25-00028

1	Q.	PLEASE STATE YOUR NAME, POSITION AND ADDRESS.
2	A.	Tiffani Weems, Manager, Regulatory Reporting, Southern Company Gas ("SCG").
3		My business address is 10 Peachtree Place, Location 1686, Atlanta, Georgia 30309.
4	Q.	Are you the same Tiffani Weems who previously filed direct testimony in this
5		proceeding?
6	A.	Yes, I am.
7	Q.	What is the purpose of your supplemental testimony?
8	A.	The purpose of my supplemental testimony is to present information to the
9		Commission concerning the revisions to the filed 2025 Annual Review Mechanism
10		("2025 ARM") docket for the 2024 Historic Base Period that was filed by
11		Chattanooga Gas Company ("CGC") on April 21, 2025, and to support the
12		Settlement Agreement ("Agreement") to be filed in this proceeding no later than
13		July 25, 2025. The revisions to the 2025 ARM and the Agreement are the result of
14		discussions and negotiations between CGC and the Consumer Advocate.
15	Q.	ARE YOU SPONSORING ANY EXHIBITS?
16	A.	Yes, I am sponsoring Exhibit TW-3. Exhibit TW-3 is a revised version of Exhibit
17		TW-1 that was attached to my direct testimony.
18	Q.	HOW DO YOU CHARACTERIZE THE REVISIONS TO THE 2025 ARM
19		DOCKET FILING?
20	A.	The revisions to the 2025 ARM Docket filing were made through the discovery
21		process and negotiations between CGC and the Consumer Advocate. Corrections and

adjustments have been identified in Schedule 1 of Exhibit TW-3.

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1	Q.	PLEASE DISCUSS THE ADJUSTMENTS IDENTIFIED IN EXHIBIT TW-
2		3.

- A. During the discovery process and subsequent negotiations, the Company made various adjustments decreasing the Annual Revenue Requirement Rate Adjustment by \$141,613 (TW-3, Schedule 1, Cell G24). Schedule 1 of Exhibit TW-3 includes a line item for each type of correction, identifying the impact to the deficiency, rate reset and total rate adjustment. Additionally, Schedule 1 includes the location of the adjustments within the ARM model as well as notes regarding the adjustments (see the tabs and cells highlighted in yellow).
 - Q. PLEASE ADDRESS THE "UNDOCUMENTED" COSTS INCLUDED IN THE ADJUSTMENTS IDENTIFIED IN THE TESTIMONY OF MR. DITTEMORE AND EXPLAIN HOW THE COMPANY HANDLES SUCH COSTS.
 - A. While certain cost elements may not have been fully identified during the discovery process, the Company emphasizes that the data is available and obtainable. The process of identifying and substantiating these cost elements requires time and coordinated efforts but, this does not reflect an inability or unwillingness to provide accurate and complete information. The Company recognizes its responsibility to substantiate that all costs included in the revenue requirement are prudently incurred and remains committed to meeting that burden of proof.
- Q. WHAT IS THE TOTAL RATE ADJUSTMENT INCLUDING
 CORRECTIONS AND ADJUSTMENTS?

1	A.	The initial filing included a total rate adjustment of \$ 3,976,804. Pursuant to the
2		settlement of the parties, the total rate adjustment presented for Commission
3		approval for the 2025 ARM Docket filing is \$3,835,19, which is also the amount to
4		be recovered in rates effective September 1, 2025. Ms. Vette's supplemental
5		testimony will address the rate and tariff issues as a result of the settlement.

- Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL TESTIMONY IN SUPPORT OF THE STIPULATION AND SETTLEMENT AGREEMENT?
- 8 **A.** Yes.

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