

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

May 18, 2026

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

**CHATTANOOGA GAS COMPANY’S RESPONSES AND OBJECTIONS TO
CONSUMER ADVOCATE’S FIRST DISCOVERY REQUESTS**

Chattanooga Gas Company (“CGC” or “Company”) files these Responses and Objections to the First Discovery Requests of the Consumer Advocate Division of the Office of the Attorney General (“Consumer Advocate”).

To assist the Administrative Judge in evaluating this matter, CGC is setting forth its objections and responses in two parts. Part I sets forth general objections applicable to CGC’s Discovery Responses. Part II sets forth any specific objections and responses to the Consumer Advocate’s discovery requests.

I. GENERAL OBJECTIONS

1. CGC objects to the Consumer Advocate’s definitions, instructions, and discovery requests to the extent they purport to impose obligations beyond, or inconsistent with, the Tennessee Rules of Civil Procedure, the Tennessee Public Utility Commission’s rules, applicable orders in this docket, or other governing law. CGC will respond to the discovery requests in accordance with applicable law and any applicable orders entered in this proceeding.

2. CGC objects to each request to the extent it seeks information or documents that are not relevant to the subject matter of this proceeding, are not proportional to the needs of this proceeding, or are otherwise outside the permissible scope of discovery. Subject to and without waiving this objection, CGC will provide responsive, non-privileged information reasonably within its possession, custody, or control that it identifies after a reasonable inquiry.

3. CGC objects to each request to the extent it is vague, ambiguous, overly broad, unduly burdensome, duplicative, or not stated with reasonable particularity. For purposes of responding, CGC will interpret each request reasonably and in a manner consistent with the Tennessee Rules of Civil Procedure.

4. CGC objects to each request to the extent it seeks documents, data, or information protected from disclosure by the attorney-client privilege, the attorney work-product doctrine, the common-interest doctrine, or any other applicable privilege, protection, immunity, or confidentiality obligation. Any inadvertent disclosure of privileged or protected material shall not constitute a waiver of any applicable privilege or protection.

5. CGC objects to each request to the extent it seeks confidential, proprietary, commercially sensitive, security-sensitive, or otherwise protected information. To the extent CGC produces such information, CGC will do so subject to a Protective Order entered in this docket and will designate such information as confidential, as appropriate.

6. CGC objects to any request that seeks information or documents not in CGC's possession, custody, or control, or that would require CGC to create documents, analyses, compilations, or data not already existing in the ordinary course of business. CGC will produce responsive documents and information reasonably within its possession, custody, or control to the extent required by applicable law.

7. CGC objects to any request that calls for legal conclusions, expert opinions not yet required to be disclosed, or information protected by applicable procedural rules or orders governing the presentation of testimony, expert analysis, or legal argument in this proceeding.

8. These General Objections apply to each of CGC's responses and are incorporated by reference into each response as though fully set forth therein. The assertion of a specific objection to any request is not intended to limit or waive any General Objection, and the absence of a specific objection shall not be construed as a waiver of any applicable General Objection.

9. By responding to any discovery request, CGC does not concede the relevance, materiality, admissibility, or discoverability of the information provided. CGC expressly reserves the right to object to the use or admissibility of any information or documents produced in response to the Consumer Advocate's discovery requests.

II. RESPONSES

See the following pages for each specific discovery response.

Chattanooga Gas Company
Docket No. 26-00032
Chattanooga Gas Company's 2025 Annual Rate Review

CONSUMER ADVOCATE'S Formal Discovery Requests Set: CA-1

CA 1-01

QUESTION:

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:

The positive balance for "Other Reserves" is the result of an incorrect formula. This has been corrected, and the balance should be reflected as a negative amount, or (\$11,197). The correction will result in an increase in total rate adjustment of \$2,906.

Witness: Tiffani Weems
Manager, Regulatory Reporting
Southern Company Gas

Chattanooga Gas Company
Docket No. 26-00032
Chattanooga Gas Company's 2025 Annual Rate Review

CONSUMER ADVOCATE'S Formal Discovery Requests Set: CA-1

CA 1-02

QUESTION:

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:

The 26.135% mentioned refers to the Statutory Composite Income Tax Rate. This composite rate is calculated on Schedules 12 and on the Inputs tab in CGC Weems Exhibit TW-1.

Witness: Tiffani Weems
Manager, Regulatory Reporting
Southern Company Gas

Chattanooga Gas Company
Docket No. 26-00032
Chattanooga Gas Company's 2025 Annual Rate Review

CONSUMER ADVOCATE'S Formal Discovery Requests Set: CA-1

CA 1-03

QUESTION:

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:

Refer to Schedule 29 of CGC Weems Exhibit TW-3 in Docket 24-00024, where the approved annual reconciliation balance was \$11,624,796. In accordance with the ARM mechanism, rates for the 2023 deficiency went into effect in September of 2024. The balance at the end of December 2024 was \$7,749,864 as reflected in the beginning balance of Exhibit TW-1, 'Schedule 2A1' tab, Cell E105.

Witness: Tiffani Weems
Manager, Regulatory Reporting
Southern Company Gas

Chattanooga Gas Company
Docket No. 26-00032
Chattanooga Gas Company's 2025 Annual Rate Review

CONSUMER ADVOCATE'S Formal Discovery Requests Set: CA-1

CA 1-04

QUESTION:

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:

Please refer to the 2024 ARM Docket 25-00028, Schedule 29 in CGC Weems TW-3 for support of the original balance of \$10,052,155. The balance is amortized over a twelve-month period in accordance with the ARM mechanism.

Witness: Tiffani Weems
Manager, Regulatory Reporting
Southern Company Gas

Chattanooga Gas Company
Docket No. 26-00032
Chattanooga Gas Company's 2025 Annual Rate Review

CONSUMER ADVOCATE'S Formal Discovery Requests Set: CA-1

CA 1-05

QUESTION:

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:

Please refer to Schedule 35.25 – Tenant Improvement Allowance WP.

Witness: Tiffani Weems
Manager, Regulatory Reporting
Southern Company Gas

Chattanooga Gas Company
Docket No. 26-00032
Chattanooga Gas Company's 2025 Annual Rate Review

CONSUMER ADVOCATE'S Formal Discovery Requests Set: CA-1

CA 1-06

QUESTION:

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:

The Special Contract normalization adjustment of \$5,402 is incorrect. The correct value for the is \$5,812, and the source is cell R82 of Confidential Schedule 35.14.

Witness: Ashley Vette
Manager – Rates and Tariff Administration

Chattanooga Gas Company
Docket No. 26-00032
Chattanooga Gas Company's 2025 Annual Rate Review

CONSUMER ADVOCATE'S Formal Discovery Requests Set: CA-1

CA 1-07

QUESTION:

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:

The \$374,901 reduction in outside services employed is related to the ASC allocation correction discussed in the testimony of Tiffani Weems. Please refer to Schedule 35.24 Composite Rate Adjustment [Confidential] for support for the adjustment.

Witness: Tiffani Weems
Manager, Regulatory Reporting
Southern Company Gas

Chattanooga Gas Company
Docket No. 26-00032
Chattanooga Gas Company's 2025 Annual Rate Review

CONSUMER ADVOCATE'S Formal Discovery Requests Set: CA-1

CA 1-08

QUESTION:

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:

The adjustment value of \$(12,780) for Outside Services Employed reflected in Exhibit TW-1, Schedule 7.1, Cell L316 was included in error. This amount will be removed and not reflected in the Company's proposed O&M expenses. This will result in an increase in total rate adjustment of \$26,384.

Witness: Tiffani Weems
Manager, Regulatory Reporting
Southern Company Gas

Respectfully submitted,



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Attorneys for Chattanooga Gas Company

CERTIFICATE OF SERVICE

I hereby certify that a true and exact copy of the foregoing has been forwarded via electronic mail to the following on May 18, 2026:

Ryan McGehee, Assistant Attorney General
Shilina Brown, Senior Assistant Attorney General
Office of Attorney General
Consumer Advocate Division
P.O. Box 20207
Nashville, TN 37202-0207
Ryan.McGehee@ag.tn.gov
Shilina.Brown@ag.tn.gov



John Dollarhide

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

IN RE:)
CHATTANOOGA GAS COMPANY'S)
PETITION FOR APPROVAL OF ITS)
2025 ANNUAL RATE REVIEW FILING)
PURSUAN TO TENN. CODE ANN.)
§ 65-5-103(D)(6)

DOCKET NO. 26-00032

VERIFICATION

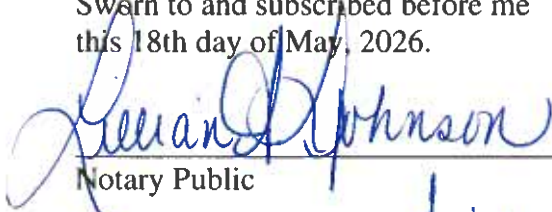
STATE OF GEORGIA

COUNTY OF FULTON

I, TIFFANI WEEMS, being duly sworn, state that I am authorized to respond on behalf of Chattanooga Gas Company in the above-referenced docket, and that the responses contained herein to the Consumer Advocate's First Discovery Requests are true and correct to the best of my knowledge, information, and belief.


TIFFANI WEEMS

Sworn to and subscribed before me
this 18th day of May, 2026.


Notary Public
My Commission Expires: July 10, 2028

