



Chattanooga Gas Company

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

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T.R.A. DOCKET ROOM

March 23, 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, Fourth and Sixth 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 - 58

Third Set of Data Requests Dated February 27, 2004 – 68 and 72 -

Fourth Set of Data Requests Dated March 5, 2004:

74 75 78 80 84 85

Sixth Set of Data Requests Dated March 12, 2004:

93 96 97 98 100 103 104 105

The Company is currently gathering and compiling information for the remaining items in the third set of data requests and will file its response as soon as the data requests are complete.

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

Sincerely,

Michael J. Morley
AGL Resources
Rates & Regulatory

Discovery Request No. 58

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

Response

The collection of data used in the response of this discovery request is a very manual process. The Company is filing data from January 2002 through December 2003 with this response and will file the data for the remaining time period (October 1999 through December 2001) as the data is collected. An electronic copy of the spreadsheet is being filed as requested, along with the paper copies.

Schedule DR – 58 details the consumption of each individual industrial customer by month from January 2002 through December 2003. At the end of each calendar year's data is the comparison of calculated monthly total volumes by class to the posted volumes of the industrial customer classes on Company schedule FG, Item No. 31.

The calculated monthly total volumes for the I-1/T-2 and L-1/T-1 customer classes in November 2002 are greater than those reported on the Company's schedule FG-31. Data for Schedule FG-31 was taken from historical "Monthly Schedule of Customers, Volumes, and Revenue" as filed with the TRA on a monthly basis. Due to an error in the November 2002 report, volumes for the I-1/T-2 and L-1/T-1 customer classes were understated by 4,333 Mcfs and 4,288 Mcfs respectively.

[illegible]

	Customer Name	Account Number	Tariff Type	Volumes Jan-02	Volumes Feb-02	Volumes March-02	Volumes April-02	Volumes May-02	Volumes June-02	Volumes July-02	Volumes August-02	Volumes Sept-02	Volumes Oct-02	Volumes Nov-02	Volumes Dec-02
16	Firm Trans Mcfs			3717	3775	3372	3676	3429	3237	3361	3524	3598	4315	3677	3194
	Demand Units			207	209	209	209	209	209	209	209	209	209	213	213
	IPGA Commodity Charge	60-1-00275	11,12	3717	3775	3372	3676	3429	3237	3361	3524	3598	4315	3677	3194
	Firm Trans Mcfs			3525	3246	3670	3720	4641	4016	3263	3517	3086	3476	2993	2694
	Demand Units			218	212	220	220	220	220	220	220	220	220	220	220
17	IPGA Commodity Charge	60-1-02850	11,12	54576	28696	2472	1389	107717	5472	0	0	0	0	7769	0
	Firm Trans Mcfs			4462	4627	4087	2870	3126	2194	2658	2636	2362	2678	3594	3164
	Demand Units			286	278	278	278	278	278	278	278	278	278	278	278
	IPGA Commodity Charge	60-1-03700	11,12	4462	4627	4087	2870	3126	2194	2658	2636	2362	2678	3594	3164
	Firm Trans Mcfs			5816	5491	7886	5596	5975	5417	4804	5475	4694	4780	5321	5094
	Demand Units			348	349	473	473	473	473	473	473	473	473	473	473
	IPGA Commodity Charge			150171	146624	342145	98671	181711	137003	0	0	0	0	0	60807
	Firm Trans Mcfs			141018	133033	141237	123799	126318	122914	102878	101763	124366	131812	139846	130881
	Demand Units			7153	7233	7209	7209	7209	7209	7209	7209	7507	7507	7600	7771
	IPGA Commodity Charge			3905459	4191263	4892854	2103442	2386451	1124430	1092182	1262671	1534024	1540740	2067811	1699771
1	L1,11 Tariff Types	28-9-01150	L1,11												
	Interruptible Trans Mcfs									2746	2784	2636	3586	4292	4566
	IPGA Commodity Charge									0	0	0	24866	51757	82124
2	Interruptible Trans Mcfs	28-9-01190	L1,11												
	IPGA Commodity Charge														
3	Interruptible Trans Mcfs	28-9-01200	L1,11												
	IPGA Commodity Charge														
4	Interruptible Trans Mcfs	28-9-01250	L1,11												
	IPGA Commodity Charge														
5	Interruptible Trans Mcfs	28-9-01600	L1,11												
	IPGA Commodity Charge														
6	Interruptible Trans Mcfs	28-9-01950	L1,11												
	IPGA Commodity Charge														
	Interruptible Trans Mcfs														
	SS1 Interruptible Rate Mcfs			59859	36498	537425	28289	29179	677605	649005	590485	49931	360555	606925	501765
	IPGA Commodity Charge			46651	95	0	0	0	0	16945	0	0	20765	0	0
7	Interruptible Trans Mcfs	28-9-03950	L1,11												
	IPGA Commodity Charge														
8	Interruptible Trans Mcfs	28-9-04600	L1,11												
	IPGA Commodity Charge														
9	Interruptible Trans Mcfs	28-9-06550	L1,11												
	IPGA Commodity Charge														
10	Interruptible Trans Mcfs	28-9-07555	L1,11												
	IPGA Commodity Charge														
11	Interruptible Trans Mcfs	28-9-07575	L1,11												
	IPGA Commodity Charge														
12	Interruptible Trans Mcfs	28-9-07750	L1,11												
	IPGA Commodity Charge														
	Interruptible Trans Mcfs			3945	4993	5333	8029	8798	9343	6293	6493	7577	7736	8343	6543

INDUSTRIAL CUSTOMER CONSUMPTION
JANUARY 2002 THROUGH DECEMBER 2002

CHATTANOOGA GAS COMPANY
SCHEDULE 58
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Customer Name	Account Number	Tariff Type	Volumes Jan-02	Volumes Feb-02	Volumes March-02	Volumes April-02	Volumes May-02	Volumes June-02	Volumes July-02	Volumes August-02	Volumes Sept-02	Volumes Oct-02	Volumes Nov-02	Volumes Dec-02
LPGA Commodity Charge	28-9-08200	L1,T1	1	1586 11	1	372 64	601 23	40 26	0	224 57	203 65	0	0	1
Interruptible Trans Mdfs			47405	40881	51468	48069	51059	45880	50455	48740	44477	48951	37411	48327
LPGA Commodity Charge	28-9-08450	L1,T1	326 54	256 64	1265 7	0	0	0	1024 28	0	0	0	84 64	1922 78
Interruptible Trans Mdfs			30696 4	34376	37912	37202	36878	33757	38615	38853	38255	40906	38014	35771
LPGA Commodity Charge	28-9-09500	L1,T1	24	219 38	1516	0	0	0	733 61	0	0	0	249 63	11
Interruptible Trans Mdfs			68452 7	80758	72504 6	53881 2	69621 8	60537 9	37618	56037 3	54739 9	55279 3	64411 3	54260 6
LPGA Commodity Charge	28-9-11750	L1,T1	333 09	2353 05	3510 75	0	0	0	0	0	1083 09	0	684 89	0
Interruptible Trans Mdfs			5503	5562	5659	5306	5213	5136	5622	5958	5403	5954	5674	4647
Demand Units			0	0	327	327	327	327	327	327	327	327	327	327
LPGA Commodity Charge	28-9-13400	L1,T1	0	0	212 17	0	0	0	34 29	0	0	0	0	0
Interruptible Trans Mdfs		On 1/1/02 until November											4003	3447
LPGA Commodity Charge	28-9-13600	L1,T1											891 8	4 6
Interruptible Trans Mdfs			18027 4											
LPGA Commodity Charge	28-9-13600	L1,T1	5166 71											
Interruptible Trans Mdfs														
SSI Interruptible Rate Mdfs				11372 75	12975 95	14012 75	14974 5	14413 8	12833 45	11911 1	8420 85	11340 1	8395 72	10406
LPGA Commodity Charge	28-9-14500	L1,T1		224 1	244 55	0	559 1	759 46	0	0	0	1316 87	0	0
Interruptible Trans Mdfs			2949	2835	3204	2550	2528	2134	300	21	20	27	Closed	Closed
LPGA Commodity Charge	28-9-14750	L1,T1	0	63 72	376 43	0	0	0	300	21	20	27	Acct	Acct
Interruptible Trans Mdfs			7550	6645	7744	6278	5962	5034	5026	5086	5378	6443	8203	8993
LPGA Commodity Charge	28-9-16250	L1,T1	0	3	349	0	0	0	0	109 6	175 96	101 8	0	466 73
Interruptible Trans Mdfs			3040	3107 7	3984	4197	3521 9	3984	4123	4293	4246	4519	3543	2293
LPGA Commodity Charge	28-9-16500	L1,T1	0	311 51	948 14	0	0	145 35	211 37	75 77	39 99	140 29	0	0
Interruptible Trans Mdfs			18915	17222	19503	18816	19299	19197	18838	19002	17961	19600	19400 9	17603 9
LPGA Commodity Charge	28-9-16501	L1,T1	30 22	19 49	164 6	0	0	0	0	225 53	0	89 59	877 08	245 34
Interruptible Trans Mdfs			0	0	0	0	0	0	0	0	0	0	0	0
LPGA Commodity Charge	28-9-16550	L1,T1	0	0	0	0	0	0	0	0	0	0	0	0
Interruptible Trans Mdfs			6742	7111	7565	8453	8378	8421	8258	9455	9563	9352	8650	9301
LPGA Commodity Charge	28-9-16900	L1,T1	112	636	37	359 18	209	0	182 61	0 91	525 18	0	971 63	902 7
Interruptible Trans Mdfs			2751 8	5056 8	5890 8	8834 8	11817 5	12269	8854 2	8262 2	9221 9	5970	8448	2263
LPGA Commodity Charge	28-9-18175	L1,T1	1074 44	581 21	5890 75	326 75	736 65	1125 71	717 4	0	825 82	0	1454 4	466 19
Interruptible Trans Mdfs			3025	2445	2760	2751	2483	2621	2791	2503	2289	2353	1798	1922
LPGA Commodity Charge	28-9-19050	L1,T1	133 23		37 77	45 07	167 77	0	25 38	143 64	12 11	0	0	0
Interruptible Trans Mdfs			21332	14001	22268	17814	29455	32373	32320	34670	22963	22644	16616	15879
LPGA Commodity Charge	28-9-20540	L1,T1	210 15	0	333 09	0	162 17	0	0	0	2977 73	0	1361 63	104 26
Interruptible Trans Mdfs			28830	23600	25243	21872	21569	18757	19031	18833	20094	23059	27061	29519
LPGA Commodity Charge	28-9-20815	L1,T1	669 97	0	2077 74	0	551 96	0	0	478 31	440 65	763 02	4389 28	376 78
Interruptible Trans Mdfs			-4586	3836	3727	2681	1894	1510	1790	1576	1096	1732	2677	4154
LPGA Commodity Charge			146 36	145 26	58 01	21 97	121 29	77 15	0	62 7	270 33	56 81	281 83	235 19

INDUSTRIAL CUSTOMER CONSUMPTION
JANUARY 2002 THROUGH DECEMBER 2002

CHATTANOOGA GAS COMPANY
SCHEDULE 98
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Customer Name	Account Number	Tariff Type	Volumes Jan-02	Volumes Feb-02	Volumes March-02	Volumes April-02	Volumes May-02	Volumes June-02	Volumes July-02	Volumes August-02	Volumes Sept-02	Volumes Oct-02	Volumes Nov-02	Volumes Dec-02
30	28-9-20700	L1,T1												
Intermittible Trans Mcfs			4807	4716	5284	5147	5048	4330	4442	4231	4723	5761	5198	5338
LPGA Commodity Charge			135.38	543.15	64.44	204.28	127.55	40.3	55.67	57.97	67.93	34.14	53.88	214.26
31	28-9-20800	L1,T1												
Intermittible Trans Mcfs			4237	4528	4688	4598	4344	2959	2023	1760	855	52	84	
LPGA Commodity Charge			534.17	721.41	669.94	4.51	0	0	0	0	0	0	84	
32	28-9-21000	L1,T1												
Intermittible Trans Mcfs			3850	3483	3219	2511	2403	2233	1985	1883	1757	2080	3633	4090
LPGA Commodity Charge			39.79	0	0.52	19.16	71.14	15.45	61.42	8.16	7.09	56.63	269.41	88.41
33	60-1-00325	L1,T1												
Intermittible Trans Mcfs			5511	5102	4676	4708	4497	4046	3754	4187	4227	4450	5002	4709
LPGA Commodity Charge			0	77.14	120.43	0	0	0	0	0	0	0	429.8	372.44
34	60-1-00450	L1,T1												
Intermittible Trans Mcfs			3661.7	3281.3	4164.9	4588.2	3871	3690	3879	3839	3961	4147	4323	4005
LPGA Commodity Charge			1.25	15.85	155.12	0	334.64	0	461.56	0	39.59	111.87	134.59	7
35	60-1-01200	L1,T1												
Intermittible Trans Mcfs			31447	28472	26165	22662	21295	15678	20660	22199	23295	25018	28395.8	29502
LPGA Commodity Charge			51.7	259.03	1244.93	0	0	0	1909.02	21.13	24.02	1747.78	1053.54	2311.55
36	60-1-01900	L1,T1												
Intermittible Trans Mcfs			4626	4831.6	4427.7	3965.7	4037.9	3754.4	3424.6	4202.2	3900	4539.5	4478.6	2888.8
LPGA Commodity Charge			24.77	68.78	409.63	0	177.08	70.31	287.46	18.55	0	102.76	0	0
37	60-1-02050	L1,T1												
Intermittible Trans Mcfs			6537	5628	5202	5225	4719	4362	4776	5495	5580	6164	5566	5103
LPGA Commodity Charge			43.83	44.84	118.16	27.74	168.53	0	8.61	0	166.98	59.27	1630.37	0
38	60-1-02070	L1,T1												
Intermittible Trans Mcfs			7026	6796.5	7076	6950.5	4310	6060	6839.5	8362	6751.5	7424.9	8677	7513
LPGA Commodity Charge			166.09	95.72	487.5	0	0	0	0	0	221.69	1088.84	0	0
39	60-1-02150	L1,T1												
Intermittible Trans Mcfs			12551	11608	9859	7804	5417	4151	4498	5677	5209	5808	8436	9670
LPGA Commodity Charge			0	0	224.01	0	0	0	37.64	28.33	145.51	45.14	427.38	0
40	60-1-02200	L1,T1												
Intermittible Trans Mcfs			3606	3861	3050	2942	1973	1874	1875	2058	1972	2027	2797	3485
LPGA Commodity Charge			148.23	0	253.51	0	30.75	0	22.78	15.96	0	1.15	154.69	51.82
41	60-1-02500	L1,T1												
Intermittible Trans Mcfs			3880	3598	4488	5040	5057	5224	4471	5192	4892	5262	4797	3963
LPGA Commodity Charge			0	3	216	0	0	104.61	23.8	0	0	0	0	0
42	60-1-03200	L1,T1												
Intermittible Trans Mcfs			3286.1	3760.4	3568.1	3262.7	3122.9	3001.4	3204.1	3341.3	2338.1	2125.1	3322.7	4115.9
LPGA Commodity Charge			0	646.56	213.8	60.87	44.02	0	80.79	10.02	35.97	37.2	69.19	292.81
43	60-1-03450	L1,T1												
Intermittible Trans Mcfs			0	0	0	2331	5680	4854.5	3162	2017	5315	4501	2648	405
LPGA Commodity Charge			0	0	0	201.13	0	0	194.21	0	1362.16	211.59	273.22	1
44	60-1-03600	L1,T1												
Intermittible Trans Mcfs			3924	3568	4003	3242	2470	2380	2538	2330	2290	2861	3730	4290.9
LPGA Commodity Charge			112.07	356.18	431.43	0	0	0	0	0	0	0	610.35	110.37
Intermittible Trans Mcfs			456809.00	418176.40	419128.20	373999.20	396134.20	363367.80	350652.60	373675.10	356004.30	375272.80	399596.30	395933.20
Total Demand Units			327.00	327.00	327.00	327.00	327.00	327.00	327.00	327.00	327.00	327.00	327.00	327.00
Total SS1 Volumes			59859.00	47870.75	66718.45	42301.75	44153.50	82174.30	77733.95	70959.60	858351.85	47395.60	69088.22	60582.50
Total LPGA			12652.69	12321.34	29680.81	6060.57	5339.87	2853.78	9146.28	2122.40	9413.77	8899.64	21503.74	9015.47
L1,T1,I1,T2	28-9-00650	L1,T1,I1,T2												
Total Mcfs			46703.5	43328	48271	44233	52130.5	54877.5	58505.5	60275	64578.5	83435.5	64604	60222
Demand Charge			10	10	10	10	10	10	10	10	10	10	10	10
Special Contract Firm Rate			308.5	280	310	300	310	310	310	310	300	310	300	310
Special Contract Interruptible Rate			46395	43048	47961	43933	51820.5	54577.5	58195.5	59965	64278.5	83125.5	64304	59912

[illegible][illegible]

Customer Name	Account Number	Tariff Type	Volumes Jan-02	Volumes Feb-02	Volumes March-02	Volumes April-02	Volumes May-02	Volumes June-02	Volumes July-02	Volumes August-02	Volumes Sept-02	Volumes Oct-02	Volumes Nov-02	Volumes Dec-02
Firm Transportation Charges			7506	6693	6891	6709	6837	6446	6486	6406	6323	6637	6533 04	7320
Interruptible Transportation Charges			6711	6187	5515	5400	5159	4052	4354	4668	4744	4861	4204 06	5662
IPGA Commodity Charge			418 57	463 07	607	0	36 96	0	76 48	0	499 77	0	0	224 45
LPGA Commodity Charge			0	0	0	0	0	0	0	0	0	0	0	0
8	28-9-16700	L1,T1,H1,T2												
Total Mcf's			7886	7129	8194	9447	10969	10053	11390	10852	8913	9414	8714	7395
Demand Charge			20	20	20	20	20	20	20	20	20	20	20	20
Firm Transportation Charges			587	544	620	600	620	598	620	600	600	580	600	603
Interruptible Transportation Charges			7299	6585	7574	8847	10349	9455	10770	10252	8313	8834	8114	6792
IPGA Commodity Charge			129 11	544	350	411 84	140 53	0	507 03	0	163 17	94 95	0	3
LPGA Commodity Charge			0	313	0	0	0	0	0	0	0	0	0	0
9	28-9-18000	L1,T1,H1,T2												
Total Mcf's			4566 6	3562 8	2685 3	3187 2	2944 7	2792 8	2632 4	2407	3220 4	2951 1	3043 3	3156
Demand Charge			250	250	250	250	250	250	250	250	250	250	250	250
Firm Transportation Charges			4561 85	3562 8	2685 25	3187 15	2944 65	2792 75	2632 35	2406 95	3220 35	2951 05	3043 25	3155 95
Interruptible Transportation Charges			4 7	0	0	0	0	0	0	0	0	0	0	0
IPGA Commodity Charge			4561 85	3562 8	2685 25	3187 15	2944 65	2792 75	2632 35	2406 95	3220 35	2951 05	3043 25	3155 95
LPGA Commodity Charge			4 7	0	0	0	0	0	0	0	0	0	0	0
10	28-9-18100	L1,T1,H1,T2												
Total Mcf's			11059	9782	8563 5	6964 5	6066 5	5389 5	4500	5630	6014	7051	10786 5	11773 5
Demand Charge			100	100	100	100	100	100	100	100	100	100	100	100
Firm Transportation Charges			3100	2800	3062	2992	3023	2862 5	2611 5	3020	2981 5	2994	3000	3100
Interruptible Transportation Charges			7959	6982	5501 5	3972 5	3043 5	2527	1888 5	2610	3032 5	4057	7786 5	8673 5
IPGA Commodity Charge			428 24	218 8	234 49	0	9 46	0	177 29	0	289 25	655 76	1715 75	0
LPGA Commodity Charge			0	0	0	0	0	0	0	0	0	0	0	0
11	28-9-18200	L1,T1,H1,T2												
Total Mcf's			11642	11105	11415	9786	8201	8480	8472	7299	8702	9222	9489	11353
Demand Charge			0	0	0	0	0	0	0	0	0	0	0	0
Firm Transportation Charges			11642	11105	11415	9786	8201	8480	8472	7299	8702	9222	9489	11353
Interruptible Transportation Charges			0	0	0	0	0	0	0	0	0	0	0	0
IPGA Commodity Charge			0	0	0	0	0	0	0	0	0	0	0	0
LPGA Commodity Charge			0	0	0	0	0	0	0	0	0	0	0	0
12	60-1-03100	L1,T1,H1,T2												
Total Mcf's			21498	19361	18852	24051	25431	23872	24446	25232	24385	25805	23913	18543
Demand Charge			200	200	200	200	200	200	200	200	200	200	200	300
Firm Transportation Charges			5716	5248	6098	6000	6200	6000	6200	6200	6000	6200	6000	9243
Interruptible Transportation Charges			15782	14113	12754	18051	19231	17872	18246	19032	18385	19605	17913	9300
IPGA Commodity Charge			925 12	448	207 21	1572 7	732 55	226 03	886 52	249 35	924 6	351 34	0	254
LPGA Commodity Charge			0	0	0	0	0	0	0	0	0	0	0	0
Total Mcf's			151312 80	141277 20	149528 60	144479 40	155848 30	149390 30	156426 80	159761 10	159906 40	187511 20	169182 80	149566 20
Total Demand Charges			1457 00	1457 00	1457 00	1457 00	1457 00	1457 00	1457 00	1457 00	1657 00	1657 00	1057 00	1187 00
Firm Transportation Charges			22816 20	19966 80	20383 40	20294 30	20451 65	19512 25	19386 85	19469 95	20375 05	21514 29	21514 29	26298 95
Interruptible Transportation Charges			56950 70	52986 40	50550 15	52737 95	52300 10	47357 45	48200 30	47800 05	48504 95	53642 55	54214 46	47949 15
Total SS1 Firm			0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total SS1 Interruptible			24842 00	24996 00	30324 00	27214 00	30966 00	27843 00	30334 00	32216 00	26696 00	30058 00	28850 00	15096 00
Total IPGA			7379 03	5997 95	4830 23	5357 80	4135 67	3321 78	4344 00	2966 30	5527 30	5176 10	5706 59	3696 08

RECONCILIATION OF CALCULATED 2002 MONTHLY TOTAL CONSUMPTION TO SCHEDULE FG - 31[illegible]

Notes
L-1/T-2 and L-1/T-1 totals per EG-31 were inadvertently understated in November 2002 by 4,333 Mcfs and 4,288 Mcfs respectively. LPGA Commodity Charge volumes for account # 28-9-08450 and account # 28-9-18175 for February 2002 are not available

Customer Name	Account Number	Tariff Type	Volumes Jan-03	Volumes Feb-03	Volumes March-03	Volumes April-03	Volumes May-03	Volumes June-03	Volumes July-03	Volumes Aug-03	Volumes Sept-03	Volumes Oct-03	Volumes Nov-03	Volumes Dec-03
11,12 Tariff Types														
1	28-9-01016	11,12												
	Firm Trans Mcfs		11684	10430	5618	1792 6	461	116	34	76	308	3126	3280	7294
	Demand Units		626	626	626	626	626	626	626	626	626	626	218	431
	IPGA Commodity Charge		9009 93	10430	3048 92	614 55	11 65	0	34	76	308	202 84	254 4	6558 05
2	28-9-01100	11,12												
	Firm Trans Mcfs		7296	6377	5911	5552	4849	3927	3918	3700	3970	4556	5364	7974
	Demand Units		438	438	438	438	438	438	438	438	438	438	324	478
	IPGA Commodity Charge		5024 62	2486 75	2069 28	228 03	0	965 35	636 16	0	454 06	49 14	624 51	7168 82
3	28-9-02400	11,12												
	Firm Trans Mcfs		4063	3183 8	3301	2647	1917	2487	2114	2229	2525	3162 1	2684	2927
	Demand Units		173	173	173	173	173	173	173	173	173	173	149	176
	IPGA Commodity Charge		1733 57	0	0	0	0	0	98 15	75 37	0	0	207 06	230 77
4	28-9-02710	11,12												
	Firm Trans Mcfs		4666	3281	2731	2320	2155	1800	1918	2092	1861	2419	2604	3587
	Demand Units		280	280	280	280	280	280	280	280	280	280	156	215
	IPGA Commodity Charge		2646 53	3088 02	0	145 76	323 03	0	63 45	168 31	83 74	252 59	184 45	3587
5	28-9-15800	11,12												
	Firm Trans Mcfs		5973	5119	3804	3117	2955	2778	2790	2632	2724	3222	3991	5687 1
	Demand Units		234	234	234	234	234	234	234	234	234	234	181	341
	IPGA Commodity Charge		3163 92	5119	377 89	0	0	46 36	0	0	130 89	223 32	299 65	2282 52
6	28-9-15850	11,12												
	Firm Trans Mcfs		4582	4247	5210	4223	3692	4402	4006	3499	3836	3811	3340	3720
	Demand Units		256	256	238	239	274	274	274	274	274	274	203	227
	IPGA Commodity Charge		2453 89	4247	3377 95	0	282 95	175 01	133 24	102 7	194 6	226 65	0	980 58
7	28-9-16255	11,12												
	Firm Trans Mcfs		5512	4299	256	1704	3868	3977	3911	3378	3257	3549	2951	3847
	Demand Units		298	298	298	255	255	255	255	255	255	255	186	231
	IPGA Commodity Charge		3438 91	4299	0	0	156 5	173 69	142 58	0	0	46 43	0	1107 58
8	28-9-17000	11,12												
	Firm Trans Mcfs								5292	0	0	6017	0	0
	Demand Units								0	0	0	318	342	459
	IPGA Commodity Charge								0	0	0	0	0	0
9	28-9-18080	11,12												
	Firm Trans Mcfs		5762	4997	4298	3680	3614	3048	3279	3884	3970	4369	3975	4295
	Demand Units		237	237	251	251	251	251	251	251	251	251	212	258
	IPGA Commodity Charge		2769 06	4997	727 38	0	0	0	37 54	151 53	123 75	17 6	0	433 51
10	28-9-18350	11,12												
	Firm Trans Mcfs		3372	3912	3724	3241	2725	2135	2641	2242	2404	2728	1855	2809
	Demand Units		202	202	235	235	235	235	235	235	235	235	111	169
	IPGA Commodity Charge		3372	3912	3724	3241	2725	2135	2641	2242	2404	2728	1855	2809
11	28-9-18660	11,12												
	Firm Trans Mcfs		17332	15292	15248	12904	13558	10586	11132	12766	12254	10352	10015	11744
	Demand Units		840	840	840	834	834	834	834	834	834	834	698	705
	IPGA Commodity Charge		12966 76	15292	4438 35	0	632 72	0	0	903 36	1052 68	649 45	0	5317 01
12	28-9-19800	11,12												
	Firm Trans Mcfs		50327 5	47065 5	58585 5	51659	53978	56132 5	59027 5	57160 5	55221	61834 5	60405	57013 5
	Demand Units		2258	2258	2258	2258	2064	2064	2064	2064	2064	2064	2132	3421
	IPGA Commodity Charge		24040 26	41552 2	21803 67	0	10779 46	2219 89	0	290 68	5520 78	0	303 27	49378 9
13	28-9-20300	11,12												
	Firm Trans Mcfs		16913	14576	9749	8888	9140	6813	17422	16118	13793	9966	12406	18174
	Demand Units		669	669	669	669	669	669	669	669	669	669	565	1090
	IPGA Commodity Charge		7105 82	14576	0	0	0	0	2638 57	2854 29	0	127 69	0	6875 89
14	28-9-22000	11,12												
	Firm Trans Mcfs		2608	2488	2796	2572	2356	2201	2250	2542	2244	2473	1998	2675

Customer Name	Account Number	Tariff Type	Volumes Jan-03	Volumes Feb-03	Volumes March-03	Volumes April-03	Volumes May-03	Volumes June-03	Volumes July-03	Volumes Aug-03	Volumes Sept-03	Volumes Oct-03	Volumes Nov-03	Volumes Dec-03
Demand Units			172	172	172	172	168	168	168	168	168	168	168	161
IPGA Commodity Charge			121.8	0	0	0	5.53	0	0	50.51	0	0	0	186.8
15	28-9-23075	L1,T2												
Firm Trans Mcfs			4020	3593	3317	3035.1	3092	3229	2826	3282	3639	3724	3023	3623
Demand Units			213	213	213	213	213	213	213	213	213	213	195	217
IPGA Commodity Charge			4020	3593	3317	3035.14	3092	3229	2826	3282	3639	3724	3023	3623
16	60-1-00275	L1,T2												
Firm Trans Mcfs			3336	3011	2723	1836	2927	3192	3782	3954	2552	2472	1952	2631
Demand Units			1743.57	3011	147.09	0	108.43	0	201.88	647.85	0	0	0	0
IPGA Commodity Charge														
17	60-1-02850	L1,T2												
Firm Trans Mcfs			4505	4682	4090	3485	3251	2567	2460	3334	2804	3269	3311	3599
Demand Units			278	278	281	281	281	281	281	281	281	281	199	216
IPGA Commodity Charge			4505	4682	4090	3485	3251	2567	2460	3334	2804	3269	3311	3599
18	60-1-03700	L1,T2												
Firm Trans Mcfs			6056	5153	5046	5169	5398	4587	4213	5751	4466	5029	4875	5881
Demand Units			473	473	473	363	363	363	363	363	363	363	293	353
IPGA Commodity Charge			3626.87	256.15	5046	0	650.96	273.93	0	340.93	0	214.78	0	465.48
19	60-1-3800	L1,T2												
Firm Trans Mcfs									1691		1600	2136	2663	3945
Demand Units									0	0	0	101	146	237
IPGA Commodity Charge														
20														
Firm Trans Mcfs			158007.50	141706.30	136407.50	117824.70	119936.00	113977.50	134705.50	128639.50	123428.00	138214.50	130692.00	151425.50
Demand Units			7394.00	7394.00	7428.00	7354.00	7195.00	7195.00	7195.00	7195.00	7195.00	7296.00	6912.00	8745.00
IPGA Commodity Charge			88145.64	121284.97	47121.53	10749.48	21368.27	11511.30	13603.55	14178.50	16715.50	11934.22	10236.36	95519.90
21														
L1,T1 Tariff Types														
22	28-9-01150	L1,T1												
Interruptible Trans Mcfs			3992	4354	3506	5212	4784	4918	4170	4440	4928	4478	4264	
IPGA Commodity Charge			1918.91	953.43	230.84	311.53	439.4	33.28	0	0	63.34	167.18	175.87	
23														
Interruptible Trans Mcfs														
24														
SS1 Interruptible Rate Charges									4698					
25														
IPGA Commodity Charge									0					
26	28-9-01190	L1,T1												
Interruptible Trans Mcfs			4100	5985	5375	7121	8968.3	8635	8210	4631	3540	3033	4247	3233
IPGA Commodity Charge			853.77	2966.78	356.95	705.18	2852.65	1849.21	1211.89	0	0	7.61	0	0
27														
Interruptible Trans Mcfs			2902	4344.2	1211	5265	4666	5008	5487	3812	4555	4102	3298	1041
IPGA Commodity Charge			1	333.76	1211	68.43	0	0	482.53	0	865.18	81.02	322.67	2
28														
Interruptible Trans Mcfs			1	0	0	0	0	0	0	0	1	0	0	0
IPGA Commodity Charge			1	0	0	0	0	0	0	0	1	0	0	0
29	28-9-01950	L1,T1												
Interruptible Trans Mcfs														
30														
SS1 Interruptible Rate Charges														
31														
IPGA Commodity Charge			39054.5	58202.5	23851.5	35691	67910	0		74508.5	27527.5	62559	68268	19224
32														
IPGA Commodity Charge			1183.56	6053.94	36	0	0	0	0	0	0	0	0	17
33	28-9-01950	L1,T1												
Interruptible Trans Mcfs														
IPGA Commodity Charge									22498.5	0				

[illegible]

	Customer Name	Account Number	Tariff Type	Volumes Jan-03	Volumes Feb-03	Volumes March-03	Volumes April-03	Volumes May-03	Volumes June-03	Volumes July-03	Volumes Aug-03	Volumes Sept-03	Volumes Oct-03	Volumes Nov-03	Volumes Dec-03
	SS1 Interruptible Rate Charges			13008 5	15097 5	14902			15013 5	13580			18773		
	LPGA Commodity Charge			7954 02	3322 7	0			0	0			0		
17	Interruptible Trans Mcfs	28-9-14750	L1,T1												
				5786	8537	6010	6618	6125	5721	5771	5729	6025	6778	7457	7882
	LPGA Commodity Charge			381 74	2769 2	65 11	0	0	90 14	52 71	0	254 58	159 78	718 35	1861 19
18	Interruptible Trans Mcfs	28-9-16250	L1,T1												
				2667	3352	2346	3195	4266	4486	2693	4111	3344	2967	3820	2516
	LPGA Commodity Charge			282 05	3352	30 84	315 78	582 03	695 06	0	65 37	0	365 68	205 14	245 28
19	Interruptible Trans Mcfs	28-9-16500	L1,T1												
				15281 2	18858	16111		19491	19971		19104		19509	15635	14473
	LPGA Commodity Charge			1265 93	4662 04	3045 66		1864 09	0		264 87		32 95	0	1197 5
19-A	Interruptible Trans Mcfs	28-9-16500	L1,T1												
	SS1 Interruptible Rate Charges						20101			18005		19031			
	LPGA Commodity Charge						633 74			0			1750 87		
20	Interruptible Trans Mcfs	28-9-16501	L1,T1												
				0	0	0	0	0	0						
	LPGA Commodity Charge			0	0	0	0	0	0						
21	Interruptible Trans Mcfs	28-9-16550	L1,T1												
				6352	7229	3665	7857	8794	8451	8564	9147	9877	10219	7791	4602
	LPGA Commodity Charge			2153 76	1153 82	0	378	721 66	0	0	0	1375 76	0	0	0
22	Interruptible Trans Mcfs	28-9-16900	L1,T1												
				1536	1848	4779	7122 7	5817	11193	11449	11144 1	8716	12255	7056	3047
	LPGA Commodity Charge			1536	1848	476 57	1656 34	787 27	1509 35	200 96	449 11	1764 09	1917 81	493 2	3047
23	Interruptible Trans Mcfs	28-9-18175	L1,T1												
				2872	2870	2618	2705	2275 5	2670	3164	3186	2918	3058	2421	3053
	LPGA Commodity Charge			0	321 54	252 19	0	229 64	188 45	188 38	0	313 25	190 32	0	150 03
24	Interruptible Trans Mcfs	28-9-19050	L1,T1												
				16253	23116	18651		24963	29706		29842	26571	22314	22559	11565
	LPGA Commodity Charge			3024 92	8528 35	3225 79		1146 45	0	0	0	0	0	549 78	9980 73
24-A	Interruptible Trans Mcfs	28-9-19050	L1,T1												
	SS1 Interruptible Rate Charges						26883			31046					
	LPGA Commodity Charge						0			3134 77					
25	Interruptible Trans Mcfs	28-9-20540	L1,T1												
				25835	27118	22217	25349	24392	20885	21296	20847	21711	26011	26488	30249
	LPGA Commodity Charge			3767 84	11252 48	2560 73	561 87	0	0	0	227 06	944 72	414 71	2382 15	5116 09
26	Interruptible Trans Mcfs	28-9-20615	L1,T1												
				5235	4666	3348	2672	1765	2148 8	2848	2342	2372	2483	2293	5229
	LPGA Commodity Charge			7 28	10 43	801 28	0	0	137 49	240 17	3	0	19 6	136 35	588 17
27	Interruptible Trans Mcfs	28-9-20700	L1,T1												
				3755	5401	4629	5624	5423	5548	6211	5914	5850	6097	5616	5340
	LPGA Commodity Charge			54 77	167 09	0	302 05	23 02	63 61	327 79	271 81	64 89	0	159 49	193
28	Interruptible Trans Mcfs	28-9-21000	L1,T1												
				4143	3697	3372	2828	2401	2541	2452	2210	2057	2424	2807	4099
	LPGA Commodity Charge			80 53	0	1691 62	20 48	0	47 77	54 78	7 46	158 83	14 72	434 8	133 69
29	Interruptible Trans Mcfs	60-1-00325	L1,T1												
				6860	5741	4382	4722	4063	4030	4155 1	4138	4894	4801	4721	6090
	LPGA Commodity Charge			0	886 48	117	0	154 06	0	0	0	718 69	0	0	771 39

Customer Name	Account Number	Tariff Type	Jan-03	Feb-03	March-03	April-03	May-03	June-03	July-03	Aug-03	Sept-03	Oct-03	Nov-03	Dec-03
30	60-1-00450	L1,T1												
Interruptible Trans Mcfs			4070	4208	2582	4051	3664	3550	3989	3803	4315	4544	4041	2839
LPGA Commodity Charge			859.45	4208	105.88	17.59	100.88	3.61	65.3	113.96	371.66	235.44	0	713.02
31	60-1-01200	L1,T1												
Interruptible Trans Mcfs			25399	28334	21807	22929	19603	21925	23956	27006	30983	30172	28480	29838
LPGA Commodity Charge			48.05	748.64	151.02	0	0	865.2	392.32	205.94	5845.03	30.63	0	0
32	60-1-01900	L1,T1												
Interruptible Trans Mcfs			4273.6	3441.9	2074.8	2032.5	2267.1	2257.8	2310.3	2293.7	1907.6	2369.1	2217	3374.3
LPGA Commodity Charge			0	471.09	0	0	119.39	165.26	0	0	0	112.57	0	111.26
33	60-1-02050	L1,T1												
Interruptible Trans Mcfs			7398	7480	4894	4761	4874	5436	5686	6760	8003	8549	7108	6788
LPGA Commodity Charge			0	3741.71	191	0	0	465.12	979.98	0	842.31	83.3	99.87	0
34	60-1-02070	L1,T1												
Interruptible Trans Mcfs			7164	7251	8473	8916	6859	8147	8396	8381	9808	10540	9433	10281
LPGA Commodity Charge			1841.22	7251	286.35	0	438.83	238.24	0	0	157.56	0	0	1106.01
35	60-1-02160	L1,T1												
Interruptible Trans Mcfs			12479	10054	8594	5886	4009	3691	3719	4525	3710	5455	7030	8991
LPGA Commodity Charge			1082.24	0	0	0	0	0	0	0	0	0	0	53.23
36	60-1-02200	L1,T1												
Interruptible Trans Mcfs			4253	3408	2540	1686	1557	1900	1653	61	0	0	0	0
LPGA Commodity Charge			0	0	502.83	0	51.48	239.38	141.31	0	0	0	0	0
37	60-1-02500	L1,T1												
Interruptible Trans Mcfs			3302	3564	4010	4543	4513	4798	5121	5082	5314	5908	4689	4220
LPGA Commodity Charge			1	0	0	0	0	0	16.06	40.29	236.53	0	131.97	32.96
38	60-1-03200	L1,T1												
Interruptible Trans Mcfs			3006.7	3473.9	3720.6	3548.5	3624.6	3099.6	3118	2754.1	2740.5	3236.6	3324.6	3345
LPGA Commodity Charge			1260.1	3473.9	153.17	0	0	37.16	0	0	0	188.83	117.96	0
39	60-1-03450	L1,T1												
Interruptible Trans Mcfs			237	0	95	634	1512	700	439.5	0	639.5	3381.5	1835.5	1023.5
LPGA Commodity Charge			237	0	95	0	68.08	16.9	0	0	0	399.8	206.28	1023.5
40	60-1-03600	L1,T1												
Interruptible Trans Mcfs			3452	5080	3467	3322	3536	3213	2703	2578	2444	4022	4508	4235
LPGA Commodity Charge			1618.54	3158.31	299.13	190.46	0	417.6	29.12	23.31	0	0	775.76	721.77
Interruptible Trans Mcfs			358317.70	402270.30	290520.10	346463.80	214417.70	225964.80	198556.80	364336.90	364001.20	374696.30	368397.00	385158.60
Total Demand Charges			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total SS1 Volumes			52063.00	73300.00	67916.50	82475.00	162829.02	140700.92	193108.30	74508.50	46568.50	81332.00	68268.00	19224.00
Total LPGA			40235.00	96569.91	24053.41	66764.33	10546.36	8929.34	7682.45	4050.67	22173.88	5389.70	8839.43	29489.55
L1,T1,T2 Tariff Types														
1	28-9-00650	L1,T1,T2												
Total Mcfs			37662.5	51506	55147	57612	65932	72749.5	78424	73956	64476	60356	52001	56168
Demand Charge			10	10	10	10	10	10	10	10	10	10	10	10
Special Contract Firm Rate														
Special Contract Interruptible Rate														
IPGA Commodity Charge			256.5	278.5	310	300	310	300	310	310	300	310	300	310
LPGA Commodity Charge			37406	51227.5	54837	57312	65622	72449.5	78114	73646	64176	60046	51701	55858
IPGA Commodity Charge			256.5	278.5	310	300	310	300	310	310	300	310	300	310
LPGA Commodity Charge			10415.52	299.53	0	0	6283.85	4878.12	0	5280.87	0	0	0	2140.67
Total Mcfs			3466	5506	2326	4242	3173	296	4	2664	2942	3402	3508	3778
Demand Charge			10	10	10	10	10	10	10	10	10	10	10	10
Firm Transportation Charges			305	279	214	287	305	53	4	310	300	310	300	309
Interruptible Transportation Charges			3161	5227	2112	3955	2868	243	0	2354	2642	3082	3208	3469

Customer Name	Account Number	Tariff Type	Volumes Jan-03	Volumes Feb-03	Volumes March-03	Volumes April-03	Volumes May-03	Volumes June-03	Volumes July-03	Volumes Aug-03	Volumes Sept-03	Volumes Oct-03	Volumes Nov-03	Volumes Dec-03
IPGA Commodity Charge			305	138 22	38	0	70 74	0	0 04	0	0	0	285 5	164 63
LPGA Commodity Charge			365 75	0	0	0	0	0	0	0	0	0	0	0
28-9-06600 L1,T1,I1,T2														
Total Mcf's			2627	2782	2681	2485	2243	2118	1737	1304	1763	1766	2004	2505
Demand Charge			200	200	200	200	200	200	200	200	200	200	200	200
Firm Transportation Charges														
Interruptible Transportation Charges			2627	2782	2681	2485	2243	2118	1737	1304	1763	1766	2004	2505
IPGA Commodity Charge			0 28	0	139 62	0	84 2	0	20 96	0	0	6 14	119 23	268 56
LPGA Commodity Charge			0	0	0	0	0	0	0	0	0	0	0	0
28-9-12300 L1,T1,I1,T2														
Total Mcf's			187 10	28332	18196	31846	25796	30676	27790		31549	32033	31392	18046
Demand Charge			0	0	0	0	0	0	0	0	0	0	0	0
SS 1 Interruptible Rate			187 10	28332	18196	31846	25796	30676	27790		31549	32033	31392	18046
IPGA Commodity Charge			0	0	0	0	0	0	0	0	0	0	0	0
LPGA Commodity Charge			323 11	8699 63	150 71	658 58	523 78	0	0	0	211 71			512
28-9-12300 L1,T1,I1,T2														
Total Mcf's										27116				
Demand Charge										0				
Firm Transportation Charges										0				
Interruptible Transportation Charges										27116				
IPGA Commodity Charge										0				
LPGA Commodity Charge										0				
28-9-14300 L1,T1,I1,T2														
Total Mcf's			3431 2	3643 5	4597 7	4052 6	4540 5	3669 4	3418 3	3201 3	3148 4	4552 6	4776	5080
Demand Charge			17	17	17	17	17	17	17	17	17	17	17	17
Firm Transportation Charges			480 4	445 15	527	510	527	510	527	527	510	527	510	527
Interruptible Transportation Charges			2950 8	3198 3	4070 7	3542 6	4013 5	3159 4	2891 3	2674 25	2638 35	4025 6	4266	4553
IPGA Commodity Charge			0	0	279 53	510	527	0	145 96	195 66	0	527	484 06	527
LPGA Commodity Charge			0	0	0	210 69	431 89	0	0	0	0	493 29	0	141 91
28-9-16100 L1,T1,I1,T2														
Total Mcf's			13717	13412	12431	11236	10798	10991	10931	10528	10925	11979	10823	13377
Demand Charge			250	250	250	250	250	250	250	250	250	250	250	250
Firm Transportation Charges			7474	6837	7083	6600	6528	6615	6753	6678	6609	6985	6522	7307
Interruptible Transportation Charges			6243	6575	5348	4636	4270	4376	4178	3850	4316	4994	4301	6070
IPGA Commodity Charge			3564 54	6837	2689 13	0	0	0	0	0	370 14	519 54	0	1195 23
LPGA Commodity Charge			0	1080 64	0	0	0	0	0	0	0	0	0	0
28-9-16700 L1,T1,I1,T2														
Total Mcf's			6672	9656	7259	9572	9932	10761	10554	11050	9353	10292	8542	7652
Demand Charge			20	20	20	20	20	20	20	20	20	20	20	20
Firm Transportation Charges			494	560	473	600	583	600	580	600	600	620	600	555
Interruptible Transportation Charges			6178	9096	6786	8972	9349	10161	9974	10450	8753	9672	7942	7097
IPGA Commodity Charge			114	0	473	600	0	600	0	0	557 47	0	0	414 82

	Customer Name	Account Number	Tariff Type	Volumes Jan-03	Volumes Feb-03	Volumes March-03	Volumes April-03	Volumes May-03	Volumes June-03	Volumes July-03	Volumes Aug-03	Volumes Sept-03	Volumes Oct-03	Volumes Nov-03	Volumes Dec-03
8	LPGA Commodity Charge	28-9-18000	L1,T1,I1,T2	0	0	6786	535 84	0	602 62	0	0	0	0	0	0
	Total Mcf's			4720 2	4595	4440 9	3429	3671 3	3027 9	1951	3355	3773	3823	3880	5913
	Demand Charge			250	250	250	250	250	250	250	250	250	250	250	250
	Firm Transportation Charges														
9	Interruptible Transportation Charges			0	28 3	4 35	0	0	0	0	0	0	18	71	702
	IPGA Commodity Charge			4720 2	4566 7	4436 55	3429	3671 25	3027 9	1951	3355	3773	3805	3789	5211
	LPGA Commodity Charge			0	28 3	4 35	0	0	0	0	0	0	18	71	702
	Total Mcf's			14523	12467	8996 5	6642	5762	5303 5	4835 5	5272	5572 5	7133 5	7372 5	12032
10	Demand Charge			100	100	100	100	100	100	100	100	100	100	100	100
	Firm Transportation Charges			3100	2800	3100	2922 5	2911	2749	2585	2828	2836	2963	2917 5	3100
	Interruptible Transportation Charges			11423	9667	5896 5	3719 5	2851	2554 5	2250 5	2444	2736 5	4170 5	4455	8932
	IPGA Commodity Charge			3100	2800	1471 65	136 51	210 03	0	77 57	0	328 63	455 06	0	576 9
11	LPGA Commodity Charge	28-9-18200	L1,T1,I1,T2	484 48	2956 77	0	0	0	0	0	0	0	0	0	0
	Total Mcf's			12604	11972	11835	12449	11174	9544	9890	10380	11287	12278	11694	11409
	Demand Charge			0	0	0	0	0	0	0	0	0	0	0	0
	Firm Transportation Charges			0	0	0	0	0	0	0	0	0	0	0	0
12	Interruptible Transportation Charges			12604	11972	11835	12449	11174	9544	9890	10380	11287	12278	11694	11409
	IPGA Commodity Charge			0	0	0	0	0	0	0	0	0	0	0	0
	LPGA Commodity Charge			1658 16	2527 93	9 26	1236 17	1603 3	558 66	0	400 48	1143 22	814 35	799 24	0
	Total Mcf's			16412	20216	12343	21483	23569	22446	23401	24550	24306	23823	22449	16716
13	Demand Charge			300	300	300	300	300	300	300	300	300	300	300	300
	Firm Transportation Charges			7417	8035	8143	9000	9300	9000	9300	9300	9000	9300	9000	8158
	Interruptible Transportation Charges			8995	12181	4200	12483	14269	13446	14101	15250	15306	14523	13449	8558
	IPGA Commodity Charge			1719 82	0	712	8816 86	9300	0	187 52	0	515 63	0	0	3149 99
14	LPGA Commodity Charge			0	0	0	0	228 77	0	0	0	0	0	0	0
	Total Demand Charges			1157 00	1157 00	1157 00	1157 00	1157 00	1157 00	1157 00	1157 00	1157 00	1157 00	1157 00	1157 00
	Firm Transportation Charges			26617 60	26304 85	26657 55	25833 50	26068 25	24672 90	23347 00	24902 00	25391 00	26276 00	25642 50	27672 00
	Interruptible Transportation Charges			51554 80	57944 60	40252 56	49787 10	48794 50	43483 90	43284 80	74618 25	47678 85	52773 10	49386 00	50790 00
15	Special Contract			37662 50	61506 00	55147 00	57612 00	65932 00	72749 50	78424 00	73956 00	64476 00	60356 00	52001 00	56168 00
	Total SS1 Interruptible			18710 00	28332 00	18196 00	31846 00	25796 00	30676 00	27790 00	0 00	31549 00	32033 00	31392 00	18046 00
	Total IPGA			43780 34	14620 42	10219 48	13622 49	14173 22	3927 90	2383 05	3860 66	5644 87	5491 04	4677 79	11818 13
	Total LPGA			13247 02	15592 80	6950 32	2641 28	9071 59	6039 40	0 00	5681 35	1354 93	1325 64	870 24	3496 58
16	R 4 TARIFF TYPE														
17	Total Mcf's	28-9-01000	L1,T1,I1,T2	460	376	208	113	77	61	67	56	49	90	126	164
	UNITS			66	66	66	66	66	66	66	66	66	66	66	66
	Total Mcf's			1191	863	525	380	344	249	252	259	240	350	560	1018
	UNITS			119	119	119	119	119	119	119	119	119	119	119	119

[illegible]

RECONCILIATION OF CALCULATED 2003 MONTHLY TOTAL CONSUMPTION TO SCHEDULE FG - 31

[illegible]

Data Request No. 68

Provide the calculation of the direct and indirect charges for each damage billing for each of the last four years.

Response

Please see the following attached schedules:

- Schedule 3-68a – Detail of damage billings for the period July 2000 – June 2003
- Schedule 3-68b – Detail of damage billings for the period July 2003 – December 2003

Data for January 2000– June 2000 is not available in the detail as requested or provided in the above schedules.

Discovery Request No. 72

Provide the monthly number of customers that the Company serves in Tennessee and Virginia, as well as the number of end users served by marketers located in Georgia for each of the four years ending September 30, 2003.

Response

The monthly number of customers served by Chattanooga Gas Company (the Company) in Tennessee is provided in columns 1 and 4 of Schedule DR – 72. The monthly number of end users on Atlanta Gas Light Company's system served by marketers located in Georgia is provided in columns 3 and 6 of Schedule DR – 72.

No customers are served by the Company in Virginia. The monthly number of customers served by Virginia Natural Gas, Chattanooga Gas Company's affiliate, is provided in columns 2 and 5 of Schedule DR – 72.

CUSTOMERS SERVED BY AGL RESOURCES
IN TENNESSEE, VIRGINIA, AND GEORGIA

CHATTANOOGA GAS COMPANY
SCHEDULE DR - 72
PAGE 1 OF 1

(1)	(2)	(3)	(4)	(5)	(6)
Chattanooga Gas Company	Virginia Natural Gas (1)	Atlanta Gas Light Company	Chattanooga Gas Company	Virginia Natural Gas	Atlanta Gas Light Company
Oct-99	56,117	1,477,058	Oct-00	233,978	1,519,418
Nov-99	55,712	1,483,307	Nov-00	237,581	1,527,907
Dec-99	56,618	1,501,721	Dec-00	239,853	1,534,753
Jan-00	57,294	1,511,586	Jan-01	240,664	1,547,277
Feb-00	57,636	1,521,879	Feb-01	240,877	1,552,760
Mar-00	57,107	1,531,773	Mar-01	240,712	1,557,805
Apr-00	57,574	1,532,975	Apr-01	237,940	1,560,302
May-00	58,084	1,531,033	May-01	233,569	1,560,308
Jun-00	56,170	1,528,925	Jun-01	232,727	1,546,311
Jul-00	53,005	1,523,676	Jul-01	232,397	1,525,548
Aug-00	52,916	1,521,991	Aug-01	232,983	1,516,464
Sep-00	55,652	1,520,150	Sep-01	237,905	1,506,529

Chattanooga Gas Company	Virginia Natural Gas	Atlanta Gas Light Company
Oct-01	237,694	1,497,277
Nov-01	240,205	1,511,020
Dec-01	242,772	1,519,256
Jan-02	244,268	1,526,688
Feb-02	245,204	1,542,276
Mar-02	245,943	1,545,268
Apr-02	244,760	1,547,707
May-02	243,404	1,539,814
Jun-02	243,081	1,526,294
Jul-02	243,178	1,508,897
Aug-02	243,513	1,495,170
Sep-02	244,047	1,488,873

Chattanooga Gas Company	Chattanooga Gas Company	Virginia Natural Gas	Atlanta Gas Light Company
Oct-02	57,596	246,410	1,490,640
Nov-02	58,897	249,702	1,499,746
Dec-02	59,936	251,680	1,522,996
Jan-03	60,387	252,935	1,540,198
Feb-03	60,668	253,140	1,550,844
Mar-03	60,668	251,576	1,557,586
Apr-03	59,922	250,728	1,555,061
May-03	58,932	248,864	1,546,445
Jun-03	58,382	247,910	1,530,186
Jul-03	57,921	247,642	1,518,316
Aug-03	57,719	247,715	1,509,543
Sep-03	57,734	248,415	1,499,447

(1) AGL Resources served no customers in Virginia prior to October 2000

Discovery Request No. 74

Provide an explanation as to why the Company recorded retirements in its internal financial statements provided to the TRA for Account No. 389-Land during 2000, 2001 2003? Provide all related accounting entries to these transactions.

Response:

In 2000, the Cleveland, TN service center was sold resulting in a retirement of land of \$11,075. Net proceeds from the sale were \$664,199.45. Of this, \$165,000 was applied to the land and \$499,199.45 was applied to the building. The attached schedules provide the relative details associated with the sale.

- Schedule 74-1A provides a summary of the gain on the sale of the land and building for the Cleveland Service Center.
- Schedule 74-1B is the journal entry to record the sale of the Cleveland Service Center.
- Schedule 74-1C provides detail of the assets included as part of the Cleveland Service Center at the time of the sale.
- Schedule 74-1D provides detail for the accumulated depreciation for the Cleveland Service Center building at the time of the sale.
- Schedule 74-1E provides detail for the proceeds from the sale.

In 2001, the Chattanooga, TN service center was sold resulting in a retirement of land of \$322,297. Net proceeds from the sale were \$1,568,551.15. Of this, \$560,000 was applied to the land and \$1,008,551 was applied to the building. The attached schedules provide the relative details associated with the sale.

- Schedule 74-2A provides a summary on the gain of the sale of the land and the building for the Chattanooga Service Center.
- Schedule 74-2B is the journal entry to record the sale of the Chattanooga Service Center.
- Schedule 74-2C provides detail of the assets included as part of the Chattanooga Service Center at the time of the sale
- Schedule 74-2D provides detail for the accumulated depreciation for the Chattanooga Service Center building at the time of the sale.
- Schedule 74-2E provides a breakdown of the proceeds for the land and building from the sale of the Chattanooga Service Center.
- Schedule 74-2F is a copy of the closing statement for the Chattanooga Service Center sale.

In 2003, there was a data entry error to the March, 2003 Summary of Utility Plant – Property report. \$245,825 was erroneously keyed to CGC category 361030 when it should have gone to 361300. This error was subsequently corrected. Schedule 74-3 provides supporting documentation.

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 4-74
Schedule 74-1B
Cleveland, TN Service Center Ref

Report ID	AFIN2001
Bus Unit	GL8 --Chattanooga Gas Company
Ledger Grp	ACTUAL --Actual
Ledger	ACTUAL --Actual
For the period 07/31/2000 through 07/31/2000	
Source	ALL Journal ID RET0015251 Status

<u>Line</u>	<u>Description</u>
-------------	--------------------

<u>Account</u>	<u>AltAcct</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Prod</u>	<u>Project ID</u>	<u>Affl</u>	<u>Stat</u>
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Journal ID	RET0015251	Journal Date	07/31/2000	Source	AM	--Asset Management
Description	Asset	Retirements				

	<u>Cur</u>	<u>Debit</u>	<u>Credit</u>
1000			
1001			
1002			
1003			
1004			
1005			
1006			
1007			
1008			
1009			
1010			
1011			
1012			
1013			
1014			
1015			
1016			
1017			
1018			
1019			
1020			
1021			
1022			
1023			
1024			
1025			
1026			
1027			
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1099			
1100			
1101			
1102			
1103			
1104			
1105			
1106			
1107			
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1109			
1110			
1111			
1112			
1113			
1114			
1115			
1116			
1117			
1118			
1119			
1120			
1121			
1122			
1123			
1124			
1125			

Reversal	N--None	Status	P--Posted	Posted Date	08/04/2000

	1	
	100100	
	USD	0 00
		5,191 00

2	100200	USD	5,190 98	0.00
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100100 - Plant in Service

100100 - Plant in Service	USD	845,100 61
	0 00	

4 100200 - Accumulated Deprec.

100200 - Accumulated Deprec.	USD	334,826.18	74-1A	0.00
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5 134200-Clearing Account for

5	134200 - Clearing Account for	USD	664,199.45	74-1A	0.00
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proceeds from Sale 8200

proceeds from sale 8200

448200 - gain on sale

448200 - gain on sale	USD	0 00	153,925 00
8200			

Total USD

1,004,216 61

1.004.216 61

Chattanooga Gas Company
 Docket Number 04-00034
 TRA Data Request No. 4-74
 Schedule 74-1C
 Cleveland, TN Service Center Retirement

Page No 1
 Run Date 03/12/2004
 Run Time 07 23 13

PeopleSoft AM
 ACCOUNTING ENTRY DETAIL

Report ID AM082100
 GL BUS Unit
 Ledger ACTUAL -- Actual
 Account 100100 -- Property and Plant in Service
 2000 Period 10 Thru Year 2000 Period 10

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cont Type	Journal Id	Journal Dt	Bus Unit	Book	Type	Trans Code	Debit	Credit
8000				35120	00161378	4" Steel main	RET0015251	07/31/2000	AM08	DEPRECIATE	RET			0.00	87.87
8000				35120	00162290	2" Plastic main	RET0015251	07/31/2000	AM08	DEPRECIATE	RET			0.00	239.45
8000				35120	00162295	2" Plastic main	RET0015251	07/31/2000	AM08	DEPRECIATE	RET			0.00	71.11
8000				35120	00162429	2" Plastic main	RET0015251	07/31/2000	AM08	DEPRECIATE	RET			0.00	4,792.57
Total for Category				35120										0.00	5,191.00
Total for Project														0.00	5,191.00
Total for Product														0.00	5,191.00
Total for Department				8000										0.00	5,191.00
8200				16103	00160171	5 ACCESS - BRADL	RET0015251	07/31/2000	AM08	DEPRECIATE	RET			0.00	11,075.00
Total for Category				16103										0.00	11,075.00
8200				16110	00160172	CLEVELAND OFFIC	RET0015251	07/31/2000	AM08	DEPRECIATE	RET			0.00	747,815.75
8200				16110	00160173	AIR CONDITIONER	RET0015251	07/31/2000	AM08	DEPRECIATE	RET			0.00	10,405.61
8200				16110	00160174	ELECTRIC DOOR O	RET0015251	07/31/2000	AM08	DEPRECIATE	RET			0.00	770.00
8200				16110	00160175	PAVE LOT & INST	RET0015251	07/31/2000	AM08	DEPRECIATE	RET			0.00	75,034.25
Total for Category				16110										0.00	834,025.61
Total for Project														0.00	834,025.61
Total for Product														0.00	834,025.61
Total for Department				8200										0.00	845,100.61
Total for Op Unit														0.00	845,100.61
Total for Account				100100										0.00	850,291.61
Total for Ledger														0.00	850,291.61

74-1A
 Cleveland, TN
 Retirement

74-1A
 Cleveland

74-1A
 74-1A

End of Report

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 4-74
Schedule 74-10
Cleveland, TN Soc. Center Building Accumulated Depreciation

Report ID AMAE2100
GL BUS Unit GLS -- Chattanooga Gas Company
Ledger ACTUAL -- Actual
Account 100200 -- Utility Plant in Service-Gas
2000 Period 10 Thru Year 2000 Period 10

PeopleSoft AM
ACCOUNTING ENTRY DETAIL

Page No 1
Run Date 03/22/2004
Run Time 12 42 04

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				35120	00161378	4" Steel mains		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		89 35	0 00
8000				35120	00161378	4" Steel mains		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		0 00	1 48
8000				35120	00162290	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		243 48	0 00
8000				35120	00162290	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		0 00	4 04
8000				35120	00162295	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		72 31	0 00
8000				35120	00162295	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		0 00	1 20
8000				35120	00162429	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		565 28	0 00
8000				35120	00162429	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		4,227 28	0 00
Total for				Category	35120									5,197 70	6 72
Total for				Project ID										5,197 70	6 72
Total for				Product										5,197 70	6 72
Total for				Department	8000									5,197 70	6 72
8200				36110	00160172	CLEVELAND OFFIC		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		677,676 87	0 00
8200				36110	00160172	CLEVELAND OFFIC		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		0 00	439,060 57
8200				36110	00160173	AIR CONDITIONER		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		7,022 84	0 00
8200				36110	00160173	AIR CONDITIONER		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		3,382 78	0 00
8200				36110	00160174	ELECTRIC DOOR O		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		460 32	0 00
8200				36110	00160174	ELECTRIC DOOR O		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		309 69	0 00
8200				36110	00160175	PAVE LOT & INST		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		39,070 95	0 00
8200				36110	00160175	PAVE LOT & INST		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		35,963 30	0 00
Total for				Category	36110									763,886 75	439,060 57
Total for				Project ID										763,886 75	439,060 57
Total for				Product										763,886 75	439,060 57
Total for				Department	8200									763,886 75	439,060 57
Total for				Op Unit										769,084 45	439,067 29
Total for				Account	100200									769,084 45	439,067 29
Total for				Ledger	ACTUAL									769,084 45	439,067 29

Cleveland, TN
Accumulated Depreciation

74-1A
439,060 57

74-1A
763,886 75

End of Report

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 4-74
Schedule 74-10
Cleveland, TN Sec. Center Building Accumulated Depreciation

Page No 1
Run Date 03/22/2004
Run Time 12 42 04

PeopleSoft AM
ACCOUNTING ENTRY DETAIL

Report ID AMR2100
GL BUS Unit GUS -- Chattanooga Gas Company
Ledger ACTUAL -- Actual
Account 100200 -- Utility Plant in Service-Gas
2000 Period 10 Thru Year 2000 Period 10

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				35120	00161178	4" Steel mains		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		89 35	0 00
8000				35120	00161178	4" Steel mains		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		0 00	1 48
8000				35120	00162290	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		243 48	0 00
8000				35120	00162290	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		0 00	4 04
8000				35120	00162295	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		72 31	0 00
8000				35120	00162295	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		0 00	1 20
8000				35120	00162429	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		565 28	0 00
8000				35120	00162429	2" Plastic main		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		4,227 28	0 00
Total for Category				35120										5,197 70	6 72
Total for Project ID														5,197 70	6 72
Total for Product														5,197 70	6 72
Total for Department				8000										5,197 70	6 72
8200				36110	00160172	CLEVELAND OFFIC		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		677,676 87	0 00
8200				36110	00160172	CLEVELAND OFFIC		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		0 00	425,060 57
8200				36110	00160173	AIR CONDITIONER		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		7,022 84	0 00
8200				36110	00160173	AIR CONDITIONER		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		3,382 78	0 00
8200				36110	00160174	ELECTRIC DOOR O		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		460 32	0 00
8200				36110	00160174	ELECTRIC DOOR O		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		309 69	0 00
8200				36110	00160175	PAVE LOT & INST		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		39,070 95	0 00
8200				36110	00160175	PAVE LOT & INST		RET0015251	07/31/2000	AM08	DEPRECIATE	RET		35,963 30	0 00
Total for Category				36110										763,886 75	425,060 57
Total for Project ID														763,886 75	425,060 57
Total for Product														763,886 75	425,060 57
Total for Department				8200										763,886 75	425,060 57
Total for Op Unit														769,084 45	425,067 29
Total for Account				100200										769,084 45	425,067 29
Total for Ledger				ACTUAL										769,084 45	425,067 29

Cleveland, TN
Accumulated Depreciation

74-1A

74-1A

End of Report

Chattanooga Gas Company

Docket Number 01-00034

TRA Data Request No 4-74

Schedule 74-2B

Chattanooga Service Center Retirement

PeopleSoft Financials
JOURNAL ENTRY DETAIL REPORT

Page No 1
Run Date 03/10/2004
Run Time 07 48 23

Report ID FIN2001
Bus Unit GL8 --Chattanooga Gas Company
Ledger Grp. ACTUAL --Actual
Ledger ACTUAL --Actual
For the period 06/30/2001 through 06/30/2001
Source AM# Journal ID RET0027527 Status P (posted journals by journal date range)

Line	Account	Description	AltAcct	Operating Unit	Department	Prod	Project ID	Affl	Stat	Cur	Debit	Credit
Journal ID RET0027527 Journal Date 06/30/2001 Source AM --Asset Management												
Description Asset Retirement												
1	100100	Property and Plant in Service								USD	0 00	3,048,947 17 74-1A
2	100200	Accumulated Deprec.								USD	1,717,099 52 74-1A	0 00
3	134200	Clearing account for								USD	1,569,551 15 74-1A	0 00
4	448200	proceeds from sale								USD	0 00	237,703 50 74-1A gain
5	100100	gain on sale								USD	0 00	24,855 59
6	100210									USD	18,950 59	0 00
7	134200									USD	5,905 00	0 00
Total USD											3,311,506 26	3,311,506 26

Chattanooga Gas Company
 Docket Number 01-00034
 TRA Data Request No. 4-74
 Schedule 74-2B
 Chattanooga Service Center Retirement

PeopleSoft Financials
 JOURNAL ENTRY DETAIL REPORT

Page No 1
 Run Date 03/10/2004
 Run Time 07 48 23

Report ID FIN2001
 Bus Unit GL8 --Chattanooga Gas Company
 Ledger Grp ACTUAL --Actual
 Ledger ACTUAL --Actual
 For the period 06/30/2001 through 06/30/2001
 Source AM# Journal ID RET0027527 Status P (posted journals by journal date range)

Line	Description	AltAcct	Operating Unit	Department	Prod	Project ID	Affl	Stat	Reversal	N--None	Status	P--Posted	Posted Date	07/06/2001	Credit
1	Property and Plant in Service														
	100100														
2	Accumulated Deprec.														
	100200														
3	Clearing account for														
	134200														
4	proceeds from sale														
	448200														
5	gain on sale														
	100100														
6															
	100210														
7															
	134200														
Total USD														3,311,506 26	3,311,506 26

74-1A
 3,048,947 17
 0 00
 74-1A
 1,717,099 52
 0 00
 74-1A
 1,569,551 15
 0 00
 74-1A
 237,703 50 -gain
 24,855 59

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 4-74
Schedule 74-2 C
Chattanooga Service Center Retirement

Page No 1
Run Date 03/23/2004
Run Time 08 49 38

Report ID AMAE2100
GL BUS Unit GLS -- Chattanooga Gas Company
Ladder ACTUAL -- Actual
Account 100100 -- Property and Plant in Service
2001 Period 9 Thru Year 2001 Period 9

PeopleSoft AM
ACCOUNTING ENTRY DETAIL

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				35120	00160970	2" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	44 04
8000				35120	00161119	2" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	162 08
8000				35120	00161174	2" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	623 77
8000				35120	00161287	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	858 49
8000				35120	00161292	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	456 57
8000				35120	00161297	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	262 20
8000				35120	00161317	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	98 41
8000				35120	00161317	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	194 36
8000				35120	00161347	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	297 54
8000				35120	00161377	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	98 85
8000				35120	00161417	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	1,487 03
8000				35120	00161432	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	456 55
8000				35120	00161437	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	377 15
8000				35120	00161565	6" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	7 89
8000				35120	00161610	6" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	48 63
8000				35120	00162492	4" Plastic main	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	792 32
8000				35120	00162779	6" Cast Iron wa	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	337 83
8000				35120	00162779	6" Cast Iron wa	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	929 03
8000				35120	00162781	6" Cast Iron wa	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	472 92
Total for Category 35120														0 00	8,205 76
8000				35140	00162845	3/4" Steel serv	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	16 34
8000				35140	00162850	3/4" Steel serv	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	81 09
8000				35140	00162850	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	35 20
8000				35140	00162875	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	129 16
8000				35140	00162876	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	30 03
8000				35140	00162876	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	18 73
8000				35140	00162876	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	28 74
8000				35140	00162876	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	20 67
8000				35140	00162876	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	23 25
8000				35140	00162876	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	15 18
8000				35140	00162876	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	28 41
8000				35140	00162876	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	20 67
8000				35140	00162877	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	42 30
8000				35140	00162888	2" Steel serv	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	15 18
8000				35140	00162907	1/2" Plastic se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	34 24
8000				35140	00162907	1/2" Plastic se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	172 07
8000				35140	00162907	1/2" Plastic se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	873 57
8000				35140	00162917	5/8" Plastic se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	350 75
8000				35140	00162932	5/8" Plastic se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	613 76
8000				35140	00162938	5/8" Plastic se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	714 65
8000				35140	00162939	1 1/4" Plastic	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	723 47
8000				35140	00165452	Servc -1" steel	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	1,052 71
8000				35140	00165452	Servc -1" steel	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	65 01
Total for Category 35140														0 00	5,170 19

Peoplesoft AM
ACCOUNTING ENTRY DETAIL

Report ID AMAE2100
GL BUS Unit GLB -- Chattanooga Gas Company
Ledger ACTUAL -- Actual
Account 100100 -- Property and Plant in Service
2001 Period 9 Thru Year 2001 Period 9

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	AM Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				36103	00160413	8 ACRE LOT - PR		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	322,296 50
Total for	Category			36103										0 00	322,296 50
8000				36110	00160414	OPERATIONS CTR		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	2,554,982 67
8000				36110	00160415	YAZAKI CHILLER/		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	32,590 00
8000				36110	00160416	YAZAKI CHILLER/		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	23,143 00
8000				36110	00160418	LOCO & ALUMINUM		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	2,818 74
8000				36110	00160419	EXPAND WIRE CAG		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	1,054 69
8000				36110	00160420	SOLAR FILM - IN		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	7,886 77
8000				36110	00160421	ALUMINUM CANOPY		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	2,860 00
8000				36110	00160422	COMBINATION LOC		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	1,011 00
8000				36110	00160423	WELDING SHOP AD		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	40,327 03
8000				36110	00160424	IRRIGATION ADDI		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	12,450 00
8000				36110	00160425	RENOVATION OF D		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	9,930 63
8000				36110	00160426	RENOVATION OF B		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	1,372 67
8000				36110	00165370	Renovation of B		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	1,372 67
Total for	Category			36110										0 00	2,691,701 87
8000				36170	00160749	BACKHOE TOW BEH		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	21,561 94
Total for	Category			36170										0 00	21,561 94
Total for	Project ID													0 00	3,048,936 26
Total for	Product													0 00	3,048,936 26
8000	351	000028		35140	00165452	Serve -1" steel		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	5 54
8000	351	000028		35140	00165452	Serve -1" steel		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	5 54
Total for	Category			35140										0 00	11 08
Total for	Project ID			000028										0 00	11 08
Total for	Product			351										0 00	11 08
Total for	Department			8000										0 00	3,048,947 34
8200				36130	00160211	180024P8R2102		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		0 00	24,855 59
Total for	Category			36130										0 00	24,855 59
Total for	Project ID													0 00	24,855 59
Total for	Product													0 00	24,855 59
Total for	Department			8200										0 00	24,855 59
Total for	Op Unit													0 00	3,073,802 93
Total for	Account			100100										0 00	3,073,802 93
Total for	Ledger			ACTUAL										0 00	3,073,802 93

End of Report

Handwritten: 322,296 50
741-A
Billed by
721-A

Chatanooga Gas Company Docket Number 04-00034 TRA Data Request No. 4-74 Schedule 74-20

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 Run Date 01/22/2004
 Run Time 15 00 26

Report ID AM022100
 GL BUS Unit
 Ledger ACTUAL -- Actual
 Account 100200 -- Utility Plant in Service-Gas
 2001 Period 9 Thru Year 2001 Period 9

Chatanooga Service Center Accumulated Depreciation

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	Bus Unit	Book	Type	Code	Debit	Credit
8000	8000			35120	00160970	2" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			46 27	0 00
8000	8000			35120	00160970	2" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	2 23
8000	8000			35120	00161119	2" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			117 43	0 00
8000	8000			35120	00161119	2" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			44 65	0 00
8000	8000			35120	00161174	2" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			220 73	0 00
8000	8000			35120	00161174	2" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			403 04	0 00
8000	8000			35120	00161287	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			901 91	0 00
8000	8000			35120	00161287	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	43 42
8000	8000			35120	00161292	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			479 65	0 00
8000	8000			35120	00161292	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	23 09
8000	8000			35120	00161297	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			275 45	0 00
8000	8000			35120	00161297	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	13 26
8000	8000			35120	00161317	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			103 38	0 00
8000	8000			35120	00161317	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	4 98
8000	8000			35120	00161317	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	9 83
8000	8000			35120	00161317	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			204 13	0 00
8000	8000			35120	00161347	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			312 58	0 00
8000	8000			35120	00161347	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	15 05
8000	8000			35120	00161377	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			103 84	0 00
8000	8000			35120	00161377	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	5 00
8000	8000			35120	00161417	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			1,277 87	0 00
8000	8000			35120	00161417	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			209 15	0 00
8000	8000			35120	00161432	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			497 91	0 00
8000	8000			35120	00161432	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			158 73	0 00
8000	8000			35120	00161437	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			273 26	0 00
8000	8000			35120	00161437	4" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			103 88	0 00
8000	8000			35120	00161565	6" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			8 28	0 00
8000	8000			35120	00161565	6" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	0 40
8000	8000			35120	00161610	6" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			51 08	0 00
8000	8000			35120	00161610	6" Steel mains	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	2 45
8000	8000			35120	00162492	4" Plastic main	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			200 26	0 00
8000	8000			35120	00162492	4" Plastic main	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			532 06	0 00
8000	8000			35120	00162779	6" Cast Iron ma	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			354 91	0 00
8000	8000			35120	00162779	6" Cast Iron ma	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	46 96
8000	8000			35120	00162779	6" Cast Iron ma	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			975 98	0 00
8000	8000			35120	00162781	6" Cast Iron ma	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	17 09
8000	8000			35120	00162781	6" Cast Iron ma	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			496 83	0 00
8000	8000			35120	00162781	6" Cast Iron ma	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	23 91
Total for Category 35120														8,413 32	207 67
8000	8000			35140	00162845	3/4" Steel serv	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			3 03	0 00
8000	8000			35140	00162845	3/4" Steel serv	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			13 31	0 00
8000	8000			35140	00162850	3/4" Steel serv	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			30 91	0 00
8000	8000			35140	00162850	3/4" Steel serv	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			21 76	0 00
8000	8000			35140	00162850	3/4" Steel serv	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			13 44	0 00
8000	8000			35140	00162875	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			50 17	0 00
8000	8000			35140	00162875	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			49 25	0 00
8000	8000			35140	00162875	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			79 90	0 00
8000	8000			35140	00162876	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			11 44	0 00
8000	8000			35140	00162876	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			12 79	0 00
8000	8000			35140	00162876	1 1/4" Steel se	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			17 57	0 00

PeopleSoft AM
ACCOUNTING ENTRY DETAIL

Report ID AMB2100
GL BOS Unit GLS -- Chattanooga Gas Company
Ledger ACTUAL -- Actual
Account 100200 -- Utility Plant in Service-Gas
2001 Period 9 Thru Year 2001 Period 9

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	AM Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			17 77	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			10 96	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			12 80	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			7 87	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			14 37	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			8 88	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			9 39	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			5 79	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			10 83	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			7 88	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			7 15	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			11 58	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			26 17	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			16 13	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			18 59	0 00
8000				35140	00162877	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			5 80	0 00
8000				35140	00162877	1 1/4" Steel ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			9 38	0 00
8000				35140	00162888	2" Steel servc	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			13 08	0 00
8000				35140	00162888	2" Steel servc	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			21 16	0 00
8000				35140	00162907	1/2" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			65 63	0 00
8000				35140	00162907	1/2" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			540 41	0 00
8000				35140	00162907	1/2" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			333 15	0 00
8000				35140	00162907	1/2" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			106 44	0 00
8000				35140	00162907	1/2" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			216 99	0 00
8000				35140	00162917	5/8" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			133 75	0 00
8000				35140	00162917	5/8" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			72 39	0 00
8000				35140	00162917	5/8" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			541 36	0 00
8000				35140	00162932	5/8" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			156 53	0 00
8000				35140	00162932	5/8" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			558 12	0 00
8000				35140	00162938	5/8" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			275 90	0 00
8000				35140	00162938	5/8" Plastic ss	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			447 57	0 00
8000				35140	00162999	1 1/4" Plastic	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			401 45	0 00
8000				35140	00165452	Servc -1" steel	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			631 25	0 00
8000				35140	00165452	Servc -1" steel	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			13 21	0 00
8000				35140	00165452	Servc -1" steel	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			42 26	0 00
8000				35140	00165452	Servc -1" steel	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			39 46	0 00
8000				35140	00165452	Servc -1" steel	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			22 75	0 00
Total for Category 35140														5,157 77	0 00
8000				36110	00160414	OPERATIONS CTR	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			1,896,286 85	0 00
8000				36110	00160414	OPERATIONS CTR	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			0 00	349,855 33
8000				36110	00160415	YAZAKI CHILLER/	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			24,188 02	0 00
8000				36110	00160415	YAZAKI CHILLER/	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			8,401 98	0 00
8000				36110	00160416	YAZAKI CHILLER/	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			17,176 54	0 00
8000				36110	00160416	YAZAKI CHILLER/	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			5,966 46	0 00
8000				36110	00160418	LOGO & ALUMINUM	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			1 874 72	0 00
8000				36110	00160418	LOGO & ALUMINUM	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			944 02	0 00
8000				36110	00160419	EXPAND WIRE CAG	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			701 47	0 00
8000				36110	00160419	EXPAND WIRE CAG	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			353 23	0 00
8000				36110	00160420	SOLAR FILM - IN	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			5 245 43	0 00
8000				36110	00160420	SOLAR FILM - IN	RET0027527	06/30/2001	AM08	DEPRECIATE	RET			2,641 34	0 00

Peoplesoft AM
ACCOUNTING ENTRY DETAIL

Report ID AMAS2100
GL BUS Unit G/L -- Chattanooga Gas Company
Ledger ACTUAL -- Actual
Account 100200 -- Utility Plant in Service-Gas
2001 Period 9 Thru Year 2001 Period 9

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	AM Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				36110	00160421	ALUMINUM CANOPY		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		1,902.16	0.00
8000				36110	00160421	ALUMINUM CANOPY		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		957.85	0.00
8000				36110	00160422	COMBINATION LOC		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		673.74	0.00
8000				36110	00160422	COMBINATION LOC		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		339.26	0.00
8000				36110	00160423	WELDING SHOP AD		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		23,653.16	0.00
8000				36110	00160423	WELDING SHOP AD		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		16,573.87	0.00
8000				36110	00160424	IRRIGATION ADDI		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		7,320.50	0.00
8000				36110	00160424	IRRIGATION ADDI		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		5,129.51	0.00
8000				36110	00160425	RENOVATION OF D		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		5,073.48	0.00
8000				36110	00160425	RENOVATION OF D		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		4,857.15	0.00
8000				36110	00160426	RENOVATION OF B		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		261.16	0.00
8000				36110	00160426	RENOVATION OF B		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		1,111.51	0.00
8000				36110	00165370	Renovation of B		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		233.38	0.00
8000				36110	00165370	Renovation of B		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		1,149.29	0.00
Total for Category														2,033,006.08	349,855.33
8000				36170	00160749	BACKHOE TON BEH		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		7,361.25	0.00
8000				36170	00160749	BACKHOE TON BEH		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		13,200.69	0.00
Total for Category														20,561.94	0.00
Total for Project ID														2,067,139.11	350,063.00
Total for Product														2,067,139.11	350,063.00
8000	351	000028		35140	00165452	Servc -1" steel		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		14.52	0.00
8000	351	000028		35140	00165452	Servc -1" steel		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		3.36	0.00
8000	351	000028		35140	00165452	Servc -1" steel		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		1.93	0.00
8000	351	000028		35140	00165452	Servc -1" steel		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		3.60	0.00
Total for Category														23.41	0.00
Total for Project ID														23.41	0.00
Total for Product														23.41	0.00
Total for Department														2,067,162.52	350,063.00
Total for Op Unit														2,067,162.52	350,063.00
Total for Account														2,067,162.52	350,063.00
Total for Ledger														2,067,162.52	350,063.00

End of Report

page 3 of 3

Chattanooga Gas Company

Docket Number 04-00034

TRA Data Request No. 4-74

Schedule 74-2E

Chattanooga Service Center Sale Proceeds

Page No 7
Run Date 03/10/2004
Run Time 08 50 34

PeopleSoft AM
ACCOUNTING ENTRY DETAIL

Report ID AMAR2100
GL BUS Unit G/L -- Chattanooga Gas Company
Ledger ACTUAL -- Actual
Account 134200 -- A/R Misc
2001 Period 9 Thru Year 2001 Period 9

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				36103	00160413	8 ACRES LOT - PR		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		560,000.00	0.00
Total for Category														560,000.00	0.00
8000				36110	00160414	OPERATIONS CTR		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		1,008,551.15	0.00
Total for Category														1,008,551.15	0.00
8000				36170	00160749	BACKHOE TOW BSH		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		1,000.00	0.00
Total for Category														1,000.00	0.00
Total for Project ID														1,569,551.15	0.00
Total for Product														1,569,551.15	0.00
Total for Department														1,569,551.15	0.00
8200				36130	00160211	1GBUC24P8BE2102		RET0027527	06/30/2001	AM08	DEPRECIATE	RET		5,905.00	0.00
Total for Category														5,905.00	0.00
Total for Project ID														5,905.00	0.00
Total for Product														5,905.00	0.00
Total for Department														5,905.00	0.00
Total for Op Unit														1,575,456.15	0.00
Total for Account														1,575,456.15	0.00

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 4-74
Schedule 74-2F
CLOSING STATEMENT

SELLER: Chattanooga Gas Company
PURCHASER: Blue Flame Realty Partners, LLC
PROPERTY: 6125 Preservation Drive, Chattanooga, Hamilton County, Tennessee
CLOSING DATE: June 29, 2001
SETTLEMENT AGENT: Pioneer Title Agency, Inc.

SUMMARY OF SELLERS TRANSACTION

Purchase Price due from Purchaser

\$ 1,700,000.00

Less:

Earnest Money Received	\$ 10,000.00
Title Insurance Premium	\$ 4,294.00
Prorated Taxes (City) *	\$ 0
Prorated Taxes (County) *	\$ 0
Prorated City Storm Water Fee **	\$ 1,154.85
ALTA Survey Reimbursement ***	\$ 4,000.00
Real Estate Commission (Charter - 4%)	\$ 68,000.00
Real Estate Commission (Carter - 2%)	\$ 34,000.00
Attorney's Fees	\$ 20,000.00

Net Proceeds to Seller

- \$ 141,448.85

\$ 1,558,551.15

SUMMARY OF PURCHASER'S TRANSACTION

Purchase Price Due Seller

\$ 1,700,000.00

Plus:

Real Estate Transfer Tax	\$ 6,290.00
Record Warranty Deed (7 pages)	\$ 37.00
Record Quitclaim Deed (6 pages)	\$ 32.00
ALTA Survey	<u>\$ 4,000.00</u>

+ 10,359.00

Gross Amount Due from Purchaser

\$ 1,710,359.00

Less:

Earnest Money paid to Seller	\$ 10,000.00
Prorated Taxes (City) *	\$ <u>0</u>
Prorated Taxes (County) *	\$ <u>0</u>
Prorated City Stormwater Fee **	\$ 1,154.85
ALTA Survey Reimbursement ***	<u>\$ 4,000.00</u>

- \$ 15,154.85

Net Amount Due from Purchaser

\$1,695,204.15

Seller and Purchaser hereby acknowledge receipt of this Closing Statement and the attached Disbursement Schedule, approve same, and authorize Settlement Agent to receive and disburse funds in accordance with the terms hereof. This Closing Statement may be executed in counterparts which together shall constitute this Closing Statement in its entirety.

SELLER:

CHATTANOOGA GAS COMPANY,
a Tennessee corporation

By: [Signature]
Title: VP & Controller

PURCHASER:

BLUE FLAME REALTY PARTNERS, I.L.C.,
a Tennessee limited liability company

By: [Signature]
Title: President / C.M.

*The subject property is currently exempt from city and county taxes. Purchaser acknowledges that upon the conveyance of the property to Purchaser, it will be assessed for tax purposes from the date of the conveyance forward, and tax bills will be issued to Purchaser.

** The tax/stormwater prorations were calculated as follows:

Estimated 2001 City Stormwater Fee	\$ 2,341.78
City Tax Per diem (365 day year)	6.4158
Days Elapsed in 2001 to Closing	180
Sellers Estimated Prorata Share of 2001 City Taxes	\$ 1,154.85

The parties acknowledge that the Stormwater proration is based upon an estimated amount prior to the receipt of the current bill. Seller and Purchaser agree to adjust the proration shown hereon when the current actual bill is received from the City.

*** Pursuant to Purchase and Sale Agreement Item 5(B), "In the event this transaction is closed pursuant to the terms hereof, Seller shall reimburse Purchaser for up to \$4,500.00, for the cost of an ALTA as built boundary survey obtained by Purchaser."

DISBURSEMENT SCHEDULE

Funds Received

From Purchaser:

\$ 1,695,204.15

Disbursements:

Attorney's Fees to Kilpatrick Stockton LLP	\$ 20,000.00
Title Insurance Premium to Pioneer Title Agency	\$ 4,294.00
Recording Fee to Hamilton County Register	\$ 69.00
Transfer Tax to Hamilton County Register	\$ 6,290.00
ALTA Survey to Hopkins Surveying Group	\$ 4,000.00
Real Estate Commission to Charter Real Estate	\$ 68,000.00
Real Estate Commission to Carter & Associates	\$ <u>34,000.00</u>
Net Proceeds to Chattanooga Gas Company	\$ <u>1,558,551.15</u>

Undisbursed Funds

\$ 0

PURCHASE AND SALE AGREEMENT

THIS PURCHASE AND SALE AGREEMENT (this "**Agreement**"), dated May 11, 2001, by and between **BLUE FLAME REALTY PARTNERS, LLC**, a Tennessee limited liability company ("**Purchaser**"), and **CHATTANOOGA GAS COMPANY**, a Tennessee corporation ("**Seller**").

RECITALS

WHEREAS, Seller is desirous of selling certain Property (as hereinafter defined) and Purchaser is desirous of purchasing said Property all upon the terms and conditions hereinafter set forth.

NOW, THEREFORE, for an in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration in hand paid by Purchaser to Seller upon the execution of this Agreement, the receipt, adequacy and sufficiency of which are hereby acknowledged by Seller, Purchaser and Seller hereby covenant and agree as follows:

1. **Property.** Seller agrees to sell and Purchaser agrees to buy that certain real property located at 6125 Preservation Drive, Chattanooga, Tennessee, together with all improvements thereon and all easements and rights appurtenant thereto (hereinafter referred to as the "**Property**") The Property is more particularly described or depicted on Exhibit A attached hereto and expressly made a part hereof. As a condition to Closing, Seller shall have vacated all portions of the Property which it does not intend to lease back from Purchaser pursuant to the terms of this Agreement and Seller shall have removed all of its personal property from all portions of the Property which it is to vacate. All vacated portions of the Property shall be delivered to Purchaser in broom clean condition and without any claim of possession thereto by any other party.

2. **Purchase Price.** The purchase price (herein called the "**Purchase Price**") of the Property shall be One Million Seven Hundred Thousand Dollars (\$1,700,000). Purchaser shall pay the Purchase Price to Seller via delivery of funds through the Federal Reserve System to an account designated in writing by Seller at Closing (as hereinafter defined).

3. **Earnest Money.** As security for Purchaser's performance of its obligations hereunder, Purchaser shall deposit with Seller, within five (5) days following the execution and delivery of this Agreement by the parties hereto, the sum of Ten Thousand Dollars (\$10,000) as earnest money (herein called the "**Earnest Money**") in cash. Purchaser's failure to deposit the Earnest Money within such time period shall constitute a default by Purchaser pursuant to **paragraph 12** of this Agreement. In the event this transaction is closed pursuant to the terms hereof, Seller shall retain the Earnest Money at Closing and Purchaser shall receive a credit against the Purchase Price in the amount of the Earnest Money; if the transaction does not close pursuant to the terms hereof, then the Earnest Money shall be disposed of by Seller pursuant to the provisions hereof.

4. **Closing.**

(A) Provided Purchaser has not terminated this Agreement in accordance with the terms hereof, the consummation and closing (herein called the "**Closing**") of the purchase and sale contemplated in this Agreement shall be held during regular business hours on or before **the date sixty (60) days** from the date of the full execution of this Agreement (herein called the "**Closing Date**")

(B) At Closing, Seller shall deliver possession of the Property to Purchaser.

(C) Seller shall pay the costs and the premiums for an ALTA form of owner's title insurance (including any separately charged examination fee), the costs (including recording costs) of any cure of title defects required of Seller hereunder and the fees and expenses of Seller's own attorneys including the cost to prepare the Deed

(D) Purchaser shall pay the costs of all documentary, stamp or other transfer taxes and all recording charges due on recordation of the limited warranty deed and the quitclaim deed. Purchaser shall pay for all fees and expenses of Purchaser's own attorneys

5. Title:

(A) Seller shall convey to Purchaser title to the Property subject to (i) any liens arising by, through or under Purchaser, (ii) any easements, restrictions, covenants affecting the Property, (iii) taxes not yet due and payable, and (iv) any matters affecting title to the Property or disclosed by the Survey (referred to in **subparagraph (D)** below) to which Purchaser does not object or to which Purchaser has waived its objection (herein called the "**Permitted Title Exceptions**"). Following the execution of this Agreement, Seller shall not take any affirmative action to encumber the property without the written consent of Purchaser.

(B) The sale of the Property shall be subject to the state of facts disclosed by a current plat of survey of the Property obtained by Purchaser. The survey as approved by Seller is herein called the "**Survey**". In the event this transaction is closed pursuant to the terms hereof, Seller shall reimburse Purchaser for up to \$4,500 00, for the cost of an ALTA as built boundary survey obtained by Purchaser.

(C) Purchaser shall have until **the date thirty (30) days after the date of this Agreement** to examine title and survey to the Property and to notify Seller in writing of any title or survey exceptions or matters objectionable to Purchaser in its sole discretion (herein called the "**Objection Notice**"). In the event Purchaser fails to notify Seller of any such title and survey objections on or before the Inspection Date (as herein after defined), Purchaser shall be deemed to have waived any such title or survey objections. Seller shall have until **the date five (5) days before the Inspection Date** within which to give Purchaser written notice of the title or survey objections which Seller shall attempt to cure (herein called the "**Seller's Response**"); provided, however, Seller shall not be obligated to cure any such title or Survey objection unless Seller has otherwise agreed to cure any such title or survey objection raised by Purchaser. If Seller gives Purchaser the Seller's Response with respect to any title or survey objection and, if Purchaser thereafter fails to terminate this Agreement pursuant to **paragraph 8** hereof, then Purchaser shall be deemed to have agreed to accept title to the Property and the survey with those title and survey objections specified in Purchaser's Objection Notice which are not addressed in Seller's Response and shall proceed with Closing, in which all such uncured title and survey objections shall constitute Permitted Title Exceptions.

(D) Seller shall have until the Closing Date to satisfy all title and survey objections specified in Seller's Response and, if Seller fails to so satisfy any such title or survey objections, then, at the option of Purchaser, Purchaser may either: (i) terminate this Agreement by giving written notice to Seller on the Closing Date, in which event the Earnest Money shall be refunded to Purchaser upon request, and thereafter neither party hereto shall have any further rights, obligations, or liabilities

hereunder except to the extent that any right, obligation, or liability set forth herein expressly survives termination of this Agreement; or (ii) waive such satisfaction and performance and elect to consummate the purchase and sale of the Property without reduction in the Purchase Price, in which event all unsatisfied title and survey objections shall constitute Permitted Title Exceptions under this Agreement. The remedies of Purchaser as set forth in clauses (i) and (ii) of this **subparagraph (D)** shall be Purchaser's sole and exclusive remedies in the event Seller fails to satisfy any title objections, notwithstanding anything to the contrary contained in this Agreement.

(E) The legal description for the limited warranty deed executed by Seller shall be the legal description contained in **Exhibit A** attached hereto and incorporated by reference. Seller shall further execute a quitclaim deed to Purchaser using a metes and bounds description of the Property prepared from the Survey should there be any discrepancy between the Survey and the previous survey used to prepare the legal description in **Exhibit A** attached hereto

6. Prorations and Credits at Closing. The following prorations and adjustments shall be made between Purchaser and Seller at Closing, or thereafter if Purchase and Seller shall agree:

(A) All city, state and county ad valorem taxes, utility assessments, governmental assessments and similar impositions levied or imposed upon or assessed against the Property (herein collectively called the "**Taxes**") for the year or other applicable assessment period and/or billing period therefor in which Closing occurs shall be prorated as of the Closing Date and the portion thereof allocable to periods up through the Closing Date shall be charged to Seller at closing as a credit against the Purchase Price. Such proration shall be based upon the latest bills available; and if such bills cover other property in addition to the Property, then such proration shall also be based on the fraction obtained when the number of acres of the Property is divided by the number of acres of property so covered by such bills. In the event that such bills for the current year Taxes are not available on the Closing Date, Taxes shall be prorated based upon the tax rate for the preceding tax year applied to the latest assessed valuation of the Property. All unpaid assessments applicable to the Property shall be paid in full by Seller or applied as a credit to Purchaser against the Purchase Price.

(B) All, if any, utility charges for the Property (including, without limitation, telephone, water, storm and sanitary sewer, electricity, gas, garbage and waste removal) shall be prorated as of the Closing Date, transfer fees required with respect to any such utility shall be paid by or charged to Purchaser, and Seller shall be credited with any deposits transferred to the account of Purchaser.

(C) Any other items, which are customarily prorated in connection with the purchase and sale of properties similar to the Property, shall be prorated as of the Closing Date.

In the event that the amount of any item to be prorated is not determinable at the time of Closing, such proration shall be made on the basis of the best available information and the parties shall re-prorate such item promptly upon receipt of the applicable bills therefor and shall make between themselves any equitable adjustment required by reason of any difference between the estimated amount used as a basis for the proration at Closing and the actual amount subject to proration.

7. Conveyances and Deliveries at Closing. At Closing, the following items shall be executed and delivered:

(A) Seller shall convey the Property by limited warranty deed, subject to the Permitted Title Exceptions (herein called the "**Deed**").

(B) Seller shall also execute and deliver to Purchaser a certificate with respect to Section 1445 of the Internal Revenue Code stating that Seller is not a foreign person as defined in said Section 1445 and applicable regulations thereunder.

(C) Seller shall also execute and deliver to Purchaser an Affidavit with respect to liens and title matters in the form as required by the title company and reasonably satisfactory to Seller.

(D) Seller and Purchaser shall execute and deliver a Closing Statement which shall set forth the Purchase Price, all credits against the Purchase Price, the amounts of all prorations and other adjustments to the Purchase Price and all disbursements made at Closing on behalf of Purchaser.

(E) Seller and Purchaser shall execute and deliver an Assignment and Assumption whereby Seller transfers and assigns to Purchaser all of the service agreements with respect to the Property, as listed of **Exhibit "B"** (herein called the "**Service Agreements**"), and whereby Purchaser assumes and agrees to perform the duties and obligations of the owner of the Property under the Service Agreements arising from and after the Closing

(F) Seller shall also execute and deliver to Purchaser the lease in accordance with the requirements of **paragraph 16** of this Agreement.

8. Inspection of Property; Soils Tests.

(A) Purchaser shall have forty five (45) days from the date of this Agreement (the "**Inspection Date**") to determine whether the Property is acceptable in Purchaser's sole discretion, including without limitation whether the zoning of the Property is acceptable for Purchaser's intended use of the Property, and whether the Service Agreements are acceptable. In the event Purchaser shall determine that the Property is not acceptable to Purchaser for any reason, Purchaser shall have the right to terminate this Agreement by: (i) giving written notice to Seller on or before the Inspection Date; and (ii) delivering copies of all studies performed by Purchaser or on Purchaser's behalf under this **paragraph 8; provided, however,** the delivery of copies of all such studies shall not be a condition to the effectiveness of Purchaser's termination of this Agreement pursuant hereto and Purchaser may deliver such studies to Seller following the termination of this Agreement. In the event Purchaser gives Seller the termination notice and subsequently delivers to Seller the items required by the immediately preceding sentence, then the Earnest Money shall be refunded to Purchaser upon request, and thereafter neither party hereto shall have any further rights, obligations or liabilities hereunder except to the extent that any right, obligation or liability set forth herein expressly survives termination of this Agreement

(B) At anytime prior to Closing and upon twenty four hour notice to Seller by Purchaser, Purchaser or Purchaser's agents, representatives and contractually retained independent contractors (herein called "**Purchaser's Agents**") may enter the Property as needed to inspect, examine, test, appraise and survey the Property (all such activities by or on behalf of Purchaser, including, without limitation, the entry of Purchaser or Purchaser's Agents onto the Property, are herein collectively called "**Purchaser's Activities**") This privilege shall include the right to make surveys, examinations,

appraisals, soils tests, and other tests to obtain any relevant information reasonably necessary to Purchaser, all of which tests, studies and reviews shall be performed at Purchaser's sole cost and expense; **provided, however,** that Purchaser's Activities shall not damage the Property in any manner whatsoever or disturb or interfere with the rights or possession of Seller or any tenant of the Property.

(C) Purchaser shall have on or before the Inspection Date to complete an Environmental Site Assessment (herein called the "**Report**") on the Property. Should the Report indicate any conditions on the Property which are unacceptable to Purchaser for any reason, then Purchaser shall notify Seller of such prior to the Inspection Date. Seller shall have the right upon such notification of either correcting the conditions or terminating the Agreement; **provided, however,** if Seller elects to terminate this Agreement, Purchaser shall have the right to waive any conditions specified in its notice regarding the Report and in such event Seller shall withdraw its termination of this Agreement and the parties shall proceed with this transaction in accordance with the terms of this Agreement. In the event Seller terminates this Agreement, then Purchaser shall provide Seller with copies of all studies performed by Purchaser or on Purchaser's behalf under this **paragraph 8** and the Earnest Money shall be returned to Purchaser. Thereafter neither party hereto shall have any further rights, obligations or liabilities hereunder except to the extent that any right, obligation or liability set forth herein expressly survives termination of this Agreement. Notwithstanding any provision of this Agreement to the contrary, Purchaser shall not have the right to undertake any environmental studies or testing beyond the scope of a standard "Phase I" evaluation without the prior written consent of Seller.

(D) Prior to Purchaser's and Purchaser's Agents entering onto the Property, Purchaser shall:
(i) if Purchaser does not then have such a policy in force, procure a policy of commercial general liability insurance issued by an insurer reasonably satisfactory to Seller covering all Purchaser's Activities with a single limit of liability (per occurrence and aggregate) of not less than \$1,000,000.00; and (ii) deliver to Seller evidence satisfactory to Seller that such insurance is in force and effect and evidencing that Seller has been named as an additional insured thereunder with respect to any Purchaser's Activities (such evidence certificate of insurance shall be delivered to the attention of Todd Taylor at the address for notices set forth below in **paragraph 10** of this Agreement). Such insurance shall be written on an "occurrence" basis and shall be maintained in force through the earlier of (i) the termination of this Agreement and the conclusion of all Purchaser's Activities, or (ii) Closing.

(E) Purchaser shall promptly restore the Property to substantially the same condition of the surface on the date hereof after all such tests and inspections. Purchaser shall defend, indemnify and hold Seller harmless from and against any and all liens which may arise as a result of Purchaser's Activities, and further, Purchaser shall defend, indemnify and hold Seller harmless from and against any claims, costs or expenses including but not limited to attorneys' fees incurred by Seller as a result of Purchaser's Activities resulting from damage to property or injury to any party resulting from Purchaser's Activities. **THE INDEMNITIES OF THIS PARAGRAPH 8(E) SHALL SURVIVE CLOSING AND ANY TERMINATION OF THIS AGREEMENT.**

9. AS IS CONDITION.

(A) PURCHASER SPECIFICALLY ACKNOWLEDGES AND AGREES THAT SELLER IS SELLING AND PURCHASER IS PURCHASING THE PROPERTY ON AN "AS IS," BASIS AND THAT PURCHASER IS NOT RELYING ON ANY REPRESENTATIONS OR WARRANTIES OF ANY KIND WHATSOEVER, EXPRESS OR IMPLIED, FROM SELLER OR ITS AGENTS AS TO ANY MATTERS CONCERNING THE PROPERTY, INCLUDING, WITHOUT LIMITATION: (I) THE QUALITY, NATURE, ADEQUACY, AND PHYSICAL CONDITION OF THE PROPERTY, INCLUDING, BUT NOT LIMITED TO, THE STRUCTURAL ELEMENTS, FOUNDATION, ROOF, APPURTENANCES, ACCESS, LANDSCAPING, PARKING FACILITIES AND THE ELECTRICAL, MECHANICAL, HVAC, PLUMBING, SEWAGE, AND UTILITY SYSTEMS, FACILITIES AND APPLIANCES; (II) THE QUALITY, NATURE, ADEQUACY AND PHYSICAL CONDITION OF SOILS, GEOLOGY, AND ANY GROUNDWATER; (III) THE EXISTENCE, QUALITY, NATURE, ADEQUACY AND PHYSICAL CONDITION OF UTILITIES SERVING THE PROPERTY, (IV) THE DEVELOPMENT POTENTIAL OF THE PROPERTY, AS WELL AS THE USE, HABITABILITY, MERCHANTABILITY, OR FITNESS, SUITABILITY, VALUE OR ADEQUACY OF THE PROPERTY FOR ANY PARTICULAR PURPOSE; (V) THE ZONING OR OTHER LEGAL STATUS OF THE PROPERTY OR ANY OTHER PUBLIC OR PRIVATE RESTRICTIONS ON THE USE OF THE PROPERTY; (VI) THE COMPLIANCE OF THE PROPERTY OR ITS OPERATION WITH ANY APPLICABLE CODES, LAWS, REGULATIONS, STATUTES, ORDINANCES, COVENANTS, CONDITIONS AND RESTRICTIONS OF ANY GOVERNMENTAL, OR QUASI-GOVERNMENTAL ENTITY OR OF ANY OTHER PERSON OR ENTITY, (IX) THE QUALITY OF ANY LABOR AND MATERIALS USED IN ANY IMPROVEMENTS ON THE PROPERTY, (X) THE CONDITION OF TITLE TO THE PROPERTY, (XI) THE LEASES, SERVICE CONTRACTS, OR OTHER AGREEMENTS AFFECTING THE PROPERTY; AND (XII) THE ECONOMICS OF THE OPERATION OF THE PROPERTY.

(B) Purchaser acknowledges that it will have inspected the Property prior to Closing, observed its physical characteristics and existing conditions, and has been afforded the opportunity to conduct such investigation and study on and of the Property as it deems necessary for the purpose of acquiring the Property for Purchaser's intended use. At Closing, Purchaser will have been deemed to waive any and all objections to or claims with respect to any and all physical characteristics and existing conditions of the Property except those items not disclosed by a Phase I environmental report. Seller has no knowledge of any underground storage tanks on the Property, but makes no warranty or representation with regard to the contents, fixtures or condition of the Property.

(C) "**Hazardous Material**" means any substance, whose nature and/or quantity or existence, use, manufacture, or effect render it subject to federal, state, or local regulation, investigation, remediation or removal as a threat or potential threat to human health or the environment and includes, without limitation, any substance now or hereafter defined as or included in the definition of "hazardous substances," "hazardous materials," "hazardous wastes," "hazardous constituents," "toxic material," or "toxic substance" under any applicable federal, state or local laws or regulations now or hereafter in effect.

THE PROVISIONS OF THIS **PARAGRAPH 9** SHALL SURVIVE THE CLOSING.

10. **Notices.** Whenever any notice, demand, or request is required or permitted under this

Agreement, such notice, demand, or request shall be in writing and shall be delivered by hand, be sent by registered or certified mail, postage prepaid, return receipt requested, or shall be sent by nationally recognized commercial courier for next business day delivery, to the addresses set forth below, or to such other addresses as are specified by written notice given in accordance herewith, or shall be transmitted by facsimile to the number for each party set forth below their respective executions hereof, or to such other numbers as are specified by written notice given in accordance herewith. All notices, demands, or requests delivered by hand shall be deemed given upon the date so delivered; those given by mailing as hereinabove provided shall be deemed given on the date of deposit in the United States Mail; those given by commercial courier as hereinabove provided shall be deemed given on the date of deposit with the commercial courier; and those given by facsimile shall be deemed given on the date of facsimile transmittal. Nonetheless, the time period, if any, in which a response to any notice, demand, or request must be given shall commence to run from the date of receipt of the notice, demand, or request by the addressee thereof. Any notice, demand, or request not received because of changed address or facsimile number of which no notice was given as hereinabove provided or because of refusal to accept delivery shall be deemed received by the party to whom addressed on the date of hand delivery, on the date of facsimile transmittal, on the first calendar day after deposit with commercial courier, or on the third calendar day following deposit in the United States Mail, as the case may be.

If to Purchaser:

Blue Flame Realty Partners, LLC
Attn: Greg A. Vital, President
P O. Box 249
8325 Highway 60
Georgetown, TN 37336
Facsimile No.. (423) 339-2105

With a copy to:

R Grant Dobson, Esq
Miller & Martin LLP
Suite 1000, Volunteer Building
832 Georgia Avenue
Chattanooga, TN 37402
Facsimile No.: (423) 785-8480

If to Seller:

Manager, Facilities Management
Atlanta Gas Light Company
1219 Caroline Street
Atlanta, Georgia 30307
Facsimile No.. (404) 584-4512

With a copy to:

Kilpatrick Stockton LLP
1100 Peachtree Street
Suite 2800
Atlanta, Georgia 30309-4530
Attention: Stuart M. Neiman

Facsimile No.: (404) 815-6555

11. Broker. Seller and Purchaser represent and warrant each to the other that they have not discussed this Agreement or this sale of the Property, and have not engaged in any fashion in connection with this transaction, the services of any real estate or other broker, agent or salesperson so as to create any legal right in any broker, agent or salesperson to claim a commission or similar fee with respect to the purchase and sale of the Property contemplated by this Agreement, other than Charter Real Estate (“**Charter**”), and Carter & Associates (“**Carter**”). Seller, Purchaser, Charter and Carter shall and do each hereby indemnify, defend and hold harmless each of the others from and against the claims, demands, actions and judgments of any and all brokers, agents and other intermediaries alleging a commission, fee or other payment to be owing by reason of their respective

dealings, negotiations or communications in connection with this Agreement or the purchase and sale of the Property.

Seller shall pay at Closing a commission of (i) **FOUR (4%)** percent of the purchase price to Charter and (ii) **TWO (2%)** percent of the purchase price to Carter.

It is understood and agreed that no commission shall be due hereunder in the event that the Closing does not occur for any reason whatsoever.

12. Default. In the event that Purchaser defaults in the observance or performance of its covenants and obligations hereunder, and such default continues for five (5) consecutive days after the date of written notice from Seller demanding cure of such default, Seller shall be entitled to terminate this Agreement (except to the extent that any right, obligation or liability set forth herein expressly survives termination of this Agreement) by written notice to Purchaser of such termination and shall also be entitled, as its sole and exclusive additional remedy hereunder, to retain the Earnest Money as full liquidated damages for such default of Purchaser and Purchaser shall provide Seller with copies of all studies performed by Purchaser or on Purchaser's behalf under **paragraph 8** of this Agreement, if Seller so requests. It is hereby agreed that Seller's damages may be difficult to ascertain and that the Earnest Money constitutes a reasonable liquidation thereof and is intended not as a penalty, but as liquidated damages; **provided, however,** that the foregoing liquidated damages shall not apply to any duty, obligation, liability or responsibility which Purchaser may have pursuant to the indemnification provisions of this Agreement, as to which Seller shall have all rights and remedies provided for or allowed by law or in equity. Except as set forth in this **paragraph 12**, Seller expressly waives any and all other remedies and/or rights it may have at law or equity for Purchaser's default under this Agreement, including, but not limited to, the right of specific performance. Seller waives the right to assert the defense of lack of mutuality in any action for specific performance instituted by Purchaser.

In the event that Seller defaults in the observance or performance of its covenants and obligations hereunder, and such default continues for five (5) consecutive days after the date of written notice from Purchaser demanding cure of such default, Purchaser shall be entitled to terminate this Agreement (except to the extent that any right, obligation or liability set forth herein expressly survives termination of this Agreement) by the delivery to Seller of notice of such termination and to receive from Seller immediate return of the Earnest Money. Purchaser may also pursue an action for specific performance or seek to collect actual monetary damages, **provided, however,** that in the event that Purchaser elects to seek to recover damages from Seller on account of any default by Seller under this Agreement, Seller's liability to Purchaser for all damages, of any nature whatsoever, shall not exceed the lesser of Purchaser's actual damages or \$10,000 and Purchaser shall not claim, sue for or accept an award for more than the maximum amount of damages hereinabove set forth on account of or in connection with this Agreement or any default by Seller under this Agreement. Seller shall have no other liability under this Agreement.

It is hereby agreed that, without resale, Seller's damages may be difficult to ascertain and that the Earnest Money constitutes a reasonable liquidation thereof and is intended not as a penalty, but as liquidated damages.

13. Damage or Destruction.

(A) If any portion of the Property is damaged or destroyed by casualty prior to Closing, Seller shall give Purchaser prompt written notice thereof. If notice is provided to Purchaser that the Property is damaged or destroyed by casualty on or before the Inspection Date, and Purchaser shall not elect to terminate this Agreement pursuant to **paragraph 8** hereof, then Purchaser shall have no right to terminate this Agreement by reason of such damage or destruction. If any portion of the Property is damaged or destroyed by casualty after the Inspection Date and prior to Closing, and the cost of repair of such damage or destruction is reasonably estimated to exceed **\$170,000**, Purchaser may terminate this Agreement by giving written notice to Seller on or before the date **ten (10) days** after the date upon which Seller gives Purchaser written notice of such casualty, in which event the Earnest Money shall be returned to Purchaser and Purchaser shall provide Seller with copies of all studies performed by Purchaser or on Purchaser's behalf under **paragraph 8** of this Agreement, if Seller so requests. Thereafter neither party hereto shall have any further rights, obligations or liabilities hereunder except to the extent that any right, obligation or liability set forth herein expressly survives termination of this Agreement. In the event of lesser damage or destruction after the Inspection Date, Purchaser shall have no right to terminate this Agreement by reason of such damage or destruction.

(B) If any portion of the Property is damaged or destroyed by casualty prior to Closing and the purchase and sale of the Property contemplated by this Agreement is thereafter actually consummated: (i) the Purchase Price shall be reduced by the total of any insurance proceeds actually received by Seller on or before the Closing with respect to such casualty and not expended by Seller prior to Closing for the repair or restoration of the Property and (ii) at Closing, Seller shall assign to Purchaser all rights of Seller in and to any insurance proceeds payable thereafter by reason of such casualty

14. Condemnation.

(A) In the event of commencement of eminent domain proceedings respecting any portion of the Property prior to Closing, Seller shall give Purchaser prompt written notice thereof. If all or any part of the Property is taken by eminent domain proceedings, or if there is the commencement or bona fide threat of the commencement of any such proceedings, on or before the Inspection Date, and Purchaser shall not elect to terminate this Agreement pursuant to **paragraph 8** hereof, Purchaser shall have no right to terminate this Agreement by reason of such taking. If all or any material part of the Property is taken by eminent domain proceedings after the Inspection Date, and prior to Closing, Purchaser may terminate this Agreement by giving written notice to Seller on or before the date **ten (10) days** after the date upon which Seller gives Purchaser written notice of such taking, in which event the Earnest Money shall be returned to Purchaser and Purchaser shall provide Seller with copies of all studies performed by Purchaser or on Purchaser's behalf under **paragraph 8** of this Agreement, if Seller so requests. Thereafter neither party hereto shall have any further rights, obligations or liabilities hereunder except to the extent that any right, obligation or liability set forth herein expressly survives termination of this Agreement. In the event of a taking of less than all or a material part of the Property after the Inspection Date, Purchaser shall have no right to terminate this Agreement by reason of such taking

(B) If all or any part of the Property is taken by eminent domain proceedings prior to Closing and the purchase and sale of the Property is thereafter actually consummated. (i) the Purchase

Price shall be reduced by the total of any awards or other proceeds actually received by Seller on or before the Closing with respect to any taking and not expended by Seller prior to Closing for the repair or restoration of the Property; and (ii) at Closing, Seller shall assign to Purchaser all rights of Seller in and to any awards or other proceeds payable thereafter by reason of such taking

(C) For the purposes of this **paragraph 14**, a taking shall be deemed to be of a "material" part of the Property only if such taking involves either: (i) the taking of more than **ten percent (10 %)** of the existing parking spaces on the Property; or (ii) the taking of **ten percent (10 %)** of the Property.

5. General Provision.

(A) **Agreement Binding.** The Agreement shall be binding upon each party hereto and such party's successors and assigns and shall inure to the benefit of each party hereto and such party's successors and permitted assigns.

(B) **Entire Agreement.** This Agreement and all the exhibits referenced herein and annexed hereto contain the entire agreement of the parties hereto with respect to the matters contained herein, and no prior agreement or understanding pertaining to any of the matters connected with this transaction shall be effective for any purpose Except as may be otherwise provided herein, the agreements embodied herein may not be amended except by an agreement in writing signed by the parties hereto.

(C) **Time is of the Essence.** TIME IS OF THE ESSENCE of the transaction contemplated by the Agreement.

(D) **Merger.** All covenants, agreements, indemnities, representations and warranties contained herein shall not be merged into the deed and other documents delivered at Closing and this Agreement shall survive said Closing.

(E) **Date of this Agreement.** All references in this Agreement to "the Date of this Agreement" shall be deemed to refer to the date Purchaser receives a fully executed original of this Agreement from Seller as indicated by Seller on the first page of the Agreement.

(F) **Further Assurances and Survival.** Seller and Purchaser agree to execute and deliver to each other such further documents or instruments as may be reasonable and necessary in furtherance of the performance of the terms, covenants and conditions of the within Agreement

(G) **Assignment.** This Agreement may not be assigned by Purchaser, in whole or in part, without the prior written consent of Seller, and any such assignment without the consent of Seller Shall be null and void and of no force or effect.

(H) **Governing Law.** This Agreement shall be governed by, construed under, interpreted and enforced in accordance with laws of the State of Tennessee, without regard to its rules regarding conflicts of law.

(I) **Modifications and Non-Waiver.** This Agreement shall not be altered, modified or amended in any respect except by written instrument executed by the parties in the same manner as this Agreement is executed No failure on the part of either party to exercise, and no delay in exercising.

any right, power or remedy under this Agreement shall operate as a waiver thereof, nor shall any single or partial exercise of any right, power or remedy by either party preclude any other or further exercise thereof or the exercise of any other right, power or remedy. No express waiver or assent by either party to any breach of or default in any term or condition of this Agreement shall constitute a waiver of or an assent to any succeeding breach of or default in the same or any other term or condition.

(J) **Severability.** All rights and restrictions contained herein may be exercised and shall be applicable and binding only to the extent that they do not violate any applicable laws and are intended to be limited to the extent necessary to render this Agreement legal, valid and enforceable. If any term of this Agreement, or part thereof, shall be held illegal, invalid or unenforceable by a court of a competent jurisdiction, it is intention of the parties that the remaining terms hereof and all such remaining terms, or part thereof, shall remain in full force and effect. To the extent legally permissible, any illegal, invalid or unenforceable provision of this Agreement shall be replaced by a valid provision, which will implement the purpose of the illegal, invalid or unenforceable provision.

(K) **Headings.** The use of headings herein are inserted only for the convenience only and shall not be construed as a part of this Agreement or as a limitation on the scope of any of the terms or provisions of this Agreement

(L) **Counterparts.** This Agreement may be executed in several counterparts, each of which shall be deemed an original, and all of such counterparts together shall constitute one and the same instrument

16. **Special Stipulations.**

(A) As a condition to Closing, Seller shall lease-back the entire warehouse building measuring approximately 10,912 square feet plus surrounding land consisting of approximately 5 acres (together the "**Warehouse**") and approximately 5,000 square feet of space in the office building located on the north-east corner of the first floor (the "**Office**") (collectively the "**Leased Premises**") in accordance with a Lease Agreement that shall be mutually agreed upon on or before the Inspection Date. In the event that the parties do not agree upon the terms and conditions of the Lease Agreement by the Inspection Date, then this Agreement shall terminate, and Purchaser shall provide Seller with copies of all studies performed by Purchaser or on Purchaser's behalf under **paragraph 8** of this Agreement, and Purchaser, upon request, shall promptly receive a refund of the Earnest Money and thereafter neither party hereto shall have any further rights, obligations or liabilities hereunder except to the extent that any right, obligation or liability set forth herein expressly survives termination of this Agreement. The Lease Agreement shall incorporate the terms set forth in the Letter of Intent between the parties with regard to the lease-back of the Leased Premises.

(B) Purchaser shall assume that certain lease for the existing phone switch, dated July 8, 1998, by and between Atlanta Gas Light Company and AT&T Credit Corporation.

(C) As a condition to Closing and if such meters are not already installed, Seller shall install at its expense a separate gas meter for the Warehouse as well as a separate gas meter for the office building located on the Property (the "**Office Building**") which gas meters shall remain at the Property following the expiration of Seller's lease with Purchaser. Seller shall be responsible for paying for all gas consumed at the Warehouse without contribution from Purchaser or any other party.

(D) As a condition to Closing, Seller shall rekey all exterior doors to the Office Building, and shall deliver all sets of keys for such doors to Purchaser. Upon expiration of the lease term, all keys to the Warehouse and/or Office in Seller's possession shall be delivered to Purchaser.

(E) Upon expiration of the lease and Seller's vacating of the leased premises, Seller shall cap all gas distribution lines and/or other special facilities serving solely Seller's business operations at the leased premises which work shall be done at Seller's sole expense.

IN WITNESS WHEREOF, Seller and Purchaser have caused this instrument to be executed under seal as of the day and year first above written

SELLER:

CHATTANOOGA GAS COMPANY,

By *Susan A. McLaughlin*
Name SUSAN A. McLAUGHLIN
Title CHIEF OPERATING OFFICER

[CORPORATE SEAL]

Date executed by Seller: May 10, 2001

[Signatures Continued on Next Page]

[Signatures Continued From Prior Page]

PURCHASER:

BLUE FLAME REALTY PARTNERS, LLC

By: Greg A. Vital
Name: GREG A. VITAL
Title: PRESIDENT

[CORPORATE SEAL]

Date executed by Purchaser: May 8, 2001

BROKER SIGNATURE PAGE

Brokers are executing this Agreement for the purposes of agreeing to the terms of **paragraph 11** of this Agreement. No Amendment to this Agreement shall require the approval of the Brokers signing below except to the extent of any modification of **paragraph 11** of this Agreement.

BROKERS:

CHARTER REAL ESTATE

By: David F. DeVaney
Name: David F. DeVaney
Title: President

[CORPORATE SEAL]

CARTER AND ASSOCIATES

By: _____
Name _____
Title: _____

[CORPORATE SEAL]

Date executed by Seller _____

BROKER SIGNATURE PAGE

Brokers are executing this Agreement for the purposes of agreeing to the terms of **paragraph 11** of this Agreement. No Amendment to this Agreement shall require the approval of the Brokers signing below except to the extent of any modification of **paragraph 11** of this Agreement.

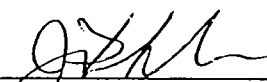
BROKERS:

CHARTER REAL ESTATE

By: _____
Name: _____
Title: _____

[CORPORATE SEAL]

CARTER AND ASSOCIATES

By:  _____
Name: Jon D. Uhlir
Title: VICE PRESIDENT

[CORPORATE SEAL]

Date executed by Seller: _____

EXHIBIT A

LEGAL DESCRIPTION OF THE PROPERTY

All that tract or parcel of land lying and being in Hamilton County, Tennessee of Lot Four (4) of Bonny Oaks Industrial and Office Park, Phase One as shown by Corrective Plat recorded in Plat Book 47, Page 171, in the Register's Office of Hamilton County, Tennessee.

EXHIBIT B

SERVICE AGREEMENTS

- Anderson Chemical Co.
- Chattanooga Fire Protection
- Complete Contract Service
- International Equipment Co.
- Lucent Technologies Inc.
- River City Lawn & Landscape
- Sonitrol of Chattanooga
- BFI or Waste Industries

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 74
Schedule 74-3

Unit	Retire Amt	Category	Proceeds	Gain/Loss (recorded to accumulated depreciation)	Retire Dt
AM08	-64,866 70	36130	20,915 00	13,912 65	2003-03-11
AM08	-97,916 95	36130	14,415 00	18,943 69	2003-03-11
AM08	-21,746 50	36130	1,765 00	-8,965 78	2003-03-11
AM08	-61,294 86	36130	12,675 00	10,784 05	2003-03-12
AM08	-61,218 09	36130	16,415 00	14,526 41	2003-07-10
					(\$245,825 01)

Erroneously keyed to category 36103 (land) on Summary of Utility Plant - Property Report in March, 2003, and subsequently corrected to category 36130 (transportation equipment)

**ATLANTA GAS LIGHT
SUMMARY OF UTILITY PLANT - PROPERTY
CHATTANOOGA
GL08**

GL	FERC	DESCRIPTION	BALANCE AT 2/28/2003	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	BALANCE AT 3/31/2003
INTANGIBLE PLANT								
300100	301	ORGANIZATION EXPENSE	46,201	0	0	0	0	46,201
300200	302	FRANCHISE & CONSENTS	2,028	0	0	0	0	2,028
		TOTAL INTANGIBLES	48,229	0	0	0	0	48,229
PRODUCTION EXTRACTION PLANT								
311030	304	LAND	0	0	0	0	0	0
		TOTAL PRODUCTION EXTRACTION PLANT	0	0	0	0	0	0
STORAGE								
331040	360	LAND & LAND RIGHTS	553,383	0	0	0	0	553,383
331150	361	STRUCTURES & IMPROVEMENTS	5,168,821	0	(18,087)	0	0	5,150,734
331200	362	GAS HOLDERS/NATURAL	(0)	0	0	0	0	(0)
331250	362	GAS HOLDERS/LNG	3,905,672	0	0	0	0	3,905,672
331350	363	PURIFICATION EQUIPMENT	286,926	0	0	0	0	286,926
331450	363 1	LIQUIFACTION EQUIPMENT	2,538,477	0	0	0	0	2,538,477
331550	363 2	VAPORIZING EQUIPMENT	2,392,517	0	(4,949)	0	0	2,387,568
331750	363 4	MEASURING & REGULATING EQUIPMENT	95,050	0	0	0	0	95,050
331950	363 5	OTHER EQUIPMENT	646,735	0	0	0	0	646,735
		TOTAL STORAGE PLANT	15,587,581	0	(23,036)	0	0	15,564,545
TRANSMISSION								
341200	367	MAINS	0	0	0	0	0	0
		TOTAL TRANSMISSION PLANT	0	0	0	0	0	0
DISTRIBUTION								
351030		LAND	35,553	0	0	0	0	35,553
351050		LAND RIGHTS	386,478	0	0	0	0	386,478
	374	LAND & LAND RIGHTS	422,031	0	0	0	0	422,031
351100	375	STRUCTURES & IMPROVEMENTS	16,171	0	0	0	0	16,171
351200	376	MAINS	71,273,830	35,907	0	0	0	71,309,737
351300	377	COMPRESSOR STATION EQUIPMENT	1,613,696	0	0	0	0	1,613,696
351330	378	MEASURING & REG STATION EQUIP - GENERAL	208,565	0	0	0	0	208,565
351350	379	MEASURING & REG STATION EQUIP - CITY GATE	1,083,189	0	0	0	0	1,083,189
351400	380	SERVICES	45,252,381	28,077	0	0	0	45,280,458
351500		METERS	6,105,985	48,479	0	0	0	6,154,463
351550		ERTS	0	0	0	0	0	0
351570		METRETEKS	133	0	0	0	0	133
	381	METERS	6,106,118	48,479	0	0	0	6,154,596
351600	382	METER INSTALLATIONS	2,881,626	1,348	0	0	0	2,882,974
351700	383	HOUSE REGULATORS	2,721,251	6,921	0	0	0	2,728,172
351800	384	HOUSE REGULATOR INSTALLATIONS	154,636	0	0	0	0	154,636
351850	385	INDUSTRIAL MEAS & REG STA EQUIPMENT	220,719	0	0	0	0	220,719
351900	387	OTHER DISTRIBUTION EQUIPMENT	120,914	0	0	0	0	120,914
351950	386	OTHER PROPERTY ON CUSTOMER'S PREMISES	19,246	0	0	0	0	19,246
		TOTAL DISTRIBUTION PLANT	132,094,372	120,732	0	0	0	132,215,104
GENERAL								
361030	389	LAND	0	0	(245,825)	0	0	(245,825)
361100	390	STRUCTURES & IMPROVEMENTS	(0)	0	0	0	0	(0)
361200		OFFICE FURNITURE	38,416	0	0	0	0	38,416
361250		DATA PROCESSING EQUIPMENT	1,507,843	0	0	0	0	1,507,843
	391	OFFICE FURNITURE & EQUIP	1,546,259	0	0	0	0	1,546,259
361300	392	TRANSPORTATION EQUIPMENT	648,665	0	0	0	0	648,665
361400	393	STORES EQUIPMENT	76,846	0	0	0	0	76,846
361500	394	TOOLS, SHOP, & GARAGE EQUIPMENT	316,568	0	0	0	0	316,568
361600	395	LABORATORY EQUIPMENT	22,280	0	0	0	0	22,280
361700	396	POWER OPERATED EQUIPMENT	84,217	0	0	0	0	84,217
361800	397	COMMUNICATION EQUIPMENT	592,965	0	0	0	0	592,965
361900	398	MISCELLANEOUS EQUIPMENT	18,733	0	0	0	0	18,733
352CI		CONTRIBUTION IN AID OF CONSTRUCTION	0	0	0	0	0	0
		TOTAL GENERAL PLANT	3,306,533	0	(245,825)	0	0	3,060,708
TOTAL PLANT								
			151,036,716	120,732	(268,861)	0	0	150,888,587
TOTAL GENERAL LEDGER								
			151,036,716	120,732	(268,861)	0	0	150,888,587
VARIANCE								
			0	0	0	0	0	0

(245,825) = Key punch error - Should have gone to FERC 392

ATLANTA GAS LIGHT
SUMMARY OF UTILITY PLANT - PROPERTY
CHATTANOOGA
GL08

GL	FERC	DESCRIPTION	BALANCE AT					BALANCE AT
			3/31/2003	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	4/30/2003
		INTANGIBLE PLANT						
300100	301	ORGANIZATION EXPENSE	46,201	0	0	0	0	46,201
300200	302	FRANCHISE & CONSENTS	2,028	0	0	0	0	2,028
		TOTAL INTANGIBLES	48,229	0	0	0	0	48,229
		PRODUCTION EXTRACTION PLANT						
311030	304	LAND	0	0	0	0	0	0
		TOTAL PRODUCTION EXTRACTION PLANT	0	0	0	0	0	0
		STORAGE						
331040	360	LAND & LAND RIGHTS	553,383	0	0	0	0	553,383
331150	361	STRUCTURES & IMPROVEMENTS	5,150,734	0	0	0	0	5,150,734
331200	362	GAS HOLDERS/NATURAL	(0)	0	0	0	0	(0)
331250	362	GAS HOLDERS/LNG	3,905,672	0	0	0	0	3,905,672
331350	363	PURIFICATION EQUIPMENT	286,926	0	0	0	0	286,926
331450	363.1	LIQUIFACTION EQUIPMENT	2,538,477	0	0	0	0	2,538,477
331550	363.2	VAPORIZING EQUIPMENT	2,387,568	0	0	0	0	2,387,568
331750	363.4	MEASURING & REGULATING EQUIPMENT	95,050	0	0	0	0	95,050
331950	363.5	OTHER EQUIPMENT	646,735	0	0	0	0	646,735
		TOTAL STORAGE PLANT	15,564,545	0	0	0	0	15,564,545
		TRANSMISSION						
341200	367	MAINS	0	0	0	0	0	0
		TOTAL TRANSMISSION PLANT	0	0	0	0	0	0
		DISTRIBUTION						
351030		LAND	35,553	0	0	0	0	35,553
351050		LAND RIGHTS	386,478	0	0	0	0	386,478
	374	LAND & LAND RIGHTS	422,031	0	0	0	0	422,031
351100	375	STRUCTURES & IMPROVEMENTS	16,171	0	0	0	0	16,171
351200	376	MAINS	71,309,737	2,693	(291)	0	0	71,312,139
351300	377	COMPRESSOR STATION EQUIPMENT	1,613,696	0	0	0	0	1,613,696
351330	378	MEASURING & REG. STATION EQUIP - GENERAL	208,565	0	0	0	0	208,565
351370	379	MEASURING & REG. STATION EQUIP - CITY GATE	1,083,189	0	0	0	0	1,083,189
351380	380	SERVICES	45,280,458	0	(17,577)	0	0	45,262,881
351500		METERS	6,154,463	0	0	0	0	6,154,463
351550		ERTS	0	0	0	0	0	0
351570		METRETEKS	133	0	0	0	0	133
	381	METERS	6,154,596	0	0	0	0	6,154,596
351600	382	METER INSTALLATIONS	2,882,974	0	0	0	0	2,882,974
351700	383	HOUSE REGULATORS	2,728,172	0	0	0	0	2,728,172
351800	384	HOUSE REGULATOR INSTALLATIONS	154,636	0	0	0	0	154,636
351850	385	INDUSTRIAL MEAS & REG STA EQUIPMENT	220,719	0	0	0	0	220,719
351900	387	OTHER DISTRIBUTION EQUIPMENT	120,914	0	0	0	0	120,914
351950	386	OTHER PROPERTY ON CUSTOMER'S PREMISES	19,246	0	0	0	0	19,246
		TOTAL DISTRIBUTION PLANT	132,215,104	2,693	(17,867)	0	0	132,199,930
		GENERAL						
361030	389	LAND	0	0	0	0	0	0
361100	390	STRUCTURES & IMPROVEMENTS	(0)	0	0	0	0	(0)
361200		OFFICE FURNITURE	38,416	0	0	0	0	38,416
361250		DATA PROCESSING EQUIPMENT	1,507,843	0	0	0	0	1,507,843
	391	OFFICE FURNITURE & EQUIP	1,546,259	0	0	0	0	1,546,259
361300	392	TRANSPORTATION EQUIPMENT	402,840	0	0	0	0	402,840
361400	393	STORES EQUIPMENT	76,846	0	0	0	0	76,846
361500	394	TOOLS, SHOP, & GARAGE EQUIPMENT	316,568	0	0	0	0	316,568
361600	395	LABORATORY EQUIPMENT	22,280	0	0	0	0	22,280
361700	396	POWER OPERATED EQUIPMENT	84,217	0	0	0	0	84,217
361800	397	COMMUNICATION EQUIPMENT	592,965	0	0	0	0	592,965
361900	398	MISCELLANEOUS EQUIPMENT	18,733	0	0	0	0	18,733
352C1		CONTRIBUTION IN AID OF CONSTRUCTION	0	0	0	0	0	0
		TOTAL GENERAL PLANT	3,060,708	0	0	0	0	3,060,708
		TOTAL PLANT	150,888,587	2,693	(17,867)	0	0	150,873,412
		TOTAL GENERAL LEDGER	150,888,587	2,693	(17,867)	0	0	150,873,412
		VARIANCE	0	0	0	0	0	(0)

-- Corrected

Discovery Request No. 98

Examine Account 139100 - Reserve for Uncollectibles. Provide a monthly analysis of this account from October 1, 1999 through September 30, 2003 segregating the monthly reserve balance between gas cost and non-gas cost.

Response:

The Reserve for Uncollectibles recorded in account 139100 historically has not been computed on the basis of gas cost and non-gas cost. The reserve balance at the end of the month has been adjusted to reflect 100% of accounts in arrears for 90 days and 50% of the accounts in arrears 60 days. In response to this request, the reserve at the end of each month beginning October 1999 had been segregated on Attachment A by multiplying the balance by the factor that reflects the ratio Gas Cost Revenue (PGA) to Total Revenue in the third and fourth month previous to the month in which the reserve is recorded. (Accounts past due 90 days would have been service provided four months previously, and accounts 60 days past due would have been provided three months previously) The factor reflects the weighting of the ratios in recognition that 100% of the accounts 90 days in arrears and 50% recognition 60 days past due are projected to be uncollectible.

139100 Provision for Uncollectibles	Oct-99	Nov-99	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00
60 Day Arrears PGA/Total Revenue Ratio	\$ (304,327) \$	\$ (331,536) \$	\$ (351,267) \$	\$ (381,564) \$	\$ (407,335) \$	\$ (376,927) \$	\$ (432,688) \$	\$ (400,942) \$	\$ (300,553) \$	\$ (259,218) \$	\$ (143,337) \$	\$ (114,455) \$
90 Day Arrears PGA/Total Revenue Ratio	60%	65%	62%	56%	61%	60%	65%	60%	54%	60%	71%	75%
Weighted %	44%	60%	65%	58%	62%	61%	65%	65%	60%	55%	60%	71%
	49 5%	61 7%	63 7%	59 9%	57 4%	60 8%	62 0%	63 4%	57 7%	55 9%	63 3%	72 4%
Gas Cost	\$ (150,750) \$	\$ (204,650) \$	\$ (223,702) \$	\$ (228,488) \$	\$ (233,750) \$	\$ (229,191) \$	\$ (268,302) \$	\$ (254,220) \$	\$ (173,506) \$	\$ (144,809) \$	\$ (90,731) \$	\$ (82,878) \$
Non Gas Cost	\$ (153,577) \$	\$ (126,886) \$	\$ (127,566) \$	\$ (153,076) \$	\$ (173,585) \$	\$ (147,736) \$	\$ (164,386) \$	\$ (146,721) \$	\$ (127,047) \$	\$ (114,409) \$	\$ (52,606) \$	\$ (31,576) \$
Total Acct 139100	\$ (304,327) \$	\$ (331,536) \$	\$ (351,267) \$	\$ (381,564) \$	\$ (407,335) \$	\$ (376,927) \$	\$ (432,688) \$	\$ (400,942) \$	\$ (300,553) \$	\$ (259,218) \$	\$ (143,337) \$	\$ (114,455) \$
139100 Provision for Uncollectibles	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01
60 Day Arrears PGA/Total Revenue Ratio	\$ (144,199) \$	\$ (133,159) \$	\$ (140,682) \$	\$ (181,040) \$	\$ (222,316) \$	\$ (250,802) \$	\$ (236,016) \$	\$ (123,678) \$	\$ (975,239) \$	\$ (1,557,522) \$	\$ (641,400) \$	\$ (583,651) \$
90 Day Arrears PGA/Total Revenue Ratio	73 3%	67 3%	73 6%	75 8%	69 9%	77 6%	78 0%	79 4%	68 0%	62 8%	58 5%	50 8%
Weighted %	75 5%	73 3%	67 3%	73 6%	73 3%	69 9%	77 6%	78 0%	69 9%	68 0%	62 8%	58 5%
	74 7%	71 3%	69 4%	74 4%	73 8%	72 5%	77 7%	76 4%	75 6%	66 2%	61 4%	55 9%
Gas Cost	\$ (107,768) \$	\$ (94,918) \$	\$ (97,654) \$	\$ (134,611) \$	\$ (164,075) \$	\$ (181,712) \$	\$ (183,472) \$	\$ (97,007) \$	\$ (736,888) \$	\$ (1,031,694) \$	\$ (393,569) \$	\$ (326,349) \$
Non Gas Cost	\$ (36,431) \$	\$ (38,241) \$	\$ (43,028) \$	\$ (46,429) \$	\$ (58,241) \$	\$ (69,090) \$	\$ (52,544) \$	\$ (26,671) \$	\$ (238,351) \$	\$ (525,828) \$	\$ (247,832) \$	\$ (237,301) \$
Total Acct 139100	\$ (144,199) \$	\$ (133,159) \$	\$ (140,682) \$	\$ (181,040) \$	\$ (222,316) \$	\$ (250,802) \$	\$ (236,016) \$	\$ (123,678) \$	\$ (975,239) \$	\$ (1,557,522) \$	\$ (641,400) \$	\$ (583,651) \$
139100 Provision for Uncollectibles	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02
60 Day Arrears PGA/Total Revenue Ratio	\$ (582,924) \$	\$ 191,574 \$	\$ (525,823) \$	\$ (532,601) \$	\$ (523,403) \$	\$ (520,284) \$	\$ (502,791) \$	\$ (454,800) \$	\$ (433,427) \$	\$ (325,514) \$	\$ (281,353) \$	\$ (226,901) \$
90 Day Arrears PGA/Total Revenue Ratio	44 6%	53 0%	51 5%	59 2%	54 8%	53 8%	59 8%	56 8%	55 0%	48 2%	61 4%	52 2%
Weighted %	50 8%	44 6%	53 0%	51 5%	59 2%	54 8%	53 8%	59 8%	56 8%	55 0%	48 2%	61 4%
	48 7%	47 4%	52 5%	54 1%	57 7%	54 5%	55 8%	58 8%	56 2%	55 7%	58 3%	58 3%
Gas Cost	\$ (283,973) \$	\$ 90,745 \$	\$ (276,040) \$	\$ (287,889) \$	\$ (302,125) \$	\$ (283,465) \$	\$ (280,697) \$	\$ (267,488) \$	\$ (243,443) \$	\$ (171,549) \$	\$ (147,922) \$	\$ (132,303) \$
Non Gas Cost	\$ (298,950) \$	\$ 100,828 \$	\$ (249,783) \$	\$ (244,712) \$	\$ (221,278) \$	\$ (236,819) \$	\$ (222,093) \$	\$ (187,312) \$	\$ (189,984) \$	\$ (153,964) \$	\$ (133,431) \$	\$ (94,598) \$
Total Acct 139100	\$ (582,924) \$	\$ 191,574 \$	\$ (525,823) \$	\$ (532,601) \$	\$ (523,403) \$	\$ (520,284) \$	\$ (502,791) \$	\$ (454,800) \$	\$ (433,427) \$	\$ (325,514) \$	\$ (281,353) \$	\$ (226,901) \$
139100 Provision for Uncollectibles	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03
60 Day Arrears PGA/Total Revenue Ratio	\$ (245,089) \$	\$ (281,212) \$	\$ (275,990) \$	\$ (341,585) \$	\$ (453,131) \$	\$ (621,951) \$	\$ (717,881) \$	\$ (623,354) \$	\$ (553,885) \$	\$ (553,885) \$	\$ (284,515) \$	\$ (273,000) \$
90 Day Arrears PGA/Total Revenue Ratio	55 2%	53 0%	52 4%	58 9%	68 5%	68 9%	71 7%	72 2%	63 2%	62 3%	53 3%	64 2%
Weighted %	52 2%	55 2%	53 0%	52 4%	56 0%	68 5%	68 9%	71 7%	72 2%	62 3%	53 3%	64 2%
	53 2%	54 4%	52 8%	53 6%	60 2%	68 6%	69 8%	71 9%	69 2%	62 9%	59 3%	56 9%
Gas Cost	\$ (130,373) \$	\$ (153,056) \$	\$ (145,709) \$	\$ (183,189) \$	\$ (272,741) \$	\$ (426,730) \$	\$ (431,386) \$	\$ (448,051) \$	\$ (383,235) \$	\$ (348,445) \$	\$ (160,734) \$	\$ (155,415) \$
Non Gas Cost	\$ (114,716) \$	\$ (128,155) \$	\$ (130,281) \$	\$ (158,396) \$	\$ (180,390) \$	\$ (195,222) \$	\$ (186,495) \$	\$ (175,303) \$	\$ (170,650) \$	\$ (205,440) \$	\$ (115,781) \$	\$ (117,585) \$
Total Acct 139100	\$ (245,089) \$	\$ (281,212) \$	\$ (275,990) \$	\$ (341,585) \$	\$ (453,131) \$	\$ (621,951) \$	\$ (717,881) \$	\$ (623,354) \$	\$ (553,885) \$	\$ (553,885) \$	\$ (284,515) \$	\$ (273,000) \$

Total Revenues	\$ -	Jun-99	\$ 4,807,034	\$ 3,326,186	\$ 4,182,563	\$ 3,900,189	\$ 3,985,021	\$ 8,950,056	\$ 12,056,847	\$ 13,624,824	\$ 8,639,215	\$ 6,269,558	\$ 4,356,039	\$ 5,773,762
PGA			2,121,518	2,008,989	2,697,967	2,419,758	2,214,139	5,462,436	7,276,413	8,900,093	4,668,837	3,730,789	3,087,726	4,357,282
PGA % of Total			44%	60%	65%	62%	56%	61%	60%	65%	54%	60%	71%	75%
Total Revenues	\$	Jun-00	\$ 5,773,762	\$ 5,063,318	\$ 4,008,635	\$ 5,741,679	\$ 7,541,335	\$ 14,206,399	\$ 20,316,715	\$ 18,262,297	\$ 12,257,035	\$ 5,422,941	\$ 3,932,820	\$ 2,570,712
PGA			4,357,282	3,710,053	2,697,773	4,228,550	5,714,049	9,925,823	15,771,307	14,239,475	8,329,534	3,405,826	2,299,693	1,305,838
PGA % of Total			75%	73.3%	67.3%	73.6%	75.8%	69.9%	77.6%	78.0%	68.0%	62.8%	58.5%	50.8%
Total Revenues	\$	Jun-01	\$ 2,570,712	\$ 2,605,131	\$ 3,398,488	\$ 2,602,963	\$ 4,831,402	\$ 6,661,585	\$ 8,373,089	\$ 10,117,849	\$ 6,746,437	\$ 4,758,671	\$ 3,679,269	\$ 2,838,167
PGA			1,305,838	1,160,653	1,801,195	1,340,284	2,889,164	3,651,367	4,506,711	6,054,124	3,707,765	2,292,989	2,257,418	1,481,977
PGA % of Total			50.8%	44.6%	53.0%	51.5%	59.2%	54.8%	53.8%	59.8%	55.0%	48.2%	61.4%	52.2%
Total Revenues	\$	Jun-02	\$ 2,838,167	\$ 3,108,049	\$ 2,658,905	\$ 2,848,745	\$ 4,733,045	\$ 9,832,005	\$ 13,083,689	\$ 16,209,108	\$ 9,009,431	\$ 5,054,427	\$ 3,254,639	\$ 3,636,972
PGA			1,481,977	1,714,101	1,408,727	1,493,377	2,652,528	6,733,508	9,009,833	11,625,983	5,694,488	3,149,734	1,734,226	2,335,542
PGA % of Total			52.2%	55.2%	53.0%	52.4%	56.0%	68.5%	68.9%	71.7%	63.2%	62.3%	53.3%	64.2%
Total Revenues	\$	Jun-03	\$ 3,636,972	\$ 2,978,161	\$ 3,402,072	\$ 3,399,414								
PGA			2,335,542	1,067,825	1,997,078	2,036,445								
PGA % of Total			64.2%	35.9%	58.7%	59.9%								

Discovery Request No. 103

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

Response

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

Data Request No. 75

Provide a breakout of Account No. 392-Transportation Equipment by depreciable service life and amount by month from September 30, 2000 through September 30, 2003.

Response

Please see attached Schedule 4-75-1, which provides, by month, the cost basis for account number 392 - Transportation Equipment for the period September 2000 – September 2003. The schedule also provides the balances by service life. The depreciation rate used for all transportation equipment is 7.34%, which is the general plant group rate adopted by the Tennessee Regulatory Authority in Docket No. 97-00982.

Chattanooga Gas Company**Docket No.04-00034****TRA Data Request 4-75****Schedule 4-75-1****Account No. 392 - Transportation Equipment by Service Life by Month****September 2000 - September 2003**

Month/Year	Automobiles 5 Years	Light Truck 7 Years	Heavy Truck 10 Years
September-00	150,359 80	78,299 73	615,199 63
October-00	150,359 80	78,299 73	615,199 63
November-00	150,359 80	78,299 73	615,199 63
December-00	150,359 80	78,299 73	615,199 63
January-01	135,660 80	78,299 73	569,475 63
February-01	135,660 80	78,299 73	569,475 63
March-01	135,660 80	78,299 73	569,475 63
April-01	135,660 80	78,299 73	569,475 63
May-01	122,988 80	78,299 73	569,475 63
June-01	122,988 80	53,444 14	569,475 63
July-01	122,988 80	53,444 14	569,475 63
August-01	122,988 80	53,444 14	569,475 63
September-01	101,806 80	53,444 14	569,475 63
October-01	101,806 80	32,515 14	569,475 63
November-01	101,806 80	11,492 14	535,366 29
December-01	101,806 80	11,492 14	535,366 29
January-02	101,806 80	11,492 14	535,366 29
February-02	101,806 80	11,492 14	535,366 29
March-02	101,806 80	11,492 14	535,366 29
April-02	101,806 80	11,492 14	535,366 29
May-02	101,806 80	11,492 14	535,366 29
June-02	101,806 80	11,492 14	535,366 29
July-02	101,806 80	11,492 14	535,366 29
August-02	101,806 80	11,492 14	535,366 29
September-02	101,806 80	11,492 14	535,366 29
October-02	101,806 80	11,492 14	535,366 29
November-02	101,806 80	11,492 14	535,366 29
December-02	101,806 80	11,492 14	535,366 29
January-03	101,806 80	11,492 14	535,366 29
February-03	101,806 80	11,492 14	535,366 29
March-03	80,060 30	11,492 14	311,287 29
April-03	80,060 30	11,492 14	311,287 29
May-03	80,060 30	11,492 14	311,287 29
June-03	80,060 30	11,492 14	311,287 29
July-03	80,060 30	11,492 14	250,069 20
August-03	80,060 30	11,492 14	250,069 20
September-03	80,060 30	11,492 14	250,069 20

Data Request No. 78

Refer to MFR, Item #68F. Provide comparisons of the original budget and all adopted revisions for 2002 & 2003 to actual results.

Response:

Please see the following attached schedules:

2003

- Schedule 78-1A - Comparison of actual results to original budget (also provided in TRA MFG 68(f).
- Schedule 78-1B - Comparison of actual results to the 3+9 forecast. (January – March actuals and forecasted April – December)
- Schedule 78-1C - Comparison of actual results to the 6+6 forecast (January – June actuals and forecasted July – December).
- Schedule 78-1D - Comparison of actual results to the 2003 9+3 forecast (January – September actuals and forecasted October – December).

2002

- Schedule 78-2A - Comparison of actual results to original budget.
- Schedule 78-2B - Comparison of actual results to the 2002 3+9 forecast (January – March actuals and forecasted April – December).
- Schedule 78-2C - Comparison of actual results to the 2002 6+6 forecast (January – June actuals and forecasted July – December).

The above referenced forecasts and budgets represent all adopted budgets and forecasts for 2002 & 2003.

Chattanooga Gas Company
2003

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 4-78
Schedule 78-1A
2003 Budget Variances

	2003 Actuals	2003 Budget	Favorable/ (Unfavorable) Variance	Explanation
Residential Gas Sales	42,364,019 58	37,705,189 37	4,658,830 21	
Commercial Gas Sales	33,934,107 77	35,278,678 56	(1,344,570 79)	
Industrial Gas Sales	14,546,921 28	38,290,963 85	(23,744,042 57)	
Base Unbilled Revenues	-	-	-	
Transportation Revenues	3,634,622 06	-	3,634,622 06	
Refunds and Recoveries	(5,840,150 86)	-	(5,840,150 86)	
Serv Fees Other Revenue	911,900 34	803,153 76	108,746 58	
Operating Revenues	89,551,420 17	112,077,985 54	(22,526,565 37)	
Cost of Sales	59,783,128 23	80,643,977 24	(20,860,849 01)	
Operating Margin	29,768,291 94	31,434,008 30	(1,665,716 36)	Unfavorable due to lower volumes and customers than budgeted
Payroll Expenses	2,730,558 70	2,288,531 38	(442,027 32)	Unfavorable due to actual overtime higher than budgeted overtime and actual capital payroll lower than budgeted
Fleet Services	319,697 41	312,874 80	(6,822 61)	
Facilities	451,975 16	429,286 00	(22,689 16)	
LNG Storage	132,567 34	94,400 00	(38,167 34)	
Distribution Expenses	13,074 27	39,000 00	25,925 73	
Customer Account Expenses	638,946 82	237,115 00	(401,831 82)	Unfavorable due to bad debt expense higher than budgeted
Customer Service Expenses	132,858 74	134,725 00	1,866 26	
Marketing	57,475 60	58,246 00	770 40	
Legal	4,000 00	-	(4,000 00)	
401K Benefits	56,510 09	-	(56,510 09)	
Health Benefits	(3,997 23)	-	3,997 23	
			Unfavorable due to actual actuarial expense higher than budgeted actuarial expense. Actual expense also impacted by analysis performed on the pension plan in 2003 to insure participants in the plan were included in the company with which they retired	
670450 Pensions	(421,099 98)	(729,000 00)	(307,900 02)	Unfavorable due to actual actuarial expense higher than budgeted actuarial expense. Actual expense also impacted by analysis performed on the health and welfare plan in 2003 to insure participants in the plan were included in the company with which they retired
670503 Other Post Retirement Benefits	193,404 95	106,800 00	(86,604 95)	Unfavorable due to relocation expense not budgeted
Other Benefits	109,330 87	1,200 00	(108,130 87)	
Office Administration and Supply	258,829 27	238,200 00	(20,629 27)	
Development and Training	7,456 22	17,350 00	9,893 78	
Outside Services	668,208 40	705,163 00	36,954 60	
Dues and Subscriptions	25,862 90	37,119 00	11,256 10	
Travel and Entertainment	45,569 16	35,404 00	(10,165 16)	
Equipment Leases	11,184 25	18,720 00	7,535 75	
Franchise and Riders	-	85,000 00	85,000 00	Favorable due to actual expense recorded in taxes other than income
Miscellaneous Operation Exp	161,800 11	242,887 00	81,086 89	

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Chattanooga Gas Company
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TRA Data Request No. 4-78
Schedule 78-1A
2003 Budget Variances

	<u>2003 Actuals</u>	<u>2003 Budget</u>	Favorable/ (Unfavorable)	<u>Variance</u>	<u>Explanation</u>
Operation Expenses	5,594,213 05	4,353,021 18	(1,241,191 87)		
LNG Storage Maintenance	(161,323 04)	100,580 00	261,903 04		Favorable due to \$275k reversal of insurance reserve in 2003
Distribution Expense Maint	264,574 25	331,275 00	66,700 75		
Other Maintenance Expense	50,912 03	38,600 00	(12,312 03)		
Maintenance Expenses	154,163 24	470,455 00	316,291 76		
Operations and Maintenance Expense	5,748,376 29	4,823,476 18	(924,900 11)		
Stores Distributed	(5,893 32)	(24,180 51)	(18,287 19)		
Benefits Capitalized	(83,866 64)	(76,232 12)	7,634 52		
Admin & Gen Exp Capitalized	(59,283 47)	(41,943 74)	17,339 73		
Fleet Exp Cap & Distributed	(379,573 07)	(365,964 00)	13,609 07		
Capitalized and Distributed Exp	(528,616 50)	(508,320 38)	20,296 12		
Benefits	659,375 03	466,550 07	(192,824 96)		Unfavorable due primarily to actual performance based compensation and the related allocations higher than budgeted
Misc Allocated Costs	5,277,008 38	5,247,410 80	(29,597 58)		
Cost of Capital	71,898 59	49,509 60	(22,388 99)		
Fleet Rates	383,044 30	365,964 00	(17,080 30)		
Allocated Costs	6,391,326 30	6,129,434 47	(261,891 83)		Unfavorable due primarily to actual performance based compensation and the related allocations higher than budgeted
Depreciation and Amortization	5,078,884 72	5,146,042 27	67,157 55		
Taxes Other Than Income	3,344,811 96	2,460,916 85	(883,895 11)		Unfavorable due to net worth tax not budgeted in 2003 (\$380,000) and franchise fees budgeted in Operating and Maintenance Expense (\$311,000) The remaining variance relates to actual payroll and gross receipts taxes higher than budgeted
Operating Expenses	20,034,782 77	18,051,549 40	(1,983,233 37)		
Operating Income	9,733,509 17	13,382,458 90	(3,648,949 73)		
Other Income - Net	196,933 37	37,500 00	159,433 37		
Earnings before Interest and Taxes	9,930,442 54	13,419,958 90	(3,489,516 36)		
Interest on Long Term Debt	-	-	-		
Other Interest Expense	(66,335 61)	-	66,335 61		
Allowance for Funds - Debt	(110,283 76)	(24,000 00)	86,283 76		
Interest and Stock	(176,619 37)	(24,000 00)	152,619 37		
Earnings before Income Taxes	10,107,061 91	13,443,958 90	(3,336,896 99)		
Income Taxes	4,081,255 13	5,262,220 95	1,180,965 82		
Net Income	6,025,806 78	8,181,737 95	(2,155,931 17)		

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2003 Budget Variances

	2003 Actuals	2003 Fcst 3+9	Favorable/ (Unfavorable) Variance	Explanation
Residential Gas Sales	42,364,019 58	38,424,182 30	3,939,837 28	
Commercial Gas Sales	33,934,107 77	33,090,051 86	844,055 91	
Industrial Gas Sales	14,546,921 28	34,908,112 74	(20,361,191 46)	
Base Unbilled Revenues	-	1,034,323 00	(1,034,323 00)	
Transportation Revenues	3,634,622 06	947,011 45	2,687,610 61	
Refunds and Recoveries	(5,840,150 86)	(4,816,142 90)	(1,024,007 96)	
Serv Fees Other Revenue	911,900 34	910,490 43	1,409 91	
Operating Revenues	89,551,420 17	104,498,028 87	(14,946,608 70)	
Cost of Sales	59,783,128 23	74,020,580 45	(14,237,452 22)	
Operating Margin	29,768,291 94	30,477,448 42	(709,156 48)	Unfavorable due to lower volumes and customers than forecasted
Payroll Expenses	2,730,558 70	2,428,451 31	(302,107 39)	Unfavorable due to actual overtime higher than budgeted overtime and actual capital payroll lower than forecasted
Fleet Services	319,697 41	314,805 15	(4,892 26)	
Facilities	451,975 16	418,724 03	(33,251 13)	
LNG Storage	132,567 34	92,853 02	(39,714 32)	
Distribution Expenses	13,074 27	37,677 77	24,603 50	
Customer Account Expenses	638,946 82	513,198 91	(125,747 91)	Unfavorable due to bad debt expense higher than forecasted
Customer Service Expenses	132,858 74	134,142 35	1,283 61	
Marketing	57,475 60	59,471 12	1,995 52	
Legal	4,000 00	-	(4,000 00)	
401K Benefits	56,510 09	62,221 41	5,711 32	
Health Benefits	(3,997 23)	572 70	4,569 93	
670450 Pensions	(421,099 98)	(690,300 00)	(269,200 02)	Unfavorable due to actual actuarial expense higher than forecasted actuarial expense Actual expense also impacted by analysis performed on the pension plan in 2003 to insure participants in the plan were included in the company with which they retired
670503 Other Post Retirement Benefits	193,404 95	99,504 97	(93,899 98)	Unfavorable due to actual actuarial expense higher than forecasted actuarial expense Actual expense also impacted by analysis performed on the health and welfare plan in 2003 to insure participants in the plan were included in the company with which they retired
Other Benefits	109,330 87	1,461 16	(107,869 71)	Unfavorable due to relocation expense not forecasted
Office Administration and Supply	258,829 27	259,849 62	1,020 35	
Development and Training	7,456 22	16,450 51	8,994 29	
Outside Services	668,208 40	696,198 80	27,990 40	
Dues and Subscriptions	25,862 90	59,420 52	33,557 62	
Travel and Entertainment	45,569 16	28,280 01	(17,289 15)	
Equipment Leases	11,184 25	16,552 60	5,368 35	
Franchise and Riders	-	85,000 00	85,000 00	Favorable due to actual expense recorded in taxes other than income
Miscellaneous Operation Exp	161,800 11	218,002 94	56,202 83	Favorable due to forecasted project not started in 2003

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Schedule 78-1B
2003 Budget Variances

	<u>2003 Actuals</u>	<u>2003 Fcst 3+9</u>	<u>Favorable/ (Unfavorable) Variance</u>	<u>Explanation</u>
Operation Expenses	5,594,213 05	4,852,538 90	(741,674 15)	
LNG Storage Maintenance	(161,323 04)	85,289 60	246,612 64	Favorable due to \$275k reversal of insurance reserve in 2003
Distribution Expense Maint	264,574 25	322,737 83	58,163 58	
Other Maintenance Expense	50,912 03	39,128 38	(11,783 65)	
Maintenance Expenses	154,163 24	447,155 81	292,992 57	
Operations and Maintenance Expense	5,748,376 29	5,299,694 71	(448,681 58)	
Stores Distributed	(5,893 32)	(24,672 78)	(18,779 46)	
Benefits Capitalized	(83,866 64)	(84,443 24)	(576 60)	
Admin & Gen Exp Capitalized	(59,283 47)	(49,413 41)	9,870 06	
Fleet Exp Cap & Distributed	(379,573 07)	(368,766 00)	10,807 07	
Capitalized and Distributed Exp	(528,616 50)	(527,295 43)	1,321 07	
Benefits	659,375 03	674,125 50	14,750 47	
Misc Allocated Costs	5,277,008 38	5,736,803 53	459,795 15	Favorable due to actual AGL Services Company expenses lower than forecasted
Cost of Capital	71,898 59	53,857 37	(18,041 22)	
Fleet Rates	383,044 30	368,766 00	(14,278 30)	
Allocated Costs	6,391,326 30	6,833,552 41	442,226 11	
Depreciation and Amortization	5,078,884 72	5,069,891 13	(8,993 59)	
Taxes Other Than Income	3,344,811 96	4,061,488 26	716,676 30	Favorable by the following amounts - \$170,000 payroll taxes, \$300,000 property taxes, \$100,000 gross receipts tax, \$140,000 net worth tax Note that the forecast was corrected in later forecasts
Operating Expenses	20,034,782 77	20,737,331 07	702,548 30	
Operating Income	9,733,509 17	9,740,117 35	(6,608 18)	
Other Income - Net	196,933 37	94,302 32	102,631 05	
Earnings before Interest and Taxes	9,930,442 54	9,834,419 67	96,022 87	
Interest on Long Term Debt	-	-	-	
Other Interest Expense	(66,335 61)	38,889 27	105,224 88	
Allowance for Funds - Debt	(110,283 76)	(38,275 14)	72,008 62	
Interest and Stock	(176,619 37)	614 13	177,233 50	
Earnings before Income Taxes	10,107,061 91	9,833,805 54	273,256 37	
Income Taxes	4,081,255 13	3,874,014 70	(207,240 43)	
Net Income	6,025,806 78	5,959,790 83	66,015 95	

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2003 Budget Variances

	2003 Actuals	2003 6+6 Fcst	Favorable/ (Unfavorable)	Variance	Explanation
Residential Gas Sales	42,364,019 58	36,841,692 20	5,522,327 38		
Commercial Gas Sales	33,934,107 77	31,556,974 15	2,377,133 62		
Industrial Gas Sales	14,546,921 28	27,239,090 81	(12,692,169 53)		
Base Unbilled Revenues	-	2,271,312 00	(2,271,312 00)		
Transportation Revenues	3,634,622 06	1,771,876 94	1,862,745 12		
Refunds and Recoveries	(5,840,150 86)	(6,219,305 90)	379,155 04		
Serv Fees Other Revenue	911,900 34	926,198 70	(14,298 36)		
Operating Revenues	89,551,420 17	94,387,838 90	(4,836,418 73)		
Cost of Sales	59,783,128 23	63,994,244 88	(4,211,116 65)		
Operating Margin	29,768,291 94	30,393,594 02	(625,302 08)		Unfavorable due to lower volumes and customers than forecasted
Payroll Expenses	2,730,558 70	2,544,289 58	(186,269 12)		Unfavorable due to actual overtime higher than budgeted overtime and actual capital payroll lower than forecasted
Fleet Services	319,697 41	321,240 41	1,543 00		
Facilities	451,975 16	423,837 35	(28,137 81)		
LNG Storage	132,567 34	84,647 52	(47,919 82)		
Distribution Expenses	13,074 27	32,567 28	19,493 01		
Customer Account Expenses	638,946 82	591,413 90	(47,532 92)		Unfavorable due to bad debt expense higher than forecasted
Customer Service Expenses	132,858 74	134,007 32	1,148 58		
Marketing	57,475 60	59,836 10	2,360 50		
Legal	4,000 00	4,000 00	-		
401K Benefits	56,510 09	108,699 65	52,189 56		
Health Benefits	(3,997 23)	437 46	4,434 69		
670450 Pensions	(421,099 98)	(611,799 98)	(190,700 00)		Unfavorable due to actual actuarial expense higher than forecasted actuarial expense Actual expense also impacted by analysis performed on the pension plan in 2003 to insure participants in the plan were included in the company with which they retired
670503 Other Post Retirement Benefits	193,404 95	102,004 95	(91,400 00)		Unfavorable due to actual actuarial expense higher than forecasted actuarial expense Actual expense also impacted by analysis performed on the health and welfare plan in 2003 to insure participants in the plan were included in the company with which they retired
Other Benefits	109,330 87	49,661 72	(59,669 15)		Unfavorable due to relocation expense not forecasted
Office Administration and Supply	258,829 27	260,017 81	1,188 54		
Development and Training	7,456 22	11,238 60	3,782 38		
Outside Services	668,208 40	683,500 33	15,291 93		
Dues and Subscriptions	25,862 90	47,916 02	22,053 12		
Travel and Entertainment	45,569 16	29,766 01	(15,803 15)		
Equipment Leases	11,184 25	14,470 57	3,286 32		
Franchise and Riders	-	-	-		
Miscellaneous Operation Exp	161,800 11	218,943 06	57,142 95		Favorable due to forecasted project not started in 2003

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	2003 Actuals	2003 6+6 Fcst	Favorable/ (Unfavorable) Variance	Explanation
Operation Expenses	5,594,213 05	5,110,695 66	(483,517 39)	
LNG Storage Maintenance	(161,323 04)	104,132 59	265,455 63	Favorable due to \$275k reversal of insurance reserve in 2003
Distribution Expense Maint	264,574 25	293,296 96	28,722 71	
Other Maintenance Expense	50,912 03	36,461 32	(14,450 71)	
Maintenance Expenses	154,163 24	433,890 87	279,727 63	
Operations and Maintenance Expense	5,748,376 29	5,544,586 53	(203,789 76)	
Stores Distributed	(5,893 32)	(19,263 85)	(13,370 53)	
Benefits Capitalized	(83,866 64)	(90,960 64)	(7,094 00)	
Admin & Gen Exp Capitalized	(59,283 47)	(49,756 13)	9,527 34	
Fleet Exp Cap & Distributed	(379,573 07)	(373,969 01)	5,604 06	
Capitalized and Distributed Exp	(528,616 50)	(533,949 63)	(5,333 13)	
Benefits	659,375 03	461,418 66	(197,956 37)	Unfavorable due primarily to actual performance based compensation and the related allocations higher than forecasted
Misc Allocated Costs	5,277,008 38	5,913,110 02	636,101 64	Favorable due to actual AGL Services Company expenses lower than forecasted
Cost of Capital	71,898 59	78,800 23	6,901 64	
Fleet Rates	383,044 30	376,838 50	(6,205 80)	
Allocated Costs	6,391,326 30	6,830,167 41	438,841 11	
Depreciation and Amortization	5,078,884 72	5,046,787 02	(32,097 70)	
Taxes Other Than Income	3,344,811 96	3,537,615 68	192,803 72	
Operating Expenses	20,034,782 77	20,425,207 00	390,424 23	
Operating Income	9,733,509 17	9,968,387 02	(234,877 85)	
Other Income - Net	196,933 37	131,386 09	65,547 28	
Earnings before Interest and Taxes	9,930,442 54	10,099,773 11	(169,330 57)	
Interest on Long Term Debt	-	-	-	
Other Interest Expense	(66,335 61)	(6,786 85)	59,548 76	
Allowance for Funds - Debt	(110,283 76)	(51,489 87)	58,793 89	
Interest and Stock	(176,619 37)	(58,276 72)	118,342 65	
Earnings before Income Taxes	10,107,061 91	10,158,049 83	(50,987 92)	
Income Taxes	4,081,255 13	4,017,915 73	(63,339 40)	
Net Income	6,025,806 78	6,140,134 09	(114,327 31)	

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2003 Budget Variances

	2003 Actuals	2003 Fcst 9 + 3	Favorable/ (Unfavorable) Variance	Explanation
Residential Gas Sales	42,364,019 58	37,632,941 06	4,731,078 52	
Commercial Gas Sales	33,934,107 77	31,459,838 83	2,474,268 94	
Industrial Gas Sales	14,546,921 28	20,677,150 92	(6,130,229 64)	
Base Unbilled Revenues	-	2,196,374 00	(2,196,374 00)	
Transportation Revenues	3,634,622 06	2,661,603 47	973,018 59	
Refunds and Recoveries	(5,840,150 86)	(6,085,842 40)	245,691 54	
Serv Fees Other Revenue	911,900 34	898,519 16	13,381 18	
Operating Revenues	89,551,420 17	89,440,585 05	110,835 12	
Cost of Sales	59,783,128 23	59,009,948 66	773,179 57	
Operating Margin	29,768,291 94	30,430,636 39	(662,344 45)	Unfavorable due to lower volumes and customers than forecasted
Payroll Expenses	2,730,558 70	2,610,377 34	(120,181 36)	Unfavorable due to actual overtime higher than budgeted overtime and actual capital payroll lower than forecasted
Fleet Services	319,697 41	323,000 93	3,303 52	
Facilities	451,975 16	443,331 74	(8,643 42)	
LNG Storage	132,567 34	122,621 34	(9,946 00)	
Distribution Expenses	13,074 27	27,919 78	14,845 51	
Customer Account Expenses	638,946 82	596,551 59	(42,395 23)	Unfavorable due to bad debt expense higher than forecasted
Customer Service Expenses	132,858 74	135,293 16	2,434 42	
Marketing	57,475 60	58,330 17	854 57	
Legal	4,000 00	4,000 00	-	
401K Benefits	56,510 09	56,411 47	(98 62)	
Health Benefits	(3,997 23)	(3,997 23)	-	Unfavorable due to actual actuarial expense higher than forecasted actuarial expense. Actual expense also impacted by analysis performed on the pension plan in 2003 to insure participants in the plan were included in the company with which they retired
670450 Pensions	(421,099 98)	(611,799 98)	(190,700 00)	Unfavorable due to actual actuarial expense higher than forecasted actuarial expense. Actual expense also impacted by analysis performed on the health and welfare plan in 2003 to insure participants in the plan were included in the company with which they retired
670503 Other Post Retirement Benefits	193,404 95	102,004 95	(91,400 00)	
Other Benefits	109,330 87	138,430 32	29,099 45	
Office Administration and Supply	258,829 27	261,510 01	2,680 74	
Development and Training	7,456 22	9,107 81	1,651 59	
Outside Services	668,208 40	628,408 41	(39,799 99)	
Dues and Subscriptions	25,862 90	36,600 61	10,737 71	
Travel and Entertainment	45,569 16	38,907 83	(6,661 33)	
Equipment Leases	11,184 25	12,517 30	1,333 05	
Franchise and Riders	-	-	-	
Miscellaneous Operation Exp	161,800 11	211,806 53	50,006 42	

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2003 Budget Variances

	2003 Actuals	2003 Fcst 9 + 3	Favorable/ (Unfavorable) Variance	Explanation
Operation Expenses	5,594,213 05	5,201,334 08	(392,878 97)	
LNG Storage Maintenance	(161,323 04)	(141,261 43)	20,061 61	
Distribution Expense Maint	264,574 25	270,894 43	6,320 18	
Other Maintenance Expense	50,912 03	91,231 70	40,319 67	
Maintenance Expenses	154,163 24	220,864 70	66,701 46	
Operations and Maintenance Expense	5,748,376 29	5,422,198 78	(326,177 51)	
Stores Distributed	(5,893 32)	(12,609 35)	(6,716 03)	
Benefits Capitalized	(83,866 64)	(90,765 47)	(6,898 83)	
Admin & Gen Exp Capitalized	(59,283 47)	(52,642 54)	6,640 93	
Fleet Exp Cap & Distributed	(379,573 07)	(376,771 04)	2,802 03	
Capitalized and Distributed Exp	(528,616 50)	(532,788 40)	(4,171 90)	
Benefits	659,375 03	593,447 61	(65,927 42)	Unfavorable due primarily to actual performance based compensation and the related allocations higher than forecasted
Misc Allocated Costs	5,277,008 38	5,698,914 54	421,906 16	Favorable due to actual AGL Services Company expenses lower than
Cost of Capital	71,898 59	84,316 39	12,417 80	
Fleet Rates	383,044 30	380,242 30	(2,802 00)	
Allocated Costs	6,391,326 30	6,756,920 84	365,594 54	
Depreciation and Amortization	5,078,884 72	5,064,120 29	(14,764 43)	
Taxes Other Than Income	3,344,811 96	3,400,658 33	55,846 37	
Operating Expenses	20,034,782 77	20,111,109 84	76,327 07	
Operating Income	9,733,509 17	10,319,526 55	(586,017 38)	
Other Income - Net	196,933 37	161,261 33	35,672 04	
Earnings before Interest and Taxes	9,930,442 54	10,480,787 88	(550,345 34)	
Interest on Long Term Debt	-	-	-	
Other Interest Expense	(66,335 61)	(104,683 34)	(38,347 73)	
Allowance for Funds - Debt	(110,283 76)	(72,157 55)	38,126 21	
Interest and Stock	(176,619 37)	(176,840 89)	(221 52)	
Earnings before Income Taxes	10,107,061 91	10,657,628 77	(550,566 86)	
Income Taxes	4,081,255 13	4,280,540 78	199,285 65	
Net Income	6,025,806 78	6,377,088 00	(351,281 22)	

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2002 Budget Variances

	<u>2002 Actuals</u>	<u>2002 Budget</u>	<u>Favorable/ (Unfavorable)</u> Variance	<u>Explanation</u>
Residential Gas Sales	35,016,205 52	37,284,283 00	(2,268,077 48)	
Commercial Gas Sales	27,507,289 86	35,528,129 00	(8,020,839 14)	
Industrial Gas Sales	10,018,821 35	13,946,757 00	(3,927,935 65)	
Base Unbilled Revenues	-	29,671 00	(29,671 00)	
Transportation Revenues	3,893,586 22	-	3,893,586 22	
Refunds and Recoveries	(2,018,114 64)	-	(2,018,114 64)	
Serv Fees Other Revenue	834,646 65	1,292,427 00	(457,780 35)	
Operating Revenues	75,252,434 96	88,081,267 00	(12,828,832 04)	
Cost of Sales	44,964,649 92	56,140,651 00	(11,176,001 08)	
Operating Margin	30,287,785 04	31,940,616 00	(1,652,830 96)	Unfavorable due to lower volumes of customers than forecasted
Payroll Expenses	2,372,114 86	2,517,962 61	145,847 75	Primarily favorable due to lower than budgeted & forecasted headcount
Fleet Services	304,307 32	289,214 46	(15,092 86)	
Facilities	261,810 55	389,392 28	127,581 73	Favorable due to LNG facility down time for almost all of 2002. The budget included utility costs associated with the liquefaction and vaporization processes for the entire year
Underground Storage	-	-	-	
LNG Storage	(28,238 93)	107,292 99	135,531 92	Favorable due to LNG facility down time for almost all of 2002
Distribution Expenses	35,779 46	56,316 98	20,537 52	
Customer Account Expenses	182,278 58	388,217 00	205,938 42	Favorable primarily due to lower bad debt expenses in 2002
Customer Service Expenses	137,747 33	136,725 00	(1,022 33)	
Marketing	67,806 73	58,246 00	(9,560 73)	
401K Benefits	(317 00)	-	317 00	
Health Benefits	(69 57)	-	69 57	
670450 Pensions	(427,524 96)	-	-	
670503 Other Post Retirement Benefits	512,395 03	(347,250 03)	80,274 93	Favorable due to actual actuarial expense differing from initial budget - also provided by actuaries
Other Benefits	(4,785 80)	563,124 99	50,729 96	Favorable due to actual actuarial expense differing from initial budget - also provided by actuaries
Office Administration and Supply	229,212 92	254 01	5,039 81	
Development and Training	6,111 68	383,650 01	154,437 09	
Outside Services	1,143,372 96	16,799 96	10,688 28	
		798,412 97	(344,959 99)	Unfavorable due to use of contractors for meter reading and distribution work not anticipated in forecast. A large portion was expected to be performed internally - see favorable payroll variance
Dues and Subscriptions	15,654 97	34,012 00	18,357 03	
Travel and Entertainment	56,631 38	35,141 46	(21,489 92)	
Equipment Leases	15,346 56	60,381 48	45,034 92	
Franchise and Riders	85,202 00	-	(85,202 00)	Favorable due to actual expense recorded in taxes other than income
Miscellaneous Operation Exp	195,303 47	121,013 52	(74,289 95)	

3/22/2004

Chatanooga Gas Company
Docket Number 04-00034
TRA Data Request No 4-78
Schedule 78-2A
2002 Budget Variances

		Favorable/ (Unfavorable)	
	<u>2002 Actuals</u>	<u>2002 Budget</u>	<u>Variance</u>
			<u>Explanation</u>
Operation Expenses	5,160,139 54	5,608,907 69	448,768 15
LNG Storage Maintenance	252,210 46	312,014 52	59,804 07
Transmission Maintenance	-	-	-
Distribution Expense Maint	332,833 75	346,657 44	13,823 69
Other Maintenance Expense	37,560 31	29,636 24	(7,924 07)
Maintenance Expenses	622,604 51	688,308 20	65,703 69
Operations and Maintenance Expense	5,782,744 05	6,297,215 89	514,471 84
Operations & Engr capitalized	-	-	-
Stores Distributed	(21,063 67)	(33,672 22)	(12,608 55)
Benefits Capitalized	(108,151 24)	(86,695 27)	21,455 97
Admin & Gen Exp Capitalized	(48,743 65)	(87,508 80)	(38,765 15)
Fleet Exp Cap & Distributed	(344,669 99)	(340,092 00)	4,577 99
Capitalized and Distributed Exp	(522,628 55)	(547,968 29)	(25,339 74)
Allocated Benefits	705,308 57	578,093 84	(127,214 73)
Misc Allocated Costs	4,930,329 69	4,250,970 82	(679,358 87)
Cost of Capital	88,299 51	166,215 12	77,915 61
Fleet Rates	344,670 00	340,092 00	(4,578 00)
Allocated Costs	6,068,607 77	5,335,371 78	(733,235 99)
Depreciation and Amortization	4,878,088 32	5,334,349 80	456,261 48
Taxes Other Than Income	2,988,136 19	2,951,279 95	(36,856 24)
Operating Expenses	19,194,947 78	19,370,249 13	175,301 35
Gain(Loss) Disposals Long Live Asset	-	-	-
Operating Income	11,092,837 26	12,570,366 87	(1,477,529 61)
Other Income - Net	443,887 28	58,020 00	385,867 28
Earnings before Interest and Taxes	11,536,724 54	12,628,386 87	(1,091,662 33)
Other Interest Expense	61,402 92	-	(61,402 92)
Allowance for Funds - Debt	(75,243 12)	(24,000 00)	51,243 12
Interest and Stock	(13,840 20)	(24,000 00)	(10,159 80)
Earnings before Income Taxes	11,550,564 74	12,652,386 87	(1,101,822 13)
Income Taxes	4,545,904 52	4,921,778 48	375,873 96
Net Income	7,004,660 22	7,730,608 39	(725,948 17)
			Unfavorable due to higher percentage of total AGSC costs allocated to CGC than forecasted
			Favorable due to less actual plant placed in service than incorporated in budget

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 4-78
Schedule 78-2C
2002 Budget Variances

	<u>2002 Actuals</u>	<u>2002 Forecast 6 + 6</u>	<u>Variance</u>	<u>Explanation</u>
			Favorable/ (Unfavorable)	
Residential Gas Sales	35,016,205 52	30,248,097 47	4,768,108 05	
Commercial Gas Sales	27,507,289 86	26,107,793 06	1,399,496 80	
Industrial Gas Sales	10,018,821 35	10,900,899 35	(882,078 00)	
Base Unbilled Revenues	-	2,059,924 00	(2,059,924 00)	
Transportation Revenues	3,893,586 22	2,009,502 35	1,884,083 87	
Refunds and Recoveries	(2,018,114 64)	(232,062 81)	(1,786,051 83)	
Serv Fees Other Revenue	834,646 65	743,198 56	91,448 09	
Operating Revenues	75,252,434 96	71,837,351 98	3,415,082 98	
Cost of Sales	44,964,649 92	40,720,666 40	4,243,983 52	
Operating Margin	30,287,785 04	31,116,685 58	(828,900 54)	Unfavorable due to lower volumes of customers than forecasted
Payroll Expenses	2,372,114 86	2,435,239 39	63,124 53	Primarily favorable due to lower than forecasted headcount
Fleet Services	304,307 32	296,302 88	(8,004 44)	
Facilities	261,810 55	353,681 99	91,871 44	Favorable due to LNG facility down time for almost all of 2002. The forecast included utility costs associated with the liquefaction and vaporization processes for the entire year
Underground Storage	-	-	-	
LNG Storage	(28,238 93)	46,296 75	74,535 68	Favorable due to LNG facility down time for almost all of 2002
Distribution Expenses	35,779 46	49,141 91	13,362 45	
Customer Account Expenses	182,278 58	260,121 59	77,849 01	Favorable primarily due to lower bad debt expenses in 2002
Customer Service Expenses	137,747 33	137,276 01	(471 32)	
Marketing	67,806 73	66,569 39	(1,237 34)	
401K Benefits	(317 00)	(174 00)	143 00	
Health Benefits	(69 57)	201 00	270 57	
	(427,524 96)	(427,524 48)	0 48	
670450 Pensions	512,395 03	638,902 02	126,506 99	Favorable due to actual actuarial expense differing from forecast - also provided by actuaries
670503 Other Post Retirement Benefits	-	-	-	
Other Benefits	(4,785 80)	(3,974 84)	810 96	
Office Administration and Supply	229,212 92	258,236 59	29,023 67	
Development and Training	6,111 68	11,545 01	5,433 33	
Outside Services	1,143,372 96	828,280 79	(315,092 17)	Unfavorable due to use of contractors for meter reading and distribution work not anticipated in forecast. A large portion was expected to be performed internally - see favorable payroll variance
Dues and Subscriptions	15,654 97	22,697 00	7,042 03	
Travel and Entertainment	56,631 38	43,879 87	(12,751 51)	
Equipment Leases	15,346 56	18,457 69	3,111 13	
Franchise and Riders	85,202 00	85,202 00	-	
Miscellaneous Operation Exp	195,303 47	200,471 54	5,168 07	

3/22/2004

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 4-78
Schedule 78-2C
2002 Budget Variances

	<u>2002 Actuals</u>	<u>2002 Forecast 6 + 6</u>	<u>Variance</u>	<u>Explanation</u>
			Favorable/ (Unfavorable)	
Operation Expenses	5,160,139.54	5,320,836.01	160,696.47	
LNG Storage Maintenance	252,210.45	250,681.99	(1,528.46)	
Transmission Maintenance	-	-	-	
Distribution Expense Maint	332,833.75	408,450.19	75,616.44	
Other Maintenance Expense	37,560.31	27,411.46	(10,148.85)	
Maintenance Expenses	622,604.51	686,543.64	63,939.13	
Operations and Maintenance Expense	5,782,744.05	6,007,379.65	224,635.60	
Operations & Engr capitalized	-	-	-	
Stores Distributed	(21,063.67)	(30,255.29)	(9,191.62)	
Benefits Capitalized	(108,151.24)	(79,594.83)	28,556.41	
Admin & Gen Exp Capitalized	(48,743.65)	(67,310.74)	(18,567.09)	
Fleet Exp Cap & Distributed	(344,669.99)	(339,839.97)	4,830.02	
Capitalized and Distributed Exp	(522,628.55)	(517,000.83)	5,627.72	
Allocated Benefits	705,308.57	569,849.00	(135,459.57)	
Misc Allocated Costs	4,930,329.69	4,715,595.84	(214,733.85)	
Cost of Capital	88,299.51	97,757.61	9,458.10	
Fleet Rates	344,670.00	339,840.00	(4,830.00)	
Allocated Costs	6,068,607.77	5,723,042.43	(345,565.34)	Unfavorable due to higher percentage of total AGSC costs allocated to CGC than forecasted
Depreciation and Amortization	4,878,088.32	4,816,456.21	(61,632.11)	
Taxes Other Than Income	2,988,136.19	2,568,698.67	(419,437.52)	
Operating Expenses	19,194,947.78	18,598,576.13	(596,371.65)	
Gain(Loss) Disposals Long Live Asset	-	-	-	
Operating Income	11,092,837.26	12,518,109.45	(1,425,272.19)	
Other Income - Net	443,887.28	225,042.30	218,844.98	
Earnings before Interest and Taxes	11,536,724.54	12,743,151.75	(1,206,427.21)	
Other Interest Expense	61,402.92	170,154.85	108,751.93	
Allowance for Funds - Debt	(75,243.12)	(37,479.14)	37,763.98	
Interest and Stock	(13,840.20)	132,675.71	146,515.91	
Earnings before Income Taxes	11,550,564.74	12,610,476.04	(1,059,911.30)	
Income Taxes	4,545,904.52	4,950,313.78	404,409.26	
Net Income	7,004,660.22	7,660,162.26	(655,502.04)	

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 4-78
Schedule 78-2B
2002 Budget Variances

	<u>2002 Actuals</u>	<u>2002 3+9 Forecast</u>	<u>Variance</u>	<u>Explanation</u>
			Favorable/ (Unfavorable)	
Residential Gas Sales	35,016,205 52	32,174,384 25	2,841,821 27	
Commercial Gas Sales	27,507,289 86	29,033,670 80	(1,526,380 94)	
Industrial Gas Sales	10,018,821 35	11,724,572 29	(1,705,750 94)	
Base Unbilled Revenues	-	759,765 00	(759,765 00)	
Transportation Revenues	3,893,586 22	1,044,735 24	2,848,850 98	
Refunds and Recoveries	(2,018,114 64)	(376,551 08)	(1,641,563 56)	
Serv Fees Other Revenue	834,646 65	742,507 72	92,138 93	
Operating Revenues	75,252,434 96	75,103,084 22	149,350 74	
Cost of Sales	44,964,649 92	44,467,470 19	497,179 73	
Operating Margin	30,287,785 04	30,635,614 03	(347,828 99)	Unfavorable due to lower volumes of customers than forecasted
Payroll Expenses	2,372,114 86	2,364,076 98	(8,037 88)	
Fleet Services	304,307 32	285,735 70	(18,571 62)	
Facilities	261,810 55	365,888 81	104,078 26	Favorable due to LNG facility down time for almost all of 2002. The forecast included utility costs associated with the liquefaction and vaporization processes for the entire year
Underground Storage	-	36 00	36 00	
LNG Storage	(28,238 93)	66,711 03	94,949 96	Favorable due to LNG facility down time for almost all of 2002
Distribution Expenses	35,779 46	50,979 77	15,200 31	
Customer Account Expenses	182,278 58	246,884 69	64,606 11	Favorable primarily due to lower bad debt expenses in 2002
Customer Service Expenses	137,747 33	136,796 47	(950 86)	
Marketing	67,806 73	67,898 49	91 76	
401K Benefits	(317 00)	-	317 00	
Health Benefits	(69 57)	-	69 57	
	(427,524 96)	-	0 96	
670450 Pensions		(427,524 00)		
	512,395 03		126,507 97	Favorable due to actual actuarial expense differing from forecast - also provided by actuaries
670503 Other Post Retirement Benefits		638,903 00		
Other Benefits	(4,785 80)	(2,972 00)	1,813 80	
Office Administration and Supply	229,212 92	300,053 54	70,840 62	
Development and Training	6,111 68	13,279 78	7,168 10	
Outside Services	1,143,372 96	900,587 63	(242,785 33)	Unfavorable due to use of contractors for meter reading and distribution work, not anticipated in forecast. A large portion was expected to be performed internally - see favorable payroll variance
Dues and Subscriptions	15,654 97	26,960 00	11,305 03	
Travel and Entertainment	56,631 38	36,678 65	(19,952 73)	
Equipment Leases	15,346 56	13,111 72	(2,234 84)	
Franchise and Riders	85,202 00	1,060 00	(84,142 00)	Favorable due to actual expense recorded in taxes other than income
Miscellaneous Operation Exp	195,303 47	201,154 83	5,851 36	

3/22/2004

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 4-78
Schedule 78-2B
2002 Budget Variances

	<u>2002 Actuals</u>	<u>2002 3+9 Forecast</u>	<u>Variance</u>	<u>Explanation</u>
			Favorable/ (Unfavorable)	
Operation Expenses	5,160,139.54	5,286,301.27	126,161.73	
LNG Storage Maintenance	252,210.45	273,394.35	21,183.90	
Transmission Maintenance	-	36.00	36.00	
Distribution Expense Maint	332,833.75	410,569.69	77,735.94	
Other Maintenance Expense	37,560.31	28,542.07	(9,018.24)	
Maintenance Expenses	622,604.51	712,542.11	89,937.60	
Operations and Maintenance Expense	5,782,744.05	5,998,843.38	216,099.33	
Operations & Engr capitalized	-	36.00	36.00	
Stores Distributed	(21,063.67)	(33,646.44)	(12,582.77)	
Benefits Capitalized	(108,151.24)	(29,007.24)	79,144.00	
Admin & Gen Exp Capitalized	(48,743.65)	(75,159.03)	(26,415.38)	
Fleet Exp Cap & Distributed	(344,669.99)	(330,823.90)	13,846.09	
Capitalized and Distributed Exp	(522,628.55)	(497,145.72)	25,482.83	
Allocated Benefits	705,308.57	544,099.13	(161,209.44)	
Misc Allocated Costs	4,930,329.69	4,649,464.54	(280,865.15)	
Cost of Capital	88,299.51	180,764.18	92,464.67	
Fleet Rates	344,670.00	330,824.00	(13,846.00)	
Allocated Costs	6,068,607.77	5,705,151.85	(363,455.92)	Unfavorable due to higher percentage of total AGSC costs allocated to CGC than forecasted
Depreciation and Amortization	4,878,088.32	4,800,142.04	(77,946.28)	
Taxes Other Than Income	2,988,136.19	2,359,094.00	(629,042.19)	
Operating Expenses	19,194,947.78	18,366,013.55	(828,934.23)	
Gain(Loss) Disposals Long Live Asset	-	36.00	36.00	
Operating Income	11,092,837.26	12,269,600.48	(1,176,763.22)	
Other Income - Net	443,887.28	60,178.94	383,708.34	
Earnings before Interest and Taxes	11,536,724.54	12,329,779.42	(793,054.88)	
Other Interest Expense	61,402.92	150,321.78	88,918.86	
Allowance for Funds - Debt	(75,243.12)	(26,250.42)	48,992.70	
Interest and Stock	(13,840.20)	124,071.36	137,911.56	
Earnings before Income Taxes	11,550,564.74	12,205,708.06	(655,143.32)	
Income Taxes	4,545,904.52	4,777,546.47	231,641.95	
Net Income	7,004,660.22	7,428,161.59	(423,501.37)	

Data Request No. 80

In the last rate case, the Company utilized Account Nos. 305, 311, and 320 for its propane plant. These accounts no longer appear on the Company's balance sheet. Explain the nature of this transaction and provide all related accounting entries.

Response:

In 1995, the Company had a 30,000 gallon propane tank asset included in FERC account 311 (see attached schedule 80-1). Based on the Company's records, there were no assets included in accounts 305 and 320 in 1996 and subsequent years. Note that from September 1996 through September 2000, the propane tank was misclassified in FERC account 304. In September 2000, the propane tank was reclassified to FERC account 362 where it remained until retirement. Please refer to the following attached schedules:

- Schedule 80-1 shows the asset classified in FERC account 311 (Company account 311500) in September 1995.
- Schedule 80-2 shows the asset had been moved to FERC account 304 by September 1996.
- Schedule 80-3 shows the asset had been reclassified to FERC account 362 in September 2000.

The propane tank was retired in 2002 since it was no longer in use. Please see the following attached schedules:

- Schedule 80-4 shows the asset being retired in March 2002.
- Schedule 80-5 is the asset management system detail journal entry for the retirement of the asset in March 2002.
- Schedule 80-6 is the journal entry posted to the general ledger, which includes the retirement detail in 80-5.
- Schedule 80-7 is the asset management system detail journal entry for all retirements in March 2002 (detail agrees with summary journal entry in Schedule 80-6).

DATE: 05/27/97
TIME: 13:59:07

CHATTANOOGA GAS COMPANY
TRIAL BALANCE
SEPTEMBER 1995

ITEM 6
PAGE: 1

Sep '96 Bal =
420,955.42 also

G/L ACCOUNT G/L CENTER

DESCRIPTION

DEBIT

CREDIT

ASSETS - PLANT

100130	8000	PROPERTY HELD-FUTURE USE-	40,591.44	0.00
100130	8200	PROPERTY HELD-FUTURE USE-	0.00	0.00
113100	8000	NON-UTILITY PROPERTY	0.00	0.00
113100	8200	NON-UTILITY PROPERTY	0.00	0.00
300100	8000	ORGANIZATION EXPENSE-LNG	33,638.20	0.00
300100	8100	ORGANIZATION EXPENSE-LNG	12,562.92	0.00
300200	8000	FRANCHISES & CONSENTS	2,028.00	0.00
311030	8000	LAND-LPG	0.00	0.00
311030	8200	LAND-LPG	0.00	0.00
311100	8000	S&I-LPG	0.00	0.00
311100	8200	S&I-LPG	0.00	0.00
311500	8000	STORAGE TANKS-LPG	420,955.42	0.00
311500	8200	STORAGE TANKS-LPG	0.00	0.00
311900	8000	OTHER LPG EQUIPMENT	0.00	0.00
311900	8200	OTHER LPG EQUIPMENT	0.00	0.00
331040	8100	LAND-LNG	553,382.99	0.00
331100	8000	S&I-STORAGE	0.00	0.00
331150	8100	S&I-LNG	502,156.67	0.00
331250	8100	GAS HOLDERS-LNG	3,905,672.37	0.00
331350	8100	PURIFICATION EQUIPMENT-LN	286,925.52	0.00
331450	8100	LIQUIFICATION EQUIPMENT-LN	2,513,276.96	0.00
331550	8100	VAPORIZING EQUIPMENT-LNG	2,128,232.24	0.00
331750	8100	M&R-LNG	95,050.29	0.00
331950	8100	OTHER EQUIPMENT-LNG	646,734.67	0.00
351030	8000	LAND-DISTRIBUTION	23,073.80	0.00
351050	8000	LAND RIGHTS-DISTRIBUTION	268,249.98	0.00
351050	8200	LAND RIGHTS-DISTRIBUTION	115,938.97	0.00
351100	8000	S&I-DISTRIBUTION	16,170.61	0.00
351100	8200	S&I-DISTRIBUTION	0.00	0.00
351200	8000	MAINS -	45,095,617.67	0.00
351200	8100	MAINS -	125,768.45	0.00
351200	8200	MAINS -	8,798,097.02	0.00
351300	8000	M&R-GENERAL	1,450,878.01	0.00
351300	8200	M&R-GENERAL	224,039.83	0.00
351350	8000	M&R-CITY GATE	745,469.32	0.00
351350	8200	M&R-CITY GATE	299,242.18	0.00
351400	8000	SERVICES	29,231,591.80	0.00
351400	8200	SERVICES	3,374,273.24	0.00
351500	8000	METERS	3,934,043.07	0.00
351500	8200	METERS	335,380.03	0.00
351600	8000	METER INSTALLATIONS	1,283,404.88	0.00
351600	8200	METER INSTALLATIONS	369,260.47	0.00
351700	8000	HOUSE REGULATORS	1,574,933.84	0.00
351700	8200	HOUSE REGULATORS	208,123.74	0.00
351850	8000	M&R-INDUSTRIAL	156,372.15	0.00
351850	8200	M&R-INDUSTRIAL	1,154.90	0.00

Chattanooga Gas Company
Docket No. 04-00034
TRA Data Request No. 4-80
Schedule 80-1
1995 Trial Balance

Oil AGSC Financials / Depts / 1180 / Plant Acct. / Cash Flow Cap /
 Chattanooga Gas Company
 Docket Number 04-00034
 TRA Data Request No 4-80
 Schedule 80-2

CHATTANOOGA

GL	FERC	DESCRIPTION	BALANCE AT 9/30/96	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	BALANCE AT 10/31/96
INTANGIBLE PLANT								
300100	301	ORGANIZATION EXPENSE	46,201	0	0	0	0	46,201
300200	302	FRANCHISE & CONSENTS	2,028	0	0	0	0	2,028
		TOTAL INTANGIBLES	48,229	0	0	0	0	48,229
PRODUCTION EXTRACTION PLANT								
311030	304	LAND	420,955	0	0	0	0	420,955
		TOTAL PRODUCTION EXTRACTION PLANT	420,955	0	0	0	0	420,955
STORAGE								
331040	360	LAND & LAND RIGHTS	553,383	0	0	0	0	553,383
331150	361	STRUCTURES & IMPROVEMENTS	502,157	0	0	0	0	502,157
331250	362	GAS HOLDERS	3,905,672	0	0	0	0	3,905,672
331350	363	PURIFICATION EQUIPMENT	286,926	0	0	0	0	286,926
331450	363 1	LIQUIFACTION EQUIPMENT	2,513,277	0	0	0	0	2,513,277
331550	363 2	VAPORIZING EQUIPMENT	2,128,232	0	0	0	0	2,128,232
331750	363 4	MEASURING & REGULATING EQUIPMENT	95,050	0	0	0	0	95,050
331950	363 5	OTHER EQUIPMENT	646,735	0	0	0	0	646,735
		TOTAL STORAGE PLANT	10,631,432	0	0	0	0	10,631,432
DISTRIBUTION								
351030		LAND	23,074	0	0	0	0	23,074
351050		LAND RIGHTS	384,189	0	0	0	0	384,189
	374	LAND & LAND RIGHTS	407,263	0	0	0	0	407,263
351100	375	STRUCTURES & IMPROVEMENTS	16,171	0	0	0	0	16,171
351200	376	MAINS	56,571,564	238,886	0	0	0	56,810,451
351300	377	COMPRESSOR STATION EQUIPMENT	1,675,472	0	0	0	0	1,675,472
351330	378	MEASURING & REG STATION EQUIP - GENERAL	0	0	0	0	0	0
351350	379	MEASURING & REG STATION EQUIP - CITY GATE	1,044,712	0	0	0	0	1,044,712
351400	380	SERVICES	35,289,342	97,656	(5,236)	0	0	35,381,762
351500	381	METERS	4,494,979	23,640	(2,332)	0	0	4,516,287
351600	382	METER INSTALLATIONS	1,892,006	28,424	(347)	0	0	1,920,083
351700	383	HOUSE REGULATORS	2,021,886	18,153	(550)	0	0	2,039,489
351800	384	HOUSE REGULATOR INSTALLATIONS	0	0	0	0	0	0
351850	385	INDUSTRIAL MEAS & REG STA EQUIPMENT	157,527	0	0	0	0	157,527
351900	387	OTHER DISTRIBUTION EQUIPMENT	82,976	0	0	0	0	82,976
351950	386	OTHER PROPERTY ON CUSTOMER'S PREMISES	16,919	0	0	0	0	16,919
		TOTAL DISTRIBUTION PLANT	103,670,818	406,759	(8,464)	0	0	104,069,113
GENERAL								
361030	389	LAND	333,372	0	0	0	0	333,372
361100	390	STRUCTURES & IMPROVEMENTS	3,524,119	0	0	0	0	3,524,119
361200		OFFICE FURNITURE	429,705	0	0	0	0	429,705
361250		DATA PROCESSING EQUIPMENT	2,167,064	0	(366,413)	0	0	1,800,651
	391	OFFICE FURNITURE & EQUIP	2,596,770	0	(366,413)	0	0	2,230,356
361300	392	TRANSPORTATION EQUIPMENT	2,055,028	0	0	0	0	2,055,028
361400	393	STORES EQUIPMENT	93,642	0	0	0	0	93,642
361500	394	TOOLS SHOP, & GARAGE EQUIPMENT	328,359	0	0	0	0	328,359
361600	395	LABORATORY EQUIPMENT	22,280	0	0	0	0	22,280
361700	396	POWER OPERATED EQUIPMENT	234,188	0	0	0	0	234,188
361800	397	COMMUNICATION EQUIPMENT	617,533	0	0	0	0	617,533
361900	398	MISCELLANEOUS EQUIPMENT	22,465	0	0	0	0	22,465
		TOTAL GENERAL PLANT	9,827,755	0	(366,413)	0	0	9,461,342
		TOTAL PLANT	124,599,190	406,759	(374,877)	0	0	124,631,071

ATLANTA GAS LIGHT
SUMMARY OF UTILITY PLANT - PROPERTY
CHATTANOOGA
GL 08

Chattanooga Gas Company
Docket number 04-00034
TRA Data Request No. 4-80
Schedule 80-2

GL	FERC	DESCRIPTION	BALANCE AT 8/31/2000	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	BALANCE AT 9/30/2000
<u>INTANGIBLE PLANT</u>								
300100	301	ORGANIZATION EXPENSE	46,201	0	0	0	0	46,201
300200	302	FRANCHISE & CONSENTS	2,028	0	0	(180)	0	1,848
		TOTAL INTANGIBLES	48,229	0	0	(180)	0	48,049
<u>PRODUCTION EXTRACTION PLANT</u>								
311030	304	LAND	420,955 (A)	0	0	(420,955) (A)	0	0
		TOTAL PRODUCTION EXTRACTION PLANT	420,955	0	0	(420,955)	0	0
<u>STORAGE</u>								
331040	360	LAND & LAND RIGHTS	553,383	0	0	0	0	553,383
331150	361	STRUCTURES & IMPROVEMENTS	808,672	0	0	0	0	808,672
331200	362	GAS HOLDERS/NATURAL	(26)	0	0	420,955 (A)	0	420,929
331250	362	GAS HOLDERS/LNG	3,905,672	0	0	0	0	3,905,672
331350	363	PURIFICATION EQUIPMENT	286,926	0	0	0	0	286,926
331450	363 1	LIQUIFACTION EQUIPMENT	2,538,477	0	0	0	0	2,538,477
331550	363 2	VAPORIZING EQUIPMENT	2,392,517	0	0	0	0	2,392,517
331750	363 4	MEASURING & REGULATING EQUIPMENT	95,050	0	0	0	0	95,050
331950	363 5	OTHER EQUIPMENT	646,735	0	0	0	0	646,735
		TOTAL STORAGE PLANT	11,227,406	0	0	420,955	0	11,648,361
<u>TRANSMISSION</u>								
341200	367	MAINS	27,335	0	0	-27335	0	0
		TOTAL TRANSMISSION PLANT	27,335	0	0	-27335	0	0
<u>DISTRIBUTION</u>								
351030		LAND	35,553	0	0	0	0	35,553
351050		LAND RIGHTS	386,478	0	0	0	0	386,478
	374	LAND & LAND RIGHTS	422,031	0	0	0	0	422,031
351100	375	STRUCTURES & IMPROVEMENTS	16,171	0	0	0	0	16,171
351200	376	MAINS	67,879,297	200,738	(20,420)	458	0	68,060,072
351300	377	COMPRESSOR STATION EQUIPMENT	1,586,360	0	0	27,336	0	1,613,696
351330	378	MEASURING & REG STATION EQUIP - GENERAL	88,943	3,319	0	0	0	92,261
351350	379	MEASURING & REG STATION EQUIP - CITY GATE	1,083,189	0	0	0	0	1,083,189
351400	380	SERVICES	43,347,832	265,650	(4,163)	1	0	43,609,320
351500		METERS	5,449,872	89,107	0	26,377	0	5,565,356
351550		ERTS	10,952	0	0	(10,952)	0	(0)
351570		METRETEKS	15,648	0	0	(15,648)	0	0
	381	METERS	5,476,473	89,107	0	(223)	0	5,565,356
351600	382	METER INSTALLATIONS	2,688,154	7,911	0	(0)	0	2,696,065
351700	383	HOUSE REGULATORS	2,545,137	21,468	0	0	0	2,566,605
351800	384	HOUSE REGULATOR INSTALLATIONS	137,460	686	0	0	0	138,147
351850	385	INDUSTRIAL MEAS & REG STA EQUIPMENT	220,719	0	0	0	0	220,719
351900	387	OTHER DISTRIBUTION EQUIPMENT	92,500	0	0	0	0	92,500
351950	386	OTHER PROPERTY ON CUSTOMER'S PREMISES	16,919	0	0	0	0	16,919
		TOTAL DISTRIBUTION PLANT	125,601,184	588,879	(24,584)	27,572	0	126,193,052

ATLANTA GAS LIGHT
SUMMARY OF UTILITY PLANT - PROPERTY
CHATTANOOGA
GL08

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 4-80
Schedule 80-4

GL	FERC	DESCRIPTION	BALANCE AT 2/28/2002	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	BALANCE AT 3/31/2002
INTANGIBLE PLANT								
300100	301	ORGANIZATION EXPENSE	46,201	0	0	0	0	46,201
300200	302	FRANCHISE & CONSENTS	2,028	0	0	0	0	2,028
		TOTAL INTANGIBLES	48,229	0	0	0	0	48,229
PRODUCTION EXTRACTION PLANT								
311030	304	LAND	0	0	0	0	0	0
		TOTAL PRODUCTION EXTRACTION PLANT	0	0	0	0	0	0
STORAGE								
331040	360	LAND & LAND RIGHTS	553,383	0	0	0	0	553,383
331150	361	STRUCTURES & IMPROVEMENTS	4,083,389	0	0	0	0	4,083,389
331200	362	GAS HOLDERS/NATURAL	420,929	0	(420,929) ^(A)	0	0	(0)
331250	362	GAS HOLDERS/LNG	3,905,672	0	0	0	0	3,905,672
331350	363	PURIFICATION EQUIPMENT	286,926	0	0	0	0	286,926
331450	363 1	LIQUIFICATION EQUIPMENT	2,538,477	0	0	0	0	2,538,477
331550	363 2	VAPORIZING EQUIPMENT	2,392,517	0	0	0	0	2,392,517
331750	363 4	MEASURING & REGULATING EQUIPMENT	95,050	0	0	0	0	95,050
331950	363 5	OTHER EQUIPMENT	646,735	0	0	0	0	646,735
		TOTAL STORAGE PLANT	14,923,079	0	(420,929)	0	0	14,502,149
TRANSMISSION								
341200	367	MAINS	0	0	0	0	0	0
		TOTAL TRANSMISSION PLANT	0	0	0	0	0	0
DISTRIBUTION								
351030		LAND	35,553	0	0	0	0	35,553
351050		LAND RIGHTS	386,478	0	0	0	0	386,478
	374	LAND & LAND RIGHTS	422,031	0	0	0	0	422,031
351100	375	STRUCTURES & IMPROVEMENTS	16,171	0	0	0	0	16,171
351200	376	MAINS	70,764,924	1,232	0	0	0	70,766,156
351300	377	COMPRESSOR STATION EQUIPMENT	1,613,696	0	0	0	0	1,613,696
351330	378	MEASURING & REG STATION EQUIP - GENERAL	121,980	0	0	0	0	121,980
351350	379	MEASURING & REG STATION EQUIP - CITY GATE	1,083,189	0	0	0	0	1,083,189
351400	380	SERVICES	45,253,414	20,499	(12,951)	0	0	45,260,962
351500		METERS	5,982,149	28,983	0	0	0	6,011,131
351550		ERTS	0	0	0	0	0	0
351570		METRETEKS	133	0	0	0	0	133
	381	METERS	5,982,282	28,983	0	0	0	6,011,264
351600	382	METER INSTALLATIONS	2,847,384	6,257	0	0	0	2,853,641
351700	383	HOUSE REGULATORS	2,690,020	2,558	0	0	0	2,692,578
351800	384	HOUSE REGULATOR INSTALLATIONS	150,756	1,872	0	0	0	152,628
351850	385	INDUSTRIAL MEAS & REG STA EQUIPMENT	220,719	0	0	0	0	220,719
351900	387	OTHER DISTRIBUTION EQUIPMENT	120,714	0	0	0	0	120,714
351950	386	OTHER PROPERTY ON CUSTOMER'S PREMISES	16,919	0	0	0	0	16,919
		TOTAL DISTRIBUTION PLANT	131,304,198	61,401	(12,951)	0	0	131,352,648
GENERAL								
361030	389	LAND	(2)	0	0	0	0	(2)
361100	390	STRUCTURES & IMPROVEMENTS	(0)	0	0	0	0	(0)
361200		OFFICE FURNITURE	255,334	0	0	0	0	255,334
361250		DATA PROCESSING EQUIPMENT	1,511,381	0	0	0	0	1,511,381
	391	OFFICE FURNITURE & EQUIP	1,766,715	0	0	0	0	1,766,715
361300	392	TRANSPORTATION EQUIPMENT	648,665	0	0	0	0	648,665
361400	393	STORES EQUIPMENT	81,838	0	0	0	0	81,838
361500	394	TOOLS, SHOP, & GARAGE EQUIPMENT	316,568	0	0	0	0	316,568
361600	395	LABORATORY EQUIPMENT	22,280	0	0	0	0	22,280
361700	396	POWER OPERATED EQUIPMENT	84,217	0	0	0	0	84,217
361800	397	COMMUNICATION EQUIPMENT	594,130	0	0	0	0	594,130
361900	398	MISCELLANEOUS EQUIPMENT	22,849	0	0	0	0	22,849
		TOTAL GENERAL PLANT	3,537,260	0	0	0	0	3,537,260
		TOTAL PLANT	149,812,766	61,401	(433,880)	0	0	149,440,287

- Asset Retention

Chattanooga Gas Company
 Docket Number 04-00034
 TRA Data Request No. 4-80
 Schedule 80-5

Peoplesoft AM
 ACCOUNTING ENTRY DETAIL

Page No 1
 Run Date 03/10/2004
 Run Time 16 45 34

Report ID: AMR2100
 GL BUS Unit: GL8 -- Chattanooga Gas Company
 Ledger: ACTUAL -- Actual
 Account: 100100 -- Property and Plant in Service - CUST
 2002 Period 3 Thru Year 2002 Period 3

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	AM Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				33120	00160273	30,000 GAL PROP		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	420,929 42
Total for Category 33120														0 00	420,929 42

(R) 420,929 42 ✓

Peoplesoft AM
ACCOUNTING ENTRY DETAIL

Page No 4
Run Date 03/10/2004
Run Time 16 45 34

Report ID: AMB2100
GL BUS Unit: GL8 -- Chattanooga Gas Company
Ledger: ACTUAL -- Actual
Account: 100200 -- Utility Plant in Service-Gas - Accumulated Depreciation
2002 Period 3 Thru Year 2002 Period 3

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	AM Bus Unit Book	Trans Type	Trans Code	Debit	Credit
8000				33120	00160273	30,000 GAL PROP		RET0044909	03/31/2002	AM08	DEPRECIATE	RET	449,026 48	0 00
8000				33120	00160273	30,000 GAL PROP		RET0044909	03/31/2002	AM08	DEPRECIATE	RET	0 00	28,097 06

① 449,026 48
0 00

② 0 00
28,097 06

③ 420,929.12

Source: AM# Journal ID- RET0044909 Status- P (posted journals by journal date range)

<u>AltAcct</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Prod</u>	<u>Project ID</u>	<u>Affl</u>	<u>Stat</u>
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Reversal	N--None	Status.	P--Posted	Posted Date
				04/04/2002

	433,880 26	80 - 7	433,880 26
Total USD			

1. 2. 3.

Chattanooga Gas Company
Account Number 01-00034
T&A Data Request 4-80
Schedule 80-7

Page No 118
Run Date 03/22/2004
Run Time 16 44 18

PeopleSoft AM
ACCOUNTING ENTRY DETAIL

Report ID: AMR2100
GL BUS Unit: 010 -- Chattanooga Gas Company
Ledger: ACTUAL -- Actual
Account: 100100 -- Property and Plant in Service
2002 Period: 3 Thru Year 2002 Period 3

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cont Type	Journal Id	Journal Dt	AM Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				33120	00160273	30,000 GAL PROP		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	420,929 42
Total for Category 33120															
8000				35140	00162850	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	57 83
8000				35140	00162850	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	4 40
8000				35140	00162850	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	63 49
8000				35140	00162851	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	1,524 06
8000				35140	00162851	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	707 60
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	16 14
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	19 37
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	16 14
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	14 53
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	18 73
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	16 14
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	9 69
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	12 92
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	16 14
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	18 08
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	9 69
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	16 14
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	23 89
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	23 57
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	18 08
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	12 92
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	18 73
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	21 96
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	20 02
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	22 60
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	13 56
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	39 07
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	12 92
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	9 36
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	9 36
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	16 14
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	11 30
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	18 08
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	15 50
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	17 76
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	12 92
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	20 67
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	24 22
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	21 31
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	25 19
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	36 49
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	16 14
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	14 21
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	27 77
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	24 22
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	21 31
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	22 60
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	14 21

Chattanooga Gas Company
 Decent Number 04-00034
 TRA Data Request NUI
 Schedule 90-7

Page No 218
Run Date 03/22/2004
Run Time 16 44 18

PeopleSoft AM
ACCOUNTING ENTRY DETAIL

Report ID:	AMAR2100
JUL BUS Unit	GLS -- Chattanooga Gas Company
Ledger	ACTUAL -- Actual
Account	100100 -- Property and Plant in Service
2002 Period	3 Thru Year 2002 Period 3

Op Unit	Dept	Prod	Proj	Cat	Asset ID	Description	Cost Type	Journal ID	Journal Dt	Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				35140	00162876	1 1/4" Steel se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	23 06
8000				35140	00162876	1 1/4" Steel se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	23 57
8000				35140	00162876	1 1/4" Steel se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	13 88
8000				35140	00162876	1 1/4" Steel se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	16 14
8000				35140	00162876	1 1/4" Steel se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	14 21
8000				35140	00162876	1 1/4" Steel se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	37 46
8000				35140	00162876	1 1/4" Steel se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	43 27
8000				35140	00162888	1 1/4" Steel se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	15 50
8000				35140	00162883	2" Steel servic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	305 54
8000				35140	00162888	2" Steel servic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	165 94
8000				35140	00162904	1/2" Plastic se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	381 93
8000				35140	00162932	5/8" Plastic se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	1,376 53
8000				35140	00162937	5/8" Plastic se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	229 39
8000				35140	00162937	5/8" Plastic se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	1,146 97
8000				35140	00162937	5/8" Plastic se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	1,085 21
8000				35140	00162937	5/8" Plastic se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	873 46
8000				35140	00162937	5/8" Plastic se	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	864 64
8000				35140	00162951	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	361 74
8000				35140	00162964	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	873 46
8000				35140	00162969	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	8 47
8000				35140	00162969	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	36 64
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	44 68
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	67 02
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	118 56
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	84 43
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	89 82
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	100 60
8000				35140	00165568	Servc -1 1/8" p	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	404 72
8000				35140	00165616	Servc -5/8" pla	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	547 16
Total for Category				35140										0 00	12,507 17
Total for Project ID														0 00	433,436 59
Total for Product														0 00	433,436 59
8000	351	000029		35140	00165568	Servc -1 1/8" p	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			2 06	0 00
Total for Category				35140										2 06	0 00
Total for Project ID				000029										2 06	0 00
8000	351	006126		35140	00165616	Servc -5/8" pla	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	38 27
Total for Category				35140										0 00	38 27
Total for Project ID				006126										0 00	38 27

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PeopleSoft AM
ACCOUNTING ENTRY DETAIL

Report ID: AMM2100
GL BUS Unit: GLS -- Chattanooga Gas Company
Ledger: ACTUAL -- Actual
Account: 100100 -- Property and Plant in Service
2002 Period 3 Thru Year 2002 Period 3

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	AM Bus Unit Book	Trans Type	Trans Code	Debit	Credit
8000	351	006127		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET	0 00	4 71
Total for Category				35140									0 00	4 71
Total for Project ID				006127									0 00	4 71
8000	351	006638		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET	0 00	0 72
Total for Category				35140									0 00	0 72
Total for Project ID				006638									0 00	0 72
8000	351	010863		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET	0 00	43 62
Total for Category				35140									0 00	43 62
Total for Project ID				010863									0 00	43 62
8000	351	010865		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET	0 00	118 14
Total for Category				35140									0 00	118 14
Total for Project ID				010865									0 00	118 14
Total for Product				351									2 06	205 46
Total for Department				8000									2 06	433,642 05
8200				35140	00164926	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET	0 00	240 27
Total for Category				35140									0 00	240 27
Total for Project ID													0 00	240 27
Total for Product													0 00	240 27
Total for Department				8200									0 00	240 27
Total for Op Unit													2 06	433,682 32
Total for Account				100100									2 06	433,682 32

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Chattanooga Gas Company
04-00034
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PeopleSoft AM
ACCOUNTING ENTRY DETAIL

Report ID: ANA21100
GL Unit: GLA -- Chattanooga Gas Company
Ladder: ACTUAL -- Actual
Account: 100200 -- Utility Plant in Service-Gas
2002 Period 3 Thru Year 2002 Period 3

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	AM Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				33120	00160273	30,000 GAL PROP		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		445,026 48	0 00
8000				33120	00160273	30,000 GAL PROP		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	28,097 06
Total for Category 33120														445,026 48	28,097 06
8000				35140	00162850	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		24 01	0 00
8000				35140	00162850	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		1 83	0 00
8000				35140	00162850	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		2 57	0 00
8000				35140	00162850	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		36 60	0 00
8000				35140	00162850	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		26 89	0 00
8000				35140	00162850	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		31 82	0 00
8000				35140	00162850	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		645 43	0 00
8000				35140	00162861	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		299 67	0 00
8000				35140	00162861	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		407 93	0 00
8000				35140	00162861	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		878 63	0 00
8000				35140	00162861	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		6 69	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		9 45	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		25 31	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		9 07	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		8 31	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		11 34	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		9 45	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		13 96	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		10 26	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		12 30	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		9 01	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		14 74	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		10 45	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		21 34	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		15 15	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		9 43	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		16 03	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		11 74	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		13 96	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		10 26	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		12 28	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		9 03	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		13 03	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		9 57	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		8 19	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		6 02	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		16 75	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		12 31	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		13 59	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		9 98	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		8 01	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		5 87	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		10 23	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		7 53	0 00
8000				35140	00162876	1 1/4" Steel ss		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		7 46	0 00

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PeopleSoft AM
ACCOUNTING ENTRY DETAIL

Report ID: AM02100
GL Bus Unit: GLA -- Chattanooga Gas Company
Ledger: ACTUAL -- Actual
Account: 100200 -- Utility Plant in Service-Gas
2002 Period: 3 Thru Year 2002 Period: 3

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			5 46	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			11 91	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			8 76	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			13 78	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			10 11	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			13 58	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			9 99	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			10 42	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			7 66	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			7 45	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			5 47	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			10 82	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			7 91	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			12 65	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			9 31	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			8 49	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			13 03	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			11 53	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			6 71	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			8 31	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			5 90	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			7 94	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			5 62	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			22 85	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			16 22	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			7 57	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			5 35	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			5 47	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			3 89	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			5 46	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			3 90	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			9 45	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			6 69	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			10 57	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			7 51	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			5 67	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			4 02	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			9 45	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			6 69	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			6 42	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			6 72	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			6 61	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			10 57	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			7 51	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			9 07	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			6 43	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			8 51	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			6 02	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			10 95	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			7 78	0 00

Chattanooga Gas Company
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PeopleSoft AM
ACCOUNTING ENTRY DETAIL

Report ID: AM02100
GL BUS Unit: GLS -- Chattanooga Gas Company
Ledger: ACTUAL -- Actual
Account: 100200 -- Utility Plant in Service-Gas
2001 Period 1 Thru Year 2002 Period 3

Op Unit	Dapt	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	AM Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			9 43	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			6 71	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			5 69	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			4 00	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			7 54	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			5 38	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			9 45	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			6 69	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			8 03	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			5 90	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			6 43	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			17 96	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			15 57	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			21 89	0 00
8000				35140	00162876	1 1/4" Steel ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			126 79	0 00
8000				35140	00162883	2" Steel servc	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			178 74	0 00
8000				35140	00162883	2" Steel servc	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			68 88	0 00
8000				35140	00162888	2" Steel servc	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			97 06	0 00
8000				35140	00162888	2" Steel servc	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			158 51	0 00
8000				35140	00162888	2" Steel servc	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			221 42	0 00
8000				35140	00162904	1/2" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			582 94	0 00
8000				35140	00162904	1/2" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			793 58	0 00
8000				35140	00162912	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			59 91	0 00
8000				35140	00162932	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			169 48	0 00
8000				35140	00162937	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			476 05	0 00
8000				35140	00162937	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			503 55	0 00
8000				35140	00162937	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			625 64	0 00
8000				35140	00162937	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			208 95	0 00
8000				35140	00162937	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			503 56	0 00
8000				35140	00162937	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			498 50	0 00
8000				35140	00162937	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			366 14	0 00
8000				35140	00162937	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			369 90	0 00
8000				35140	00162937	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			153 13	0 00
8000				35140	00162937	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			459 57	0 00
8000				35140	00162937	5/8" Plastic ss	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			369 91	0 00
8000				35140	00162951	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			670 92	0 00
8000				35140	00162951	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			1 27	0 00
8000				35140	00162951	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			7 20	0 00
8000				35140	00162964	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			0 00	766 62
8000				35140	00162964	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			803 26	0 00
8000				35140	00162969	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			18 53	0 00
8000				35140	00162969	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			38 63	0 00
8000				35140	00162969	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			28 38	0 00
8000				35140	00162969	1 1/8" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			26 15	0 00
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			49 20	0 00
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			48 66	0 00
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			35 77	0 00
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			37 29	0 00
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			52 53	0 00
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			58 00	0 00
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			42 60	0 00
8000				35140	00162999	1 1/4" Plastic	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			69 36	0 00
8000				35140	00165568	Servc - 1 1/8" P	RET0044909	03/31/2002	AM08	DEPRECIATE	RET			157 42	0 00

Chattanooga Gas Company
Debit Du. 04-00034
PLA Data Request
Schedule 80-7

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Run Date 03/25/2004
Run Time 16 44 18

PeopleSoft IM
ACCOUNTING ENTRY DETAIL

Report ID: AM02100
GL BUS Unit: GLA -- Chattanooga Gas Company
Ledger: ACTUAL -- Actual
Account: 100200 -- Utility Plant in Service-Gas
2002 Period 3 Thru Year 2002 Period 3

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cost Type	Journal Id	Journal Dt	AM Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000				35140	00165668	Servc -1 1/8" p		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		246 40	0 00
8000				35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		8,124 72	0 00
8000				35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	4,553 00
Total for Category															
Total for Project ID															
Total for Product															
8000	351	000029		35140	00165568	Servc -1 1/8" p		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 09	0 00
8000	351	000029		35140	00165568	Servc -1 1/8" p		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	1 25
Total for Category															
Total for Project ID															
Total for Product															
8000	351	006126		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	192 44
8000	351	006126		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	318 45
Total for Category															
Total for Project ID															
Total for Product															
8000	351	006127		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		69 92	0 00
8000	351	006127		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	39 19
Total for Category															
Total for Project ID															
Total for Product															
8000	351	006638		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		10 69	0 00
8000	351	006638		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	5 99
Total for Category															
Total for Project ID															
Total for Product															
8000	351	010863		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	269 04
8000	351	010863		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	362 97
Total for Category															
Total for Project ID															
Total for Product															
8000	351	010863		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	632 01
8000	351	010863		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	632 01

Chattanooga Gas Company
 Budget DV. 04-00034
 TVA Data Request 4-80
 Schedule 80-7

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 Run Time 16 44 19

PeopleSoft AM
 ACCOUNTING ENTRY DETAIL

Report ID: AM02100
 GL BUS Unit 015 -- Chattanooga Gas Company
 Ledger ACTUAL -- Actual
 Account 100200 -- Utility Plant in Service-Gas
 2002 Period 3 Thru Year 2002 Period 3

Op Unit	Dept	Prod	Proj	Cat	Asset Id	Description	Cont Type	Journal Id	Journal Dt	AM Bus Unit	Book	Trans Type	Trans Code	Debit	Credit
8000	351	010865		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	728 58
8000	351	010865		35140	00165616	Servc -5/8" pla		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		0 00	983 06
Total for Category 35140															1,711 64
Total for Project ID 010865															1,711 64
Total for Product 351															2,900 97
Total for Department 8000															36,317 65
8200				35140	00164926	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		46 54	0 00
8200				35140	00164926	3/4" Steel serv		RET0044909	03/31/2002	AM08	DEPRECIATE	RET		193 72	0 00
Total for Category 35140															0 00
Total for Project ID															0 00
Total for Product															0 00
Total for Department 8200															0 00
Total for Op Unit															0 00
Total for Account															36,317 65
Total for Ledger															36,317 65
ACTUAL															470,139 97

20 - 433,880.21
 80-6

Data Request No. 84

Provide the current book depreciation rates by account that are used by the Company along with the citation of the TRA Order approving these rates.

Response

Chattanooga Gas Company ("CGC") utilizes the group rates from its last depreciation study, which was adopted by the Tennessee Regulatory Authority in Docket No. 97-00982. Attached is schedule 4-84-1, which is a summary of the results from that depreciation study and includes the group rates currently used by CGC.

Chattanooga Gas Company

Doc# + No. 04-00034

TRA Data Request No. 4-84

Schedule 4-84-1

Depreciation Rates

CHATTANOOGA GAS COMPANY

Comparison of Annual Accrual from Existing and Recommended Rates

Schedule 1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Depreciable Balance September 30, 1996		Existing Rates	Recommended Rates		
Account	Description	Total		Rate	Amount	ELG-WL	Amount	Increase or (Decrease)
		\$		%	\$	%	\$	\$
LNG STORAGE PLANT								
361.1	Structures & Improvements	502,157		2.59	13,006	2.77	13,910	904
362.0	Storage & Transfer	3,905,672		2.58	100,766	2.64	103,110	2,343
363.0	Purification Equipment	286,926		3.27	9,382	2.63	7,546	(1,836)
363.1	Liquefaction System	2,513,277		3.27	82,184	2.64	66,351	(15,834)
363.2	Vaporizing Equipment	2,128,232		3.24	68,955	2.75	58,526	(10,428)
363.4	Metering & Regulating	95,050		2.89	2,747	2.78	2,642	(105)
363.5	Other Equipment	646,735		2.89	18,691	2.65	17,138	(1,552)
	Total LNG Storage Plant	10,078,049		2.93	295,731	2.67	269,223	(26,508)
DISTRIBUTION PLANT								
374.2	Land Rights	384,189		0.00	0	2.57	9,874	9,874
375.0	Structures & Improvements	16,171		2.65	429	5.10	825	396
376.0	Mains	56,571,564		3.17	1,793,319	2.81	1,589,661	(203,658)
378.0	M & R Equipment - General	1,675,472		2.57	43,060	2.71	45,405	2,346
379.0	M & R Equipment - City Gate	1,044,712		2.34	24,446	2.96	30,923	6,477
380.0	Services	35,289,342		4.02	1,418,632	4.43	1,563,318	144,686
381.0	Meters	4,494,979		2.25	101,137	2.41	108,329	7,192
382.0	Meter Installations	1,892,006		2.87	54,301	4.51	85,329	31,029
383.0	House Regulators	2,021,886		2.23	45,088	2.54	51,356	6,268
385.0	Industrial M & R Equipment	157,527		2.56	4,033	3.12	4,915	882
386.0	Property on Customers' Premises	16,919		4.02	680	3.46	585	(95)
	Total Distribution Plant	103,564,767		3.37	3,485,123	3.37	3,490,521	5,398
GENERAL PLANT								
390.0	Structures & Improvements	3,524,119		3.00	105,724	2.02	71,187	(34,536)
391.0	Office Furniture & Equipment	429,706		4.03	17,317	4.78	20,540	3,223
391.1	EDP Equipment	2,167,064		13.86	300,355	13.05	282,802	(17,553)
392.1	Transportation - Cars (5 Year)	385,002		16.00	61,600	12.00	46,200	(15,400)
392.2	Transportation - Light Trucks (7 Year)	677,384		11.43	77,425	10.00	67,738	(9,687)
392.3	Transportation - Heavy Trucks (10 Year)	833,140		8.00	66,651	8.00	66,651	0
393.0	Stores Equipment	93,642		4.50	4,214	4.44	4,158	(56)
394.0	Tools, Shop & Garage Equipment	328,359		4.24	13,922	6.96	22,854	8,931
395.0	Laboratory Equipment	22,280		5.00	1,114	4.64	1,034	(80)
396.0	Power Operated Equipment	234,188		6.50	15,222	15.51	36,323	21,100
397.0	Communication Equipment	617,533		9.00	55,578	10.37	64,038	8,460
398.0	Miscellaneous Equipment	22,465		3.70	831	5.36	1,204	373
	Total General Plant	9,334,882		7.71	719,954	7.34	684,729	(35,225)
	TOTAL COMPANY DEPRECIABLE PLANT	122,977,698		3.66	4,500,808	3.61	4,444,473	(56,335)
All	Intangible Plant (a)	48,229						
All	Land (a)	909,829						
311.0	LP Gas Equipment (b)	420,955						
387.0	Other Equipment (b)	82,976						
392.0	Transportation Vintage Retirements (c)	159,502						
	TOTAL COMPANY PLANT IN SERVICE	\$124,599,189						

(A) - Represents Group rate currently used.

(A) - Represents Group rates currently used by CGC.

- (a) Non-Depreciable
(b) Fully Depreciated
(c) Vintage Retirements After 09/30/96

Data Request No. 85

Refer to MFR Item #67. Describe the nature of the salvage amounts for accounts 389 and 390 in 2000 and 2001. Provide all accounting entries related to these transactions.

Response:

The salvage amounts in 2000 reflect the sale of the Cleveland Service Center (both the land and the building). These amounts are referenced in Schedule 85-1 and the copies of the corresponding journal entries are included in the response to TRA Data Request 4-74.

The salvage amounts in 2001 reflect the sale of the Chattanooga service center (both the land and the building). These amounts are referenced in schedule 85-2 and the copies of the corresponding journal entries are included in the response to TRA Data Request 4-74.

Chattanooga Gas Company
Docket No. 04-00034
TRA Data Request No. 4-85
Schedule 85-1
Cleveland Retirements

Cleveland, TN Building Retirement

Unit	Retire Amt	Proceeds	Reference	Gain/Loss	Ret Type	Retire Dt
AM08	-747,815 75	499,199 45	67-1 A	429,060 57 O		2000-07-19
AM08	-10,405 61	0 00		-3,382 78 O		2000-07-19
AM08	-770 00	0 00		-309 69 O		2000-07-19
AM08	-75,034 25	0 00		-35,963 30 O		2000-07-19
Total	-834,025 61	499,199 45		389,404 80		

The gain/loss on the retirement of the building is recorded to account 100200 - accumulated depreciation

Cleveland, TN Land Retirement

Unit	Retire Amt	Proceeds	Reference	Gain/Loss	Ret Type	Retire Dt	Asset ID
AM08	-11,075 00	165,000 00	67-1 B	153,925 00 O		2000-07-19	00160171

Chattanooga Gas Company
Docket No. 04-00034
TRA Data Request No. 4-85
Schedule 85-2
Chattanooga Retirements

Chattanooga Building Retirement

Unit	Retire Amt	Proceeds	Reference	Gain/Loss	Ret Type	Retire Dt
AM08	-2,554,982 67	1,008,551 15	67-1 C	349,855 33 O		2001-06-29
AM08	-32,590 00	0 00		-8,401 98 O		2001-06-29
AM08	-23,143 00	0 00		-5,966 46 O		2001-06-29
AM08	-2,818 74	0 00		-944 02 O		2001-06-29
AM08	-1,054 69	0 00		-353 23 O		2001-06-29
AM08	-7,886 77	0 00		-2,641 34 O		2001-06-29
AM08	-2,860 00	0 00		-957 85 O		2001-06-29
AM08	-1,013 00	0 00		-339 26 O		2001-06-29
AM08	-40,227 03	0 00		-16,573 87 O		2001-06-29
AM08	-12,450 00	0 00		-5,129 51 O		2001-06-29
AM08	-9,930 63	0 00		-4,857 15 O		2001-06-29
AM08	-1,372 67	0 00		-1,111 51 O		2001-06-29
AM08	-1,372 67	0 00		-1,149 29 O		2001-06-29
Total	-2,691,701 87	1,008,551 15		301,429 86		

The gain/loss on the retirement of the building is recorded to account 100200 - accumulated depreciation

Chattanooga Land Retirement

Unit	Retire Amt	Proceeds	Reference	Gain/Loss	Ret Type	Retire Dt	Asset ID
AM08	-322,296 50	560,000 00	67-1 D	237,703 50 O		2001-06-29	00160413

Chattanooga Gas Company
Docket No 04-00034
TRA FG Item No 67
CGC Schedule 67-1

Salvage and Cost of Removal for Retirements
For the Twelve Months Ending December 31, 2000 - 2003

CL	FERC	DESCRIPTION	(Cleveland)		Reference	Salvage (Chattanooga)		Reference	2002		2003		Removal Costs		
			2000			2001			2001		2002		2000	2001	2002
351200	376	MAINS	-			-			-		-		10,378	39,322	94,896
351330	378	MEASURING & REG STATION EQUIP - GENERAL	-			-			-		-		-	41	-
351400	380	SERVICES	-			-			-		-		73,728	71,398	100,528
351500		METERS	-			-			23		23		-	-	-
361030	389	LAND	-			-			-		-		-	-	-
361100	390	STRUCTURES & IMPROVEMENTS	165,000		85-1 reference B	560,000		85-2 Reference D	-		-		-	-	-
361200		OFFICE FURNITURE	499,199		85-1 reference A	1,008,551		85-2 Reference C	349		-		-	-	-
361300	392	TRANSPORTATION EQUIPMENT	117,030			22,280			0		2,046		-	-	-
361400	393	STORES EQUIPMENT	-			-			-		66,185		-	-	-
361700	396	POWER OPERATED EQUIPMENT	7,900			1,000			-		266		-	-	-
361900	398	MISCELLANEOUS EQUIPMENT	-			-			-		13,915		-	-	-
		TOTAL SALVAGE AND REMOVALS	789,129			1,591,831			372		82,540		84,106	110,761	195,224
															361,817

- A Proceeds from sale of Cleveland, TN Service Center building
- B Proceeds from sale of Cleveland, TN Service Center land
- C Proceeds from sale of Chattanooga, TN Service Center building
- D Proceeds from sale of Chattanooga, TN Service Center land

Data Request No. 93

Explain the nature of Account 145710-SS1 Underground Storage. Explain why this account went to a zero balance in May 2001.

Response

Account 145710-SS1 Underground storage was used to track and account for Chattanooga Gas Company's (CGC) storage account with Consolidated Natural Gas on Tennessee Gas Pipeline. This storage contract expired March 31, 2001 and was not renewed by CGC. Therefore, all gas was moved from this storage facility in March 2001 with a corresponding adjustment recorded in May 2001 to adjust the general ledger account to zero.

Data Request No. 96

Provide all working capital work papers referred to in Exhibit MJM-3.

Response

Please refer to TRA MFG #69, which includes all rate base work papers for the test period and attrition period, including working capital.

Data Request No. 97

Provide the support for the Company's Deferred Rate Case estimate of \$250,000 as shown on Exhibit MJM-3.

Response

Please refer to TRA MFG #69, which includes all rate base work papers for the test period and the attrition period, including the calculation of the \$250,000 in deferred rate case costs. The \$250,000 deferred rate case costs was the average balance for the attrition period based on estimated costs of \$300,000. The estimated costs of \$300,000 are provided in TRA MFG #58.

Data Request No. 100

Explain the distinguishing features of Account 100100-Property and Plant in Service with Account 100200-Utility Plant in Service-Gas.

Response

Account 100100-Property and Plant in Service represents the cost basis for plant in service. Account 100200-Utility Plant in Service-Gas represents the accumulated depreciation for plant in service.

Discovery Request No. 104

Refer to the Company's response to TRA Discovery Request # 57. Provide the consumption history for the two I-1/T-2 customers added in July 2003 as well as quantification from this consumption history that foots to the test period average monthly consumption of 7,282 Mcf.

Response

Please see Schedule DR – 104 for the consumption history of the two I-1/T-2 customers added in July 2003 and the details of how the added consumption was used in the forecast for the attrition period.

The average consumption for the two customers from July 2003 through November 2003 was 7,282. Test period actual consumption was increased by 7,282 Mcfs per month for each of the 9 months in the test period prior to July 2003 (October 2002 – June 2003) to forecast attrition period consumption.

NEW CUSTOMERS ADDED TO I-1/T-2 CUSTOMER CLASS

I-1/T-2 New Customer Usage History in Mcfs

	Customer A	Customer B	Total
Jul-03	5,292	1,691	6,983
Aug-03	5,354	605	5,959
Sep-03	5,352	1,600	6,952
Oct-03	6,017	2,136	8,153
Nov-03	5,700	2,663	8,363
Average	5,543	1,739	7,282
Dec-03	5,687	3,945	9,632
Jan-03	5,991	4,106	10,097
Feb-02	7,571	4,114	11,685

Details of I-1/T-2 Usage Forecast Usage in Mcfs

Actual Test Period		Forecast	
	Actual Usage	New Customer Load	Forecasted Usage
Oct-02	152,187	7,282	159,469
Nov-02	157,028	7,282	164,310
Dec-02	157,180	7,282	164,462
Jan-03	184,625	7,282	191,907
Feb-03	168,011	7,282	175,293
Mar-03	163,065	7,282	170,347
Apr-03	143,658	7,282	150,940
May-03	146,004	7,282	153,286
Jun-03	138,650	7,282	145,932
Jul-03	158,144	0	158,144
Aug-03	153,542	0	153,542
Sep-03	148,819	0	148,819
Total	1,870,913	65,538	1,936,451

Attrition Period Total (July 2004 through June 2005)

1,936,451

IA Does not include new customers' usage
IB Does include new customers' usage

Discovery Request No. 105

Refer to the Company's response to TRA Discovery Request #57. Provide the quantification of the -314,924 Mcf Adjustment that equates to a 4% decline in usage per customer.

Response

Please see Schedule DR – 105 for the complete details of the application of 4% annual decline in use per customer to test period actual usage to forecast attrition period usage for the L-1/T-1 customer class.

Test period usage was reduced at a rate of 4% per year for 21 months (12 months ending September 2003 to the 12 months ending June 2005). The compounding effect of this reduction rate over 21 months was an overall decline of 6.9% or 314,924 Mcfs.

Attrition Period Total (July 2004 through June 2005)	4,230,144
Test Period Total	4,544,438
Difference in Attrition Period Total and Test Period Total	-314,294
Overall Decline	-6.9%