

RBS GAS UTILITY, INC.
POST OFFICE BOX 759
PRENTISS, MS 39474
601-792-5590

RECEIVED
TN REG. AUTHORITY

MAR 31 2000

ENERGY & WATER DIVISION

March 28, 2000

Ms. Pat Murphy
Utility Rate Division
Energy/Water Section
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

Re: ACA Filing 2000

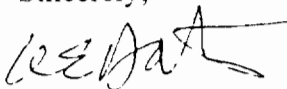
Dear Ms. Murphy:

I enclose our ACA filing for 2000 in triplicate and on diskette in Excel format. Our requested ACA adjustment requested for implementation on the April, 2000 billing is \$.1027.

Please review my previously filed PGA request in light of this ACA filing and advise whether the purchased gas adjustment requested and approved should be implemented. I do not want to be in an over recovered position. I am not going to implement the previously approved PGA adjustment until we hear from you.

Thank you for your consideration and assistance.

Sincerely,


W. E. Hathorn

CO-00279

RBS GAS UTILITY, INC.
 ACTUAL COST ADJUSTMENT
 3/1/98 - 2/28/99
 INTEREST CALCULATION

LINE NO.	MONTH (A)	BEGINNING BALANCE (B)	COSTS (C)	RECOVERIES (D)	ENDING BALANCE (E)	AVERAGE BALANCE (F)	INTEREST (G)	A/ (H)	ENDING BALANCE WITH INTEREST (H)
1	Mar - 99	22852.97	16644.60	17807.99	21689.58	22271.28	143.84		21833.42
2	Apr - 99	21833.42	6977.25	10139.26	18671.41	20252.41	130.80		18802.20
3	May - 99	18802.20	3924.90	3994.59	18732.51	18767.36	121.21		18853.71
4	Jun - 99	18853.71	3008.25	3633.14	18228.82	18541.27	119.75		18348.57
5	Jul - 99	18348.57	1968.75	2209.70	18107.62	18228.09	120.61		18228.23
6	Aug - 99	18228.23	3131.10	4043.25	17316.08	17772.16	117.59		17433.67
7	Sept - 99	17433.67	2775.15	3674.89	16533.93	16983.80	112.38		16646.31
8	Oct - 99	16646.31	5934.60	10144.96	12435.95	14541.13	100.45		12536.41
9	Nov - 99	12536.41	9622.00	18066.78	4091.63	8314.02	57.44		4149.06
10	Dec - 99	4149.06	16456.00	21078.63	-473.57	1837.75	12.70		-460.87
11	Jan - 00	-460.87	20831.80	22370.04	-1999.11	-1229.99	-8.81		-2007.93
12	Feb - 00	-2007.93	<u>25976.00</u>	<u>20562.93</u>	3405.14	698.60	<u>5.01</u>		3410.14
13			117250.40	137726.17			1032.94		

A/ INTEREST RATES FOR THE AUDIT PERIOD ARE AS FOLLOWS:

1ST QUARTER 1999	7.75%
2ND QUARTER 1999	7.75%
3RD QUARTER 1999	7.94%
4TH QUARTER 1999	8.29%
1ST QUARTER 2000	8.60%

RBSACALNTCAL2000

RBS GAS UTILITY, INC.
ACTUAL COST ADJUSTMENT
3/1/99 - 2/28/00

GAS COST RECOVERIES																									
Line No.	Month	Beginning Balance		Invoiced Gas Costs		Sales (Mcf)		Included In Rates		Recoveries		Sales (Mcf)		ACA FACTOR		ACA RECOVERIES		PGA Factor		PGA Recoveries		Total Recoveries		Ending Balance	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
1	Mar - 9		22852.97	A/	5284	16644.60	4779	3.21	15340.59	4779	0.2121 E/	1013.63	4779	0.3042 G/	1453.77	17807.99	21689.5								
2	Apr - 9		21689.58		2215	6977.25	2721	3.21	8734.41	2721	0.2121 E/	577.12	2721	0.3042 G/	827.73	10139.26	18527.5								
3	May - 9		18527.57		1246	3924.90	1072	3.21	3441.12	1072	0.2121 E/	227.37	1072	0.3042 G/	326.10	3994.59	18457.8								
4	Jun - 9		18457.88		955	3008.25	975	3.21	3129.75	975	0.2121 E/	206.80	975	0.3042 G/	296.60	3633.14	17832.9								
5	Jul - 9		17832.98		625	1968.75	593	3.21	1903.53	593	0.2121 E/	125.78	593	0.3042 G/	180.39	2209.70	17592.0								
6	Aug - 9		17592.04		994	3131.10	933	3.21	2994.93	933	0.8194 E/	764.50	933	0.3042 G/	283.82	4043.25	16679.8								
7	Sept - 9		16679.89		881	2775.15	848	3.21	2722.08	848	0.8194 E/	694.85	848	0.3042 G/	257.96	3674.89	15780.1								
8	Oct - 9		15780.15		1884	5934.60	2341	3.21	7514.61	2341	0.8194 F/	1918.22	2341	0.3042 G/	712.13	10144.96	11569.7								
9	Nov - 9		11569.79		2830	9622.00	4169	3.21	13382.49	4169	0.8194 F/	3416.08	4169	0.3042 H/	1268.21	18066.78	3125.0								
10	Dec - 9		3125.01		4840	16456.00	4864	3.21	15613.44	4864	0.8194 F/	3985.56	4864	0.3042 H/	1479.63	21078.63	-1497.6								
11	Jan - 0		-1497.62		6127	20831.80	5162	3.21	16570.02	5162	0.8194 F/	4229.74	5162	0.3042 H/	1570.28	22370.04	-3035.8								
12	Feb - 0		-3035.86		7640	25976.00	4745	3.21	15231.45	4745	0.8194 F/	3888.05	4745	0.3042 H/	1443.43	20562.93	2377.2								
13					35521	117250.40	33202		106578.42	33202		21047.70			10100.05	137726.17									
14	ACA Ending Balance before Interest (Line 12)																								2377.20
15	Interest (See Interest Calculation Schedule)																								1032.94
16	ACA BALANCE INCLUDING INTEREST (LINE 14+LINE 15)																								3410.14
17	PRIOR 12 MONTHS SALES (LINE 13, COLUMN I)																								33202
18	ACA FACTOR (LINE 16/LINE 17)																								0.1027

A/Ending Balance From Last Regulatory Audit
B/Woodward Marketing Invoices
C/Monthly Sales Report
D/Company Tariff
E/ACA Approved Effective 10/30/98 Billing
F/ACA Approved Effective 8/31/99 Billing
G/PGA Approved Effective 11/30/98 Billing
H/PGA Approved Effective 11/30/98 Billing

RBSACA2000