

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

**IN RE:** )  
)  
**PETITION OF TENNESSEE-** )  
**AMERICAN WATER COMPANY** ) **DOCKET NO. 26-00002**  
**REGARDING THE 2026 PRODUCTION** )  
**COSTS AND OTHER PASS-** )  
**THROUGHS RIDER** )

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**CONSUMER ADVOCATE’S FIRST SET OF DISCOVERY REQUESTS  
TO TENNESSEE AMERICAN WATER COMPANY**

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This First Set of Discovery Requests is hereby served upon Tennessee-American Water Company (“TAWC” or the “Company”), pursuant to Rules 26, 33, 34, and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R. & Regs. 1220-01-02-.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 Vance L. Broemel, on or before Wednesday, February 13, 2026, 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. **Singular/Plural.** The singular shall include the plural, and vice-versa, where appropriate.

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

(a) “You,” “Your,” “Company,” “Tennessee American,” or “TAWC” shall mean Tennessee American Water 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.

(h) “Including” shall be construed to mean including but not limited to.

**FIRST SET OF DISCOVERY REQUESTS**

1-1. **Trial Balance**. Refer to TPUC Docket No. 24-00032, Company’s Response to CA DR No. 1-124. Provide a copy of the Company’s monthly trial balance from December 2024 to December 2025, for all accounts including the monthly revenue and expense activity by subaccount, in the same format as the Company's response to CA DR No. 1-124.

**RESPONSE:**

1-2. **Authorized Amounts**. Refer to Company’s File <TAWC\_EXH\_RCL>, Tab “PCOP Calc Exhibit” that was included with the filing. Specifically, refer to Cell C34 of this spreadsheet that shows \$688,522 for the “Total Deferred Amount Grossed Up for revenue taxes” of 3.191%. It appears that this percentage is based on the components from TRA Docket No. 13-00130 and not updated from TPUC Docket No. 24-00032 as shown in the table below:

<b>Item</b>	<b>Docket 13-00130</b>	<b>Docket 24-00032</b>
Gross Receipts Tax	3.0000%	3.0000%
Uncollectible Expense	1.0571%	0.6833%
Forfeited Discounts	-0.8661%	-0.5373%
<b>Total</b>	<b>3.1910%</b>	<b>3.1460%</b>

The new amounts from the recent rate case can be confirmed from Exhibit 1 of the Commission's Order in TPUC Docket No. 24-00032, Schedule 14. Reconcile the differences in the amounts used in the Company PCOP filing and the new authorized amounts from the Company's most recent rate case. Based upon the Commission's Order in TPUC Docket No. 24-00032, provide updated PCOP calculation schedules. If the Company disagrees that the components are incorrect, provide an explanation for its position.

**RESPONSE:**

1-3. **Authorized Amounts**. Refer to Company's File <TAWC\_EXH\_RCL>, Tab "PCOP Calc Exhibit" that was included with the filing. Specifically, refer to Cell C35 of this spreadsheet that shows \$72,854,147 for the "Projected Annual Base Rate Revenue subject to PCOP". However, we note in the Commission Order, Exhibit 1, Schedule 9 from TPUC Docket No. 24-00032, that the total water sales revenue equals \$71,219,854. Reconcile the differences in the amounts used in the Company PCOP filing and the new authorized amounts from the Company's most recent rate case, TPUC Docket 24-00032. Based upon the Commission's Order in TPUC Docket No. 24-00032, provide updated PCOP calculation schedules. If the Company disagrees that the components are incorrect, provide an explanation for its position.

**RESPONSE:**

1-4. **Source and Support**. Refer to Company's File <Workpaper\_Revenue - 2025>, Tab "Pivot" that was included with the filing. Specifically, refer to Cell N5 of this spreadsheet that shows \$1,312,587 as the PCOP revenue from the general ledger from December 2024 to November 2025. The pivot table included on this spreadsheet is based on a query that

returns the amounts from the general ledger based on data criteria of either "ZJ" or "UT" in the "Document Type" field. Provide the following information related to this pivot table:

- a. Provide a legend explaining and defining each of the codes included in the "Document Type" field of this spreadsheet.
- b. Explain why the "ZJ" and "UT" codes are appropriate for inclusion in this pivot table query.

**RESPONSE:**

1-5. **Source and Support.** Refer to Company's File <Workpaper\_Purchased Water - 2025>, Tab "Monthly Totals" and Tab "Report Data" that was included with the filing. Specifically refer to Cell C9 of this spreadsheet that shows \$0 as the December 2024 amount to Eastside Utility. Next refer to Cell I28 of the "Report Data" tab of this same spreadsheet that shows \$605 as the December 2024 amount to Eastside Utility. Reconcile the differences between these two amounts. Also, provide updated PCOP calculation schedules. If the Company disagrees that its amounts are incorrect, provide an explanation for its position.

**RESPONSE:**

1-6. **Source and Support.** Refer to Company's File <Workpaper\_Purchased Water - 2025>, Tab "Eastside Utility District" that was included with the filing. Specifically, refer to Cell H10 of this spreadsheet that shows \$-66,458 as an unreferenced, hard-coded adjustment to the February 2025 invoice from Eastside Utility. We also observe the notation in Cell G19 of this spreadsheet stating that the February 2025 bill was incorrect. Provide the source and support for the Company's \$66,458 adjustment for February 2025.

**RESPONSE:**

- 1-7. **Source and Support.** Refer to Company’s File <Workpaper\_Fuel & Power - 2025>, Tab “Monthly Totals” that was included with the filing. Specifically, refer to Cells N11 to N24 of this spreadsheet that shows \$3,117,316 as the total Invoice Payments from December 2024 to November 2025. The data included on this spreadsheet is based on a query that returns the amounts from the general ledger based on data criteria of either “UT”, “SD”, “SG”, “SV”, or “SX” in the "Document Type" field from the data in the Tab “515xxxxx” section of this spreadsheet.
- a. Provide a legend explaining and defining each of the codes included in the “Document Type” field of this spreadsheet.
  - b. Explain why the “UT”, “SD”, “SG”, “SV” and “SX” codes are appropriate for inclusion in this query.

**RESPONSE:**

RESPECTFULLY SUBMITTED,



**VANCE L. BROEMEL** (BPR No. 011421)  
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**TPUC Docket No. 26-00002**  
*CA's 1<sup>st</sup> DR to TAWC*

**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 sent via electronic mail, upon:

Robert C. Lane  
Senior Manager, Rates and Regulatory  
Tennessee-American Water Company  
109 Wiehl Street  
Chattanooga, TN 37403  
Email: [Bob.Lane@amwater.com](mailto:Bob.Lane@amwater.com)

Melvin J. Malone  
Butler Snow LLP  
The Pinnacle at Symphony Place  
150 3rd Avenue South, Suite 1600  
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Email: [Melvin.Malone@butlersnow.com](mailto:Melvin.Malone@butlersnow.com)

This the 6<sup>th</sup> day of February, 2026.



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VANCE L. BROEMEL  
Senior Assistant Attorney General