

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) )

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CONSUMER ADVOCATE'S FIRST SET OF DISCOVERY REQUESTS  
TO CHATTANOOGA GAS COMPANY

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This First Discovery Request is hereby served upon Chattanooga Gas Company (“CGC” or “Company”), 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 Office of the Attorney General (“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 Tuesday, June 23, 2020, at 2:00 p.m. CST.

### **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.     The singular shall include the plural, and vice-versa, where appropriate.

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

(a)     “You,” “Your,” “Company,” “Chattanooga Gas,” or “CGC” shall mean Chattanooga Gas Company 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.

i. “Including” shall be construed to mean including but not limited to.

### **FIRST DISCOVERY REQUESTS**

1. Mr. Leath’s testimony on page 2 discusses the company’s economic development efforts in Chattanooga as well as his personal involvement in creating jobs in the region. Given the company’s focus on employment levels, provide the most recent information in the company’s possession concerning the number of jobless claims filed in Chattanooga (or Hamilton County) and/or the unemployment level within Chattanooga and/or Hamilton County.

#### **RESPONSE:**

2. On page 13 of Mr. Leath’s testimony, he refers to the key ways the Services Company supports CGC through a) capacity planning, b) construction, and c) safety. With respect to capacity planning and construction services provided by the Services Company, indicate whether such costs are capitalized or expensed.

#### **RESPONSE:**

3. CGC’s service territory has experienced two extraordinary events thus far in 2020, both of which could increase the company’s costs to provide natural gas service. Identify and quantify the impacts from any specific measures CGC, its Service Company, and/or the Southern Company has taken (or will be taking) to materially reduce (or offset the increase) associated with the Company’s 2020 ARM results.

#### **RESPONSE:**

4. Regarding the April 20, 2020 tornado, identify the reduction in active customers for each class associated with the event.

**RESPONSE:**

5. Regarding the April 20, 2020 tornado, indicate whether the Company a) has business interruption insurance and b) whether the Company believes such insurance will provide reimbursement to the Company for the loss of revenue associated with the event.

**RESPONSE:**

6. On page 11 of Mr. Leath's testimony, he compares the 2019 actual capital expenditures to the budgeted expenditures, but then also indicates on lines 9 and 10 that the budgeted projects are either completed or on their way to completion. Given the apparent fact that certain 2019 budgeted projects are not complete, provide a discussion of whether the true costs associated with the budgeted projects will be greater than \$38.5 million?

**RESPONSE:**

7. Refer to page 12 of Mr. Leath's testimony where he references completion of the company's bare steel and cast-iron replacement program. Identify the quantity and cost of these replacement programs split between a) bare steel service lines, b) bare steel mains, and c) cast-iron mains.

**RESPONSE:**

8. Mr. Leath describes several projects on pages 11 and 12 of his testimony. For each project referenced by Mr. Leath, discuss the impact such expenditures have on CGC's need for pipeline capacity. If any such project impacts the future need for pipeline capacity, indicate the relevant pipeline and associated capacity reduction that may be achieved.

**RESPONSE:**

9. On page 14 of Mr. Leath's testimony, he references a 2019 decision by Southern Company Gas to accelerate leak repairs. With respect to this statement respond to the following:
- a. Identify the date of the decision;
  - b. Identify the date the enhanced work effort was initiated;
  - c. Compare and contrast the newly established Southern Company Gas repair goals by grade with the corresponding Federal Pipeline Safety requirements; and
  - d. Indicate whether the accelerated leak repair will be performed by internal resources or external contractors. If using internal resources, please further indicate whether such resources will be provided by the 50 existing CGC employees, or whether the acceleration require the addition of new employees. If external contractors, identify the costs incurred in 2019 and estimated costs to be incurred in 2020.

**RESPONSE:**

10. Refer to Mr. Tucker's discussion of the Pension Adjustment on page 15 of his testimony. With respect to the pension contribution and its allocations to AGSC and CGC, provide the following information:
- a. Identify and provide support for the minimum required pension contribution; and
  - b. Identify and provide support for the minimum required pension contribution necessary to avoid PBGC variable rate premiums.

**RESPONSE:**

11. Refer to Schedule 23.1 within Exhibit GT-1 and specifically the development of the 2.23% ratio used to allocate pension payments to CGC:

- a. Provide the rationale for the use of this ratio contrasted with the use of an alternative allocator, such as CGC FTE's, or the composite CGC allocator; and
- b. Confirm that the allocation of the pension payment is that assigned to AGSC and not SCS.

**RESPONSE:**

12. Refer to Schedules ARH-7 and ARH-9. The weather normalized terms for the R-1 Class is identified as 36,244,457, while Schedule ARH-9 identifies Annual MCF throughput ("MCF") of 16,445,906. Other than the designation difference between terms and MCF, indicate whether these two volume references are comparable. If not, please differentiate the two references. If so, please reconcile the two amounts and identify the average residential consumption per dekatherm.

**RESPONSE:**

13. Exhibit ARH-2 indicates that the Company has a multi-family residential air-conditioning rate. Referring to Exhibit ARH-7, identify the number of customers and billing units for this service in 2019 and indicate where such information may be found.

**RESPONSE:**

14. Regarding the rate structure of R-1 customers contrasted with R-4 customers, it is apparent from a review of Exhibit ARH-7 that approximately 72% of the R-1 proposed revenue is collected through application of CGC's customer charge with the balance collected through its commodity charge, while approximately 48% of the R-4 proposed revenue is collected through the customer charge with the balance collected through the commodity charge. Provide a comprehensive discussion justifying the disparate rate structures between these



two residential customer groups, including a comprehensive discussion of CGCs strategy and/or rationale underlying this rate structure.

**RESPONSE:**

15. Rate Schedule C-1 indicates the provision of gas service is subject to availability for any customers with consumption in excess of 1,000 terms per day. With respect to this customer class, identify the number of customers served under a written contract. Indicate whether such contracts are identical for all customers. Provide an example copy of such a contract which was in effect in 2019.

**RESPONSE:**

16. Exhibit ARH-2 indicates that the company has a small Commercial and Industrial General Service air-conditioning rate. Refer to Exhibit ARH-7, and identify the number of customers and billing units for this service in 2019, and provide where such information may be found.

**RESPONSE:**

17. Provide the monthly headcount for AGSC for the period January 2018 through April 2020. Further, provide the number of open positions by month for the same period.

**RESPONSE:**

18. With respect to AGSC active headcount levels at December 31, 2018 compared with December 31, 2019, provide the following:
  - a. Identify the number and list the titles of positions which were open at December 31, 2018 and were subsequently filled during 2019;

- b. Identify the number and list the titles of any positions which were terminated during the year. These “terminations” refer to positions that were phased out or eliminated, not individual employee terminations;
- c. Identify the number and list the titles of any positions which were newly created in 2019 but which did not exist or had not been approved at December 31, 2018; and
- d. Identify the number and list the titles of any positions which were filled as of December 31, 2018, but which were vacant as of December 31, 2019. This response should not include any positions which were not approved for replacement.

**RESPONSE:**

19. Provide a list of the titles of the 50 CGC employees referenced in the testimony of Mr. Leath.

**RESPONSE:**

20. With respect to assets referenced as “Excluded Assets” within the Exeter report, provide the following information:
- a. Provide a comprehensive explanation of such assets;
  - b. Provide the gross plant-in-service by account as of December 31, 2019;
  - c. Provide the accumulated depreciation associated with these assets as of December 31, 2019; and
  - d. Provide the Accumulated Deferred Income Taxes (“ADIT”) associated with these assets as of December 31, 2019.

**RESPONSE:**

21. With respect to assets associated with LNG production, provide the following information:

- a. Provide a comprehensive explanation of the company's LNG-related facilities, addressing their use and necessity in providing natural gas service;
- b. Provide the LNG-related gross plant-in-service by account as of December 31, 2019;
- c. Provide the LNG-related accumulated depreciation balance at December 31, 2019; and
- d. Provide a reasonable estimate of the ADIT balance associated with LNG assets as of December 31, 2019.

**RESPONSE:**

- 22. Provide a comprehensive explanation supporting Mr. Tucker's statement on page 13 of his testimony regarding how the return of the tax deficiency results in an increase in the 2020 rate reset of approximately \$700,000. Provide documents necessary to support the explanation.

**RESPONSE:**

[REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

[REDACTED]

**RESPONSE:**

26. With respect to any penalties levied or paid by CGC (or its designee) from interstate pipeline suppliers in calendar years 2018-2019, identify the nature of the penalty, the amount, any dates paid, and how such penalty was recorded on the books of CGC.

**RESPONSE:**

27. Refer to Mr. Hickerson's testimony on page 8. Provide the underlying cost study supporting the requested increases in miscellaneous charges, and indicate whether such studies rely upon actual time studies. Provide underlying support for the labor costs and loaded overheads contained within the cost studies.

**RESPONSE:**

[REDACTED]

**RESPONSE:**

29. The following accounts have seen a substantial increase in the base period compared with prior periods. With respect to these cost increases, provide a comprehensive explanation for their increase and indicate whether such increases include external contractor costs:
- a. 600002 Payroll LNG Operation and Labor; and

- b. 600120 Payroll A&G Salaries.

**RESPONSE:**

30. The following accounts have seen a substantial increase in the base period compared with prior periods. With respect to these costs, respond to the following:

- a. Account 620050 LNG Operation;
  - i. Provide a comprehensive explanation for the increased charges in this account; and
  - ii. To the extent there are any non-labor charges recorded to this account, provide the general ledger information supporting the non-labor charges;
- b. Account 625900 LNG Maintenance – Other Equipment;
  - i. Provide a comprehensive explanation for the increased charges in this account; and
  - ii. To the extent there are any non-labor charges recorded to this account, provide the general ledger information supporting the non-labor charges;
- c. Account 670500 Group Insurance Medical – increasing approximately \$550 thousand compared with 2018;
  - i. Provide a comprehensive explanation of the reason for this significant increase;
  - ii. Provide a comprehensive explanation of how employee health insurance benefits are funded by the Company;
  - iii. Provide a comprehensive explanation of the steps taken by the Company in 2018 and 2019 to control medical costs in 2019; and

- iv. Describe in detail the steps being taken currently to control Group Insurance Medical costs in 2020.

**RESPONSE:**

31. Regarding account 660321 Crossbore Legacy Program, provide a comprehensive explanation of the nature of this program and the benefits accruing to ratepayers.

**RESPONSE:**

32. Regarding account 670200, Outside Services Employed, provide a list, amount, and description of services performed for each vendor whose costs were charged to this account in 2019.

**RESPONSE:**

33. Provide detailed calculations supporting how the loading rate(s) underlying the credits in accounts 670150, 670510, and 670512 are developed and applied within calendar year 2019.

**RESPONSE:**

34. With respect to late payment penalties, the company's tariff calls for the application of a 5% fee applied to any customer account that is not paid within the specified time frame. Confirm that such fees are not applied on a monthly basis. For example, on an account where the monthly bill is \$100 and is 90 days past due, confirm that the applicable amount due at that time is \$105, rather than \$115 ( $\$100 \times 5\% \times 5\% \times 5\%$ ). If this is not confirmed, provide an example of how such late fees would be applied in this example.

**RESPONSE:**

35. Provide a complete copy of the CGC tariff, including its Terms and Conditions in Word format.

**RESPONSE:**

36. Refer to schedule 19.1a within Exhibit GT-1. Provide a description of the reason(s) for the variation between the FERC balances by account and those referenced in column F, which are those incorporated into this case:

- a. Account 600120 Pay – A&G Salaries;
- b. Account 655320 Outside Services – Customer Service;
- c. Account 670200 Outside Services Employed;
- d. Account 670450 Pensions;
- e. Account 670459 Pensions Distributed;
- f. Account 670500 Group Insurance – Medical;
- g. Account 670509 Health Distributed;
- h. Account 670530 Retirement Savings Plus Plan;
- i. Account 670590 AIP Bonus;
- j. Account 670806 General Dues and Subscriptions;
- k. Account 670855 Travel Expense; and
- l. Account 425000 Depreciation.

**RESPONSE:**

37. Refer to Other Taxes – Gross Receipts Tax identified as \$510,228 as reflected on Schedule 8 of Exhibit GT-1. Related to payments associated with 2019 Gross Receipts Taxes, identify the amount paid to each jurisdiction. Identify any portion of this balance that relates to taxes paid to taxing jurisdictions outside of Tennessee.

**RESPONSE:**

38. Provide a comprehensive explanation justifying the increase in Franchise Taxes incurred in the results of Docket No.18-00017 contrasted with the Franchise Tax recorded on the books during 2019.

**RESPONSE:**

39. Refer to Payroll Taxes in the amount of \$232,317 within Schedule 8 within Exhibit GT-1. Provide the portion of payroll taxes associated with CGC employees and that associated with payroll allocated/direct charged from CGC affiliates.

**RESPONSE:**

40. Refer to Schedule 23 GL8. Confirm that other than those departments designated by SCS, these reflect costs direct charged or allocated from AGSC.

**RESPONSE:**

41. Refer to Schedule 23 GL 29. With respect to the \$21 million in Gas Supply and Management Costs, provide:
- a. The amount of these costs eventually allocated and assigned to CGC in 2019; and
  - b. Whether any Gas Supply and Management services were provided by Southern Company Services to Sequent.

**RESPONSE:**

42. Regarding Schedule 30, provide the CGC Capital Budget for 2021 and 2022. For purposes of this response, monthly totals are not needed. If amounts of the annual budget by type are not available, provide the annual totals.

**RESPONSE:**



43. Refer to Schedule 30, specifically the 2020 Operating Budget. Provide a comprehensive explanation for the budgeted \$1.45 million credit in outside services, including a detailed description of the contrast with the large charge reflected in 2019 actual operations.

**RESPONSE:**

44. Refer to Schedule 32.1 the CAM Supplemental Schedule. Identify the cost of this study charged or allocated to CGC, the applicable period in which the charges were recorded, and the account number charged.

**RESPONSE:**

45. Refer to Schedule 35.1, the AGSC Tax Allocation Agreement. Provide a comprehensive explanation and all relevant support for whether the Company believes TPUC is bound by the provisions set forth in this Agreement for ratemaking purposes.

**RESPONSE:**

46. Regarding Schedule 2A1 within Exhibit GT-1, provide the support for the 2.41% AGL Service Company allocator used to allocated AGSC plant to CGC.

**RESPONSE:**

47. Refer to Schedule 2A1 within Exhibit GT-1. With respect to Account 113100 Non-Utility Plant in Service, respond to the following:
- a. Provide a comprehensive justification for inclusion of this item in the Rate Base of CGC; and
  - b. Provide the AGSC subaccounts and amounts which comprise the monthly balances rolling into the total account balance. If this information is contained within the filing, identify the file which contains this information.

**RESPONSE:**

48. Refer to Schedule 2A1 within Exhibit GT-1. Provide an explanation of the costs incorporated in Account 100123 and differentiate them from costs recorded to Account 100120.

**RESPONSE:**

49. Refer to Schedule 2A1 within Exhibit GT-1. Provide a comprehensive explanation for the Topside/SUD-manual entry made in August 2019, including the justification for inclusion of this amount in Rate Base.

**RESPONSE:**

50. Refer to Schedule 2A1 within Exhibit GT-1. With respect to Account 113120, provide the following:
- a. A description of each AGSC project recorded to this account in 2019; and
  - b. The costs associated with each project recorded to this account in 2019.

**RESPONSE:**

51. Refer to Accounts 145600 and 145900 within Schedule 2A1, Exhibit GT-1. Provide the monthly balances and gas quantities for these accounts for each account for the period December 2016 through April 2020.

**RESPONSE:**

52. Refer to Schedule 2A1 within Exhibit GT-1. Provide a comprehensive explanation supporting the justification for inclusion of the 2019 average balance in Account 145900 in Rate Base. Include in this discussion the reason that the balances are relatively flat and do not vary with the heating seasons.

**RESPONSE:**

53. Refer to Schedule 2A1 within Exhibit GT-1. Provide the underlying calculations supporting the December 2019 balances of 279100 and 279150 both for AGSC, including the calculation of the effective tax rate used within the calculation.

**RESPONSE:**

54. Refer to Schedule 2A1 within Exhibit GT-1. With respect to Net Operating Losses, provide a comprehensive explanation of how such amounts are attributed to CGC and associated with CGC results or any affiliate related NOLs which are attributed to CGC.

**RESPONSE:**

55. Refer to Schedule 24.1 within Exhibit GT-1. Provide the following information:
- a. Identify the titles and base compensation of employees whose time is represented in line 18, Fixed Compensation; and
  - b. Does the fixed compensation line item (line 18) include employee benefits? If so, provide the underlying calculations showing the application of such employee loadings and how they were calculated.

**RESPONSE:**

56. The Company proposes to recover the entirety of legal costs and expenses for Dockets Nos. 18-00035 and 19-00047:
- a. Provide a comprehensive narrative describing why these expenses should not be split in some fashion between ratepayers and CGC's shareholders; and
  - b. Provide support, including all relevant documents, for the legal costs incurred by outside vendors and by CGC in 2019 in the current matter and sought for recovery.

**RESPONSE:**

57. Produce all legal invoices and similar documents incurred in 2019 from outside vendors.

The documents should be provided in a way that identifies the following:

- a. The corresponding docket(s) that the invoice relates to;
- b. The general nature of work provided on the docket (note that to the extent that the attorney-client privilege may apply, this request does not seek privileged information. In instances where some information may be privileged, that information may be redacted so long as a general description of the work performed is included); and
- c. The billed amount/cost of the work performed in total and on an hourly basis.

**RESPONSE:**

58. Refer to Schedule 35.8, the CGC Allocated Class Cost of Service Study:

- a. Provide support for the 61.72% ratio for Minimum Size Mains/Customer, and provide a comprehensive explanation of the use of this ratio; and
- b. Provide a breakdown of the quantity of mains by diameter size of pipe. For each diameter size of pipe, provide the original cost and the accumulated depreciation balance, both as of December 31, 2019.

**RESPONSE:**

59. Refer to Schedule 35.8, the CGC Allocated Class Cost of Service Study:

- a. Provide the number of service lines reflected on the books of CGC;
- b. Provide a split of the number of service lines by diameter;
- c. For each diameter size service line, provide the original cost and accumulated depreciation reflected on the books of CGC as of December 31, 2019; and

- d. With respect to any differences between the number of service lines on the books of CGC and its customer numbers, provide a discussion of every known cause of such differences.

**RESPONSE:**

60. Refer to Schedule 5.1 within Exhibit GT-1. With respect to Account 410100, provide a comprehensive explanation of each transaction occurring within this account.

**RESPONSE:**

61. Refer to the Fixed Compensation associated with Lobbying removed in Schedule 24.1 within Exhibit GT-1. Identify the titles of all employees whose compensation is included within this line item, and provide a comprehensive explanation as to how such amounts were identified.

**RESPONSE:**

62. Refer to CGC Tucker Exhibit GT-1 (ARM Model).xlsx "ARM Model" and Schedule 21.xlsx "Schedule 21" filed in this Docket. Specifically, refer to tab "Schedule 2A1" within the ARM model and tab "2019 Balance Sheet" and respond to the following:
- a. Reconcile the account balances shown in these tabs for Account 235201, Customer Deposits; and
  - b. Referring also to Schedule 28, should the amount listed on line 47 be updated as well?

**RESPONSE:**

63. Refer to the ARM Model, and specifically refer to tab "Schedule 20." Provide the information contained within this schedule for the year ending 2018.

**RESPONSE:**

64. Refer to Account 670570 within Schedule 24.2, Exhibit GT-1:
- Provide the breakdown of the types of costs within this account for the month of March and identify the employee(s) to which this benefit accrued; and
  - Provide a comprehensive explanation underlying the December credit entry of \$29,457.

**RESPONSE:**

65. Refer to schedules 19 and 20 within Exhibit GT-1. Provide the January 2020 data related to CGC and AGSC respectively in the same format as is contained in Schedules 19 and 20.

**RESPONSE:**

66. Refer to Accounts 200001 and 600002 within Schedule 20, Exhibit GT-1. Confirm that none of the AGSC costs recorded in this account were direct charged or allocated to CGC. If this is not the case, identify the amounts allocated to CGC and which are incorporated within the revenue requirement.

**RESPONSE:**

67. Provide a comprehensive explanation of the function of the assets and costs incurred by AGSC relative to LNG operations distinct from that owned and incurred by CGC.

**RESPONSE:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

RESPECTFULLY SUBMITTED,

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Attorney General and Reporter  
State of Tennessee



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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing *Consumer Advocate's First Set of Discovery Requests to Chattanooga Gas Company* was served via U.S. Mail or electronic mail on June 12, 2020, upon:

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This the 12<sup>th</sup> day of June, 2020.



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