BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION
STATE OF GEORGIA

IN RE:	**)**	
	)	**Docket no: 44280**
Georgia Power Company's	**)**	
2022 Rate Case	**)**	

UTILITY MANAGEMENT SERVICES' DIRECT EXPERT TESTIMONY OF BRIAN W. COUGHLAN ON BEHALF OF RTC INVESTMENTS

DIRECT TESTIMONY OF

BRIAN W. COUGHLAN

ON BEHALF OF

RTC INVESTMENTS

GEOGRIA POWER RATE CASE

GEORGIA PUBLIC SERVICE COMMISSION DOCKET NO. 44280

Q. Please state your name, business address, and current position.

A. My name is Brian W. Coughlan. I am the President, founder and owner of Utility Management Services, Inc. (UMS). My address and contact information is:

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Q. Please describe your educational background.

A. I received a Bachelor of Science in Electrical Engineering from Virginia Tech in 1982, a Master of Science in Electrical and Computer Engineering from North Carolina State University in 1990 and an Executive Master of Business Administration from the University of North Carolina – Chapel Hill in 2000.

Q. Please describe your professional background prior to founding UMS.

A. From June of 1982 through December of 1997, I worked in a variety of customer service, engineering and management roles at Carolina Power & Light Company ("CP&L"). In my first position at CP&L, I was responsible for providing customer service, rate analysis, rate consulting and contract administration services to industrial, governmental and larger commercial customers in several counties in northern North Carolina.

By the end of my career at CP&L, I managed a workforce of 240 employees and 240 contractors. These individuals were responsible for providing customer service to 330,000 customers in 19 counties in eastern North Carolina as well as designing, building, operating and maintaining the distribution system throughout that 10,000 square mile territory. These individuals were also engaged in providing rate consulting services to our customers.

Q. Do you have any professional designations?

A. Yes. I am a registered Professional Engineer (Certificate # 13728) in North Carolina. I am also certified as a Certified Energy Manager (# 12712), a Certified Energy Auditor (# 1767), a Certified Demand Side Management Professional (# 1180) and a Certified Energy Procurement Professional (# 1166) by the Association of Energy Engineers. A copy of my current CV is attached as Exhibit 1.

Q. What services does UMS provide?

A. UMS is an electric bill auditing and rate consulting company. We enter into agreements with our clients which establish UMS as the customer's agent. As their agent, we work to reduce our clients' electric expenses by identifying billing errors, overcharges and other savings opportunities.

We also advocate on behalf of our customers to increase the fairness of electric rates and/or service regulations. This typically includes advocating for more pricing options and flexibility through time-of-use rates, dynamic pricing rates, real-time-pricing rates, curtailable/interruptible, critical peak pricing rates and more.

We are in our 25th year in business. We are one of the largest businesses of our type. We have worked with approximately 10,000 business customers with approximately 500,000 electric service accounts. This includes working with customers in the Georgia Power service territory as well as working with customers in more than 40 states.

Q. Have you testified before state regulatory commissions in the past?

A. Yes. I have testified in front of other state regulatory commissions in VA, NC and SC on numerous occasions.

Q. Who are you representing in this rate case?

A. RTC Investments, LLC (RTC).

Q. What is RTC Investments, LLC?

A. RTC is a company that owns and operates four restaurants in Georgia. Along with their sister companies, they own and operate a total of 13 restaurants. Their restaurant brands include Captain D's, Arby's and Huddle House.

Q. Please describe the electrical loads used by RTC electrical accounts.

A. The loads include refrigerators, freezers, ice machines, fountain drink machines, air conditioning, heating, ventilation, lighting, cooking equipment and the other types of loads that would typically be associated with running a restaurant.

Q. Do restaurants have somewhat unique or unusual operating characteristics?

A. Yes. Restaurants have high load factors and an unusually large amount of off-peak energy usage. Restaurants are typically open seven days per week. They typically serve three meals per day. Therefore, they have very long running hours. In addition, since the largest loads in restaurants tend to be refrigerators, freezers, ice machines and other refrigeration equipment, their largest loads continue to operate even when the restaurant is closed. The operating characteristics described above tend to make restaurants have high load factors and a lot of off-peak energy usage.

Q. Compared to other industry types, is the restaurant industry unusually energy intensive?

A. Yes. According to the U.S. Energy Information Administration and the Association of Energy Engineers, the restaurant industry uses more energy per square foot than any other industry type.

Q. What relief is RTC requesting in this rate case proceeding?

A. RTC is requesting that the Time-of-Use – Food and Drink (TOU-FD) rate be modified so that new qualifying customers can continue to enroll in the rate. The wording change in the rate that is being requested is to eliminate the sentence **"Qualifying accounts will be accepted on TOU-FD on a first come, first allowed basis until the number of accounts equals 6,000 or until December 31, 2022, whichever comes first."** at the end of the second paragraph under the Applicability section of the rate.

RTC has plans to open additional restaurants. They wish to be able to take advantage of the TOU-FD rate for those restaurants.

Q. What is the history of the TOU-FD rate?

A. The TOU-FD rate was formerly known as the Time-of-Use – Multiple Business (TOU-MB) rate. Until January 1, 2011, the TOU-MB rate was available to groups of restaurants, hotels or other businesses that had multiple locations throughout the GA Power service territory that were operating under the same ownership or brand name. To qualify for the rate, the KW demands at the

multiple restaurants or hotels had to collectively add up to 3,000 KW. For example, if all the McDonald's restaurants or Holiday Inn hotels in the territory added up to more than 3,000 KW, each of the McDonald's restaurants or Holiday Inn hotels would qualify for the rate regardless of who owned the particular franchise.

On January 1, 2011, the TOU-MB rate was modified such that only "Food Services and Drinking Places" qualified to receive service under the rate. The 3,000 KW aggregate load requirement still applied. Therefore, large chains like McDonald's, Burger King, etc. qualified for the rate but smaller chains and mom and pop restaurants did not qualify.

On January 1, 2020, the TOU-MB rate was replaced with the TOU-FD rate. The TOU-FD rate grandfathered any existing customer on the TOU-MB rate to be able to continue to receive service under the TOU-FD rate. The 3,000 KW aggregate load requirement was eliminated. This important revision made many thousands of additional restaurants eligible to receive service under the new TOU-FD rate. This includes many small chains of restaurants as well as many individual mom and pop restaurants that would not have met the 3,000 KW aggregate load requirement under the TOU-MB rate.

Q. How many customers are receiving service under the TOU-FD rate?

A. The table below shows the number of customers receiving service under the rate, the average KWH per customer and the total revenue per KWH sold.

Date & Source	# of Customers	Average KWH/ Customer	Revenue Per KWH
2017 FERC Form 1	3,062	247,137	$ .0936/KWH
2018 FERC Form 1	2,969	250,483	$ .0971/KWH
2020 FERC Form 1	2,898	226,085	$ .0984/KWH
2021 FERC Form 1	2,966	227,663	$ .0970/KWH
2022 M.F.R Item F-4 in This Rate Case	3,027	224,754	$ .1024/KWH

Q. Is more time needed to analyze the TOU-FD rate before it becomes available on an uncapped basis?

A. No. The rate has existed for more than 12 years. It has been serving approximately 3,000 customers for many years. There has been ample time to

test and analyze the rate to make sure that it does not create any surprises or produce unfair subsidization of the restaurant industry.

Q. Why hasn't the number of restaurants on the TOU-FD rate not grown more quickly over the last two years?

A. COVID. Two months after the new TOU-FD rate became available to small restaurant chains and mom and pop restaurants, COVID drastically changed the restaurant industry. Restaurants were closing throughout Georgia. According to the below Washington Post article, a copy of which is attached hereto as Exhibit 2, the National Restaurant Association estimates that 90,000 restaurants in the U.S. closed permanently just during the first year of COVID.

Here's how many restaurants closed during the pandemic - The Washington Post

The article shown at the below link, and attached hereto as Exhibit 3, lists 51 restaurants just in Atlanta that closed permanently just in the first year of COVID.

The Atlanta Restaurants and Bars That Have Permanently Closed During the COVID-19 Pandemic - Eater Atlanta

Given the many restaurants that permanently closed in the GA Power service territory during COVID, some of which were receiving service under TOU-FD, the fact that the overall number of customers on the TOU-FD rate has grown during COVID is strong evidence that restaurants are interested in this rate.

Q. Have restaurant owners and managers faced many challenges during COVID?

A. Yes. Customers stopped going to restaurants for inside dining. Restaurants were having to adapt and adjust to curbside service. Restaurants were having trouble maintaining staffing levels. Restaurants were struggling with supply chain issues.

As COVID slowly fades away, restaurants in GA are continuing to have trouble finding and retaining qualified employees to run their operations. Restaurant managers and owners were filling in as dishwashers, hostesses, servers, bus persons, bartenders and other functions that they were previously able to hire others to perform.

With these large challenges and issues to address, many restaurant owners and managers have been busy just keeping their doors open. Many have not had the time to devote to analyzing their electric rate options and making sure they were on the best available rate.

If the TOU-FD rate is allowed to continue to be available to new customers, many more restaurants will enroll in TOU-FD as COVID fades away and our economy returns to a more normal situation.

Q. Is the TOU-FD rate providing a fair rate of return for GA Power?

A. Yes. The Average $/kWh revenue data by rate class shown in the tables below was copied from Georgia Power's document M.F.R. Item – F-4 provided by GA Power witness Larry T. Legg in this rate case proceeding:

Customer Class or Rate	Avg $/kWh – Present Rates	Avg $/kWh - Proposed Rates	% Increase
Total Domestic (Residential)	$ .1302	$ .1382	6.14%
Total Small Business	$ .1570	$ .1673	6.56%
Total Medium Business	$ .1144	$ .1212	5.94%
TOU-FD Rate	$ .1024	$ .1083	5.76%
Total Large Business	$ .0918	$ .0966	5.23%
Total Agricultural	$ .1075	$ .1136	5.67%

Total Government/Institution	$ .0889	$ .0937	5.40%
Total Outdoor Lighting	$.1904	$ .2030	6.62%
Total Marginally Priced	$ .0562	$ .0580	3.20%
All Rates & Groups	$ .0991	$ .1046	5.55%

The revenue received through the TOU-FD rate is 3.33% higher ((.1024-.0991)/.0991)) than the revenue received from All Rates & Groups combined.

The revenue received through the TOU-FD rate is lower than the revenue received per kWh from the overall Total Medium Business group to which the TOU-FD rate belongs. This is to be expected. The restaurants and hotels receiving service under the TOU-FD rate have much higher overall load factors, and more off-peak usage, than the typical other customers within the Total Medium Business group. This high load factor and high amount of off-peak usage creates a lower overall cost/kWh for restaurants and hotels. If the customers on the TOU-FD rate were transferred to one of the other rates in the Total Medium Business group (PLM or TOU-GSD), the former TOU-FD customers would continue to have an average cost/kWh that is lower than the overall Total Medium Business group due to their higher than class average load factors.

As the above table shows, GA Power has proposed a percentage increase of 5.76% for customers on the TOU-FD rate. This is higher than the overall increase for All Rates & Groups of 5.55%. It is lower than the overall increase of 5.94% proposed for the Total Medium Business group. If GA Power had felt that the TOU-FD rate was not providing a fair return to their shareholders, they could have proposed correcting that problem in this rate case proceeding.

Q. Does the TOU-FD rate result in restaurants being subsidized by other ratepayers?

A. No. See above question and answer for details.

Q. Does closing the TOU-FD rate to new participants create an unfair advantage to the 3,027 customers who are already receiving service under the rate?

A. Yes. These 3,027 customers will be grandfathered under a rate that is not available to new customers. This provides the existing customers an unfair competitive advantage over new restaurants.

Q. If the restaurant industry needs a time-of-use based rate, can't they just enroll for service under the TOU-GSD rate?

A. No. In most cases, the TOU-GSD rate is not very attractive or practical for restaurants. The TOU-GSD rate has a very high on-Peak kW charge of $16.94/kW. This is during the hours of 2 PM to 7 PM during the summer months. Restaurants are typically serving dinner between 6 PM to 7 PM and often hit their highest peak demands during those hours.

Q. If, for any reason, the PSC is not comfortable with completely eliminating the enrollment cap on this rate, is there a middle ground?

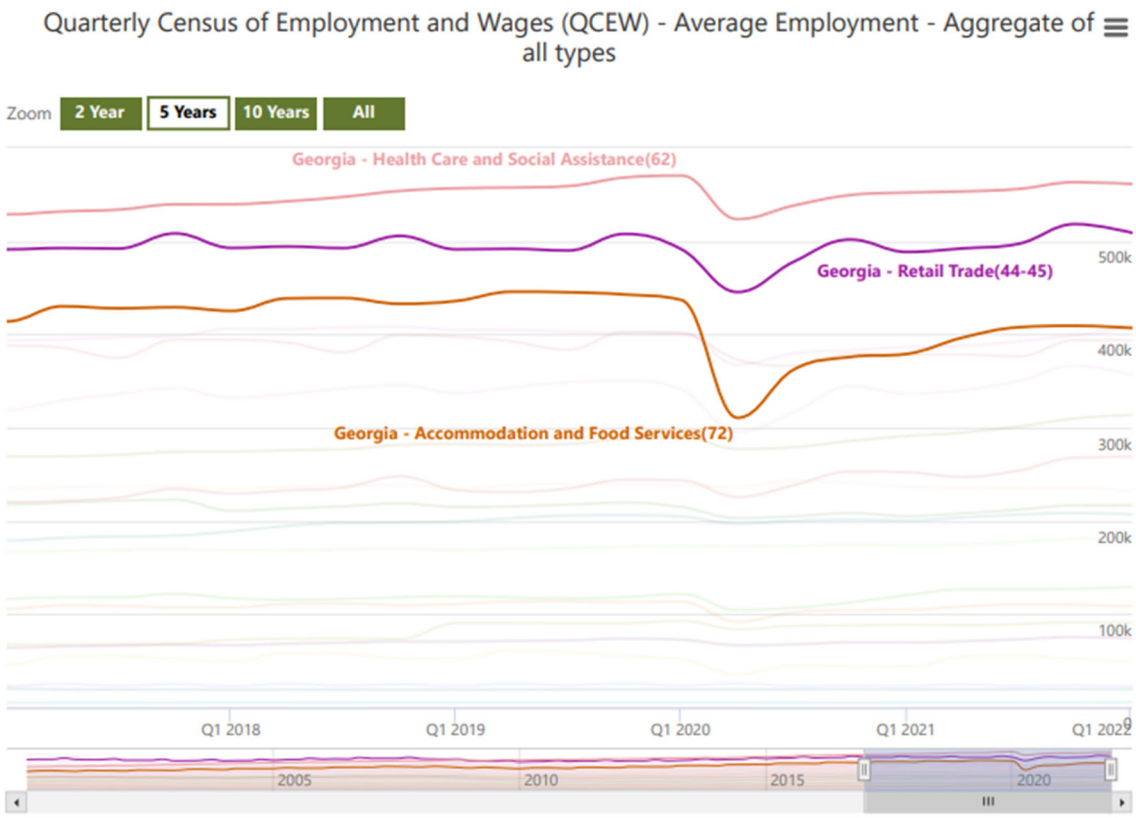
A. Yes. If the PSC is not comfortable with fully eliminating the enrollment cap on the rate, they could eliminate the words "or until December 31,2022, whichever comes first" from the last sentence of the second paragraph in the Applicability section. This would eliminate the December 31, 2022 enrollment deadline while still have a participation cap of 6,000 customers on the rate.

Q. Will keeping TOU-FD open permanently provide an economic benefit to the State of Georgia and Its Residents?

A. Yes, according to the Georgia Department of Labor, the Accommodation and Food Service Industry is the third largest source of jobs in Georgia. According to GA DOL data, this industry segment had 442,849 employees in the 4th quarter of 2019. In the first quarter of 2022 (most recent data available), this industry group was down to 406,967 employees. That is a net drop of 35,882 jobs in Georgia.

As the below graph clearly shows, this industry group had the largest overall impact on employment from COVID. Employment in this vital industry has not rebounded to pre-covid levels.

Aggregate of all types ownership Quarterly Census of Employment and Wages data for Multiple Industries in Georgia



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Continuing to offer the TOU-FD rate to this important industry segment will help the industry continue to recover from the impacts of COVID and continue to provide jobs for the people of Georgia.

Q. Does this conclude your testimony?

A. Yes. Thank you for your consideration.

CERTIFICATE OF SERVICE

This is to certify that the undersigned has this day served the foregoing UTILITY MANAGEMENT SERVICES' PRE-FILED EXPERT TESTIMONY OF BRIAN W. COUGHLAN ON BEHALF OF RTC INVESTMENTS on the below parties of record by electronic or United States Mail:

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This 18th day of October, 2022.

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EXHIBIT 1

TO UTILITY MANAGEMENT SERVICES'
DIRECT EXPERT TESTIMONY OF
BRIAN W. COUGHLAN
ON BEHALF OF RTC INVESTMENTS

Brian Coughlan – Expert Witness Testimony & Rate Case Advocacy

North Carolina

1. *Application of Carolina Power & Light Company d/b/a Progress Energy Carolinas, Inc. For Adjustment of Rates and Charges Applicable to Electric Service in North Carolina*, Docket E-2, Sub 1023, North Carolina Utilities Commission, 2013. - Provided expert witness testimony on behalf of Lower Cape Fear Water & Sewer Authority and Time Warner Cable Inc.

2. *Application of Duke Energy Carolinas, Inc. For Adjustment of Rates and Charges Applicable to Electric* Service in North Carolina, Docket E-7, Sub 1026, North Carolina Utilities Commission, 2013 – Provided expert witness testimony on behalf of Time Warner Cable Inc.

3. Application of Duke Energy Carolinas, LLC. For Adjustment of Rates and Charges Applicable to Electric Service in North Carolina, Docket E-7, Sub 989, North Carolina Utilities Commission, 2011. – Provided expert witness testimony on behalf of Time Warner Cable Inc. & negotiated a settlement with Duke Energy Carolinas, LLC.

4. *Application of Duke Energy Carolinas, LLC. For Adjustment of Rates and Charges Applicable to Electric Service in North Carolina*, Docket E-7, Sub 1146, North Carolina Utilities Commission, 2017. – Provided expert witness testimony on behalf of the North Carolina League of Municipalities.

5. *Application of Duke Energy Progress, LLC, For Adjustment of Rates and Charges Applicable to Electric Utility Service in North Carolina, Docket E-2, Sub 1219,* North Carolina Utilities Commission, 2019 – Provided expert witness testimony and served as Attorney of Record on behalf of intervenor Hornwood, Inc.

South Carolina

6. *Application of Duke Energy Progress, LLC for Authority to Adjust and Increase Its Electric Rates and Charges Applicable in South Carolina*, Docket 2016-227-E, The Public Service Commission of South Carolina, 2016 – Provided expert witness testimony on behalf of Charter Communications, Inc. and negotiated a settlement with Duke Energy Progress, LLC.

7. *Application of South Carolina Electric & Gas Company for Increase and Adjustments In Electric Rates Schedules & Tariffs*, Docket 2012-218-E, The Public Service Commission of South Carolina, 2012 – Provided expert witness testimony on behalf of Time Warner Cable Inc.

Virginia

8. *Application of Virginia Electric and Power Company for a 2013 biennial review of the rates, terms and conditions for the provision of generation, distribution and transmission services pursuant to § 56-585.1 A of the Code of Virginia*, Case No. PUE-2013-00020, Commonwealth of Virginia State Corporation Commission, 2013. – Provided expert testimony on various proposed changes to rate structures and terms & conditions for electric service.

9. *In re: Virginia Electric and Power Company's proposed pilot program on dynamic rates*, Case No. PUE-2010-00135, Commonwealth of Virginia State Corporation Commission, 2010. – Provided testimony and advocated to increase availability, applicability and to make experimental dynamic pricing rates offered on a permanent basis.

10. *Application of Appalachian Power Company, For a 2009 statutory review of rates pursuant to § 56-585.1 A of the Code of Virginia*, Case No. PUE-2009-00030, Commonwealth of Virginia State Corporation Commission, 2009. – Provided written comments as a licensed competitive service supplier in Virginia on the design of proposed rate structures for commercial and industrial customers.

EXHIBIT 2

TO UTILITY MANAGEMENT SERVICES'
DIRECT EXPERT TESTIMONY OF
BRIAN W. COUGHLAN
ON BEHALF OF RTC INVESTMENTS

The Washington Post
Democracy Dies in Darkness

How many restaurants closed from the pandemic? Here's our best estimate.

By Tim Carman
June 21, 2022 at 8:00 a.m. EDT

The doomsday prophets materialized just days after indoor dining was shut down in major cities in March 2020. Chef, proprietor and activist Tom Colicchio predicted 75 percent of restaurants would close due to the pandemic (he would later downgrade his nightmare scenario to 40 to 50 percent). A month later, the newly minted Independent Restaurant Coalition went further, predicting that "as many as 85 percent" of independent restaurants might close.

Such a collapse could have meant the loss of hundreds of thousands of restaurants. But no such extinction event, as one advocate described the pandemic's potential impact, occurred. The number of closed establishments to date is a fraction of those early dire predictions, which were based largely on fears or a small-business survey with acknowledged flaws or just educated guesses.

Just how many restaurants have succumbed to the pandemic, with its mix of public health restrictions, government shutdowns and shared diner anxiety? That number is difficult to nail down.

The National Restaurant Association (NRA), the trade group that advocates for the industry, has an in-house economist as well as a senior vice president of research to provide reports, data and insights to members and the public at large. As the NRA lobbied Congress for relief to the battered industry, the group tried to calculate the damage already done, whether the restaurateurs were members of the association or not.

By the spring of 2021, the association had settled on a number: 90,000 closed restaurants, both temporary and permanent, which includes diners, cafes, chain outlets, taverns, bars and neighborhood restaurants. That number has been repeated many times, by media outlets and politicians, in the months since the NRA released it. That number has not been updated in more than a year, in large part because the NRA believes that, more than two years into the public health crisis, current restaurant closures may not be a result solely of the pandemic.

Is there a better way to determine — or even estimate — the number of bars and restaurants that have closed during the pandemic? Finding out means first examining the NRA's own estimate — and how it arrived at it.

A self-selected survey

The NRA tackled the enormous task of tallying the damage by sending out email surveys to hundreds of thousands of recipients. The group then extrapolated the results — the percentage of closed restaurants — against the total number of "food services and drinking places" in the United States, as determined by the Bureau of Labor Statistics (BLS). That number, right before the pandemic, was about 660,000 establishments.

For example, in December 2020, the association estimated that nearly 17 percent of food and drink establishments had shut their doors, based on survey responses from 6,000 restaurant operators and 250 supply chain companies. The NRA then used that percentage rate to calculate that about 110,000 establishments had closed, at least temporarily.

Several months later, in April 2021, the NRA lowered its estimate to 90,000 because "many of those temporarily closed restaurants reopened," the association mentioned in a data analysis sent to The Post. It was based on survey responses from 2,500 restaurant operators.

One thing to keep in mind about the "food services and drinking places" number, as calculated by the BLS, is that it includes many businesses that are not, strictly speaking, restaurants. The number also includes airline food-service contractors, concessionaires at sports facilities, caterers, street vendors, ice cream and food trucks, coffee shops, doughnut shops, cocktail lounges and nightclubs.

The flaws with the NRA's methodology, as least the parts shared with The Post, are not unique to this trade association and its email surveys, say economists and analysts. The response rate was small. The respondents were self-selected, not randomly sampled. The email lists may not have reflected the makeup of the industry at large.

For its part, the NRA determined early in the crisis that it would survey more than members. For its first pandemic-related survey, in March 2020, the NRA "went with a mailing list that we had, but in very, very, very short order our mailing list grew to be restaurant operators that were not members because we weren't limiting our pandemic information to just members," says Vanessa Sink, director of media relations for the association.

"We were sending it to anybody that wanted to be on the mailing list," she adds. "We have tried to get representation from all parts of the industry in those surveys, so that we know how they're being impacted."

The NRA's closure numbers, of course, were also in service to a much larger goal: to secure the federal assistance to an industry that was in free fall. The estimates were not necessarily meant to be airtight.

Another way to determine the number of shuttered restaurants over any given time is to review Business Employment Dynamics (BED) statistics, which are compiled from the BLS's quarterly employment and wage census. These statistics include a quarterly tracking of business closures under the broad "food services and drinking places" category.

Katharine Abraham, an economist with the University of Maryland, calls the BED numbers "very reliable" even though the NRA cautions they include temporary or seasonal closures, as well as permanent ones.

In 2020, according to the BED data, the total number of closures was 159,000. In the second quarter of 2020 alone, as government restrictions kicked into high gear, BED statistics indicate that more than 72,500 food and drink establishments closed, more than three times the quarterly average of about 20,300.

But those numbers don't account for the normal, annual churn of closures. From 2011 to 2019, according to BED data, an average of more than 81,000 food and drink establishments closed every year. If you subtract that average from 159,000, you get nearly 78,000 additional closures in 2020.

The 78,000 figure, though, is still based on the larger category that includes establishments other than restaurants and bars. The BED stats are not broken down into smaller subcategories, but based on numbers crunched by The Post, restaurants and bars make up about 94 percent of the larger BLS group. That means in 2020, about 72,700 more restaurants and bars than normal closed, apparently due to the pandemic, a 95 percent jump over the average annual rate.

This is a clear sign of the pandemic's devastating effect, representing hundreds of thousands of lost jobs that, in turn, impacted countless lives and communities.

Is the worst over?

Following a tumultuous 2020, the closure rates have stabilized over the first three quarters of 2021, according to the latest BED statistics available: about 19,500 per quarter, lower than the pre-pandemic average of 20,300.

The numbers would seem to indicate the industry has weathered the worst of the pandemic. They might even reflect a hopeful trend: that more bars and restaurants have reopened, given that the BED data include temporary closures. If you add up the BED closures so far during the pandemic, subtract the average shutdown rate and adjust the figures for just bars and restaurants, you get a total of about 70,300 establishments closed to date.

The NRA has not conducted a more recent survey to adjust its 90,000 number, in large part because the pandemic is just one factor — along with food costs, fuel costs, staff shortages and more — that may figure into a restaurant's shuttering at this point, says Sink.

“There was a period of time where closures were because of the pandemic,” says Sink. “I don’t know that all closures could now be said that they’re because of the pandemic, unless we’re calling all of what’s happening right now the long tail of the pandemic.”

Restaurant advocates say the lower closure rates for 2021 don’t reflect what they hear from operators and probably mask a larger, looming problem: that thousands of operators, mostly independents, remain deep in debt; that they added to their debt load after assurances from the federal government they would receive relief through the Restaurant Revitalization Fund. After one round of RRF grants, Congress couldn’t muster the votes in May to replenish the fund.

“Just like we hear that the stock market is doing great and then we go to Main Street and it’s not so great, I feel the same way about the BLS numbers,” said Erika Polmar, executive director of the Independent Restaurant Coalition. “Maybe things look great on paper and maybe it looks like we’re thriving, but when you get out there and you talk to the community, it’s not good.”

With the replenishment of the RRF all but dead, the coalition is predicting that more than half of those 177,000 restaurants left out in the cold from the initial round will shut their doors permanently. If true, that would more than double the existing number of closures during the pandemic, though a certain percentage of them might have shut down even without the health crisis.

Colicchio, who predicted a 75 percent death rate at the start of the pandemic, says government assistance is the main reason there hasn’t been more widespread damage. Without money from the RRF, the Paycheck Protection Program and other programs, he says, the closure rate may not have been 75 percent, “but I think a lot more than we saw.”

Colicchio has lost one of his eight restaurants during the pandemic, and he chalks that up to a bad landlord. But like other independent restaurateurs, Colicchio has debt. He says he owes “close to a million dollars” to one landlord alone.

“They’re not pushing me, but sooner or later, they’re going to start,” Colicchio says. “We’re not out of the woods yet.”

EXHIBIT 3

TO UTILITY MANAGEMENT SERVICES'
DIRECT EXPERT TESTIMONY OF
BRIAN W. COUGHLAN
ON BEHALF OF RTC INVESTMENTS

EATER
ATLANTA

COVID-19

These Atlanta Restaurants Are Now Permanently Closed Due to the Pandemic

A list of Atlanta restaurants that have closed this month due to the ongoing health crisis

by Eater Staff | Updated Feb 2, 2021, 9:43am EST



Restaurants throughout Atlanta have pivoted to takeout and delivery, become makeshift neighborhood markets, and even started to reopen for limited dine-in service in order to stay afloat during the ongoing COVID-19 pandemic. But for some Atlanta restaurant and bar owners, the devastating loss of revenue over the last few months, lack of real rent relief or support from landlords, and inability to secure substantial emergency funding have left them no choice but to close their businesses permanently.

Know of an Atlanta restaurant that has closed permanently due to COVID-19? Send the details to atlanta@eater.com.

February 2021

Red Snapper Seafood closed in early December after three decades on Cheshire Bridge Road.

January 2021

The Brasserie and Neighborhood Cafe at Parish closed permanently earlier this month after over a decade in Inman Park. The restaurant's last day of service was Sunday, January 3.

Davio's Northern Italian Steakhouse appears to be permanently closed after a decade at Phipps Plaza in Buckhead. The Atlanta location is also no longer listed among its restaurants on the website.

December

Diner Bakery Company in Kennesaw closed in mid-December due to the financial crisis and lack of business caused by the pandemic.

Foundation Social Eatery, owned by chef Mel Toledo, closes December 31 after six years in east Roswell. Toledo hopes to reopen the restaurant and continues to search for a new location closer to Atlanta.

Kouzina Christos closed in Marietta after more than 40 years. The family-run Greek restaurant was owned by Christos Giannes.

Ah-Ma's Taiwanese Kitchen, located in the Midtown Promenade shopping complex on Monroe Drive, closes Monday, December 21. The family-owned and operated restaurant opened six years ago and serves a menu filled with classic and traditional Taiwanese dishes and baos paired with a tight list of boutique and natural wines.

November

Tea House Formosa in Doraville closed after four years on Buford Highway. Tea House Formosa, located in the same complex as Yen Jing Chinese Restaurant, served pots of loose leaf teas and butter and milk teas, along with desserts like matcha cheesecake.

Humpty Dumpty's Indian restaurant in Norcross announced its closure on November 1 after opening at Global Mall on Jimmy Carter Boulevard in June 2019. The restaurant's menu centered around vegetarian egg dishes. The owners hope to reopen elsewhere after the pandemic.

October

Rise-n-Dine closes after 13 years on North Decatur Road in Decatur, citing the devastating financial losses stemming from the pandemic and how the health crisis has been handled by the Trump administration.

Queen of Cream closes after one year at Plaza on Ponce in Poncey-Highland, citing "the devastating effects of Covid-19" on the retail side of the Atlanta-based ice cream company's business.

Donetto, the Tuscan-Italian restaurant from Indigo Road Hospitality group, has closed on Brady Avenue. It will be replaced by chef Jonathan Waxman's Italian restaurant Brezza Cucina, which closed at Ponce City Market in June.

Ammazza Decatur closed on East Howard Avenue, across from Kimball House. The Neapolitan-style pizzeria had only been open there for two years. Ammazza is still open at its original location on Edgewood Avenue.

The Tavern at Phipps Plaza closed after 30 years at the luxury mall on Peachtree Road in Buckhead. The Tavern at Phipps has remained closed since the health crisis began in mid-March. However, there is a possibility CentraArchy may reopen the Tavern elsewhere in Atlanta some time over the next two years.

Farm Burger permanently closed its Peachtree Corners location. According to co-owner George Frangos, the closure is due to the "effects of COVID." The restaurant opened in the Gwinnett County city 23 miles north of Atlanta last spring.

September

Amsterdam Cafe closed after 15 years in the Amsterdam Walk, just off of Piedmont Park. The owners decided not to renew the lease on the restaurant and bar.

The Shed at Glenwood closed after 12 years in the Glenwood Park neighborhood. According to a statement provided by owner Rich Spillane, the Shed has remained closed since late March over safety concerns resulting from the health crisis. "Unfortunately, due to the pandemic we could not responsibly and safely stay open," Spillane said.

The Music Room, a popular underground music and dance venue on Edgewood Avenue, closed, and so have its hidden bar Edgewood Speakeasy and barbecue joint Bone Lick Southern Kitchen next door. The latter is run by chef Mike LaSage (P'cheen), who began popping up at the former Pizzeria Vesuvius (part of the Music Room complex) in 2015.

Octane coffee shop closed after nearly 17 years at its original location on Marietta Street. The beloved Atlanta coffee brand was acquired by Revelator Coffee Company from founders Tony and Diane Riffel four years ago. In addition to Octane, Revelator closed its two recently opened Buckhead cafes, Coffee and Ice Cream at Lenox Square Mall and Sweet Tooth Cafe at Phipps Plaza.

August

Hazel Jane's wine bar and bottle shop closes Saturday, September 5, after less than a year. Hazel Jane's closed for dine-in and patio service in late March and has been operating as takeout only alongside its small wine shop.

Taqueria Tsunami, described as an "Asian fusion" restaurant, is now closed on Roswell Road in Sandy Springs. Owner Scott Kinsey indicated the closure was due to financial losses stemming from the ongoing health crisis.

Bogartz Food Artz, owned by Knoxville chef Bruce Bogartz and his brother, Scott, closed this week after less than two years at the City Walk center in Sandy Springs.

Sweet Auburn Seafood is closing at the end of August. According to WSB-TV, the Southern-style seafood restaurant and lounge on Auburn Avenue officially closes August 31 due to financial strain caused by the ongoing health crisis and recent "violence in the area."

Third Street Goods and adjoining cocktail bar Cardinal are closing at the Beacon complex in Grant Park. Owner and bartender Kathryn DiMenichi says the market's last day will likely be Saturday, August 15. Cardinal never reopened after closing in mid-March due to the pandemic

July

Anna Lee's, a popular lunch cafe on Market Place in Roswell, closes after 36 years due to financial uncertainty and safety concerns caused by the ongoing pandemic.

Pita Grille is closed in Buckhead. The kosher Mediterranean and Middle Eastern restaurant closed permanently after six years on Wieuca Road.

Gio's Chicken Siciliana closes at Battery Atlanta in Cobb County. Owner Giovanni Di Palma cites the "uncertainty and delay of baseball," coupled with the dining restrictions caused by the ongoing COVID-19 pandemic.

Genki Noodles & Sushi in Virginia-Highland is now closed after nearly a decade in the neighborhood.

City Tap closed after a little over a year in Midtown.

June

The Federal, owned by chefs Shaun Doty and Lance Gummere, closes after four years on Crescent Avenue in Midtown.

Noble Fin seafood restaurant closes permanently on June 27 after four years in Peachtree Corners on Peachtree Parkway.

Amelie's French Bakery and Cafe closed after seven years on the corner of Marietta Street and Northside Drive, near the Georgia Tech campus.

Dantanna's Downtown is now permanently closed after more than a decade inside the CNN Center in downtown Atlanta.

Mother Bar and Kitchen closed permanently after eight years on Edgewood Avenue. The bar, which has been closed since late-March, could not overcome the crippling financial effects caused by the ongoing COVID-19 pandemic.

Zinburger wine and burger chain is closing a majority of its restaurant locations, including two Atlanta outposts at Lenox Square and Perimeter malls, amid the ongoing pandemic.

Tap and Six, a craft beer bar and market located on Oak Street in Roswell, closes Sunday, June 14, after a little over two years in business.

May

Anne and Bill's meat-and-three restaurant in Forest Park, south of Atlanta, closes after 46 years. [AJC]

Big Pie in the Sky pizzeria in Roswell is closed. The Kennesaw location remains open.

Blaxican closed after four years in Peachtree Corners. The catering business and food truck remain in operation.

Cacao Cafe chocolate and dessert shop, owned by Kristen Hard and Caline Jarudi, is now closed in Virginia-Highland. The shop continues to sell its chocolates online.

Cafe Sunflower is closing its Sandy Springs location. The Buckhead restaurant remains open for takeout.

Chef'd Up closed after only a year amid a pandemic-related rental dispute with Perennial Properties, the owner of Highland Walk Apartments.

C&S Seafood and Oyster Bar closes in Roswell.

Donquixote Korean restaurant, owned by Atlanta chef Allen Suh, is closed on Buford Highway.

Duke's Bar and Grill in the Crabapple area of north Fulton County is closed.

Ebrik Coffee Room closes after six years in downtown Atlanta due to financial hardships stemming from the COVID-19 pandemic. It's shifting gears to become a full-service roastery and online retail operation in neighboring Castleberry Hill.

Lucky's Burger and Brew in Emory Village is closed.

Panahar Bangladeshi Cuisine, co-owned by chef Khurshid Alam and Mirza Chowdhury, closed after 20 years on Buford Highway.

Public School 404 closes on Howell Mill Road after three years on Atlanta's west side.

Simon's closes after three years in Midtown blaming COVID-19's "lasting impact" on the dining experience.

The Canteen food hall in Midtown closes on Fifth Street due to lack of rent relief and devastating revenue loss since its closure in March.

Stay home if sick. Check the Georgia Department of Public Health website for guidance and twice-daily updates on the latest number of reported COVID-19 cases.

- Keep Track of How the Coronavirus Is Impacting Atlanta's Food Scene

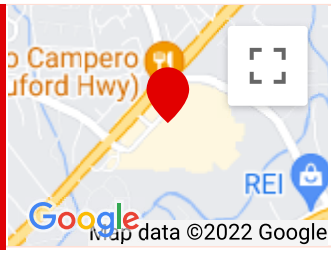
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