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Room on July 6, 2026 at 12:40 p.m.

Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243
Attn: Ectory Lawless

Docket No. 26-00034

Dear Ms. Lawless,

Please file in the above-captioned docket the attached responses to the Consumer Advocate's second round of discovery questions.

Thank you for your assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Henry Walker", written in a cursive style.

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HW/cc

SECOND SET OF DISCOVERY REQUESTS

2-1. Identify the contractor that is building the drinking water treatment plant and distribution system for ISHA. Please provide a copy of the contractor's license and license designation issued by the State of Tennessee's Department of Commerce & Insurance.

RESPONSE: ISHA objects to this question as irrelevant.

This question and most of the others are written as if this is a rate case or a certificate application. It is neither. This is a declaratory judgment proceeding in which the Commission is being asked to rule on an issue of law. ISHA has asked the agency to declare the following: "ISHA is not required to obtain a certificate of convenience and necessity ("CCN") in order to provide water service at no charge to residential tenants living on the ISHA site and within the exclusive, water service area of the Warren County Utility District." There is no dispute that ISHA is within the exclusive service area of the Warren County Utility District ("WCUD"). Therefore, the first issue before the agency is whether the Commission has jurisdiction at this time over the provision of water service within the service area of WCUD. If, and only if, the Commission decides that it has such jurisdiction, the second issue is whether the agency should, contrary to the Commission's long-standing interpretation of the law, declare that a landlord who provides water to a tenant at no additional charge is a "public utility" under state law and must have a certificate of convenience and necessity.

This discovery request, which asks ISHA to identify the contractor ISHA will hire to build a treatment plant and distribution system to supply well water to tenants living on the property, is irrelevant to the issue of whether the agency has jurisdiction over the provision of water service

within WCUD's service area or whether a landlord who provides water to a tenant as part of the lease is a "public utility" under state law.

Without waiving that objection, ISHA has tentatively selected September Bloom, Inc., to work on the well water treatment and distribution system at the Yogi Golf development. The company holds a Tennessee contractor's license, number 73885, which expires March 31, 2028. Other contractors, not yet selected, will also work on the project.

2-2. In response to Consumer Advocate's DR 1-4, ISHA stated that it was not currently expanding and developing the necessary amenities for a city. Reconcile why ISHA's website states that it "is currently expanding and developing the necessary amenities for a thriving city." [Living Isha | Isha Sadhguru](#). (Exhibit A)

RESPONSE: See the objection stated in response to discovery request 2-1. Without waiving that objection, the statement in the promotional brochure that ISHA is "expanding and delivering the necessary amenities for a thriving city" is promotional language to attract residents. It does not mean that ISHA is going to become a municipality.

2-3. In response to the Consumer Advocate's DR 1-8, ISHA stated that there will be no charge to Lessees for water at the homesites on Isha Yogi Golf. However, in an email dated April 28, 2026, from Henry Walker, attorney for ISHA to Shilina Brown and Ryan McGehee, attorneys with the Consumer Advocate Division (Exhibit B), ISHA provided a sample 99-year lease agreement for the future ISHA development called "Kamala." (Exhibit C). Mr. Walker indicated in the email to Ms. Brown and Mr. McGehee that the 99-year lease

agreement for the lot in the Yogi Golf development would be similar to the sample 99-year lease provided for the Kamala development.

- (a) Refer to the sample 99-year Lease Agreement, p. 2, para. 4(d) which states that it is the obligation of the Lessee to pay certain annual assessments, special assessments, and/or utility charges levied by the association. Provide further explanation and reconcile that if ISHA does not intend to charge for water, why does the sample 99-year lease agreement indicate that utility charges will be levied by the association?
- (b) Refer to the sample 99-year Lease Agreement, p. 2, para. 4(g) which states that the Lessee shall promptly pay all utility charges levied by the Association. Provide further explanation and reconcile that if ISHA does not intend to charge for water, why does the sample 99-year lease agreement indicate that the Lessee will promptly pay all utility charges levied by the association.
- (c) Refer to the sample 99-year Lease Agreement, p. 2, para. 4(h) which states that the Lessee shall be responsible for any utility charges levied directly by any utility service provider for the Premises. Provide further explanation and reconcile that if ISHA does not intend to charge for water, why does the sample 99-year lease agreement indicate that the Lessee will be responsible for any utility charges levied by any utility service provider for the Premises.
- (d) Refer the sample 99-year Lease Agreement, p. 2-3, para. 6 and 6(a) which states that Lessee shall be responsible for all utility charges fees, or assessments charged by a third-party utility company, the Association, or an Isha utility relative to all utility service for the Premises and payment of such charges is due within 15 days

of receipt of the invoice and failure to pay will result in additional fines or termination. Provide further explanation and reconcile that if ISHA does not intend to charge for water, why does the sample 99-year lease agreement indicate that the Lessee shall be responsible for all utility charges fees or assessments charged by a third party utility company, the Association or an Isha utility relative to all utility service for the Premises and payment of such charges is due within 15 days of receipt of the invoice and failure to pay will result in additional fines or termination.

RESPONSE: See the objection stated in response to discovery request 2-1. Without waiving that objection, ISHA states that the sample lease shown in Exhibit C is not the lease that will be used for residents of the Yogi Golf development. This was explained in the email that accompanied the sample lease when it was provided to the CAD. The email states (emphasis added):

“No one has yet signed a lease for the Yogi Golf development but here is a 99-year lease that was drafted by ISHA’s lawyer Kevin Stevens (my co-counsel in this matter) for use in another, future ISHA development called ‘Kamala.’ Once the Yogi Golf development gets underway, the lease for a lot in that development will likely be very similar to this one. I talked to Kevin and the client today and they said that when this lease was drafted, ISHA did not know if the Warren County Utility District or ISHA was going to provide water service to the residents in the Kamala development or how the Commission might rule on the landlord/tenant issue. Note that the lease requires the lessee, not the lessor, to pay utility charges (see Section 4(h) and Section 6). Kevin explained that this language will be changed depending on how the Commission rules on the question of whether a landlord providing utility service to a tenant at no additional charge should be classified as a ‘public utility.’”

2-4. Refer to Consumer Advocate's DR 1-8, 1-30 and 1-31 and the Company's responses where ISHA states there will be no charge for water service and the expense of providing water service will be absorbed by ISHA.

- (a) How will ISHA generate the capital to fund and/or finance a water system sourced by well water?
- (b) How will ISHA recover the revenue to fund or finance the provision of water service to future residents of the Yogi Golf development?

RESPONSE: See the objection stated in response to discovery request 2-1. Without waiving that objection, ISHA generates income from a variety of sources including charitable contributions, programs and wellness offerings, lodging and dining, and fundraising product sales. The revenues and costs associated with all of these activities, including the Yogi Golf development, are included in the revenues and costs of ISHA Foundation, Inc., which will absorb the costs of providing water to tenants living on the Yogi Golf development.

2-5. In response to the Consumer Advocate's DR 1-10, ISHA stated there was one affiliated entity, September Bloom, Inc., that is a wholly owned subsidiary of ISHA and was created to handle construction and development on the ISHA Site.

- (a) Provide the General Contractor License for September Bloom, Inc.
- (b) Provide a detailed list of all projects September Bloom, Inc. is handling to provide water services at ISHA Yogi Golf.

RESPONSE: See the objection stated in response to discovery request 2-1. Without waiving that objection, ISHA states that September Bloom will likely be a contractor for the well water treatment and distribution system. The company holds a Tennessee contractor's license, number

73885, which expires March 31, 2028. Other contractors may also be involved. At this time, the extent of September Bloom's work on the project has not been determined.

2-6. In response to the Consumer Advocate's DR 1-13, ISHA stated that the golf course and streets of the ISHA Yogi Golf are currently under construction. Identify the contractor that is constructing the golf course and streets.

RESPONSE: See the objection stated in response to discovery request 2-1. Without waiving that objection, the contractor constructing the golf course is C.D. Hill Services. The contractor working on the streets is Custom Construction Company.

2-7. In response to the Consumer Advocate's DR 1-16, provide a map that identifies in detail what areas WCUD currently provides water service to ISHA. Additionally, indicate on the map the project area where ISHA intends to utilize wells for water to serve future residents.

RESPONSE: See the objection stated in response to discovery request 2-1. Without waving that objection, counsel has been informed that no such map currently exists. All water currently provided to the ISHA site comes from WCUD. The utility district has stated that without significant additional investment, WCUD does not have the capacity to provide water to tenants at the Yogi Golf development. That additional investment is prohibitively expensive for ISHA which has determined that the most practical means of providing water to tenants at the Yogi Golf development is to use water from wells on site. This use of on-site well water by the owner of the land is permitted under state law and is subject to regulation by TDEC.

2-8. Refer to the Company's Response page 7 in Exhibit C to the Consumer Advocate's DR 1-25 and respond to the following:

- (a) Does WCUD provide water service to the Isha Institute of Inner-sciences?
- (b) Does WCUD provide water service to the Ashram Ecosystem/main Ashram premises?
- (c) ISHA has represented that the main Ashram premises are "near" the Yogi Golf project. What is the distance?
- (d) Provide addresses for the ISHA facilities that are served by WCUD.

RESPONSE: See the objection stated in response to discovery request 2-1. Without waiving that objection, ISHA states that WCUD provides all the drinking water used on the ISHA site and that the main Ashram is approximately three miles from the Yogi Golf development site.

2-9. The provision of water for ISHA through wells will entail investment and TDEC oversight.

- a. How does ISHA plan to recover the investments and expenses from future infrastructure improvements and recurring regulatory compliance expenses for the provision of water?
- b. What percentage of the cost will be allocated to future residents?

RESPONSE: See the objection stated in response to discovery request 2-1. Without waiving that objection, ISHA states that it will absorb the expenses of providing water to tenants at the Yogi Golf development and that the tenants will not be charged for water.

2-10 Admit or Deny that TPUC has the authority pursuant to Tenn. Code Ann. §65-4-117(a)(4), to "*ascertain and fix adequate and serviceable standards for the measurement of quantity,*

quality, pressure, voltage, or other condition, pertaining to the supply of the product, or service rendered by any public utility, and to prescribe reasonable regulations for examination, test and measurement of such product or service.”

RESPONSE: ISHA objects because this question is irrelevant (see Response to Question 2-1) and because it asks for a legal conclusion. Without waiving those objections, the statute describes the Commission’s authority over public utilities that are under the Commission’s jurisdiction. The issue here is whether the agency has such jurisdiction in the first place.

2-11 What steps has ISHA undertaken to ensure the quality of service of its proposed water systems?

RESPONSE: See the objection stated in response to discovery request 2-1. Without waiving that objection, ISHA states that it is working with TDEC to ensure that well water provided to tenants on the ISHA site meets all TDEC requirements.

RESPONSE: See the objection stated in response to discovery request 2-1. Without waiving that objection, ISHA states that it is working with TDEC to ensure that well water provided to tenants on the ISHA site meets all TDEC requirements.

The information provided is true and correct to the best of my knowledge

Name: USHA DOSHI
Signature: Usha Doshi
Title: President
Date: 07/06/2026



James Howell