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June 13, 2023

Electronically Filed in TPUC Docket
Room on June 13, 2023 at 4:49 p.m.

Chairman Herb Hilliard
ATTN: Ectory Lawless, Docket Clerk
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243

Re: Chattanooga Gas Company's Petition for Approval of Its 2022 Annual Rate
Review Filing Pursuant to T.C.A. § 65-5-103(d)(6)
Docket No. 23-00029

Dear Chairman Hilliard:

Please find enclosed Chattanooga Gas Company's Response to the Consumer Advocate's Third Discovery Requests CA 3-29. This response has been provided to the Consumer Advocate and is being filed subject to the previously filed General Objections in this matter.

Please also note that this Response to CA 3-29 contains confidential attachments which are on file in the TPUC Docket Room and have also been provided electronically to both the Consumer Advocate and the TPUC Staff.

If you have any questions, please do not hesitate to contact me.

Yours truly,

Butler Snow LLP



J.W. Luna

JWL/cb
Enclosures

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Chattanooga Gas Company
Docket No. 23-00029
Chattanooga Gas Company's 2022 Annual Rate Review

CONSUMER ADVOCATE'S Discovery Requests Set: CA-3

CA 3-29

QUESTION:

Reconciliation. Refer to the Direct Testimony of Tiffani Weems, File <Schedule 35.02a Incentive Compensation - PPP (WP) (CONFIDENTIAL).xlsx> regarding Incentive Compensation and provide the following information:

- a. Refer to the "Summary (OACS)" Tab in this spreadsheet. We are unable to confirm that the amounts included on this summary tie to the Company's ledger. Provide a means to reconcile this data to the Company's ledger;
- b. Refer to the "Summary (Legacy) - SCS" Tab in this spreadsheet. We are unable to confirm that the amounts included on this summary tie to the Company's ledger. Provide a means to reconcile this data to the Company's ledger;
- c. Refer to the "Data (OACS) - CGC" Tab in this spreadsheet. We are unable to confirm that the amounts included on this summary tie to the Company's ledger. Provide a means to reconcile this data to the Company's ledger; and
- d. Refer to the "Data (Legacy) ASC, CGC" Tab in this spreadsheet. Provide the source and support for the information on this tab that appears as hard-coded data.

RESPONSE:

a.&c. Please refer to CA 3-29 Attachment A Confidential for a reconciliation of the CGC PPP adjustment amounts presented in Schedule 35.02a Incentive Compensation to the Company's ledger provided in Schedule 21 - General Ledger (FYE22).

Please refer to CA 3-29 Attachment B Confidential through CA 3-29 Attachment F Confidential for a reconciliation of the ASC and SCS PPP adjustment amounts presented in Schedule 35.02a Incentive Compensation from August through December to the Company's ledger provided in Schedule 21 - General Ledger (FYE22).

b.&d. See the Company's response to 3-2 for the Company's Peoplesoft based financial statements and chart of accounts.

This response also includes information responsive to the Consumer Advocate's informal request on May 24, 2023 by Alex Bradley.

Witness: Tiffani Weems
Supervisor, Regulatory Reporting
Southern Company Gas