

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

IN RE:)	
)	
CHATTANOOGA GAS COMPANY'S PETITION FOR APPROVAL OF ITS 2022 ANNUAL RATE REVIEW FILING PURSUANT TO TENN. CODE ANN. § 65-5-103(d)(6)))))))	DOCKET NO. 23-00029

**ADDITIONAL DISCOVERY REQUESTS SUPPLEMENTING THE
CONSUMER ADVOCATE'S FOURTH SET OF DISCOVERY REQUESTS
TO CHATTANOOGA GAS COMPANY**

This Set of Additional Discovery Requests is hereby served upon Chattanooga Gas Company, Inc. ("CGC" or the "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 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, Consumer Advocate Division, John Sevier Building, 500 Dr. Martin L. King Jr. Blvd., Nashville, Tennessee 37243, c/o Mason C. Rush at a date and time to be determined by the parties.

PRELIMINARY MATTERS AND DEFINITIONS

This Set of Additional Discovery Requests incorporates by reference the same Preliminary Matters and Definitions as set forth in the Consumer Advocate's First Discovery Request to Chattanooga Gas Company sent to the Company on May 5, 2023, are to be considered continuing in nature, and are to be supplemented from time to time as information is received by the Company which would make a prior response inaccurate, incomplete, or incorrect. These requests are

numbered as a continuation of the Fourth Set of Discovery Requests issued by the Consumer Advocate on June 7, 2023.

SUPPLEMENTAL TO FOURTH SET OF DISCOVERY REQUESTS

4-34. Reconciliation. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (Updated 6-02-2023).xlsx>. Specifically refer to Tab “Schedule 5”, Cell N26. The formula in this Cell appears to aggregate a total of 13 months of ARM Amortization to produce \$8,481,690 instead of the \$7,853,518 amount shown on Tab “Schedule 2A1”. Reconcile these amounts and provide updated schedules where necessary.

RESPONSE:

4-35. Reconciliation. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (Updated 6-02-2023).xlsx>. Specifically refer to Tab “Schedule 28”, Cell G49 regarding the Company’s Gas Inventory adjustment of -4,906,977, which appears to be calculated as follows:

Item	2020	2021	2022	Average
Acct 145700	3,151,978	4,257,785	8,530,369	
Acct 145720	913,329	1,307,409	2,779,181	
Acct 145900	3,692,534	3,668,165	5,527,477	
Acq Adjust.	0	0	-980,962	
Total	7,757,841	9,233,359	15,856,065	10,949,088

Item	Amount
3-Year Average Balance	10,949,088
2022 Amount	15,856,065
Total	-4,906,977

Explain why the Company has not considered the impact of the Acquisition Adjustment for the 2020 and 2021 inventory balances.

RESPONSE:

4-36. Verification. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (Updated 6-02-2023).xlsx>. Specifically refer to Tab “Schedule 2”, Cell L20, which shows the Company’s normalization adjustment to working capital of \$868,319. It appears that the Company has incorrectly used the test period working capital as the normalization adjustment. Review this formula and provide updated schedules where necessary.

RESPONSE:

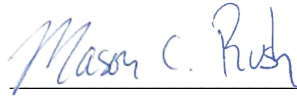
4-37. Source & Support. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (Updated 6-02-2023).xlsx>. Specifically refer to Tab “Schedule 7”, Cell K26, which shows the Rate-Making Adjustments for AGL-SC Allocations of \$-2,126,204. The formula for this Cell includes an unreferenced hard-coded adjustment of \$-70,512. Provide the source and support for this adjustment.

RESPONSE:

4-38. Verification. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (Updated 6-02-2023).xlsx>. Specifically refer to Tab “Schedule 6”, Cells K15 and K16 regarding the C-2 and F-1/T-2 Normalization Adjustments of \$223,469 and \$1,283,503 respectively. It appears that the formulas for these two items refer to other revenue components. Verify that these amounts are appropriate and provide updated schedules where necessary.

RESPONSE:

RESPECTFULLY SUBMITTED,



MASON C. RUSH (BPR No. 039471)

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TPUC Docket No. 23-00029

CA's Supplemental to 4th Set of Discovery

CERTIFICATE OF SERVICE

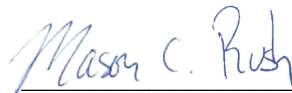
I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail,
with a courtesy copy by electronic mail upon:

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This the 12th day of June 2023.



MASON C. RUSH
Assistant Attorney General