

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

April 24, 2007

IN RE:

PETITION OF CHATTANOOGA GAS COMPANY,
NASHVILLE GAS COMPANY, A DIVISION OF
PIEDMONT NATURAL GAS COMPANY, INC.,
AND ATMOS ENERGY CORPORATION FOR A
DECLARATORY RULING REGARDING THE
COLLECTIBILITY OF THE GAS COST PORTION
OF UNCOLLECTIBLE ACCOUNTS UNDER THE
PURCHASED GAS ADJUSTMENT (PGA) RULES

DOCKET NO.
03-00209

ORDER TO INITIATE RULEMAKING TO INCORPORATE
THE MODIFIED REFUND ADJUSTMENT FORMULA, AND CONDITIONS FOR ITS
UTILIZATION, WITHIN THE PURCHASED GAS ADJUSTMENT RULES REFERENCED
IN TENN. COMP. R. & REGS. 1220-4-7

This matter came before Director Eddie Roberson, Director Pat Miller, and Director Ron Jones, of the Tennessee Regulatory Authority (“Authority” or “TRA”), the voting panel assigned to this docket,¹ at a regularly scheduled Authority Conference held on August 7, 2006, for consideration and review of the interim methodology modifying the refund adjustment formula contained in Authority Rule 1220-4-7-.03(1)(b), the Purchased Gas Adjustment (“PGA”) Rules.² Previously, at a regularly scheduled Authority Conference on February 9, 2004, the Authority ruled that the intent of the PGA Rules required allowing Chattanooga Gas Company, Nashville Gas Company, a division of Piedmont Natural Gas Company, and Atmos Energy Corporation, (collectively, the “Petitioners” or

¹ As a result of the resignation of Director Deborah Taylor Tate on January 3, 2006, the current voting panel was assigned to this docket on March 10, 2006.

² The objectives of the PGA are to permit any gas utility to recover, in timely fashion, the total cost of gas purchased for delivery to customers and to assure that the gas utility does not over-collect or under-collect gas costs from its customers. Tenn. R. & Regs. 1220-4-7-.02(1). In the past, uncollected gas costs have been recovered through the base utility tariff rates instead of the PGA mechanism.

“Gas Companies”) to recover the gas cost portion of their uncollectible consumer accounts, and subsequently, ordered modification of the Refund Adjustment Formula in order to effectuate that intent.

BACKGROUND

On March 17, 2003, the Gas Companies filed a *Petition for Declaratory Ruling*³ pursuant to Tenn. Code Ann. § 65-2-104 (2004), Tenn. Code Ann. § 4-5-223 (1998) and Tenn. Comp. R. & Regs. 1220-1-2-.05, asking that the Authority issue a ruling that the gas cost portion of uncollectible accounts is properly recoverable pursuant to the PGA Rules, Tenn. Comp. R. & Regs. 1220-4-7.⁴

Further, in the *Petition for Declaratory Ruling*, until their next general rate cases, the Gas Companies suggested that to the extent the gas costs portion of net write-offs for a fiscal year exceeded the gas cost portion of uncollectible accounts allowed in their base rates, the unrecovered portion would be included in the Gas Companies’ individual Actual Cost Adjustment (“ACA”) filings. The Gas Companies would remain at risk for the distribution cost (margin) portion included in base rates. Nevertheless, to the extent the gas costs portion of net write-offs for a fiscal year is less than the gas cost portion of uncollectible accounts included in their base rates, the difference would be credited to customers through the Gas Companies’ annual ACA filings. The Gas Companies asked the Authority for a ruling that, in future rate cases, only the non-gas portion of uncollectible accounts would be included in their base rates, while the gas costs portion would be collected along with all other gas costs through the PGA and reconciled with the annual ACA filing.⁵

The Consumer Advocate & Protection Division of the Office of the Attorney General (“Consumer Advocate”) filed a *Petition to Intervene* on April 21, 2003, which was subsequently

³ The Gas Companies amended the *Petition for Declaratory Ruling* on July 31, 2003. See *Amendment to Petition for Declaratory Ruling* (July 31, 2003).

⁴ The objectives of the PGA Rules are to permit any gas utility to recover, in timely fashion, the total cost of gas purchased for delivery to customers and to assure that the gas utility does not over-collect or under-collect gas costs from its customers. Tenn. R. & Regs. 1220-4-7-.02(1). In the past, uncollected gas costs have been recovered through the base utility tariff rates instead of the PGA mechanism.

⁵ *Petition for Declaratory Ruling*, p. 4 (March 17, 2003).

granted by the Authority on April 24, 2003. In its *Petition to Intervene*, the Consumer Advocate argued that the PGA Rules do not allow recovery of uncollectible accounts as part of the “cost of gas” and asserted that the Gas Companies’ request would be a violation of TRA Rules.⁶ Later, on October 1, 2003, the Consumer Advocate filed a *Motion for Summary Judgment by the Consumer Advocate & Protection Division of the Office of the Attorney General* (“Consumer Advocate’s Motion”) and a *Memorandum in Support of Motion for Summary Judgment by the Consumer Advocate & Protection Division of the Office of the Attorney General*.

On October 27, 2003, the Gas Companies filed a *Petitioners’ Motion for Summary Judgment* (“Petitioners’ Motion”), *Petitioners’ Statement of Undisputed Facts in Support of their Motion for Summary Judgment*, and *Petitioners’ Response in Opposition to the Motion for Summary Judgment of the Consumer Advocate and Protection Division*. Thereafter, the Consumer Advocate filed a *Reply Memorandum to Petitioners’ Response in Opposition to the Motion for Summary Judgment by the Consumer Advocate and Protection Division* on November 3, 2003 and a *Response in Opposition to the Petitioners’ Motion for Summary Judgment* on November 20, 2003. Oral arguments on the motions for summary judgment were held before the voting panel⁷ on December 11, 2003. The parties filed post-hearing briefs on December 17, 2003.

At a regularly scheduled Authority Conference on February 9, 2004, the Authority denied the *Consumer Advocate’s Motion*⁸ and determined that the Gas Companies were entitled to summary

⁶ *Petition to Intervene*, p. 2 (April 21, 2003).

⁷ The original voting panel assigned to this docket consisted of Director Deborah Taylor Tate, Director Pat Miller and Director Ron Jones. The resignation of Director Deborah Taylor Tate promoted the reassignment of the docket to its currently assigned panel.

⁸ Director Jones did not agree with this conclusion. Instead, he found that in its motion for summary judgment, the Consumer Advocate asserted that a “plain reading of the PGA Rules showed that uncollectible accounts were not included within the framework of the PGA Rules.” *Motion for Summary Judgment by the Consumer Advocate and Protection Division of the Office of the Attorney General* (October 1, 2003). Although Director Jones agreed that a plain reading of the PGA Rules demonstrated that the intent of the rules was to allow gas companies to recover all of their gas costs, including the gas cost portion of uncollectible accounts, he did not agree that the factors for calculating gas costs, including gas costs set forth in the rules, included the gas cost portion of the uncollectible accounts. Thus, he concluded that the Consumer Advocate’s motion was correct in part, and it should have been granted summary judgment as to this narrow issue. In fact, to find otherwise negated the need to modify the Refund Adjustment Formula.

judgment as a matter of law as to several issues. Specifically, the Authority determined that the intent of the PGA Rules is to allow for recovery of all gas costs, including those costs that are billed and uncollectible. The Authority further found that although the PGA Rules as written generally reflects the stated intent of the rules to allow for recovery of all gas costs, the Refund Adjustment Formula set forth in Tenn. Comp. R. & Regs. 1220-4-7-.03(1)(b)(1) does not provide for the recovery of the gas costs portion of uncollectible accounts and therefore, is not consistent with that intent. Additionally, the TRA determined that pursuant to Authority Rule 1220-4-7-.03(1)(b)(3), it could modify its own Refund Adjustment Formula without a waiver of a rule or a rulemaking proceeding. The Authority also found that the *Petition for Declaratory Ruling* was not moot and was properly before the consideration of the TRA.

Ultimately, the TRA denied the *Petition for Declaratory Ruling*, as amended.⁹ This decision was based on the Authority's finding that the Refund Adjustment Formula set forth in Tenn. Comp. R. & Regs. 1220-4-7-.03(1)(b)(1) of the PGA Rules does not provide for the recovery of the gas costs portion of uncollectible accounts. The Authority also determined that the existence of a procedure for the modification of the Refund Adjustment Formula, absent implementation of supplemental modifications by the Authority, does not justify the requested declaration.

Thereafter, the Authority ruled that the Refund Adjustment Formula set forth in Tenn. Comp. R. & Regs. 1220-4-7-.03(1)(b)(1) was to be modified pursuant to Tenn. Comp. R. & Regs. 1220-4-7-.03(1)(b)(3) to allow the Petitioners to recover all gas costs, including those that are billed and uncollectible. By Authority Order, the modified formula became applicable to the Petitioners thirty (30) days after February 9, 2004, or approximately March 11, 2004, absent further action by the Authority. All interested parties were directed to file any comments on the modified Refund

⁹ *Order Denying Consumer Advocate's Motion for Summary Judgment, Granting, in Part, and Denying, in Part, Petitioners' Motion for Summary Judgment, Denying Petition for Declaratory Ruling and Modifying Refund Adjustment Formula* (February 9, 2004).

Adjustment Formula no later than thirty (30) days following February 9, 2004. The Docket was ordered to remain open for one (1) year, at which time the Authority would reconvene to consider whether the modified Refund Adjustment Formula should be altered or made permanent and applicable to all gas companies under the jurisdiction of the Authority through a rulemaking proceeding or otherwise.

At a regularly scheduled Authority Conference on April 4, 2005, the voting panel observed that from the time when the modified Refund Adjustment Formula was implemented, on February 9, 2004, only two of the three Gas Companies had submitted their annual ACA filing for audit by the Authority. Furthermore, only one company had included the uncollected gas costs for the period of March 2004 through June 2004. As a result, insufficient time had elapsed in which to monitor the performance of the new recovery mechanism for uncollected gas costs from the time an account is written-off until it is later recovered in the ACA. Thus, there existed inadequate information upon which the Authority was able to base a final decision in this docket.

In light of these circumstances, the Authority ordered that the docket remain open for one (1) additional year in order to determine if the modified Refund Adjustment Formula was successfully implemented by the Petitioners.¹⁰ Furthermore, the Petitioners were directed to file with the Authority, no later than June 1, 2005, a joint proposal setting forth detailed procedures on accounting for uncollectible gas cost recovery within the annual ACA filing. The Petitioners were instructed by the Authority that the proposed procedures should address, but not be limited to, the following issues: (1) the use of common terminology between the companies; (2) allocation of payments made on written-off accounts between gas cost and margin; (3) treatment of late fees, taxes, and other charges; (4) treatment of fees paid to third-party collection agencies; (5) timing of charges to the ACA account; (6) methodology for netting eligible uncollected gas costs with the gas costs portion of the

¹⁰ *Order Extending Experimental Period* (April 4, 2005).

allowance for uncollectible accounts included in the base rates; and (7) any and all other activities that the Authority Staff deems appropriate.¹¹

In accordance with Authority Order, the Petitioners timely filed a joint proposal for the accounting of uncollectible gas cost recovery to be included within their annual ACA filing. The Petitioners' proposal defined common terminology to be used by each company; determined methods in which subsequent customer payments on written-off accounts were to be credited to the ACA;¹² stated that the gas cost portion of accounts written-off must be charged or credited to the ACA account at least annually; and described methodology for netting eligible uncollected gas costs with the gas portion of the allowance for uncollectible accounts established in the most recent rate case for each respective company.¹³

JUNE 26, 2006 AUTHORITY CONFERENCE

At a regularly scheduled Authority Conference on June 26, 2006, the voting panel again discussed the issues pending in this docket, namely, the interim methodology utilized to modify the Refund Adjustment Formula contained in the PGA Rules, allowing the Gas Companies to recover the gas cost portion of their uncollectible accounts each fiscal year via their annual ACA filing. The panel further determined that sufficient time had passed in which the Authority could evaluate the success or failure of the implementation of the modified Refund Adjustment Formula.

The panel found from a general review of the modified Refund Adjustment Formula and the Petitioners' jointly proposed procedures for its implementation, that the process of accounting for the

¹¹ *Id.* at p. 6-7 (April 4, 2005).

¹² The Petitioners' joint proposal, filed as *Response of Chattanooga Gas Company, Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc., and Atmos Energy Corporation to the Motion Adopted at Tennessee Regulatory Authority's April 4, 2005 Conference in Docket No. 03-00209*, set forth credits to the ACA with regard to subsequent customer payments on written-off accounts in the following manner: (a) At the time of write-off, gas cost and margin is specifically identified for each account and a ratio of uncollected gas cost to total bill established; (b) If the account is later paid in full, the ACA is credited for 100% of the uncollected gas cost; (c) If the account is not paid in full, the credit to the ACA will be the ratio established in (a) above, times the amount of the payment; and, (d) Late fees, taxes, and collection agency fees, are not included in the calculation of the ratio of gas costs to the total bill. Partial payments are not allocated to these charges until gas cost and margin have been fully recovered.

¹³ *In re Chattanooga Gas Company*, Docket No. 04-00034; *In re Nashville Gas Company*, Docket No. 03-00313; and, *In re Atmos Energy Corporation*, Docket No. 95-02258.

recovery of the gas cost portion of uncollectible accounts would function appropriately when employed properly. The panel noted, however, that several failures or deviations in application of the formula, and procedures self-imposed by the Petitioners, significantly detracted from the accuracy of the accounting during the experimental period. In order to remedy the ill-effects of the failures, the panel stated that the use of the modified Refund Adjustment Formula should be conditioned on full compliance with the accounting procedures jointly proposed by the Petitioners, the implementation of supplemental procedures, and reporting requirements.

In order to create a process that is both fair and consistently applied, two documents were introduced into the record, entitled, *Procedures for Uncollected Gas Cost Recovery in the Annual ACA Filing*, and *Uncollectible Gas Cost Recovery Reporting Forms and Instructions*, attached hereto as Exhibit A and Exhibit B, respectively. These documents are designed to encompass the minimum requirements mandated by the Authority for strict compliance by a company electing to use the modified Refund Adjustment Formula to recover uncollected gas costs, pursuant to the PGA Rules.

On the motion of Chairman Jones,¹⁴ the following issues were placed before the panel for consideration: (1) that the panel permanently adopt, as an alternative, the modified Refund Adjustment Formula, and condition its use by any company on strict compliance with the “Procedures for Uncollected Gas Cost Recovery in the Annual ACA Filing,” and “Uncollectible Gas Cost Recovery Reporting Forms and Instructions” introduced by the Authority; (2) that the Authority initiate a rulemaking proceeding to incorporate into the appropriate rule section, the modified formula and the previously stated conditions of its use; and, (3) that the General Counsel of the Tennessee Regulatory Authority forward a Notice of Rulemaking to the Office of the Secretary of State containing rules consistent with the adopted “Procedures for Uncollected Gas Cost Recovery in the Annual ACA Filing,” and “Uncollectible Gas Cost Recovery Reporting Forms and Instructions.”

Following the motion, the panel reached agreement that its decision would be deferred,

¹⁴ From July 1, 2005 until June 30, 2006, Director Jones served as Chairman of the Tennessee Regulatory Authority.

briefly, in order to allow sufficient time for careful review and the submission of comments by interested parties, if any desired to do so, but same was to be completed by no later than July 21, 2006. Timely thereon, the Petitioners filed a *Joint Comments of Chattanooga Gas Company, Nashville Gas Company, a Division of Piedmont Gas Company, Inc., and Atmos Energy Company to Proposed Procedures and Motion to Convene Rulemaking* (“Joint Comments”) and the Consumer Advocate filed *Comments by the Consumer Advocate & Protection Division of the Office of the Attorney General* (“Consumer Advocate’s Comments”) with the Authority.

In their Joint Comments, the Petitioners disputed the necessity of a rulemaking proceeding based on a previous Authority finding as to its inherent power to modify mathematical formulas from time to time in order to carry out the intent of its Rules.¹⁵ Nevertheless, while the Petitioners conceded that the Authority had discretion to initiate a rulemaking in this matter, they argued that any such proceeding should be limited to the incorporation of procedures for accounting and reporting of the recovery of the gas costs portion of uncollectible accounts through the PGA.

Alternatively, the Consumer Advocate essentially re-argued its position that the PGA mechanism does not intend or allow for the recovery of costs other than “true gas costs” and that the uncollectible accounts expense has never before been included within the PGA. The Consumer Advocate asserted that the decision in this docket is a departure from well-established TRA interpretation of the PGA Rules, and that the shifting of risk from the gas utility companies to consumers is a “slippery-slope” which adversely impacts Tennessee consumers. While in agreement that a rulemaking proceeding would be prudent, the Consumer Advocate encouraged a critical review of the concept of the recovery of the gas cost portion of uncollectible accounts through the PGA

¹⁵ *Order Denying Consumer Advocate’s Motion for Summary Judgment, Granting, in Part, and Denying, in Part, Petitioners’ Motion for Summary Judgment, Denying Petition for a Declaratory Ruling and Modifying Refund Adjustment Formula* (February 9, 2005).

Rules, rather than the institution of rulemaking for the implementation of procedural and reporting requirements.

AUGUST 7, 2006 AUTHORITY CONFERENCE

At a regularly scheduled Authority Conference on August 7, 2006, the voting panel reconvened this docket for consideration of the matters discussed at the June 26, 2006 Authority Conference. Director Jones renewed his three-part motion made on the record at the June 26, 2006 Authority Conference, reiterating its substance in whole. The panel voted unanimously to pass the motion granting permanent adoption of the alternative Refund Adjustment Formula within the PGA Rules along with conditions on which it may be utilized, initiating rulemaking for the incorporation of procedural accounting and reporting requirements, and directing that a Notice of Rulemaking be forwarded to the Tennessee Secretary of State.¹⁶

IT IS THEREFORE ORDERED THAT:

1. The alternative methodology modifying the Refund Adjustment Formula contained in Authority Rule 1220-4-7-.03(1)(b), the Purchased Gas Adjustment Rules, is permanently adopted and its use is conditioned on strict compliance with the accounting and reporting procedures set forth in the documents hereto attached as Exhibit A and Exhibit B, respectively entitled, *Procedures for Uncollected Gas Cost Recovery in the Annual ACA Filing* and *Uncollectible Gas Cost Recovery Reporting Forms and Instructions*;


2. A rulemaking proceeding for the purpose of incorporating into the appropriate rule section the modified formula and conditions for use thereof, adopted by the Authority be promptly initiated;

¹⁶ Along with his concurrence of the panel decision, Director Roberson further directed the TRA Staff to closely consider two important elements in the formation of the new rules. First, the treatment of uncollectible gas costs by the TRA must not remove the incentive for gas companies to make every reasonable and diligent effort to collect payments from customers who do not pay their bills. Second, noncompliance with the Rules promulgated and instituted by the TRA must have clear and real penalties. Director Roberson continued, "During the experimental period, compliance with the procedures by some companies has been far from satisfactory. This deficiency cannot continue."

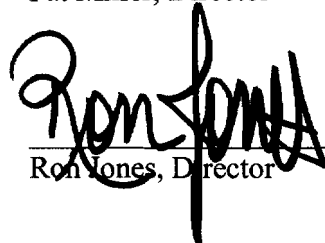
3. A Notice of Rulemaking containing rules consistent with the accounting and reporting procedures adopted, and reflected in the *Procedures for Uncollected Gas Cost Recovery in the Annual ACA Filing and Uncollectible Gas Cost Recovery Reporting Forms and Instructions*, shall be forwarded to the Office of the Tennessee Secretary of State by the TRA General Counsel;

4. Any party aggrieved by the Authority's decision in this matter may file a Petition for Reconsideration with the Authority within fifteen (15) days from the date of this Order; and,

5. Any party aggrieved by the Authority's decision in this matter has the right to judicial review by filing a Petition for Review in the Tennessee Court of Appeals, Middle Section, within sixty (60) days from the date of this Order.


Eddie Roberson, Director


Pat Miller, Director


Ron Jones, Director

PROCEDURES FOR UNCOLLECTED GAS COST RECOVERY IN THE ANNUAL ACA FILING

Recovery of uncollected gas costs using the modified Refund Adjustment Formula is optional. Any regulated gas company electing to recover uncollected gas costs in its annual ACA filing using the modified formula shall comply fully with the following procedures:

1. At the time of write-off, the gas cost and the margin portion of the uncollected account shall be specifically identified from the customer's bill(s) and a percentage of gas costs to the total account written-off established.
2. For purposes of the calculation in No. 1, other charges, such as late fees, applicable state taxes, and collection fees shall not be included in the calculation of the percentage of gas costs to the total account written-off.
3. If the account balance is later collected in full, the uncollected gas costs shall be credited with the full amount of the gas cost portion of the account.
4. If the account balance is not collected in full, the partial payment shall be allocated and credited to uncollected gas costs using the same percentage (ratio) established for gas costs in No. 1.
5. If a company's billing system is not capable of accurately prorating a partial payment, the partial payment shall be credited 100% to uncollected gas costs first, with any remainder treated as recovered margin.
6. For those companies whose allowance for uncollectible accounts contains a gas cost portion, the amount of that portion must be netted with the eligible uncollected gas costs included for recovery in the ACA. Each such company must submit its calculation during the ACA audit for review and acceptance by the TRA compliance staff.
7. Each company that wishes to submit its uncollected gas costs for recovery through the ACA shall separately track each account that is written-off in sufficient detail, so as to permit the TRA compliance staff to audit write-offs and subsequent payments on written-off accounts. Each company shall submit a monthly summary report detailing each write-off and each payment to written-off accounts for that month and the total amount eligible for recovery in the ACA no later than the first business day of the third month following the reporting month, using the format prescribed by the Authority in the Uncollectible Gas Cost Recovery Reporting Forms and Instructions. Corrections or adjustments to these reports shall be timely filed.
8. Any deviation in amounts charged in the annual filing of the ACA from those recorded in these monthly reports shall be documented for review by the TRA compliance staff during the annual audit of the ACA.

9. The gas cost portion of written-off accounts and the amount recovered from payments on these accounts shall be charged or credited, as appropriate, to the ACA account at least annually for inclusion in the ACA filing.
10. All companies electing to adopt the modified Refund Adjustment Formula shall electronically file monthly reports in accordance with the instructions contained in the Uncollectible Gas Cost Recovery Reporting Forms and Instructions.

Uncollectible Gas Cost Recovery Reporting Forms and Instructions

Name of Company
Month and Year
Accounts Written-Off Report

A	B	C	D	E (C + D)	F (C / E)	G (D / E)
Customer Number	Write-off Date	Gas Cost Written-off	Margin Written-off	Total Gas Cost and Margin Written-off	Gas Cost % of Total Gas Cost and Margin Written-off	Margin % of Total Gas Cost and Margin Written-off
				0.00	#DIV/0!	#DIV/0!
				0.00	#DIV/0!	#DIV/0!
				0.00	#DIV/0!	#DIV/0!
				0.00	#DIV/0!	#DIV/0!
				0.00	#DIV/0!	#DIV/0!
				0.00	#DIV/0!	#DIV/0!
				0.00	#DIV/0!	#DIV/0!
Total		0.00	0.00	0.00	#DIV/0!	#DIV/0!

Exhibit B

Name of Company
Month and Year

[illegible]

General Instructions

- Monthly reports must be submitted in an Excel spreadsheet format.
- Monthly reports should be sent via email to paul.greene@state.tn.us and copied to pat.murphy@state.tn.us.
- Monthly reports are due by the first business day (excluding weekends and State holidays) of the third month following the month reported (e.g., May 2006 reports would be due August 1, 2006).
- Hard copy submissions are not required (unless subsequently requested by Staff).
- If you desire formatted Excel spreadsheets to utilize in reporting, please email paul.greene@state.tn.us.
- Any deviation from the prescribed format requires the prior approval of Staff.

Accounts Written-off Report (refer to page 1 of 4)

- Column A - Customer Number. Spreadsheet must be sorted by customer number in ascending order prior to submission.
- Column B - Write-off Date.
- Column C – Amount of Gas Cost written-off.
- Column D – Amount of Margin written-off.
- Column E - Total amount of Gas Cost and Margin written-off (Column C + Column D).
- Column F – Gas Cost % of total Gas Cost and Margin written-off (Column C divided by Column E) rounded to 2 decimal places.
- Column G - Margin % of total Gas Cost and Margin written-off (Column D divided by Column E) rounded to 2 decimal places.
- Columns C, D and E should contain only costs related to the delivery of gas. Late fees, taxes, collection fees, or other charges must not be included.
- Totals – Columns C, D and E should be totaled. The amount shown in Column F total should equal the total of Column C divided by the total of Column E rounded to 2 decimal places. The amount shown in Column G should equal the total of Column D divided by the total of Column E rounded to 2 decimal places.

Recoveries of Accounts Previously Written-off Report (refer to page 2 of 4)

- Column A - Customer Number. Spreadsheet must be sorted by customer number in ascending order prior to submission.
- Column B - Payment Date.
- Column C - Original Write-off Date.
- Column D – Amount of payment credited to Gas Costs.
- Column E – Amount of payment credited to Margin.
- Column F – Total amount of payment (Column D + Column E).
- Column G – Percent of total payment credited to Gas Cost (Column D divided by Column F) rounded to 2 decimal places.

- Column H – Percent of total payment credited to Margin (Column E divided by Column F) rounded to 2 decimal places.
- Columns C, D and E should contain only costs related to the delivery of gas. Late fees, taxes, collection fees, or other charges must not be included.
- Totals – Columns D, E and F should be totaled. The amount shown in Column G total should be the total of Column D divided by the total of Column F rounded to 2 decimal places. The amount shown in Column H should be the total of Column E divided by the total of Column F rounded to 2 decimal places.