Chattanooga Gas Company

2207 Olan Mills Drive
Chattanooga, TN 37421
1-880-427-5463

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T.R.A. DOCKET ROOM

April 26, 2004

Chairman Deborah Taylor Tate
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

Re: Chattanooga Gas Company
Responses to TRA Staff's Data Requests
Docket No. 04-00034 – Petition of Chattanooga Gas Company for Approval of Adjustment of its Rates and Charges and Revised Tariff

Dear Chairman Tate,

Enclosed please find an original and 13 copies of Chattanooga Gas Company's responses to the following data requests issued by the TRA Staff:

Second Set of Data Requests Dated February 25, 2004 – 58

Sixth Set of Data Requests Dated March 12, 2004–101 and 103 (supplemental responses)

Seventh set of Data Requests dated March 19, 2004 - 110

Eighth set of Data Requests dated April 15, 2004: 115, 116, 117, 118 and 121

Ninth set of Data Requests dated April 15, 2004: 122, 123, and 125

The Company is currently gathering and compiling information for the remaining data requests and will file its responses as soon as the data requests are complete.

If there are any additional questions, I can be reached at 404-584-4263.

Sincerely,

Michael J. Morley
AGL Resources
Rates & Regulatory

Data Request No. 115

Refer to the direct testimony of Steve Lindsey, page 6, lines 1 through 9. Provide the Company's calculation supporting the change in revenue deficiency from $4.6 million to $2.4 million.

Response:

The calculation of the change in the revenue deficiency is provided on Attachment A.

Chattanooga Gas Company

Calculation of Revenue Shortfall
Twelve Months Ended June 30, 2005

	12 Months Ended 6/30/2005	Tax Impact Stored Gas Inventory	12 Months Ended 6/30/2005 Excluding Gas Inventory	Adjustment for Pipeline Replacement	12 Months Ended 6/30/2005 Excluding Gas Inventory & Pipeline Replacement Program
Operating Revenues					
Revenues-Sales of Gas	$ 92,444,773		$ 92,444,773		$ 92,444,773
Cost of Gas	63,221,551		63,221,551		63,221,551
Base Revenues	$ 29,223,222	$ -	$ 29,223,222	$ -	$ 29,223,222
Other Revenues	$ 973,248		$ 973,248		$ 973,248
AFUDC	142,441		142,441		142,441
Total Operating Revenues	$ 30,338,911	$ -	$ 30,338,911	$ -	$ 30,338,911
Operations and Maintenance Expense	14,438,400		14,438,400		14,438,400
Depreciation and Amortization	5,194,810		5,194,810	$ (83,874)	5,110,936
Interest on Customer Deposits	112,191		112,191		112,191
Taxes - Other Than Income	3,425,744		3,425,744		3,425,744
Income Taxes	1,480,386 00	198,200	1,678,586	$ 64,140	1,742,725
Total Operating Expenses	$ 24,651,531	$ 198,200	$ 24,849,731	$ (19,734)	$ 24,829,996
Operating Income Applicable to Rate Base	$ 5,687,380	$ (198,200)	$ 5,489,180	$ 19,734	$ 5,508,914
Rate Base	$ 95,564,212	$ 14,193,526	$ 81,370,686	2,237,166	$ 79,133,520
Earned Rate of Return	5 95%		6 75%		6 96%
Required Rate Return	8 84%		8 84%		8 84%
Required Operating Income	$ 8,447,876		$ 7,193,169		$ 6,995,403
NO Deficiency	$ 2,760,497 0		$ 1,703,989 0		$ 1,486,489 0
Revenue Retention	165 213%		165 213%		165 213%
Required Increase	$ 4,560,694	$ (1,745,486)	$ 2,815,208	$ (359,338)	$ 2,455,870

Gas Inventory	
	$ 14,193,526
Weighted Cost of Debt	3 56%
Reduction In Interest	$ 505,290
Tennessee Excise Tax Rate	6 50%
Increase in Tennessee Excise	$ 32,844
Increase in Federal Taxable Income	472,446
Federal Income Tax Rate	35 00%
Increase in FIT	$ 165,356
Increase in Income Tax	$ 198,200

	Pipeline Replacement
Pipeline Investment	$ 2,237,166
Weighted Cost of Debt	3 56%
Reduction In Interest	$ 79,643
Reduction in Depreciation	83,874
Increase in Taxable Income	$ 163,517
Tennessee Excise Tax Rate	6 50%
Increase in Tennessee Excise	$ 10,629
Increase in Federal Taxable Income	152,889
Federal Income Tax Rate	35 00%
Increase in FIT	$ 53,511
Increase in Income Tax	$ 64,140

Data Request No. 116

Refer to Company's response to MFR #25, CGC Schedule 25-1, page 17 of 26. For the following categories included in the test period actual O & M expenses (before Pro Forma Adjustments), provide the individual account numbers, account names, and related amounts that make up the total for each category.

Administration and General Expense	
Fleet Services	$309,261.64
Facilities	$186,209.18
Other Benefits	$105,368.83
Office Admin. Exp.	$231,235.60
Development & Training	$7,839.63
Dues & Subscriptions	$42,550.58
Travel & Entertainment	$28,727.89
Equipment Leases	$10,366.91
Misc. Operation Exp.	$210,213.59
Other Maintenance Exp.	$15,906.46
Storage Expense	
Fleet	$10,188.00
Other	$63,522.00

Response:

Please see attached schedule 116-1 for the above categories detailed by account number, account description and amount.

Chattanooga Gas Company
Docket No. 04-00034
TRA Data Request No. 116
Schedule 116-1

Expense Category	Test Period - Actuals - 10/02-9/03 Before Pro Forma Adjustments	
Fleet Expenses	**Fleet Services**	**Storage - Fleet**
640612 Activate Meters-Fleet	122,725 24	4,025 00
645201 Repair and Maintain Meters-Fleet	53,251 48	1,747 00
645508 Maint Meter SetsandReg -Fleet	22,507 60	738 00
645701 Maintenance of Services-Fleet	45,340 09	1,487 00
650104 Meter Reading - Fleet	63,259 04	2,075 00
670148 Operate and Maintain Fleet Eq	2,178 19	116 00
Total	**309,261.64**	**10,188.00**
Facilities		
670050 Utilities	15,940 49	
670170 Security	5,439 90	
670551 Operate Cell Phone	46,449 99	
670552 Operate Page	4,125 59	
670553 Operate Vehicle Radio	86 32	
670889 Operations of Facilities	6,378 75	
670900 Facilities Rent/Lease Expenses	107,788 14	
Total	**186,209.18**	
Other Benefits		
670505 Flex Vacation Deductions	(15,168 52)	
670520 Physicals	231 00	
670525 Miscellaneous Benefits	(22 95)	
670540 Short-Term Disability	-	
670560 Service Awards	25 00	
670570 Employee Relocation	120,179 30	
670590 Bonus	125 00	
Total	**105,368.83**	
Office Admin. Exp.		
670100 Office and Administrative	30,507 93	
670104 Postage	200,657 78	
670107 Office and Admin-Proc Card Accrl	69 89	
Total	**231,235 60**	
Development and Training		
670102 Development and Training-Acctg	3,999 84	
670105 Operational Training	42 71	
670106 Safety Training and Reg Complia	3,797 08	
Total	**7,839.63**	
Dues and Subscriptions		
670800 Association and Club Dues-Comp	38,545 58	
670805 AssociationandClub Dues-Employee	3,945 05	
670806 General Dues and Subscriptions	59 95	
Total	**42,550.58**	

Expense Category	Test Period - Actuals - 10/02-9/03 Before Pro Forma Adjustments
Travel and Entertainment	
670855 Travel Expense	18,762 83
670856 Meals and Entertainment	9,064 62
670857 Meals and Entertainment 100 Percent	900 44
Total	**28,727.89**
Equipment Leases	
670911 Equipment Lease	10,291 66
670912 EAF Auto Lease	75 25
Total	**10,366.91**
Miscellaneous Operation Exp	
670080 Tax and License	5,440 93
670103 Organizational Development	10 00
670120 Civic Participation - Other	11,249 68
670130 Bank Service Charges	59,239 50
670300 General Business Insurance	38,656 20
670491 VNG Hurricane 2003	-
670840 Miscellaneous Expense	95,376 50
670841 Fines and Penalties	240 78
Total	**210,213.59**
Other Maintenance Expense	
675100 Maintenance of Facilities	8,731 59
675105 Software Maintenance	517 53
675110 Maintenance Power Equipment	1,595 76
675120 Maintenance Hand Tools	4,245 27
675140 Maintenance of Office Equip	816 31
Total	**15,906.46**
Storage - Other	
670570 Employee Relocation	2,527 00
670100 Office and Administrative	4,556 00
670104 Postage	1,600 00
670165 Stores -Other	37 00
670106 Safety Training and Reg Complia	304 00
670805 AssociationandClub Dues-Employee	500 00
670855 Travel Expense	14,453 00
670856 Meals and Entertainment	2,315 00
670857 Meals and Entertainment 100 Percent	193 00
670911 Equipment Lease	94 00
670080 Tax and License	5,543 00
675100 Maintenance of Facilities	26,110 00
675120 Maintenance Hand Tools	288 00
675140 Maintenance of Office Equip	5,002 00
Total	**63,522.00**

Data Request No. 117

Refer to Company response to MFR #25, CGC Schedule 25-1, page 6. A total of $95,000 was accrued for software expense and later reversed in a pro forma adjustment. Provide the account number this adjustment was made to.

Response:

Account number 670840 was used for the accrual and reversal of the above amount.

Data Request No. 118

Refer to Company response to MFR #25, CGC Schedule 25-1, page 7. Provide the source for the $200,699.98 (Total 2003 expense per actuaries) and the $74,680 (Actual recorded through September 2003).

Response:

The 2003 expense of $200,699.98 was provided by Mercer Human Resource Consulting. Attachment 118-1 is a confirmation from them confirming the amount.

Attachment 118-2 provides the source for the amounts recorded through September 2003 of $74,680.

TRA Data Request No 118
Docket No. 04-00034
Attachment 118-1

Mike Morley

From: Lathren, Andy [Andy.Lathren@mercer.com]
Sent: Thursday, April 22, 2004 2.01 PM
To: Mike Morley
Cc: Allen, Scott
Subject: RE: Data Request for CGC rate case

Mike,

The 2003 expense for the Chattanooga Gas Company for the AGL Resources Inc. postretirement medical and life insurance plans is $200,700.

Please call if you have any more questions.

Andy Lathren
Mercer Human Resource Consulting
Atlanta, GA, USA
phone +1 404 442 3450
mobile +1 404 314 0628
fax +1 404 442 3300
assistant Phyllis LaRusso
assistant phone +1 404 442 3135
mailto:andy.lathren@mercer.com
www.mercerHR.com

-----Original Message-----
From: Mike Morley [mailto:mmorley@aglresources.com]
Sent: Thursday, April 22, 2004 8:05 AM
To: Lathren, Andy
Cc: Allen, Scott
Subject: Data Request for CGC rate case

Andy,

We have a data request regarding support for the 2003 OPEB expense for Chattanooga. I have the spreadsheet that provides the expense by company, but there is nor formal reference to Mercer. Could you just reply to this e-mail confirming the amount of expense for Chattanooga for 2003? I will then attach the confirmation to my response. If you have any questions, let me know.

Thanks!

TRA Data Request NO 118
Docket NO. 04-00034
Attachment 118-2

Chattanooga Gas Company
Pro-Forma Adjustments for OPEB Expense
Test Period (10/02 - 9/03)

Unit	Journal	Acct	Amount	Date	DeptID	Stat Amt	Affl	Descr	Period
GL8	GLSJ00026A	670503	(1) -7,295.03	2003-01-31	8045	0.00		To true Up FAS 106 for 2002 du	1
GL8	GLSJ000026	670503	8,900.00	2003-01-31	8045	0.00		Record FAS 106 expense per Me	1
GL8	GLSJ000026	670503	8,900.00	2003-02-28	8045	0 00		Record FAS 106 expense per Me	2
GL8	GLSJ000026	670503	8,900.00	2003-03-31	8045	0 00		Record FAS 106 expense per Me	3
GL8	GLSJ000026	670503	8,900.00	2003-04-30	8045	0.00		Record FAS 106 expense per Me	4
GL8	GLSJ000026	670503	8,900.00	2003-05-31	8045	0.00		Record FAS 106 expense per Me	5
GL8	GLSJ000026	670503	8,900.00	2003-06-30	8045	0.00		Record FAS 106 expense per Me	6
GL8	GLSJ000026	670503	9,108.33	2003-07-31	8045	0 00		Record FAS 106 expense per Me	7
GL8	GLSJ00026A	670503	1,250 00	2003-07-31	8045	0 00		True-up for 2003 as of June -	7
GL8	GLSJ000026	670503	9,108 33	2003-08-31	8045	0 00		Record FAS 106 expense per Me	8
GL8	GLSJ000026	670503	9,108 33	2003-09-30	8045	0 00		Record FAS 106 expense per Me	9
GL8	GLSJ000026	670503	9,108.33	2003-10-31	8045	0 00		Record FAS 106 expense per Me	10
GL8	GLSJ000026	670503	9,108.33	2003-11-30	8045	0 00		Record FAS 106 expesnse per Me	11
GL8	GLSJ000026	670503	9,108 33	2003-12-31	8045	0 00		Record FAS 106 expense per MER	12
GL8	GLSJ00026A	670503	91,400 00	2003-12-31	8045	0 00		Dec 03 true-up. Gena Corbett	12

193,404.95	Total Expense for 2003
7,295.03	Add back 2002 true-up made in 2003
200,699 98	Total 2003 expense per actuaries
16,725.00	expense per month
150,524.99	expense for 1/1/03 - 9/30/03
Σ (1) → 74,680 00	Actual recorded through September 2003
75,844.99	Pro-forma adjustment required
74,845.00	Actual pro forma amount reflected - difference not material

Data Request No. 121

Refer to Company response to MFR #25, CGC Schedule 25-1, page 13. Provide the Company's basis for the net charge off percentages used for gas receivables and damage billing.

Response:

The 1.0121% net write-off factor is the ratio of the net write-offs for the three years ended September 30, 2003, divided by the revenue during the same period (see Attachment A). The 20% factor used to determine the net write-off of damage billing is the estimated rate for collection of such billings during the attrition period. This is also the rate currently used to reserve for damage billing.

Chattanooga Gas Company
Tennessee Regulatory Staff
Docket Number 04-00034
Discovery Request No. 121
Attachment A
22-Apr-04

2000	Net Write Off	Revenues
10	(24,861)	7,541,335
11	19,817	14,206,399
12	28,263	20,318,715
2001		
1	12,968	18,262,297
2	11,312	17,646,869
3	3,017	12,257,035
4	49,786	5,422,941
5	123,832	3,932,820
6	148,439	2,570,712
7	369,890	2,605,131
8	916,122	3,398,488
9	57,750	2,602,963
10	727	4,831,402
11	12,703	6,661,585
12	44,398	8,373,089
2002		
1	(14,382)	10,117,849
2	2,805	10,847,604
3	(2,934)	6,746,437
4	16,957	4,758,671
5	45,446	3,679,269
6	85,587	2,838,167
7	122,751	3,108,049
8	68,009	2,658,905
9	51,113	2,848,745
10	(23,134)	4,733,045
11	(38,829)	9,832,005
12	(13,041)	13,083,689
2003		
1	(8,098)	16,209,108
2	(1,237)	14,239,084
3	24,116	9,009,431
4	35,837	5,054,427
5	92,941	3,254,639
6	208,473	3,636,972
7	178,113	2,978,161
8	90,674	3,402,072
9	7,792	3,399,414
10		
11		
12		

Total	2,703,117	267,067,525
3 yr Average Net Wirte-Off/Revenue	1.0121%	

Discovery Request No. 122

Refer to TRA MFR #69, Schedule 69-1-(c), Page 5 of 7. Provide the calculation supporting the Company's percentage of gas used for turbine fuel of 45.9%.

Response:

	Liquefied	Turbine Fuel	Total	Turbine Fuel as % of Injections
Jun-03	18,307	20,243	38,550	110 58%
Jul-03	127,756	71,451	199,207	55 93%
Aug-03	166,605	75,183	241,788	45 13%
Sep-03	213,610	80,483	294,093	37 68%
Oct-03	72,625	27,607	100,232	38 01%
	598,903	274,967	873,870	45 91%

123. Refer to TRA MFR #69, Schedule 69-1-(c), Page 5 of 7. Extend this analysis by showing the Company's monthly historical beginning inventory, injections, vaporization, boil-off, turbine fuel and ending inventory for the four-year period beginning October 1999 through December 2003.

Response:

See Attachment A.

Chattanooga Gas Company
Liquid Natural Gas Storage
Account 145-900

												(D)							(E)					
												Turbine Fuel 45 9%				Tax on Turbine Fuel	Total Cost	Inventory Adjustment						
	Month	Beginning Inventory	WACOG	Value	Vaporization	Boil Off	Total Withdrawal	WACOG	Value		Liquefaction	45 90%			Cost Rate	0 07000	Value	Vol	Cost	Value	Ending Inventory	WACOG	Ending Inventory	Average
(F)	Oct-99	1,157,431 00	2 09	2,424,635 00		21,978	21,978 00		62,269 96					-		-	-			-	1,135,453 00	2 08055	2,362,365 04	
(F)	Nov-99	1,135,453 00	2 08055	2,362,365 04		22,470	22,470 00		63,663 94					-		-	-			-	1,112,983 00	2 06535	2,298,701 10	
(F)	Dec-99	1,112,983 00	2 06535	2,298,701 10	41,463	25,260	66,723 00		189,045 61					-		-	-			-	1,046,260 00	2 01638	2,109,655 49	
(F)	Jan-00	1,046,260 00	2 01638	2,109,655 49	132,472	25,512	157,984 00		448,234 26					-		-	-			-	888,276 00	1 87039	1,661,421 23	
(F)	Feb-00	888,276 00	1 87039	1,661,421 23	284,606	19,849	304,455 00		955,667 73					-		-	-			-	583,821 00	1 20885	705,753 50	
(F)	Mar-00	583,821 00	1 20885	705,753 50	-	23,627	23,627 00		85,637 02					-		-	-			-	560,194 00	1 10697	620,116 48	
(F)	Apr-00	560,194 00	1 10697	620,116 48	25,435	-	25,435 00		96,057 63					-		-	-			-	534,759 00	0 97999	524,058 85	
(F)	May-00	534,759 00	0 97999	524,058 85		16,131	16,131 00		15 808 38					-		-	-				518,628 00	0 97999	508,250 47	
(F)	Jun-00	518,628 00	0 97999	508,250 47		15,362	15,362 00		15,054 76					-		-	-	5,699 00		5,585 02	508,965 00	0 97999	498,780 73	
(F)	Jul-00	508,965 00	0 97999	498,780 73	242,928	33,129	276,057 00		270,535 86					-		-	-			-	232,908 00	0 97998	228,244 87	
(F)	Aug-00	232,908 00	0 97998	228,244 87	140,956	21,686	162 642 00		159,389 16					-		-	-			-	70,266 00	0 97993	68,855 71	
(F)	Sep-00	70,266 00	0 97993	68,855 71		30,539	30,539 00		217,035 00		183,458 00	79,010		262,468 00		23,131	1,303,806 95			-	223,185 00	5 17789	1,155,627 66	
		Converted from LIFO inventory to WACOG inventory 10/1/2000																			223,185 00	5 17791	1,155,631 78	1,069,035 61
	Oct-00	223,185 00	5 17791	1,155,631 78		24,495	24,495 00	5 17791	126,832 91		158,396 00	55,990		214,386 00	4 7013	-	1,007,884 33			-	357,086 00	5 70362	2,036,683 20	1,043,983 16
	Nov-00	357,086 00	5 70362	2,036,683 20		15,551	15,551 00	5 70362	88,696 99					-		-	-			-	341,535 00	5 70362	1,947,986 21	1,017,005 09
	Dec-00	341,535 00	5 70362	1,947,986 21	64,860	26,091	90,951 00	5 70362	518,749 94	(G)	215,616 00			215,616 00	8 586	-	1,851,272 51			-	466,200 00	7 0367	3,280,508 77	1,107,070 73
	Jan-01	466,200 00	7 0367	3,280,508 77	108,399	26,057	134,456 00	7 0367	946,126 54	(G)	69,673 00			69,673 00	12 504	-	871,166 81			-	401,417 00	7 98558	3,205,549 04	1,225,849 79
	Feb-01	401,417 00	7 98558	3,205,549 04		25,584	25,584 00	7 98558	204,303 08	(G)	126,455 00			126,455 00	9 4955	-	1,200,754 72			-	502,288 00	8 36572	4,202,000 68	1,494,791 88
	Mar-01	502,288 00	8 36572	4,202,000 68	4,174	21,757	25,931 00	8 36572	216,931 49	(G)				-		-	-			-	476,357 00	8 36572	3,985,069 20	1,753,634 40
	Apr-01	476,357 00	8 36572	3,985,069 20		12,367	12,367 00	8 36572	103,458 86	(G)				-		-	-			-	463,990 00	8 36572	3,881,610 34	2,011,907 59
	May-01	463,990 00	8 36572	3,881,610 34		13,830	13,830 00	8 36572	115,697 91	(G)				-		-	-			-	450,160 00	8 36572	3,765,912 43	2,262,496 97
	Jun-01	450,160 00	8 36572	3,765,912 43		15,397	15,397 00	8 36572	128,806 99	(G)				-		-	-			-	434,763 00	8 36572	3,637,105 44	2,503,906 56
	Jul-01	434,763 00	8 36572	3,637,105 44		16,326	16,326 00	8 36572	136,578 74	(G)				-		-	-			-	418,437 00	8 36572	3,500,526 69	2,755,620 55
	Aug-01	418,437 00	8 36572	3,500,526 69		20,145	20,145 00	8 36572	168,527 43	(G)	15,994 00			15,994 00	6 3189	-	101,063 69			-	414,286 00	8 2867	3,433,062 95	3,014 405 72
	Sep-01	414,286 00	8 2867	3,433,062 95		14,870	14,870 00	8 2867	123,223 23	(G)				-		-	-			-	399,416 00	8 2867	3,309,839 72	3,180,114 34
	Oct-01	399 416 00	8 2867	3,309,839 72		33,106	33,106 00	8 2867	274,339 49	(G)	343 538 00			343,538 00	4 604	-	1,581,648 95			-	709,848 00	6 50442	4,617,149 18	3,446,384 91
	Nov-01	709,848 00	6 50442	4,617,149 18		33 869	33,869 00	6 50442	220,298 20	(G)	284 554 00			284,554 00	3 7084	-	1,055,225 83			-	960,533 00	5 6761	5,452,076 81	3,709,107 50
	Dec-01	960,533 00	5 6761	5,452,076 81	493	32,754	33,247 00	5 6761	188,713 30	(G)	172,761 00			172,761 00	2 2667	-	391,599 09				1,100,047 00	5 14066	5,654,962 60	3,994,259 53
	Jan-02	1,100,047 00	5 14066	5,654,962 60	49,937	23,652	73,589 00	5 14066	378,296 03	(G)				-			-				1,026,458 00	5 14066	5,276,666 57	4,147,810 13
	Feb-02	1,026,458 00	5 14066	5,276,666 57	63,726	24,053	87,779 00	5 14066	451,241 99	(G)				-			-				938,679 00	5 14065	4,825,424 58	4,272,415 94
	Mar-02	938,679 00	5 14065	4,825,424 58	78,643	28,317	106,960 00	5 14065	549,843 92	(G)				-			-				831,719 00	5 14066	4,275,580 65	4,278,075 93
	Apr-02	831,719 00	5 14066	4,275,580 65		27,821	27,821 00	5 14066	143,018 30	(G)				-			-				803,898 00	5 14066	4,132,562 35	4,289,421 56
	May-02	803,898 00	5 14066	4,132,562 35		16,766	16,766 00	5 14066	86,188 31	(G)				-			-				787,132 00	5 14065	4,046,374 04	4,302,095 69
	Jun-02	787,132 00	5 14065	4 046,374 04		18,277	18,277 00	5 14065	93,955 66	(G)				-			-				768,855 00	5 14066	3,952,418 38	4,316,442 30
	Jul-02	768,855 00	5 14066	3,952,418 38		17,772	17,772 00	5 14066	91,359 81	(G)				-			-				751,083 00	5 14065	3,861,058 57	4,333,669 47
	Aug-02	751,083 00	5 14065	3,861,058 57		21,248	21,248 00	5 14065	109,228 53	(G)	54,535 00			54,535 00	3 3822		183,358 12				784,370 00	5 017	3,935,188 17	4,367,104 97
	Sep-02	784,370 00	5 017	3,935,188 17		29,463	29,463 00	5 017	147,815 87	(G)	192,456 00			192,456 00	3 6162		695,951 69				947,363 00	4 73242	4,483,323 98	4,447,894 28
										(G)														
(A)	Oct-02	947,363 00	4 73563	4,486,363 76	2,271 00	33,668 00	35,939 00	4 73563	170,193 81	(G)	113,880 00			113,880 00	4 165	-	474,274 90				1,025,304 00	4 67222	4,790,444 85	4,561,786 98
(A)	Nov-02	1,025,304 00	4 67222	4,790,444 85	-	24,753 00	24,753 00	4 67222	115,651 44	(G)	84,156 00			84,156 00	4 538	-	381,927 70				1,084,707 00	4 66183	5,056,721 11	4,595,600 20
(A)	Dec-02	1,084,707 00	4 66183	5,056,721 11		25,993 00	25,993 00	4 66183	121,174 98	(G)		-		-		-	-				1,058,714 00	4 66183	4,935,546 13	4,555,867 08
(A)	Jan-03	1,058,714 00	4 66183	4,935,546 13	141,993 00	25,831 00	167,824 00	4 66183	782,367 19	(G)		-		-		-	-				890,890 00	4 66183	4,153,178 94	4,440,345 26
(A)	Feb-03	890,890 00	4 66183	4,153,178 94	74,439 00	23,608 00	98,047 00	4 66183	457,078 58	(G)		-		-		-	-				792,843 00	4 66183	3,696,100 36	4,318,763 24
(A)	Mar-03	792,843 00	4 66183	3,696,100 36	61,366 00	27,454 00	88,820 00	4 66183	414,063 86	(G)		-		-		-	-				704,023 00	4 66183	3,282,036 50	4,200,041 08
(A)	Apr-03	704,023 00	4 66183	3,282,036 50	2,037 00	28,671 00	30 708 00	4 66183	143,155 52	(G)		-		-		-	-				673,315 00	4 66183	3,138,880 98	4,112,602 65
(A)	May-03	673,315 00	4 66183	3,138,880 98		18,936 00	18,936 00	4 66183	88,276 44	(G)		-		-		-	-				654,379 00	4 66183	3,050,604 55	4,029,375 12
(A)	Jun-03	654,379 00	4 66183	3,050,604 55		23,746 00	23,746 00	4 66183	110,699 85		18,307 00	**20,243 00**	(H	38,550 00	9 216	13,060	368,353 95	66,943 00	4 66183	312,076 89	715,883 00	5 05716	3,620,335 53	3,996,602 93
(A)	Jul-03	715,883 00	5 05716	3,620,335 53		31,839 00	31,839 00	5 05716	161,014 95		127,756 00	**71,451 00**	(H	199,207 00	5 932	29,667	1,211,263 13				811,800 00	5 75337	4,670,583 72	4,051,848 42
(A)	Aug-03	811,800 00	5 75337	4,670,583 72		30,361 00	30,361 00	5 75337	174,677 99		166,605 00	**75,183 00**	(H	241,788 00	4 967	26,141	1,227,138 43				948,044 00	6 03669	5,723,044 16	4,195,076 08
(A)	Sep-03	948,044 00	6 03669	5,723,044 16		33,564 00	33,564 00	6 03669	202,615 34		213,610 00	**80,483 00**	(H	294,093 00	4 905	27,631	1,470,031 12				1,128,090 00	6 19672	6,990,459 94	4,430,096 98
(A)	Oct-03	1,128,090 00	6 19672	6,990,459 94	-	28,821 00	28,821 00	6 19672	178,595 72		72,625 00	**27,607 00**	(H	100,232 00	4 434	8,569	453,021 87				1,171,894 00	6 19927	7,264,886 09	4,644,063 30
(A)	Nov-03	**1,171,894 00**	**6 19927**	**7,264,886 09**	**1,062.00**	17,664 00	18,726 00	6 19927	116,087 51			-		-		-	-				**1,153,168 00**	**6 19927**	**7,148,798 58**	**4,825,475 12**
(B)	Dec-03	1,153,168 00	6 15568	7,098,534 12	2,228 00	25,467 00	27,695 00	6 15568	170,481 56			-		-		-	-				1,125,473 00	6 15568	6,928,052 56	4,969,423 70
(B)	Jan-04	1,125,473 00	6 15568	6,928,052 56	141,993 00	25,831 00	167,824 00	6 15568	1,033,070 98		-	-		-	6 722	-	-				957,649 00	6 15568	5,894,981 58	5,043,226 42
(B)	Feb-04	957,649 00	6 15568	5,894,981 58	74,439 00	23,608 00	98,047 00	6 15568	603,546 04		-	-		-	6 329	-	-				859,602 00	6 15568	5,291,435 55	5,130,784 62
(B)	Mar-04	859,602 00	6 15568	5,291,435 55	61,366 00	27,454 00	88,820 00	6 15568	546,747 57		-	-		-	6 397	-	-				770,782 00	6 15568	4,744,687 98	5,211,445 21
(B)	Apr-04	770,782 00	6 15568	4,744,687 98	2,037 00	28,671 00	30,708 00	6 15568	189,028 65		-	-		-	5 607	-	-				740,074 00	6 15568	4,555,659 33	5,309,416 20
(B)	May-04	740,074 00	6 15568	4,555,659 33	-	18,936 00	18,936 00	6 15568	116,563 97		-	-		-	5 377	-	-				721,138 00	6 15568	4,439,095 36	5,409,432 69
(B)	Jun-04	721,138 00	6 15568	4,439,095 36	-	23,746 00	23,746 00	6 15568	146,172 80		18,307 00	8,402 91		26,709 91	5 367	3,157	146,508 99				715,699 00	6 20293	4,439,431 55	5,516,265 53
(B)	Jul-04	715,699 00	6 20293	4,439,431 55	-	31,839 00	31 839 00	6 20293	197,495 12		127,756 00	58,640 00		186,396 00	5 387	22,113	1,026,227 83				811,616 00	6 49096	5,268,164 26	5,643,021 59
(B)	Aug-04	811,616 00	6 49096	5,268,164 26	-	30,361 00	30,361 00	6 49096	197,071 93		166,605 00	76,471 70		243,076 70	5 407	28,944	1,343,259 46				947,860 00	6 76719	6,414,351 79	5,777,157 60
(B)	Sep-04	947,860 00	6 76719	6,414,351 79	-	33,564 00	33,564 00	6 76719	227,134 07		213,610 00	98,046 99		311,656 99	5 387	36,973	1,715,868 74				1,127,906 00	7 00687	7,903,086 46	5,944,853 16
(C)	Oct-04	1,127,906 00	7 00687	7,903,086 46	-	28,821 00	28,821 00	7 00687	201,944 89		72,809 00	33,419 33		106,228 33	5 407	12,649	587,025 47				1,171,894 00	7 07245	8,288,167 04	6,044,676 78
(B)	Nov-04	1,171,894 00	7 07245	8,288,167 04	1,062 00	17,664 00	18,726 00	7 07245	132,438 78		-	-		-	5 607	-	-				1,153,168 00	7 07245	8,155,728 26	6,113,203 10
(B)	Dec-04	1,153,168 00	7 07245	8,155,728 26	2,228 00	25,467 00	27,695 00	7 07245	195,871 63		-	-		-	5 782	-	-				1,125,473 00	7 07245	7,959,856 63	6,175,592 18
(B)	Jan-05	1,125,473 00	7 07245	7,959,856 63	141,993 00	25,831 00	167,824 00	7 07245	1,186,927 61		-	-		-	5 912	-	-				957,649 00	7 07245	6,772,929 02	6,163,659 60
(B)	Feb-05	957,649 00	7 07245	6,772,929 02	74,439 00	23,608 00	98,047 00	7 07245	693,432 95		-	-		-	5 872	-	-				859,602 00	7 07245	6,079,496 07	6,177,653 02
(B)	Mar-05	859,602 00	7 07245	6,079,496 07	61,366 00	27,454 00	88,820 00	7 07245	628,175 41		-	-		-	5 662	-	-				770,782 00	7 07245	5,451,320 65	6,190,151 88
(B)	Apr-05	770,782 00	7 07245	5,451,320 65	2,037 00	28,671 00	30,708 00	7 07245	217,180 93		-	-		-	5 062	-	-				740,074 00	7 07245	5,234,139 72	6,227,802 01
(B)	May-05	740,074 00	7 07245	5,234,139 72	-	18,936 00	18,936 00	7 07245	133,924 00		-	-		-	4 942	-	-				721,138 00	7 07245	5,100,215 72	6,269,690 96

(B)	Jun-05	721,138 00	7 07245	5,100,215 72	-	23,746 00	23,746 00	7 07245	167,942 51	18,307 00	8,402 91	26,709 91	4 962	2,919	135,453 26	715,699 00	7 08081	5,067,726 47	6,318,047 20

(A) Storage balances, activity and costs are based on actual data for the applicable month

(B) Vaporization, boil-off and liquefaction volumes for the period December 2003 - June 2003 are based on the same vaporization, boil-off and liquefaction volumes for the applicable month for the period December 2002 - November 2003 The vaporization WACOG is based on the re-calculated WACOG for the previous month Liquefaction costs are based on the NYMEX futures rate on January 14, 2004 with the exception of the January 2004 cost, for which the NYMEX futures index on December 10, 2003 was used

(C) Liquefaction volumes for October 2004 were adjusted to make the beginning November 2004 volumes agree with the beginning November 2003 volumes

(D) Turbine fuel costs are based on the average fuel costs during the test period

(E) Adjustment to agree inventory perpetual records with actual physical measurement of volumes in storage

(F) LIFO Inventory

(G) No liquefaction at facility from Nov 2000-May 2003 LNG injected into tank from trucks

(H) Actual turbine fuel The factor used was based on the actual doing these months

Data Request No. 125

Refer to the Company's response to TRA MFR #72c, Page 1 of 2. Explain the underlying cause of the Revenue Lag days increasing from 41.6 in Docket 97-00982 to 46.05 in the current case.

Response:

The underlying cause of the increase in the Revenue Lag days from Docket 97-00982 is the result of customers taking longer to pay after they are billed. In Docket 97-00982 the lag between bill date and collection was 23.49 days. The current lead/lag study shows the current collection lag to be 29.42 days. The following is a comparison of the revenue lag from Docket 97-00982 and Docket 04-00034. The lead/lag study workpapers have previously been provided in the TRA's Filing Guidelines Item 73.

Chattanooga Gas Company
Comparison of Revenue Lag Day Docket 97-00982 and Docket 04-00034

	Docket 97-00982 Days	Docket 04-00034 Days	Docket 04-00034 Exceeds Docket 97-000982 Days
Service Lag (Mid point of Service period to meter Read Date	15 2	15 2	0
Billing Lag (Meter Read Date to Bill Date)	2 9	1 42	-1 48
Collection Lag (Bill Date to Collection)	23 49	29 42	5 93
	41.59	46.04	4.45

Discovery Request No. 58

Provide an excel spreadsheet detailing the consumption of each individual industrial customer by month from October 1999 through December 31, 2003. Also, reconcile the calculated monthly totals to the posted volumes for the industrial customer classes on Company schedule FG, Item No. 31.

Supplemental Response

The Company filed partial responses to Discovery Request No. 58 as data became available. Data from January 2002 through December 2003 was presented in Schedule DR – 58, filed 3-23-04, and data from January 2001 through December 2001 was presented in Schedule DR – 58 A, filed 3-30-04.

Please see Schedule DR – 58-B, which details the consumption of each individual industrial customer by month from October 1999 through December 2000. At the end of the data for calendar year 2000 is the comparison of calculated monthly total volumes by class to the posted volumes of the industrial customer classes on Company Schedule FG, Item No. 31. Company Schedule FG, Item No. 31 does not include data from October 1999 through December 1999, thus there is no reconciliation of calculated monthly totals included for October 1999 through December 1999.

The calculated monthly total volumes for the L-1/T-1 customer class in January 2000 are greater than those reported on the Company's Schedule FG-31. Data for schedule FG-31 was taken from historical "Monthly Schedule of Customers, Volumes, and Revenue" as filed with the TRA on a monthly basis. Volumes reported on the "Monthly Schedule of Customers, Volumes, and Revenue" for the L-1/T-1 customer class were inadvertently understated by 28,576.

An electronic copy of the spreadsheet is being filed as requested, along with the paper copies.

	Customer Name	Account Number	Tariff Type	Volumes Oct-99
	I1 Tariff Types			
		28-9-01075	I1	
	Total Mcf's			348 8
	Demand Charge			708
	IPGA Commodity Charge			348 8
		28-9-02700	I1	
	Total Mcf's			0
	Demand Charge			253
	IPGA Commodity Charge			0
		28-9-05100	I1	
	Total Mcf's			0
	Demand Charge			1
	IPGA Commodity Charge			0
		28-9-09190	I1	
	Total Mcf's			816 9
	Demand Charge			772
	IPGA Commodity Charge			816
		28-9-09390	I1	
	Total Mcf's			151
	Demand Charge			3
	IPGA Commodity Charge			151
		28-9-11700	I1	
	Total Mcf's			0
	Demand Charge			327
	IPGA Commodity Charge			0
		28-9-13400	I1	
	Total Mcf's			2597
	Demand Charge			180
	IPGA Commodity Charge			2597
		28-9-13700	I1	
	Total Mcf's			641
	Demand Charge			74
	IPGA Commodity Charge			641
		28-9-14200	I1	
	Total Mcf's			0
	Demand Charge			17
	IPGA Commodity Charge			0
		28-9-15800	I1	
	Total Mcf's			3366
	Demand Charge			314
	IPGA Commodity Charge			3366
		28-9-15850	I1	
	Total Mcf's			2934
	Demand Charge			218
	IPGA Commodity Charge			2934
		28-9-16201	I1	
	Total Mcf's			0
	Demand Charge			350
	IPGA Commodity Charge			0

	Customer Name	Account Number	Tariff Type	Volumes Oct-99
[redacted]	[redacted]	28-9-16600	I1	[redacted]
	Total Mcf's			0
	Demand Charge			20
	IPGA Commodity Charge			0
[redacted]	[redacted]	28-9-18050	I1	[redacted]
	Total Mcf's			0
	Demand Charge			50
	IPGA Commodity Charge			0
[redacted]	[redacted]	28-9-18080	I1	[redacted]
	Total Mcf's			722
	Demand Charge			22
	IPGA Commodity Charge			722
[redacted]	[redacted]	28-9-18099	I1	[redacted]
	Total Mcf's			0
	Demand Charge			100
	IPGA Commodity Charge			0
[redacted]	[redacted]	28-9-18190	I1	[redacted]
	Total Mcf's			0
	Demand Charge			100
	IPGA Commodity Charge			0
[redacted]	[redacted]	28-9-18300	I1	[redacted]
	Total Mcf's			1486
	Demand Charge			160
	IPGA Commodity Charge			1486
[redacted]	[redacted]	28-9-18500	I1	[redacted]
	Total Mcf's			0
	Demand Charge			846
	IPGA Commodity Charge			0
[redacted]	[redacted]	28-9-19700	I1	[redacted]
	Total Mcf's			53707 5
	Demand Charge			2038
	IPGA Commodity Charge			53707 5
[redacted]	[redacted]	28-9-20300	I1	[redacted]
	Total Mcf's			461.7
	Demand Charge			731 3
	IPGA Commodity Charge			461 7
[redacted]	[redacted]	28-9-22000	I1	[redacted]
	Total Mcf's			3235
	Demand Charge			263
	IPGA Commodity Charge			3235
[redacted]	[redacted]	28-9-23075	I1	[redacted]
	Total Mcf's			3376
	Demand Charge			226
	IPGA Commodity Charge			3376
[redacted]	[redacted]	60-1-00100	T1	[redacted]
	Total Mcf's			3567
	Demand Charge			265
	IPGA Commodity Charge			3567

	Customer Name	Account Number	Tariff Type	Volumes Oct-99
		60-1-02850	I1	
	Total Mcf's			2106
	Demand Charge			255
	IPGA Commodity Charge			2106
		60-1-03000	I1	
	Total Mcf's			0
	Demand Charge			200
	IPGA Commodity Charge			0
		60-1-03700	I1	
	Total Mcf's			494.9
	Demand Charge			312
	IPGA Commodity Charge			494.9
	Total Mcf's			**80010.80**
	Demand Charge			**8805.30**
	IPGA Commodity Charge			**80009.90**
	T2 Tariff Types			
		28-9-01025	T2	
	Total Mcf's			3511.2
	Demand Charge			0
	IPGA Commodity Charge			3511 2
		28-9-02710	T2	
	Total Mcf's			2571
	Demand Charge			0
	IPGA Commodity Charge			2571
		28-9-05200	T2	
	Total Mcf's			31
	Demand Charge			0
	IPGA Commodity Charge			31
		28-9-09300	T2	
	Total Mcf's			10860.1
	Demand Charge			0
	IPGA Commodity Charge			10860.1
		28-9-11600	T2	
	Total Mcf's			8252
	Demand Charge			0
	IPGA Commodity Charge			8252
		28-9-14250	T2	
	Total Mcf's			527
	Demand Charge			0
	IPGA Commodity Charge			527
		28-9-16200	T2	
	Total Mcf's			8842 8
	Demand Charge			0
	IPGA Commodity Charge			8842 8
		28-9-16650	T2	
	Total Mcf's			540
	Demand Charge			0
	IPGA Commodity Charge			540

	Customer Name	Account Number	Tariff Type	Volumes Oct-99
	[redacted]	28-9-17900	T2	
	Total Mcf's			1550
	Demand Charge			0
	IPGA Commodity Charge			1550
	[redacted]	28-9-18150	T2	
	Total Mcf's			3054.5
	Demand Charge			0
	IPGA Commodity Charge			3054.5
	[redacted]	28-9-18180	T2	
	Total Mcf's			3100
	Demand Charge			0
	IPGA Commodity Charge			3100
	[redacted]	28-9-18600	T2	
	Total Mcf's			8849
	Demand Charge			0
	IPGA Commodity Charge			8849
	[redacted]	28-9-20350	T2	
	Total Mcf's			13462 2
	Demand Charge			0
	IPGA Commodity Charge			13462 2
	[redacted]	60-1-02900	T2	
	Total Mcf's			6200
	Demand Charge			0
	IPGA Commodity Charge			6200
	[redacted]	60-1-03750	T2	
	Total Mcf's			3922 1
	Demand Charge			0
	IPGA Commodity Charge			3922.1
	Total Mcf's			**75272.90**
	Demand Charge			**0.00**
	IPGA Commodity Charge			**75272.90**
	L1, Tariff Types			
	[redacted]	28-9-00650	L1	
	Total Mcf's			2815.5
	LPGA Commodity Charge			2815 5
	[redacted]	28-9-01190	L1	
	Total Mcf's			342 8
	LPGA Commodity Charge			342.8
	[redacted]	28-9-01250	L1	
	Total Mcf's			336.5
	LPGA Commodity Charge			336.5
	[redacted]	28-9-01600	L1	
	Total Mcf's			220 9
	LPGA Commodity Charge			220.9
	[redacted]	28-9-01950	L1	
	Total Mcf's			1657 1
	LPGA Commodity Charge			1657 1

	Customer Name	Account Number	Tariff Type	Volumes Oct-99
[redacted]	[redacted]	28-9-03950	L1	[redacted]
	Total Mcf's			100 9
	LPGA Commodity Charge			100.9
[redacted]	[redacted]	28-9-04600	L1	[redacted]
	Total Mcf's			1264 2
	LPGA Commodity Charge			1264.2
[redacted]	[redacted]	28-9-06550	L1	[redacted]
	Total Mcf's			6615.2
	LPGA Commodity Charge			6615.2
[redacted]	[redacted]	28-9-07555	L1	[redacted]
	Total Mcf's			61 3
	LPGA Commodity Charge			61 3
[redacted]	[redacted]	28-9-07575	L1	[redacted]
	Total Mcf's			104.7
	LPGA Commodity Charge			104.7
[redacted]	[redacted]	28-9-07750	L1	[redacted]
	Total Mcf's			787 2
	LPGA Commodity Charge			787 2
[redacted]	[redacted]	28-9-08200	L1	[redacted]
	Total Mcf's			1527.8
	LPGA Commodity Charge			1527 8
[redacted]	[redacted]	28-9-09500	L1	[redacted]
	Total Mcf's			4600 6
	LPGA Commodity Charge			4600 6
[redacted]	[redacted]	28-9-12300	L1	[redacted]
	Total Mcf's			628 9
	LPGA Commodity Charge			628 9
[redacted]	[redacted]	28-9-14100	L1	[redacted]
	Total Mcf's			6521 1
	LPGA Commodity Charge			6521 1
[redacted]	[redacted]	28-9-14300	L1	[redacted]
	Total Mcf's			743 7
	LPGA Commodity Charge			743 7
[redacted]	[redacted]	28-9-14500	L1	[redacted]
	Total Mcf's			12
	LPGA Commodity Charge			12
[redacted]	[redacted]	28-9-14750	L1	[redacted]
	Total Mcf's			195 8
	LPGA Commodity Charge			195 8
[redacted]	[redacted]	28-9-16100	L1	[redacted]
	Total Mcf's			236.5
	LPGA Commodity Charge			236.5
[redacted]	[redacted]	28-9-16250	L1	[redacted]
	Total Mcf's			45 1
	LPGA Commodity Charge			45.1
[redacted]	[redacted]	28-9-16500	L1	[redacted]
	Total Mcf's			1089
	LPGA Commodity Charge			1089

	Customer Name	Account Number	Tariff Type	Volumes Oct-99
[redacted]	[redacted]	28-9-16550	L1	[redacted]
	Total Mcf's			27.6
	LPGA Commodity Charge			27 6
[redacted]	[redacted]	28-9-16700	L1	[redacted]
	Total Mcf's			64.7
	LPGA Commodity Charge			64.7
[redacted]	[redacted]	28-9-16900	L1	[redacted]
	Total Mcf's			2016.8
	LPGA Commodity Charge			2016.8
[redacted]	[redacted]	28-9-18100	L1	[redacted]
	Total Mcf's			5376 3
	LPGA Commodity Charge			5376 3
[redacted]	[redacted]	28-9-18175	L1	[redacted]
	Total Mcf's			730
	LPGA Commodity Charge			730
[redacted]	[redacted]	28-9-18200	L1	[redacted]
	Total Mcf's			365.9
	LPGA Commodity Charge			365.9
[redacted]	[redacted]	28-9-19670	L1	[redacted]
	Total Mcf's			70 2
	LPGA Commodity Charge			70 2
[redacted]	[redacted]	28-9-20540	L1	[redacted]
	Total Mcf's			4450 7
	LPGA Commodity Charge			4450 7
[redacted]	[redacted]	28-9-20615	L1	[redacted]
	Total Mcf's			42 3
	LPGA Commodity Charge			42 3
[redacted]	[redacted]	28-9-20700	L1	[redacted]
	Total Mcf's			40.1
	LPGA Commodity Charge			40 1
[redacted]	[redacted]	28-9-20800	L1	[redacted]
	Total Mcf's			119 7
	LPGA Commodity Charge			119 7
[redacted]	[redacted]	28-9-21000	L1	[redacted]
	Total Mcf's			16 3
	LPGA Commodity Charge			16 3
[redacted]	[redacted]	60-1-00325	L1	[redacted]
	Total Mcf's			158.7
	LPGA Commodity Charge			158.7
[redacted]	[redacted]	60-1-00450	L1	[redacted]
	Total Mcf's			45.1
	LPGA Commodity Charge			45 1
[redacted]	[redacted]	60-1-01200	L1	[redacted]
	Total Mcf's			79 2
	LPGA Commodity Charge			79 2
[redacted]	[redacted]	60-1-01900	L1	[redacted]
	Total Mcf's			82 2
	LPGA Commodity Charge			82 2

	Customer Name	Account Number	Tariff Type	Volumes Oct-99
	[redacted]	60-1-02070	L1	
	Total Mcf's			393
	LPGA Commodity Charge			393
	[redacted]	60-1-02150	L1	
	Total Mcf's			257
	LPGA Commodity Charge			257
	[redacted]	60-1-02275	L1	
	Total Mcf's			15 2
	LPGA Commodity Charge			15.2
	[redacted]	60-1-02500	L1	
	Total Mcf's			441.6
	LPGA Commodity Charge			441.6
	[redacted]	60-1-03100	L1	
	Total Mcf's			418.1
	LPGA Commodity Charge			418.1
	[redacted]	60-1-03200	L1	
	Total Mcf's			91.8
	LPGA Commodity Charge			91 8
	[redacted]	60-1-03600	L1	
	Total Mcf's			190 2
	LPGA Commodity Charge			190 2
	Total Mcf's			**45399.50**
	Total LPGA			**45399.50**
	T1, Tariff Types			
	[redacted]	28-9-00600	T1	
	Total Mcf's			66835 5
	LPGA Commodity Charge			66835 5
	[redacted]	28-9-01200	T1	
	Total Mcf's			2834 2
	LPGA Commodity Charge			2834.2
	[redacted]	28-9-01225	T1	
	Total Mcf's			3175 5
	LPGA Commodity Charge			3175 5
	[redacted]	28-9-01700	T1	
	Total Mcf's			3516 1
	LPGA Commodity Charge			3516 1
	[redacted]	28-9-01900	T1	
	Total Mcf's			44606 9
	LPGA Commodity Charge			44606.9
	[redacted]	28-9-03775	T1	
	Total Mcf's			6731.1
	LPGA Commodity Charge			6731.1
	[redacted]	28-9-04700	T1	
	Total Mcf's			14612 5
	LPGA Commodity Charge			14612 5
	[redacted]	28-9-05350	T1	
	Total Mcf's			3656 1
	LPGA Commodity Charge			3656.1

	Customer Name	Account Number	Tariff Type	Volumes Oct-99
[redacted]	[redacted]	28-9-06500	T1	[redacted]
	Total Mcf's			28751.2
	LPGA Commodity Charge			28751.2
[redacted]	[redacted]	28-9-07550	T1	[redacted]
	Total Mcf's			2578.3
	LPGA Commodity Charge			2578.3
[redacted]	[redacted]	28-9-7570	T1	[redacted]
	Total Mcf's			4895.3
	LPGA Commodity Charge			4895 3
[redacted]	[redacted]	28-9-07700	T1	[redacted]
	Total Mcf's			7236.8
	LPGA Commodity Charge			7236.8
[redacted]	[redacted]	28-9-08250	T1	[redacted]
	Total Mcf's			51804.2
	LPGA Commodity Charge			51804.2
[redacted]	[redacted]	28-9-08450	T1	[redacted]
	Total Mcf's			41467
	LPGA Commodity Charge			41467
[redacted]	[redacted]	28-9-09550	T1	[redacted]
	Total Mcf's			63343.4
	LPGA Commodity Charge			63343.4
[redacted]	[redacted]	28-9-12200	T1	[redacted]
	Total Mcf's			33342 1
	LPGA Commodity Charge			33342.1
[redacted]	[redacted]	28-9-13500	T1	[redacted]
	Total Mcf's			18959.4
	LPGA Commodity Charge			18959.4
[redacted]	[redacted]	28-9-14350	T1	[redacted]
	Total Mcf's			2551 6
	LPGA Commodity Charge			2551 6
[redacted]	[redacted]	28-9-14550	T1	[redacted]
	Total Mcf's			3278
	LPGA Commodity Charge			3278
[redacted]	[redacted]	28-9-14700	T1	[redacted]
	Total Mcf's			7211 2
	LPGA Commodity Charge			7211 2
[redacted]	[redacted]	28-9-16099	T1	[redacted]
	Total Mcf's			2530 4
	LPGA Commodity Charge			2530 4
[redacted]	[redacted]	28-9-16260	T1	[redacted]
	Total Mcf's			4537 9
	LPGA Commodity Charge			4537 9
[redacted]	[redacted]	28-9-16300	T1	[redacted]
	Total Mcf's			18223
	LPGA Commodity Charge			18223
[redacted]	[redacted]	28-9-16450	T1	[redacted]
	Total Mcf's			1362
	LPGA Commodity Charge			1362

	Customer Name	Account Number	Tariff Type	Volumes Oct-99
[redacted]	[redacted]	28-9-16555	T1	[redacted]
	Total Mcf's			6768.4
	LPGA Commodity Charge			6768 4
[redacted]	[redacted]	28-9-16750	T1	[redacted]
	Total Mcf's			6512 3
	LPGA Commodity Charge			6512.3
[redacted]	[redacted]	28-9-16800	T1	[redacted]
	Total Mcf's			11581 7
	LPGA Commodity Charge			11581 7
[redacted]	[redacted]	28-9-18075	T1	[redacted]
	Total Mcf's			2754
	LPGA Commodity Charge			2754
[redacted]	[redacted]	28-9-18110	T1	[redacted]
	Total Mcf's			681 7
	LPGA Commodity Charge			681 7
[redacted]	[redacted]	28-9-18170	T1	[redacted]
	Total Mcf's			2570
	LPGA Commodity Charge			2570
[redacted]	[redacted]	28-9-18250	T1	[redacted]
	Total Mcf's			6339 1
	LPGA Commodity Charge			6339 1
[redacted]	[redacted]	28-9-19000	T1	[redacted]
	Total Mcf's			23981
	LPGA Commodity Charge			23981
[redacted]	[redacted]	28-9-19650	T1	[redacted]
	Total Mcf's			35831 5
	LPGA Commodity Charge			35831 5
[redacted]	[redacted]	28-9-19680	T1	[redacted]
	Total Mcf's			1685 8
	LPGA Commodity Charge			1685 8
[redacted]	[redacted]	28-9-20515	T1	[redacted]
	Total Mcf's			13988.3
	LPGA Commodity Charge			13988 3
[redacted]	[redacted]	28-9-20620	T1	[redacted]
	Total Mcf's			1679.7
	LPGA Commodity Charge			1679.7
[redacted]	[redacted]	28-9-20750	T1	[redacted]
	Total Mcf's			4330 9
	LPGA Commodity Charge			4330.9
[redacted]	[redacted]	28-9-20850	T1	[redacted]
	Total Mcf's			3360 3
	LPGA Commodity Charge			3360.3
[redacted]	[redacted]	28-9-20975	T1	[redacted]
	Total Mcf's			2801.7
	LPGA Commodity Charge			2801.7
[redacted]	[redacted]	60-1-00300	T1	[redacted]
	Total Mcf's			6265.3
	LPGA Commodity Charge			6265 3

	Customer Name	Account Number	Tariff Type	Volumes Oct-99
	[redacted]	60-1-00400	T1	[redacted]
	Total Mcf's			4799.8
	LPGA Commodity Charge			4799.8
	[redacted]	60-1-01100	T1	[redacted]
	Total Mcf's			27607.8
	LPGA Commodity Charge			27607.8
	[redacted]	60-1-01975	T1	[redacted]
	Total Mcf's			4188
	LPGA Commodity Charge			4188
	[redacted]	60-1-02045	T1	[redacted]
	Total Mcf's			5251
	LPGA Commodity Charge			5251
	[redacted]	60-1-02071	T1	[redacted]
	Total Mcf's			8930
	LPGA Commodity Charge			8930
	[redacted]	60-1-02100	T1	[redacted]
	Total Mcf's			7628.9
	LPGA Commodity Charge			7628.9
	[redacted]	60-1-02250	T1	[redacted]
	Total Mcf's			3285.8
	LPGA Commodity Charge			3285 8
	[redacted]	60-1-02400	T1	[redacted]
	Total Mcf's			4483 4
	LPGA Commodity Charge			4483 4
	[redacted]	60-1-03150	T1	[redacted]
	Total Mcf's			15175.9
	LPGA Commodity Charge			15175 9
	[redacted]	60-1-03250	T1	[redacted]
	Total Mcf's			3036.5
	LPGA Commodity Charge			3036 5
	[redacted]	60-1-03425	T1	[redacted]
	Total Mcf's			7436
	LPGA Commodity Charge			7436
	[redacted]	60-1-03650	T1	[redacted]
	Total Mcf's			2744 8
	LPGA Commodity Charge			2744 8
	Total Mcf's			**663739.30**
	Total LPGA			**663739.30**
	R 4 TARIFF TYPE			
	[redacted]	28-9-01000	R4	[redacted]
	Total Mcf's			13
	UNITS			66
	[redacted]	28-9-15200	R4	[redacted]
	Total Mcf's			425
	UNITS			119

	Customer Name	Account Number	Tariff Type	Volumes Oct-99
	[redacted]	28-9-15300	R4	
	Total Mcf's			141
	UNITS			56
	[redacted]	28-9-15600	R4	
	Total Mcf's			645
	UNITS			170
	[redacted]	60-1-00900	R4	
	Total Mcf's			206
	UNITS			80
	Total Mcf's			**1430.00**
	Total Demand Units			**491.00**

	Customer Name	Account Number	Tariff Type	Volumes Nov-99	Volumes Dec-99
	I1T2 Tariff Types				
1		28-9-01015	I1,T2		
	Total Mcf's			7149	10539
	Demand Charge			708	708
	IPGA Commodity Charge			7149	166 07
2		28-9-02710	I1,T2		
	Total Mcf's			2269	3074
	Demand Charge			253	253
	IPGA Commodity Charge			2269	0
3		28-9-09390	I1,T2		
	Total Mcf's			1313	1423
	Demand Charge			79	85
	IPGA Commodity Charge			1313	1423
4		28-9-13400	I1,T2		
	Total Mcf's			2237	2768
	Demand Charge			180	180
	IPGA Commodity Charge			2237	2768
5		28-9-13700	I1,T2		
	Total Mcf's			564	984
	Demand Charge			74	74
	IPGA Commodity Charge			564	984
6		28-9-15800	I1,T2		
	Total Mcf's			3424	4213
	Demand Charge			314	314
	IPGA Commodity Charge			3424	57 53
7		28-9-15850	I1,T2		
	Total Mcf's			2788	3583
	Demand Charge			218	218
	IPGA Commodity Charge			2788	3583
8		28-9-18080	I1,T2		
	Total Mcf's			802	1433
	Demand Charge			48	86
	IPGA Commodity Charge			802	1433
9		28-9-18350	I1,T2		
	Total Mcf's			1597	2214
	Demand Charge			160	160
	IPGA Commodity Charge			1597	2214
10		28-9-18650	I1,T2		
	Total Mcf's			10586	13351
	Demand Charge			846	846
	IPGA Commodity Charge			10586	4108 56
11		28-9-19800	I1,T2		
	Total Mcf's			56247	54797
	Demand Charge			2038	2038
	IPGA Commodity Charge			29142 22	12990 27
12		28-9-22000	I1,T2		
	Total Mcf's			3172	2914
	Demand Charge			263	263
	IPGA Commodity Charge			3172	2914
13		28-9-23075	I1,T2		
	Total Mcf's			3497	3921
	Demand Charge			197	208
	IPGA Commodity Charge			3497	3921

	Customer Name	Account Number	Tariff Type	Volumes Nov-99	Volumes Dec-99
14	[redacted]	60-1-00275	I1,T2		
	Total Mcf's			4505	4537
	Demand Charge			270	272
	IPGA Commodity Charge			4505	4537
15	[redacted]	60-1-02850	I1,T2		
	Total Mcf's			3644	3705
	Demand Charge			255	255
	IPGA Commodity Charge			3644	3705
16	[redacted]	60-1-03700	I1,T2		
	Total Mcf's			5682	6245
	Demand Charge			341	375
	IPGA Commodity Charge			5682	6245
	Total Mcf's			**109476.00**	**119701.00**
	Demand Charge			**6244.00**	**6335.00**
	IPGA Commodity Charge			**82371.22**	**51049.43**
	L1,T1 Tariff Types				
1	[redacted]	28-9-01190	L1,T1		
	Total Mcf's			3628	3801
	LPGA Commodity Charge			0	654 91
2	[redacted]	28-9-01250	L1,T1		
	Total Mcf's			3789	3907
	LPGA Commodity Charge			0	404 97
3	[redacted]	28-9-01600	L1,T1		
	Total Mcf's			3595	3035
	LPGA Commodity Charge			0	0
4	[redacted]	28-9-01950	L1,T1		
	Total Mcf's				
	LPGA Commodity Charge				
4-A	[redacted]	28-9-01950	L1,T1		
	Total Mcf's				
	SS1 Interruptible Rate Charges				58244 5
	LPGA Commodity Charge				63 33
5	[redacted]	28-9-03950	L1,T1		
	Total Mcf's			8099	9396
	LPGA Commodity Charge			463 8	981 14
6	[redacted]	28-9-04600	L1,T1		
	Total Mcf's			22556 8	32205 2
	LPGA Commodity Charge			0	0
7	[redacted]	28-9-06550	L1,T1		
	Total Mcf's			34027	41263 5
	LPGA Commodity Charge			0	304 17
8	[redacted]	28-9-07555	L1,T1		
	Total Mcf's			2835 6	3019 8
	LPGA Commodity Charge			18.17	208 79
9	[redacted]	28-9-07575	L1,T1		
	Total Mcf's			3078 5	1078
	LPGA Commodity Charge			0	0
10	[redacted]	28-9-07750	L1,T1		
	Total Mcf's			8413	6011
	LPGA Commodity Charge			0	0

	Customer Name	Account Number	Tariff Type	Volumes Nov-99	Volumes Dec-99
11	[redacted]	28-9-08200	L1,T1	[redacted]	[redacted]
	Total Mcf's			60930	62660
	LPGA Commodity Charge			196 74	5211 27
12	[redacted]	28-9-08450	L1,T1	[redacted]	[redacted]
	Total Mcf's			39608	40108
	LPGA Commodity Charge			0	580
13	[redacted]	28-9-09200	L1,T1	[redacted]	[redacted]
	Total Mcf's			12261	10458
	Demand Charges			772	772
	LPGA Commodity Charge			2360.73	319 94
14	[redacted]	28-9-09500	L1,T1	[redacted]	[redacted]
	Total Mcf's			72511 3	72999 2
	LPGA Commodity Charge			15281 8	7715 54
15	[redacted]	28-9-11750	L1,T1	[redacted]	[redacted]
	Total Mcf's			8598	9028
	Demand Charges			327	327
	LPGA Commodity Charge			462 16	337 65
16	[redacted]	28-9-12300	L1,T1	[redacted]	[redacted]
	Total Mcf's			29828	31257
	Demand Charges			0	0
	LPGA Commodity Charge			395 27	2815.22
17	[redacted]	28-9-13600	L1,T1	[redacted]	[redacted]
	Total Mcf's			0	13069 3
	LPGA Commodity Charge			0	0
17-A	[redacted]	28-9-13600	L1,T1	[redacted]	[redacted]
	Total Mcf's				
	SS1 Interruptible Rate Charges				
	LPGA Commodity Charge				
18	[redacted]	28-9-14100	L1,T1	[redacted]	[redacted]
	Total Mcf's			6745 6	7860 8
	LPGA Commodity Charge			6745 55	0
19	[redacted]	28-9-14500	L1,T1	[redacted]	[redacted]
	Total Mcf's			3090	3472
	LPGA Commodity Charge			34 61	232 75
20	[redacted]	28-9-14750	L1,T1	[redacted]	[redacted]
	Total Mcf's			8040	9792
	LPGA Commodity Charge			225 27	1199 70
21	[redacted]	28-9-16250	L1,T1	[redacted]	[redacted]
	Total Mcf's			4607	3976
	LPGA Commodity Charge			63.09	123 82
22	[redacted]	28-9-16500	L1,T1	[redacted]	[redacted]
	Total Mcf's			17637	17744
	LPGA Commodity Charge			0	0
22-A	[redacted]	28-9-16500	L1,T1	[redacted]	[redacted]
	Total Mcf's				
	SS1 Interruptible Rate Charges				
	LPGA Commodity Charge				
23	[redacted]	28-9-16501	L1,T1	[redacted]	[redacted]
	Total Mcf's			2118	801
	LPGA Commodity Charge			495 23	0

	Customer Name	Account Number	Tariff Type	Volumes Nov-99	Volumes Dec-99
24		28-9-16550	L1,T1		
	Total Mcf's			5884	5733
	LPGA Commodity Charge			20 72	37 83
25		28-9-16900	L1,T1		
	Total Mcf's			14904 7	9386 2
	LPGA Commodity Charge			2743 67	3013 81
26		28-9-18175	L1,T1		
	Total Mcf's			3173	2545
	LPGA Commodity Charge			1181 07	413 37
27		28-9-19050	L1,T1		
	Total Mcf's			20372	20152
	LPGA Commodity Charge			0	0
28		28-9-19600	L1,T1		
	Total Mcf's			33873	36544
	LPGA Commodity Charge			33873	2913.8
29		28-9-19670	L1,T1		
	Total Mcf's			2401	2613
	LPGA Commodity Charge			138 88	276.59
30		28-9-20300	L1,T1		
	Total Mcf's			14275	15867 7
	Demand Charges			731	731
	LPGA Commodity Charge			1895 01	652 08
31		28-9-20540	L1,T1		
	Total Mcf's			20975	24926
	LPGA Commodity Charge			1381 12	261 16
32		28-9-20615	L1,T1		
	Total Mcf's			3029	4403
	LPGA Commodity Charge			265 99	431 9
33		28-9-20700	L1,T1		
	Total Mcf's			4438	4712
	LPGA Commodity Charge			103 2	650 79
34		28-9-20800	L1,T1		
	Total Mcf's			3549	4159
	LPGA Commodity Charge			0	249.48
35		28-9-21000	L1,T1		
	Total Mcf's			3259	4120
	LPGA Commodity Charge			160 64	358 85
36		60-1-00325	L1,T1		
	Total Mcf's			6893	7182
	LPGA Commodity Charge			65 31	415 61
37		60-1-00450	L1,T1		
	Total Mcf's			4826 3	4911 7
	LPGA Commodity Charge			67.73	666 7
38		60-1-01200	L1,T1		
	Total Mcf's			29896	31709
	LPGA Commodity Charge			560 26	2662 48
39		60-1-01900	L1,T1		
	Total Mcf's			4811.4	4477.9
	LPGA Commodity Charge			64 42	0
40		60-1-02050	L1,T1		
	Total Mcf's			5358	4539
	LPGA Commodity Charge			39 61	59 52

	Customer Name	Account Number	Tariff Type	Volumes Nov-99	Volumes Dec-99
41		60-1-02070	L1,T1		
	Total Mcf's			7634 5	8297 5
	LPGA Commodity Charge			221 23	917 95
42		60-1-02150	L1,T1		
	Total Mcf's			13628	14281
	LPGA Commodity Charge			226 92	1473 25
43		60-1-02200	L1,T1		
	Total Mcf's			3949	4261
	LPGA Commodity Charge			438 64	605 33
44		60-1-02500	L1,T1		
	Total Mcf's			4407	3523
	LPGA Commodity Charge			631 23	0
45		60-1-03200	L1,T1		
	Total Mcf's			2963 2	3370 2
	LPGA Commodity Charge			45 38	178 43
46		60-1-03450	L1,T1		
	Total Mcf's			5702	3969
	LPGA Commodity Charge			642 87	1052 47
47		60-1-03600	L1,T1		
	Total Mcf's			3860	4532
	LPGA Commodity Charge			70 14	491.98
	Total Mcf's			**580056.90**	**617156.00**
	Total Demand Charges			**1830.00**	**1830.00**
	Total SS1 Volumes			**0.00**	**58244.50**
	Total LPGA			**71579.46**	**38936.58**
	L1,T1,I1T2 Tariff Types				
1		28-9-00650	L1,T1,I1,T2		
	Total Mcf's			64430 5	62604
	Demand Charge			0	10
	Firm Transportation Charges			300	0
	Special contract			64130 5	310
	Special contract			0	62294
	IPGA Commodity Charge			300	0
	LPGA Commodity Charge			1729 62	0
2		28-9-05300	L1,T1,I1,T2		
	Total Mcf's			3347 3	3589 9
	Demand Charge			1	1
	Firm Transportation Charges			30	31
	Interruptible Transportation Charges			3317 3	3558 85
	IPGA Commodity Charge			0	31
	LPGA Commodity Charge			0	19 72

	Customer Name	Account Number	Tariff Type	Volumes Nov-99	Volumes Dec-99
3	[redacted]	28-9-14300	L1,T1,I1,T2		
	Total Mcf's			2432.1	4735
	Demand Charge			0	17
	Firm Transportation Charges			358 75	527
	Interruptible Transportation Charges			2752 21	4207 95
	IPGA Commodity Charge			0	0
	LPGA Commodity Charge			0	0
4	[redacted]	28-9-16100	L1,T1,I1,T2		
	Total Mcf's			10897	12988 9
	Demand Charge			431 67	250
	Firm Transportation Charges			6716 6	7138 3
	Interruptible Transportation Charges			4180 4	5850.55
	IPGA Commodity Charge			407.03	1743 02
	LPGA Commodity Charge			0	0
5	[redacted]	28-9-16700	L1,T1,I1,T2		
	Total Mcf's			6785 1	6620
	Demand Charge			34 53	20
	Firm Transportation Charges			543	515
	Interruptible Transportation Charges			6242 08	6105
	IPGA Commodity Charge			543	515
	LPGA Commodity Charge			2277 44	248 33
6	[redacted]	28-9-18000	L1,T1,I1,T2		
	Total Mcf's			3721 2	4498 1
	Demand Charge			431 67	250
	Firm Transportation Charges			3721 2	4442 9
	Interruptible Transportation Charges			0	55 15
	IPGA Commodity Charge			3721 2	4442 9
	LPGA Commodity Charge			0	55 15
7	[redacted]	28-9-18100	L1,T1,I1,T2		
	Total Mcf's			10513	13545 5
	Demand Charge			172 66	100
	Firm Transportation Charges			2917	3100
	Interruptible Transportation Charges			7596	10445 5
	IPGA Commodity Charge			2917	3100
	LPGA Commodity Charge			163 36	1515 75
8	[redacted]	28-9-18200	L1,T1,I1,T2		
	Total Mcf's			9733	8852
	Demand Charge			172 66	100
	Firm Transportation Charges			3000	3015
	Interruptible Transportation Charges			7430 99	5837
	IPGA Commodity Charge			0	1163 81
	LPGA Commodity Charge			0	0

	Customer Name	Account Number	Tariff Type	Volumes Nov-99	Volumes Dec-99
9	[redacted]	60-1-03100	L1,T1,I1,T2		
	Total Mcf's			21412	18908
	Demand Charge			345 33	200
	Firm Transportation Charges			6000	6200
	Interruptible Transportation Charges			19014 86	12708
	IPGA Commodity Charge			403.86	218 77
	LPGA Commodity Charge			0	0
				0	
	Total Mcf's			**133271.20**	**136341.40**
	Total Demand Charges			**1589.52**	**948.00**
	Firm Transportion Charges			**23586.55**	**24969.20**
	Interruptible Transportation Charges			**50533.84**	**48768.00**
	Total SS1 Firm			**0.00**	**0.00**
	Total SS1 Interruptible			**0.00**	**0.00**
	Total IPGA			**8292.09**	**11214.50**
	Total LPGA			**4170.42**	**1838.95**
	R 4 TARIFF TYPE				
1	[redacted]	28-9-01000	R4		
	Total Mcf's			13	13
	UNITS			66	66
2	[redacted]	28-9-15200	R4		
	Total Mcf's			425	425
	UNITS			119	119
3	[redacted]	28-9-15300	R4		
	Total Mcf's			141	141
	UNITS			56	56
4	[redacted]	28-9-15600	R4		
	Total Mcf's			645	645
	UNITS			170	170
5	[redacted]	60-1-00900	R4		
	Total Mcf's			206	206
	UNITS			80	80
	Total Mcf's			**1430.00**	**1430.00**
	Total Demand Units			**491.00**	**491.00**

	Customer Name	Account Number	Tariff Type	Volumes Jan-2000	Volumes Feb-2000	Volumes Mar-2000	Volumes Apr-2000	Volumes May-2000	Volumes June-2000	Volumes July-2000	Volumes Aug-2000	Volumes Sept-2000	Volumes Oct-2000	Volumes Nov-2000	Volumes Dec-2000
	I1T2 Tariff Types														
1		28-9-01015	I1,T2												
	Firm Trans Mcf's			11673	8785	6641	4082	747	471	252	269	613	2817	6107	10460
	Demand Units			701	701	598	598	598	598	598	598	598	598	598	598
	IPGA Commodity Charge			6408 01	8785	6641	4082	747	471	252	269	613	2817	704 84	10460
2		28-9-01100	I1,T2												
	Firm Trans Mcf's					5013	2644	4221	3653	2562	3075	3147	4710	5510	6147
	Demand Units					336	336	336	336	336	336	336	336	336	369
	IPGA Commodity Charge					5013	2644	4221	3653	2562	3075	3147	4710	5510	6147
4		28-9-02500	I1,T2												
	Firm Trans Mcf's					2122	3640	3098	3224	3053	3693	3148	3474	3553	4012
	Demand Units					191	191	191	191	191	191	191	191	213	213
	IPGA Commodity Charge					2122	3640	3098	3224	3053	3693	3148	3474	3553	2910 12
5		28-9-02710	I1,T2												
	Firm Trans Mcf's			3448	2900	2694	2453	2032	1894	1663	2028	1933	2607	3479	4513
	Demand Units			207	207	207	207	207	207	207	207	207	207	209	271
	IPGA Commodity Charge			933 67	2900	2694	2453	2032	1894	1663	2028	1933	2607	3479	4513
6		28-9-09390	I1,T2												
	Firm Trans Mcf's			1036	3	0	1471	312	10	179	234	3	2	0	0
	Demand Units			85	85	85	85	85	85	85	85	85	85	85	85
	IPGA Commodity Charge			1036	3	0	1471	312	10	179	234	3	2	0	0
7		28-9-13400	I1,T2												
	Firm Trans Mcf's			3069	2909	3362	2449	2182	1756	1335	1829	1418	2484	2871	2778
	Demand Units			184	184	202	202	202	202	202	202	202	202	202	202
	IPGA Commodity Charge			3069	2909	3362	2449	2182	1756	1335	1829	1418	2484	2871	2778
8		28-9-13700	I1,T2												
	Firm Trans Mcf's			1251	803	782	673	693	628	464	751	596	832	0	0
	Demand Units			75	75	75	75	75	75	75	75	75	75	75	0
	IPGA Commodity Charge			1251	803	782	673	693	628	464	751	596	832	0	0
9		28-9-15800	I1,T2												
	Firm Trans Mcf's			3896	4023	3155	2867	2731	2760	2793	2787	2872	3205	4213	5485
	Demand Units			270	257	257	253	253	253	253	253	253	253	253	241
	IPGA Commodity Charge			0	821 35	26 12	2867	2731	2760	2793	2787	2872	3205	809 69	5485
10		28-9-15850	I1,T2												
	Firm Trans Mcf's			3100	3355	3549	2961	2854	2787	2392	3206	2755	3076	3490	3342
	Demand Units			218	215	253	215	215	215	215	215	215	215	215	213
	IPGA Commodity Charge			3100	3355	3549	2961	2854	2787	2392	3206	2755	3076	3490	3342
11		28-9-18080	I1,T2												
	Firm Trans Mcf's			2572	3122	3146	2418	2643	2424	2515	3105	3397	3533	4002	4164
	Demand Units			154	187	189	189	189	189	189	189	189	189	193	207
	IPGA Commodity Charge			2572	3122	3146	2418	2643	2424	2515	3105	3397	3533	4002	4164
12		28-9-18350	I1,T2												
	Firm Trans Mcf's			2562	2804	2250	1395	1425	1922	1750	2202	1950	2007	2450	3001
	Demand Units			154	168	168	168	168	168	168	168	168	168	168	180
	IPGA Commodity Charge			2562	2804	2250	1395	1425	1922	1750	2202	1950	2007	2450	3001
13		28-9-18660	I1,T2												
	Firm Trans Mcf's			1347	13713	15446	13366	14049	13699	12210	11806	9256	9886	9191	8319
	Demand Units			846	846	927	927	927	927	927	927	927	927	927	927
	IPGA Commodity Charge			0	13713	15446	13366	14049	13699	12210	11806	9256	9886	9191	8319

	Customer Name	Account Number	Tariff Type	Volumes Jan-2000	Volumes Feb-2000	Volumes Mar-2000	Volumes Apr-2000	Volumes May-2000	Volumes June-2000	Volumes July-2000	Volumes Aug-2000	Volumes Sept-2000	Volumes Oct-2000	Volumes Nov-2000	Volumes Dec-2000
14		28-9-19800	I1,T2												
	Firm Trans Mcf's			54164	43354 5	52949	44438 5	35693	44443	41077	42255 5	40531	39813	38398 1	38573 5
	Demand Units			2038	2038	2031	2031	2031	2031	2031	2031	2031	2031	2031	1960
	IPGA Commodity Charge			12762 73	43354 5	52949	44438 5	35693	44443	41077	42255 5	40531	39813	1996 73	38573 5
15		28-9-20300	I1,T2												
	Firm Trans Mcf's													14266 5	16249 9
	Demand Units													731	592
	IPGA Commodity Charge													1769 14	16249 9
16		28-9-22000	I1,T2												
	Firm Trans Mcf's			3076	3511	4193	3342	3029	2768	2818	3174	2061	3273	2918	2499
	Demand Units			263	263	252	252	252	252	252	252	252	252	252	252
	IPGA Commodity Charge			3076	3511	4193	3342	3029	2768	2818	3174	2061	3273	2918	2499
17		28-9-23075	I1,T2												
	Firm Trans Mcf's			4383	3862	3776	3772	3642	3243	2787	3529	3023	3608	3447	3409
	Demand Units			208	208	208	208	208	208	208	208	208	208	208	204
	IPGA Commodity Charge			4383	3862	3776	3772	3642	3243	2787	3529	3023	3608	3447	3409
18		60-1-00275	I1,T2												
	Firm Trans Mcf's			4470	4831	4937	4991	4100	3921	4072	3339	5355	2960	2875	2803
	Demand Units			272	270	296	296	296	296	296	296	296	296	296	296
	IPGA Commodity Charge			1385 11	967 3	34 76	239 51	0	0	0	0	881 85	0	0	2261 09
19		60-1-02850	I1,T2												
	Firm Trans Mcf's			4497	4823	3947	3779	2485	2630	2767	3162	3174	3704	4262	4666
	Demand Units			270	289	289	289	289	289	289	289	289	289	289	289
	IPGA Commodity Charge			4497	4823	3947	3779	2485	2630	2767	3162	3174	3704	4262	4666
20		60-1-03700	I1,T2												
	Firm Trans Mcf's			5268	4835	5606	5258	4380	4594	4346	4435	5141	4611	5788	5749
	Demand Units			375	375	375	375	375	375	375	375	375	375	375	347
	IPGA Commodity Charge			682 81	1462 78	4841 25	5258	4380	4594	4346	4435	5141	4611	5788	5749
	Total Firm Trans Mcf's			109812 00	107633.50	123568 00	105999.50	90316 00	96827.00	89035.00	94879.50	90373.00	96602.00	116820.60	126170.40
	Demand Units			6320 00	6368.00	6939.00	6897.00	6897.00	6897.00	6897.00	6897 00	6897.00	6897.00	7656.00	7446.00
	IPGA Commodity Charge			47718.33	97195.93	114772.13	101248.01	86216.00	92906.00	84963.00	91540.50	85899.85	93642.00	56241.40	124526 61
	L1,T1 Tariff Types														
1		28-9-01190	L1,T1												
	Interruptible Trans Mcf's			4333	3654	6266	6454	5884	6827	7273	6675	3787	4112	3118	1117
	LPGA Commodity Charge			1979 83	92 08	859 17	223 73	5884	6827	65 73	0	3787	4112	96 18	919 27
2		28-9-01250	L1,T1												
	Interruptible Trans Mcf's			3214	4647	5363	4352	5219	4907	4594	4178	4279	4282	3500	1040
	LPGA Commodity Charge			519 18	759 42	148 98	156 54	5219	4907	0	0	4279	4282	0	782 95
3		28-9-01600	L1,T1												
	Interruptible Trans Mcf's			3026	4149	3557	3383	4083	3966	3318	3273	3292	3255	600	243
	LPGA Commodity Charge			953 02	949 1	0	27 87	4083	3966	13 77	0	3292	3255	0	203 45
4		28-9-01950	L1,T1												
	Interruptible Trans Mcf's											22106			2621 5
	LPGA Commodity Charge											22106			16 36

	Customer Name	Account Number	Tariff Type	Volumes Jan-2000	Volumes Feb-2000	Volumes Mar-2000	Volumes Apr-2000	Volumes May-2000	Volumes June-2000	Volumes July-2000	Volumes Aug-2000	Volumes Sept-2000	Volumes Oct-2000	Volumes Nov-2000	Volumes Dec-2000
4-A		28-9-01950	L1,T1												
	Interruptible Trans Mcf's														
	SS1 Interruptible Mcf's			43035	53581 5	68452 5	74598	72632 5	62100 5	45350 5	70485		69426 5		
	LPGA Commodity Charge			4216 13	0	33080 39	40732 74	72632 5	62100 5	301 78	0		69426 5		
5		28-9-03950	L1,T1												
	Interruptible Trans Mcf's			12656	8902	7541	7723	7132	5928	6849	7314	7259	8124	11244	13696
	LPGA Commodity Charge			618 16	2119 37	101 82	249 13	7132	5928	0	152 07	52 35	181 96	552 71	167 15
6		28-9-04600	L1,T1												
	Interruptible Trans Mcf's			40099 7	31056 7	22558 8	15714 3	12140 9	14199 7	9616 7	13050 6	14942 8	17180 6	21172 6	29235 8
	LPGA Commodity Charge			3760 31	932 35	0	0	12140 9	14199 7	0	0	14942 75	17180 6	5341 45	1 57
7		28-9-06550	L1,T1												
	Interruptible Trans Mcf's			50055	39683 5	41687	36077 5	31500	28319 5	23446	31640 5	25955	34496	34226 5	37307
	LPGA Commodity Charge			9344 72	1141 83	2536 74	36077 5	31500	28319 5	0	0	25955	34496	1772 27	554 04
8		28-9-07555	L1,T1												
	Interruptible Trans Mcf's			2938 3	2167 3	2676 5	2521 6	2835 6	2604 5	2424 7	2443 5	2181 3	2650 7	2148 7	706 6
	LPGA Commodity Charge			937 37	114 75	0	0	2835 55	2604 5	0	0	2181 3	2650 65	0	0
9		28-9-07575	L1,T1												
	Interruptible Trans Mcf's			1590	1580	1783 5	2432	3948 5	2801 5	2469 5	3964 5	2817	3840 5	2225 5	1581 5
	LPGA Commodity Charge			150 11	133 1	0	285 12	3948 5	2801 5	0	82 01	2817	3840 5	51 49	1441 11
10		28-9-07750	L1,T1												
	Interruptible Trans Mcf's			8308	6566	8583	7331	8126	5710	6747	6304	6397	5438	5467	3034
	LPGA Commodity Charge			3613 25	33 25	155 54	0	8126	5710	79 93	0	6397	5438	581 22	2691 92
11		28-9-08200	L1,T1												
	Interruptible Trans Mcf's			64605	47766	61312	54207	51582	45736	45746	47089	43006	45369	46314	28881
	LPGA Commodity Charge			20822 62	149 25	0	0	51582	45736	0	0	43006	45369	0	0
12		28-9-08450	L1,T1												
	Interruptible Trans Mcf's			41295	41014	37887 7	38885	36249	32974	34425	37958	36304	38571	36502	19162
	LPGA Commodity Charge			13460 24	9231	0	0	36249	32974	0	0	36304	38571	0	769 41
13		28-9-09200	L1,T1												
	Interruptible Trans Mcf's			13752	13769	14016	11223	10339	11865	6984	12287	10275	9589	10789	
	Demand Units			772	772	772	772	772	772	772	772	772	772	772	
	LPGA Commodity Charge			1935 61	223 55	321 22	0	131	0	0	84 71	0	0	10789	
14		28-9-09500	L1,T1												
	Interruptible Trans Mcf's			75898	90466 4	76127 9	91420 6	70766 2	68017 1	36942 6	64959 8	67042 7	72355	64237 8	28131 7
	LPGA Commodity Charge			27051 11	25038 07	67140 15	18663 74	70766 15	68017 1	0	0	67042 65	72355	1601 66	2418 41
15		28-9-11750	L1,T1												
	Interruptible Trans Mcf's			9144	8326	8618	7400	7471	6697	6914	7769	7200	7358	8234	8458
	Demand Units			327	327	327	327	327	327	327	327	327	327	327	327
	LPGA Commodity Charge			484	373 17	613 81	114 27	7471	6697	116 2	158 42	7200	7358	0	129 21
16		28-9-12300	L1,T1												
	Interruptible Trans Mcf's			32669	30642	34115	32414	32058	30295			32221	26565		
	LPGA Commodity Charge			12318 52	23185 92	34115	464 27	32058	30295			32221	26565		

	Customer Name	Account Number	Tariff Type	Volumes Jan-2000	Volumes Feb-2000	Volumes Mar-2000	Volumes Apr-2000	Volumes May-2000	Volumes June-2000	Volumes July-2000	Volumes Aug-2000	Volumes Sept-2000	Volumes Oct-2000	Volumes Nov-2000	Volumes Dec-2000
16-A		28-9-12300	L1,T1												
	Interruptible Trans Mcf's														
	SS1 Interruptible Mcf's									30199	31772				
	LPGA Commodity Charge									0	1263 44				
17		28-9-13600	L1,T1												
	Interruptible Trans Mcf's			13096 1	17025 8	17530 7	18973 6			11682 45			20034	17932 5	1892 4
	LPGA Commodity Charge			448 6	3252 18	0	841 15						20034	0	463 44
17-A		28-9-13600	L1,T1												
	Interruptible Trans Mcf's														
	SS1 Interruptible Mcf's							21278 9	19993 2		15630 8	14923 8			
	LPGA Commodity Charge							21278 9	19993 2	0	0	14923 8			
18		28-9-14100	L1,T1												
	Interruptible Trans Mcf's			9008 8	8353 4	6877 2	5362 5	5617 6	4367 5	4067 5	6324	6308 8	4615 9	6548 53	3451 8
	LPGA Commodity Charge			2374 46	4225 42	6877 2	0	5617 6	4367 45	4067 45	6324	6308 8	4615 86	6548 55	3451 75
19		28-9-14500	L1,T1												
	Interruptible Trans Mcf's			3819	3217	3471	3325	3288	3273 5	2902	2704	282	2302	2798	3602
	LPGA Commodity Charge			125 3	52 59	72 11	3 83	45 85	3273 48	0 37	0	282	2302	214	452 66
20		28-9-14750	L1,T1												
	Interruptible Trans Mcf's			8093	7015	8062	7246	6366	5889	5905	5919	6218	7169	8253	4939
	LPGA Commodity Charge			2310 48	244 21	8062	7246	6366	5889	22 65	0	6218	7169	854 52	547 94
21		28-9-16250	L1,T1												
	Interruptible Trans Mcf's			3500	4453	4650	3645	4194	3597	3532	4303	3566	4414	3612	1454
	LPGA Commodity Charge			1135 09	856 55	4650	3645	4194	3597	16 1	0	3566	4414	0	0
22		28-9-16500	L1,T1												
	Interruptible Trans Mcf's			21196	20335	18984	20262	19055	18313		20257	19472	18739	16459	10582
	LPGA Commodity Charge			6392 91	2451 77	364 73	9 86	144 39	191 95		155 58	35 79	0	218 32	4326 86
22-A		28-9-16500	L1,T1												
	Interruptible Trans Mcf's														
	SS1 Interruptible Mcf's									18663					
	LPGA Commodity Charge									0					
23		28-9-16501	L1,T1												
	Interruptible Trans Mcf's			1	1760	5219	0	0	0	0	0	0	2665	4379	399
	LPGA Commodity Charge			0	0	653 35	0	0	0	0	0	0	2665	542 68	179 52
24		28-9-16550	L1,T1												
	Interruptible Trans Mcf's			3175	6207	8114	8124	8972	8291	8481	9131	8700	9515	7087	4586
	LPGA Commodity Charge			1157 32	958 09	129 38	240 07	8972	8291	50 79	138 59	8700	9515	1037 17	4196 47
25		28-9-16900	L1,T1												
	Interruptible Trans Mcf's			3273 6	3567 5	10007 3	9625	17537 8	12299 4	13342 3	15183	16968	17615	6794 9	1419 7
	LPGA Commodity Charge			2343 87	1329 75	10007 3	9625	17537 75	12299 4	0	0	16967 95	17615 8	727 29	1419 7
26		28-9-18175	L1,T1												
	Interruptible Trans Mcf's			2319	2886	3309	3420	3288	2589	2510	3001	2332	2644	2678	2568
	LPGA Commodity Charge			0	191 53	219 33	184 21	45 61	0	0	77 53	36 93	142 59	87 82	63 12

	Customer Name	Account Number	Tariff Type	Volumes Jan-2000	Volumes Feb-2000	Volumes Mar-2000	Volumes Apr-2000	Volumes May-2000	Volumes June-2000	Volumes July-2000	Volumes Aug-2000	Volumes Sept-2000	Volumes Oct-2000	Volumes Nov-2000	Volumes Dec-2000
27		28-9-19050	L1,T1												
	Interruptible Trans Mcf's			27453	24974	34144	26186	37041	29184		34014	30324	27808	14271	9028
	LPGA Commodity Charge			10370 03	4610 86	0	1287 73	211 14	522 48		1652 93	114 28	549 57	0	5122 94
27:A		28-9-19050	L1,T1												
	Interruptible Trans Mcf's														
	SS1 Interruptible Mcf's									28464					
	LPGA Commodity Charge									0					
28		28-9-19600	L1,T1												
	Interruptible Trans Mcf's			36998 5	34428	36900 5	25596	35997 5	33530 5	36104 5	31198	18	36398 6	34929	23218 5
	LPGA Commodity Charge			1080 27	705 64	950 16	0	35997 5	33530 5	0	2808 97	18	36398 58	320 8	0
29		28-9-19670	L1,T1												
	Interruptible Trans Mcf's			1878	2213	2327	1862	1549	1132	801	766	212	102		
	LPGA Commodity Charge			195 11	27 13	14 47	70 83	1549	1132	11 26	47 1	212	102		
30		28-9-20300	L1,T1												
	Interruptible Trans Mcf's			15175 1	13533 9	14933 6	15471	8044 2	12220	11538 1	12583 5	12714 9	11339 5		
	Demand Units			731	731	731	731	731	731	731	731	731	731		
	LPGA Commodity Charge			0	2681 23	35 81	152 07	28 96	0	0	381 88	242 69	0		
31		28-9-20540	L1,T1												
	Interruptible Trans Mcf's			21822	20043	21508	19871	17365	15675	15101	17225	17503	20426	22854	19713
	LPGA Commodity Charge			0	771 74	5789 23	19871	17365	15675	0	71 31	17503	20426	3363 94	2330 08
32		28-9-20615	L1,T1												
	Interruptible Trans Mcf's			5503	4274	3922	3835	3375	2890	2229	2801	2964	3097	4031	4577
	LPGA Commodity Charge			897 92	144 27	70 61	112 94	12 24	32 99	33 32	46 25	89 47	127 48	139 98	1 51
33		28-9-20700	L1,T1												
	Interruptible Trans Mcf's			4422	4192	4595	4287	4539	4472	4542	4900	4861	5533	4790	1920
	LPGA Commodity Charge			1228 03	736 48	59 7	0	4539	4472	40 62	87 93	4861	5533	36 24	1603 63
34		28-9-20800	L1,T1												
	Interruptible Trans Mcf's			4388	2859	3467	3086	2933	2946	1859	2620	2702	3138	3298	1545
	LPGA Commodity Charge			1958 49	423 24	55 51	0	2933	2946	2 12	41 57	2702	3138	137 55	1335 41
35		28-9-21000	L1,T1												
	Interruptible Trans Mcf's			4231	3713	3509	3149	2244	2027	2205	2103	1780	2478	3445	4317
	LPGA Commodity Charge			48 02	0	64 78	6 99	0	26 73	15 38	14 81	0	43 22	239 72	221 74
36		60-1-00325	L1,T1												
	Interruptible Trans Mcf's			6373	6392	6358	5716	5392	3983	3936	5140	4029 1	4602	4268	4675
	LPGA Commodity Charge			0	868 23	366 31	5716	5392	3983	23 94	108 81	4029 08	4602	592 94	140 18
37		60-1-00450	L1,T1												
	Interruptible Trans Mcf's			4073 8	4202 8	5538 6	4551 9	5218 8	4958 6	4262 3	5106 4	4038 5	5349 6	4562 6	2177
	LPGA Commodity Charge			1463 96	67 44	0	138 67	5218 8	4958 55	16 83	33 78	4038 45	5349 6	0	117 35
38		60-1-01200	L1,T1												
	Interruptible Trans Mcf's			32248	31585	27564	23420	23989	20416	17437	24886	20088	24978	28470	21301
	LPGA Commodity Charge			3641 08	5906 99	3597 13	23420	23989	20416	114 48	89 52	20088 04	24978	5118 01	346 44
39		60-1-01900	L1,T1												
	Interruptible Trans Mcf's			5435	4871 6	4854	4485 6	4199 7	4073 5	3512 9	4846 1	4002 3	4468 9	5223	4997
	LPGA Commodity Charge			75 11	166 22	160 72	4485 62	4199 73	4073 51	432 6	11 06	4002 3	4468 87	920 07	0

	Customer Name	Account Number	Tariff Type	Volumes Jan-2000	Volumes Feb-2000	Volumes Mar-2000	Volumes Apr-2000	Volumes May-2000	Volumes June-2000	Volumes July-2000	Volumes Aug-2000	Volumes Sept-2000	Volumes Oct-2000	Volumes Nov-2000	Volumes Dec-2000
40		60-1-02050	L1,T1												
	Interruptible Trans Mcf's			5521	6325	7262	6229	6016	6104	6043	6713	5896	7372	8072	2890
	LPGA Commodity Charge			1813 27	1384 97	111 38	202 64	6016	6104	67 39	92 87	5896	7372	521 65	2419 4
41		60-1-02070	L1,T1												
	Interruptible Trans Mcf's			8829	8128 5	8183 5	6227	6863	7484	6561 5	8672	8246 5	9421	8120 5	4439 5
	LPGA Commodity Charge			3730 82	2098 17	105 49	6227	6863	7484	0	231 59	8246 5	9421	521 66	552 95
42		60-1-02150	L1,T1												
	Interruptible Trans Mcf's			15649	14528	12303	8590	6344	6248	4658	6491	5971	9185	10777	5705
	LPGA Commodity Charge			7088 6	12045 33	1157 06	8590	6344	6248	143 7	204 24	5971	9185	220 41	544 44
43		60-1-02200	L1,T1												
	Interruptible Trans Mcf's			5342	4724	4694	2840	3315	3118	2934	2966	2790	3490	4714	5545
	LPGA Commodity Charge			459 36	78 81	49 68	150 4	48 19	2 55	0	0	114 99	59 54	382 22	1135 23
44		60-1-02500	L1,T1												
	Interruptible Trans Mcf's			4554	4567	5337	4541	5343	5221	4426	5297	4376	4776	3777	1733
	LPGA Commodity Charge			1351 48	1104 96	1771 93	4541	5343	5221	1938 7	1203 06	4376	4776	0	0
45		60-1-03200	L1,T1												
	Interruptible Trans Mcf's			2654 2	2795	3054 4	2713 6	2673 8	2592 9	2413 2	2841 6	2214 3	3436 2	3631 8	1543 7
	LPGA Commodity Charge			371 45	2504 95	237 8	2713 6	2673 8	2592 9	0	58 44	2214 25	3436 15	868 59	363 39
46		60-1-03450	L1,T1												
	Interruptible Trans Mcf's			2667	607	1491	2772	4180	10442	4614	8407	4181	4306	4207	1714
	LPGA Commodity Charge			1188 31	309 68	1491	2772	4180	10442	0	903 13	4181	4306	927 23	1714
47		60-1-03600	L1,T1												
	Interruptible Trans Mcf's			4173	4119	4145	3753	3348	3181	3671	3789	3040	3489	4498	2562
	LPGA Commodity Charge			1543 78	1080 66	83 88	3753	3348	3181	44 21	0	0	144 36	171 95	370 3
	Total Interruptible Trans Mcf's			650454.10	612283.40	634407.20	580703.20	547622.60	511365 20	389020.25	509093.50	494863.20	568092.50	504259.93	333709.70
	Total Demand Units			1830.00	1830 00	1830.00	1830.00	1830.00	1830.00	1830.00	1830.00	1830.00	1830.00	1099.00	327.00
	Total SS1 Volumes			43035.00	53581 50	68452.50	74598.00	93911.40	82093.70	122676.50	117887.80	14923.80	69426.50	0.00	0.00
	Total LPGA			156957.30	115755 30	186280.87	203001.52	552212 06	512029.49	7619.32	16525.60	417522.37	547970.83	45499.29	43515 30
	L1,T1,I1T2 Tariff Types														
1		28-9-00650	L1,T1,I1,T2												
	Total Mcf's			63345	59587	68413 5	62916	66514	53590 5	60174 5	65358	63238 5	67286	53535	24937 5
	Demand Units			10	10	10	10	10	10	10	10	10	10	10	10
	Special Contract Firm Rate			310	290	310	300	310	300	310	310	300	310	299 5	308 5
	Special Contract Interruptible Rate			63035	59297	68103 5	62616	66204	53290 5	59864 5	65048	62938 5	66976	53235 5	24629
	IPGA Commodity Charge			310	290	310	300	310	300	201 21	310	300	310	9 5	211 5
	LPGA Commodity Charge			18759 07	40250 1	5190 4	62616	66204	53290 5	0	3066 03	62938 5	66976	0	0

	Customer Name	Account Number	Tariff Type	Volumes Jan-2000	Volumes Feb-2000	Volumes Mar-2000	Volumes Apr-2000	Volumes May-2000	Volumes June-2000	Volumes July-2000	Volumes Aug-2000	Volumes Sept-2000	Volumes Oct-2000	Volumes Nov-2000	Volumes Dec-2000
2		28-9-01950	L1,T1,I1,T2												
	Total Mcf's													54417	
	Demand Units													0	
	SS1 Firm Rate													0	
	SS 1 Interruptible Rate													54417	
	IPGA Commodity Charge													0	
	LPGA Commodity Charge													0	
2		28-9-05300	L1,T1,I1,T2												
	Total Mcf's			4376 4	3343 4	4114 7	3153 7	2902 1	2574 6	2660 4	2947 6	2579 3	3153 3	3178	1278 7
	Demand Units			1	1	1	1	1	1	1	1	1	1	1	1
	Firm Transportation Charges			31	29	31	30	31	30	31	31	29 25	30 4	30	31
	Interruptible Transportation Charges			4345 4	3314 4	4083 7	3123 65	2871 05	2544 6	2629 35	2916 6	2550 05	3122 9	3147 95	1247 7
	IPGA Commodity Charge			31	29	0	0	31	30	0	0	29 25	30 4	30	31
	LPGA Commodity Charge			1633 86	217 4	0	0	2871 05	2544 6	0	0	2550 05	3122 9	70 03	145 82
3		28-9-9200	L1,T1,I1,T2												
	Total Mcf's														8039
	Demand Units														600
	Firm Transportation Charges														8016
	Interruptible Transportation Charges														23
	IPGA Commodity Charge														8016
	LPGA Commodity Charge														23
4		28-9-12300	L1,T1,I1,T2												
	Total Mcf's													29089	
	Demand Units													0	
	SS 1 Interruptible Rate													29089	
	IPGA Commodity Charge													0	
	LPGA Commodity Charge													128 52	
4-A		28-9-12300	L1,T1,I1,T2												
	Total Mcf's														14178
	Demand Units														0
	Firm Transportation Charges														0
	Interruptible Transportation Charges														14178
	IPGA Commodity Charge														0
	LPGA Commodity Charge														104 25

	Customer Name	Account Number	Tariff Type	Volumes Jan-2000	Volumes Feb-2000	Volumes Mar-2000	Volumes Apr-2000	Volumes May-2000	Volumes June-2000	Volumes July-2000	Volumes Aug-2000	Volumes Sept-2000	Volumes Oct-2000	Volumes Nov-2000	Volumes Dec-2000
5		28-9-14300	L1,T1,I1,T2												
	Total Mcf's			4674 7	3781 4	4131 5	4069 7	3522 8	2985 6	2850 5	3097 4	3558 8	3870 6	3942 8	3798 3
	Demand Units			17	17	17	17	17	17	17	17	17	17	17	17
	Firm Transportation Charges			527	463 3	527	510	527	510	527	527	510	527	510	524 35
	Interruptible Transportation Charges			4147 65	3318 05	3604 45	3559 7	2995 8	2475 55	2323 5	2570 35	3048 8	3343 55	3432 8	3273 9
	IPGA Commodity Charge			334 52	199 76	87 06	434 24	527	510	0	234 35	510	527	337 79	124 51
	LPGA Commodity Charge			0	0	0	0	117 94	2475 55	0	0	3048 8	3343 55	0	0
6		28-9-16100	L1,T1,I1,T2												
	Total Mcf's			14436 2	13666 7	13559	12393 2	12467 2	10920 4	10619 7	11790 1	9884 1	12021 8	11133 3	10469 2
	Demand Units			250	250	250	250	250	250	250	250	250	250	250	250
	Firm Transportation Charges			7489 8	7073	7305 25	6936 45	6989 8	6464 55	6632 4	6975	5995 05	6917 25	6814 8	7388
	Interruptible Transportation Charges			6946 35	6593 65	6253 7	5456 7	5477 4	4455 85	3987 3	4815 1	3889 05	5104 5	4318 5	3081 15
	IPGA Commodity Charge			6681 4	7073	7305 25	6936 45	6989 8	6464 55	6632 4	6975	5995 05	6917 25	1462 07	5494 78
	LPGA Commodity Charge			0	4210	2294	5456 7	5477 4	4456	1226	858	3889	5105	0	0
7		28-9-16700	L1,T1,I1,T2												
	Total Mcf's			5659	6292	7036	6095	8089	8283	6160	8770	8018	9559	8549	2893
	Demand Units			20	20	20	20	20	20	20	20	20	20	20	20
	Firm Transportation Charges			507	580	620	581	620	600	563	570	520	620	567	295
	Interruptible Transportation Charges			5152	5712	6416	5514	7469	7683	5597	8200	7498	8939	7982	2598
	IPGA Commodity Charge			507	580	138 66	249 4	620	600	0	101 11	520	620	567	295
	LPGA Commodity Charge			1708	671	0	0	7469	7683	0	0	7498	8939	232	2098
8		28-9-18000	L1,T1,I1,T2												
	Total Mcf's			4620 6	3232 5	2782 4	1998 2	3139 3	3023 6	2508 7	2635 8	2345 7	2613 1	3384 9	4502 6
	Demand Units			250	250	250	250	250	250	250	250	250	250	250	250
	Firm Transportation Charges			4618 2	3232 5	2782 4	1998 15	3139 25	3023 55	2508 65	2635 75	2345 7	2613 05	3384 85	4502 55
	Interruptible Transportation Charges			2 4	0	0	0	0	0	0	0	0	0	0	0
	IPGA Commodity Charge			4618 2	3232 5	2782 4	1998 15	3139 25	3023 55	2508 65	2635 75	2345 7	2613 05	3384 85	4502 55
	LPGA Commodity Charge			2 4	0	0	0	0	0	0	0	0	0	0	0
9		28-9-18100	L1,T1,I1,T2												
	Total Mcf's			15195 5	11878 5	9601	7647	7513	7276 5	5604	7205	7089 5	8681	11737	14353 5
	Demand Units			100	100	100	100	100	100	100	100	100	100	200	200
	Firm Transportation Charges			3100	2900	3100	2934 5	2933	2941 5	2718 5	3027 5	2919	3064	5791 5	6184
	Interruptible Transportation Charges			12095 5	8978 5	6501	4712	4580	4335	2885 5	4177 5	4170 5	5617	5945 5	8169 5
	IPGA Commodity Charge			3100	807 01	0	2934 5	2933	2941 5	2718 5	3027 5	2919	3064	712 05	2347 85
	LPGA Commodity Charge			122 71	0	0	4712 5	4580	4335	2885 5	4177 5	4170 5	5617	0	0

	Customer Name	Account Number	Tariff Type	Volumes Jan-2000	Volumes Feb-2000	Volumes Mar-2000	Volumes Apr-2000	Volumes May-2000	Volumes June-2000	Volumes July-2000	Volumes Aug-2000	Volumes Sept-2000	Volumes Oct-2000	Volumes Nov-2000	Volumes Dec-2000
10		28-9-18200	L1,T1,I1,T2												
	Total Mcf's			6994	8785	8614	8732	7616	7344	8295	8346	8255	9952	10691 7	10585
	Demand Units			100	100	100	100	100	100	100	100	100	100	100	100
	Firm Transportation Charges			2523	2900	3100	3000	3100	3000	3100	3100	3000	3100	3000	3100
	Interruptible Transportation Charges			4471	5885	5514	5732	4516	4344	5195	5246	5255	6852	7691 67	7485
	IPGA Commodity Charge			1847 38	1972	118 05	120 38	3100	3000	0	119 46	3000	3100	1893 13	2432 19
	LPGA Commodity Charge			0	0	0	0	4516	4344	0	0	5255	6852	0	0
11		60-1-03100	L1,T1,I1,T2												
	Total Mcf's			11638	19581	20428	17110	22013	19892	21131	21909	20479	23293	19816	9632
	Demand Units			200	200	200	200	200	200	200	200	200	200	200	200
	Firm Transportation Charges			5123	5800	6200	6000	6200	5876	6200	6200	6000	6200	5800	3383
	Interruptible Transportation Charges			6515	13781	14228	11110	15813	14016	14931	15709	14479	17093	14016	6249
	IPGA Commodity Charge			4406 41	4659 43	278 64	502 29	6200	5876	362 94	124 35	321 95	478 09	560 16	3383
	LPGA Commodity Charge			0	0	0	0	15813	14016	0	0	0	0	0	4949 92
	Total Mcf's			**130939.40**	**130147.50**	**138680.10**	**124114.80**	**133776.40**	**115890.20**	**120003.80**	**132058.90**	**125447.90**	**140429.80**	**209473.70**	**104666.80**
	Total Demand Units			**948.00**	**948.00**	**948.00**	**948.00**	**948.00**	**948.00**	**948.00**	**948.00**	**948.00**	**948.00**	**1048.00**	**1648.00**
	Firm Transportion Charges			**23919 00**	**22977.80**	**23665.65**	**21990.10**	**23540 05**	**22445.60**	**22280.55**	**23066.25**	**21319.00**	**23071.70**	**25898.15**	**33423.90**
	Interruptible Transportation Charges			**43675 30**	**47582.60**	**46600.85**	**39208.05**	**43722.25**	**39854.00**	**37548 65**	**43634.55**	**40890.40**	**60071.95**	**46534.42**	**46305.25**
	Total SS1 Firm			**0.00**	**0.00**	**0 00**	**0.00**	**0.00**	**0 00**	**0.00**	**0.00**	**0.00**	**0 00**	**0.00**	**0.00**
	Total SS1 Interruptible			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**83506.00**	**0.00**
	Total IPGA			**21835.91**	**18842 70**	**11020 06**	**13475.41**	**23850.05**	**22745.60**	**12423.70**	**13627.52**	**15940.95**	**17659.79**	**8956.55**	**26838.38**
	Total LPGA			**22226.04**	**45348.61**	**7484.81**	**72785.20**	**107048.39**	**93144.50**	**4111 40**	**8101.74**	**89349.90**	**99954.95**	**430.81**	**7320.73**
	R 4 TARIFF TYPE														
1		28-9-01000	R4												
	Total Mcf's			652	559	234	195	94	82	80	93	97	152	347	576
	UNITS			66	66	66	66	66	66	66	66	66	66	66	66
2		28-9-15200	R4												
	Total Mcf's			1779	819	547	488	294	275	272	280	287	444	762	1169
	UNITS			119	119	119	119	119	119	119	119	119	119	119	119
3		28-9-15300	R4												
	Total Mcf's			525	213	135	89	38	27	0	0	0	0		
	UNITS			56	56	56	56	56	56	56	56	56	56		
4		28-9-15600	R4												
	Total Mcf's			3244	1447	1015	846	459	420	400	409	405	653	1219	1820
	UNITS			170	170	170	170	170	170	170	170	170	170	170	170

	Customer Name	Account Number	Tariff Type	Volumes Jan-2000	Volumes Feb-2000	Volumes Mar-2000	Volumes Apr-2000	Volumes May-2000	Volumes June-2000	Volumes July-2000	Volumes Aug-2000	Volumes Sept-2000	Volumes Oct-2000	Volumes Nov-2000	Volumes Dec-2000
5		60-1-0090	R4												
	Total Mcf's			1325	692	390	364	139	123	129	126	137	226	502	874
	UNITS			80	80	80	80	80	80	80	80	80	80	80	80
	Total Mcf's			7525.00	3730.00	2321 00	1982.00	1024.00	927.00	881.00	908.00	926.00	1475.00	2830.00	4439.00
	Total Units			491.00	491.00	491.00	491.00	491.00	491.00	491.00	491.00	491.00	491.00	435.00	435.00

RECONCILIATION OF CALCULATED 2000 MONTHLY TOTAL CONSUMPTION TO SCHEDULE FG - 31

	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00
Calculated Monthly Totals												
I-1/T-2	133,731	130,611	147,234	127,990	113,856	119,273	111,316	117,946	111,692	119,674	142,719	159,594
L-1/T-1	694,129	659,866	681,008	619,911	591,345	551,219	426,569	552,728	535,754	618,164	550,794	380,015
SS1	43,035	53,582	68,453	74,598	93,911	82,094	122,677	117,888	14,924	136,713	137,041	24,938
Special Contract	63,345	59,587	68,414	62,916	66,514	53,591	60,175	65,358	63,239	0	0	0
R-4 Master Metered	7,525	3,730	2,321	1,982	1,024	927	881	908	926	1,475	2,830	4,439
Monthly Totals Per FG-31												
I-1/T-2	133,731	130,611	147,234	127,990	113,856	119,273	111,316	117,946	111,692	119,674	142,719	159,594
L-1/T-1	665,554	659,866	681,008	619,912	591,345	551,219	426,569	552,728	535,753	618,165	550,794	380,015
SS1	43,035	53,582	68,453	74,598	93,911	82,094	122,677	117,888	14,924	136,713	137,041	24,938
Special Contract	63,345	59,587	68,416	62,916	66,514	53,591	60,175	65,358	63,239	0	0	0
R-4 Master Metered	7,525	3,730	2,321	1,982	1,024	927	881	908	926	1,475	2,830	4,439
Difference												
I-1/T-2	0	0	0	0	0	0	0	0	0	0	0	0
L-1/T-1	28,576	0	0	0	0	0	0	0	0	0	0	0
SS1	0	0	0	0	0	0	0	0	0	0	0	0
Special Contract	0	0	-3	0	0	0	0	0	0	0	0	0
R-4 Master Metered	0	0	0	0	0	0	0	0	0	0	0	0

Notes
L-1/T-1 totals per FG-31 were inadvertently understated in January 2000 by 28,576 Mcfs

Discovery Request No. 101

Provide a narrative of the Company's monthly processes to calculate and record unbilled revenue and deferred gas cost. Provide the monthly calculations of deferred gas cost and unbilled revenue from October 2002 through September 2003.

Supplemental Response

Please refer to Chattanooga Gas Company's response to discovery request No. 101 filed March 31, 2004 for an explanation and supporting schedules relative to unbilled revenues.

The accounting entry to book the commodity/demand deferred gas cost is recorded in accordance with TRA rule 1220-4-7-04:

> "**GAS COST ACCOUNTING.** To appropriately match revenues with cost of purchased gas as contemplated under these Rules, the Company shall originally record the cost of purchased gas in a Deferred Gas Cost" account. Monthly, the Company shall debit "Natural Gas Purchases" with an amount equal to any gas cost component included in the Company base tariff rates (base rate) plus the PGA rate, as calculated hereunder, multiplied by the appropriate volumes sold or billed to customers. The corresponding monthly credit entry shall be made to the "Deferred Gas Cost" account.

In summary, CGC's process is to debit the deferred gas cost account for gas purchased for system supply excluding gas that is stored. Additionally, the deferred gas account is debited for gas that is withdrawn from storage and for the SS-1 Negotiated Margin Loss. The deferred gas cost account is credited for the amount billed to the customers through the PGA rider and the ACA rider. The deferred gas cost account can also be debited through the ACA rider if applicable.

The details of the calculation of deferred gas cost for the period October 2002 through September 2003 are shown on Schedule DR-101.

CHATTANOOGA GAS COMPANY
ANALYSIS OF DEFERRED GAS COST
JULY 1, 2002 THRU JUNE 30, 2003

	JULY 02	AUG	SEPT	OCT	NOV	DEC	JAN 03	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
BEG BALANCE-COMMODITY	9,363,080 75	8,930,090 90	8,663,947 51	8,634,020 05	7,816,810 27	6,633,420 70	5,259,285 96	4,501,853 26	3,102,381 23	2,178,916 58	1,618,032 43	1,478,378 32	9,363,080 75
COST OF GAS PURCHASED - COMMODITY													
Spot Market & Transportation	1,500,260 97	655,186 45	3,242,980 47	4,083,572 42	3,139,407 99	5,440,062 59	6,347,330 48	6,993,463 22	3,789,053 68	2 672,748 52	1,545 511 22	5,264,589 01	44,674 167 02
Other Suppliers -End Users	38,966 40		49,625 74	74,558 53	91,932 71	15,348 48		113,890 20	13,649 61	138,511 76	116,441 94		652,925 37
Storage Withdrawals	115,382.54	289 009 11	157,722.95	267,610 83	1,497,584 03	1,211,952 93	2,807 168 69	1,586,223 60	1,183,217 91	166,259 80	223,822.35	453,899 78	9,959,854 52
LNG Sendout													0 00
LNG BoilOff	91,436 58	109,320 54	147,934 61	170,193 81	115,651 46	121,174 95	782,368 96	457,078 44	414,063 74	143,155 48	88,276 41	110,699 82	2,751,352 80
LNG Inventory Adjustment													0 00
Consulting Fees													0 00
Taxes													0 00
TOTAL	1,746,046 49	1,053,516 10	3,598,263 77	4,595,935 59	4,844,576 19	6,788,538 95	9,936,868 13	9,150,655 46	5,399,984 94	3,120,675 56	1,974,051 92	5,829,188 61	58,038,299 71
Company Use													0 00
Storage Injections	(909,017 47)	(89,200 36)	(1,791,289 37)	(2,762,062 43)	(89,681 82)	(202,241 09)	(198,052.41)	(140,909 97)	(553,049 76)	(429,758 69)	(383,915 85)	(3,837,573 14)	(11,386,752.36)
Off-System Sales													0 00
LNG Liquefaction & Fuel		(182,700 38)	(693,455 83)	(472,573 17)	(380,557 56)							(555,983 90)	(2,285,270 84)
TOTAL PURCHASED	837,029 02	781,615 36	1,113,518 57	1,361,299 99	4,374,336 81	6,586,297 86	9,738,813 72	9,009,745 49	4,846,935 18	2,690,916 87	1,590,136 07	1,435,631 57	44,366,276 51
COST OF GAS RECOVERED - COMMODITY													
Actual Billings	1,123,250 00	1,000,936 58	1 156,942 50	1,336,382 03	2,376,344 00	5,565,739 46	7,279,858 68	9,417,725 59	6,722,297 00	4,078,676 28	2,211,747 80	1,836,664 83	44,106,564 75
Current Month Unbilled	758,047 00	789,114 00	744,477 00	1,398,212 00	4,113,800 00	5,314,752 00	6,948,870 00	5,743,440 00	3,482,567 00	1,925,092 00	1,017,270 00	964,576 00	33,200,217 00
Prior Month Unbilled	(638,675 00)	(758,047 00)	(789,114 00)	(744,477 00)	(1,398,212 00)	(4,113,800 00)	(5,314,752 00)	(6,948,870 00)	(5,743,440 00)	(3,482,567 00)	(1,925,092 00)	(1,017,270 00)	(32,874,316 00)
ACA Refund													
1999-2000													0 00
2000-2001													0 00
ACA Surcharges													
2000-2001	100,309 00	89,365 00	103,098 00										292,772.00
2001-2002				262,904 00	532,389 00	1,251,740 00	1,632,143 00	2,111,404 00	1,351,329 00	782,685 00	494,406 00	352,209 00	8,771,209 00
TOTAL RECOVERY	1,342,931 00	1,121,368 58	1,215,403 50	2,253,021 03	5,624,321 00	8,018,431 46	10,546,119 68	10,323,699 59	5,812,753 00	3,303,888 28	1,798,331 80	2,136,179 83	53,496,446 75
SS-1 (Negotiated Margin Loss)	36,778 13	38,856 83	37,789 47	42,016 26	38,051 62	34,507 86	31,119 26	39,664 67	32,206 17	45,373 26	63,087 62	58,906 12	498,337 27
WNA 2000-2001 Underrecovery													0 00
Bad Debt Recovery 2000-2001								(139,792.60)					(139,792.60)
MONTHLY ACTIVITY - COMMODITY	(469,123 85)	(300,898 39)	(64,095 46)	(849,704 78)	(1,211,932 57)	(1,397,625 74)	(776,186 70)	(1,414,082 03)	(933,611 65)	(567,596 15)	(145,128 11)	(641,642.14)	(8,771,625 57)
ENDING BALANCE	8,893,956 90	8,629,194 51	8,599,852 05	7,784,315 27	6,604,877 70	5,235,794 96	4,483,099 26	3,087,771 23	2,168,769 58	1,611,320 43	1,472,904 32	836,736 18	591,455 18
AVERAGE ENDING BALANCE	9,128,518 83	8,779,642 71	8 631,899 78	8,209,167 66	7,210,843 99	5,934,607 83	4,871,192 61	3,794,812 25	2,635,575 41	1,895,118 51	1,545,468 38	1,157,557 25	4,977,267 97
INTEREST	36,134 00	34,753 00	34,168 00	32,495 00	28,543 00	23,491 00	18,754 00	14,610 00	10,147 00	6,712 00	5,474.00	4,100.00	249,381 00
CUMM END BAL -COMMODITY	8,930,090 90	8,663,947 51	8,634,020 05	7,816,810 27	6,633,420 70	5,259,285 96	4,501,853 26	3,102,381 23	2,178,916 58	1,618,032 43	1,478,378 32	840,836 18	840,836 18
BEGINNING BALANCE - DEMAND	71,582 54	680,697 70	1,339,397 04	2,002,729 33	2,311,479 01	1,638,075 26	349,989 13	(1,412,050 05)	(2,530,173 23)	(2,821,255 41)	(2,477,345 59)	(1,956,114 57)	71,582 54
COST OF GAS PURCHASED - DEMAND													
Pipeline Demand	965,239 43	965,239 43	965,239 43	965,239 43	965,239 43	943,435 05	963,825 00	963,825 00	963,825 00	963,825 00	963,825 00	963,825 00	11,552,582.20
TOTAL GAS PURCHASED	965,239 43	965,239 43	965,239 43	965,239 43	965,239 43	943,435 05	963,825 00	963,825 00	963,825 00	963,825 00	963,825 00	963,825 00	11,552,582.20
Company Use													0 00
TOTAL	965,239 43	965,239 43	965,239 43	965,239 43	965,239 43	943,435 05	963,825 00	963,825 00	963,825 00	963,825 00	963,825 00	963,825 00	11,552,582 20
COST OF GAS RECOVERED - DEMAND													
Actual Billings	390,451 27	366,885 09	395,015 14	449,995 75	758,375 18	1,833,744 18	2,179,121 18	2,731,471 18	1,858,322 18	1,034,733 18	681,531 98	518 003 18	13,197,649 49
Current Month Unbilled	246,657 00	256,746 00	242,221 00	454,920 00	1,338,458 00	1,729,198 00	2,260,869 00	1,587,437 00	962,516 00	532,058 00	281,154 00	266,590 00	10,158,624 00
Prior Month Unbilled	(207,815 00)	(246,657 00)	(256,746 00)	(242,221 00)	(454,920 00)	(1,338,458 00)	(1,729,198 00)	(2,260,869 00)	(1,587,437 00)	(962,516 00)	(532,058 00)	(281,154 00)	(10,100,049 00)
ACA Refund													
1999-2000													0 00
2000-2001	(71,683 00)	(66,444 00)	(71,981 00)										(210,108 00)
ACA Surcharges													
2001-2002				2,317 00	4,531 00	10 964 00	13,031 00	16,335 00	11,224 00	6,274 00	4,129 00	3,135 00	71,840 00
													0 00
TOTAL RECOVERY	357,610 27	310,530 09	308,509 14	665,011 75	1,646,444 18	2,235,448 18	2,723,823 18	2,074,374 18	1,244,625 18	610,549 18	434,756 98	506,574 18	13,118,256 49
MONTHLY ACTIVITY - DEMAND	607,629 16	654,709 34	656,730 29	300,227 68	(681,204 75)	(1,292,013 13)	(1,759,998 18)	(1,110,549 18)	(280,800 18)	353,275 82	529,068 02	457,250 82	(1,565,674 29)
ENDING BALANCE	679,211 70	1,335,407 04	1,996,127 33	2,302,957 01	1,630,274 26	346,062.13	(1,410,009 05)	(2 522,599 23)	(2,810,973 41)	(2,467,979 59)	(1,948,277 57)	(1,498,863 75)	(1,494,091 75)
AVERAGE ENDING BALANCE	375,397 12	1,008,052 37	1,667,762 19	2,152,843 17	1,970,876 64	992,068 70	(530,009 96)	(1,967,324 64)	(2,670,573 32)	(2,644,617 50)	(2,212,811 58)	(1,727,489 16)	(711,254 61)
INTEREST	1,486.00	3,990.00	6,602.00	8,522.00	7,801 00	3,927 00	(2,041 00)	(7,674.00)	(10,282 00)	(9,386.00)	(7,837 00)	(6,118.00)	(10,890 00)
CUMM END BAL -DEMAND	680,697 70	1,339,397 04	2,002,729 33	2,311,479 01	1,638,075 26	349,989 13	(1,412,050 05)	(2,530,173 23)	(2,821,255 41)	(2,477,345 59)	(1,956,114 57)	(1,504,981 75)	(1,504,981 75)
ENDING BALANCE - TOTAL	9,610,788 60	10,003,344 55	10,636,749 38	10,128,289 28	8,271,495 96	5,609,275 09	3,089,803 21	572,208 00	(642,338 83)	(859,313 16)	(477,736 25)	(664,145 57)	(664,145 57)
MTHLY INTEREST RATE	0 3958%	0 3958%	0 3958%	0 3958%	0 3958%	0 3958%	0 3850%	0 3850%	0 3850%	0 3542%	0 3542%	0 3542%	0 3827%
YRLY INTEREST RATE	4 75%	4 75%	4 75%	4 75%	4 75%	4 75%	4 62%	4 62%	4 62%	4 25%	4 25%	4 25%	

CHATTANOOGA GAS COMPANY
ANALYSIS OF DEFERRED GAS COST
JULY 1, 2003 THRU JUNE 30, 2004
SUBJECT TO REVIEW AND AUDIT

	JULY 03	AUG	SEPT	OCT	NOV	DEC	JAN 04	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
BEG BALANCE-COMMODITY	840,836 18	826,959 86	574,951 33	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	840,836 18
COST OF GAS PURCHASED - COMMODITY													
Spot Market & Transportation	5,014,633 29	4,102,811 83	3,405,006 90										12,522,452.02
Other Suppliers -End Users	289,190 31		(11,201 40)										277,988 91
Storage Withdrawals	464,475 89	201,827 14	564,372.08										1,230,675 11
LNG Sendout													0 00
LNG BoilOff	155,821 98	167,464 29	196,284 62										519,570 89
LNG Inventory Adjustment													0 00
Consulting Fees													0 00
Taxes													0 00
TOTAL	5,924,121 47	4,472,103 26	4,154,462 20	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	14,550,686 93
Company Use													0 00
Storage Injections	(3,779,662 97)	(2,164,777 21)	(1,458,810 46)										(7,403,250 64)
Off-System Sales													0 00
LNG Liquefaction & Fuel	(1,106,148 66)	(1,211,389 31)	(1,536,968 25)										(3,854,506 22)
TOTAL PURCHASED	1,038,309 84	1,095,936 74	1,158,683 49	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	3,292,930 07
COST OF GAS RECOVERED - COMMODITY													
Actual Billings	1,098,781 40	1,343,704 38	1,404,985 22										3,847,471 00
Current Month Unbilled	978,757 00	1,019,191 00	1,151,231 00										3,149,179 00
Prior Month Unbilled	(964,576 00)	(978,757 00)	(1,019,191 00)										(2,962,524 00)
ACA Refund													
1999-2000													0 00
2000-2001													0 00
2002-2003													
ACA Surcharges													
2000-2001													0 00
2001-2002													0 00
2002-2003													
TOTAL RECOVERY	1,112,962 40	1,384,138 38	1,537,025 22	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	4,034,126 00
SS-1 (Negotiated Margin Loss)	57,828 24	33,715 11	34,848 15										126,391 50
WNA 2000-2001 Underrecovery													0 00
Bad Debt Recovery 2000-2001													0 00
MONTHLY ACTIVITY - COMMODITY	(16,824 32)	(254,486 53)	(343,493 58)	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	(614,804 43)
ENDING BALANCE	824,011 86	572,473 33	231,457 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	226,031 75
AVERAGE ENDING BALANCE	832,424 02	699,716 59	403,204 54	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	533,433 96
INTEREST	2,948.00	2,478.00	1,428.00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	6,854.00
CUMM END BAL -COMMODITY	826,959 86	574,951 33	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75	232,885 75
BEGINNING BALANCE - DEMAND	(1,504,981 75)	(912,734 93)	(399,537 56)	129,916 53	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	(1,504,981 75)
COST OF GAS PURCHASED - DEMAND													
Pipeline Demand	963,825 00	963,825 00	963,825 00	963,825 00									3,855,300 00
TOTAL GAS PURCHASED	963,825 00	963,825 00	963,825 00	963,825 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	3,855,300 00
Company Use													0 00
TOTAL	963,825 00	963,825 00	963,825 00	963,825 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	3,855,300 00
COST OF GAS RECOVERED - DEMAND													
Actual Billings	363,384 18	437,132 63	397,398 91	466,661 43									1,664,577 15
Current Month Unbilled	270,510 00	281,685 00	318,180 00	574,993 00									1,445,368 00
Prior Month Unbilled	(266,590 00)	(270,510 00)	(281,685 00)	(318,180 00)									(1,136,965 00)
ACA Refund													
1999-2000													0 00
2000-2001													0 00
2002-2003				(56,884 00)									
ACA Surcharges													
2001-2002													0 00
													0 00
TOTAL RECOVERY	367,304 18	448,307 63	433,893 91	666,590 43	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	1,972,980 15
MONTHLY ACTIVITY - DEMAND	596,520 82	515,517 37	529,931 09	297,234 57	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	1,882,319 85
ENDING BALANCE	(908,460 93)	(397,217 56)	130,393 53	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	377,338 10
AVERAGE ENDING BALANCE	(1,206 721 34)	(654 976 25)	(134,572.02)	278,533 82	427 151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	(563,821 83)
INTEREST	(4,274.00)	(2,320.00)	(477 00)	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	(7,071 00)
CUMM END BAL -DEMAND	(912,734 93)	(399,537 56)	129,916 53	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	427,151 10	370,267 10
ENDING BALANCE - TOTAL	(85,775 07)	175,413 77	362,802 28	660,036 85	660,036 85	660,036 85	660,036 85	660,036 85	660,036 85	660,036 85	660,036 85	660,036 85	603,152 85
MTHLY INTEREST RATE	0 3542%	0 3542%	0 3542%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0885%
YRLY INTEREST RATE	4 25%	4 25%	4 25%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	

Discovery Request No. 103

Refer to the Company's response to TRA Discovery Request # 47. Provide the coefficients of correlation related to the regression results provided in this response.

Response

Correlation coefficients related to the regression results provided in response to TRA Discovery Request # 47 are as follows: Residential – R squared value = 0.97, Commercial C-1 – R squared value = 0.90, R-4 Master Metered – R squared value = 0.98.

Supplemental Response to TRA Discovery Request #103

The weather normalization calculation performed as requested in TRA Discovery Request # 47 and the calculation the Company used in testimony are both based on the least squares method of linear regression. The least squares method of linear regression establishes a relationship between usage and weather (measured in heating degree days). The calculation proposed in DR# 47 uses actual monthly usage and an estimate of the weather which occurred during the time that the gas was used. This method assumes that all usage during the month was the result of the same weather. In reality, this is not the case, as weather can drastically change from the beginning of the month to the end of the month. The method proposed in DR# 47 does not take into account the changes in weather on a billing cycle by billing cycle basis. Therefore, the regression establishes a relationship between actual usage and estimated weather. The Company's proposed weather normalization regression uses usage data for each billing cycle and weather data from the same billing cycle. Thus, the regression establishes a relationship between actual cycle usage and the actual weather that occurred when the gas was used. Relating actual usage with actual weather should produce more reliable results than relating actual usage with estimated weather.

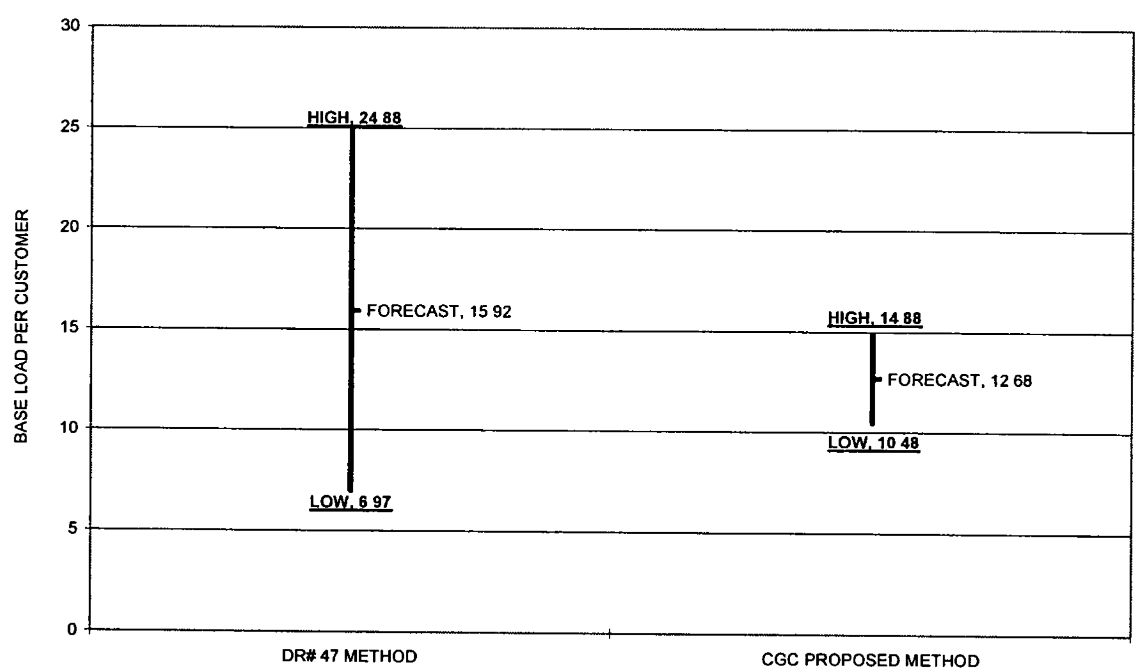
While the correlation coefficient, or R-Squared value, for the regression used in DR# 47 is high, meaning that there is a high degree of correlation between usage and heating degree days, the accuracy of which the calculation predicts usage as it relates to heating degree days is relatively low. One method of measuring the accuracy of the regression is to examine the range of error of results that can be obtained with 95% confidence. Along with measuring the correlation coefficient, Microsoft Excel also reports the results of the regression by measuring this confidence range (and its resulting range of error) of the equation.

According to Microsoft Excel's report, the regression used in DR #47 will yield residential base load results, with 95% confidence, in a range from 6.9 ccfs to 24.8 ccfs. This equates to an error range of plus or minus 8.9 ccfs.

The results of the Company's regression yields residential base load results, with 95% confidence, in a range from 10.4 ccfs to 14.88 ccfs. This equates to an error range of plus or minus 2.2 ccfs.

These error ranges are represented in the graph below.

95% CONFIDENCE RANGE OF BASE LOAD FORECAST
RESIDENTIAL CUSTOMER CLASS



Similar results are found for both residential and commercial rate classes in both base load and heat sensitive factor calculations. These results can be seen in the chart below.

Range of Error at 95% Confidence

Residential

	DR# 47	CGC
Base Load	+/- 8.95	+/- 2.2
Heat Sensitive Factor	+/- 0.0215	+/- 0.005

Commercial

	DR# 47	CGC
Base Load	+/- 71.92	+/- 27.79
Heat Sensitive Factor	+/- 0.1745	+/- 0.066

The results of the regression will be more reliable with a smaller range of error. Thus, the Company's proposed calculation should produce more reliable normalization adjustments to the customer's bill than the calculation proposed in DR# 47.

Discovery Request No. 110

Refer to MJM-1, Schedule No. 4, Line No. 14. Also, refer to MFR 61b, Schedule 61b-2. Provide a calculation that supports each component used in the calculation of the $8,407 permanent adjustment to book income. Also, on MFR 61b-2, the Company indicates $60,626 in stock option expense as a permanent adjustment to book income. Explain why this amount is not included in the adjustment.

Response:

The $8,407 permanent adjustment was calculated as follows:

Meals & Entertainment **$5,151**

See attached schedule DR 110-1 for the calculation detail of the Meals and Entertainment component of the adjustment.

Club Dues **$3,000**

This amount was an estimate based on the 2002 tax return which was the most reliable historic data available. 8% of dues and subscriptions were not deductible on that return. This rate was multiplied to the budgeted dues for the attrition period of $40,135, and was rounded to the nearest thousand.

Fines & Penalties **$256**

The balance of account 670841 for the test period ($240.78), was grown by roughly 6% to arrive at an estimate for the attrition period.

Stock Options **-$60,626**

In compliance with Statement of Financial Accounting Standard number 109, Accounting for Income Taxes, paragraph 36e, tax savings related to stock options that are expensed for tax purposes but not for financial reporting purposes are credited to shareholders' equity rather than income tax expense.

Chattanooga Gas Company
Docket Number 04-00034
TRA Discovery Request No. 110
Schedule # DR 110-1

Meals & Entertainment:

Account	Test Period Actual		Percentage (B)	Estimated Attrition Period (D)	Estimated Attrition Period M&E	Times 50%	
670855 Travel Expense	33,215 83						
670856 Meals and Entertainment (A)	11,379 62		24 91%		10,301 43	5,150 72	= non deductible portion of M&E
670857 Meals and Entertainment 100 Percent	1,093.44						
670860 Travel and Entertainment	-						
Travel and Entertainment	**45,688.89**	**(C)**		**41,360**			

A. Account is used to track meals and entertainment that is 50% deductible
B. Account 670856 divided by total of Travel and Entertainment accounts (C)
D. Estimated attrition period T&E prior to completion of 2004 & 2005 budgets and forecasts