

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

IN RE:)	
)	
CHATTANOOGA GAS COMPANY)	
PETITION FOR APPROVAL OF ITS)	
2025 ANNUAL RATE REVIEW FILING)	DOCKET NO. 26-00032
PURSUANT TO TENN. CODE ANN. §)	
65-5-103 (d)(6))	
)	

**CONSUMER ADVOCATE’S FIRST SET OF DISCOVERY REQUESTS
TO CHATTANOOGA GAS COMPANY**

This First Set of Discovery Requests is hereby served upon Chattanooga Gas Company (“CGC” 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 Ryan McGehee, on or before Monday, May 18, 2026, at 2:00 p.m. Central.

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 based on 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 the 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,” or “CGC” shall mean Chattanooga Gas 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. Other Reserves. Refer to the Direct Testimony of Tiffani Weems, Exhibit TW-1, ‘Schedule 2a’ tab, Line 22 for “Other Reserves” with a 13-month average of \$11,791.

Explain why these amounts have positive instead of negative balances.

RESPONSE:

1-2. Deferred Tax Rate. Refer to the Direct Testimony of Tiffani Weems, Exhibit TW-1, ‘Schedule 2A1’ tab, Rows 106 and 109 regarding the ADIT on the prior revenue deficiencies that total to \$-701,109 and \$-2,458,725. Both of the rows apply a 26.135% factor to the revenue deficiency.

Provide the source and support for this 26.135% factor.

RESPONSE:

1-3. 2023 Deficiency. Refer to the Direct Testimony of Tiffani Weems, Exhibit TW-1, ‘Schedule 2A1’ tab, Cell R105 regarding the 2023 Deficiency with an average balance of \$2,682,645.

Provide the source and support for the original balance for this term along with the source and support for the monthly amortization.

RESPONSE:

1-4. 2024 Deficiency. Refer to Direct Testimony of Tiffani Weems, Exhibit TW-1, ‘Schedule 2A1’ tab, Cell R108 regarding the 2024 Deficiency with an average balance of \$9,407,786. Provide the source and support for the original balance for this item along with the source and support for the monthly amortization.

RESPONSE:

1-5. Right of Use Assets. Refer to the Direct Testimony of Tiffani Weems, Exhibit TW-1, ‘Schedule 2A1’ tab, Cell R111 to R113 regarding the “right of us” assets and liabilities with a net average balance of \$-38,998,767. Provide the source and support for the monthly amount for both the right of use assets and right of use liabilities.

RESPONSE:

1-6. Revenue. Refer to the Direct Testimony of Tiffani Weems, Exhibit TW-1, ‘Schedule 6’ tab, Cell K21 with a value of \$5,402 for Special Contract normalization adjustment. Provide the source and support for this amount which appears as an unreferenced hard-coded number.

RESPONSE:

1-7. O&M Expenses. Refer to the Direct Testimony of Tiffani Weems, Exhibit TW-1, ‘Schedule 7.1’ tab, Cell H42 with an adjustment value of \$374,901 for Outside Services Employed. Provide the source and support for this amount which appears as a hard-coded value.

RESPONSE:

1-8. O&M Expenses. Refer to the Direct Testimony of Tiffani Weems, Exhibit TW-1, ‘Schedule 7.1’ tab, Cell L316 with an adjustment value of \$-12,780 for Outside Services Employed

Provide the source and support for this amount which appears as a hard-coded value.

RESPONSE:

RESPECTFULLY SUBMITTED,



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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via electronic mail,

upon:

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This the 4th day of May, 2026.



RYAN MCGEHEE
Assistant Attorney General