Chattanooga Gas Company

2207 Olan Mills Drive
Chattanooga, TN 37421
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T.R.A. DOCKET ROOM

March 15, 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 Second, Third and Fourth Sets of 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:
50 52 56

Third Set of Data Requests Dated February 27, 2004:
67 69 70 71 73

Fourth Set of Data Requests Dated March 5, 2004:
76 77 79 81 82 83

The Company is currently gathering and compiling information for number 58 from the second set of data requests and will file its response as soon as the data request is complete. The Company expects to file the remaining questions from the third and fourth sets of data requests on March 23, 2004.

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. 50

Provide the normal and special plant additions, retirements, and CIAC for the 12 month period ended September 30, 2000 in the same format as TRA FG Item #64. Also, provide a description of all special projects during this period.

Response: Please refer to attached spreadsheets (TRA Request #50) for requested information on normal and special additions, retirements and CIAC for 12 months ended September 30, 2000.

- Schedule #50-1 provides normal plant additions for the 12 month period ended September 30, 2000.
- Schedule #50-2 provides special plant additions for the 12 month period ended September 30, 2000.
- Schedule #50-3 provides plant retirements for the 12 month period ended September 30, 2000
- Schedule #50-4 provides CIAC for the 12 month period ended September 30, 2000

Special projects for Chattanooga breaks-down into the following PeopleSoft categories:

<u>Business Support – PRIM</u>
These are capital improvements made to the system throughout the year in response to low pressure or low gas supply within an area. These improvements are necessary to maintain system expandability and to serve existing customers. They generally consist of all costs associated with:

*installation of looping pipe feeds
*installing pipe to close system gaps
*upgrading district regulator station equipment
*expansion of high pressure gas pipe into the system
*installation of new district regulator stations and/or tap stations

<u>Business Support – RENEW</u>
These capital improvements to the system are necessary in order to renew (replace) existing facilities that are old, outdated, leaking or damaged. They generally consist of all costs associated with:

*renewal of bare steel or cast iron pipe
*renewal of leaking, damaged or exposed coated steel or plastic pipe
*replacement of cathodic protection equipment and anodes
*updating district regulator stations and meter-set equipment
*updating LNG Plant or tap station equipment

Business Support – PCWRK

These capital improvements include the relocation of facilities on public rights-of-way due to public works projects (i.e. DOT road construction). They generally consist of all costs associated with:

*Relocation of piping due to road construction conflict
*Relocation of district regulator stations due to road construction conflict

Business Support – OTHER and RELOC

This is a category of capital improvements that includes all costs associated with:

*purchase of tools and equipment
*reimbursable facility relocations
*miscellaneous capital expenditures (IS equipment, plant expansions, buildings etc…)

REMOVAL

This category consists of costs associated with removing from service and abandonment of any capital facility. This could be:

*piping and associated fittings
*district regulator station equipment
*IS facilities
*Tools and equipment

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 2-50
Schedule #50-1
CGC Capital Additions - Normal - Oct 1999 - Sep 2000

GL	FERC	DESCRIPTION	Oct-99	Nov-99	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Total
		INTANGIBLE PLANT													
300100	301	ORGANIZATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
300200	302	FRANCHISE & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0
		PRODUCTION EXTRACTION PLANT													
311030	304	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL PRODUCTION EXTRACTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
		STORAGE													
331040	360	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
331150	361	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
331200	362	GAS HOLDERS/NATURAL	0	0	0	0	0	0	0	0	0	0	0	0	0
331250	362	GAS HOLDERS/LNG	0	0	0	0	0	0	0	0	0	0	0	0	0
331350	363	PURIFICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331450	363 1	LIQUIFACTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331550	363 2	VAPORIZING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331750	363 4	MEASURING & REGULATING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331950	363 5	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL STORAGE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
		TRANSMISSSION													
341200	367	MAINS	0	0	0	0	0	0	0	0	0	0	0	-27,335	-27,335
		TOTAL TRANSMISSION PLANT	0	0	0	0	0	0	0	0	0	0	0	-27,335	-27,335
		DISTRIBUTION													
351030		LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
351050		LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
351100	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
351200	376	MAINS	0	0	0	0	14,082	104,242	32,691	93,148	97,705	39,894	0	100,644	482,405
351300	377	COMPRESSOR STATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
351330	378	MEASURING & REG STATION EQUIP - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
351350	379	MEASURING & REG STATION EQUIP - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
351400	380	SERVICES	0	0	288,272	-49,944	139,438	47,848	0	0	0	0	487,915	265,651	1,179,179
351500		METERS	0	0	60,744	24,210	-12,966	43,957	31,049	16,672	3,343	18,481	57,003	115,484	357,977
351550		ERTS	0	0	0	0	0	0	0	0	0	0	0	-10,952	-10,952
351570		METRETEKS	0	0	0	0	0	0	0	0	0	0	0	-15,648	-15,648
	381	METERS	0	0	60,744	24,210	-12,966	43,957	31,049	16,672	3,343	18,481	57,003	88,884	331,377
351600	382	METER INSTALLATIONS	0	0	0	0	0	0	117	64	140	350	9,061	7,911	17,644
351700	383	HOUSE REGULATORS	0	0	5,389	-3,786	-1,039	3,497	4,071	1,165	1,702	3,912	13,388	21,468	49,767
351800	384	HOUSE REGULATOR INSTALLATIONS	0	0	0	0	0	0	297	95	177	616	503	686	2,374
351850	385	INDUSTRIAL MEAS & REG STA EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
351900	387	OTHER DISTRIBUTION EQUIPMENT	0	0	0	0	0	0	0	0	5,322	282	0	0	5,604
351950	386	OTHER PROPERTY ON CUSTOMER S PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	0	0	354,405	-29,520	139,515	199 544	68,225	111,144	108,389	63,535	567,869	485,243	2,068,350
		GENERAL													
361030	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
361100	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
361200		OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
361250		DATA PROCESSING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
	391	OFFICE FURNITURE & EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
361300	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	-202,702	0	0	0	0	-17,773	-220,475
361400	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361500	394	TOOLS SHOP, & GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361600	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361700	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361800	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361900	398	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	0	0	0	0	0	0	-202,702	0	0	0	0	-17,773	-220,475
		TOTAL PLANT	0	0	354,405	-29,520	139,515	199,544	-134,477	111,144	108,389	63,535	567,869	440 135	1 820,540

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 2-50
Schedule #50-2
CGC Capital Additions - Special - Oct 1999 - Sep 2000

GL	FERC	DESCRIPTION	Oct-99	Nov-99	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Total
		INTANGIBLE PLANT													
300100	301	ORGANIZATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
300200	302	FRANCHISE & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0
		PRODUCTION EXTRACTION PLANT													
311030	304	LAND	0	0	0	0	0	0	0	0	0	0	0	-420,955	-420,955
		TOTAL PRODUCTION EXTRACTION PLANT	0	0	0	0	0	0	0	0	0	0	0	-420,955	-420,955
		STORAGE													
331040	360	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
331150	361	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	99,050	195,246	12,219	0	0	306,515
331200	362	GAS HOLDERS/NATURAL	0	0	0	0	0	0	0	0	0	0	0	420,955	420,955
331250	362	GAS HOLDERS/LNG	0	0	0	0	0	0	0	0	0	0	0	0	0
331350	363	PURIFICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331450	363 1	LIQUIFACTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331550	363 2	VAPORIZING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331750	363 4	MEASURING & REGULATING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331950	363 5	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL STORAGE PLANT	0	0	0	0	0	0	0	99,050	195,246	12,219	0	420,955	727,470
		TRANSMISSSION													
341200	367	MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL TRANSMISSION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
		DISTRIBUTION													
351030		LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
351050		LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
351100	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	
351200	376	MAINS	0	0	0	0	0	0	0	0	433,516	69,621	1,567	100,552	605,256
351300	377	COMPRESSOR STATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	27,336	27,336
351330	378	MEASURING & REG STATION EQUIP - GENERAL	0	0	0	0	0	0	0	0	25,510	12,069	0	3,319	40,897
351350	379	MEASURING & REG STATION EQUIP - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
351400	380	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
351500		METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
351550		ERTS	0	0	0	0	0	0	0	0	0	0	0	0	0
351570		METRETEKS	0	0	0	0	0	0	0	0	0	0	0	0	0
	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
351600	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
351700	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
351800	384	HOUSE REGULATOR INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
351850	385	INDUSTRIAL MEAS & REG STA EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
351900	387	OTHER DISTRIBUTION EQUIPMENT	0	0	0	0	0	0	0	0	3,006	914	0	0	3,920
351950	386	OTHER PROPERTY ON CUSTOMER'S PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	462,031	82,603	1,567	131,207	677,409
		GENERAL													
361030	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
361100	390	STRUCTURES & IMPROVEMENTS	0	0	2,745	0	0	0	0	0	0	0	0	-1,373	1,372
361200		OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
361250		DATA PROCESSING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
	391	OFFICE FURNITURE & EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
361300	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361400	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361500	394	TOOLS, SHOP, & GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361600	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361700	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361800	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361900	398	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	0	0	2 745	0	0	0	0	0	0	0	0	-1 373	1 372
		TOTAL PLANT	0	0	2,745	0	0	0	0	99,050	657,277	94,822	1,567	129,834	985,296

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 2-50
Schedule #50-3
CGC Capital Retirements Oct 1999 - Sep 2000

GL	FERC	DESCRIPTION	Oct-99	Nov-99	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Total
		INTANGIBLE PLANT													
300100	301	ORGANIZATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
300200	302	FRANCHISE & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0
		PRODUCTION EXTRACTION PLANT													
311030	304	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL PRODUCTION EXTRACTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
		STORAGE													
331040	360	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
331150	361	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
331200	362	GAS HOLDERS/NATURAL	0	0	0	0	0	0	0	0	0	0	(26)	0	(26)
331250	362	GAS HOLDERS/LNG	0	0	0	0	0	0	0	0	0	0	0	0	0
331350	363	PURIFICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331450	363 1	LIQUIFACTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331550	363 2	VAPORIZING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331750	363 4	MEASURING & REGULATING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331950	363 5	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL STORAGE PLANT	0	0	0	0	0	0	0	0	0	0	(26)	0	(26)
		TRANSMISSION													
341200	367	MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL TRANSMISSION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
		DISTRIBUTION													
351030		LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
351050		LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
351100	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
351200	376	MAINS	0	0	0	0	0	0	0	0	(253,916)	(5,191)	0	(20,420)	(279 527)
351300	377	COMPRESSOR STATION EQUIPMENT	0	0	0	0	0	0	0	0	(31,052)	0	0	0	(31,052)
351330	378	MEASURING & REG STATION EQUIP - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
351350	379	MEASURING & REG STATION EQUIP - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
351400	380	SERVICES	0	0	0	0	0	(103,823)	(11,254)	0	0	0	(25,158)	(4,163)	(144 399)
351500		METERS	0	0	(3,372)	0	0	(21,803)	(9,125)	0	0	0	(2,225)	0	(36,525)
351550		ERTS	0	0	0	0	0	0	0	0	0	0	0	0	0
351570		METRETEKS	0	0	0	0	0	0	0	0	0	0	0	0	0
	381	METERS	0	0	(3,372)	0	0	(21 803)	(9,125)	0	0	0	(2,225)	0	(36,525)
351600	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
351700	383	HOUSE REGULATORS	0	0	0	0	0	0	(1 324)	0	0	0	0	0	(1 324)
351800	384	HOUSE REGULATOR INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
351850	385	INDUSTRIAL MEAS & REG STA EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
351900	387	OTHER DISTRIBUTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
351950	386	OTHER PROPERTY ON CUSTOMER'S PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	0	0	(3,372)	0	0	(125,626)	(21,703)	0	(284 968)	(5 191)	(27,383)	(24 584)	(492,827)
		GENERAL													
361030	389	LAND	0	0	0	0	0	0	0	0	0	(11,075)	0	0	(11,075)
361100	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	(834,026)	0	0	(834 026)
															0
361200		OFFICE FURNITURE	0	0	0	0	0	0	(53 230)	0	0	0	(5 758)	(6,317)	(65,304)
361250		DATA PROCESSING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	(1,325)	0	(1,325)
	391	OFFICE FURNITURE & EQUIP	0	0	0	0	0	0	(53,230)	0	0	0	(7,083)	(6,317)	(66,629)
361300	392	TRANSPORTATION EQUIPMENT	0	0	(286,774)	(61,296)	0	0	(50,524)	0	0	0	0	0	(398 595)
361400	393	STORES EQUIPMENT	0	0	(11,510)	0	0	0	(294)	0	0	0	0	0	(11,804)
361500	394	TOOLS, SHOP, & GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361600	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361700	396	POWER OPERATED EQUIPMENT	0	0	(41,788)	0	0	0	0	0	0	0	0	0	(41 788)
361800	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	(1,909)	0	(1,909)
361900	398	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	0	0	(340,072)	(61,296)	0	0	(104,047)	0	0	(845 101)	(8 992)	(6,317)	(1,365,826)
		TOTAL PLANT	0	0	(343,444)	(61,296)	0	(125,626)	(125,751)	0	(284 968)	(850 292)	(36 401)	(30,901)	(1 858 679)

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 2-50
Schedule #50-4
Contributions in Aid of Construction

FY00	CONTRIBUTIONS RECEIVED
Oct-99	(20,897.41)
Nov-99	(54,745 82)
Dec-99	(19,744 36)
Jan-00	(9,668.01)
Feb-00	(16,494 62)
Mar-00	(31,644 42)
Apr-00	(9,454 00)
May-00	(8,467 00)
Jun-00	(11,319 19)
Jul-00	(9,064 26)
Aug-00	(14,200 30)
Sep-00	(35,434 39)
	(241,133 78)

Discovery Request No. 52

In the Company's 1997 rate case, the TRA adopted 55,084 Mcf as Residential Air Conditioning sales volumes. Provide the test year Air-Conditioning sales volumes for the Residential, Public Authority, and Commercial customer classes in this case.

Response

The Commercial and Public Authority (R-4 Multi-Family Housing) customer classes had no Air-Conditioning sales volumes for the test year in this case.

The Residential customer class had 2,041 Ccfs of Air-Conditioning sales volumes. These volumes were included in reported total residential sales volumes in the last rate block (over 50 Ccfs) for the test period. Residential Air-Conditioning sales volumes are defined as all gas used in excess of 50 Ccfs per month during the summer (billing months of May through October).

The Commodity Charge (base rate) for Air Conditioning sales volumes is the same as the commodity charge for regular residential sales volumes over 50 Ccfs used during the summer months. Therefore, the same margin is made from residential air-conditioning sales volumes as from regular residential sales volumes.

Discovery Request No. 56

Provide a reconciliation of the monthly sales determinants to the recorded revenues for each customer class from October 2002 through September 2003.

Response

Please see the attached Schedule DR – 56 for a reconciliation of monthly sales determinants to recorded revenues by customer class. In the reconciliation, customers and volumes for each class are multiplied by rates to calculate revenues. Manual adjustments are made to the calculated revenues and adjusted revenues are compared to recorded revenues.

The Company files two monthly reports that detail recorded revenues. The detailed income statement summarizes all revenues of the Company, and the "Monthly Schedule of Customers, Volumes, and Revenues" summarizes a subset of those revenues. The attached Schedule DR – 56 reconciles monthly sales determinants to each of those reports.

The detailed income statement reports all revenues, including base charges revenue, gas revenue, ACA adjustment revenue, IMCR adjustment revenue, WNA revenue, unbilled base and gas charge revenue, and service fees and other revenues. The "Monthly Schedule of Customers, Volumes, and Revenues" summarizes revenues from base charges revenue, gas revenue, ACA adjustment revenue, IMCR adjustment revenue, WNA revenue, and billed charges to SS-1 and Special Contract customers. The difference in the two reports is that the "Monthly Schedule of Customers, Volumes, and Revenues" does not include unbilled base and gas revenues, or revenues from SS-1 and Special Contract customers recovered through the annual IMCR and ACA adjustments.

Another difference in the income statement and the "Monthly Schedule of Customers, Volumes, and Revenues" is in the reporting of firm commercial revenue. For internal purposes, the firm commercial class is subdivided into the small commercial class and the small industrial class, as explained in the response to Staff's data request #49. The "Monthly Schedule of Customers, Volumes, and Revenues" reports all firm Commercial C-1 revenues under the category "C-1 (Commercial & Industrial Svc.)". The detailed income statement reports small commercial revenue in "account number 400200 Small Commercial" and small industrial revenue in "account number 400500 Small Industrial".

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

October 2002

Residential

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	49,600	7 5	$372,000							$372,000
Block 1	642,740	0 21	$134,975	0 6536	$420,121	0 1115	$71,672	(0 0051)	-$3,284	$623,484
Block 2	112,130	0 15	$16,820	0 6536	$73,293	0 1115	$12,504	(0 0051)	-$573	$102,043
Block 3	76,450	0 045	$3,440	0 6536	$49,971	0 1115	$8,525	(0 0051)	-$391	$61,545
WNA Revenue			$3,505							
Total	831,320		$530,740		$543,384		$92,700		-$4,248	$1,162,577

R-4 Master Metered

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Units	435	6	$2,610							$2,610
Usage	8,110	0 16	$1,298	0 6536	$5,301	0 1115	$904	(0 0051)	-$41	$7,462
WNA Revenue			$0							
Total	8,110		$3,908		$5,301		$904		-$41	$10,072

Small Commercial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	7,715	15	$115,725							$115,725
Block 1	923,108	0 2159	$199,299	0 6536	$603,380	0 1115	$102,936	(0 0051)	-$4,717	$900,898
Block 2	49,081	0 1714	$8,412	0 6536	$32,081	0 1115	$5,473	(0 0051)	-$251	$45,716
Block 3	89,161	0 1598	$14,248	0 6536	$58,279	0 1115	$9,942	(0 0051)	-$456	$82,014
Block 4	36,485	0 1265	$4,615	0 6536	$23,848	0 1115	$4,068	(0 0051)	-$186	$32,345
WNA Revenue			$142							
Total	1,097,835		$342,442		$717,589		$122,420		-$5,610	$1,176,841

Small Industrial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	201	15	$3,015							$3,015
Block 1	130,561	0 2159	$28,188	0 6536	$85,340	0 1115	$14,559	(0 0051)	-$667	$127,420
Block 2	55,389	0 1714	$9,494	0 6536	$36,204	0 1115	$6,176	(0 0051)	-$283	$51,592
Block 3	145,333	0 1598	$23,224	0 6536	$94,995	0 1115	$16,206	(0 0051)	-$743	$133,683
Block 4	102,585	0 1265	$12,977	0 6536	$67,054	0 1115	$11,439	(0 0051)	-$524	$90,946
WNA Revenue			$0							
Total	433,868		$76,898		$283,593		$48,381		-$2,217	$406,655

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

October 2002

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	7,916	15	$118,740							$118,740
Block 1	1,053,669	0 2159	$227,487	0 6536	$688,720	0 1115	$117,495	(0 0051)	-$5,384	$1,028,318
Block 2	104,470	0 1714	$17,906	0 6536	$68,286	0 1115	$11,649	(0 0051)	-$534	$97,308
Block 3	234,494	0 1598	$37,472	0 6536	$153,275	0 1115	$26,148	(0 0051)	-$1,198	$215,697
Block 4	139,070	0 1265	$17,592	0 6536	$90,902	0 1115	$15,508	(0 0051)	-$711	$123,291
WNA Revenue			$142							
Total	1,531,703		$419,340		$1,001,182		$170,800		-$7,827	$1,583,496

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	27	300	$8,100							$8,100
SC Customer	1	3500	$3,500							
Demand Units	9,164	3	$27,492	7 1981	$65,963	0 0426	$390	-0 2368	-$2,170	$91,676
Block 1		0 8888	$0		$0		$0		$0	$0
Block 2		0 7598	$0		$0		$0		$0	$0
Block 3		0 4312	$0		$0		$0		$0	$0
Block 4		0 265	$0		$0		$0		$0	$0
I-1 Supply Purchased	20,584			4 9318	$101,514	1 1055	$22,755			$124,269
Total			$39,092		$167,477		$23,145		-$2,170	$227,545

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	34,593	0 8888	$30,746		$0		$0		$0	$30,746
Block 2	41,489	0 7598	$31,523		$0		$0		$0	$31,523
Block 3	32,584	0 4312	$14,050		$0		$0		$0	$14,050
Block 4	43,521	0 265	$11,533		$0		$0		$0	$11,533
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	152,187		$87,853		$0		$0		$0	$87,853

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

October 2002

L-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	44	300	$13,200							$13,200
SC Customer	0	3500	$0							
Demand Units	0	3	$0	7 1981	$0		$0	-0 2368	$0	$0
Block 1		0 8888	$0		$0		$0		$0	$0
Block 2		0 7598	$0		$0		$0		$0	$0
Block 3		0 4312	$0		$0		$0		$0	$0
Block 4		0 265	$0		$0		$0		$0	$0
L-1 Supply Purchased	16,456			4 9904	$82,120	1 1055	$18,192			$100,311
Total			$13,200		$82,120		$18,192		$0	$113,511

T-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	58,029	0 8888	$51,576		$0		$0		$0	$51,576
Block 2	83,195	0 7598	$63,212		$0		$0		$0	$63,212
Block 3	148,429	0 4312	$64,003		$0		$0		$0	$64,003
Block 4	139,262	0 265	$36,904		$0		$0		$0	$36,904
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	428,915		$215,695		$0		$0		$0	$215,695

SS-1

	Volume	
Customers	3	
Usage	77,454	$7,447
Gas Revenue		$42,016

Special Contract

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	83,436	0 04	$3,337		$0		$0		$0	$3,337
Penalty Charge	0	15	$0							
Total			$3,337		$0		$0		$0	$3,337

Penalty Charge

L-1	0	15	$0	$0

Unbilled

Residential	$794,032
Commercial	$715,316

Total "Other Revenue" $114,428

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

October 2002

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustments	Total Revenue	Per Report Revenue	Per Report Difference
Residential	49,600	83,132	$1,162,577	-$5,574 \A	$1,157,003	$1,157,139	-$136
R-4	4	811	$10,072		$10,072	$10,071	$1
C-1	7,916	153,170	$1,583,496	-$30,988 \A	$1,552,508	$1,549,306	$3,202
I-1/T-2	27	152,187	$315,397		$315,397	$315,397	$0
L-1/T-1	44	16,456	$329,206		$329,206	$329,226	-$20
SS-1	3	77,454	$7,447		$7,447	$7,447	$0
Special Contract	1	83,436	$3,337		$3,337	$3,337	$0
Total	57,595	566,646	$3,411,532		$3,374,970	$3,371,923	$3,047
Penalty Gas		0	$0			$0	$0

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

October 2002

As Represented on the
Detailed Income Statement

			Adjustments	Revenue		Per Income Statement	Difference
400100 Residential Sales							
Residential Charges from Above	$1,162,577						
Res Unbilled	$794,032						
Total 400100		**$1,956,609**	-$5,574	**$1,951,035**	\A	$1,951,171	-$136
400600 Revenues-Housing Project		**$10,072**		**$10,072**		$10,071	$1
400200 Small Commercial							
Small Commercial C-1 Charges from Above	$1,176,841						
Com Unbilled	$715,316						
Total 400200		**$1,892,157**	-$20,889	**$1,871,268**	\A	$1,866,390	$4,878
400500 Large Industrial							
Small Industrial C-1 Charges from Above	$406,655						
I-1 Charges from Above	$227,545						
Total 400500		**$634,200**	-$6,823	**$627,377**	\A	$629,118	-$1,741
400505 Revenues-Interruptible					\B		
L-1 Charges from Above	$113,511						
Penalty Gas Charge from Above	$0						
Total 400505		**$113,511**	-$16,500	**$97,011**	\B	$96,861	$150
407160 Transportation Revenue							
T-1 Charges from Above	$215,695						
SS-1 Charges from Above	$7,447						
Total 407160		**$223,142**	$112	**$223,254**	\B	$226,579	-$3,325
407161 Revenues-Firm Transport							
T-2 Charges from Above	$87,853						
SS-1 Firm Trans	$12						
Total 407161		**$87,865**		**$87,865**		$87,865	$0
407304 Other Revenues-ACA Surcharges							
Res ACA Charges from Above	-$92,700						
R-4 ACA Charges from Above	-$904						
Com ACA Charges from Above	-$170,800						
I-1 ACA Charges from Above	-$23,145						
L-1 ACA Charges from Above	-$18,192						
Total 407304		**-$305,742**		**-$305,742**		-$305,742	$0
407305 IMCR Refunds							
Res IMCR Charges from Above	$4,248						
R-4 IMCR Charges from Above	$41						
Com IMCR Charges from Above	$7,827						
I-1 IMCR Charges from Above	$2,170						
Total 407305		**$14,287**		**$14,287**		$14,286	$1
407307 Other Gas Rev-SS1		**$42,016**		**$42,016**		$42,016	$0
Various Total Other Revenue		**$114,428**		**$114,428**		$114,428	$0
Operating Revenue		**$4,782,543**		**$4,732,870**		$4,733,043	-$173

\A Estimated effect of PGA Change after 3 billing cycles
\B Manual Adjustments to Industrial Billing

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

November 2002

Residential

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	50,724	7 5	$380,430							$380,430
Block 1	1,044,440	0 29	$302,888	0 6536	$682,688	0 1115	$116,466	(0 0051)	-$5,337	$1,096,704
Block 2	591,970	0 2	$118,394	0 6536	$386,935	0 1115	$66,011	(0 0051)	-$3,025	$568,315
Block 3	602,990	0 175	$105,523	0 6536	$394,138	0 1115	$67,239	(0 0051)	-$3,081	$563,820
WNA Revenue			$80,893							
Total	2,239,400		$988,128		$1,463,761		$249,715		-$11,443	$2,690,162

R-4 Master Metered

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Units	268	6	$1,608							$1,608
Usage	18,380	0 18	$3,308	0 6536	$12,014	0 1115	$2,050	(0 0051)	-$94	$17,278
WNA Revenue			-$349							
Total	18,380		$4,567		$12,014		$2,050		-$94	$18,537

Small Commercial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	7,895	20	$157,900							$157,900
Block 1	1,333,339	0 275	$366,668	0 6536	$871,524	0 1115	$148,681	(0 0051)	-$6,813	$1,380,059
Block 2	86,618	0 251	$21,741	0 6536	$56,617	0 1115	$9,659	(0 0051)	-$443	$87,574
Block 3	104,670	0 2445	$25,592	0 6536	$68,416	0 1115	$11,672	(0 0051)	-$535	$105,145
Block 4	45,845	0 1265	$5,799	0 6536	$29,966	0 1115	$5,112	(0 0051)	-$234	$40,643
WNA Revenue			$67,292							
Total	1,570,472		$644,993		$1,026,523		$175,123		-$8,025	$1,838,615

Small Industrial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	201	20	$4,020							$4,020
Block 1	164,901	0 275	$45,348	0 6536	$107,786	0 1115	$18,388	(0 0051)	-$843	$170,679
Block 2	71,651	0 251	$17,984	0 6536	$46,834	0 1115	$7,990	(0 0051)	-$366	$72,442
Block 3	156,603	0 2445	$38,289	0 6536	$102,362	0 1115	$17,463	(0 0051)	-$800	$157,314
Block 4	114,436	0 1265	$14,476	0 6536	$74,800	0 1115	$12,761	(0 0051)	-$585	$101,452
WNA Revenue			$25,749							
Total	507,591		$145,867		$331,782		$56,601		-$2,594	$531,656

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

November 2002

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,096	20	$161,920							$161,920
Block 1	1,498,240	0 275	$412,016	0 6536	$979,310	0 1115	$167,069	(0 0051)	-$7,656	$1,550,738
Block 2	158,269	0 251	$39,726	0 6536	$103,451	0 1115	$17,649	(0 0051)	-$809	$160,016
Block 3	261,273	0 2445	$63,881	0 6536	$170,778	0 1115	$29,135	(0 0051)	-$1,335	$262,459
Block 4	160,281	0 1265	$20,276	0 6536	$104,766	0 1115	$17,873	(0 0051)	-$819	$142,096
WNA Revenue			$93,041							
Total	2,078,063		$790,860		$1,358,305		$231,725		-$10,619	$2,370,271

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	27	300	$8,100							$8,100
SC Customer	1	3500	$3,500							
Demand Units	8,657	3	$25,971	7 1981	$62,314	0 0426	$369	-0 2368	-$2,050	$86,604
Block 1		0 8888	$0		$0		$0		$0	$0
Block 2		0 7598	$0		$0		$0		$0	$0
Block 3		0 4312	$0		$0		$0		$0	$0
Block 4		0 265	$0		$0		$0		$0	$0
I-1 Supply Purchased	26,385			4 9318	$130,124	1 1055	$29,168			$159,292
Total			$37,571		$192,438		$29,537		-$2,050	$257,496

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	34,408	0 8888	$30,582		$0		$0		$0	$30,582
Block 2	43,997	0 7598	$33,429		$0		$0		$0	$33,429
Block 3	39,019	0 4312	$16,825		$0		$0		$0	$16,825
Block 4	43,937	0 265	$11,643		$0		$0		$0	$11,643
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	161,361		$92,479		$0		$0		$0	$92,479

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

November 2002

L-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	41	300	$12,300							$12,300
SC Customer	0	3500	$0							
Demand Units	0	3	$0	7 1981	$0		$0	-0 2368	$0	$0
Block 1		0 8888	$0		$0		$0		$0	$0
Block 2		0 7598	$0		$0		$0		$0	$0
Block 3		0 4312	$0		$0		$0		$0	$0
Block 4		0 265	$0		$0		$0		$0	$0
L-1 Supply Purchased	22,403			4 9904	$111,802	1 1055	$24,767			$136,569
Total			$12,300		$111,802		$24,767		$0	$148,869

T-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	58,550	0 8888	$52,039		$0		$0		$0	$52,039
Block 2	88,614	0 7598	$67,329		$0		$0		$0	$67,329
Block 3	159,842	0 4312	$68,924		$0		$0		$0	$68,924
Block 4	146,805	0 265	$38,903		$0		$0		$0	$38,903
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	453,811		$227,195		$0		$0		$0	$227,195

SS-1

	Volume	
Customers	3	
Usage	97,938	$9,916
Gas Revenue		$38,052

Special Contract

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	64,604	0 04	$2,584		$0		$0		$0	$2,584
Penalty Charge	0	15	$0							
Total			$2,584		$0		$0		$0	$2,584

Penalty Charge

L-1	0	15	$0	$0

Unbilled

Residential	$2,377,021
Commercial	$2,105,066

Total "Other Revenue" $60,123

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

November 2002

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustments	Total Revenue	Per Report Revenue	Per Report Difference
Residential	50,724	223,940	$2,690,162	-$19,216 \A	$2,670,946	$2,667,479	$3,467
R-4	4	1,838	$18,537		$18,537	$18,536	$1
C-1	8,096	207,806	$2,370,271	-$39,058 \A	$2,331,213	$2,299,317	$31,896
I-1/T-2	27	161,361	$349,975		$349,975	$348,076	$1,899
L-1/T-1	41	22,403	$376,064		$376,064	$377,964	-$1,900
SS-1	3	97,938	$9,916		$9,916	$9,916	$0
Special Contract	1	64,604	$2,584		$2,584	$2,584	$0
Total	58,896	779,891	$5,817,509		$5,759,235	$5,723,872	$35,363
Penalty Gas		0	$0			$0	$0

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

November 2002

As Represented on the
Detailed Income Statement

			Adjustments	Revenue	Per Income Statement	Difference
400100 Residential Sales						
Residential Charges from Above	$2,690,162					
Res Unbilled	$2,377,021					
Total 400100		**$5,067,183**	-$19,216	$5,047,967 \A	$5,044,500	$3,467
400600 Revenues-Housing Project		**$18,537**		$18,537	$18,536	$1
400200 Small Commercial						
Small Commercial C-1 Charges from Above	$1,838,615					
Com Unbilled	$2,105,066					
Total 400200		**$3,943,681**	-$27,657	$3,916,024 \A	$3,879,044	$36,980
400500 Large Industrial						
Small Industrial C-1 Charges from Above	$531,656					
I-1 Charges from Above	$257,496					
Total 400500		**$789,152**	-$11,401	$777,751 \A	$782,900	-$5,149
400505 Revenues-Interruptible						
L-1 Charges from Above	$148,869					
Penalty Gas Charge from Above	$0					
Total 400505		**$148,869**		$148,869	$148,869	$0
407160 Transportation Revenue						
T-1 Charges from Above	$227,195					
SS-1 Charges from Above	$9,916					
Total 407160		**$237,111**		$237,111	$239,683	-$2,572
407161 Revenues-Firm Transport						
T-2 Charges from Above	$92,479					
SS-1 Firm Trans	10					
Total 407161		**$92,489**		$92,489	$92,491	-$2
407304 Other Revenues-ACA Surcharges						
Res ACA Charges from Above	-$249,715					
R-4 ACA Charges from Above	-$2,050					
Com ACA Charges from Above	-$231,725					
I-1 ACA Charges from Above	-$29,537					
L-1 ACA Charges from Above	-$24,767					
Total 407304		**-$537,794**		-$537,794	-$496,399	-$41,395
407305 IMCR Refunds						
Res IMCR Charges from Above	$11,443					
R-4 IMCR Charges from Above	$94					
Com IMCR Charges from Above	$10,619					
I-1 IMCR Charges from Above	$2,050					
Total 407305		**$24,206**		$24,206	$24,206	$0
407307 Other Gas Rev-SS1		**$38,052**		$38,052	$38,052	$0
Various Total Other Revenue		**$60,123**		$60,123	$60,123	$0
Operating Revenue		**$9,881,609**		**$9,823,335**	$9,832,005	-$8,670

\A Estimated effect of base rate change from Summer to Winter after 5 billing cycles

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

December 2002

Residential

	Volume	Base Rate	Base Margin	Gas Costs Rate	Gas Costs Revenue	ACA Adjustment Rate	ACA Adjustment Revenue	IMCR Adjustment Rate	IMCR Adjustment Revenue	Total Revenue
Customer	51,523	7 5	$386,423							$386,423
Block 1	1,239,370	0 29	$359,417	0 6536	$810,102	0 1115	$138,202	(0 0051)	-$6,333	$1,301,388
Block 2	1,160,590	0 2	$232,118	0 6536	$758,608	0 1115	$129,417	(0 0051)	-$5,931	$1,114,213
Block 3	3,867,670	0 175	$676,842	0 6536	$2,528,064	0 1115	$431,284	(0 0051)	-$19,764	$3,616,426
WNA Revenue			-$146,097							
Total	6,267,630		$1,508,703		$4,096,774		$698,903		-$32,028	$6,272,353

R-4 Master Metered

	Volume	Base Rate	Base Margin	Gas Costs Rate	Gas Costs Revenue	ACA Adjustment Rate	ACA Adjustment Revenue	IMCR Adjustment Rate	IMCR Adjustment Revenue	Total Revenue
Units	268	6	$1,608							$1,608
Usage	20,010	0 18	$3,602	0 6536	$13,079	0 1115	$2,231	(0 0051)	-$102	$18,810
WNA Revenue			-$8							
Total	20,010		$5,202		$13,079		$2,231		-$102	$20,410

Small Commercial C-1

	Volume	Base Rate	Base Margin	Gas Costs Rate	Gas Costs Revenue	ACA Adjustment Rate	ACA Adjustment Revenue	IMCR Adjustment Rate	IMCR Adjustment Revenue	Total Revenue
Customer	8,135	20	$162,700							$162,700
Block 1	3,050,820	0 275	$838,976	0 6536	$1,994,138	0 1115	$340,197	(0 0051)	-$15,590	$3,157,721
Block 2	321,285	0 251	$80,643	0 6536	$210,005	0 1115	$35,826	(0 0051)	-$1,642	$324,832
Block 3	386,609	0 2445	$94,526	0 6536	$252,703	0 1115	$43,111	(0 0051)	-$1,976	$388,364
Block 4	129,795	0 1265	$16,419	0 6536	$84,839	0 1115	$14,473	(0 0051)	-$663	$115,068
WNA Revenue			-$92,280							
Total	3,888,509		$1,100,983		$2,541,685		$433,608		-$19,870	$4,056,405

Small Industrial C-1

	Volume	Base Rate	Base Margin	Gas Costs Rate	Gas Costs Revenue	ACA Adjustment Rate	ACA Adjustment Revenue	IMCR Adjustment Rate	IMCR Adjustment Revenue	Total Revenue
Customer	202	20	$4,040							$4,040
Block 1	243,286	0 275	$66,904	0 6536	$159,021	0 1115	$27,129	(0 0051)	-$1,243	$251,811
Block 2	91,942	0 251	$23,077	0 6536	$60,097	0 1115	$10,252	(0 0051)	-$470	$92,957
Block 3	232,975	0 2445	$56,962	0 6536	$152,282	0 1115	$25,979	(0 0051)	-$1,191	$234,033
Block 4	281,080	0 1265	$35,557	0 6536	$183,725	0 1115	$31,343	(0 0051)	-$1,436	$249,189
WNA Revenue			-$17,879							
Total	849,283		$168,661		$555,125		$94,704		-$4,340	$814,150

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

December 2002

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,337	20	$166,740							$166,740
Block 1	3,294,106	0 275	$905,879	0 6536	$2,153,159	0 1115	$367,326	(0 0051)	-$16,833	$3,409,531
Block 2	413,227	0 251	$103,720	0 6536	$270,102	0 1115	$46,079	(0 0051)	-$2,112	$417,789
Block 3	619,584	0 2445	$151,488	0 6536	$404,985	0 1115	$69,090	(0 0051)	-$3,166	$622,397
Block 4	410,875	0 1265	$51,976	0 6536	$268,564	0 1115	$45,817	(0 0051)	-$2,100	$364,257
WNA Revenue			-$110,159							
Total	4,737,792		$1,269,644		$3,096,810		$528,311		-$24,210	$4,870,555

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	25	300	$7,500							$7,500
SC Customer	1	3500	$3,500							
Demand Units	8,928	3	$26,784	7 1981	$64,265	0 0426	$380	-0 2368	-$2,114	$89,315
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	0 1115	$0		$0	$0
Block 3		0 4312	$0		$0	0 1115	$0		$0	$0
Block 4		0 265	$0		$0	0 1115	$0		$0	$0
I-1 Supply Purchased	20,694			4 9318	$102,058	1 1055	$22,877			$124,935
Total			$37,784		$166,322		$23,257		-$2,114	$225,249

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	34,418	0 8888	$30,591		$0		$0		$0	$30,591
Block 2	43,704	0 7598	$33,206		$0		$0		$0	$33,206
Block 3	46,873	0 4312	$20,212		$0		$0		$0	$20,212
Block 4	32,185	0 265	$8,529		$0		$0		$0	$8,529
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	157,180		$92,538		$0		$0		$0	$92,538

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

December 2002

L-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	42	300	$12,600							$12,600
SC Customer	0	3500	$0							
Demand Units	0	3	$0	7 1981	$0	0 0426	$0	-0 2368	$0	$0
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	0 1115	$0		$0	$0
Block 3		0 4312	$0		$0	0 1115	$0		$0	$0
Block 4		0 265	$0		$0	0 1115	$0		$0	$0
L-1 Supply Purchased	9,047			4 9904	$45,147	1 1055	$10,001			$55,148
Total			$12,600		$45,147		$10,001		$0	$67,748

T-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	57,156	0 8888	$50,800		$0		$0		$0	$50,800
Block 2	86,836	0 7598	$65,978		$0		$0		$0	$65,978
Block 3	154,091	0 4312	$66,444		$0		$0		$0	$66,444
Block 4	145,799	0 265	$38,637		$0		$0		$0	$38,637
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	443,882		$221,859		$0		$0		$0	$221,859

SS-1

	Volume	Total Revenue
Customers	3	
Usage	75,679	$7,319
Gas Revenue		$34,508

Special Contract

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	60,222	0 04	$2,409		$0		$0		$0	$2,409
Penalty Charge	0	15	$0							
Total			$2,409		$0		$0		$0	$2,409

Penalty Charge

	Volume	Rate	Margin	Total Revenue
L-1	0	15	$0	$0

Unbilled

Residential	$1,066,279
Commercial	$1,256,238

Total "Other Revenue" $108,664

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

December 2002

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustment	Revenue	Per Report Revenue	Per Report Difference
Residential	51,523	626,763	$6,272,353		$6,272,353	$6,271,968	$385
R-4	4	2,001	$20,410		$20,410	$20,405	$5
C-1	8,337	473,779	$4,870,555	$18,994 \A	$4,889,549	$4,893,695	-$4,146
I-1/T-2	25	157,180	$317,787		$317,787	$317,787	$0
L-1/T-1	42	9,047	$289,607		$289,607	$289,607	$0
SS-1	3	75,679	$7,319		$7,319	$7,319	$0
Special Contract	1	60,222	$2,409		$2,409	$2,409	$0
Total	59,935	1,404,671	$11,780,440		$11,799,434	$11,803,190	-$3,756
							0
Penalty Gas		0	$0		$0	$0	$0

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

December 2002

As Represented on the
Detailed Income Statement

			Adjustments	Revenue	Per Income Statement	Difference
400100 Residential Sales						
Residential Charges from Above	$6,272,353					
Res Unbilled	$1,066,279					
Total 400100		**$7,338,632**		$7,338,632	$7,338,247	$385
400600 Revenues-Housing Project		**$20,410**		$20,410	$20,405	$5
400200 Small Commercial						
Small Commercial C-1 Charges from Above	$4,056,405					
Com Unbilled	$1,256,238					
Total 400200		**$5,312,643**	$18,994	$5,331,637 \A	$5,339,336	-$7,699
400500 Large Industrial						
Small Industrial C-1 Charges from Above	$814,150					
I-1 Charges from Above	$225,249					
Total 400500		**$1,039,399**		$1,039,399	$1,054,906	-$15,507
400505 Revenues-Interruptible						
L-1 Charges from Above	$67,748					
Penalty Gas Charge from Above	$0					
Total 400505		**$67,748**		$67,748	$67,748	$0
407160 Transportation Revenue						
T-1 Charges from Above	$221,859					
SS-1 Charges from Above	$7,319					
Total 407160		**$229,178**		$229,178	$231,574	-$2,396
407161 Revenues-Firm Transport						
T-2 Charges from Above	$92,538					
SS-1 Firm Trans	10					
Total 407161		**$92,548**		$92,548	$92,550	-$2
407304 Other Revenues-ACA Surcharges						
Res ACA Charges from Above	-$698,903					
R-4 ACA Charges from Above	-$2,231					
Com ACA Charges from Above	-$528,311					
I-1 ACA Charges from Above	-$23,257					
L-1 ACA Charges from Above	-$10,001					
Total 407304		**-$1,262,704**		-$1,262,704	-$1,262,704	$0
407305 IMCR Refunds						
Res IMCR Charges from Above	$32,028					
R-4 IMCR Charges from Above	$102					
Com IMCR Charges from Above	$24,210					
I-1 IMCR Charges from Above	$2,114					
Total 407305		**$58,454**		$58,454	$58,454	$0
407307 Other Gas Rev-SS1		**$34,508**		$34,508	$34,508	$0
Various Total Other Revenue		**$108,664**		$108,664	$108,664	$0
Operating Revenue		**$13,039,480**		**$13,058,474**	$13,083,688	-$25,214

\A Manual adjustment to base revenue

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

January 2003

Residential

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	51,902	7 5	$389,265							$389,265
Block 1	1,259,890	0 29	$365,368	0 6536	$823,514	0 1115	$140,490	(0 0051)	-$6,438	$1,322,935
Block 2	1,206,500	0 2	$241,300	0 6536	$788,617	0 1115	$134,537	(0 0051)	-$6,165	$1,158,288
Block 3	4,839,280	0 175	$846,874	0 6536	$3,163,147	0 1115	$539,628	(0 0051)	-$24,729	$4,524,920
WNA Revenue			$93,430							
Total	7,305,670		$1,936,237		$4,775,278		$814,655		-$37,332	$7,488,838

R-4 Master Metered

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Units	268	6	$1,608							$1,608
Usage	25,180	0 18	$4,532	0 6536	$16,459	0 1115	$2,808	(0 0051)	-$129	$23,670
WNA Revenue			-$345							
Total	25,180		$5,795		$16,459		$2,808		-$129	$24,933

Small Commercial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,218	20	$164,360							$164,360
Block 1	3,929,003	0 275	$1,080,476	0 6536	$2,568,154	0 1115	$438,123	(0 0051)	-$20,077	$4,066,675
Block 2	258,342	0 251	$64,844	0 6536	$168,863	0 1115	$28,808	(0 0051)	-$1,320	$261,194
Block 3	469,728	0 2445	$114,848	0 6536	$307,033	0 1115	$52,379	(0 0051)	-$2,400	$471,861
Block 4	217,200	0 1265	$27,476	0 6536	$141,971	0 1115	$24,220	(0 0051)	-$1,110	$192,556
WNA Revenue			$45,649							
Total	4,874,273		$1,497,653		$3,186,020		$543,530		-$24,908	$5,202,295

Small Industrial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	201	20	$4,020							$4,020
Block 1	290,944	0 275	$80,010	0 6536	$190,173	0 1115	$32,443	(0 0051)	-$1,487	$301,139
Block 2	116,456	0 251	$29,230	0 6536	$76,120	0 1115	$12,986	(0 0051)	-$595	$117,742
Block 3	250,385	0 2445	$61,219	0 6536	$163,662	0 1115	$27,920	(0 0051)	-$1,279	$251,522
Block 4	334,767	0 1265	$42,348	0 6536	$218,817	0 1115	$37,330	(0 0051)	-$1,711	$296,784
WNA Revenue			$7,272							
Total	992,552		$224,099		$648,772		$110,679		-$5,072	$978,478

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

January 2003

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,419	20	$168,380							$168,380
Block 1	4,219,947	0 275	$1,160,485	0 6536	$2,758,326	0 1115	$470,566	(0 0051)	-$21,564	$4,367,814
Block 2	374,798	0 251	$94,074	0 6536	$244,983	0 1115	$41,794	(0 0051)	-$1,915	$378,936
Block 3	720,113	0 2445	$176,068	0 6536	$470,695	0 1115	$80,300	(0 0051)	-$3,680	$723,382
Block 4	551,967	0 1265	$69,824	0 6536	$360,788	0 1115	$61,550	(0 0051)	-$2,821	$489,341
WNA Revenue			$52,921							
Total	5,866,825		$1,721,752		$3,834,791		$654,210		-$29,979	$6,180,774

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	25	300	$7,500							$7,500
SC Customer	1	3500	$3,500							
Demand Units	9,024	3	$27,072	7 1981	$64,956	0 0426	$384	-0 2368	-$2,137	$90,275
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	0 1115	$0		$0	$0
Block 3		0 4312	$0		$0	0 1115	$0		$0	$0
Block 4		0 265	$0		$0	0 1115	$0		$0	$0
I-1 Supply Purchased	105,553			4 9318	$520,566	1 1055	$116,689			$637,254
Total			$38,072		$585,521		$117,073		-$2,137	$738,529

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	34,279	0 8888	$30,468		$0		$0		$0	$30,468
Block 2	50,043	0 7598	$38,023		$0		$0		$0	$38,023
Block 3	60,730	0 4312	$26,187		$0		$0		$0	$26,187
Block 4	39,573	0 265	$10,487		$0		$0		$0	$10,487
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	184,625		$105,164		$0		$0		$0	$105,164

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

January 2003

L-1

	Volume	Base Rate	Base Margin	Gas Costs Rate	Gas Costs Revenue	ACA Adjustment Rate	ACA Adjustment Revenue	IMCR Adjustment Rate	IMCR Adjustment Revenue	Total Revenue
Customer	42	300	$12,600							$12,600
SC Customer	0	3500	$0							
Demand Units	0	3	$0	7 1981	$0	0 0426	$0	-0 2368	$0	$0
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	0 1115	$0		$0	$0
Block 3		0 4312	$0		$0	0 1115	$0		$0	$0
Block 4		0 265	$0		$0	0 1115	$0		$0	$0
L-1 Supply Purchased	53,477			4 9904	$266,869	1 1055	$59,118			$325,988
Total			$12,600		$266,869		$59,118		$0	$338,588

T-1

	Volume	Base Rate	Base Margin	Gas Costs Rate	Gas Costs Revenue	ACA Adjustment Rate	ACA Adjustment Revenue	IMCR Adjustment Rate	IMCR Adjustment Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	56,901	0 8888	$50,574		$0		$0		$0	$50,574
Block 2	85,094	0 7598	$64,654		$0		$0		$0	$64,654
Block 3	161,348	0 4312	$69,573		$0		$0		$0	$69,573
Block 4	106,530	0 265	$28,230		$0		$0		$0	$28,230
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	409,872		$213,031		$0		$0		$0	$213,031

SS-1

	Volume	Total Revenue
Customers	3	
Usage	70,773	$5,125
Gas Revenue		$31,119

Special Contract

	Volume	Base Rate	Base Margin	Gas Costs Rate	Gas Costs Revenue	ACA Adjustment Rate	ACA Adjustment Revenue	IMCR Adjustment Rate	IMCR Adjustment Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	37,663	0 04	$1,507		$0		$0		$0	$1,507
Penalty Charge	0	15	$0							
Total			$1,507		$0		$0		$0	$1,507

Penalty Charge

	Volume	Rate	Margin	Total Revenue
L-1	3,106	15	$46,584	$46,584

Unbilled

Residential	$1,329,278
Commercial	$1,141,297

Total "Other Revenue" $131,216

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

January 2003

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustments	Total Revenue	Per Report Revenue	Per Report Difference
Residential	51,902	730,567	$7,488,838		$7,488,838	$7,490,939	-$2,101
R-4	4	2,518	$24,933		$24,933	$24,993	-$60
C-1	8,419	586,683	$6,180,774		$6,180,774	$6,186,193	-$5,419
I-1/T-2	25	184,625	$843,693		$843,693	$843,693	$0
L-1/T-1	42	53,477	$551,619		$551,619	$551,619	$0
SS-1	3	70,773	$5,125		$5,125	$5,125	$0
Special Contract	1	37,663	$1,507		$1,507	$1,507	$0
Total	60,396	1,666,305	$15,096,489		$15,096,489	$15,104,069	-$7,580
Penalty Gas		3,106	$46,584		$46,584	$46,584	$0

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

January 2003

As Represented on the
Detailed Income Statement

			Adjustments	Revenue	Per Income Statement	Difference
400100 Residential Sales						
Residential Charges from Above	$7,488,838					
Res Unbilled	$1,329,278					
Total 400100		**$8,818,116**		$8,818,116	$8,820,217	-$2,101
400600 Revenues-Housing Project		**$24,933**		$24,933	$24,993	-$60
400200 Small Commercial						
Small Commercial C-1 Charges from Above	$5,202,295					
Com Unbilled	$1,141,297					
Total 400200		**$6,343,592**		$6,343,592	$6,344,191	-$599
400500 Large Industrial						
Small Industrial C-1 Charges from Above	$978,478					
I-1 Charges from Above	$738,529					
Total 400500		**$1,717,008**		$1,717,008	$1,721,894	-$4,886
400505 Revenues-Interruptible						
L-1 Charges from Above	$338,588					
Penalty Gas Charge from Above	$46,584					
Total 400505		**$385,172**		$385,172	$383,877	$1,295
407160 Transportation Revenue						
T-1 Charges from Above	$213,031					
SS-1 Charges from Above	$5,125					
Total 407160		**$218,156**		$218,156	$222,147	-$3,991
407161 Revenues-Firm Transport						
T-2 Charges from Above	$105,164					
SS-1 Firm Trans	10					
Total 407161		**$105,174**		$105,174	$105,174	$0
407304 Other Revenues-ACA Surcharges						
Res ACA Charges from Above	-$814,655					
R-4 ACA Charges from Above	-$2,808					
Com ACA Charges from Above	-$654,210					
I-1 ACA Charges from Above	-$117,073					
L-1 ACA Charges from Above	-$59,118					
Total 407304		**-$1,647,864**		-$1,647,864	-$1,645,174	-$2,690
407305 IMCR Refunds						
Res IMCR Charges from Above	$37,332					
R-4 IMCR Charges from Above	$129					
Com IMCR Charges from Above	$29,979					
I-1 IMCR Charges from Above	$2,137					
Total 407305		**$69,577**		$69,577	$69,454	$123
407307 Other Gas Rev-SS1		**$31,119**		$31,119	$31,119	$0
Various Total Other Revenue		**$131,216**		$131,216	$131,216	$0
Operating Revenue		**$16,196,200**		**$16,196,200**	**$16,209,108**	-$12,908

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

February 2003

Residential

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	52,128	7 5	$390,960							$390,960
Block 1	1,273,700	0 29	$369,373	0 6536	$832,541	0 1115	$142,030	(0 0051)	-$6,509	$1,337,436
Block 2	1,236,130	0 2	$247,226	0 6536	$807,984	0 1115	$137,841	(0 0051)	-$6,317	$1,186,734
Block 3	6,412,190	0 175	$1,122,133	0 6536	$4,191,264	0 1115	$715,023	(0 0051)	-$32,766	$5,995,654
WNA Revenue			-$136,178							
Total	8,922,020		$1,993,515		$5,831,789		$994,894		-$45,592	$8,774,607

R-4 Master Metered

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Units	265	6	$1,590							$1,590
Usage	18,550	0 18	$3,339	0 6536	$12,125	0 1115	$2,069	(0 0051)	-$95	$17,438
WNA Revenue			$102							
Total	18,550		$5,031		$12,125		$2,069		-$95	$19,130

Small Commercial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,262	20	$165,240							$165,240
Block 1	4,604,435	0 275	$1,266,220	0 6536	$3,009,643	0 1115	$513,441	(0 0051)	-$23,529	$4,765,774
Block 2	575,938	0 251	$144,560	0 6536	$376,456	0 1115	$64,223	(0 0051)	-$2,943	$582,296
Block 3	758,279	0 2445	$185,399	0 6536	$495,641	0 1115	$84,556	(0 0051)	-$3,875	$761,722
Block 4	543,908	0 1265	$68,804	0 6536	$355,520	0 1115	$60,651	(0 0051)	-$2,779	$482,196
WNA Revenue			-$97,259							
Total	6,482,560		$1,732,964		$4,237,261		$722,870		-$33,126	$6,659,969

Small Industrial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	203	20	$4,060							$4,060
Block 1	322,582	0 275	$88,710	0 6536	$210,852	0 1115	$35,971	(0 0051)	-$1,648	$333,885
Block 2	117,712	0 251	$29,546	0 6536	$76,941	0 1115	$13,126	(0 0051)	-$602	$119,012
Block 3	307,176	0 2445	$75,105	0 6536	$200,783	0 1115	$34,253	(0 0051)	-$1,570	$308,571
Block 4	482,076	0 1265	$60,983	0 6536	$315,104	0 1115	$53,756	(0 0051)	-$2,463	$427,380
WNA Revenue			-$19,082							
Total	1,229,546		$239,321		$803,680		$137,107		-$6,283	$1,173,826

February 2003

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,465	20	$169,300							$169,300
Block 1	4,927,017	0 275	$1,354,930	0 6536	$3,220,495	0 1115	$549,412	(0 0051)	-$25,177	$5,099,660
Block 2	693,650	0 251	$174,106	0 6536	$453,397	0 1115	$77,349	(0 0051)	-$3,545	$701,308
Block 3	1,065,455	0 2445	$260,504	0 6536	$696,424	0 1115	$118,809	(0 0051)	-$5,444	$1,070,292
Block 4	1,025,984	0 1265	$129,787	0 6536	$670,624	0 1115	$114,407	(0 0051)	-$5,243	$909,576
WNA Revenue			-$116,341							
Total	7,712,106		$1,972,286		$5,040,941		$859,977		-$39,409	$7,833,795

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	25	300	$7,500							$7,500
SC Customer	1	3500	$3,500							
Demand Units	9,024	3	$27,072	7 1981	$64,956	0 0426	$384	-0 2368	-$2,137	$90,275
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	0 1115	$0		$0	$0
Block 3		0 4312	$0		$0	0 1115	$0		$0	$0
Block 4		0 265	$0		$0	0 1115	$0		$0	$0
I-1 Supply Purchased	136,162			4 9318	$671,521	1 1055	$150,527			$822,048
Total			$38,072		$736,477		$150,911		-$2,137	$923,323

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	34,284	0 8888	$30,472		$0		$0		$0	$30,472
Block 2	48,050	0 7598	$36,508		$0		$0		$0	$36,508
Block 3	53,319	0 4312	$22,991		$0		$0		$0	$22,991
Block 4	32,358	0 265	$8,575		$0		$0		$0	$8,575
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	168,010		$98,546		$0		$0		$0	$98,546

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

February 2003

L-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	42	300	$12,600							$12,600
SC Customer	0	3500	$0							
Demand Units	0	3	$0	7 1981	$0	0 0426	$0	-0 2368	$0	$0
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	0 1115	$0		$0	$0
Block 3		0 4312	$0		$0	0 1115	$0		$0	$0
Block 4		0 265	$0		$0	0 1115	$0		$0	$0
L-1 Supply Purchased	112,163			4 9904	$559,737	1 1055	$123,996			$683,733
Total			$12,600		$559,737		$123,996		$0	$696,333

T-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	56,512	0 8888	$50,228		$0		$0		$0	$50,228
Block 2	87,544	0 7598	$66,516		$0		$0		$0	$66,516
Block 3	169,918	0 4312	$73,268		$0		$0		$0	$73,268
Block 4	146,241	0 265	$38,754		$0		$0		$0	$38,754
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	460,215		$228,767		$0		$0		$0	$228,767

SS-1

	Volume	Total Revenue
Customers	3	
Usage	101,632	$7,253
Gas Revenue		$39,665

Special Contract

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	51,506	0 04	$2,060		$0		$0		$0	$2,060
Penalty Charge	0	15	$0							
Total			$2,060		$0		$0		$0	$2,060

Penalty Charge

	Volume	Rate	Margin	Total Revenue
L-1	0	15	$0	$0

Unbilled

Residential	-$1,428,942
Commercial	-$1,110,683

Total "Other Revenue" $141,821

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

February 2003

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustments	Total Revenue	Per Report Revenue	Per Report Difference
Residential	52,128	892,202	$8,774,607		$8,774,607	$8,776,583	-$1,976
R-4	4	1,855	$19,130		$19,130	$19,147	-$17
C-1	8,465	771,211	$7,833,795	$29,200 \A	$7,862,995	$7,887,523	-$24,528
I-1/T-2	25	168,010	$1,021,869		$1,021,869	$1,021,870	-$1
L-1/T-1	42	112,163	$925,099		$925,099	$925,099	$0
SS-1	3	101,632	$7,253		$7,253	$7,253	$0
Special Contract	1	51,506	$2,060		$2,060	$2,060	$0
Total	60,668	2,098,579	$18,583,813		$18,613,013	$18,639,535	-$26,522
Penalty Gas		0	$0		$0	$0	$0

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

February 2003

As Represented on the
Detailed Income Statement

			Adjustments	Revenue	Per Income Statement	Difference
400100 Residential Sales						
Residential Charges from Above	$8,774,607					
Res Unbilled	-$1,428,942					
Total 400100		**$7,345,665**		$7,345,665	$7,347,641	-$1,976
400600 Revenues-Housing Project		**$19,130**		$19,130	$19,147	-$17
400200 Small Commercial						
Small Commercial C-1 Charges from Above	$6,659,969					
Com Unbilled	-$1,110,683					
Total 400200		**$5,549,286**	$29,200	$5,578,486 \A	$5,613,739	-$35,253
400500 Large Industrial						
Small Industrial C-1 Charges from Above	$1,173,826					
I-1 Charges from Above	$923,323					
Total 400500		**$2,097,149**		$2,097,149	$2,086,489	$10,660
400505 Revenues-Interruptible						
L-1 Charges from Above	$696,333					
Penalty Gas Charge from Above	$0					
Total 400505		**$696,333**		$696,333	$694,651	$1,682
407160 Transportation Revenue						
T-1 Charges from Above	$228,767					
SS-1 Charges from Above	$7,253					
Total 407160		**$236,020**		$236,020	$238,069	-$2,049
407161 Revenues-Firm Transport						
T-2 Charges from Above	$98,546					
SS-1 Firm Trans	10					
Total 407161		**$98,556**		$98,556	$98,558	-$2
407304 Other Revenues-ACA Surcharges						
Res ACA Charges from Above	-$994,894					
R-4 ACA Charges from Above	-$2,069					
Com ACA Charges from Above	-$859,977					
I-1 ACA Charges from Above	-$150,911					
L-1 ACA Charges from Above	-$123,996					
Total 407304		**-$2,131,847**		-$2,131,847	-$2,127,739	-$4,108
407305 IMCR Refunds						
Res IMCR Charges from Above	$45,592					
R-4 IMCR Charges from Above	$95					
Com IMCR Charges from Above	$39,409					
I-1 IMCR Charges from Above	$2,137					
Total 407305		**$87,232**		$87,232	$87,044	$188
407307 Other Gas Rev-SS1		**$39,665**		$39,665	$39,665	$0
Various Total Other Revenue		**$141,821**		$141,821	$141,821	$0
Operating Revenue		**$14,179,009**		**$14,208,209**	$14,239,085	-$30,876

\A Estimated effect of rate adjustment

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

March 2003

Residential

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	52,129	7 5	$390,968							$390,968
Block 1	1,265,430	0 29	$366,975	0 7297	$923,410	0 1115	$141,108	(0 0051)	-$6,466	$1,425,026
Block 2	1,180,570	0 2	$236,114	0 7297	$861,486	0 1115	$131,645	(0 0051)	-$6,033	$1,223,212
Block 3	3,337,970	0 175	$584,145	0 7297	$2,435,783	0 1115	$372,217	(0 0051)	-$17,057	$3,375,088
WNA Revenue			$77,399							
Total	5,783,970		$1,655,600		$4,220,679		$644,970		-$29,556	$6,491,693

R-4 Master Metered

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Units	265	6	$1,590							$1,590
Usage	11,010	0 18	$1,982	0 7297	$8,034	0 1115	$1,228	(0 0051)	-$56	$11,187
WNA Revenue			$465							
Total	11,010		$4,036		$8,034		$1,228		-$56	$13,242

Small Commercial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,262	20	$165,240							$165,240
Block 1	3,491,873	0 275	$960,265	0 7297	$2,548,090	0 1115	$389,379	(0 0051)	-$17,843	$3,879,890
Block 2	338,116	0 251	$84,867	0 7297	$246,730	0 1115	$37,703	(0 0051)	-$1,728	$367,573
Block 3	444,415	0 2445	$108,659	0 7297	$324,299	0 1115	$49,557	(0 0051)	-$2,271	$480,244
Block 4	263,651	0 1265	$33,352	0 7297	$192,391	0 1115	$29,400	(0 0051)	-$1,347	$253,796
WNA Revenue			$38,940							
Total	4,538,055		$1,391,323		$3,311,509		$506,039		-$23,189	$5,185,682

Small Industrial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	202	20	$4,040							$4,040
Block 1	295,918	0 275	$81,377	0 7297	$215,937	0 1115	$32,998	(0 0051)	-$1,512	$328,800
Block 2	96,942	0 251	$24,332	0 7297	$70,741	0 1115	$10,810	(0 0051)	-$495	$105,388
Block 3	254,835	0 2445	$62,307	0 7297	$185,958	0 1115	$28,417	(0 0051)	-$1,302	$275,380
Block 4	309,052	0 1265	$39,095	0 7297	$225,521	0 1115	$34,462	(0 0051)	-$1,579	$297,500
WNA Revenue			$6,091							
Total	956,747		$217,243		$698,157		$106,687		-$4,889	$1,017,199

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

March 2003

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,464	20	$169,280							$169,280
Block 1	3,787,791	0 275	$1,041,643	0 7297	$2,764,027	0 1115	$422,377	(0 0051)	-$19,356	$4,208,690
Block 2	435,058	0 251	$109,200	0 7297	$317,471	0 1115	$48,513	(0 0051)	-$2,223	$472,960
Block 3	699,250	0 2445	$170,967	0 7297	$510,257	0 1115	$77,973	(0 0051)	-$3,573	$755,624
Block 4	572,703	0 1265	$72,447	0 7297	$417,913	0 1115	$63,862	(0 0051)	-$2,927	$551,295
WNA Revenue			$45,031							
Total	5,494,802		$1,608,567		$4,009,667		$612,725		-$28,078	$6,202,881

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	25	300	$7,500							$7,500
SC Customer	1	3500	$3,500							
Demand Units	9,056	3	$27,168	7 1981	$65,186	0 0426	$386	-0 2368	-$2,144	$90,595
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	1 1055	$0		$0	$0
Block 3		0 4312	$0		$0	1 1055	$0		$0	$0
Block 4		0 265	$0		$0	1 1055	$0		$0	$0
I-1 Supply Purchased	62,387			5 7171	$356,673	1 1055	$68,969			$425,642
Total			$38,168		$421,859		$69,355		-$2,144	$527,237

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	32,970	0 8888	$29,304		$0		$0		$0	$29,304
Block 2	44,677	0 7598	$33,946		$0		$0		$0	$33,946
Block 3	41,585	0 4312	$17,931		$0		$0		$0	$17,931
Block 4	43,834	0 265	$11,616		$0		$0		$0	$11,616
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	163,065		$92,796		$0		$0		$0	$92,796

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

March 2003

L-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	41	300	$12,300							$12,300
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	1 1055	$0		$0	$0
Block 3		0 4312	$0		$0	1 1055	$0		$0	$0
Block 4		0 265	$0		$0	1 1055	$0		$0	$0
L-1 Supply Purchased	31,004			6 3369	$196,468	1 1055	$34,275	0 0000	$0	$230,742
Total			$12,300		$196,468		$34,275		$0	$243,042

T-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	55,317	0 8888	$49,165		$0		$0		$0	$49,165
Block 2	76,258	0 7598	$57,940		$0		$0		$0	$57,940
Block 3	124,846	0 4312	$53,833		$0		$0		$0	$53,833
Block 4	74,353	0 265	$19,704		$0		$0		$0	$19,704
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	330,773		$180,643		$0		$0		$0	$180,643

SS-1

	Volume	
Customers	4	
Usage	86,113	$7,419
Gas Revenue		$32,206

Special Contract

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	55,147	0 04	$2,206		$0		$0		$0	$2,206
Penalty Charge	0	15	$0							
Total			$2,206		$0		$0		$0	$2,206

Penalty Charge

L-1	2,128	15	$31,925	$31,925

Unbilled

Residential	-$1,763,401
Commercial	-$1,629,881

Total "Other Revenue" $118,211

March 2003

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustments	Total Revenue	Per Report Revenue	Per Report Difference
Residential	52,129	578,397	$6,491,693	-$75,500 \A	$6,416,193	$6,394,607	$21,586
R-4	4	1,101	$13,242		$13,242	$13,242	$0
C-1	8,464	549,480	$6,202,881	-$169,407 \A	$6,033,474	$6,061,850	-$28,376
I-1/T-2	25	163,065	$620,033		$620,033	$620,033	$0
L-1/T-1	41	31,004	$423,685		$423,685	$423,685	$0
SS-1	4	86,113	$7,419		$7,419	$7,419	$0
Special Contract	1	55,147	$2,206		$2,206	$2,206	$0
Total	60,668	1,464,307	$13,761,159		$13,516,252	$13,523,042	-$6,790
Penalty Gas		2,128	$31,925		$31,925	$31,925	$0

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

March 2003

As Represented on the
Detailed Income Statement

			Adjustments	Revenue	Per Income Statement	Difference
400100 Residential Sales						
Residential Charges from Above	$6,491,693					
Res Unbilled	-$1,763,401					
Total 400100		**$4,728,292**	-$75,500	$4,652,792 \A	$4,631,206	$21,586
400600 Revenues-Housing Project		**$13,242**	-$18	$13,224 \B	$13,224	$0
400200 Small Commercial						
Small Commercial C-1 Charges from Above	$5,185,682					
Com Unbilled	-$1,629,881					
Total 400200		**$3,555,801**	-$133,533	$3,422,268 \A	$3,441,567	-$19,299
400500 Large Industrial						
Small Industrial C-1 Charges from Above	$1,017,199					
I-1 Charges from Above	$527,237					
Total 400500		**$1,544,436**	-$35,874	$1,508,562 \A	$1,517,704	-$9,142
400505 Revenues-Interruptible						
L-1 Charges from Above	$243,042					
Penalty Gas Charge from Above	$31,925					
Total 400505		**$274,967**		$274,967	$274,967	$0
407160 Transportation Revenue						
T-1 Charges from Above	$180,643					
SS-1 Charges from Above	$7,419					
Total 407160		**$188,062**		$188,062	$190,255	-$2,193
407161 Revenues-Firm Transport						
T-2 Charges from Above	$92,796					
SS-1 Firm Trans	10					
Total 407161		**$92,806**		$92,806	$92,809	-$3
407304 Other Revenues-ACA Surcharges						
Res ACA Charges from Above	-$644,970					
R-4 ACA Charges from Above	-$1,228					
Com ACA Charges from Above	-$612,725					
I-1 ACA Charges from Above	-$69,355					
L-1 ACA Charges from Above	-$34,275					
Total 407304		**-$1,362,553**		-$1,362,553	-$1,362,553	$0
407305 IMCR Refunds						
Res IMCR Charges from Above	$29,556					
R-4 IMCR Charges from Above	$56					
Com IMCR Charges from Above	$28,078					
I-1 IMCR Charges from Above	$2,144					
Total 407305		**$59,835**		$59,835	$59,835	$0
407307 Other Gas Rev-SS1		**$32,206**		$32,206	$32,206	$0
Various Total Other Revenue		**$118,211**		$118,211	$118,211	$0
Operating Revenue		**$9,245,306**		**$9,000,381**	$9,009,431	-$9,050

\A Estimated effect of PGA change after 4 billing cycles
\B Manual bill adjustment to R-4

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

April 2003

Residential

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	51,494	7 5	$386,205							$386,205
Block 1	1,190,620	0 29	$345,280	0 7297	$868,819	0 1115	$132,766	(0 0051)	-$6,084	$1,340,781
Block 2	866,880	0 2	$173,376	0 7297	$632,580	0 1115	$96,666	(0 0051)	-$4,430	$898,192
Block 3	847,350	0 175	$148,286	0 7297	$618,328	0 1115	$94,488	(0 0051)	-$4,330	$856,773
WNA Revenue			$189,107							
Total	2,904,850		$1,242,254		$2,119,727		$323,920		-$14,844	$3,671,057

R-4 Master Metered

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Units	265	6	$1,590							$1,590
Usage	7,200	0 18	$1,296	0 7297	$5,254	0 1115	$803	(0 0051)	-$37	$7,316
WNA Revenue			$333							
Total	7,200		$3,219		$5,254		$803		-$37	$9,239

Small Commercial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,150	20	$163,000							$163,000
Block 1	2,044,545	0 275	$562,250	0 7297	$1,491,945	0 1115	$227,987	(0 0051)	-$10,448	$2,271,735
Block 2	89,109	0 251	$22,366	0 7297	$65,025	0 1115	$9,937	(0 0051)	-$455	$96,872
Block 3	209,041	0 2445	$51,111	0 7297	$152,541	0 1115	$23,310	(0 0051)	-$1,068	$225,894
Block 4	248,778	0 1265	$31,470	0 7297	$181,538	0 1115	$27,741	(0 0051)	-$1,271	$239,479
WNA Revenue			$137,003							
Total	2,591,473		$967,200		$1,891,050		$288,975		-$13,242	$3,133,982

Small Industrial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	202	20	$4,040							$4,040
Block 1	168,160	0 275	$46,244	0 7297	$122,710	0 1115	$18,752	(0 0051)	-$859	$186,846
Block 2	96,979	0 251	$24,342	0 7297	$70,768	0 1115	$10,814	(0 0051)	-$496	$105,428
Block 3	144,694	0 2445	$35,378	0 7297	$105,586	0 1115	$16,135	(0 0051)	-$739	$156,359
Block 4	228,773	0 1265	$28,940	0 7297	$166,940	0 1115	$25,510	(0 0051)	-$1,169	$220,221
WNA Revenue			$34,534							
Total	638,606		$173,478		$466,004		$71,211		-$3,263	$707,429

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

April 2003

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,352	20	$167,040							$167,040
Block 1	2,212,705	0 275	$608,494	0 7297	$1,614,655	0 1115	$246,739	(0 0051)	-$11,307	$2,458,581
Block 2	186,088	0 251	$46,708	0 7297	$135,792	0 1115	$20,751	(0 0051)	-$951	$202,300
Block 3	353,735	0 2445	$86,488	0 7297	$258,128	0 1115	$39,445	(0 0051)	-$1,808	$382,253
Block 4	477,551	0 1265	$60,410	0 7297	$348,479	0 1115	$53,252	(0 0051)	-$2,440	$459,700
WNA Revenue			$171,537							
Total	3,230,079		$1,140,677		$2,357,053		$360,186		-$16,506	$3,841,411

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	25	300	$7,500							$7,500
SC Customer	1	3500	$3,500							
Demand Units	8,874	3	$26,622	7 1981	$63,876	0 0426	$378	-0 2368	-$2,101	$88,775
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	1 1055	$0		$0	$0
Block 3		0 4312	$0		$0	1 1055	$0		$0	$0
Block 4		0 265	$0		$0	1 1055	$0		$0	$0
I-1 Supply Purchased	24,372			5 7171	$139,337	1 1055	$26,943			$166,280
Total			$37,622		$203,213		$27,321		-$2,101	$266,055

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	34,397	0 8888	$30,572		$0		$0		$0	$30,572
Block 2	37,266	0 7598	$28,314		$0		$0		$0	$28,314
Block 3	35,336	0 4312	$15,237		$0		$0		$0	$15,237
Block 4	36,659	0 265	$9,715		$0		$0		$0	$9,715
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	143,658		$83,838		$0		$0		$0	$83,838

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

April 2003

L-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	42	300	$12,600							$12,600
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	1 1055	$0		$0	$0
Block 3		0 4312	$0		$0	1 1055	$0		$0	$0
Block 4		0 265	$0		$0	1 1055	$0		$0	$0
L-1 Supply Purchased	69,406			6 3369	$439,816	1 1055	$76,728	0 0000	$0	$516,544
Total			$12,600		$439,816		$76,728		$0	$529,144

T-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	56,237	0 8888	$49,983		$0		$0		$0	$49,983
Block 2	83,132	0 7598	$63,164		$0		$0		$0	$63,164
Block 3	135,880	0 4312	$58,592		$0		$0		$0	$58,592
Block 4	120,972	0 265	$32,057		$0		$0		$0	$32,057
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	396,221		$203,796		$0		$0		$0	$203,796

SS-1

	Volume	Total Revenue
Customers	4	
Usage	114,321	$9,648
Gas Revenue		$45,373

Special Contract

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	57,612	0 04	$2,304		$0		$0		$0	$2,304
Penalty Charge	0	15	$0							
Total			$2,304		$0		$0		$0	$2,304

Penalty Charge

L-1	0	15	$0	$0

Unbilled

Residential	-$1,515,158
Commercial	-$1,455,291

Total "Other Revenue" $89,094

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

April 2003

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustments	Total Revenue	Per Report Revenue	Per Report Difference
Residential	51,494	290,485	$3,671,057		$3,671,057	$3,680,031	-$8,974
R-4	4	720	$9,239		$9,239	$9,239	$0
C-1	8,352	323,008	$3,841,411		$3,841,411	$3,876,204	-$34,793
I-1/T-2	25	143,658	$349,893		$349,893	$349,893	$0
L-1/T-1	42	69,406	$732,940		$732,940	$732,940	$0
SS-1	4	114,321	$9,648		$9,648	$9,648	$0
Special Contract	1	57,612	$2,304		$2,304	$2,304	$0
Total	59,922	999,209	$8,616,493		$8,616,493	$8,660,259	-$43,766
Penalty Gas		0	$0		$0	$0	$0

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

April 2003

As Represented on the
Detailed Income Statement

			Adjustments	Revenue	Per Income Statement	Difference
400100 Residential Sales						
Residential Charges from Above	$3,671,057					
Res Unbilled	-$1,515,158					
Total 400100		**$2,155,899**		$2,155,899	$2,164,873	-$8,974
400600 Revenues-Housing Project		**$9,239**		$9,239	$9,239	$0
400200 Small Commercial						
Small Commercial C-1 Charges from Above	$3,133,982					
Com Unbilled	-$1,455,291					
Total 400200		**$1,678,691**		$1,678,691	$1,689,680	-$10,989
400500 Large Industrial						
Small Industrial C-1 Charges from Above	$707,429					
I-1 Charges from Above	$266,055					
Total 400500		**$973,484**		$973,484	$997,352	-$23,868
400505 Revenues-Interruptible						
L-1 Charges from Above	$529,144					
Penalty Gas Charge from Above	$0					
Total 400505		**$529,144**	-$12,343	$516,801 \A	$516,801	$0
407160 Transportation Revenue						
T-1 Charges from Above	$203,796					
SS-1 Charges from Above	$9,648					
Total 407160		**$213,444**		$213,444	$215,736	-$2,292
407161 Revenues-Firm Transport						
T-2 Charges from Above	$83,838					
SS-1 Firm Trans	10					
Total 407161		**$83,848**		$83,848	$83,850	-$2
407304 Other Revenues-ACA Surcharges						
Res ACA Charges from Above	-$323,920					
R-4 ACA Charges from Above	-$803					
Com ACA Charges from Above	-$360,186					
I-1 ACA Charges from Above	-$27,321					
L-1 ACA Charges from Above	-$76,728					
Total 407304		**-$788,958**		-$788,958	-$788,959	$1
407305 IMCR Refunds						
Res IMCR Charges from Above	$14,844					
R-4 IMCR Charges from Above	$37					
Com IMCR Charges from Above	$16,506					
I-1 IMCR Charges from Above	$2,101					
Total 407305		**$33,488**		$33,488	$31,386	$2,102
407307 Other Gas Rev-SS1		**$45,373**		$45,373	$45,373	$0
Various Total Other Revenue		**$89,094**		$89,094	$89,094	$0
Operating Revenue		**$5,022,747**		**$5,010,404**	$5,054,425	-$44,021

\A Manual adjustments to industrial bills

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

May 2003

Residential

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	50,657	7 5	$379,928							$379,928
Block 1	997,100	0 21	$209,391	0 7297	$727,604	0 1115	$111,187	(0 0051)	-$5,095	$1,043,086
Block 2	407,550	0 15	$61,133	0 7297	$297,397	0 1115	$45,446	(0 0051)	-$2,083	$401,893
Block 3	205,060	0 045	$9,228	0 7297	$149,636	0 1115	$22,866	(0 0051)	-$1,048	$180,682
WNA Revenue			-$1,843							
Total	1,609,710		$657,835		$1,174,638		$179,499		-$8,226	$2,003,746

R-4 Master Metered

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Units	265	6	$1,590							$1,590
Usage	5,690	0 16	$910	0 7297	$4,152	0 1115	$634	(0 0051)	-$29	$5,668
WNA Revenue			$0							
Total	5,690		$2,500		$4,152		$634		-$29	$7,258

Small Commercial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,006	15	$120,090							$120,090
Block 1	1,407,844	0 2159	$303,954	0 7297	$1,027,332	0 1115	$156,989	(0 0051)	-$7,194	$1,481,080
Block 2	111,558	0 1714	$19,121	0 7297	$81,406	0 1115	$12,440	(0 0051)	-$570	$112,397
Block 3	116,235	0 1598	$18,574	0 7297	$84,819	0 1115	$12,961	(0 0051)	-$594	$115,761
Block 4	129,411	0 1265	$16,370	0 7297	$94,434	0 1115	$14,431	(0 0051)	-$661	$124,574
WNA Revenue			-$1,231							
Total	1,765,048		$476,879		$1,287,991		$196,821		-$9,019	$1,952,670

Small Industrial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	203	15	$3,045							$3,045
Block 1	162,345	0 2159	$35,050	0 7297	$118,466	0 1115	$18,103	(0 0051)	-$830	$170,790
Block 2	57,140	0 1714	$9,794	0 7297	$41,696	0 1115	$6,372	(0 0051)	-$292	$57,570
Block 3	162,992	0 1598	$26,046	0 7297	$118,939	0 1115	$18,175	(0 0051)	-$833	$162,327
Block 4	151,204	0 1265	$19,127	0 7297	$110,337	0 1115	$16,861	(0 0051)	-$773	$145,552
WNA Revenue			-$25							
Total	533,681		$93,037		$389,438		$59,511		-$2,727	$539,259

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

May 2003

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,209	15	$123,135							$123,135
Block 1	1,570,189	0 2159	$339,004	0 7297	$1,145,798	0 1115	$175,092	(0 0051)	-$8,024	$1,651,870
Block 2	168,698	0 1714	$28,915	0 7297	$123,102	0 1115	$18,812	(0 0051)	-$862	$169,967
Block 3	279,227	0 1598	$44,620	0 7297	$203,758	0 1115	$31,137	(0 0051)	-$1,427	$278,088
Block 4	280,615	0 1265	$35,498	0 7297	$204,770	0 1115	$31,291	(0 0051)	-$1,434	$270,126
WNA Revenue			-$1,256							
Total	2,298,729		$569,916		$1,677,429		$256,331		-$11,747	$2,491,929

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	25	300	$7,500							$7,500
SC Customer	1	3500	$3,500							
Demand Units	8,715	3	$26,145	7 1981	$62,731	0 0426	$371	-0 2368	-$2,064	$87,184
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	1 1055	$0		$0	$0
Block 3		0 4312	$0		$0	1 1055	$0		$0	$0
Block 4		0 265	$0		$0	1 1055	$0		$0	$0
I-1 Supply Purchased	36,192			5 7171	$206,916	1 1055	$40,011			$246,927
Total			$37,145		$269,647		$40,382		-$2,064	$345,111

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	33,376	0 8888	$29,665		$0		$0		$0	$29,665
Block 2	37,877	0 7598	$28,779		$0		$0		$0	$28,779
Block 3	35,773	0 4312	$15,425		$0		$0		$0	$15,425
Block 4	38,978	0 265	$10,329		$0		$0		$0	$10,329
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	146,004		$84,198		$0		$0		$0	$84,198

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

May 2003

L-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	41	300	$12,300							$12,300
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	1 1055	$0		$0	$0
Block 3		0 4312	$0		$0	1 1055	$0		$0	$0
Block 4		0 265	$0		$0	1 1055	$0		$0	$0
L-1 Supply Purchased	19,618			6 3369	$124,317	1 1055	$21,688	0 0000	$0	$146,005
Total			$12,300		$124,317		$21,688		$0	$158,305

T-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	53,802	0 8888	$47,819		$0		$0		$0	$47,819
Block 2	74,724	0 7598	$56,776		$0		$0		$0	$56,776
Block 3	97,668	0 4312	$42,115		$0		$0		$0	$42,115
Block 4	37,018	0 265	$9,810		$0		$0		$0	$9,810
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	263,212		$156,519		$0		$0		$0	$156,519

SS-1

	Volume	Total Revenue
Customers	5	
Usage	188,625	$15,467
Gas Revenue		$63,068

Special Contract

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	65,932	0 04	$2,637		$0		$0		$0	$2,637
Penalty Charge	0	15	$0							
Total			$2,637		$0		$0		$0	$2,637

Penalty Charge

	Volume	Rate	Margin	Total Revenue
L-1	0	15	$0	$0

Unbilled

Residential	-$703,747
Commercial	-$737,896

Total "Other Revenue" $56,319

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

May 2003

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustments	Total Revenue	Per Report Revenue	Per Report Difference
Residential	50,657	160,971	$2,003,746	$47,634 \A	$2,051,380	$2,053,742	-$2,362
R-4	4	569	$7,258		$7,258	$7,372	-$114
C-1	8,209	229,873	$2,491,929	$65,447 \A	$2,557,376	$2,585,085	-$27,709
I-1/T-2	25	146,004	$429,309		$429,309	$429,309	$0
L-1/T-1	41	19,618	$314,823		$314,823	$314,823	$0
SS-1	5	188,625	$15,467		$15,467	$15,467	$0
Special Contract	1	65,932	$2,637		$2,637	$2,637	$0
Total	58,942	811,592	$5,265,170		$5,378,251	$5,408,435	-$30,184
Penalty Gas		0	$0		$0	$0	$0

May 2003

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

As Represented on the
Detailed Income Statement

			Adjustments	Revenue	Per Income Statement	Difference
400100 Residential Sales						
Residential Charges from Above	$2,003,746					
Res Unbilled	-$703,747					
Total 400100		**$1,299,999**	$47,634	$1,347,633 \A	$1,349,995	-$2,362
400600 Revenues-Housing Project		$7,258		$7,258	$7,372	-$114
400200 Small Commercial						
Small Commercial C-1 Charges from Above	$1,952,670					
Com Unbilled	-$737,896					
Total 400200		**$1,214,774**	$47,407	$1,262,181 \A	$1,283,345	-$21,164
400500 Large Industrial						
Small Industrial C-1 Charges from Above	$539,259					
I-1 Charges from Above	$345,111					
Total 400500		**$884,369**	$18,040	$902,409 \A	$909,020	-$6,611
400505 Revenues-Interruptible						
L-1 Charges from Above	$158,305					
Penalty Gas Charge from Above	$0					
Total 400505		**$158,305**	-$357,235	-$198,931 \B	-$198,931	$0
407160 Transportation Revenue						
T-1 Charges from Above	$156,519					
SS-1 Charges from Above	$15,467					
Total 407160		**$171,986**		$171,986	$174,611	-$2,625
407161 Revenues-Firm Transport						
T-2 Charges from Above	$84,198					
SS-1 Firm Trans	10					
Total 407161		**$84,208**		$84,208	$84,211	-$3
407304 Other Revenues-ACA Surcharges						
Res ACA Charges from Above	-$179,499					
R-4 ACA Charges from Above	-$634					
Com ACA Charges from Above	-$256,331					
I-1 ACA Charges from Above	-$40,382					
L-1 ACA Charges from Above	-$21,688					
Total 407304		**-$498,534**		-$498,534	-$498,535	$1
407305 IMCR Refunds						
Res IMCR Charges from Above	$8,226					
R-4 IMCR Charges from Above	$29					
Com IMCR Charges from Above	$11,747					
I-1 IMCR Charges from Above	$2,064					
Total 407305		**$22,065**		$22,065	$24,166	-$2,101
407307 Other Gas Rev-SS1		**$63,068**		$63,068	$63,068	$0
Various Total Other Revenue		**$56,319**		$56,319	$56,319	$0
Operating Revenue		**$3,463,817**		**$3,219,663**	$3,254,641	-$34,978

\A Estimated effect of base rate change from summer to winter after 6 billing cycles
\B Manual adjustment to industrial bill

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

June 2003

Residential

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	50,237	7 5	$376,778							$376,778
Block 1	703,030	0 21	$147,636	0 7297	$513,015	0 1115	$78,395	(0 0051)	-$3,592	$735,454
Block 2	124,110	0 15	$18,617	0 7297	$90,566	0 1115	$13,840	(0 0051)	-$634	$122,387
Block 3	113,090	0 045	$5,089	0 7297	$82,524	0 1115	$12,611	(0 0051)	-$578	$99,646
WNA Revenue			-$156							
Total	940,230		$547,963		$686,105		$104,845		-$4,805	$1,334,108

R-4 Master Metered

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Units	265	6	$1,590							$1,590
Usage	4,210	0 16	$674	0 7297	$3,072	0 1115	$469	(0 0051)	-$22	$4,194
WNA Revenue			$0							
Total	4,210		$2,264		$3,072		$469		-$22	$5,784

Small Commercial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	7,875	15	$118,125							$118,125
Block 1	981,625	0 2159	$211,933	0 7297	$716,311	0 1115	$109,451	(0 0051)	-$5,006	$1,032,689
Block 2	78,622	0 1714	$13,476	0 7297	$57,372	0 1115	$8,766	(0 0051)	-$401	$79,213
Block 3	143,745	0 1598	$22,970	0 7297	$104,894	0 1115	$16,028	(0 0051)	-$733	$143,159
Block 4	327,647	0 1265	$41,447	0 7297	$239,091	0 1115	$36,533	(0 0051)	-$1,671	$315,400
WNA Revenue			$35							
Total	1,531,639		$407,987		$1,117,668		$170,778		-$7,811	$1,688,621

Small Industrial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	203	15	$3,045							$3,045
Block 1	136,197	0 2159	$29,405	0 7297	$99,386	0 1115	$15,187	(0 0051)	-$696	$143,282
Block 2	51,798	0 1714	$8,878	0 7297	$37,798	0 1115	$5,776	(0 0051)	-$265	$52,188
Block 3	133,601	0 1598	$21,349	0 7297	$97,491	0 1115	$14,898	(0 0051)	-$683	$133,056
Block 4	81,476	0 1265	$10,307	0 7297	$59,455	0 1115	$9,085	(0 0051)	-$416	$78,430
WNA Revenue			-$550							
Total	403,072		$72,435		$294,130		$44,947		-$2,060	$409,451

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

June 2003

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	8,078	15	$121,170							$121,170
Block 1	1,117,822	0 2159	$241,338	0 7297	$815,697	0 1115	$124,648	(0 0051)	-$5,712	$1,175,971
Block 2	130,420	0 1714	$22,354	0 7297	$95,170	0 1115	$14,543	(0 0051)	-$666	$131,401
Block 3	277,346	0 1598	$44,320	0 7297	$202,385	0 1115	$30,927	(0 0051)	-$1,417	$276,214
Block 4	409,123	0 1265	$51,754	0 7297	$298,545	0 1115	$45,621	(0 0051)	-$2,091	$393,830
WNA Revenue			-$514							
Total	1,934,711		$480,421		$1,411,797		$215,740		-$9,886	$2,098,072

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	26	300	$7,800							$7,800
SC Customer	1	3500	$3,500							
Demand Units	8,715	3	$26,145	7 1981	$62,731	0 0426	$371	-0 2368	-$2,064	$87,184
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	1 1055	$0		$0	$0
Block 3		0 4312	$0		$0	1 1055	$0		$0	$0
Block 4		0 265	$0		$0	1 1055	$0		$0	$0
I-1 Supply Purchased	15,713			5 7171	$89,834	1 1055	$17,371			$107,204
Total			$37,445		$152,565		$17,742		-$2,064	$205,688

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	32,779	0 8888	$29,134		$0		$0		$0	$29,134
Block 2	35,736	0 7598	$27,152		$0		$0		$0	$27,152
Block 3	29,003	0 4312	$12,506		$0		$0		$0	$12,506
Block 4	41,133	0 265	$10,900		$0		$0		$0	$10,900
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	138,650		$79,692		$0		$0		$0	$79,692

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

June 2003

L-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	41	300	$12,300							$12,300
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1		0 8888	$0		$0	1 1055	$0		$0	$0
Block 2		0 7598	$0		$0	1 1055	$0		$0	$0
Block 3		0 4312	$0		$0	1 1055	$0		$0	$0
Block 4		0 265	$0		$0	1 1055	$0		$0	$0
L-1 Supply Purchased	14,969			6 3369	$94,855	1 1055	$16,548	0 0000	$0	$111,403
Total			$12,300		$94,855		$16,548		$0	$123,703

T-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	51,756	0 8888	$46,000		$0		$0		$0	$46,000
Block 2	72,135	0 7598	$54,808		$0		$0		$0	$54,808
Block 3	105,625	0 4312	$45,545		$0		$0		$0	$45,545
Block 4	39,933	0 265	$10,582		$0		$0		$0	$10,582
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	269,449		$156,936		$0		$0		$0	$156,936

SS-1

	Volume	Total Revenue
Customers	5	
Usage	171,377	$17,138
Gas Revenue		$58,906

Special Contract

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	72,750	0 04	$2,910		$0		$0		$0	$2,910
Penalty Charge	0	15	$0							
Total			$2,910		$0		$0		$0	$2,910

Penalty Charge

	Volume	Rate	Margin	Total Revenue
L-1	0	15	$0	$0

Unbilled

Residential	-$81,523
Commercial	-$108,878

Total "Other Revenue" $52,141

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

June 2003

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustments	Revenue	Per Report Revenue	Per Report Difference
Residential	50,237	94,023	$1,334,108		$1,334,108	$1,337,801	-$3,693
R-4	4	421	$5,784		$5,784	$5,868	-$84
C-1	8,078	193,471	$2,098,072		$2,098,072	$2,070,709	$27,363
I-1/T-2	26	138,650	$285,381		$285,381	$285,381	$0
L-1/T-1	41	14,969	$280,640		$280,640	$280,640	$0
SS-1	5	171,377	$17,138		$17,138	$17,138	$0
Special Contract	1	72,750	$2,910		$2,910	$2,910	$0
Total	58,392	685,661	$4,024,032		$4,024,032	$4,000,447	$23,585
Penalty Gas		0	$0		$0	$0	$0

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

June 2003

As Represented on the
Detailed Income Statement

			Adjustments	Revenue	Per Income Statement	Difference
400100 Residential Sales						
Residential Charges from Above	$1,334,108					
Res Unbilled	-$81,523					
Total 400100		**$1,252,585**		$1,252,585	$1,256,278	-$3,693
400600 Revenues-Housing Project		**$5,784**		$5,784	$5,868	-$84
400200 Small Commercial						
Small Commercial C-1 Charges from Above	$1,688,621					
Com Unbilled	-$108,878					
Total 400200		**$1,579,743**		$1,579,743	$1,551,523	$28,220
400500 Large Industrial						
Small Industrial C-1 Charges from Above	$409,451					
I-1 Charges from Above	$205,688					
Total 400500		**$615,140**	$25,682	$640,821 \A	$641,743	-$922
400505 Revenues-Interruptible						
L-1 Charges from Above	$123,703					
Penalty Gas Charge from Above	$0					
Total 400505		**$123,703**	$18,919	$142,623 \A	$142,623	$0
407160 Transportation Revenue						
T-1 Charges from Above	$156,936					
SS-1 Charges from Above	$17,138					
Total 407160		**$174,074**	$5,867	$179,942 \A	$182,839	-$2,897
407161 Revenues-Firm Transport						
T-2 Charges from Above	$79,692					
SS-1 Firm Trans	10					
Total 407161		**$79,702**	$3,914	$83,616 \A	$83,618	-$2
407304 Other Revenues-ACA Surcharges						
Res ACA Charges from Above	-$104,845					
R-4 ACA Charges from Above	-$469					
Com ACA Charges from Above	-$215,740					
I-1 ACA Charges from Above	-$17,742					
L-1 ACA Charges from Above	-$16,548					
Total 407304		**-$355,344**		-$355,344	-$355,344	$0
407305 IMCR Refunds						
Res IMCR Charges from Above	$4,805					
R-4 IMCR Charges from Above	$22					
Com IMCR Charges from Above	$9,886					
I-1 IMCR Charges from Above	$2,064					
Total 407305		**$16,776**		$16,776	$16,776	$0
407307 Other Gas Rev-SS1		**$58,906**		$58,906	$58,906	$0
Various Total Other Revenue		**$52,141**		$52,141	$52,141	$0
Operating Revenue		**$3,603,210**		**$3,657,593**	$3,636,971	$20,622

\A Manual adjustment to industrial bills

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

July 2003

Residential

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	49,882	7 5	$374,115							$374,115
Block 1	615,750	0 21	$129,308	0 7297	$449,325	0 0000	$0	(0 0037)	-$2,278	$576,354
Block 2	81,460	0 15	$12,219	0 7297	$59,443	0 0000	$0	(0 0037)	-$301	$71,361
Block 3	63,100	0 045	$2,840	0 7297	$46,045	0 0000	$0	(0 0037)	-$233	$48,651
WNA Revenue			-$33							
Total	760,310		$518,448		$554,813		$0		-$2,813	$1,070,449

R-4 Master Metered

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Units	265	6	$1,590							$1,590
Usage	4,270	0 16	$683	0 7297	$3,116	0 0000	$0	(0 0037)	-$16	$3,783
WNA Revenue			$0							
Total	4,270		$2,273		$3,116		$0		-$16	$5,373

Small Commercial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	7,795	15	$116,925							$116,925
Block 1	496,646	0 2159	$107,226	0 7297	$362,413	0 0000	$0	(0 0037)	-$1,838	$467,801
Block 2	73,276	0 1714	$12,560	0 7297	$53,471	0 0000	$0	(0 0037)	-$271	$65,759
Block 3	115,410	0 1598	$18,443	0 7297	$84,217	0 0000	$0	(0 0037)	-$427	$102,232
Block 4	96,596	0 1265	$12,219	0 7297	$70,488	0 0000	$0	(0 0037)	-$357	$82,350
WNA Revenue			-$1,559							
Total	781,928		$265,813		$570,589		$0		-$2,893	$833,509

Small Industrial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	198	15	$2,970							$2,970
Block 1	119,516	0 2159	$25,804	0 7297	$87,213	0 0000	$0	(0 0037)	-$442	$112,575
Block 2	51,369	0 1714	$8,805	0 7297	$37,485	0 0000	$0	(0 0037)	-$190	$46,100
Block 3	113,551	0 1598	$18,145	0 7297	$82,860	0 0000	$0	(0 0037)	-$420	$100,586
Block 4	69,666	0 1265	$8,813	0 7297	$50,837	0 0000	$0	(0 0037)	-$258	$59,392
WNA Revenue			$0							
Total	354,102		$64,536		$258,395		$0		-$1,310	$321,621

RECONCILIATION OF MONTHLY SALES DETERMINATES TO RECORDED REVENUES BY CUSTOMER CLASS

July 2003

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	7,993	15	$119,895							$119,895
Block 1	616,162	0 2159	$133,029	0 7297	$449,626	0 0000	$0	(0 0037)	-$2,280	$580,375
Block 2	124,645	0 1714	$21,364	0 7297	$90,956	0 0000	$0	(0 0037)	-$461	$111,859
Block 3	228,961	0 1598	$36,588	0 7297	$167,077	0 0000	$0	(0 0037)	-$847	$202,818
Block 4	166,262	0 1265	$21,032	0 7297	$121,325	0 0000	$0	(0 0037)	-$615	$141,742
WNA Revenue			-$1,559							
Total	1,136,030		$330,350		$828,984		$0		-$4,203	$1,155,130

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	29	300	$8,700							$8,700
SC Customer	1	3500	$3,500							
Demand Units	8,715	3	$26,145	7 1981	$62,731	0	$0	-0 1808	-$1,576	$87,301
Block 1		0 8888	$0		$0		$0		$0	$0
Block 2		0 7598	$0		$0		$0		$0	$0
Block 3		0 4312	$0		$0		$0		$0	$0
Block 4		0 265	$0		$0		$0		$0	$0
I-1 Supply Purchased	15,987			5 7171	$91,397	0 0000	$0			$91,397
Total			$38,345		$154,128		$0		-$1,576	$190,898

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	35,645	0 8888	$31,681		$0		$0		$0	$31,681
Block 2	37,353	0 7598	$28,381		$0		$0		$0	$28,381
Block 3	38,696	0 4312	$16,686		$0		$0		$0	$16,686
Block 4	46,450	0 265	$12,309		$0		$0		$0	$12,309
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	158,144		$89,057		$0		$0		$0	$89,057

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

July 2003

L-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	39	300	$11,700							$11,700
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1		0 8888	$0		$0		$0		$0	$0
Block 2		0 7598	$0		$0		$0		$0	$0
Block 3		0 4312	$0		$0		$0		$0	$0
Block 4		0 265	$0		$0		$0		$0	$0
L-1 Supply Purchased	7,682			6 3369	$48,683	0 0000	$0	0 0000	$0	$48,683
Total			$11,700		$48,683		$0		$0	$60,383

T-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	48,324	0 8888	$42,950		$0		$0		$0	$42,950
Block 2	64,595	0 7598	$49,079		$0		$0		$0	$49,079
Block 3	97,771	0 4312	$42,159		$0		$0		$0	$42,159
Block 4	31,152	0 265	$8,255		$0		$0		$0	$8,255
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	241,841		$142,443		$0		$0		$0	$142,443

SS-1

	Volume	Total Revenue
Customers	8	
Usage	220,898	$42,790
Gas Revenue		$57,828

Special Contract

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	78,424	0 04	$3,137		$0		$0		$0	$3,137
Penalty Charge	0	15	$0							
Total			$3,137		$0		$0		$0	$3,137

Penalty Charge

	Volume	Rate	Margin	Total Revenue
L-1	0	15	$0	$0

Unbilled

Residential	$18,306
Commercial	$21,609

Total "Other Revenue" $31,538

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

July 2003

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustments	Revenue	Per Report Revenue	Per Report Difference
Residential	49,882	76,031	$1,070,449	$17,277 \A	$1,087,725	$1,089,829	-$2,104
R-4	4	427	$5,373		$5,373	$5,459	-$86
C-1	7,993	113,603	$1,155,130	$69,670 \A	$1,224,800	$1,222,842	$1,958
I-1/T-2	29	158,144	$279,955		$279,955	$279,955	$0
L-1/T-1	39	7,682	$202,826		$202,826	$202,827	-$1
SS-1	8	220,898	$42,790		$42,790	$42,790	$0
Special Contract	1	78,424	$3,137		$3,137	$3,137	$0
Total	57,956	655,209	$2,759,660		$2,846,606	$2,846,839	-$233
Penalty Gas		0	$0		$0	$0	$0

**RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS**

July 2003

As Represented on the
Detailed Income Statement

			Adjustments	Revenue	Per Income Statement	Difference
400100 Residential Sales						
Residential Charges from Above	$1,070,449					
Res Unbilled	$18,306					
Total 400100		**$1,088,755**	$17,277	$1,106,031 \A	$1,108,134	-$2,103
400600 Revenues-Housing Project		**$5,373**		$5,373	$5,459	-$86
400200 Small Commercial						
Small Commercial C-1 Charges from Above	$833,509					
Com Unbilled	$21,609					
Total 400200		**$855,118**	$49,552	$904,669 \A	$901,128	$3,541
400500 Large Industrial						
Small Industrial C-1 Charges from Above	$321,621					
I-1 Charges from Above	$190,898					
Total 400500		**$512,519**	$20,118	$532,637 \A	$534,286	-$1,649
400505 Revenues-Interruptible						
L-1 Charges from Above	$60,383					
Penalty Gas Charge from Above	$0					
Total 400505		**$60,383**	-$300	$60,083 \B	$60,083	$0
407160 Transportation Revenue						
T-1 Charges from Above	$142,443					
SS-1 Charges from Above	$42,790					
Total 407160		**$185,233**		$185,233	$188,358	-$3,125
407161 Revenues-Firm Transport						
T-2 Charges from Above	$89,057					
SS-1 Firm Trans	10					
Total 407161		**$89,067**		$89,067	$89,069	-$2
407304 Other Revenues-ACA Surcharges						
Res ACA Charges from Above	$0					
R-4 ACA Charges from Above	$0					
Com ACA Charges from Above	$0					
I-1 ACA Charges from Above	$0					
L-1 ACA Charges from Above	$0					
Total 407304		**$0**		$0	$0	$0
407305 IMCR Refunds						
Res IMCR Charges from Above	$2,813					
R-4 IMCR Charges from Above	$16					
Com IMCR Charges from Above	$4,203					
I-1 IMCR Charges from Above	$1,576					
Total 407305		**$8,608**	-$1,078	$7,530 \A	$2,279	$5,251
407307 Other Gas Rev-SS1		**$57,828**		$57,828	$57,828	$0
Various Total Other Revenue		**$31,538**		$31,538	$31,538	$0
Operating Revenue		**$2,894,422**		**$2,979,990**	$2,978,162	$1,828

\A Estimated effect of ACA and IMCR rate change after first 5 billing cycles
\B Manual adjustment to industrial bill

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

August 2003

Residential

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	49,703	7 5	$372,773							$372,773
Block 1	589,260	0 21	$123,745	0 7297	$429,995	0 0000	$0	(0 0037)	-$2,180	$551,559
Block 2	72,420	0 15	$10,863	0 7297	$52,846	0 0000	$0	(0 0037)	-$268	$63,441
Block 3	46,570	0 045	$2,096	0 7297	$33,983	0 0000	$0	(0 0037)	-$172	$35,906
WNA Revenue			-$16							
Total	708,250		$509,460		$516,824		$0		-$2,621	$1,023,664

R-4 Master Metered

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Units	265	6	$1,590							$1,590
Usage	4,410	0 16	$706	0 7297	$3,218	0 0000	$0	(0 0037)	-$16	$3,907
WNA Revenue			$0							
Total	4,410		$2,296		$3,218		$0		-$16	$5,497

Small Commercial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	7,754	15	$116,310							$116,310
Block 1	905,930	0 2159	$195,590	0 7297	$661,075	0 0000	$0	(0 0037)	-$3,352	$853,314
Block 2	57,823	0 1714	$9,911	0 7297	$42,195	0 0000	$0	(0 0037)	-$214	$51,892
Block 3	97,276	0 1598	$15,545	0 7297	$70,984	0 0000	$0	(0 0037)	-$360	$86,169
Block 4	236,340	0 1265	$29,897	0 7297	$172,462	0 0000	$0	(0 0037)	-$874	$201,485
WNA Revenue			$169							
Total	1,297,369		$367,422		$946,716		$0		-$4,800	$1,309,338

Small Industrial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	198	15	$2,970							$2,970
Block 1	117,811	0 2159	$25,435	0 7297	$85,969	0 0000	$0	(0 0037)	-$436	$110,969
Block 2	37,983	0 1714	$6,510	0 7297	$27,717	0 0000	$0	(0 0037)	-$141	$34,087
Block 3	118,573	0 1598	$18,948	0 7297	$86,525	0 0000	$0	(0 0037)	-$439	$105,034
Block 4	65,329	0 1265	$8,264	0 7297	$47,672	0 0000	$0	(0 0037)	-$242	$55,694
WNA Revenue			$0							
Total	339,696		$62,128		$247,883		$0		-$1,257	$308,754

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

August 2003

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	7,952	15	$119,280							$119,280
Block 1	1,023,741	0 2159	$221,026	0 7297	$747,044	0 0000	$0	(0 0037)	-$3,788	$964,282
Block 2	95,806	0 1714	$16,421	0 7297	$69,912	0 0000	$0	(0 0037)	-$354	$85,978
Block 3	215,849	0 1598	$34,493	0 7297	$157,509	0 0000	$0	(0 0037)	-$799	$191,203
Block 4	301,669	0 1265	$38,161	0 7297	$220,134	0 0000	$0	(0 0037)	-$1,116	$257,179
WNA Revenue			$169							
Total	1,637,065		$429,550		$1,194,599		$0		-$6,057	$1,618,092

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	28	300	$8,400							$8,400
SC Customer	1	3500	$3,500							
Demand Units	8,715	3	$26,145	7 1981	$62,731	0	$0	-0 1808	-$1,576	$87,301
Block 1		0 8888	$0		$0		$0		$0	$0
Block 2		0 7598	$0		$0		$0		$0	$0
Block 3		0 4312	$0		$0		$0		$0	$0
Block 4		0 265	$0		$0		$0		$0	$0
I-1 Supply Purchased	18,380			5 7171	$105,081	0 0000	$0			$105,081
Total			$38,045		$167,813		$0		-$1,576	$204,282

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	32,817	0 8888	$29,168		$0		$0		$0	$29,168
Block 2	36,951	0 7598	$28,075		$0		$0		$0	$28,075
Block 3	40,495	0 4312	$17,461		$0		$0		$0	$17,461
Block 4	43,279	0 265	$11,469		$0		$0		$0	$11,469
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	153,542		$86,173		$0		$0		$0	$86,173

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

August 2003

L-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	40	300	$12,000							$12,000
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1		0 8888	$0		$0		$0		$0	$0
Block 2		0 7598	$0		$0		$0		$0	$0
Block 3		0 4312	$0		$0		$0		$0	$0
Block 4		0 265	$0		$0		$0		$0	$0
L-1 Supply Purchased	9,732			6 3369	$61,670	0 0000	$0	0 0000	$0	$61,670
Total			$12,000		$61,670		$0		$0	$73,670

T-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	58,216	0 8888	$51,742		$0		$0		$0	$51,742
Block 2	85,514	0 7598	$64,974		$0		$0		$0	$64,974
Block 3	157,600	0 4312	$67,957		$0		$0		$0	$67,957
Block 4	137,526	0 265	$36,444		$0		$0		$0	$36,444
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	438,855		$221,117		$0		$0		$0	$221,117

SS-1

	Volume	Total Revenue
Customers	1	
Usage	74,509	$3,725
Gas Revenue		$33,715

Special Contract

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	73,956	0 04	$2,958		$0		$0		$0	$2,958
Penalty Charge	0	15	$0							
Total			$2,958		$0		$0		$0	$2,958

Penalty Charge

	Volume	Rate	Margin	Total Revenue
L-1	0	15	$0	$0

Unbilled

Residential	$36,385
Commercial	$40,532

Total "Other Revenue" $48,926

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

August 2003

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustment	Revenue	Per Report Revenue	Per Report Difference
Residential	49,703	70,825	$1,023,664		$1,023,664	$1,026,295	-$2,631
R-4	4	441	$5,497		$5,497	$5,585	-$88
C-1	7,952	163,707	$1,618,092		$1,618,092	$1,621,855	-$3,763
I-1/T-2	28	153,542	$290,456		$290,456	$290,456	$0
L-1/T-1	40	9,732	$294,787		$294,787	$294,787	$0
SS-1	1	74,509	$3,725		$3,725	$3,725	$0
Special Contract	1	73,956	$2,958		$2,958	$2,958	$0
Total	57,729	546,711	$3,239,179		$3,239,179	$3,245,661	-$6,482
Penalty Gas		0	$0		$0	$0	$0

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

August 2003

As Represented on the
Detailed Income Statement

			Adjustments	Revenue	Per Income Statement	Difference
400100 Residential Sales						
Residential Charges from Above	$1,023,664					
Res Unbilled	$36,385					
Total 400100		**$1,060,049**		$1,060,049	$1,062,681	-$2,632
400600 Revenues-Housing Project		$5,497		$5,497	$5,585	-$88
400200 Small Commercial						
Small Commercial C-1 Charges from Above	$1,309,338					
Com Unbilled	$40,532					
Total 400200		**$1,349,870**		$1,349,870	$1,351,992	-$2,122
400500 Large Industrial						
Small Industrial C-1 Charges from Above	$308,754					
I-1 Charges from Above	$204,282					
Total 400500		**$513,036**	$3,180	$516,216 \A	$517,922	-$1,706
400505 Revenues-Interruptible						
L-1 Charges from Above	$73,670					
Penalty Gas Charge from Above	$0					
Total 400505		**$73,670**		$73,670	$73,670	$0
407160 Transportation Revenue						
T-1 Charges from Above	$221,117					
SS-1 Charges from Above	$3,725					
Total 407160		**$224,842**	-$8,838	$216,004 \A	$218,950	-$2,946
407161 Revenues-Firm Transport						
T-2 Charges from Above	$86,173					
SS-1 Firm Trans	10					
Total 407161		**$86,183**		$86,183	$86,186	-$3
407304 Other Revenues-ACA Surcharges						
Res ACA Charges from Above	$0					
R-4 ACA Charges from Above	$0					
Com ACA Charges from Above	$0					
I-1 ACA Charges from Above	$0					
L-1 ACA Charges from Above	$0					
Total 407304		**$0**		$0	$0	$0
407305 IMCR Refunds						
Res IMCR Charges from Above	$2,621					
R-4 IMCR Charges from Above	$16					
Com IMCR Charges from Above	$6,057					
I-1 IMCR Charges from Above	$1,576					
Total 407305		**$10,270**		$10,270	$2,444	$7,826
407307 Other Gas Rev-SS1		**$33,715**		$33,715	$33,715	$0
Various Total Other Revenue		**$48,926**		$48,926	$48,926	$0
Operating Revenue		**$3,406,058**		**$3,400,400**	$3,402,071	-$1,671

\A Manual adjustment to industrial bills

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

September 2003

Residential

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	49,742	7 5	$373,065							$373,065
Block 1	581,460	0 21	$122,107	0 7297	$424,303	0 0000	$0	(0 0037)	-$2,151	$544,258
Block 2	68,580	0 15	$10,287	0 7297	$50,044	0 0000	$0	(0 0037)	-$254	$60,077
Block 3	49,710	0 045	$2,237	0 7297	$36,274	0 0000	$0	(0 0037)	-$184	$38,327
WNA Revenue			-$7							
Total	699,750		$507,689		$510,622		$0		-$2,589	$1,015,721

R-4 Master Metered

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Units	265	6	$1,590							$1,590
Usage	3,980	0 16	$637	0 7297	$2,904	0 0000	$0	(0 0037)	-$15	$3,526
WNA Revenue			$0							
Total	3,980		$2,227		$2,904		$0		-$15	$5,116

Small Commercial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	7,715	15	$115,725							$115,725
Block 1	872,489	0 2159	$188,370	0 7297	$636,673	0 0000	$0	(0 0037)	-$3,228	$821,815
Block 2	57,814	0 1714	$9,909	0 7297	$42,188	0 0000	$0	(0 0037)	-$214	$51,883
Block 3	90,293	0 1598	$14,429	0 7297	$65,889	0 0000	$0	(0 0037)	-$334	$79,983
Block 4	16,165	0 1265	$2,045	0 7297	$11,796	0 0000	$0	(0 0037)	-$60	$13,781
WNA Revenue			$4							
Total	1,036,761		$330,482		$756,545		$0		-$3,836	$1,083,191

Small Industrial C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	197	15	$2,955							$2,955
Block 1	123,022	0 2159	$26,560	0 7297	$89,772	0 0000	$0	(0 0037)	-$455	$115,877
Block 2	42,931	0 1714	$7,358	0 7297	$31,328	0 0000	$0	(0 0037)	-$159	$38,527
Block 3	114,597	0 1598	$18,313	0 7297	$83,624	0 0000	$0	(0 0037)	-$424	$101,512
Block 4	68,279	0 1265	$8,637	0 7297	$49,825	0 0000	$0	(0 0037)	-$253	$58,209
WNA Revenue			$0							
Total	348,829		$63,824		$254,547		$0		-$1,291	$317,081

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

September 2003

TOTAL COMMERCIAL - C-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	7,912	15	$118,680							$118,680
Block 1	995,511	0 2159	$214,931	0 7297	$726,444	0 0000	$0	(0 0037)	-$3,683	$937,692
Block 2	100,745	0 1714	$17,268	0 7297	$73,516	0 0000	$0	(0 0037)	-$373	$90,411
Block 3	204,890	0 1598	$32,741	0 7297	$149,512	0 0000	$0	(0 0037)	-$758	$181,496
Block 4	84,444	0 1265	$10,682	0 7297	$61,620	0 0000	$0	(0 0037)	-$312	$71,990
WNA Revenue			$4							
Total	1,385,590		$394,306		$1,011,093		$0		-$5,127	$1,400,272

I-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	27	300	$8,100							$8,100
SC Customer	1	3500	$3,500							
Demand Units	8,715	3	$26,145	7 1981	$62,731	0	$0	-0 1808	-$1,576	$87,301
Block 1		0 8888	$0		$0		$0		$0	$0
Block 2		0 7598	$0		$0		$0		$0	$0
Block 3		0 4312	$0		$0		$0		$0	$0
Block 4		0 265	$0		$0		$0		$0	$0
I-1 Supply Purchased	22,260			5 7171	$127,265	0 0000	$0			$127,265
Total			$37,745		$189,996		$0		-$1,576	$226,166

T-2

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	34,718	0 8888	$30,857		$0		$0		$0	$30,857
Block 2	36,758	0 7598	$27,929		$0		$0		$0	$27,929
Block 3	37,122	0 4312	$16,007		$0		$0		$0	$16,007
Block 4	40,221	0 265	$10,659		$0		$0		$0	$10,659
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	148,819		$85,452		$0		$0		$0	$85,452

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

September 2003

L-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	41	300	$12,300							$12,300
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1		0 8888	$0		$0		$0		$0	$0
Block 2		0 7598	$0		$0		$0		$0	$0
Block 3		0 4312	$0		$0		$0		$0	$0
Block 4		0 265	$0		$0		$0		$0	$0
L-1 Supply Purchased	23,529			6 3369	$149,100	0 0000	$0	0 0000	$0	$149,100
Total			$12,300		$149,100		$0		$0	$161,400

T-1

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	0	300	$0							$0
SC Customer	0	3500	$0							
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	56,231	0 8888	$49,978		$0		$0		$0	$49,978
Block 2	77,810	0 7598	$59,120		$0		$0		$0	$59,120
Block 3	137,287	0 4312	$59,198		$0		$0		$0	$59,198
Block 4	140,352	0 265	$37,193		$0		$0		$0	$37,193
L-1 Supply Purchased	0				$0		$0			$0
Penalty Charge	0	15	$0							
Total	411,680		$205,489		$0		$0		$0	$205,489

SS-1

	Volume	
Customers	3	
Usage	78,108	$9,289
Gas Revenue		$34,848

Special Contract

		Base		Gas Costs		ACA Adjustment		IMCR Adjustment		
	Volume	Rate	Margin	Rate	Revenue	Rate	Revenue	Rate	Revenue	Total Revenue
Customer	1	0	$0							$0
Demand Units	0	3	$0		$0		$0		$0	$0
Block 1	64,476	0 04	$2,579		$0		$0		$0	$2,579
Penalty Charge	0	15	$0							
Total			$2,579		$0		$0		$0	$2,579

Penalty Charge

L-1	0	15	$0	$0

Unbilled

Residential	$135,593
Commercial	$64,285

Total "Other Revenue" $38,370

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

September 2003

Summary

As Represented on the
"Monthly Schedule of Customers, Volumes, & Revenues"

	Bills	Volumes	Revenue	Adjustments	Revenue	Per Report Revenue	Per Report Difference
Residential	49,742	69,975	$1,015,721		$1,015,721	$1,018,118	-$2,397
R-4	4	398	$5,116		$5,116	$5,196	-$80
C-1	7,912	138,559	$1,400,272		$1,400,272	$1,401,665	-$1,393
I-1/T-2	27	148,819	$311,617		$311,617	$311,617	$0
L-1/T-1	41	23,529	$366,889		$366,889	$366,888	$1
SS-1	3	78,108	$9,289		$9,289	$9,289	$0
Special Contract	1	64,476	$2,579		$2,579	$2,579	$0
Total	57,730	523,864	$3,111,484		$3,111,484	$3,115,352	-$3,868
Penalty Gas		0	$0		$0	$0	$0

RECONCILIATION OF MONTHLY SALES DETERMINATES
TO RECORDED REVENUES BY CUSTOMER CLASS

September 2003

As Represented on the
Detailed Income Statement

			Adjustments	Revenue	Per Income Statement	Difference
400100 Residential Sales						
Residential Charges from Above	$1,015,721					
Res Unbilled	$135,593					
Total 400100		**$1,151,314**		$1,151,314	$1,153,711	-$2,397
400600 Revenues-Housing Project		**$5,116**		$5,116	$5,196	-$80
400200 Small Commercial						
Small Commercial C-1 Charges from Above	$1,083,191					
Com Unbilled	$64,285					
Total 400200		**$1,147,476**		$1,147,476	$1,147,406	$70
400500 Large Industrial						
Small Industrial C-1 Charges from Above	$317,081					
I-1 Charges from Above	$226,166					
Total 400500		**$543,246**	$4,197	$547,443 \A	$548,971	-$1,528
400505 Revenues-Interruptible						
L-1 Charges from Above	$161,400					
Penalty Gas Charge from Above	$0					
Total 400505		**$161,400**		$161,400	$161,400	$0
407160 Transportation Revenue						
T-1 Charges from Above	$205,489					
SS-1 Charges from Above	$9,289					
Total 407160		**$214,778**		$214,778	$217,346	-$2,568
407161 Revenues-Firm Transport						
T-2 Charges from Above	$85,452					
SS-1 Firm Trans	12					
Total 407161		**$85,464**	$4,354	$89,818 \A	$89,818	$0
407304 Other Revenues-ACA Surcharges						
Res ACA Charges from Above	$0					
R-4 ACA Charges from Above	$0					
Com ACA Charges from Above	$0					
I-1 ACA Charges from Above	$0					
L-1 ACA Charges from Above	$0					
Total 407304		**$0**		$0	$0	$0
407305 IMCR Refunds						
Res IMCR Charges from Above	$2,589					
R-4 IMCR Charges from Above	$15					
Com IMCR Charges from Above	$5,127					
I-1 IMCR Charges from Above	$1,576					
Total 407305		**$9,306**		$9,306	$2,349	$6,957
407307 Other Gas Rev-SS1		**$34,848**		$34,848	$34,848	$0
Various Total Other Revenue		**$38,370**		$38,370	$38,370	$0
Operating Revenue		**$3,391,319**		**$3,399,870**	$3,399,415	$455

\A Manual adjustment to industrial bills

Data Request No. 67

Provide the Company's accounting entries for recording Damage Billings.

Response

The accounting entries for damage billing as well as the related expense are as follows:

To record revenues from damage billing

Debit 134-610 – Accounts Receivable - Damage Billing

Credit
450-100 – Revenues - Damage Billing - Mains
450-200 – Revenues - Damage Billing - Services
450-300 – Revenues - Damage Billing – Re-routes

The revenue account credited depends on the type of damage incurred and billed.

To record expenses associated with repairing damaged mains and services.

Debit Various operation and maintenance expense accounts for labor (payroll) and materials.

Credit Accrued payroll, materials inventory or accounts payable.

Note that the expense is incurred prior to billing and subsequent revenue recognition associated with damage billing.

Data Request No. 69

Where are the Damage Billings included in the Company's Rate Case?

Response

Damage billings are included in "Other Revenues" in the Company's rate case, including all testimony exhibits and TRA minimum filing guidelines. The amount of damage billings included in the test period and attrition period in the Company's rate case is $88,500 and $93,436, respectively.

Data Request No. 70

What is the rationale for crediting revenues instead of CIAC for Damage Billings?

Response

Chattanooga Gas Company credits damage billing to revenues consistent with the accounting treatment for costs incurred in repairing damages to services and mains. Costs incurred, both labor and materials, are accounted for as operating and maintenance expenses in accordance with the FERC Uniform System of Accounts (USOA), an excerpt of which is provided in response to TRA 3-71.

Damage billings are considered a recovery of operating and maintenance expenses and, therefore, accounted for as revenues

Data Request No. 71

Is the Company accounting treatment for Damage Billing in accordance with FERC or NARUC USOA? Provide the appropriate citation referenced from either authoritative body.

Response

Below is an excerpt from the FERC USOA, which is consistent with the NARUC USOA. The items in bold support the Company's current accounting for expenses and related revenues for damage billings:

Operating Expense Instructions

2. *Maintenance*

A. The cost of maintenance chargeable to the various operating expense and clearing accounts, includes labor, materials, overheads and other expenses incurred in maintenance work. A list of work operations applicable generally to utility plant is included hereunder. Other work operations applicable to specific classes of plant are listed in functional maintenance expense accounts
B. Materials recovered in connection with the maintenance of property shall be credited to the same account to which the maintenance cost was charged.
C. If the book cost of any property is carried in account 102, Gas Plant Purchased or Sold, the cost of maintaining such property shall be charged to the accounts for maintenance of property of the same class and use, the book cost of which is carried in other gas plant in service accounts. Maintenance of property leased from others shall be treated as provided in operating expense instruction 3.

ITEMS
1. Direct field supervision of maintenance.
2. Inspecting, testing, and reporting on condition of plant specifically to determine the need for repairs, replacements, rearrangements and changes and inspecting and testing the adequacy of repairs which have been made.
3. Work performed specifically for the purpose of preventing failure, restoring serviceability or maintaining life of plant.
4. Rearranging and changing the location of plant not retired.
5. Repairing for reuse materials recovered from plant.
6. Testing for, locating and clearing trouble.
7. Net cost of installing, maintaining, and removing temporary facilities to prevent interruptions in service.

8. Replacing or adding minor items of plant which do not constitute a retirement unit.
(See gas plant instruction 10.)

887 Maintenance of mains

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of distribution mains, the book cost of which is includible in account

376. Mains. (See operating expense instruction 2.)

ITEMS
1. Supervising.
2. Trenching, backfilling, and breaking and restoring pavement in connection with the installation of leak or reinforcing clamps.
3. Work performed as the result of municipal improvements, such as street widening sewers, etc., where the gas mains are not retired.
4. Municipal inspections relating to maintenance work.
5. Other work of the following character:
a. Locating leaks incident to maintenance.
b. Cutting off mains without replacement. (Minor cuts not retired.)
c. Repairing leaking joints.
d. **Repairing broken mains.**
e. Repairing leaks on main drip riser or valve test pipe.
f. Bringing main valve box, main drip riser box, valve test pipe box, or pressure pipe roadway box up to grade.
g. Cleaning, repainting, coating, and wrapping exposed mains.
h. Repacking main valves.
i. Locating and clearing gas main faults.
j. Lowering and changing location of mains.
k. Trenching, backfilling, cutting-in or removal of pipe not retired in connection with the installation of leak clamps, valves, or drips.
l. Watching and lamping open cuts associated with maintenance.
m. Restoration of permanent pavement in connection with work chargeable to maintenance.
n. Emergency stand-by time associated with maintenance.
o. **Repairing sewers, drains, walls, etc. when damaged by maintenance work.**
p. Making electrolysis tests to maintain life of plant.
q. **Repairing property of others damaged by maintenance work.**

892 Maintenance of services

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of services, the book cost of which is includible in account 380, Services. (See operating expense instruction 2.)

ITEMS

1. Supervising.
2. Testing pipe for leaks and condition of wrapping.
3. Testing for, locating, and clearing trouble on company maintained services.
4. Inspecting and testing after repairs have been made.
5. Reporting on the condition of gas services to determine the need for repairs
6. Making minor repairs and changes.
7. Rearranging and changing the location of services not retired.
8. Repairing service valves for reuse.
9. Stopping leaks on service pipes and drip risers.
10. Lowering and raising curb boxes to grade.
11. **Replacing less than a complete service when not retired.**
12. Installing fittings, valves, drips, frost protection devices, or replacing similar items on existing services.
13. Cutting and replacing pavement, pavement base and sidewalks in connection with maintenance work.
14. **Restoring condition of services damaged by fire, storm, leakage, flood, accident or other casualties.**
15. Repairing property of others damaged by maintenance work.
16. Transferring services in connection with the installation of new mains.
17. Installing, maintaining, and removing temporary facilities to prevent the interruption of service.

Discovery Request No. 73

Provide a schedule listing all changes to the Company's existing Tariff, as well as Rules and Regulations that are included in this rate case.

Response:

The following lists the changes to Chattanooga Gas Company's Tariff Sheets. The Company filed tariff with two levels of rates. The preferred rates were based on the capitalization of carrying charges on stored gas inventory and on the recovery of the Bare Steel and Cast Iron replacement program through a rider. In this response the rate changes for both levels are presented.

Table of Contents

Inserted: SF-1 Semi-Firm Sales Service (SFSS)
Original Sheet No. 33 is reserved for future use
Chattanooga Assisted Rate for Energy Service (CARES) Tracker
Bare Steel and Cast Iron Pipeline Replacement Tracker
Performance-Based Rate Making

Deleted: Original Sheets Nos. 32 through 33 are reserved for future use.
Original Sheets Nos. 46 through 47 are reserved for future use.
Current Level of Purchased Gas Refund Credit
(Credits are now presented on sheet 55 "Combined Current Level of Current Adjustments.")

TRA 1 Sheet No.1

First paragraph replaced the word "supplier" with "Chattanooga Gas Company (Company)

Deleted:

"Hundred of Cubic Feet"

"All gas used in excess of 50 CCG per month during the Summer (billing months of May through October) shall be deemed to be air conditioning use for purpose hereof."

Changed:

First Rate block from "25 CCFs" to "50 Therms"
Eliminated the Next 25 CCF rate block
Changed the "Over 50 CCF per Month" Rate Block to "Over 50 Therm per Month"

All "CCF' changed to "Therm"
MCF changed to DTH

Capitalized "Customer" throughout the sheet.

<u>Rate Changes Preferred Tariff Filing</u>:

Customer Charge· Winter changed from $7.50 per month to $14.00

Commodity Charges:

First 50 Therm Per Month - Winter from 29¢ to 20.33¢
First 50 Therm Per Month - Summer from 20.¢ to 20 33¢

Over 50 Therm Per Month- Winter from 4.50 ¢ to 15.00¢

Summer Air-Conditioning Charges Therm Per Month from 4.50 ¢ to 15.00¢

Standby Service Demand Charge from " 30.06 ¢ Per CCG" to "Charges Applicable To I-1 Customers" This is consistent with the rates currently in place.

<u>Rate Changes - Tariff filing without capitalizing carrying charges on stored gas.</u>:

Customer Charge: Winter changed from $7.50 per month to $14.00

Commodity Charges:

First 50 Therm Per Month - Winter from 29¢ to 24.72¢
First 50 Therm Per Month - Summer from 20.¢ to 24.72¢

Over 50 Therm Per Month- Winter from 4.50 ¢ to 15.00¢

Summer Air-Conditioning Charges Therm Per Month from 4.50 ¢ to 15.00¢

Standby Service Demand Charge from " 30.06 ¢ Per CCG" to "Charges Applicable To I-1 Customers" This is consistent with the rates currently in place.

TRA 1 Sheet No. 1 A

Capitalized "Customer" throughout the sheet.
Changed "Ccfs" to "Therms"

TRA 1 Sheet No. 5

First paragraph inserted "Chattanooga Gas Company" before "Company"

Removed "Hundreds of Cubic Feet (CCG)"

Rate changes Preferred Tariff Filing

Commodity Charge Winter changed from 18.00¢ to 19.67¢ per Therm
Commodity Charge Summer changed from 16.00¢ to 19.67¢ per Therm

Summer Air-Conditioning Charges Therm Per Month from 4.50 ¢ to 15.00¢

Standby Service Demand Charge "30.06 ¢ Per CCF" to "Charges Applicable To I-1 Customers" (This is consistent with the rates currently in place.)

Under the SUMMER AIR-CONDITIONING RATE caption inserted the word "separately metered" between "a" and "gas-fired."

Rate Changes - Tariff filing without capitalizing carrying charges on stored gas

Commodity Charge Winter changed from 18.00¢ to 21.83¢ per Therm
Commodity Charge Summer changed from 16.00¢ to 21.83¢ per Therm

Summer Air-Conditioning Charges Therm Per Month from 4.50 ¢ to 15.00¢

Standby Service Demand Charge "30.06 ¢ Per CCF" to "Charges Applicable To I-1 Customers" (This is consistent with the rates currently in place.)

Under the SUMMER AIR-CONDITIONING RATE caption inserted the word "separately metered" between "a" and "gas-fired."

TRA 1 Sheet 10

First Paragraph:

Capitalized the word "Customer," replaced "CCF" with "THERM" and inserted "Chattanooga Gas Company" before "Company."

Replaced: "Hundreds of Cubic Feet (CCF)" with "Therm"

Changed:

The first rate block from "first 3,000 CCF" to first "5,000 Therms" Per month
Established the next rate block as "Over 5,000 Therm Per Month."

Under Summer Air-Conditioning Rate inserted "separately metered" between "a" and "gas-fired"

<u>Rate Changes Preferred Tariff Filing</u>

Changed Winter Customer Base Use Charge from \$20.00 per month to \$30.00 per month
Changed Summer Customer Base Use Charge from \$15.00 per month to \$20.00 per month.

Commodity Charge

Changed First 5,000 Therm Per Month - Winter from 27.50¢ to 26.71¢
Changed First 5,000 Therm Per Month - Summer from 21.59.¢ to 26.71¢

Changed Over 5,000 Therm Per Month- Winter from 24.45 ¢ to 15.00¢
Changed Over 5,000 Therm Per Month- Summer from 17.14 ¢ to 15.00¢

Changed Summer Air-Conditioning Charges Therm Per Month from 4.50 ¢ to 15.00¢

Changed Standby Service Demand Charge from " 30.06 ¢ Per CCG" to "Charges Applicable To I-1 Customers" This is consistent with the rates currently in place.

<u>Rate Changes - Tariff filing without capitalizing carrying charges on stored gas</u> :

Changed Winter Customer Base Use Charge from \$20.00 per month to \$30.00 per month

Changed Summer Customer Base Use Charge from $15.00 per month to $20.00 per month.

Commodity Charge

Changed First 5,000 Therm Per Month - Winter from 27.50¢ to 29.32¢
Changed First 5,000 Therm Per Month - Summer from 21.59.¢ to 29.32¢

Changed Over 5,000 Therm Per Month- Winter from 24.45 ¢ to 15.00¢
Changed Over 5,000 Therm Per Month- Summer from 17.14 ¢ to 15.00¢

Changed Summer Air-Conditioning Charges Therm Per Month from 4.50 ¢ to 15.00¢

Changed Standby Service Demand Charge from " 30.06 ¢ Per CCG" to "Charges Applicable To I-1 Customers" This is consistent with the rates currently in place.

TRA 1 Sheet No. 10A

Capitalized "Customer" throughout the sheet.
Changed "Ccfs' to "Therms"

Under Special Terms & Conditions
Changed the rate for gas in excess of curtailment volumes form $15. per MCF to $30 per DTH or from $1.50 per Ccf to $3.00 per Therm.

Removed: " The Company may waive any such additional charges for such excess or unauthorized use of gas if its costs of gas purchased or produced or gas service to any other of the Company's customers was not affected by such unauthorized used by the consumer."

TRA 1 Sheet No. 20

In the title "Commercial and Industrial Volume Firm Service" inserted the word "Sales" after Firm and before Service.

Capitalized "Customer" throughout the sheet.

In the first paragraph inserted; "Chattanooga Gas Company" before the word "Company."
Replaced "MCF" with "Dth"

Rate changes Preferred Tariff Filing

Commodity Charge

First 1,500 Dth Per Month	From$0.8888 Per Dth to $0.9543
Next 2,500 Dth Per Month	From $0.7598 Per Dth to $0.8158
Next 11,000 Dth Per Month	From $0.4312 Per Dth to $0.6300
Over 15,000 Dth Per Month	From $0.2650 Per Dth to $0.2845

Rate Changes - Tariff filing without capitalizing carrying charges on stored gas

Commodity Charge

First 1,500 Dth Per Month	From$0.8888 Per Dth to $1.0263
Next 2,500 Dth Per Month	From $0.7598 Per Dth to $0.8773
Next 11,000 Dth Per Month	From $0.4312 Per Dth to $0.9790
Over 15,000 Dth Per Month	From $0.2650 Per Dth to $0.3060

TRA 1 Sheet No. 20A

Capitalized "Customer" throughout the sheet

Changed "METRETEK DATA COLLECTION EQUIPMENT" to "DATA COLLECTION EQUIPMENT"

In the last paragraph after the word "Customers" the words "added to" are deleted and "provided service under" are inserted. After "Schedule" the words "after November 1, 1991" are removed and after "pay" the words "$2,500 (includes applicable income tax)" are removed. After the word "equipment" the words "(includes applicable income tax)"are inserted. Also after the word "power" the word "or" is removed and after " lines" the words ", or wireless facilities" are inserted. "Metretek" is removed from the last sentence.

TRA 1 Sheet No. 20B

Customer is capitalized throughout the sheet.

Under SPECIAL TERMS AND CONDITIONS

The rate for gas in excess of curtailment volumes is changed from $15 per MCF to $30 per DTH or from $1.50 per Ccf to $3.00 per Therm.

The words: "The Company may waive any such additional charges for such excess or unauthorized use of gas if its costs of gas purchased or produced or gas service to any other of the Company's customers was not affected by such unauthorized used by the consumer" are removed from the end of the paragraph.

TRA 1 Sheet No. 25

Changed the title from "Commercial and Industrial Service" to "Commercial and Industrial Sales Service"

First line of the first paragraph inserted "Gas sales service" before "available" Inserted "Chattanooga Gas Company" before "Company."

Capitalized "customer" throughout the sheet.

Changed "MCF" to "DTH"

Paragraph 3 at the end after "other" inserted "unless the Customer pays all cost (including applicable Income Tax) to provide required facilities."

Paragraph 5 at the end of the first sentence delete the words "or less" and add: " Once a qualified Customer elects service under this Rate Schedule, all service will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. A new customer beginning service after May 31 shall contract for a term extending through the following May 31 Upon meeting the qualifications contained therein, a Customer may receive service under Rate Schedule SS-1 concurrent with this Rate Schedule. A Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule T-1 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided, the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice."

Paragraph 6: Change "Consumer" to "Customer" throughout the paragraph and after the word maintain inserted "in usable condition".

Remove "Thousands of Cubic Feet (MCF)" and inserted "DTH"

In each rate block change "MCF" to "Dth"

<u>Rate Change Preferred Tariff Filing</u>

<u>Commodity Charge</u>

First 1,500 Dth Per Month	from $0.8888 to $0.9543

Next 2,500 Dth Per Month	from $0.75988 to $0.8158
Next 11,000 Dth Per Month	from $0.43124 to $0.6300
Over 15,000 Dth Per Month	from $0.2845 to $0.2845

<u>Rate Changes - Tariff filing without capitalizing carrying charges on stored gas</u>

<u>Commodity Charge</u>

First 1,500 Dth Per Month	from$0.8888 Per Dth to $1 0263
Next 2,500 Dth Per Month	from $0.7598 Per Dth to $0.8773
Next 11,000 Dth Per Month	from $0.4312 Per Dth to $0.9790
Over 15,000 Dth Per Month	from $0.2650 Per Dth to $0.3060

TRA 1 Sheet 25A

Replace the first paragraph:

<u>AUTHORIZED INCREMENTAL RATE</u>

When the Company determines that volumes of gas in excess of Firm Transportation (FT) Contract Limits are available to be purchased and transported under the provisions of the Company's pipeline suppliers' Interruptible Transportation (IT) tariffs for resale to consumers under this Rate Schedule, then the Company shall, at it's option, be authorized to charge the incremental rate for such volumes to those consumers as determined by the Company who have been offered and who have agreed to pay such incremental rate in lieu of having their gas service curtailed. The incremental rate shall represent the difference between the average delivered commodity rate of the volumes purchased and the Company's' currently effective PGA average commodity rate.

With:

<u>AUTHORIZED INCREMENTAL RATE</u>

When the Company determines that volumes of gas are available to be purchased and transported to Customers under this Rate Schedule, then the Company shall, at it's option, be authorized to charge the incremental rate in lieu of the published PGA rate for L-1 Customers for such volumes distributed to those Customers who have been offered and who have agreed to pay such incremental rate in lieu of having their gas service curtailed. On days when gas is not being withdrawn from the Company's Liquid Natural Gas (LNG) facility for system supply, the incremental rate shall be the applicable index rate plus the variable pipeline charges. On those days when gas is being withdrawn from the LNG facility, the incremental rate will be increased to reflect the cost of gas used in the liquefaction and vaporization process.

Replaced "consumer" with "Customer" throughout the sheet.

Customer is capitalized throughout the sheet.
Under the heading INTERRUPTIBLE AND FIRM SERVICE paragraph 3 change MCF to DTH.

Changed the heading "METRETEK DATA COLLECTION EQUIPMENT" to "DATA COLLECTION EQUIPMENT"

After the word "Customers" the words "added to" are eliminated and "provided service under" are inserted. After "Schedule" the words "after November 1, 1991" are removed and after "pay" the words "$2,500 are removed and the words "for the cost and installation" are inserted.. Also after the word "power" the word "or" is removed and after " lines" the words ", or wireless facilities" are inserted. "Metretek" is removed from the last sentence.

Under the heading SPECIAL TERMS AND CONDITION, the following is added at the end of the second paragraph:

"and to prevent Customer being served under other rate schedules being adversely affected as the result of gas being delivered under this rate schedule at a price that is below current costs."

TRA 1 Sheet 25C

Capitalized "Customer" throughout the sheet.

In the first paragraph the rates of gas taken in excess of curtailment volumes are changed from $15 per MCF to $30 per Dth or from $1.50 per Cct to $3.00 per Therm.

From the second paragraph the following is deleted:
"The Company may waive any additional charges for such excess or unauthorized use of gas if its cost of gas purchased or produced or gas service to any other of the Company's customers was not affected by such unauthorized use by the consumer."

TRA 1 Sheet 30

In the first paragraph after the word "be" the word "by" is deleted and the words "an annual service under a" are inserted.

Capitalized "Customer" throughout the sheet.

"MCF" is replaced with DTH throughout the age.

Under the heading AVAILABILITY the first paragraph:

> "Available on an Interruptible basis to eligible large volume consumers. Transportation Service shall be by Transportation Service Agreement in conjunction with service under Rate Schedule L-1 or in addition to firm gas service purchased under Rate Schedules C-1 or I-1 as determined by each customer's special circumstances."
>
> is deleted and replaced with·
>
> "Available on an interruptible basis under a Transportation Service Agreement to large volume Customers provided Chattanooga Gas Company (Company) has interruptible gas delivery capacity in excess of the then existing requirements of other Customers, and further subject to the following conditions:"
>
> At the end of paragraph 3 the following words are added: "unless the Customer pays all cost (including applicable Income Tax) to provide required facilities."
>
> Inserted as paragraph 5: "Service taken under this rate shall be by contract for a term of one year. Once a qualified Customer elects service under this Rate Schedule, all service will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. A new customer beginning service after May 31 shall contract for a term extending through the following May 31 Upon meeting the qualifications contained therein, a Customer may receive service under Rate Schedule SS-1 concurrent with this Rate Schedule. A Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule L-1 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided, the Customer shall

discontinue service under this Rate Schedule effective the first June 1 following the notice.

TRA 1 Sheet 30A

Renumber old paragraph 5 as paragraph 6.

Under MONTHLY BASE RATE

Removed "Thousands of Cubic Feet (MCF)" and inserted 'DTH"

In each rate block changed "MCF" to "Dth"

Rate Change Preferred Tariff Filing

Commodity Charge

First 1,500 Dth Per Month	from $0.8888 to $0.9543
Next 2,500 Dth Per Month	from $0.75988 to $0.8158
Next 11,000 Dth Per Month	from $0.43124 to $0.6300
Over 15,000 Dth Per Month	from $0.2845 to $0 2845

Rate Changes - Tariff filing without capitalizing carrying charges on stored gas

Commodity Charge

First 1,500 Dth Per Month	from$0.8888 Per Dth to $1.0263
Next 2,500 Dth Per Month	from $0.7598 Per Dth to $0.8773
Next 11,000 Dth Per Month	from $0.4312 Per Dth to $0.9790
Over 15,000 Dth Per Month	from $0.2650 Per Dth to $0.3060

Removed:
"BILLING ADJUSTMENTS

Bills for Transportation Service hereunder are subject to adjustments, charges and/or credits as determined to be applicable and approved by the Tennessee Regulatory Authority.

METRETEK DATA COLLECTION EQUIPMENT

New Customers added to this Rate Schedule after November 1, 1991 shall be required to pay $2,500 (includes applicable income taxes) for the cost and installation of the Metretek Data Collection equipment. All Customers shall also be required to pay the cost of any power or telephone lines necessary for the operation of such Metretek equipment.

TRANSPORTATION BALANCING

If in any month the quantity of gas delivered for transportation is less than the quantity of gas nominated by the Consumer, or on behalf of the Consumer, the Consumer acknowledges that such difference represents gas purchased by the Company. The Company will reimburse Consumer for purchase of said gas at the Consumer's average commodity cost of gas purchased, including all applicable transportation costs (excluding penalties) during said month, except that the average commodity cost paid to Consumer by Company shall not exceed the Company's lowest priced commodity cost of gas in effect during said month. If in any month the quantity of gas delivered for transportation is greater than the quantity of gas nominated, the Consumer acknowledges that such difference represents gas purchased from the Company under applicable Rate Schedule L-1. The Consumer agrees to nominate transportation gas volumes on a daily best efforts basis so that the Consumer's daily and monthly transportation nomination(s) shall be consistent with the provisions of East Tennessee's and/or Southern's Transportation Tariff. The Consumer shall be required to reimburse Company for any penalties which it caused the Company to incur from East Tennessee and/or Southern in accordance with the penalty provisions pursuant to East Tennessee's or Southern's Transportation Tariff which results from the LDC providing natural gas transportation service for the Consumer."

Inserted:

DATA COLLECTION EQUIPMENT

Customers provided service under this Rate Schedule shall be required to pay for the cost and installation of the Data Collection equipment (includes applicable income taxes). All Customers shall also be required to pay the cost of any power, telephone lines, or wireless facilities necessary for the operation of such equipment."

TRA 1 Sheet 30 B

Inserted:

BALANCING

It shall be the Customer's responsibility to maintain a daily and monthly balance with the Company to insure system integrity and avoid any assessment of penalties against the Company by the Interstate Pipelines. To insure such, Customers are required to nominate on a daily basis. If the Company is assessed a penalty by a Customer's transporting pipeline, the Company shall have the right to pass-through all such penalties to the Customer to the extent the Customer or Customer's agent is responsible for causing the Company to be assessed such penalties.

CASH OUT OF MONTHLY IMBALANCES

Any difference between the quantities delivered to the Company's city gate facilities for the account of the Customer for the month, and the quantities consumed by the Customer as metered for the month, shall be the monthly imbalance. This imbalance shall be resolved monthly by "cashing out" the imbalance as it is known at that time. If the Customer consumes more gas than it has delivered to the Company, the Customer will be deemed to be "short" by the amount of the deficiency and will buy an amount of gas equal to the deficiency from the Company The Customer shall pay a price equal to the highest Daily Index Cost of Gas, as determined from the "Daily Price Survey" set forth in *Gas Daily* published by Platts, in the first issue of such publication following the date of the transaction plus the 100% load factor FT transportation rate, applicable surcharges and fuel on the relevant pipeline times the premium percentage corresponding to the percentage of the deficiency listed in the table below plus the 100% load factor FT transportation rate. If the Customer consumes less gas than it has delivered to the Company, the Customer will be deemed to be "long" by the amount of the surplus, and the Company will buy the amount of the surplus by paying the Customer a price equal to the lowest Daily Index Cost of Gas, as determined from the "Daily Price Survey" set forth in *Gas Daily* published by Platts, in the first issue of such publication following the date of the transaction, applicable surcharges and fuel on the relevant pipeline times the discount percentage corresponding to the percentage of the deficiency listed in the table below plus the 100% load factor FT transportation rate·

Percentage of the Imbalance	Short Premium	Long Discount
Equal to or less than 5%	100%	100%
Over 5% & equal to or less than 10%	115%	85%
Over 10% & equal to or less than 15%	130%	70%
Over 15% & equal to or less than 19%	140%	60%
Over 20%	150%	50%

The Daily Index Cost of Gas shall be derived from the prices published in *Gas Daily* in the Daily Price Survey

Southern Natural , La	X	37 %
	+	
Tennessee, zone 0	X	15 %
	+	
Tennessee, La, 500 Leg	X	24 %
	+	
Tennessee, La, 800 Leg	X	24 %

The Company will collect gross receipt tax on the incremental gross gas related charges.

TRA 1 Sheet 30 C

Inserted: "Any difference between the actual cost of gas incurred by the Company and the Index prices defined above will be accounted for in the Actual Cost Adjustment in a manner consistent with TRA Administrative Rule 1220-4-7. Increments or decrements which may result for the PGA will not apply to the cash-out mechanism."

Changed the "consumers' to "Customers" throughout

Changed the rate for volumes taken in excess of curtailment volumes from \$15.00 per MCG to \$30.00 per Dth or from \$1.50 per Ccf to \$3.00 per Therm.

From the third paragraph deleted: "The Company may waive any such additional charges for such excess or unauthorized use of gas if its costs of gas purchased or produced or gas service to any other of the Company's customers was not affected by such unauthorized use by the consumer."

TRA 1 Sheet 31

Changed the words "customer" and "consumer" to "Customer" throughout the sheet.
Change "Mcf" to "Dth" throughout the sheet.

Under the heading: TRANSPORTATION SERVICE AGREEMENT

After the word "be" deleted the word "by" and inserted "an annual service under a"

Under the heading: AVAILABILITY

Replaced paragraph 5 with:

> "Service taken under this rate shall be by contract for a term of one year . Once a qualified Customer elects service under this Rate Schedule, all service will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. A new Customer beginning service after May 31 shall contract for a term extending through the following May 31 Upon meeting the qualifications contained therein, a Customer may receive service under Rate Schedule SS-1 concurrent with this Rate Schedule. A Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule I-1 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided, the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice."

Under the heading MONTHLY BASE RATES

Deleted "Thousands of Cubic Feet (MCF) and inserted (DTH)

Rate Change Preferred Tariff Filing

Commodity Charge

First 1,500 Dth Per Month	from $0.8888 to $0.9543
Next 2,500 Dth Per Month	from $0.75988 to $0.8158
Next 11,000 Dth Per Month	from $0.43124 to $0 6300

Over 15,000 Dth Per Month	from \$0.2845 to \$0.2845

Rate Changes - Tariff filing without capitalizing carrying charges on stored gas

Commodity Charge

First 1,500 Dth Per Month	from\$0.8888 Per Dth to \$1.0263
Next 2,500 Dth Per Month	from \$0.7598 Per Dth to \$0.8773
Next 11,000 Dth Per Month	from \$0.4312 Per Dth to \$0.9790
Over 15,000 Dth Per Month	from \$0.2650 Per Dth to \$0.3060

TRA 1 Sheet 31A

Deleted:

SPECIAL TERMS AND CONDITIONS

In the event of curtailment of interruptible transportation service by the Company, the pipeline transporter, or Seller, the Company agrees to supply the contracted quantity of natural gas to the customer stated in MCF/day pursuant to the terms and conditions of Rate Schedule I-1 and the related gas sales agreement thereto or any amendments thereto. It is the intent that the customer at all times receive the contracted stated quantity of firm gas supply from interruptible transportation service or from firm natural gas sales purchased from the Company.

METRETEK DATA COLLECTION EQUIPMENT

New Customers added to this Rate Schedule after November 1, 1991 shall be required to pay \$2,500 (includes applicable income taxes) for the cost and installation of the Metretek Data Collection equipment. All Customers shall also be required to pay the cost of any power or telephone lines necessary for the operation of such Metretek equipment.

TRANSPORTATION BALANCING

If in any month the quantity of gas delivered for transportation is less than the quantity of gas nominated by the Consumer, or on behalf of the Consumer, the Consumer acknowledges that such difference represents gas purchased by the Company. The Company will reimburse Consumer for purchase of said gas at the Consumer's average commodity cost of gas purchased, including all applicable transportation costs (excluding penalties) during said month, except that the average commodity cost paid to Consumer by Company shall not exceed the Company's lowest priced commodity cost of gas in effect during said month.

If in any month the quantity of gas delivered for transportation is greater than the quantity of gas nominated, the Consumer acknowledges that such difference represents gas purchased from the Company under applicable Rate Schedule I-1 or L-1.

The Consumer agrees to nominate transportation gas volumes on a daily best efforts basis so that the Consumer's daily and monthly transportation nomination(s) shall be consistent with the provisions of East Tennessee's and/or Southern's Transportation Tariff. The Consumer shall be required to reimburse Company for any penalties which it caused the Company to incur from East Tennessee and/or Southern in accordance with the penalty provisions pursuant to East Tennessee's or Southern's Transportation Tariff which results from the LDC providing natural gas transportation service for the Consumer

Inserted.

SPECIAL TERMS AND CONDITIONS

In the event of curtailment of interruptible transportation service by the Company, the pipeline transporter, or Seller, the Company agrees to supply the contracted quantity of natural gas to the Customer stated in Dth/day pursuant to the terms and conditions of Rate Schedule I-1 and the related gas sales agreement thereto or any amendments thereto. It is the intent that the Customer at all times receives the contracted stated quantity of firm gas supply from interruptible transportation service or from firm natural gas sales purchased from the Company. Service hereunder, however, shall be subject to the Company's Schedule for Limiting and Curtailing Gas Service as filed with the Tennessee Regulatory

DATA COLLECTION EQUIPMENT

Customers provided service under this Rate Schedule shall be required to pay for the cost and installation of the Data Collection equipment (includes applicable income taxes). All Customers shall also be required to pay the cost of any power, telephone lines, or wireless facilities necessary for the operation of such equipment.

BALANCING

It shall be the Customer's responsibility to maintain a daily and monthly balance with the Company to insure system integrity and avoid any assessment of penalties against the Company by the Interstate Pipelines. To insure such, Customers are required to nominate on a daily basis. If the Company is assessed a penalty by a Customer's transporting pipeline, the Company shall have the right to pass-through all such penalties to the Customer to the extent the Customer or Customer's agent is responsible for causing the Company to be assessed such penalties

TRA 1 Sheet 31 B

Inserted:

CASH OUT O F MONTHLY IMBALANCES

Any difference between the quantities delivered to the Company's city gate facilities for the account of the Customer for the month, and the quantities consumed by the Customer as metered for the month, shall be the monthly imbalance. This imbalance shall be resolved monthly by "cashing out" the imbalance as it is known at that time. If the Customer consumes more gas than it has delivered to the Company, the Customer will be deemed to be "short" by the amount of the deficiency, and will buy an amount of gas equal to the deficiency from the Company. The Customer shall pay a price equal to the highest Daily Index Cost of Gas, as determined from the "Daily Price Survey" set forth in *Gas Daily* published by Platts, in the first issue of such publication following the date of the transaction, applicable surcharges and fuel on the relevant pipeline times the premium percentage corresponding to the percentage of the deficiency listed in the table below plus the 100% load factor FT transportation rate. If the Customer consumes less gas than it has delivered to the Company, the Customer will be deemed to be "long" by the amount of the surplus, and the Company will buy the amount of the surplus by paying the Customer a price equal to the lowest Daily Index Cost of Gas, as determined from the "Daily Price Survey" set forth in *Gas Daily* published by Platts, in the first issue of such publication following the date of the transaction, applicable surcharges and fuel on the relevant pipeline times the discount percentage corresponding to the percentage of the deficiency listed in the table below plus the 100% load factor FT transportation rate:

Percentage of the Imbalance	Short Premium	Long Discount
Equal to or less than 5%	100%	100%
Over 5% & equal to or less than 10%	115%	85%
Over 10% & equal to or less than 15%	130%	70%
Over 15% & equal to or less than 19%	140%	60%
Over 20%	150%	50%

The Weighted Index Price" shall be derived from the prices published in *Gas Daily* from the Daily Price Survey.

Southern Natural , La	X	37%
	+	
Tennessee, zone 0	X	15%
	+	
Tennessee, La, 500 Leg	X	24%
	+	
Tennessee, La, 800 Leg	X	24%

The Company will collect gross receipt tax on the incremental gross gas related charges.

Any difference between the actual cost of gas incurred by the Company and the Index prices defined above will be accounted for in the Actual Cost Adjustment in a manner consistent with TRA Administrative Rule 1220-4-7. Increments or decrements which may result for the PGA will no apply to the cash-out mechanism.

TRA 1 Sheet 31 C

Inserted

RATE SCHEDULE T-2 (Continued)

LIMITING AND CURTAILING GAS SERVICE

Transportation Service hereunder shall be subject to the Company's Schedule for Limiting and Curtailing Gas Service as filed with the Tennessee Regulatory Authority.

SPECIAL TERMS AND CONDITIONS

This schedule is subject to interruption on one-half-hour's notice given by the Company by telephone or otherwise. The Company will curtail transportation gas service to the Customers under this schedule in order to prevent a shortage of gas for the use of Customers under the Company's other rate schedules.

Customer shall immediately discontinue the use of transportation gas service, to the extent of curtailment ordered, when and as directed by the Company; and authorized representatives of the Company shall have at all times the right of ingress and egress to the Customer's premises. Upon determination by the Company that the necessity for curtailment has ceased the Company shall so notify the consumer by telephone or otherwise and the consumer shall not resume service until so notified.

In the event consumer takes daily gas deliveries in excess of consumer's daily contract entitlement where such consumption is measured and recorded on a daily basis, or in the event Customer does not comply with a curtailment order as directed by the Company and takes gas in excess of the daily volume allowed by the Company in the curtailment order, such gas taken in excess of Customer's daily contract entitlement or such daily volumes taken in excess of curtailment volumes shall be paid for by the Customer at the greater of the rate of $30.00 per Dth or $3.00 per Therm or an amount equal to the actual cost incurred by the Company to include all applicable pipeline and/or gas supplier penalties and/or charges because of the Customer's failure to comply with a curtailment order as directed by the Company. These additional charges shall be in addition to all other charges payable under this Rate Schedule.

The payment of a charge for unauthorized over-run shall not under any circumstances be considered as giving any such Customer the right to take unauthorized over-run volumes, nor shall such payment be considered as a substitute for any other remedies available to Company against Customer for failure to respect its obligations to adhere to the provisions of its contract with the Company.

The curtailment of interruptible gas deliveries in whole or in part under this schedule shall not be the basis for claims against the Company for any damages sustained by the Customers.

TRA 1 Sheet 32

New sheet in the entirety.

RATE SCHEDULE SF-1

Experimental Semi-Firm Sales Service (SFSS)

AVAILABILITY

This Rate Schedule is a bundled sales service available to those Customers served under Chattanooga Gas Company's Interruptible Rate Schedule L-1, Interruptible Transportation Rate Schedule T-1, and/or Interruptible Transportation with Firm Supply Backup T-2, to assist such Customers with mitigating the volatility of gas costs by providing the option of using storage volumes when such volumes can be made available by the Company with no detriment to the Company's firm ratepayers.

Service under this Rate Schedule will be awarded to winning bidders for November 1 of the current year through March 31 of the following year (Heating Season). Service provided under this Rate Schedule may be interrupted on any given day contingent on the Company's ability to provide service to the Company's firm rate payers.

TITLE to GAS

All Gas dedicated to SFSS annually shall remain the property of the Company Title to said dedicated Gas shall pass from the Company to the Customer when Gas is delivered to the Customer pursuant to the terms of this Rate Schedule.

AVAILABLE VOLUMES

On August 1 of each year the Company will post the total Deliverability and Reserved Volumes that will be made available to eligible Customers under this Rate Schedule for the upcoming Heating Season. In addition the Company will post acceptable minimum seasonal Deliverability and Reservation Rates that would be acceptable to the Company as well as the commodity rate that will be applied to the total aggregate Reserved Volumes upon delivery. Customers eligible to receive service under SFSS may submit bids to the Company on or before August 20. Bids must include the following: Customer's desired Maximum Daily Deliverability; the dollar value the Customer places on the requested Maximum Daily Deliverability Volume in the form of a monthly unit Maximum Daily Deliverability Rate; Customer's desired total Reserved Volume; and the dollar value the Customer places on the requested Reserved Volume during the Heating Season in the form of a monthly unit Reservation Rate On or before August 25 the Company will evaluate all bids and award the reserved Daily Deliverability and Reserved Volumes to the bid(s) generating the highest Net Present Value (NPV). However, in no event may a Customer's total Reserved Volume exceed the Customer's average daily usage during the previous twelve months times 30 days nor the Customers Daily Deliverability exceed the Customer's highest demand day during the previous Heating Season. If an L-1 Customer nominates SFSS service for a given day and fails to burn such amount, then such volumes will be carried over to the subsequent day.

If two or more bids generate the same NPV and the requested volumes exceed the total Daily Deliverability or total Reserved Volume available for use under this Rate Schedule, the Daily Deliverability will be allocated to the winning bidders on a pro rata basis. On or before August 31 the winning bidders shall enter into a contract to purchase from the Company the requested and/or allocated Reserved Volume.

DELIVERABILITY

Service provided under this Rate Schedule on a daily basis is limited to the total remaining capacity of the Company after firm requirements are satisfied. In the event of a curtailment SFSS supply must be nominated and will be delivered as long as the Company's firm requirements are satisfied. If on any day, the Company is unable to meet the total SFSS nominations because the demand for Gas to be delivered under this Rate Schedule exceeds the Company's ability to deliver Gas using the Company's existing capacity, nominations will be confirmed based on the highest unit rate bid for the monthly Deliverability Rate. In the event multiple bids are the same the volumes will be reduced pro rata. In no event will a Customer's cumulative receipt of Gas under this Rate Schedule exceed the Customer's total Reserved Volume for the Heating Season.

TRA 1 Sheet 32 A

New Sheet in the entirety

RATE SCHEDULE SF-1 (Continued)

RATES

These rates are in addition to the rates applicable to the Customer under Rate Schedules L-1, T-1 and / or T-2. The following charges shall be billed monthly during the Heating Season:

(a) Maximum Deliverability Rate - A charge per Dth applied to the Maximum Daily Deliverability that the Customer bid and the Company accepted.

(b) Reservation Rate - A charge per Dth applied to the Reserved Volume. That the Customer bid and the Company accepted.

(c) Supplier Demand Rate - A charge per Dth applied to the Maximum Daily Deliverability awarded to the Customer. The purpose of this charge is to recover the total fixed costs from the interstate pipeline associated with the storage service(s) underlying this service. All revenue collected from this charge shall be credited to the Deferred Gas Cost Account as recovered Demand cost under the Purchased Gas Adjustment provision of the Company's tariff.

(d) Supplier Volumetric Rate – A charge per Dth for volumes delivered under this Rate Schedule during the preceding month. The purpose of this charge is to recover the total variable interstate pipeline costs associated with providing this service, including but not limited to the FT volumetric charge, storage injection and withdrawal charges and any and all associated fuel and surcharges Revenues collected from this charge shall be credited to the Deferred Gas Cost Account as recovered Commodity cost under the Purchased Gas Adjustment provision of the Company's tariff.

(e) Commodity Rate – A rate per Dth for Gas delivered under this Rate Schedule during the preceding month. The rate to be applied to the Reservation Volumes will be posted on August 1 of any given year. Revenues collected from this charge shall be credited to the Deferred Gas Cost Account as recovered Commodity cost under the Purchased Gas Adjustment provision of the Company's tariff.

(f) Carrying Cost - The monthly cost for retaining the Reserved Volumes contracted by Customer. The amnount charged shall be billed monthly for the preceding months remaining reserved volumes multiplied by the Company's pretax authorized rate of return.

Payment for the Maximum Daily Deliverability Charge and the Reservation Charge, shall be in five equal monthly payments due on the first of the month beginning November 1. All other charges shall be due upon presentation. Payments received after the due date shall be for an amount which shall be greater by five percent (5%) than the net billing.

TRA 1 Sheet 32B

New Sheet in the entirety.

RATE SCHEDULE SF -1 (Continued)

NOTIFICATION BY CUSTOMERS

Qualifying Customers that have been approved for SFSS volumes will notify the Company by fax or e-mail by 12:00 Noon prior to the effective Gas Day that they desire to use volumes available under this Rate Schedule. Customers will be notified via e-mail or fax when demand for gas volumes under this Rate Schedule are terminated or allocated due to deliverability limitations pursuant to the availability provisions of this Rate Schedule. Provision of Gas under this Rate Schedule will automatically end when the Customer has utilized the Customer's Reserved Volume for the applicable Heating Season.

VOLUME REMAINING AT MARCH 31

If a Customer does not utilize the Customer's total Reserved Volume awarded by the Company, the remaining volume as of April 1 will be transferred to the Company's system inventory (excluding Company LNG). If there is a positive difference between the per Dth rate charged Customer during the Heating Season and the Company's per Dth cost of inventory (excluding Company LNG) as of April 1, the Customer will be billed for such difference in its next monthly bill.

TRA 1 Sheet 34

Capitalized "Customer" throughout the sheet.

In first paragraph inserted "Chattanooga Gas Company" before "Company"

Deleted "Hundreds Of Cubic Feet (CCF) Net Rate"

Removed "Flat Rate Per Month"

Commodity Charge changed from 4.50 ¢ Per CCG to 15.00¢ Therm

TRA 1 Sheet 37

Replaced the words "customer" and "consumer" with "Customer" throughout the sheet. In first paragraph inserted "Chattanooga Gas Company" before "Company."

TRA 1 Sheet 37 A

Replaced the words "customer" and "consumer" with "Customer" throughout the sheet.

Under SPECIAL TERMS AND CONDITIONS changed the rate for gas taken in excess of curtailment volumes from $15.00 per MCF to $30.00 DTH or from $1.50 per Ccf to $3.00 per Therm.

Deleted: "The Company may waive any such additional charges for such excess or unauthorized use of gas if its costs of gas purchased or produced or gas service to any other of the Company's customers was not affected by such unauthorized use by the consumer."

TRA 1 Sheet 45

Capitalized "Customer" throughout the sheet.

TRA 1 Sheet 45A

Capitalized "Customer" throughout the sheet.

TRA 1 Sheet 46

New Rate Schedule

CHATTANOOGA ASSISTED RATE FOR ENERGY SERVICE (CARES) TRACKER

The Chattanooga Assisted Rate for Energy Service (CARES) program is designed to increase the availability of natural gas service to elderly low income Customers by providing a monthly credit to qualifying Residential Customers who are of age 65 years or over.

APPLICABILITY

The rates for gas service set forth in all of the Rate Schedules of the Company shall be adjusted pursuant to the terms of the CARES Tracker.

ELIGIBILITY

To be eligible for a CARES credit, a Customer must be 65 years of age or older and a current recipient of any one of the following low income assistance programs.

a. Temporary Assistance to Needy Families (TANF), previously known as AFDC
b. Supplemental Security Income (SSI)
c. Food Stamps
d. Medicaid, as provided under TennCare

Additionally, a Customer 65 years of age or older with total gross annual income that does not exceed 125% of the federal poverty income guidelines may apply directly to the Tennessee Regulatory Authority (TRA) for eligibility certification.

All applications for service are subject to verification with the TRA or the state agency responsible for administration of the qualifying program.

CERTIFICATION

1. Proof of eligibility in any of the qualifying low income assistance programs should be provided to the Company at the time of application for service. The CARES credit will not be established until proof of eligibility has been received by the Company. If the Customer requests service prior to the Company's receipt of proof of eligibility, the requested service will be provided without the CARES credit. When eligibility documentation is provided subsequent to initiation of service, the CARES credit will be provided on a going forward basis beginning the first month after receipt of documentation.

2. The Company reserves the right to periodically audit its records, working in conjunction with the appropriate state agencies, for the purpose of determining continuing eligibility. Information obtained during such audit will be treated as confidential information to the extent required under State and Federal laws. The use or disclosure of information concerning enrollees will be limited to purposes directly connected with the administration of the CARES plan.

3. When a Customer is determined to be ineligible as a result of an audit, the Company will contact the Customer. If the Customer cannot provide eligibility documentation, the CARES credit will be discontinued.

TRA 1 Sheet 46 A

New Rate Schedule

CHATTANOOGA ASSISTED RATE FOR ENERGY SERVICE (CARES) TRACKER (Continued)

CARES CREDIT

Upon approval of the application of a Customer, the Company shall provide a CARES Credit in the amount of $7.50 per month.

CARES FACTOR

The CARES Factor shall be computed annually by dividing the total CARES credits provided to eligible Customers for the twelve months ended June 30 ± any imbalance from the previous program year by the total commodity distributed to all classes of Customers during the twelve months ended June 30. The total credit will equal the sum of the credits issued each month from July 1 of the previous year through June 30 of the current year. The previous year's imbalance, positive of negative, will equal the total amount to be recovered included in the previous years filing less the amount recovered through the application of the CARES Factor during the twelve months ended June 30.

$$\text{CARES Factor} = \frac{TCP \pm PYI}{TCD}$$

$$PYI = PYA - TAR$$

PYI-Previous Year Imbalance is the amount remaining at June 30 of the current year from the previous year's filing or the amount recovered during the twelve months ended in excess of the previous year's filing.

PYA- Previous Year Amount is the amount used to compute the CARES Factor in the previous year's filing.

TAR-The Total Amount Recovered through the application of the CARES Factor during the twelve months ended June 30 of the current year. TCP is the Total Credits Provided to Customers during the twelve Months Ended June 30, of the current year

TCD-The Total Commodity Distributed during the 12 Months ended June 30 of the Current year.

CARES Factor- The factor to be applied to each Rate Schedule.

FILING WITH THE AUTHORITY

Annually the Company will file with the Authority the CARES Factor to be applied to volumes distributed during the following twelve months. The filing shall identify for each month during the twelve months ended June 30, the number of Customers that received the credit, the amount of credits provided, the total commodity volume sold, and the total amount recovered.

TRA 1 Sheet 47

New Sheet

BARE STEEL AND CAST IRON PIPELINE REPLACEMENT TRACKER

APPLICABILITY

This Tracker shall apply to and become a part of each of the Company's Rate Schedules for all Distribution Services. The monthly rate per therm shall be increased by the annual "Pipeline Replacement Program Cost Recovery Factor" or "PRP Factor" as hereinafter provided.

PURPOSE

The purpose of this Tracker is for the Company to recover certain costs associated with the replacement of bare steel and cast iron pipe on the Company's system.

DEFINITIONS

For purposes hereof:

Pipeline Replacement Costs to be Recovered – Shall be the cost resulting from that determined for the Cost Year and shall include the depreciation of facilities installed under the PRP, the return on the investment in facilities installed under the PRP, carrying charges on un-recovered cost, and the related taxes. The return and carrying charges component will be computed using the rate of return most recently approved by the Authority.

Cost Year –The year on which a PRP Factor is calculated.

Collection Year- The twelve month period during which a PRP Factor is applicable. The Collection year begins April 1 following the Cost Year.

COMPUTATION AND APPLICATION OF THE PRP FACTOR

The PRP Factor shall be computed to the nearest one-hundredth 1/100th cent per therm in the following manner:

The annual PRP Factor shall be the quotient obtained by dividing the Cumulative Pipeline Replacement Costs less Cumulative Collections as of the end of the Cost Year by the number of therms distributed by the Company during the Cost Year.

ANNUAL REPORT

Annually by March 1 the Company will file a report with the Authority for the Cost Year ended the previous December 31, that identifies the ORO expenditures during the Cost Year, the cumulative cost of PRP as of the end of the Cost year, the cumulative PRP collections as of the end of the Cost Year, the computation of the Pipeline Replacement Costs to be recovered, and computation of the PRP Factor to be effective April 1.

TRA 1 Sheet 48

In first paragraph deleted the word "the" before Company's .
Inserted "Chattanooga Gas Company's" before Company's
Capitalized "Customers" throughout the sheet.

TRA 1 Sheet 49

Under the heading DEFINITIONS deleted the word "the" before Company's .
Inserted "Chattanooga Gas Company's" before Company's

TRA 1 Sheet 49A

Replaced "CCF" with "THERM"
Revised the WNA factors as follows:

Rate Change Preferred Tariff Filing

RATE SCHEDULE	WEIGHTED BASE RATE (\$THERM)	HEAT SENSITIVE FACTOR - HSF (THERM)	BASE LOAD - BL (THERM)
(R-1) RESIDENTIAL GENERAL SERVICE Winter (November – April)	From 023346 to 173604	From 208678 to 191495	From 17 224 to 12 901
(R-4) MULTI-FAMILY HOUSING SERVICE Winter (November - April)	From 208660 to 196700	From 119141 to 098985	From 25 044 to 18 695
(C-1) COMMERCIAL AND INDUSTRIAL GENERAL SERVICE Winter (November - April)	From 257377 to 239649	From 987685 to 811269	From 221 606 to 171 926

Rate Changes - Tariff filing without capitalizing carrying charges on stored gas

RATE SCHEDULE	WEIGHTED BASE RATE (\$THERM)	HEAT SENSITIVE FACTOR - HSF (THERM)	BASE LOAD - BL (THERM)
(R-1) RESIDENTIAL GENERAL SERVICE Winter (November – April)	From 023346 to 193046	From 208678 to 191495	From 17 224 to 12 901
(R-4) MULTI-FAMILY HOUSING SERVICE Winter (November - April)	From 208660 to 2183	From 119141 to 098985	From 25 044 to 18 695
(C-1) COMMERCIAL AND INDUSTRIAL GENERAL SERVICE Winter (November - April)	From 257377 to 259631	From 987685 to 811269	From 221 606 to 171 926

TRA 1 Sheet 50

Capitalized the word "Customers" throughout the sheet.

TRA 1 Sheet 50A

Capitalized the word "Customers" throughout the sheet.

TRA 1 Sheet 50C

Capitalized the word "Customers" throughout the sheet.

TRA 1 Sheet 50D

Capitalized the word "Customers" throughout the sheet.

TRA 1 Sheet 50F

Capitalized the word "Customers" throughout the sheet

TRA 1 Sheet 51

Capitalized the word "Customers" throughout the sheet.

TRA 1 Sheet 52

Capitalized the word "Customers" throughout the sheet.

Deleted the following:

<u>ORDER OF PRIORITIES</u>

> All Gas Service rendered by the Company, by Tariff or Contract, is subject to limitation as to annual, monthly, and daily volumes allowed and is further subject to curtailment in the event that the Company's gas supply is not adequate to meet the demands of the Company's Gas Service customers due to pipeline supplier curtailments, emergency requirements, or storage requirements for protection of firm service and system integrity. All Interruptible Transportation Service rendered by the Company, by Tariff or Contract, is subject to limitation by annual,

monthly, and daily volumes allowed and is further subject to curtailment in the event that the Transportation Service customer's gas supply is curtailed by its transportation gas supplier, in the event the Company's pipeline capacity or system operating conditions are not adequate to meet the demands of the Transportation Service customer or in the event the transporting interstate pipeline curtails its transportation service to the Transportation Service customer plus any other emergency which requires the Company to curtail the transportation service in order to protect its system operations and integrity.

Company shall promptly notify each Affected Customer of its Curtailment Period Quantity Entitlement and the Curtailment Period during which it will apply Company may modify announced Curtailment Period Quantity Entitlements if conditions so require. Insofar as practical under existing conditions, Gas Service and Interruptible Transportation Service will be curtailed in accordance with the provisions stated above and in the order of priorities set forth below beginning with Interruptible Transportation Service and then descending as required.

1. All Interruptible Transportation Service *
2. All Interruptible Service *
3. Large Industrial Firm Boiler Fuel *
4. Large Industrial Firm (300 MCF or more per day) *

   * Priorities 1, 2, 3 and 4 above will each be subdivided by customer size as follows:

   (a) 10,000 MCF or more per day
   (b) 3,000 MCF or more per day
   (c) 1,500 MCF or more per day
   (d) 300 MCF or more per day
   (e) Less than 300 MCF per day

5. Large Industrial Firm (50 MCF or more per day but less than 300 MCF per day)
6. Large Commercial (50 MCF or more per day) Excluding Apartment Buildings.
7. Small Commercial and Industrial (Less than 50 MCF per day) Excluding Apartment Buildings
8. Schools and Hospitals on Firm Service
9. Public Housing Authorities and Residential Customers Including Apartment Buildings

Notwithstanding the provisions of this paragraph, the Company shall not be liable for any damages that may result to customers or any other person, firm or corporation by reason of the Company's limiting annual, monthly, or daily volumes or by curtailing gas service in accordance with the above order of priorities which may be deemed practicable under existing conditions by Company. Company will make every reasonable effort to deliver plant protection volumes to firm industrial customers sufficient to prevent damage to facilities or danger to personnel. This includes the protection of such material in process as would otherwise be destroyed, but does not include deliveries required to maintain plant production.

Inserted the following:

SUPPLY OR CAPACITY RELATED CURTAILMENTS

In situations when supply and capacity services contracted by the Company are not sufficient to meet the full requirements of Customers desiring sales services from the Company, the Company will first curtail service to interruptible sales and transportation Customers by priority of their margin contribution to the Company. Customers receiving discounted sales or transportation service will also be curtailed according to the discounted rates. In the event that further interruption is required, the Company will proceed with curtailment by margin contribution considering end use, impact on the local economy, and The Rules, Regulations, and Orders of the TRA and Laws of the State of Tennessee.

The Company will curtail interruptible gas service to the Customers under this schedule in order to prevent a shortage of gas for the use of Customers under the Company's other rate schedules and to prevent Customers being served under other rate schedules being adversely affected as the result of gas being delivered under this rate schedule at a prices that is below current costs.

EMERGENCY SERVICE

The Company will make every reasonable effort to deliver plant protection volumes to industrial and commercial Customers that do not have standby fuel systems sufficient to prevent damage to facilities or danger to personnel, or to Customers that find it impossible to continue operations on the Customer's standby or alternate energy source as a result of a bona fide existing or threatened emergency. This includes the protection of such existing material in process that would otherwise be destroyed, or deliveries required to maintain plant production. All emergency gas service is of a discretionary nature and implies no present or future obligation of the Company to any Customer to provide such service on either a temporary or continuing basis. Deliveries of gas hereunder shall be made pursuant only to advance operating arrangements between the Company's authorized personnel and the Customer and shall be subject to curtailment and interruption at any time should the Company deem it necessary.

ECONOMIC CURTAILMENT

Service to interruptible sales service Customers may be curtailed in the event that continuing such service could adversely affect the Customers being served under the Firm Sales Service Rate Schedules as the result of the interruptible PGA being below current costs.

TRA 1 Sheet 52 A

Changed the rate for unauthorized over-run volumes from $15.00 per MCF to $30.00 per Dth or from $1.50 per Ccf to $3.00 per Therm.

Deleted:
" The Company may waive any such additional charges for unauthorized use of gas or transportation service if its cost of gas purchased or produced and/or its gas service to any other of the Company's Customers was not affected by such unauthorized use by the Customer."

and

"This penalty provision applies only to large commercial and industrial Customers whose consumption is 50 MCF or more per day."

TRA 1 Sheet 56

In the first paragraph under the heading Benchmark Index , inserted "Gas Company (Company/Chattanooga)" after Chattanooga

TRA 1 Sheet 56A

Capitalized "PERFORMANCE-BASED RATEMAING", "PRUDENCE DETERMINATIONS," "FILING WITH THE AUTHORITY," and "PERIODIC INDEX REVISIONS."

In the first paragraph after the "The Company's commodity gas cost" replace the word "exceed" with "exceeds"

Title Page for TRA No. 2 RULES AND REGULATIONS FOR THE COMPANY'S GAS SERVICE

Deleted "6125 Preservation Drive Chattanooga, Tennessee 37416" and inserted "2207 OLAN MILLS DRIVE, CHATTANOOGA, TENNESSEE 37421"

Changed Effective Date from February 1, 1994 to March 1, 2004.

TRA No. 2 Sheet 1

Move the definition of Residential Service, Industrial Customer, and Main to Sheet 1A

After Authority inserted:

BTU	means British Thermal Unit measured at a pressure of 14.73 PSIA at 60 degrees Fahrenheit on a dry basis.
Business Day	means any day from Monday through Friday inclusive, excluding any holiday observed by the Company.
Citygate	means a point at which the facilities of an interstate pipeline company interconnect with the facilities of the Company.
Commercial Service	applies to Customers engaged in selling, warehousing, or distributing a commodity, in some business activity or in a profession, or in some other form of economic or social activity (office, stores, clubs, hotels, etc.), and to service which does not directly come in one of the other classifications of service

After Consumer or Customer inserted:

Dekatherm (Dt or Dth)	means 10 Therms or one million Btus (1MMBtus).

Inserted after the definition of Distribution System:

Firm Customer	means a Customer who purchases a Gas Service on a Firm basis.
Firm Service	means a type of Gas Service that ordinarily is not subject to interruption or curtailment.

TRA No. 2 Sheet 1A

New Sheet

DEFINITIONS (Continued)

Gas or Natural Gas	means any mixture of hydrocarbons or of hydrocarbons and noncombustible gases in a gaseous state, consisting predominantly of methane
Gas Day	means the period of 24 consecutive hours beginning at 10:00 a.m., Standard time
Gas Service	means any service offered in connection with the delivery or sale of Gas
Imbalance	mean the difference at any time, whether positive or negative, between the volumes of Gas received into a Pool by or on behalf of a Customer and the volumes of Gas delivered by the Company on behalf of such Customer
Industrial Service	applies to Customers engaged in a process which creates or changes raw or unfinished materials into another form or product.(Factories, mills, machine shop, mines, oil wells, refineries, pumping plants, creameries, canning or packing plants, shipyards, etc., i.e., in extractive, fabricating or processing activities.)
Interruptible Customer	means a Customer who purchases a Gas Service on an

	Interruptible basis.
Interruptible Schedule	means each of the Company's Rate Schedules or contracts under which Gas Service is provided on an Interruptible basis.
Interruptible	means a type of Gas Service that is subject to interruption or curtailment
LNG	means Liquefied Natural Gas
Main	means the gas pipe other than Service Line
Month	means the period beginning on the first Day of a calendar month and ending on the beginning of the first Day of the next succeeding calendar month
Person	means any corporation, whether public or private; company; individual; firm; partnership; or association
PGA Rider	means the Company's Purchased Gas Adjustment Rider
PSIA	means pounds per square inch absolute
Residence	means a parcel or tract of land upon which a residence, building, structure, or other facility containing a particular set of gas-consuming appliances is located
Residential Service	applies to Customers supplied for residential purposes on an individual basis in a single family dwelling or building, or in an individual flat or apartment in a multiple family dwelling or building or portion thereof occupied as the home, residence or sleeping place of one or more persons.
SNG or Southern	means Southern Natural Gas Company
Tariff	means all Rate Schedules, Terms of Service, and Rules and Regulations approved by the Authority relative to Gas Service provided by the Company.
Tennessee Pipeline	means Tennessee Gas Pipeline Company
Therm	means 100,000 Btus

TRA No. 2 Sheet 2

Capitalized the words "Service", "Customer", "Point" and "Delivery"

Replace the word "consumer" with "Customer"

TRA No. 2 Sheet 2A

In paragraph (5) insert "and tracker" after the word "rider" and capitalize "Customer's".

TRA No. 2 Sheet 2B

Capitalize the word "Customer" throughout the sheet.

TRA No. 2 Sheet 2D

Capitalize the word "Customer" throughout the sheet.

TRA No. 2 Sheet 2E

Capitalize the word "Customer" throughout the sheet.

TRA No. 2 Sheet 2F

Paragraph (6) after the word party inserted: "as a result of circumstances that result in the actual cost of constructing the facilities being materially different than the average costs specified in (C) above, actual costs may be used to determine the required Customer contribution.. If application of this rule appears impractical or unjust to either party for other reasons"

TRA No. 2 Sheet 2G

Paragraph (1) f; Capitalized the word "Customer".

TRA No. 2 Sheet 2H

Paragraph (3) Capitalized the word "Customer" throughout the sheet.

TRA No. 2 Sheet 2I

Paragraph b (i) and paragraph d. Capitalized the word "Customer".

TRA No. 2 Sheet 3

Paragraph (6) after the word party inserted: "as a result of circumstances that result in the actual cost of constructing the facilities being materially different than the average costs specified in (B) above, actual costs be the used to determine the required Customer contribution.. If application of this rule appears impractical or unjust to either party for other reasons"

Capitalized the work "Customer" throughout the sheet.

TRA No. 2 Sheet 4

Capitalized the work "Customer" throughout the sheet.

TRA No. 2 Sheet 5

Capitalized the work "Customer" throughout the sheet.

TRA No. 2 Sheet 6

Capitalized the work "Customer" throughout the sheet.

In the second paragraph under <u>BILLS, PAYMENTS, NON-PAYMENTS</u> changed the rate for re-connections of service from $30.00 to $50.00.

TRA No. 2 Sheet 7

Capitalized the work "Customer" throughout the sheet.
Replaced the word "consumer" with "Customer" throughout the sheet.

TRA No. 2 Sheet 8

Capitalized the work "Customer" throughout the sheet.
Replaced the word "consumer" with "Customer" throughout the sheet.

Paragraph (5) changed the rate for seasonal turn-ons and heating light-up service from $30.00 to $50.00 and deleted: "for Residential Customers and $45.00 for Commercial and Industrial Customers."

Data Request No. 76

Provide monthly net plant by state from October 1, 2000 through September 30, 2003.

Response:

See attached spreadsheet labeled TRA Data Request #76 which provides monthly plant balances for Tennessee and for allocated balances from Georgia. As discussed in TRA FG Item #70, the allocated plant in Georgia relates to an allocated portion of AGL Services Company's Geographical Information System ("GIS"). This system is used to inventory and track all mains at Chattanooga Gas Company ("CGC") and Atlanta Gas Light Company ("AGLC"). The cost allocated to CGC was based on CGC customers as a percentage of total AGLC and CGC customers.

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request #76
CGC Plant Balance by State: October 2000 - September 2003

SUMMARY OF UTILITY PLANT - PROPERTY

	CGC Total Plant Balance (Tennessee)	CGC Total Plant Balance (Georgia)
Oct-00	144,942,027	
Nov-00	145,117,450	
Dec-00	145,185,357	
Jan-01	145,343,009	
Feb-01	145,596,567	
Mar-01	145,926,354	
Apr-01	146,080,704	
May-01	146,236,357	
Jun-01	143,736,683	
Jul-01	143,888,298	
Aug-01	144,858,215	
Sep-01	146,061,453	
Oct-01	149,175,956	
Nov-01	149,378,244	
Dec-01	149,793,409	
Jan-02	149,870,674	
Feb-02	149,812,766	
Mar-02	149,440,287	
Apr-02	149,461,755	
May-02	149,478,378	
Jun-02	149,598,349	
Jul-02	149,591,979	
Aug-02	150,138,868	
Sep-02	150,186,915	
Oct-02	150,235,094	
Nov-02	150,222,978	
Dec-02	151,293,908	
Jan-03	151,058,515	
Feb-03	151,036,079	
Mar-03	150,887,950	262,062
Apr-03	150,872,776	262,062
May-03	150,909,467	262,062
Jun-03	150,930,191	262,062
Jul-03	151,328,250	262,062
Aug-03	151,413,343	262,062
Sep-03	152,800,474	262,062

Data Request No. 77

Refer to MFR, Item #65. Provide a narrative description of the new business, removals, DOT, renewals, relocations and other categories in the Company's capital budget.

Response:

Special projects for Chattanooga breaks-down into the following PeopleSoft categories:

Business Support – PRIM
These are capital improvements made to the system throughout the year in response to low pressure or low gas supply within an area. These improvements are necessary to maintain system expandability and to serve existing customers. They generally consist of all costs associated with:

*installation of looping pipe feeds
*installing pipe to close system gaps
*upgrading district regulator station equipment
*expansion of high pressure gas pipe into the system
*installation of new district regulator stations and/or tap stations

Business Support – RENEW
These capital improvements to the system are necessary in order to renew (replace) existing facilities that are old, outdated, leaking or damaged. They generally consist of all costs associated with:

*renewal of bare steel or cast iron pipe
*renewal of leaking, damaged or exposed coated steel or plastic pipe
*replacement of cathodic protection equipment and anodes
*updating district regulator stations and meter-set equipment
*updating LNG Plant or tap station equipment

Business Support – PCWRK
These capital improvements include the relocation of facilities on public rights-of-way due to public works projects (i.e. DOT road construction). They generally consist of all costs associated with:

*Relocation of piping due to road construction conflict
*Relocation of district regulator stations due to road construction conflict

Business Support – OTHER and RELOC
This is a category of capital improvements that includes all costs associated with:

*purchase of tools and equipment
*reimbursable facility relocations
*miscellaneous capital expenditures (IS equipment, plant expansions, buildings etc…)

REMOVAL
This category consists of costs associated with removing from service and abandonment of any capital facility. This could be:

*piping and associated fittings
*district regulator station equipment
*IS facilities
*Tools and equipment

Data Request No. 79

Refer to MFR, Item #64, Schedule 9. In September, 2001, the Company had a significant retirement of approximately $3.6 million. Explain the nature of this transaction and provide all related accounting entries.

Response:

The $3.6 million refers to the total retirements for the 12 month period ended September 30, 2001 (refer to TRA FG Item #64, schedule 9 - attached). There was $39,313 in retirements during the month of September, 2001. The majority of the $3.6 million year-to-date retirement activity is related to the sale of the Chattanooga Service Center in July, 2001. This includes $322,297 in land and $2,691,702 for the building. Support and details for these retirements will be provided in TRA 4-74.

Chattanooga Gas Company
TRA FG Item No 64
CGC Schedule 64-9
CGC Capital Retirements - Oct 2000 - Sep 2001

GL	FERC	DESCRIPTION	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Total Retirements Oct. 2000 Sept. 2001
		INTANGIBLE PLANT													
300100	301	ORGANIZATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
300200	302	FRANCHISE & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0
		PRODUCTION EXTRACTION PLANT													
311030	304	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL PRODUCTION EXTRACTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
		STORAGE													
331040	360	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
331150	361	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
331200	362	GAS HOLDERS/NATURAL	0	0	0	0	0	0	0	0	0	0	0	0	0
331250	362	GAS HOLDERS/LNG	0	0	0	0	0	0	0	0	0	0	0	0	0
331350	363	PURIFICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331450	363 1	LIQUIFACTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331550	363 2	VAPORIZING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331750	363 4	MEASURING & REGULATING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
331950	363 5	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL STORAGE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
		TRANSMISSION													
341200	367	MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL TRANSMISSION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
		DISTRIBUTION													
351030		LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
351050		LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
351100	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
351200	376	MAINS	(941)	0	0	0	0	(812)	0	(4 905)	(8 206)	(8,516)	(138,375)	0	(161,755)
351300	377	COMPRESSOR STATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
351330	378	MEASURING & REG STATION EQUIP - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
351350	379	MEASURING & REG STATION EQUIP - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
351400	380	SERVICES	(21,327)	(27 901)	(6 265)	(14,848)	(4 119)	(28,213)	0	(5,111)	(5,181)	(3 456)	(23,630)	(9 797)	(149 848)
351500		METERS	0	0	0	0	0	0	0	(13,868)	0	(11,889)	(7,352)	(8,334)	(41 443)
351550		ERTS	0	0	0	0	0	0	0	0	0	0	0	0	0
351570		METRETEKS	0	0	0	0	0	0	0	0	0	0	0	0	0
	381	METERS	0	0	0	0	0	0	0	(13 868)	0	(11,889)	(7,352)	(8 334)	(41,443)
351600	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
351700	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
351800	384	HOUSE REGULATOR INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
351850	385	INDUSTRIAL MEAS & REG STA EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
351900	387	OTHER DISTRIBUTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
351950	386	OTHER PROPERTY ON CUSTOMER S PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	(22 268)	(27,901)	(6 265)	(14 848)	(4 119)	(29,025)	0	(23,884)	(13,387)	(23,861)	(169 357)	(18 131)	(353 046)
		GENERAL													
361030	389	LAND	0	0	0	0	0	0	0	0	(322,297)	0	0	0	(322,297)
361100	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	(2,691 702)	0	(1 137)	0	(2,692,839)
															0
361200		OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	(10 841)	0	(10 841)
361250		DATA PROCESSING EQUIPMENT	0	0	0	0	0	0	0	0	0	(7,500)	(3 100)	0	(10 600)
	391	OFFICE FURNITURE & EQUIP	0	0	0	0	0	0	0	0	0	(7,500)	(13 941)	0	(21 441)
361300	392	TRANSPORTATION EQUIPMENT	0	0	0	(60,423)	0	0	0	(12,672)	(24,856)	0	0	(21,182)	(119,133)
361400	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361500	394	TOOLS, SHOP & GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	(54 176)	0	(54 176)
361600	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361700	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	(21,562)	0	0	0	(21 562)
361800	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
361900	398	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	(21 958)	0	0	(18 039)	0	(39 997)
		TOTAL GENERAL PLANT	0	0	0	(60,423)	0	0	0	(34 630)	(3,060 417)	(7,500)	(87 293)	(21 182)	(3 271,445)
		TOTAL PLANT	(22,268)	(27 901)	(6,265)	(75 271)	(4 119)	(29 025)	0	(58 514)	(3,073,804)	(31 361)	(256,650)	(39,313)	(3,624,491)

Data Request No. 81

Explain the December 2003 adjustment to account 248305 of $15.8 million as shown on MFR Item #69J.

Response:

This adjustment is to reclass accumulated removal costs from accumulated depreciation to a regulatory liability in accordance with SFAS 71 and SFAS 143. See attached for additional detail, including a copy of the journal entry..

SFAS 143 pertains to "Accounting for Asset Retirement Obligations". It requires legal obligations associated with the retirement of long-lived assets to be recognized at their fair value at the time the obligations are incurred. Upon initial recognition of a liability, that cost is recognized as an obligation and capitalized as part of the related long-lived asset. AGL Resources Inc. and Subsidiaries (AGLR) adopted FAS 143 effective January 1, 2003, and it did not have a material impact on AGLR's financial position or results of operations because no legally enforceable retirement obligations existed.

Chattanooga Gas Company (CGC) currently accrues removal costs on many of its long lived assets through depreciation expense in accordance with approved jurisdictional rates. CGC reclassified its accrual for removal costs from accumulated depreciation to a regulated liability in accordance with FAS 71, "Accounting for the Effects of Certain Types of Regulation" for the year ended December 31, 2003. This adjustment was made in conjunction with CGC's year end close

PeopleSoft Financials

JOURNAL ENTRY DETAIL REPORT

Report ID: AFIN2001
Bus. Unit: GL8 --Chattanooga Gas Company
Ledger Grp: ACTUAL --Actual
Ledger. ACTUAL --Actual
For the period 12/31/2003 through 12/31/2003
Source· ALL Journal ID. 0000086196 Status· P (posted journals by journal date range)

Run Date 03/11/2004
Run Time 10:37·57

Line / Account / AltAcct	Description / Operating Unit	Department	Prod	Project ID	Affl	Stat	Cur	Debit	Credit
Journal ID: 0000086196	Journal Date: 12/31/2003 Source· ONL--Online Journal Entry						Reversal· N--None	Status· P--Posted	Posted Date: 01/16/2004
Description	To reclass accum removal costs from Accum Depr to Reg Liability per SAS 71 and FAS 143								
2	Utility Plant in Service-Gas								
100200							USD	15,787,666 00	0.00
		8000							
7	Accum Reg FixedAsset Rem Cost								
248305							USD	0 00	15,787,666.00
		8000							
							Total USD	15,787,666 00	15,787,666 00

Chattanooga Gas Company
Docket No. 04-00034
TRA FG- Item No.69 j
Date 2/4/2004

	Utility Plant in Service Gas 100200	Transportation Equipment 100210	Retirement Work In Progress 100220	Accum Reg Fixed Asset Rem Cost 248305	Total
Dec-02	$ (61,883,777)	$ 26,350	$ 79,522		$ (61,777,905)
Jan-03	(62,081,451)	22,383	82,222		(61,976,846)
Feb-03	(62,478,084)	18,415	89,721		(62,369,948)
Mar-03	(62,876,568)	205,991	97,364		(62,573,213)
Apr-03	(63,279,641)	203,527	105,423		(62,970,691)
May-03	(63,700,582)	201,063	110,455		(63,389,064)
Jun-03	(64,093,827)	198,588	115,924		(63,779,315)
Jul-03	(64,504,634)	241,313	119,070		(64,144,251)
Aug-03	(64,923,686)	239,223	121,280		(64,563,183)
Sep-03	(65,352,114)	237,133	122,951		(64,992,030)
Oct-03	(65,764,782)	235,044	125,217		(65,404,521)
Nov-03	(66,199,230)	232,954	127,748		(65,838,528)
Dec-03	(50,807,449)	230,865	130,576	(15,787,666)✓	(66,233,674)
Average					$ (63,847,167)

Data Request No. 82

Reconcile the Accumulated Depreciation as shown on the MFR Item #69J at September 30, 2003 of $64,992,030 with the balance sheet amount of $70,137,103 at September 30, 2003.

Response:

The variance is due to Accumulated Provision for Amortization of Acquisition for $5,617,499 less Accumulated Provision Amortization Acquisition Adjustment-Reclass of $472,425. Neither these balances, nor the related acquisition adjustment, are included in the rate base. Refer to attached schedule 82-1 for additional detail.

Chattanooga Gas Company
Docket Number 04-00034
Schedule 82-1
Accumulated Depreciation - Regulated

CGC Sept 2003 Balance Sheet		GL8 Chattanooga Gas Company FY 2003	
100200	Utility Plant in Service-Gas	-65,352,113 92	-64,992,029 33
100210	Transportation Equipment	237,133 40	
100220	Retirement Work in Progress	122,951.19	
100230	Reserve For Dep Leas Prop	0 00	
100410	Accum Prov For Amort Of A	-5,617,499 00	
100411	Acc Prov Amort Acq Adj-Reclass	472,425 00	
	Accumulated Depr - Regulated	**-70,137,103.33**	

Chattanooga Gas Company
Docket No. 04-00034
TRA FG- Item No.69 j
Date 2/4/2004

	Utility Plant in Service Gas 100200	Transportation Equipment 100210	Retirement Work In Progress 100220	Accum Reg Fixed Asset Rem Cost 248305	Total
Dec-02	$ (61,883,777)	$ 26,350	$ 79,522		$ (61,777,905)
Jan-03	(62,081,451)	22,383	82,222		(61,976,846)
Feb-03	(62,478,084)	18,415	89,721		(62,369,948)
Mar-03	(62,876,568)	205,991	97,364		(62,573,213)
Apr-03	(63,279,641)	203,527	105,423		(62,970,691)
May-03	(63,700,582)	201,063	110,455		(63,389,064)
Jun-03	(64,093,827)	198,588	115,924		(63,779,315)
Jul-03	(64,504,634)	241,313	119,070		(64,144,251)
Aug-03	(64,923,686)	239,223	121,280		(64,563,183)
Sep-03	(65,352,114)	237,133	122,951		(64,992,030)✓
Oct-03	(65,764,782)	235,044	125,217		(65,404,521)
Nov-03	(66,199,230)	232,954	127,748		(65,838,528)
Dec-03	(50,807,449)	230,865	130,576	(15,787,666)	(66,233,674)
Average					$ (63,847,167)

Data Request No. 83

Refer to Company Exhibit MJM-3, Schedule 1. Also refer to MFR Item #25. Provide all ratebase workpapers referred to in MJM-3, Schedule No. 1 that are not included in response to MFR, Item # 25.

Response

All rate base work papers referred to in Company Exhibit MJM-3, Schedule 1 were filed in response to TRA Minimum Filing Guideline No. 69.