

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

IN RE:)
)
)
 PETITION OF TENNESSEE-AMERICAN)
 WATER COMPANY TO MODIFY TARIFF,)
 CHANGE AND INCREASE CHARGES, FEES,) **DOCKET NO. 24-00032**
 AND RATES, AND FOR APPROVAL OF A)
 GENERAL RATE INCREASE)

**CITY OF CHATTANOOGA'S THIRD DISCOVERY REQUESTS TO PETITIONER
TENNESSEE AMERICAN WATER COMPANY**

Intervenor, the City of Chattanooga ("Chattanooga"), by and through counsel, submits the following Second Discovery Requests (the "Requests") to Petitioner, Tennessee American Water Company ("TAWC"). The responses to the Requests shall be delivered to counsel for Chattanooga in accordance with the Procedural Schedule entered by Order dated June 13, 2024.

INSTRUCTIONS AND DEFINITIONS

Chattanooga incorporates by reference the Instructions and Definitions set forth in its Second Discovery Requests to TAWC, as if fully restated in these Requests.

DISCOVERY REQUESTS

1. Please provide vacant employee positions included in the labor workpapers in
- TAWC 2024 Rate Case – Labor Exhibit-CONFIDENTIAL.xlsx.

RESPONSE:

2. Does TAWC capitalize property taxes on CWIP? If not, please explain why CWIP was included in its property tax calculations.

RESPONSE:

3. Please provide the gross receipts tax returns filed in August 2023 and August 2024.

RESPONSE:

4. Please confirm or deny and explain the response: For financial reporting purposes the gross receipts tax expense for 2025 will be calculated in part on its revenue in 2023 and in part on its revenue in 2024.

RESPONSE:

5. Please provide the dates TAWC will file its gross receipts tax return and pay its tax on the attrition year revenue.

RESPONSE:

6. Please provide the work location of each employee identified in the labor workpapers in TAWC 2024 Rate Case – Labor Exhibit-CONFIDENTIAL.xlsx.

RESPONSE:

7. Please identify the employees in the labor workpapers in TAWC 2024 Rate Case – Labor Exhibit-CONFIDENTIAL.xlsx that report to work within each of the seven Rate Areas.

RESPONSE:

8. Please identify the employees in the labor workpapers in TAWC 2024 Rate Case – Labor Exhibit-CONFIDENTIAL.xlsx that report to work within each of the four Service Areas.

RESPONSE:

9. Please refer to the file <TAWC 2024 Rate Case – Shared Services Exhibit.xlsx>, tab “Workpaper”. Please provide the Excel files with the calculation of the adjusted amounts for the 2023, 2024, and 2025.

RESPONSE:

Respectfully Submitted,

CITY OF CHATTANOOGA

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Second Discovery Requests to Petitioner Tennessee American Water Company was served via U.S. Mail, with a courtesy copy by electronic mail provided upon:

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This the 14th day of August, 2024.

CHAMBLISS, BAHNER & STOPHEL, P.C.

By: 

Frederick L. Hitchcock