion on each of these dockets compared to CGC's current docket. As this request seeks a variety of separate proceedings, not all of which are related to ARMs or natural gas utilities, this request seeks information that is not relevant to the issues presented in this case, which includes CGC's specific request to recover 2019 calendar costs through the Company's ARM and implement an adjustment to its rates. CGC is a part of the Southern Company, one of the largest public utility conglomerates in the country, and it has available to it a multitude of

regulatory staff and other resources; therefore, the Company is in a better position to compile data. And because all filings made by TPUC are publicly accessible on its docket page, the Company can obtain the requested information if it chooses to do so, but it may not direct the Consumer Advocate to perform the Company's work.

Notwithstanding the objections above, the Consumer Advocate intervened in a multitude of dockets at the Commission between 2014 and the present. And the Consumer Advocate tailored its discovery requests based on the needs of each case. Concerning Docket No. 18-00017, the Consumer Advocate was put in a position where it had to issue discovery requests in many areas to find support for the Company's filing, including to find support or underlying calculations to hard-coded numbers included within CGC's schedules and workpapers. Moreover, as CGC included a request to establish an ARM filing based on the methodologies established in the rate case but failed to include a list of proposed methodologies, more discovery requests were necessary. These are simply two examples.

Concerning the Company's rebuttal testimony in the rate case, filing 14 sets of rebuttal testimony was the decision of the Company, and it is in a better position than the Consumer Advocate to justify its actions. To the extent the Company questions why the Consumer Advocate filed the testimony that it did or filed an alternative case to the filing proposed by CGC, the Consumer Advocate would point out that CGC requested TPUC to establish a revenue deficiency of approximately \$6.2 million, but taking into account the discovery and testimonies presented by the Consumer Advocate, the Commission found that the rates proposed by CGC should be denied and that CGC's actual revenue deficiency was only \$1.39 million, or approximately 22% of that proposed by the Company.

Further, the costs at issue in this case result from 2019 activities, which do not include regulatory costs associated with the litigated 2018 rate case. Instead the Company's 2019 costs were largely comprised of costs associated with the Company's voluntary request to seek approval of an ARM mechanism in a docket that was collaborative in nature and resulted in a formal settlement with limited discovery issued by the Consumer Advocate.

9. Identify by name the attorneys and other employees of the Office of the Attorney General that participated in Dockets 18-00017, 18-00035, 19-00047, and 20-00049. As used in this discovery request, "participated" includes but is not limited to: the review of Chattanooga Gas Company's petition, motions, testimony and exhibits; drafting, reviewing and/or approving of discovery requests to be issued to Chattanooga Gas Company; reviewing Chattanooga Gas Company's responses to discovery requests; drafting, reviewing and/or approving motions, discovery responses, briefs, and any other pleadings or filings with the Tennessee Public Utility Commission filed on behalf of the Consumer Advocate; drafting, reviewing, and/or approving testimony and exhibits filed on behalf of the Consumer Advocate; and conducting legal or other research on issues or potential issues to be addressed by Consumer Advocate's witnesses in those proceedings. Attorneys and other employees of the Office of the Attorney General is all inclusive from Attorney General Slatery to any full or part time person, including paid and nonpaid persons, including law clerks. For each person identified in this response, provide the total number of hours that person worked on Dockets 18-00017, 19-00047, and 20-00049, as applicable. The scope of this request does not include employees who for any docket had zero hours, and it also does not include any employees such as legal assistants who had time typing, non-legal proof reading, or filing and emailing responsibilities).

RESPONSE:

Objection. The Consumer Advocate objects to this request because it seeks information protected by the attorney-client privilege and attorney-work-product doctrine. The Consumer Advocate also objects on the basis that the request is overly broad, unduly burdensome, not tailored to the needs of CGC in this case, not likely to lead to the discovery of admissible evidence, and calls for the Consumer Advocate to inappropriately speculate. Along with descriptions of privileged information, the request calls for information about privileged communications and details that would violate the attorney-client privilege and attorney-work-product doctrine.

Concerning any information or time spent by the Consumer Advocate or other staff of the Office of the Attorney General, this information is protected by the attorney-client privilege and/or the attorney-work-product doctrine. The information goes to the mental impression and strategies formed by members of the Office in litigating with CGC. Further, information concerning the work of supervisors in this Office is not only irrelevant to this proceeding in which CGC seeks to implement new rates, but it is also privileged from disclosure. Moreover, the Consumer Advocate has not waived any privileges in this matter, unlike CGC, as the Consumer Advocate has not brought this proceeding or made its privileged information or communications an issue.

There are no responsive documents concerning time spent by any Office of the Attorney General employees in this matter. Unlike the Company's outside counsel, attorneys and other employees in the Office of the Attorney General do not bill hours or keep records of time spent working on a matter. Rather, employees of the Office of the Attorney General are salaried employees, and their salaries are publicly available information that CGC is free to obtain if it chooses to do so.

The Consumer Advocate is not in a position to estimate the number of hours spent by any employees of the Office of the Attorney General on CGC's rate case. Foremost, as discussed

above, the Consumer Advocate does not have records to refer to that would provide even a general notion of the time spent by any individual on CGC's case. And the lead counsel for the Consumer Advocate in the last rate case is no longer with the Office of the Attorney General, and therefore his time cannot be estimated in any form. Next, because the Consumer Advocate is unable to focus on only one matter in a given time due to the number of public-utility filings at TPUC, an accurate estimate of time spent is impossible.

Notwithstanding the objections above, the following individuals actively participated in the referenced dockets:

Wayne Irvin

Daniel Whitaker

Karen Stachowski

Vance Broemel

David Dittmore

Alex Bradley

Hal Novak

Chris Klein

10. With respect to the outside attorneys, consultants, experts, or such outside vendors the Consumer Advocate has employed, contracted with, or otherwise engaged in the last five years in TPUC or any judicial proceedings, has the Consumer Advocate ever disallowed any fees or costs of such vendors? In responding to this request, provide a copy of any billing guidelines provided to such vendors and an identification of each vendor utilized. In identifying each vendor, also provide the following information for each case the vendor was engaged: the tribunal and case/docket number (whether testifying or not), the hourly rate, the total billed by that vendor

(separating out fees and costs), the number of times for that matter in which the Consumer Advocate disallowed any fees and costs, who disallowed such fees or costs, and the total amount of fees and costs disallowed and the reasons for such disallowance.

RESPONSE:

Objection. The information sought by the Company not likely to lead to the discovery of evidence admissible in this proceeding. It is further overly broad, ambiguous or vague, and unduly burdensome. Responsive information also is protected by the attorney-work-product doctrine. Any responsive information, including documents or communications, is protected to the extent that it relates to the mental impressions or legal strategies of the Consumer Advocate. Further, the request would seek the Consumer Advocate to provide documents that the Consumer Advocate has not made an issue in this case and are in fact entirely irrelevant to CGC's request to change the rates it applies to its customers. The Consumer Advocate has not requested that CGC or CGC's counsel pay all or any portion of its expenses related to dockets at this Commission or otherwise.

11. The following discovery request is based upon the Q51 question and A51 answer on page 22, beginning at line 8 of Mr. Dittmore's pre-filed testimony, which reads:

Q51. PLEASE DEFINE AFUDC.

A51. AFUDC is the application of carrying charges while construction expenditures are being incurred. These carrying charges terminate at such time as the asset is closed and deemed to be providing service to ratepayers. NARUC's USOA contains the following reference to Allowance for Funds Used During Construction:

"Allowance for funds used during construction includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used."

Thus, the AFUDC requirement calls for first attributing the cost of short-term debt with any remaining financing to be determined from the composite return of the combination of long-term debt and equity.

Identify each and every order, by docket number and date, in which the Tennessee Public Utility Commission, the Tennessee Regulatory Authority, or the Tennessee Public Service Commission adopted this definition of AFUDC instead of the overall rate of return.

RESPONSE:

Objection. CGC's request seeks the Consumer Advocate to conduct legal research on behalf of the Company which is clearly outside the scope of permissible discovery. Moreover, the request is overly broad and unduly burdensome to the extent it requires the Consumer Advocate to analyze "each and every order, by docket number and date, in which the Tennessee Public Utility Commission, the Tennessee Regulatory Authority, or the Tennessee Public Service Commission adopted this definition of AFUDC instead of the overall rate of return." By doing so, the Company asks that the Consumer Advocate analyze every filing made by this Commission in its history or the history of its predecessor agencies. Further, the request seeks information that is available publicly and is therefore accessible to the Company.

Notwithstanding the objection above, the Consumer Advocate is not aware of any TPUC docket in which the Commission has adopted this definition of AFUDC and likewise is not aware of any TPUC decision where the Commission was confronted with this distinction between the overall rate of return and the definition contained in the USoA.

12. With respect to the rate design proposed by the Consumer Advocate in Mr. Dittmore's testimony beginning at page 18, by putting all of the rate increase on volumetric rates as proposed by the Consumer Advocate, if customers consume less gas than projected, will that create a larger potential revenue deficiency for the next ARM filing than if the rate increase is put on the fixed and volumetric charges as proposed by CGC? Explain why or why not.

RESPONSE:

Under the Consumer Advocate's rate-design proposal, if customers consume less gas than projected, a larger revenue deficiency would occur. The relative level of revenue under the Consumer Advocate's proposal would be more greatly impacted by usage levels since it proposes a higher commodity rate than that proposed by the Company. Likewise, increased consumption under the Consumer Advocate's rate design would lead to greater revenue compared with the rate design proposed by the Company.

13. Mr. Dittmore proposes at page 21, Q49 beginning at line 12, that "CGC should share in the financial burden of COVID-19, just as businesses do in the competitive marketplace." Does CGC operate in a competitive marketplace for the provisioning of natural gas service? In responding to this request, explain your answer, including a brief summary of the hallmarks of a competitive marketplace, and address whether businesses in a competitive marketplace have their rates of return set by the government and whether those competitive businesses are able to set prices without having to obtain governmental approval. Also address whether Mr. Dittmore's testimony that "CGC should share in the financial burden of COVID-19" violate the regulatory compact by which regulated public utilities operate? Assuming Mr. Dittmore's position were to be adopted, where does the Commission draw the line in terms of economic downturns and other events that may be adversely impacting customers, especially an event like COVID-19 that may be having widely different impacts on customers across the spectrum, from little or no impact, to varying degrees of impact, to a major impact?

RESPONSE:

Objection. CGC's request seeks substantive information to an item that is not at issue in this Docket and is therefore not likely to lead to the discovery of admissible evidence. While CA witness David Dittmore raised concerns in his testimony, as referenced by the Company in this

request, there is no adjustment to the Company's proposal based on this testimony, and the issue is expressly one that impacts the 2020 calendar year, not the 2019 calendar year. In fact, the issue was raised as a courtesy to Chattanooga Gas Company as well as to the Commission since a separate ongoing docket, No. 20-00047, has been opened to address some COVID-19 related issues. Because Mr. Dittmore is proposing neither an adjustment nor a Commission decision in this filing concerning the requested information, discovery on this issue is not relevant, not tailored to the needs of this case, and not in the interest of judicial or administrative economy.

Notwithstanding the objection above, it is a common theory in utility regulation that monopoly outcomes are not in the public interest and that regulators should seek to achieve outcomes that create a situation as if a public utility were in the same standing as a firm in the competitive marketplace. Public utilities are compensated for risk within the calculation of return on equity; therefore, CGC may face some risks along with its brethren in the competitive marketplace. The Consumer Advocate reserves the right to make additional arguments at the appropriate time, which will be next year's CGC ARM filing.

14. Provide an Excel workbook demonstrating Mr. Dittmore's example calculation of AFUDC and how it would result in overstated plant-in-service and AFUDC as he asserts in Q61 on page 27 of his testimony. If support cannot be provided, would Mr. Dittmore remove/recant his examples and assertions on pages 26 and 27 as he is unable to provide verifiable data to support the statements?

RESPONSE:

Please see the attached Excel worksheet further detailing the concerns expressed by Mr. Dittmore on page 27 of his direct testimony. In the example provided in testimony, a project incurring costs of \$100,000 per month extends for a twelve-month period from July 2019 through

July 2020 at which point the project is completed and in service. In this example the Rate Base component of the hypothetical project would be \$175,892 (not \$300,000 as referenced in testimony). The \$175,892 is captured for inclusion within the next periods ARM filing effectively earning a return beginning January 1, 2021. Additionally, the CWIP balance at January 1, 2021, inclusive of the \$175,892 amount, will continue to accrue AFUDC until the project is completed and in-service. The portion of the project that is effectively in Rate Base through the ARM process (thus earning a return from that date) and which continues to accrue AFUDC represents a double-count of carrying costs associated with that portion of the hypothetical project.

RESPECTFULLY SUBMITTED,

HERBERT H. SLATERY III

Attorney General and Reporter
State of Tennessee



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In Re: TPUC Docket No. 20-00049

Consumer Advocate's First Set of Discovery Responses

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:

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This the 20th day of August, 2020.



DANIEL P. WHITAKER III
Assistant Attorney General

Consumer Advocate
Docket No. 20-00049
Response to CGC Request 1-14

Assume \$100,000 Cap-Ex per Month, In Service Date 7/1/2020

Month	Year	Incremental Capital Exp	Cumulative Capital Exp	AFUDC Recorded	CWIP Balance	Duplication; Rate Base and CWIP Subject to AFUDC	Capitalized AFUDC + Deferred Return *
January		-	-	-	-		
February		-	-	-	-		
March		-	-	-	-		
April		-	-	-	-		
May		-	-	-	-		
June		-	-	-	-		
July	2019	100,000	100,000	296	100,296		
August	2019	100,000	200,000	891	200,891		
September	2019	100,000	300,000	1,487	301,487		
October	2019	100,000	400,000	2,083	402,083		
November	2019	100,000	500,000	2,679	502,679		
December	2019	100,000	600,000	3,275	603,275		
January	2020	100,000	700,000	3,871	703,871	175,892	1,042
February	2020	100,000	800,000	4,467	804,467	175,892	1,042
March	2020	100,000	900,000	5,063	905,063	175,892	1,042
April	2020	100,000	1,000,000	5,659	1,005,659	175,892	1,042
May	2020	100,000	1,100,000	6,255	1,106,255	175,892	1,042
June	2020	100,000	1,200,000	6,851	1,206,851	175,892	1,042
July	2020	-	1,200,000	-	-		
August	2020	-	1,200,000				
September	2020	-	1,200,000				
October	2020	-	1,200,000				
November	2020	-	1,200,000				
December	2020	-	1,200,000				
Effective Rate Base - 2019			\$ 175,000	\$ 892	\$ 175,892		\$ 6,253
Effective Rate Base - 2020					\$ 1,075,000		
AFUDC 2019				\$ 10,709			
AFUDC 2020				\$ 32,164			

Approved Equity Rate	0.4017%
Approved Debt Rate	0.1908%
Monthly AFUDC Rate	0.5925%

* These amounts represent that AFUDC which is applied to CWIP that is also earning a return (deferred) via the ARM.