



Chattanooga Gas Company

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

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T.R.A. DOCKET ROOM

March 30, 2004

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

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

Dear Chairman Tate,

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

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

Third Set of Data Requests Dated February 27, 2004 – 59, 60, 61, 62, 63, 64, 65, 66

Fifth Set of Data Requests Dated March 11, 2004 – 86, 87, 88

Sixth Set of Data Requests Dated March 12, 2004 – 91, 95, 101, 102

Seventh Set of Data Requests Dated March, 2004 – 106, 107, 108, 109, 111

Econ #1 Data Request dated March 19, 2004 - 2

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

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

Sincerely,

Michael J. Morley
AGL Resources
Rates & Regulatory

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

On March 24, 2004, the Company filed a partial response to Discovery Request No. 58. Data from January 2002 through December 2003 was presented in Schedule DR – 58.

Please see Schedule DR – 58-A, which details the consumption of each individual industrial customer by month from January 2001 through December 2001. At the end of the 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.

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

	Customer Name	Account Number	Tariff Type	Volumes Jan-01	Volumes Feb-01	Volumes March-01	Volumes April-01	Volumes May-01	Volumes June-01	Volumes July-01	Volumes August-01	Volumes Sept-01	Volumes Oct-01	Volumes Nov-01	Volumes Dec-01
15	IPGA Commodity Charge	28-9-22000	L1,T2	15039.5	0	0	11407.6	0	100.62	1608.48	375.65	0	0	0	1739.51
	Firm Trans Mcfs			3284	2643	2931	2357	2602	2093	2167	2384	2048	2682	2171	2091
	Demand Units			252	252	252	252	252	252	197	197	197	197	197	197
	IPGA Commodity Charge			3284	2643	2931	2357	2602	2093	2167	2384	2048	2682	2171	2091
16	Firm Trans Mcfs	28-9-23075	L1,T2	3692	2867	3796	3021	3081	2696	2743	3107	2900	3615	3150	3146
	Demand Units			204	204	200	200	200	200	200	200	200	200	200	200
	IPGA Commodity Charge			3692	2867	3796	3021	3081	2696	2743	3107	2900	3615	3150	3146
17	Firm Trans Mcfs	60-1-00275	L1,T2	2900	3630	3099	3196	3184	3789	2358	3789	2614	3704	3194	2864
	Demand Units			296	296	296	296	296	296	218	218	218	218	218	218
	IPGA Commodity Charge			2900	3630	3099	3196	3184	3789	2358	3789	2614	3704	3194	2864
18	Firm Trans Mcfs	60-1-02850	L1,T2	5907	4771	4181	3172	2843	2806	2980	3349	3952	3952	3664	2991
	Demand Units			354	354	354	354	354	354	354	354	354	354	354	354
	IPGA Commodity Charge			5907	4771	4181	3172	2843	2806	2980	3349	3952	3952	3664	2991
19	Firm Trans Mcfs	60-1-03700	L1,T2	6373	5553	5822	5188	5113	4658	4682	5060	5146	4562	5128	5118
	Demand Units			382	382	382	382	382	382	382	382	382	382	382	382
	IPGA Commodity Charge			6373	5553	5822	5188	5113	4658	4682	5060	5146	4562	5128	5118
	Firm Trans Mcfs			142939.10	126806.00	132113.00	107853.10	107672.50	119962.60	116991.90	125645.80	110554.00	126592.70	116597.50	129432.00
	Demand Units			7613.00	7420.00	7459.00	7221.00	7459.00	7459.00	7300.00	7300.00	7300.00	7300.00	7385.00	7393.00
	IPGA Commodity Charge			142939.50	30396.41	53910.22	107853.10	40741.64	39224.12	30166.55	43568.55	25497.54	33990.51	26425.55	41105.34
1	Interruptible Trans Mcfs	28-9-01150	L1,T1												
	IPGA Commodity Charge														
2	Interruptible Trans Mcfs	28-9-01190	L1,T1	3578	4731	5282	4915.9	5651	4728	4123	4582	3229	3676	3265	2922
	IPGA Commodity Charge			1641.31	319.68	309.6	4915.94	243.83	147.56	0	19.66	0	13.73	0	0
3	Interruptible Trans Mcfs	28-9-01200	L1,T1												
	IPGA Commodity Charge														
4	Interruptible Trans Mcfs	28-9-01250	L1,T1												
	IPGA Commodity Charge														
	Interruptible Trans Mcfs			924	4056	4661	4524	4111	3650	5203	4899	3864	4801	3439	2771
	IPGA Commodity Charge			924	389.19	0	652.41	261.78	0	228.18	223.4	181.07	0	189.04	0
5	Interruptible Trans Mcfs	28-9-01600	L1,T1	85	1	30	687	3413	2715.9	1920	519	88	1	0	0
	IPGA Commodity Charge			85	0	30	53.12	0	228.61	0	0	0	1	0	0
6	Interruptible Trans Mcfs	28-9-01950	L1,T1												
	IPGA Commodity Charge														
6-A	Interruptible Trans Mcfs	28-9-01950	L1,T1												
	IPGA Commodity Charge														
	Interruptible Trans Mcfs														
	SS1 Interruptible Mcfs			2031	1843	71327	61219	68640.5	64783	63869.5	64480			62861	46357
	IPGA Commodity Charge			0	0	0	0	0	0	0	0			325.2	2839.44
7	Interruptible Trans Mcfs	28-9-03950	L1,T1	14540	10404	12781	6886	7432	6268	7245	7789	6489	8913	10538	10380
	IPGA Commodity Charge			0	0	120.29	484.26	0	70.89	0	0	0	0	741.22	0
8	Interruptible Trans Mcfs	28-9-04600	L1,T1	33664.8	27625.4	28935.9	14419.3	13324.5	12681	13342.5	12481	9097.8	16872.1	17842.5	24105.3
	IPGA Commodity Charge			3475.39	0	0	0	0	0	1980.76	0	0	0	0	0

	Customer Name	Account Number	Tariff Type	Volumes Jan-01	Volumes Feb-01	Volumes March-01	Volumes April-01	Volumes May-01	Volumes June-01	Volumes July-01	Volumes August-01	Volumes Sept-01	Volumes Oct-01	Volumes Nov-01	Volumes Dec-01
15	IGA Commodity Charge	28-9-22000	L1,T2	15039.5	0	0	11407.6	0	100.62	1608.48	375.65	0	0	0	1739.51
	Firm Trans Mcls			3284	2643	2931	2357	2602	2093	2167	2384	2048	2682	2171	2091
	Demand Units			252	252	252	252	252	252	197	197	197	197	197	197
16	IGA Commodity Charge			3284	2643	2931	2357	2602	2093	2167	2384	2048	2682	2171	2091
	Firm Trans Mcls	28-9-23075	L1,T2	3692	2867	3796	3021	3081	2696	2743	3107	2900	3615	3150	3148
	Demand Units			204	204	200	200	200	200	200	200	200	200	200	200
	IGA Commodity Charge			3692	2867	3796	3021	3081	2696	2743	3107	2900	3615	3150	3148
17	Firm Trans Mcls	60-1-00275	L1,T2	2900	3630	3099	3196	3184	3789	2358	3789	2614	3704	3194	2864
	Demand Units			296	296	296	296	296	296	218	218	218	218	218	218
	IGA Commodity Charge			2900	968.83	48.46	3196	348.28	918.86	0	227.97	0	101.84	0	0
18	Firm Trans Mcls	60-1-02850	L1,T2	5907	4771	4181	3172	2843	2806	2980	3349	3952	3952	3664	2991
	Demand Units			354	354	354	354	354	354	354	354	354	354	354	354
	IGA Commodity Charge			5907	4771	4181	3172	2843	2806	2980	3349	3952	3952	3664	2991
19	Firm Trans Mcls	60-1-03700	L1,T2	6373	5553	5822	5188	5113	4658	4882	5060	5146	4562	5128	5118
	Demand Units			382	382	382	382	382	382	382	382	382	382	382	382
	IGA Commodity Charge			6373	314.6	5822	5188	0	0	163.95	1111.74	359.4	855.79	748.88	
	Firm Trans Mcls			142939.10	126806.00	132113.00	107853.10	107672.50	119962.80	116891.80	125645.80	110554.00	126592.70	116597.50	129432.00
	Demand Units			7613.00	7420.00	7459.00	7221.00	7459.00	7459.00	7300.00	7300.00	7300.00	7300.00	7385.00	7393.00
	IGA Commodity Charge			142939.50	30396.41	53910.22	107853.10	40741.64	39224.12	30168.55	43568.55	25497.54	33990.51	26425.55	41105.34
	L1,T1 Tariff Types														
1	Interruptible Trans Mcls	28-9-01150	L1,T1												
	IGA Commodity Charge														
2	Interruptible Trans Mcls	28-9-01190	L1,T1	3578	4731	5282	4915.9	5651	4728	4123	4582	3229	3676	3265	2922
	IGA Commodity Charge			1641.31	319.68	309.6	4915.94	243.83	147.56	0	19.66	0	13.73	0	0
3	Interruptible Trans Mcls	28-9-01200	L1,T1												
	IGA Commodity Charge														
4	Interruptible Trans Mcls	28-9-01250	L1,T1	924	4056	4661	4524	4111	3650	5203	4899	3664	4801	3439	2771
	IGA Commodity Charge			924	389.19	0	652.41	261.78	0	228.18	223.4	181.07	0	189.04	0
5	Interruptible Trans Mcls	28-9-01600	L1,T1	85	1	30	667	3413	2715.9	1920	519	88	1	0	0
	IGA Commodity Charge			85	0	30	53.12	0	228.61	0	0	0	1	0	0
6	Interruptible Trans Mcls	28-9-01950	L1,T1												
	IGA Commodity Charge														
6A	Interruptible Trans Mcls	28-9-01950	L1,T1												
	IGA Commodity Charge														
	Interruptible Trans Mcls														
	SS1 Interruptible Mcls														
	IGA Commodity Charge			2031	1843	71327	61219	68940.5	64783	63869.5	64480			62861	46357
7	Interruptible Trans Mcls	28-9-03950	L1,T1	0	0	0	0	0	0	0	0			325.2	2839.44
	IGA Commodity Charge			14540	10404	12781	6886	7432	6268	7245	7789	6489	8913	10538	10380
8	Interruptible Trans Mcls	28-9-04600	L1,T1	0	0	120.29	484.26	0	70.89	0	0	0	0	741.22	0
	IGA Commodity Charge			33664.8	27625.4	28935.9	14419.3	13324.5	12681	13342.5	12481	9097.8	16672.1	17842.5	24105.3
	IGA Commodity Charge			3475.39	0	0	0	0	0	1980.76	0	0	0	0	0

Customer Name	Account Number	Tariff Type	Volumes Jan-01	Volumes Feb-01	Volumes March-01	Volumes April-01	Volumes May-01	Volumes June-01	Volumes July-01	Volumes August-01	Volumes Sept-01	Volumes Oct-01	Volumes Nov-01	Volumes Dec-01
9	28-9-06550	L1,T1	40741.5	38778.8	37032.5	29078	23507.1	22840	15333.5	13276	15710.5	20689.5	18759	19737
			0	0	0	431.87	3560.16	0	0	0	0	0	0	0
10	28-9-07555	L1,T1	575.8	2272.2	2334.1	2377.7	2554.8	1868.8	2436.1	2513.9	2410.3	2480.1	2935.6	3061
			575.75	66.55	0	24.48	0	0	0	94.05	77.2	24.23	0	0
11	28-9-07575	L1,T1	503.5	0	240.5	1622.5	821.5	708.5	4583.5	1228	1972.5	1298	895	1644
			503.5	0	0	0	0	0	0	1448.75	0	78.02	61.83	0
12	28-9-07750	L1,T1	5156	8690	8798	8201	8082	6545	7337	6238	7202	8507	4469	6356
			1058.67	159.74	104.08	342.49	34.68	0	74.63	0	300.2	0	0	0
13	28-9-08200	L1,T1	24330	46011	47710	48163	49979	46198	44804	43573	34311	45914	43547	46941
			15482.6	0	265.12	0	0	0	0	0	0	0	224.29	0
14	28-9-08450	L1,T1	21088	39794.1	43071	41270	37970	37854	36773	38163	38349	38891	37360	34090
			5938.68	0	0	0	0	0	0	0	0	0	0	0
15	28-9-09500	L1,T1	17925.3	62679.2	76810.3	67846	63457.9	71248.4	64537.4	78590	64962.9	82215.4	69938	70025.7
			13501.53	1530.17	3647.95	5405.13	0	3816.33	0	10836.17	63767.22	4638.67	0	0
16	28-9-11750	L1,T1	7961	6181	4717	4159	5419	5260	4475	4251	3958	4496	4197	4628
			327	327	327	327	327	327	327	327	327	327	327	327
17	28-9-13400	L1,T1	74.61	0	0	466.77	0	590.2	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
18	28-9-13600	L1,T1	49.8	74.1	0	0	0	0	0	0	0	0	0	0
			49.8	0	0	0	0	0	0	0	0	0	0	0
18-A	28-9-13600	L1,T1	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
SS1 Interruptible Mcfs			19005.45	16914.4	17252.2	14477.05	12731.9	15999.79					13056.6	
			0	0	0	0	0	0	0	0	0	0	0	0
19	28-9-14100	L1,T1	2390.9	7016.7	6677.6	7260.8	4420.7	4871.06	4235.6	1539.8				
			2390.85	7016.85	6677.55	7260.8	0	0	255.39	306.02				
20	28-9-14500	L1,T1	3421	2690.1	2957	2588	2598	2454	2598	3113	2785	2554	2379	2589
			358.44	0	44.04	231.58	0	13.7	0	156.19	35.63	0	0	0
21	28-9-14750	L1,T1	2064	8173	8970	7116	6812	5992	5820	6120	6412	7470	7503	8297
			2064	0	0	0	207.19	0	0	0	0	0	0	0
22	28-9-16250	L1,T1	2565	3162	3074	3642	3914	4089	4478	4385	3622	4295	3728	2950
			4	0	0	366.69	688.23	589.63	173.31	0	0	0	32.4	228.87
23	28-9-16500	L1,T1	19166	19105	18531	18476	19261	18722	18067	17957	19448	18330	15457	15457
			304.1	257.88	554.12	454.52	0	40.88	363.9	877.44	617.42	1626.65	651.73	651.73
23-A	28-9-16500	L1,T1												
SS1 Interruptible Mcfs			8977											

Customer Name	Account Number	Tariff Type	Volumes Jan-01	Volumes Feb-01	Volumes March-01	Volumes April-01	Volumes May-01	Volumes June-01	Volumes July-01	Volumes August-01	Volumes Sept-01	Volumes Oct-01	Volumes Nov-01	Volumes Dec-01
LPGA Commodity Charge	28-9-16501	L1,T1	3096 07											
Interruptible Trans Mch														
LPGA Commodity Charge			0	0	0	0	0	0	0	0	0	0	0	0
Interruptible Trans Mch	28-9-16550	L1,T1												
LPGA Commodity Charge			2890	8264	9281	7912	9007	9294	8968	10490	7725	10019	7839	5918
Interruptible Trans Mch			2890	70 31	214 27	95 92	0	0	100 67	302 41	217 24	0	0	0
LPGA Commodity Charge	28-9-16900	L1,T1												
Interruptible Trans Mch			757 3	246 3	584 8	8081 7	10905 6	14082 4	14358 3	9766 3	11144 1	14002 8	8692 8	4894 8
LPGA Commodity Charge			757 25	246 25	584 75	8081 7	437 21	2062 39	105 51	0	2009 83	1223 71	0	1244 45
Interruptible Trans Mch	28-9-18175	L1,T1												
LPGA Commodity Charge			2919	2326	2624	2816	3279	3345	3390 7	3216	2412	2888	2627	2473
Interruptible Trans Mch			0	220 29	52 99	0	82 34	0	349 91	22 68	0	0	0	50 95
LPGA Commodity Charge	28-9-19050	L1,T1												
Interruptible Trans Mch			6887	20178	30561	25949	29168	27643	29399	28675	23643	14930	16768	11961
LPGA Commodity Charge			3480 95	676 04	199 69	312 61	46 69	119 91	233 46	614 76	0	236 41	0	0
Interruptible Trans Mch	28-9-19600	L1,T1												
LPGA Commodity Charge			35163 3	33106 5	27251 5	139 5	31	20	0	40	55	229	Account Closed	
Interruptible Trans Mch			0	1397 93	5416 59	139 5	31	20	0	40	0	229		
LPGA Commodity Charge	28-9-20540	L1,T1												
Interruptible Trans Mch			17563	21872	23825	19284	19208	18934	16953	16786	18087	22423	21661	25341
LPGA Commodity Charge			4278 76	462 75	2202 54	1964 31	2544 72	0	34 23	423 4	1465 83	2169 18	3018 56	1163 03
Interruptible Trans Mch	28-9-20615	L1,T1												
LPGA Commodity Charge			4811	3007	3853	3204	2918	1844	2033	1400	966	2881	2287	3446
Interruptible Trans Mch			0	46 02	40 57	22 85	0	0	0	0	101 35	84 49	46 69	540 32
LPGA Commodity Charge	28-9-20700	L1,T1												
Interruptible Trans Mch			3594	5834	5645	4728	4747	4569	4663	4963	3941	4507	4384	4517
LPGA Commodity Charge			890 55	221 84	0	156 72	149 04	0	15 25	118 91	20 77	46 28	55 64	38 74
Interruptible Trans Mch	28-9-20800	L1,T1												
LPGA Commodity Charge			2672	3557	4099	3518	3936	3209	2449	3560	3159	3861	4758	3320
Interruptible Trans Mch			1052 45	171 88	61 88	415 28	0	0	0	85 32	0	140 61	765 24	808 21
LPGA Commodity Charge	28-9-21000	L1,T1												
Interruptible Trans Mch			4221	3594	3970	2707	2305	1733	2129	2010	1919	2636	2713	3476
LPGA Commodity Charge			0	51 44	0	0	7 47	0	15 06	38 52	38 68	138 81	49 13	415 33
Interruptible Trans Mch	60-1-00325	L1,T1												
LPGA Commodity Charge			5415	4482	4436	3812	3709	2680	3098	4068	3721	4512	4201	4190
Interruptible Trans Mch			25 91	0	286 51	0	0	233 58	0	0	0	122 73	180 91	0
LPGA Commodity Charge	60-1-00450	L1,T1												
Interruptible Trans Mch			706 8	5009 3	5878 5	3968 3	4648 3	4009	3434 2	4004 5	4262 5	4557 1	3804 7	3327 7
LPGA Commodity Charge			706 75	0	191 14	0	0	0	0	0	0	0	0	0
Interruptible Trans Mch	60-1-01200	L1,T1												
LPGA Commodity Charge			20268	17678	18735	14974	14777	11355	12020	16777	16479	17327	16420	22802
Interruptible Trans Mch			51 3	0	704 69	0	0	1280 28	0	0	0	0	0	0
LPGA Commodity Charge	60-1-01900	L1,T1												
Interruptible Trans Mch			5192 1	3040 9	3559 2	2946 3	3415 4	4091 4	3577 1	4445 1	3704 1	4399 4	4209 6	4467
LPGA Commodity Charge			0	225 87	194 2	0	270 18	475 13	541 8	135 34	25 03	340 26	119 96	672 3
Interruptible Trans Mch	60-1-02050	L1,T1												
LPGA Commodity Charge			8324	7934	6774	6850	7788	7133	5009	6465	5880 1	4925	4070	4303
Interruptible Trans Mch			72 85	0	258 04	408 55	290 75	0	0	121 38	49 84	0	0	0
LPGA Commodity Charge	60-1-02070	L1,T1												
Interruptible Trans Mch			6770 5	7379 5	7705	5983	7281 5	7577	7892	8594	7975 5	9807 5	9321	6962
LPGA Commodity Charge			383 41	0	0	0	206 26	409 08	0	0	0	129 22	267 2	35
Interruptible Trans Mch	60-1-02150	L1,T1												
LPGA Commodity Charge			9464	11207	10703	7373	5778	4851	3168	5581	5275	3605	4906	8813 8
Interruptible Trans Mch			692 56	0	0	0	5778	0	0	7 48	0	0	0	0

	Customer Name	Account Number	Tariff Type	Volumes Jan-01	Volumes Feb-01	Volumes March-01	Volumes April-01	Volumes May-01	Volumes June-01	Volumes July-01	Volumes August-01	Volumes Sept-01	Volumes Oct-01	Volumes Nov-01	Volumes Dec-01
42	Interuptible Trans Mcfs	60-1-02200	L1,T1	6195	4369	4688	2652	3229	2983	2123	2644	2944	3808	3921	4346
	LPGA Commodity Charge			1294 19	0	0	52 02	78 12	15 45	0	174 4	192 68	186 09	305 56	282 93
43	Interuptible Trans Mcfs	60-1-02300	L1,T1	833	4150	5167	4364	5442	4701	4909	5409	4884	5331	4717	3993
	LPGA Commodity Charge			2	0	0	0	0	0	0	0	0	0	0	12 57
44	Interuptible Trans Mcfs	60-1-03200	L1,T1	2820 9	3052 2	3574 2	2712 2	2661 8	2609 2	2781 9	2949 9	2691 1	3533 3	3406 5	3202 9
	LPGA Commodity Charge			626 75	0	31 64	0	0	1 99	12 21	0	61 67	0	0	154 92
45	Interuptible Trans Mcfs	60-1-03450	L1,T1	71	0	300	1490	1627	3556	4008	5927	2817	4406	3991	1178
	LPGA Commodity Charge			71	0	300	1490	326 3	626 83	34 28	0	82 65	1069 79	0	189 93
46	Interuptible Trans Mcfs	60-1-03600	L1,T1	5	4967	5286	4082	3148	2731	3188	3160	2885	3663	3508	3788
	LPGA Commodity Charge			5	776 49	288 23	94 99	0	0	0	0	0	60 84	20 53	450 87
	Interuptible Trans Mcfs			328908 50	466759 30	501687 10	412813 20	410943 10	400182 66	387517 80	404534 50	443255 00	513427 50	300550 80	405816 50
	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
	SS1 Interruptible Mcfs			11008 00	1843 00	90332 45	78133 40	85892 70	79260 05	76601 40	80479 79	0 00	0 00	75917 80	46357 00
	Total LPGA			66505 88	14353 23	22484 24	34424 11	15698 47	10701 56	5738 33	19017 59	73609 28	16841 68	11734 15	13719 38
	L1,T1,I1,T2,Tariff Types														
1	Total Mcfs	28-9-00650	L1,T1,I1,T2	317	11398 5	52832 5	19752	56123	58679 5	52015 5	43339	50572 5	50516	48831	51691 5
	Demand Units			10	10	10	10	10	10	10	10	10	10	10	10
	Special Contract Firm Mcfs			282	239 5	310	173	310	300	310	310	300	310	300	310
	Special Contract Interruptible Mcfs			35	11159	52522 5	19579	55813	56379 5	51705 5	43029	50272 5	50206	48551	51381 5
	LPGA Commodity Charge			282	0	0	173	310	300	310	310	300	0	0	272 6
	LPGA Commodity Charge			35	0	0	1329 78	3534 18	884 66	840 54	4398	8489 21	0	0	0
2	Total Mcfs	28-9-05300	L1,T1,I1,T2	1897 8	4163 7	4409	3335 9	3449 2	2778 1	2713 5	2505 8	2349 4	3773 5	3554 4	3644
	Demand Units			10	10	10	10	10	10	10	10	10	10	10	10
	Firm Trans Mcfs			260 7	280	300 45	265 35	303 35	300	304 9	300	298 5	310	300	310
	Interuptible Trans Mcfs			1637 1	3883 65	4108 54	3070 5	3145 8	2476 1	2408 6	2205 75	2050 9	3463 45	3254 35	3333 95
	LPGA Commodity Charge			260 7	0	0	139 86	0	28 95	57 62	0	112 4	310	0	0
	LPGA Commodity Charge			1637 1	0	0	0	0	0	0	0	0	182 56	0	0
3	Total Mcfs	28-9-92001	L1,T1,I1,T2	14290	9596	9402	11683	12799	15862	9553	13610	10432	12472	9111	10099
	Demand Units			600	600	600	600	600	600	600	600	600	600	600	600
	Firm Trans Mcfs			14278	9596	9402	11534	12644	15657	9525	13580	10432	12316	9102	10099
	Interuptible Trans Mcfs			12	0	0	149	155	205	28	30	0	156	9	0
	LPGA Commodity Charge			14278	0	109 63	11534	12644	2085 82	586 86	1164 27	0	577 45	0	32 84
	LPGA Commodity Charge			12	0	0	149	155	0	0	0	0	0	0	0
4	Total Mcfs	28-9-12300	L1,T1,I1,T2												
	Demand Units					29536	30559	25928	27247	27459	32151			31640	
	SS 1 Interruptible Mcfs					0	0	0	0	0	0			0	
	LPGA Commodity Charge					29536	30559	25928	27247	27459	32151			31640	
						0	0	0	0	0	0			0	

	Customer Name	Account Number	Tariff Type	Volumes Jan-01	Volumes Feb-01	Volumes March-01	Volumes April-01	Volumes May-01	Volumes June-01	Volumes July-01	Volumes August-01	Volumes Sept-01	Volumes Oct-01	Volumes Nov-01	Volumes Dec-01
4-A	LPGA Commodity Charge	28-9-12300	L1,T1,I1,T2				0	1022 79	0	542 68	1286 47			3797 29	
	Total Mcfs			1066	8742							30792	32952		25346
	Demand Units			0	0							0	0		0
	Firm Trans Mcfs														
	Interruptible Trans Mcfs			0	0							0	0		0
	IPGA Commodity Charge			1066	8742							30792	32952		25346
5	LPGA Commodity Charge	28-9-14300	L1,T1,I1,T2	1066	1250 4							0	1182 52	0	0
	Total Mcfs			3715 5	3867 7	4583 8	3791	3712 5	3089 8	2757 9	2688 3	3088 8	3889 8	3967 7	4074 9
	Demand Units			17	17	17	17	17	17	17	17	17	17	17	17
	Firm Trans Mcfs														
	Interruptible Trans Mcfs			527	478	527	510	527	510	527	527	510	527	510	527 00
	IPGA Commodity Charge			3188 5	3391	4056 8	3281	3185 5	2579 75	2230 85	2161 3	2578 8	3362 58	3457 7	3547 85
6	LPGA Commodity Charge	28-9-16100	L1,T1,I1,T2	59 04	478	527	510	527	219 61	0	0	207 2	527	168 67	0
	Total Mcfs			0	65 34	1006 26	303 59	252 97	0	0	0	0	360 76	0	0
	Demand Units			11889 1	13032	12708 8	12052	11422	9952	10142	10532	10472	12593	10685	11624 98
	Firm Trans Mcfs														
	Interruptible Trans Mcfs			7545	6790 3	6996 49	6657	6741	6242	6402	6465	6230	6894	6453	7050 89
	IPGA Commodity Charge			4344	6241 65	5712 31	5395	4681	3710	3740	4067	4242	5699	4232	4591 99
7	LPGA Commodity Charge	28-9-16700	L1,T1,I1,T2	7335 27	0	0	6657	0	0	0	0	0	85 62	0	2136 37
	Total Mcfs			0	0	0	1054	0	0	0	0	0	0	0	0
	Demand Units			2979	6948	7491	6378	7488	6446	5940	7106	6390	8486	7029	6181
	Firm Trans Mcfs														
	Interruptible Trans Mcfs			261	560	594	540	587	560	604	583	534	600	600	601
	IPGA Commodity Charge			2718	6388	6897	5838	6901	5886	5336	6523	5856	7886	6428	5580
8	LPGA Commodity Charge	28-9-18000	L1,T1,I1,T2	261	295 21	0	52 57	561 56	0	6 81	210 95	210 22	200 66	423 89	0
	Total Mcfs			1542	0	0	0	0	0	0	0	0	0	0	0
	Demand Units			5406 9	4066 5	3994 3	2904 1	2970 3	3119	1372 2	1757 6	1866 8	3480	2447 8	2111 8
	Firm Trans Mcfs														
	Interruptible Trans Mcfs			250	250	250	250	250	250	250	250	250	250	250	250
	IPGA Commodity Charge			5406 9	4066 5	3994 25	2904 05	2970 3	3118 95	1372 15	1757 6	1866 8	3480	2447 8	2111 75
9	LPGA Commodity Charge	28-9-18100	L1,T1,I1,T2	0	0	0	0	0	0	0	0	0	0	0	0
	Total Mcfs			5406 9	4066 5	3994 25	2904 05	2970 3	3118 95	1372 15	1757 6	1866 8	3480	2447 8	2111 75
	Demand Units			0	0	0	0	0	0	0	0	0	0	0	0
	Firm Trans Mcfs														
	Interruptible Trans Mcfs			15883	11637 5	12150 5	7398	6487	4232	4235 5	4688 5	4826 5	7114	7958 5	8918
	IPGA Commodity Charge			200	200	200	200	200	200	200	200	200	200	220	100
10	LPGA Commodity Charge	28-9-18200	L1,T1,I1,T2	6200	5600	6102	5097 5	5160	4218 5	4004	4606	4430	5440	5730	3100
	Total Mcfs			9483	6037 5	6048 5	2300 5	1327	13 5	231 5	82 5	396 5	1674	2228 5	5818
	Demand Units														
	Firm Trans Mcfs														
	Interruptible Trans Mcfs														
	IPGA Commodity Charge			5238 14	0	368 92	13 69	998 27	0	0	227 78	503 3	698 45	0	528 49
11	LPGA Commodity Charge	28-9-18200	L1,T1,I1,T2	0	0	0	0	0	0	0	0	0	0	0	0
	Total Mcfs														
	Demand Units														
	Firm Trans Mcfs														
	Interruptible Trans Mcfs														
	IPGA Commodity Charge														

	Customer Name	Account Number	Tariff Type	Volumes Jan-01	Volumes Feb-01	Volumes March-01	Volumes April-01	Volumes May-01	Volumes June-01	Volumes July-01	Volumes August-01	Volumes Sept-01	Volumes Oct-01	Volumes Nov-01	Volumes Dec-01
	Total Mcfs			12254	9987	10863	9977	9753	8312	7195	7741	7587	8525	9089	9658
	Demand Units			100	100	100	100	100	100	100	100	100	100	100	0
	Firm Trans Mcfs			3100	2800	3100	3000	3100	3000	3081	3100	3000	3100	3000	0
	Interruptible Trans Mcfs			9154	7187	7763	6977	6653	5312	4134	4641	4587	5425	6099	9658
	IPGA Commodity Charge			3100	217.34	48.35	0	38.3	40.97	0	74.7	150.52	133.61	0	0
	LPGA Commodity Charge			577.58	0	0	0	0	0	0	0	0	0	0	0
11	Total Mcfs	60-1-03100	L1-T1,11,T2	6632	19824	23953	18602	23172	22453	21865	23024	22754	25326	22836	16288
	Demand Units			200	200	200	200	200	200	200	200	200	200	200	200
	Firm Trans Mcfs			3502	5600	6200	6000	6200	6000	6200	6200	6000	6200	6000	5804
	Interruptible Trans Mcfs			3130	14224	17753	12602	16972	16453	15765	16824	16754	19126	16836	10484
	IPGA Commodity Charge			3502	538.19	343.05	141.89	316.21	127.29	0	502.16	506.52	1695.28	437.85	0
	LPGA Commodity Charge			3130	0	0	0	0	0	0	0	0	0	0	0
	Total Mcfs			76130.30	103262.90	171923.90	126432.00	163304.00	162168.40	145348.60	149143.20	151131.00	169127.10	157159.40	149637.18
	Demand Units			1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1457.00
	Firm Trans Mcfs			41080.60	35768.80	37216.19	36507.90	38232.65	39606.45	32000.05	37118.60	33301.30	38887.00	34142.80	29603.74
	Interruptible Trans Mcfs			34732.60	56094.80	52339.15	39613.00	43020.30	36635.35	33873.95	36534.55	67257.20	79744.03	42545.55	68359.79
	SS1 Firm Mcfs			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SS1 Interruptible Mcfs			0.00	0.00	29536.00	30559.00	25928.00	27247.00	27459.00	32151.00	0.00	0.00	31640.00	0.00
	Total IPGA			39723.05	5593.24	5389.20	22126.06	18365.64	5921.59	2333.44	4247.48	3856.96	7708.07	3478.21	5082.85
	Total LPGA			7989.18	1315.74	1006.26	3859.44	3942.15	884.66	1183.22	5683.47	8489.21	1725.84	3797.29	0.00
	R 4 TARIFF TYPE														
1	Total Mcfs	28-9-01000	R4	654	375	383	166	95	86	87	83	94	161	197	230
	UNITS			66	66	66	66	66	66	66	66	66	66	66	66
	Total Mcfs	28-9-15200	R4	1387	787	818	481	398	371	379	365	416	462	513	7964
	UNITS			119	119	119	119	119	119	119	119	119	119	119	119
	Total Mcfs	28-9-15300	R4												
	UNITS										0				
4	Total Mcfs	28-9-16600	R4	2234	1320	1254	713	0	435	438	402	422	668	881	1201
	UNITS			170	170	170	170	0	170	170	170	170	170	170	170
	Total Mcfs	60-1-0080	R4	1544	598	590	292	176	139	139	130	172	266	336	556
	UNITS			80	80	80	80	80	80	80	80	80	80	80	80
	Total Mcfs			6819.00	3080.00	3045.00	1682.00	669.00	1031.00	1043.00	980.00	1104.00	1677.00	1927.00	9951.00
	Total Demand Units			435.00	435.00	435.00	435.00	285.00	435.00	435.00	435.00	435.00	435.00	435.00	435.00

	Customer Name	Account Number	Tariff Type	Volumes Jan-01	Volumes Feb-01	Volumes March-01	Volumes April-01	Volumes May-01	Volumes June-01	Volumes July-01	Volumes August-01	Volumes Sept-01	Volumes Oct-01	Volumes Nov-01	Volumes Dec-01
	Total Mcfs			12254	9987	10863	9977	9753	8312	7195	7741	7587	8525	9099	9658
	Demand Units			100	100	100	100	100	100	100	100	100	100	100	0
	Firm Trans Mcfs			3100	2800	3100	3000	3100	3000	3081	3100	3000	3100	3000	0
	Interruptible Trans Mcfs			9154	7187	7763	6977	8653	5312	4134	4641	4587	5425	6099	9658
	IPGA Commodity Charge			3100	217.34	46.35	0	38.3	40.97	0	74.7	150.52	133.61	0	0
	LPGA Commodity Charge			577.56	0	0	0	0	0	0	0	0	0	0	0
11	Total Mcfs	60-1-03100	L1,T1,H1,T2	6632	19824	23953	18602	23172	22453	21965	23024	22754	25326	22836	16288
	Demand Units			200	200	200	200	200	200	200	200	200	200	200	200
	Firm Trans Mcfs			3502	5600	6200	6000	6200	6000	6200	6200	6000	6200	6000	5804
	Interruptible Trans Mcfs			3130	14224	17753	12602	16972	16453	15765	16824	16754	19126	16836	10484
	IPGA Commodity Charge			3502	538.18	343.05	141.89	316.21	127.29	0	502.16	506.52	1695.28	437.85	0
	LPGA Commodity Charge			3130	0	0	0	0	0	0	0	0	0	0	0
	Total Mcfs			76130.30	103262.90	171923.90	126432.00	163304.00	162168.40	145348.60	149143.20	151131.00	169127.10	157159.40	149637.18
	Demand Units			1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1657.00	1457.00
	Firm Trans Mcfs			41080.80	35768.80	37216.19	36507.90	38232.65	39606.45	32000.05	37118.60	33301.30	38867.00	34142.80	29603.74
	Interruptible Trans Mcfs			34732.60	56094.80	52339.15	39613.00	43020.30	36836.35	33873.95	36554.55	67257.20	79744.03	42545.55	68359.79
	SST Firm Mcfs			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SST Interruptible Mcfs			0.00	0.00	29536.00	30553.00	25928.00	27247.00	27459.00	32151.00	0.00	0.00	0.00	0.00
	Total PGA			39723.05	5593.24	5389.20	22128.06	18385.64	5921.59	2333.44	4247.48	3856.96	7708.07	3478.21	5082.85
	Total LPGA			79998.18	13156.74	1006.26	3859.44	3942.15	884.66	1183.22	5683.47	8489.21	1725.84	3797.29	0.00
	R4 Tariff Type														
1	Total Mcfs	28-9-01000	R4	654	375	363	166	95	86	87	83	94	161	197	230
	UNITS			66	66	66	66	66	66	66	66	66	66	66	66
2	Total Mcfs	28-9-15200	R4	1387	787	818	491	398	371	379	365	416	462	513	7964
	UNITS			119	119	119	119	119	119	119	119	119	119	119	119
3	Total Mcfs	28-9-15300	R4								0				
	UNITS										56				
4	Total Mcfs	28-9-15600	R4	2234	1320	1254	713	0	435	438	402	422	668	881	1201
	UNITS			170	170	170	170	0	170	170	170	170	170	170	170
5	Total Mcfs	60-1-0090	R4	1544	598	590	292	178	139	139	130	172	286	336	556
	UNITS			80	80	80	80	80	80	80	80	80	80	80	80
	Total Mcfs			5818.00	3080.00	3045.00	1662.00	669.00	1031.00	1043.00	980.00	1104.00	1577.00	1927.00	9951.00
	Total Demand Units			435.00	435.00	435.00	435.00	285.00	435.00	435.00	435.00	435.00	435.00	435.00	435.00

Calculated Monthly Totals

Monthly Totals Per FG-31

Difference

[illegible]

Discovery Request No. 59

Provide the monthly number of actual returned checks for the last four years ending September 30, 2003.

Response

Please see Schedule DR – 59 for the number of returned checks by month for the last four years ending September 30, 2003.

The Company's Customer Information System (CIS) stores data for two years. The requested data is available in CIS from May 2002 to present. The data provided on Schedule DR – 59 from May 2002 through September 2003 is from the CIS, while the remainder of the data (from September 1999 to April 2002) is estimated by dividing the revenue recorded on the Company's income statement by the applicable rate.

Small differences in the monthly revenue generated from this item and the amount recorded in the income statement may be attributed to timing and manual adjustments made after billing.

	1999			2000			2001			2002			2003	
	Revenue	Rate	Number	Revenue	Rate	Number	Revenue	Rate	Number	Revenue	Rate	Number	Revenue	Number
Jan				\$1,680	\$20	84	\$860	\$20	43	\$1,220	\$20	61		61
Feb				\$1,460	\$20	73	\$1,440	\$20	72	\$820	\$20	41		119
Mar				\$1,280	\$20	64	\$2,100	\$20	105	\$1,120	\$20	56		140
Apr				\$1,400	\$20	70	\$2,580	\$20	129	\$1,360	\$20	68		93
May				\$2,120	\$20	106	\$1,880	\$20	94			62		116
Jun				\$1,600	\$20	80	\$1,840	\$20	92			78		77
Jul				\$520	\$20	26	\$2,160	\$20	108			67		65
Aug				\$680	\$20	34	\$1,360	\$20	68			31		36
Sep				\$1,320	\$20	66	\$240	\$20	12			46		48
Oct	\$280	\$20	14	\$1,060	\$20	53	\$1,240	\$20	62			31		
Nov	\$1,180	\$20	59	\$1,040	\$20	52	\$1,200	\$20	60			35		
Dec	\$960	\$20	48	\$640	\$20	32	\$860	\$20	43			54		

Discovery Request No. 60

Provide the monthly number of "Field Collections – Non Payment" for the last four years ending September 30, 2003.

Response

The Company did not perform any Field Collections - Non Payment during the four years ending September 30, 2003.

Discovery Request No. 61

Provide the monthly number of "Reconnection Fees – Non Payment" for the last four years ending September 30, 2003.

Response

Please see Schedule DR – 61 for the number of "Reconnection Fees – Non Payment" by month for the last four years ending September 30, 2003.

The Company's Customer Information System (CIS) stores data for two years. The requested data is available in CIS from May 2002 to present. The data provided on Schedule DR – 61 from May 2002 through September 2003 is from the CIS, while the remainder of the data (from September 1999 to April 2002) is estimated by dividing the revenue recorded on the Company's income statement by the applicable rate.

Small differences in the monthly revenue generated from this item and the amount recorded in the income statement may be attributed to timing and manual adjustments made after billing.

	1999			2000			2001			2002			2003	
	Revenue	Rate	Number	Revenue	Rate	Number	Revenue	Rate	Number	Revenue	Rate	Number	Revenue	Number
Jan				\$2,880	\$30	96	\$1,410	\$30	47	\$5,401	\$30	180		102
Feb				\$4,501	\$30	150	\$4,078	\$30	136	\$3,030	\$30	101		142
Mar				\$7,681	\$30	256	\$1,830	\$30	61	\$5,101	\$30	170		282
Apr				\$4,711	\$30	157	\$4,231	\$30	141	\$5,221	\$30	174		492
May				\$4,351	\$30	145	\$5,581	\$30	186			220		237
Jun				\$3,511	\$30	117	\$2,640	\$30	88			138		206
Jul				\$1,789	\$30	60	\$4,487	\$30	150			150		156
Aug				\$2,142	\$30	71	\$4,780	\$30	159			97		152
Sep				\$3,060	\$30	102	\$4,621	\$30	154			111		125
Oct	\$7,801	\$30	260	\$11,102	\$30	370	\$12,480	\$30	416			288		
Nov	\$6,061	\$30	202	\$4,561	\$30	152	\$6,239	\$30	208			379		
Dec	\$2,850	\$30	95	\$2,220	\$30	74	\$3,060	\$30	102			114		

Discovery Request No. 62

Provide the monthly number of Minimum Service Charges for the last four years ending September 30, 2003.

Response

Please see Schedule DR – 62 for the number of Minimum Service Charges from May 2002 through September 30, 2003.

The Company's Customer Information System (CIS) stores data for two years. The requested data is available in CIS from May 2002 to present. Data prior to May 2002 is not available.

The number of Minimum Service Charges is defined in this response as the number of accounts that had no consumption during a given billing cycle and were charged the customer charge and the standby service demand charge, when applicable, only.

NUMBER OF MINIMUM SERVICE CHARGES

	<u>2002</u>	<u>2003</u>
Jan		519
Feb		417
Mar		533
Apr		793
May	2,037	1,550
Jun	4,239	7,232
Jul	9,226	9,384
Aug	9,931	9,469
Sep	9,472	9,775
Oct	7,770	
Nov	1,532	
Dec	621	

Discovery Request No. 63

Provide the monthly number of "Residential Reconnects – Seasonal" for the last four years ending September 30, 2003.

Response

Please see Schedule DR – 63 for the number of "Residential Reconnects – Seasonal" by month from May 2002 through September 30, 2003. Data for the number of "Residential Reconnects – Seasonal" prior to May 2002 is not available, although the revenue generated from both residential and commercial seasonal reconnects combined are recorded on the Company's income statement.

The Company's Customer Information System (CIS) stores data for two years. The requested data is available in CIS from May 2002 to present. The data provided on Schedule DR – 63 from May 2002 through September 2003 is from the CIS.

Small differences in the monthly revenue generated from this item and the amount recorded in the income statement may be attributed to timing and manual adjustments made after billing.



NUMBER OF RESIDENTIAL RECONNECTS - SEASONAL

<u>MONTH</u>	<u>AMOUNT</u>
May-02	5
Jun-02	0
Jul-02	0
Aug-02	5
Sep-02	21
Oct-02	132
Nov-02	78
Dec-02	16
Jan-03	13
Feb-03	5
Mar-03	3
Apr-03	2
May-03	3
Jun-03	3
Jul-03	1
Aug-03	4
Sep-03	27

Discovery Request No. 64

Provide the monthly number of "Commercial Reconnects – Seasonal" for the last four years ending September 30, 2003.

Response

Please see Schedule DR – 64 for the number of "Commercial Reconnects – Seasonal" by month from May 2002 through September 30, 2003. Data for the number of "Commercial Reconnects – Seasonal" prior to May 2002 is not available, although the revenue generated from both residential and commercial seasonal reconnects combined are recorded on the Company's income statement.

The Company's Customer Information System (CIS) stores data for two years. The requested data is available in CIS from May 2002 to present. The data provided on Schedule DR – 64 from May 2002 through September 2003 is from the CIS.

Small differences in the monthly revenue generated from this item and the amount recorded in the income statement may be attributed to timing and manual adjustments made after billing.

NUMBER OF COMMERCIAL RECONNECTS - SEASONAL

<u>MONTH</u>	<u>AMOUNT</u>
May-02	0
Jun-02	0
Jul-02	0
Aug-02	0
Sep-02	0
Oct-02	21
Nov-02	44
Dec-02	11
Jan-03	6
Feb-03	0
Mar-03	0
Apr-03	1
May-03	0
Jun-03	0
Jul-03	0
Aug-03	1
Sep-03	1

Discovery Request No. 65

Provide the monthly number of "Service Establishment Fee – Regular" for the last four years ending September 30, 2003.

Response

Please see Schedule DR – 65 for the number of "Service Establishment Fee – Regular" by month for the last four years ending September 30, 2003.

The Company's Customer Information System (CIS) stores data for two years. The requested data is available in CIS from May 2002 to present. The data provided on Schedule DR – 65 from May 2002 through September 2003 is from the CIS, while the remainder of the data (from September 1999 to April 2002) is estimated by dividing the revenue recorded on the Company's income statement by the applicable rate.

Small differences in the monthly revenue generated from this item and the amount recorded in the income statement may be attributed to timing and manual adjustments made after billing.

	1999		2000		2001		2002		2003	
	Revenue	Rate	Revenue	Rate	Revenue	Rate	Revenue	Rate	Revenue	Rate
Jan			\$10,370	\$15	\$10,076	\$15	\$11,264	\$15	\$11,264	\$15
Feb			\$9,314	\$15	\$8,505	\$15	\$10,392	\$15	\$10,392	\$15
Mar			\$9,990	\$15	\$10,213	\$15	\$8,280	\$15	\$8,280	\$15
Apr			\$6,600	\$15	\$7,096	\$15	\$8,625	\$15	\$8,625	\$15
May			\$7,876	\$15	\$8,413	\$15				
Jun			\$8,487	\$15	\$8,926	\$15				
Jul			\$7,761	\$15	\$8,537	\$15				
Aug			\$9,311	\$15	\$10,903	\$15				
Sep			\$8,820	\$15	\$8,040	\$15				
Oct	\$14,171	\$15	\$18,581	\$15	\$18,971	\$15				
Nov	\$14,144	\$15	\$11,997	\$15	\$12,959	\$15				
Dec	\$11,835	\$15	\$12,091	\$15	\$9,613	\$15				

Discovery Request No. 66

Provide the monthly number of "Service Establishment Fee – Meter Set" for the last four years ending September 30, 2003.

Response

Please see Schedule DR – 66 for the number of "Service Establishment Fee – Meter Set" by month for the last four years ending September 30, 2003.

The Company's Customer Information System (CIS) stores data for two years. The requested data is available in CIS from May 2002 to present. The data provided on Schedule DR – 66 from May 2002 through September 2003 is from the CIS, while the remainder of the data (from September 1999 to April 2002) is estimated by dividing the revenue recorded on the Company's income statement by the applicable rate.

Small differences in the monthly revenue generated from this item and the amount recorded in the income statement may be attributed to timing and manual adjustments made after billing.

	1999			2000			2001			2002			2003	
	Revenue	Rate	Number	Revenue	Rate	Number	Revenue	Rate	Number	Revenue	Rate	Number	Revenue	Number
Jan				\$8,304	\$25	332	\$6,299	\$25	252	\$20,326	\$25	813		204
Feb				\$5,225	\$25	209	\$3,175	\$25	127	\$4,098	\$25	164		139
Mar				\$4,550	\$25	182	\$1,925	\$25	77	\$2,625	\$25	105		108
Apr				\$2,225	\$25	89	\$1,100	\$25	44	\$2,600	\$25	104		88
May				\$3,450	\$25	138	\$1,625	\$25	65					124
Jun				\$3,200	\$25	128	\$1,125	\$25	45					81
Jul				\$3,062	\$25	122	\$1,477	\$25	59					88
Aug				\$2,385	\$25	95	\$2,048	\$25	82					97
Sep				\$3,295	\$25	132	\$1,800	\$25	72					153
Oct	\$4,266	\$25	171	\$4,061	\$25	162	\$2,823	\$25	113					
Nov	\$10,919	\$25	437	\$9,332	\$25	373	\$3,525	\$25	141					
Dec	\$5,025	\$25	201	\$7,049	\$25	282	\$2,375	\$25	95					

Data Request No. 86

Examine Company Account 279200 – ADFIT Other Timing Differences for the past four years. Describe the nature of this account. Also, explain why the account cycles between positive and negative amounts over the last four years. Explain the Company's process of posting activity to this account (monthly, quarterly, etc.). Provide the supporting Schedule M adjustments on the Company's tax documents that support the entries to this account.

Response

Please see attached schedule 86-1, which provides the activity in account 279200 – ADFIT Other Timing Differences for the period 10/01/1999 through 12/31/2003. This account tracks accumulated deferred federal income tax on all timing items that do not directly relate to depreciable assets. Items not included in this account include, but are not limited to, depreciation, CIAC, removal costs and AFUDC. The period presented corresponds to tax years 1999 through 2003. Accruals are generally made quarterly and are trued-up when the associated tax return is filed.

Non-property ADFIT is a very small percentage of the total ADFIT of CGC and has been close to zero for the past four years. The primary reasons for the fluctuations in the account are as follows:

- True-up between quarterly accruals and tax returns
- Recording of non-property and property ADFIT accruals to the wrong account. Account 279100 is the ADFIT account for property related deferrals. There have been instances in which the total ADFIT accrual (both property and non-property) were all made to account 279100 or 279200 as opposed to each account based on the type of ADFIT.

Please see attached schedule 86-2, which provides a summary of the differences between the detailed ADFIT calculation and the accounts (279100 – property and 279200 – non-property) to which they were recorded.

The attached schedule 86-3 reconciles the tax returns to the general ledger for tax years 2002, 2001, 2000 and 1999. The top portion (1) contains the non-property timing differences, and (2) (near the bottom) has the calculated ADFIT on other timing differences. (3) provides the general ledger activity in account 279200. The columns labeled "FAS 109 Unadjusted Balance" are cumulative at the date listed. Below each item in (3) is a letter which corresponds to each journal entry on attachment 86-1. A summary of each tax return is contained at the end of the worksheet, and each item is referenced to schedules of the following tax returns:

- 86-4 – Tax Year 2002
- 86-5 – Tax Year 2001
- 86-6 – Tax Year 2000
- 86-7 – Tax Year 1999

Activity in account 279200 from 10/01/1999 - 12/31/2003

Unit	Journal	Year	Descr	Journal	Date	Acct	Amount	Deferred Inventory Reference
GL8	0000011563	2,000	Balance @ 09/30/1999	0000011563	1999-12-31	279200	1,456,907.73	A
GL8	0000011710	2,000	Prior Period Correction	0000011710	1999-12-31	279200	-1,492,445.00	B
GL8	0000011710	2,000	1999 tax return accrual	0000011710	1999-12-31	279200	624,676.00	C
GL8	0000013472	2,000	Balance @ 12/31/1999	0000013472	2000-03-31	279200	689,138.73	D
GL8	0000013472	2,000	1999 tax return accrual	0000013472	2000-03-31	279200	1,181,338.00	E
GL8	0000014711	2,000	Balance @ 03/31/2000	0000014711	2000-06-30	279200	1,770,476.73	F
GL8	0000014711	2,000	1998 tax return true-up	0000014711	2000-06-30	279200	2,542.00	G
GL8	0000014946	2,000	1999 tax return accrual	0000014946	2000-06-30	279200	-1,786,814.00	H
GL8	0000014950	2,000	1999 tax return accrual	0000014950	2000-06-30	279200	-8,661.00	I
GL8	0000016613	2,000	Balance @ 06/30/2000	0000016613	2000-09-30	279200	-22,466.27	J
GL8	0000016613	2,000	1999 tax return accrual	0000016613	2000-09-30	279200	-1,195,889.00	K
GL8	0000018054	2,001	Balance @ 09/30/2000	0000018054	2000-12-31	279200	-1,218,346.27	L
GL8	0000018054	2,001	2000 tax return accrual	0000018054	2000-12-31	279200	1,373,726.00	M
GL8	0000022481	2,001	Balance @ 12/31/2000	0000022481	2001-03-31	279200	186,380.73	N
GL8	0000022481	2,001	2000 tax return accrual	0000022481	2001-03-31	279200	-292,043.00	O
GL8	0000025091	2,001	Balance @ 03/31/2001	0000025091	2001-05-31	279200	-136,662.27	P
GL8	0000025091	2,001	True-Up property/non property deferred	0000025091	2001-05-31	279200	689,079.00	Q
GL8	0000025091	2,001	1999 tax return true-up	0000025091	2001-05-31	279200	-730,062.00	R
GL8	0000027677	2,001	2000 tax return accrual	0000027677	2001-06-30	279200	-629,427.00	S
GL8	0000031482	2,001	Balance @ 06/30/2001	0000031482	2001-08-31	279200	-807,072.27	T
GL8	0000033275	2,001	2000 tax return accrual	0000033275	2001-09-30	279200	181,062.00	U
GL8	0000033275	2,001	2000 tax return accrual	0000033275	2001-09-30	279200	-229,157.00	V
GL8	0000039381	2,001	Balance @ 09/30/2001	0000039381	2001-12-31	279200	-855,167.27	W
GL8	0000039381	2,001	2001 tax return accrual	0000039381	2001-12-31	279200	655,771.00	X
GL8	0000045184	2,002	Balance @ 12/31/2001	0000045184	2002-03-31	279200	-199,396.27	Y
GL8	0000045184	2,002	2002 tax return accrual	0000045184	2002-03-31	279200	-1,485,304.00	Z
GL8	0000058162	2,002	Balance @ 03/31/2002	0000058162	2002-06-30	279200	-1,584,700.27	AA
GL8	0000058162	2,002	True-Up property/non property deferred	0000058162	2002-06-30	279200	628,939.00	AB
GL8	0000057472	2,002	Prior Period Correction	0000057472	2002-09-30	279200	-387,763.00	AC
GL8	0000057472	2,002	2000 tax return true-up	0000057472	2002-09-30	279200	-465,263.00	AD
GL8	0000058162	2,002	True-Up property/non property deferred	0000058162	2002-09-30	279200	303,022.00	AE
GL8	0000058161	2,002	Prior Period Correction	0000058161	2002-09-30	279200	-6,581.00	AF
GL8	0000057472	2,002	2001 tax return true-up	0000057472	2002-09-30	279200	-937,547.00	AG
GL8	0000058162	2,002	True-Up property/non property deferred	0000058162	2002-09-30	279200	342,313.00	AH
GL8	0000058158	2,002	2002 tax return accrual	0000058158	2002-09-30	279200	1,211,325.00	AI
GL8	0000064199	2,002	Balance @ 09/30/2002	0000064199	2002-12-31	279200	-996,255.27	AJ
GL8	0000063449	2,002	2002 tax return accrual	0000063449	2002-12-31	279200	-1,211,325.00	AK
GL8	0000063449	2,002	2002 tax return accrual	0000063449	2002-12-31	279200	1,009,153.00	AL
GL8	PROV080303	2,003	Balance @ 12/31/2002	PROV080303	2003-03-31	279200	-1,198,427.27	AM
GL8	PROV080303	2,003	2003 tax return accrual	PROV080303	2003-03-31	279200	-60,279.00	AN
GL8	PROV080603	2,003	Balance @ 03/31/2003	PROV080603	2003-06-29	279200	-1,258,706.27	AO
GL8	PROV080603	2,003	2003 tax return accrual	PROV080603	2003-06-29	279200	-76,839.00	AP
GL8	TRUEUP	2,003	Balance @ 06/30/2003	TRUEUP	2003-09-29	279200	-1,335,645.27	AQ
GL8	TRUEUP	2,003	2002 tax return true-up	TRUEUP	2003-09-29	279200	-437,031.00	AR
GL8	TRUEUP	2,003	True-Up property/non property deferred	TRUEUP	2003-09-30	279200	3,645.00	AS
GL8	PROV080903	2,003	2003 tax return accrual	PROV080903	2003-09-30	279200	-433,386.00	AT
GL8	PROV081203	2,003	Balance @ 09/30/2003	PROV081203	2003-12-30	279200	2,121,174.00	AA
GL8	PROV081203	2,003	2003 tax return accrual	PROV081203	2003-12-30	279200	352,242.73	AB
GL8	PROV081203	2,003	Balance @ 12/31/2003	PROV081203	2003-12-30	279200	99,719.52	AC
GL8	PROV081203	2,003	2003 tax return accrual	PROV081203	2003-12-30	279200	451,962.25	AD

Chattanooga Gas Company
Docket No. 04-00034
TRA Data Request 5-86
Schedule 86-2

Date	Reference	(a) Account 279200 Balance	(b) Calculated ADFIT Non-Property Items (Per Schedule 86-3)	(c) (a) - (b) Difference	(d) (e) - (c) Difference in Property ADFIT Account - 279100	(e) (c) + (d) ADFIT Out of Balance
9/30/1999	A	1,456,908	1,273,524	183,384	(1,309,061)	(1,492,441)
12/31/1999	A+B+C	589,139	1,864,231	(1,275,092)	1,275,092	
3/31/2000	A+B+C+D	1,770,477	3,035,791	(1,265,314)	1,265,314	
6/30/2000	A+B+C+D+E+F	(22,456)	1,235,405	(1,257,861)	1,257,861	
9/30/2000	H	(1,218,345)	23,858	(1,242,203)	1,242,203	
12/31/2000	H+I	155,381	1,397,584	(1,242,203)	1,242,203	
3/31/2001	H+I+J	(136,662)	1,105,541	(1,242,203)	1,242,203	
6/30/2001	H+I+J+K+L	(807,072)	(187,485)	(619,587)	619,192	(39,395)
9/30/2001	N	(855,167)	(235,580)	(619,587)	619,192	(39,395)
12/31/2001	P	(199,396)	420,191	(619,587)	619,192	(39,395)
3/31/2002	P+Q	(1,684,700)	(1,181,896)	(502,804)	385,630	(117,171)
6/30/2002	P+Q	(1,684,700)	(1,181,896)	(502,804)	385,630	(117,171)
9/30/2002	P+Q+R+S+T+U	(996,255)	(946,327)	(49,928)	99,858	49,933
12/31/2002	W	(1,198,427)	(1,020,731)	(177,696)	177,696	
3/31/2003	W+X	(1,258,706)	(1,081,016)	(177,690)	177,673	(16)
6/30/2003	W+X+Y	(1,335,545)	(1,157,862)	(177,683)	177,646	(37)
9/30/2003	W+X+Y+Z+AA	352,243	339,644	12,599	(12,976)	
12/31/2003	AC	451,962	439,537	12,425	(12,425)	
Reference				(2)		(4)

Note - The letter and number references refer to the corresponding amounts in schedule 86-3. The letter references in the "reference" column are referencing column (A) of this schedule.

CHATTANOOGA GAS COMPANY
Docket 04-00034
TRA Staff 5/13
86-4 2002
P.1/3

Form 1120 (2002)

CHATTANOOGA GAS COMPANY

62-1366126

Page 4

Note: The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		68,019		505,304
2a Trade notes and accounts receivable	12,971,716		17,410,644	
b Less allowance for bad debts	(638,766)	12,332,950	(339,598)	17,071,046
3 Inventories		19,210,719		12,018,782
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach schedule) See Stmt OTHER ASSETS		1,262,312		11,268,367
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach schedule)				
10a Buildings and other depreciable assets	159,107,265		160,750,467	
b Less accumulated depreciation	(62,814,038)	96,293,227	(66,946,600)	93,803,867
11a Depletable assets				
b Less accumulated depletion				
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization				
14 Other assets (attach schedule) See Stmt OTHER ASSETS		6,560,249		8,038,506
15 Total assets		135,727,476		142,705,872
Liabilities and Shareholders' Equity				
16 Accounts payable		140,022		2,116,733
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach schedule) See Stmt OTHER LIAB		19,967,872		18,568,234
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (attach schedule) See Stmt OTHER LIAB		10,143,771		13,723,159
22 Capital stock: a Preferred stock				
b Common stock	10,000	10,000	10,000	10,000
23 Additional paid-in capital		53,161,250		53,161,250
24 Retained earnings - Appropriated (attach sch.)				
25 Retained earnings - Unappropriated		52,304,561		55,126,496
26 Adjustments to shareholders' equity (attach schedule)				
27 Less cost of treasury stock				
28 Total liabilities and shareholders' equity		135,727,476		142,705,872

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)

1 Net income (loss) per books	7,004,660	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books	3,855,880	Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):			
See Stmt TAXINC	145,166		
5 Expenses recorded on books this year not deducted on this return (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	2,066,504
b Charitable contributions \$		b Charitable contributions \$	
c Travel and entertainment \$	5,555	See Stmt TAXEXP	856,168
See Stmt BKEXP	-1,620,556		2,922,672
6 Add lines 1 through 5	-1,615,001	9 Add lines 7 and 8	2,922,672
	9,390,705	10 Income (line 28, page 1) - line 6 less line 9	6,468,033

Schedule U-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	52,304,561	5 Distributions: a Cash	4,182,725
2 Net income (loss) per books	7,004,660	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize)	
		7 Add lines 5 and 6	4,182,725
4 Add lines 1, 2, and 3	59,309,221	8 Balance at end of year (line 4 less line 7)	55,126,496

Chattanooga Gas Company
 Docket No. 04-00034
 TRA STAFF 5-86
 86-4 p. 2/3

Page 2

CHATTANOOGA GAS COMPANY

Federal - 1120

EIN: 62-1366126

For Year Ended: 2002

Form 1120 Pg.4 Sch. L Line 18

Other current liabilities

Statement OTHCURRL

Description	Beginning Amount	Ending Amount
Accrued Payroll	76,717	77,634
Accrued Taxes	15,136,903	16,471,950
Advances	286,394	286,394
Customer Deposits	1,673,428	1,793,750
Intercompany Payables	1,787,192	0
Interest Payable	715,443	747,143
Maintenance Reserve	(18,876)	0
Miscellaneous Accrued Liabilities	923,353	1,122,933
Taxes - Other Than Income	243,457	376,663
Pipeline Replacement Program	1,549,453	0
Regulatory Tax Liability	(2,409,659)	(2,312,300)
Variable Compensation	4,067	4,067
Total	19,967,872	18,568,234

Form 1120 Pg.4 Sch. L Line 21

Other liabilities

Statement OTHLIAB

Description	Beginning Amount	Ending Amount
Deferred Taxes	10,143,771	13,444,650
Pension Liability	0	(1,267,816)
Other Postretirement Benefits	0	1,546,325
Total	10,143,771	13,723,159

Form 1120 Pg.4 Sch. M-1 Line 4

Income subject to tax not recorded on books

Statement TAXINC

Description	Amount
Contributions In Aid of Construction	145,166
Total	145,166

AK AM

Chattanooga Gas Company
DocId# No. 04-0034
TDA Staff 5-86
Schedule 86-1

p. 313

Page 3

CHATTANOOGA GAS COMPANY

Federal - 1120

EIN: 62-1366126

For Year Ended: 2002

Form 1120 Pg.4 Sch. M-1 Line 5c

Other expense recorded on books not deducted on return

Statement BKEXP

Description	Amount
UNICAP	
Pension -SERP	(194,488) AK
Accrued Postretirement Benefits	(55,434) AF
Purchased Gas Adjustment	(3,128) AJ
Miscellaneous Accrued Taxes	(2,123,315) AH
LNG Maintenance Reserve	308,554 AG
Gain/Loss on Asset Sale	18,876 AI
Club Dues	(55,038) AL
Deferred State Taxes	1,263 PERM
	482,154 N/A
Total	(1,620,556)

Form 1120 Pg.4 Sch. M-1 Line 8b

Other deductions on return not charged against book income

Statement TAXEXP

Description	Amount
Removal Costs	65,429 AL
Interest and taxes charged to construction	48,096 AL
Pension	427,525 AE
Bad Debt Reserve	299,168 AD
Stock Options	15,950 N/A
Total	856,168

Σ AL → 2,235,067

Chattanooga Gas Company
 Docket No. 04-00031
 TRA STAFF S-86
 86-5 P.1/4 2001

Form 1120(2001)

Chattanooga Gas Company

62-1366126

Page 4

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		288,408		10,274
2a	Trade notes and accounts receivable	6,169,462		11,652,171	
b	Less allowance for bad debts	(644,639)	5,524,823	(638,766)	11,013,405
3	Inventories		18,380,056		19,210,718
4	U.S. government obligations		0		0
5	Tax-exempt securities (see instructions)		0		0
6	Other current assets (attach schedule)		1,260,999		1,289,240
7	Loans to stockholders		0		0
8	Mortgage and real estate loans		0		0
9	Other investments (attach schedule)		0		0
10a	Buildings and other depreciable assets	155,426,261		159,107,265	
b	Less accumulated depreciation	(61,790,654)	93,635,607	(62,814,038)	96,293,227
11a	Depletable assets	0		0	
b	Less accumulated depletion	(0)	0	(0)	0
12	Land (net of any amortization)		0		0
13a	Intangible assets (amortizable only)	0		0	
b	Less accumulated amortization	(0)	0	(0)	0
14	Other assets (attach schedule)		12,132,672		7,910,612
15	Total assets		131,222,565		135,727,476
Liabilities and Stockholders' Equity					
16	Accounts payable		3,059,006		147,540
17	Mortgages, notes, bonds payable in less than 1 year		0		0
18	Other current liabilities (attach schedule)		15,296,501		18,765,850
19	Loans from shareholders		0		0
20	Mortgages, notes, bonds payable in 1 year or more		0		0
21	Other liabilities (attach schedule)		9,380,551		11,338,275
22	Capital stock: a Preferred stock	0		0	
	b Common stock	10,000	10,000	10,000	10,000
23	Additional paid-in capital		53,161,250		53,161,250
24	Retained earnings — Appropriated (attach schedule)		0		0
25	Retained earnings — Unappropriated		50,315,257		52,304,561
26	Adjustments to shareholders' equity (attach schedule)		0		0
27	Less cost of treasury stock		(0)		(0)
28	Total liabilities and stockholders' equity		131,222,565		135,727,476

Note: The corporation is not required to complete Schedules M-1 and M-2 if the total assets on line 15, col. (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See page 20 of instructions.)

1	Net income (loss) per books	3,152,317	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax	1,723,404		Tax-exempt interest \$	0
3	Excess of capital losses over capital gains	0			0
4	Income subject to tax not recorded on books this year (itemize):	65,774	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation \$	3L 1,580,080
a	Depreciation	0	b	Charitable contributions \$	0
b	Charitable contributions	0			0
c	Travel and entertainment \$	3,088			1,163,045
		0	9	Add lines 7 and 8	2,743,125
	1,257,464	1,260,552	10	Income (line 28, page 1) — line 6 less line 9	3,458,922
6	Add lines 1 through 5	6,202,047			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	50,315,257	5	Distributions: a Cash	1,163,013
2	Net income (loss) per books	3,152,317		b Stock	0
3	Other increases (itemize):			c Property	0
		0	6	Other decreases (itemize):	0
4	Add lines 1, 2, and 3	53,467,574	7	Add lines 5 and 6	1,163,013
			8	Balance at end of year (line 4 less line 7)	52,304,561

Chattanooga Gas Company
Docket No. 04-00034
TRA STAFF 5-86
86-5 p.214

09/13/2002 - 03:03:48 PM

Chattanooga Gas Company
Year: 2001

2001 FEDERAL FORM 1120 TAX RETURN
62-1366126

Page 13

STATEMENT - SCH M-1, INC SUBJ TO TAX NOT ON BK

INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS
Contributions in Aid of Constructi

65,774 *BM*

4 TOTAL INCOME SUBJ TO TAX NOT RECORDED ON BOOKS

65,774

Chattanooga Gas Company
Docent NO. 04-00034
TRA STAFF 5-86
86-5 p.3/4

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2001 FEDERAL FORM 1120 TAX RETURN
62-1366126

Page 14

Chattanooga Gas Company
Year: 2001

STATEMENT - SCH M-1, OTH EXP ON BKS NOT IN RET

5 OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN

Misc. Company Dues

345 PERM

Deferred State Income Taxes

(82,915) N/A

Miscellaneous Tax Adjustment

287,711 BC

Post Retirement Benefits

36,482 BH

UNICAP

1,015,841 BT

TOTAL

1,257,464

Chattanooga Gas Company
Box 124 U.S. 41-0034
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86-5 P. 414

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2001 FEDERAL FORM 1120 TAX RETURN
62-1366126

Page 15

Chattanooga Gas Company
Year: 2001

STATEMENT - SCH M-1, OTH DED IN RET NOT ON BKS

OTHER DED IN THIS RETURN NOT ON BOOKS

State income taxes	(17,062)	BK
Book/Tax Gain Difference	5,926	BL
Other Work in Progress	493,324	BD
Accrued Relocation	23,308	BJ
Bad Debts	5,873	BB
Advalorem Taxes	493,304	BE
Pension	93,711	BC
SERP Pension	55,435	BF
Non-qualified Savings Plan	9,226	BA

TOTAL 1,163,045

8 TOTAL OTHER DED IN THIS RETURN NOT ON BOOKS

1,163,045

2 BL -1,586,006

Chattanooga Gas Company
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 TRA STUFF 5. 86
 86-6 2000
 P. 114

Form 1-120(2000)

Chattanooga Gas Company

62-1366126

Page 4

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		-272,051		288,408
2a	Trade notes and accounts receivable	10,119,467		6,169,462	
b	Less allowance for bad debts	(125,415)	9,994,052	(644,639)	5,524,823
3	Inventories		19,204,104		18,380,056
4	U.S. government obligations		0		0
5	Tax-exempt securities (see instructions)		0		0
6	Other current assets (attach schedule) STATEMENT 5		750,987	STATEMENT 5	1,260,999
7	Loans to stockholders		0		0
8	Mortgage and real estate loans		0		0
9	Other investments (attach schedule)		0		0
10a	Buildings and other depreciable assets	147,317,662		155,426,261	
b	Less accumulated depreciation	(59,200,743)	88,116,919	(61,790,654)	93,635,607
11a	Depletable assets	0		0	
b	Less accumulated depletion	(0)	0	(0)	0
12	Land (net of any amortization)		0		0
13a	Intangible assets (amortizable only)	0		0	
b	Less accumulated amortization	(0)	0	(0)	0
14	Other assets (attach schedule) STATEMENT 6		5,352,189	STATEMENT 10	12,132,672
15	Total assets		123,146,200		131,222,565
Liabilities and Stockholders' Equity					
16	Accounts payable		7,345,433		3,059,006
17	Mortgages, notes, bonds payable in less than 1 year		0		0
18	Other current liabilities (attach schedule) STATEMENT 7		4,500,130	STATEMENT 11	15,296,501
19	Loans from shareholders		0		0
20	Mortgages, notes, bonds payable in 1 year or more		0		0
21	Other liabilities (attach schedule) STATEMENT 8		27,606,121	STATEMENT 12	9,380,551
22	Capital stock: a Preferred stock	0		0	
	b Common stock	0	0	10,000	10,000
23	Additional paid-in capital		35,289,456		53,161,250
24	Retained earnings—Appropriated (attach schedule)		0		0
25	Retained earnings—Unappropriated		48,405,060		50,315,257
26	Adjustments to shareholders' equity (attach schedule)		0		0
27	Less cost of treasury stock		(0)		(0)
28	Total liabilities and stockholders' equity		123,146,200		131,222,565

Note: The corporation is not required to complete Schedules M-1 and M-2 if the total assets on line 15, col. (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See page 18 of instructions.)

1	Net income (loss) per books	6,367,321	7	Income recorded on books this year not included on this return (itemize)	
2	Federal income tax	3,750,957		Tax-exempt interest \$	0
3	Excess of capital losses over capital gains	0			0
4	Income subject to tax not recorded on books this year (itemize): STATEMENT 13	94,096	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation \$	1,398,105
a	Depreciation	0	b	Contributions carryover \$	0
b	Contributions carryover	0			0
c	Travel and entertainment \$	6,898	STATEMENT 15	2,083,802	3,481,907
	STATEMENT 14	2,097,267	9	Add lines 7 and 8	3,481,907
6	Add lines 1 through 5	12,316,539	10	Income (line 28, page 1) - line 6 less line 9	8,834,632

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	48,405,060	5	Distributions:	
2	Net income (loss) per books	6,367,321	a	Cash	4,457,124
3	Other increases (itemize):		b	Stock	0
			c	Property	0
		0	6	Other decreases (itemize):	0
4	Add lines 1, 2, and 3	54,772,381	7	Add lines 5 and 6	4,457,124
			8	Balance at end of year (line 4 less line 7)	50,315,257

Chattanooga Gas Company
Docket No. 04-00034
TRA STAFF 5-86
86-6 P.214

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Chattanooga Gas Company
Year: 2000

2000 FEDERAL INCOME TAX RETURN
62-1366126

Page 13

STATEMENT 13 - SCH M-1, INC SUBJ TO TAX NOT ON BK

4 INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS
Contributions in Aid of Constructi

94,096 CP

Chattanooga Gas Company
Docket No. 024-00034
TVA STAFF 5-86
86-6 P. 314

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Chattanooga Gas Company
Year = 2000

2000 FEDERAL INCOME TAX RETURN
62-1366126

Page 14

STATEMENT 14 - SCH M-1, OTH EXP ON BKS NOT IN RET

5 OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN

Non-deductible Amortization
Lobbying
Deferred State Income Taxes
Bad Debts
Medical Benefits-Retirees
UNICAP
Deferred Gas Expense
Deferred Rate Case Expense
Accrued Relocation
Accrued Vacations

411,024 PERM
15 PERM
14,422 NH
519,224 CA
51,235 CC
783,150 CL
203,376 CH
89,294 CI
23,308 CM
2,219 CE

TOTAL

2,097,267

Chattanooga Gas Company
Delet No. 04-00034
TRA STAFF 5-86
86-6 P. 414

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Chattanooga Gas Company
Year: 2000

2000 FEDERAL INCOME TAX RETURN

62-1366126

Page 1

STATEMENT 15 - SCH M-1, OTH DED IN RET NOT ON BKS

8 OTHER DED IN THIS RETURN NOT ON BOOKS

Book/Tax Gain Difference	1,128,695	CO
Post Retirement Benefits	13,856	CK
State Income tax	17,062	CA
Maintenance Accrual	94,284	CS
Miscellaneous Accrued Taxes	52,243	CG
Advalorem Taxes	266,211	CD
Pension	370,867	CB
SERP Pension	140,584	CF
TOTAL		
	2,083,802	

Σ CO → 2,526,800

Chattanooga Gas
 Asset & Liability Company
 TRA STUFF
 86-7 p.113
 1999

Form 1120 (2000)

Chattanooga Gas Company

62-1366126

Page 4

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		-5,860		-272,051
2a	Trade notes and accounts receivable	6,865,024		10,119,467	
b	Less allowance for bad debts	(233,271)	6,631,753	(125,415)	9,994,052
3	Inventories		10,238,642		19,204,104
4	U.S. government obligations		0		0
5	Tax-exempt securities (see instructions)		0		0
6	Other current assets (attach schedule) STATEMENT 5		893,920	STATEMENT 9	750,987
7	Loans to stockholders		0		0
8	Mortgage and real estate loans		0		0
9	Other investments (attach schedule)		0		0
10a	Buildings and other depreciable assets	155,348,383		147,317,662	
b	Less accumulated depreciation	(55,145,170)	100,203,213	(59,200,743)	88,116,919
11a	Depletable assets	0		0	
b	Less accumulated depletion	(0)	0	(0)	0
12	Land (net of any amortization)		0		0
13a	Intangible assets (amortizable only)	0		0	
b	Less accumulated amortization	(0)	0	(0)	0
14	Other assets (attach schedule) STATEMENT 6		40,672,562	STATEMENT 10	5,352,189
15	Total assets		158,634,230		123,146,200
Liabilities and Stockholders' Equity					
16	Accounts payable		4,533,258		7,345,433
17	Mortgages, notes, bonds payable in less than 1 year		0		0
18	Other current liabilities (attach schedule) STATEMENT 7		10,342,573	STATEMENT 11	4,500,130
19	Loans from shareholders		0		0
20	Mortgages, notes, bonds payable in 1 year or more		0		0
21	Other liabilities (attach schedule) STATEMENT 8		64,161,204	STATEMENT 12	27,606,121
22	Capital stock: a Preferred stock	0		0	
	b Common stock	0	0	0	0
23	Additional paid-in capital		35,289,456		35,289,456
24	Retained earnings -- Appropriated (attach schedule)		0		0
25	Retained earnings -- Unappropriated		44,307,739		48,405,060
26	Adjustments to shareholders' equity (attach schedule)		0		0
27	Less cost of treasury stock		(0)		(0)
28	Total liabilities and stockholders' equity		158,634,230		123,146,200

Note: The corporation is not required to complete Schedules M-1 and M-2 if the total assets on line 15, col. (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See page 18 of instructions.)

1	Net income (loss) per books	4,097,321	7	Income recorded on books this year not included on this return (itemize)	
2	Federal income tax	2,527,530		Tax-exempt interest \$	0
3	Excess of capital losses over capital gains	0			0
4	Income subject to tax not recorded on books this year (itemize):	0			0
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$	0	a	Depreciation \$	1,658,741
b	Contributions carryover \$	1,802	b	Contributions carryover \$	0
c	Travel and entertainment \$	5,145			0
	STATEMENT 13	1,363,639		STATEMENT 14	6,443,625
6	Add lines 1 through 5	7,995,437	9	Add lines 7 and 8	8,102,366
			10	Income (line 28, page 1) - line 6 less line 9	-106,929

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	44,307,739	5	Distributions: a Cash	0
2	Net income (loss) per books	4,097,321		b Stock	0
3	Other increases (itemize):	0		c Property	0
			6	Other decreases (itemize):	0
4	Add lines 1, 2, and 3	48,405,060	7	Add lines 5 and 6	0
			8	Balance at end of year (line 4 less line 7)	48,405,060

Chattanooga Gas Company
Docket No. 04-00034
TRA Staff 5-86
86-7 p.213

03/16/2004 - 10:12:43 PM

Chattanooga Gas Company
Year: 1999

2000 FEDERAL INCOME TAX RETURN

62-1366126

Page 1

STATEMENT 13 - SCH M-1, OTH EXP ON BKS NOT IN RET

5 OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN

Non-deductible Amortization	411,024	PERM
Lobbying	14	PERM
Contributions in aid of Construc.	191,025	DP
Medical Benefits-Retirees	161,932	DD
Non Qualified Saving Plan	2,232	DA
Deferred Rate Case Expense	97,412	DS
SERP Pension	500,000	DG
TOTAL	1,363,639	

Chattanooga Gas Company
Account No. 04-00034
TRA Staff 5-86
86-7 P. 313

03/16/2004 - 10:12:52 PM

Chattanooga Gas Company
Year: 1999

2000 FEDERAL INCOME TAX RETURN

62-1366126

Page 1

STATEMENT 14 - SCH M-1, OTH DED IN RET NOT ON BKS

8 OTHER DED IN THIS RETURN NOT ON BOOKS

Book/Tax Gain Difference	209,443	DO
Def. Gas Expense	2,688,577	DZ
Post Retirement Benefits	34,494	DL
Restructuring - Severance Pay	68,328	DN
Property Tax	420,935	DF
Other Deferred Compensation	7,200	DE
Bad Debts	107,856	DB
UNICAP	2,328,326	DM
Maintenance Accrual	313,417	DK
Miscellaneous Accrued Taxes	35,754	DH
Pension	229,295	DC
TOTAL	6,443,625	

Σ DO → 1,868,154

Data Request No. 87

Explain the nature of Account 100401 – Acquisition Adjustment Reclassified for \$1,880,781 on the Company's trial balance. Also provide the accounting entry when this account was created.

Response

Account 100401 is a balance sheet classification account used to properly reflect the acquisition adjustment resulting from Atlanta Gas Light Company's purchase of Chattanooga Gas Company (CGC). Please refer to attached schedule 87-1, which provides the detail of the acquisition adjustment.

Most of the acquisition adjustment is associated with and classified as plant in service. The acquisition adjustment is shown as a gross amount in account 100400 – "Acquisition Adjustment", excluding the over payment of federal income taxes (as detailed in schedule 87-1).

Account 100401 is the account used to properly reflect the portion of the acquisition adjustment related to plant in service. The net amount of the balances in accounts 100400 and 100401 is \$11,474,784, which agrees to the acquisition adjustment applied to plant in service in schedule 87-1.

Attached schedule 87-2 provides the journal entry recorded monthly to adjust account 100401. The entry is reversed in the following month and recorded during the next month end close. The journal entry debits two accounts to appropriately classify the portion of the acquisition adjustment to "LNG Inventory" and "Other Deferred Debits" on the balance sheet.

Schedule 87-3 provides a reconciliation of all associated balance sheet acquisition adjustment accounts to the initially recorded acquisition adjustment detailed in schedule 87-1.

Chattanooga Gas Company

Docket No. 04-00034

TRT Data Request 5-87

Schedule 87-1

p. 112

Atlanta Gas Light Company
Calculation of Acquisition Adjustment and Goodwill on
Purchase of Chattanooga Gas Company

(1) Purchase Price	
Legal and Accounting Fees, etc.	\$ 35,000,000.00
Total Purchase Price	<u>1,279,455.72</u>
Net Book Value	<u>36,279,455.72</u>
Acquisition Adjustment	<u>(22,653,103.73)</u>
	<u>\$ 13,626,351.99</u>
(2) Fair Market Value - Plant (net)	
Other Assets	45,000,000.00
Liabilities Assumed	6,719,071.11
FMV - Net	<u>(17,591,183.69)</u>
Book Value - Net	<u>34,127,887.42</u>
Portion to Net Assets	<u>(22,653,103.73)</u>
	<u>\$ 11,474,783.69</u> 87-3
(3) Portion to Other Assets	
Goodwill	
Overpayment of Federal Income Taxes	983,074.96
Underpayment of Franchise Taxes	Ⓢ 270,787.33
Increase in Value of LNG Inventory from LIFO to FIFO	↓ (83,255.85)
Total Acquisition Adjustment	<u>980,961.86</u>
	Ⓢ <u>\$ 13,626,351.99</u>
	↑ 13,626,352
	Ⓢ 270,787
Net Acquisition Adjustment	13,355,565 - 87-3

ATLANTA GAS LIGHT COMPANY
REVALUATION OF ASSETS TO FAIR MARKET VALUE
FOR CHATTANOOGA GAS COMPANY

Chattanooga Gas Co. Inc.
Order No. 04-0003
TRA Data Request
Schedule 97-1

ACCOUNT NUMBER	DESCRIPTION	FAIR MARKET VALUE	DEPRE. BOOK VALUE	ACQ. ADJUST. ALLOCATED TO ASSETS
	PROPERTY PLANT & EQUIP:			
	INTANGIBLE PLANT			
301	LAND-LNG	\$ 60,200.00	\$ 48,229.12	\$ 11,970.88
304	LAND	1,200,600.00	587,801.99	612,798.01
305	STRUCTURES & IMPROVEMENTS	5,400.00	4,307.99	1,092.01
311	L P GAS & EQUIPMENT	12,600.00	4,647.10	7,952.90
320	OTHER EQUIPMENT	288,100.00	24,895.57	263,204.43
361	STRUCTURES & IMPROVEMENTS	15,400.00	0.00	15,400.00
362	GAS HOLDERS	142,400.00	69,726.37	72,673.63
363.1	LIQUEFACTION EQUIPMENT	3,128,000.00	1,531,317.17	1,596,682.83
363.2	VAPORIZING EQUIPMENT	1,365,000.00	668,234.09	696,765.91
363.5	OTHER EQUIPMENT	346,100.00	169,456.90	176,643.10
363.4	MEAS & REG EQUIPMENT	720,000.00	352,485.86	367,514.14
367	MAINS	40,900.00	20,027.95	20,872.05
374	LAND & LAND RIGHTS	80,300.00	39,200.74	41,099.26
375	STRUCTURES & IMPROVEMENTS	40,600.00	32,492.74	8,107.26
376	MAINS	9,700.00	9,815.45	(115.45)
378	MEAS & REG STA EQUIP GEN	19,320,300.00	15,413,628.95	3,906,671.05
379	MEAS & REG STA EQUIP CITY	436,800.00	322,114.03	114,685.97
380	SERVICES	111,700.00	66,157.90	45,542.10
381	METERS	11,809,600.00	10,451,457.61	1,358,142.39
382	METER INSTALLATIONS	1,673,200.00	1,887,866.19	(214,666.19)
383	HOUSE REGULATORS	360,100.00	269,686.43	90,413.57
388	CATHODIC PROTECTION	319,600.00	299,169.16	20,430.84
385	MEAS & REG STA EQUIP IND	1,162,900.00	581,067.36	581,832.64
386	PROPERTY ON CUST PREMISES	39,200.00	15,016.75	24,183.25
387	OTHER EQUIPMENT	28,000.00	5,182.00	22,818.00
389	LAND	53,100.00	0.00	53,100.00
390	STRUCTURES & IMPROVEMENTS	70,700.00	61,353.16	9,346.84
391	OFFICE FURNITURE & EQUIP	819,700.00	12,969.10	806,730.90
392	TRANSPORTATION EQUIPMENT	440,600.00	390,376.97	50,223.03
393	STORES EQUIPMENT	460,800.00	11,190.68	449,609.32
394	TOOLS SHOP & GARAGE EQUIP	1,800.00	0.00	1,800.00
395	LABORATORY EQUIPMENT	147,400.00	146,652.95	747.05
396	POWER OPERATED EQUIP	200.00	0.00	200.00
397	COMMUNICATIONS EQUIPMENT	239,700.00	0.00	239,700.00
398	MISCELLANEOUS EQUIPMENT	41,900.00	24,502.00	17,398.00
		7,400.00	4,186.03	3,213.97
	TOTAL	45,000,000.00	33,525,216.31	11,474,783.69

Chattanooga Gas Company
Docket No. 04-00034
TRA Data Request 5-87
Schedule 87-3
Chattanooga Acquisition Adjustment Reconciliation

<u>Account</u>	<u>Account Description</u>	<u>Account Balance</u>	
100-400	Acquisition Adjustment	13,355,565	87-1
100-401	Acq Adj - Reclass non-plant items	<u>(1,880,781)</u>	(A)
Net Acquisition Adjustment Classified as plant in service		<u>11,474,784</u>	87-1
145-901	LNG Presentation Reclass	980,962	
100-411	Acc Prov Amort Acq Adj - Reclass	480,299	
162-999	Other Deferred Debits	<u>419,520</u>	
Debit portion of balance sheet presentation reclass		1,880,781	(A)

(A) - Monthly journal entry recorded as provided in attachment 87-2

Data Request No. 88

Explain the nature of Account 100410 – Accumulated Amortization of Acquisition Adjustment. Also, explain how the Company computes the monthly amortization to this account and why the balance has not changed since 2001. Also, explain the difference between this account and Account #100411.

Response

Account 100410 is used to record the monthly amortization of the acquisition adjustment associated with Atlanta Gas Light Company's purchase of Chattanooga Gas Company (CGC). Monthly amortization is based on the estimated life of the acquisition adjustment. Based on review of the monthly amortization, which was discontinued effective October 1, 2001, the life of the acquisition adjustment was approximately 32 years.

Amortization of the acquisition adjustment discontinued effective October 2001 when CGC adopted SFAS No. 142, "Goodwill and Other Intangible Assets." Under SFAS No. 142, acquisition adjustments/goodwill are not amortized but are assessed on an annual basis to determine if an impairment exists on the asset. As of December 31, 2003, there have been no impairment adjustments made to the acquisition adjustment.

Account 100411 is the account used to appropriately classify on the balance sheet the amortization of the acquisition adjustment against the goodwill portion of the acquisition adjustment. The goodwill portion is classified in account 162999 on the balance sheet.

Data Request No. 91

Explain the nature of Account 145901-LNG Presentation Reclass. Explain why this account dropped to a zero balance in November 2001 and November 2003, and provide the accounting entries associated with this change. Also, explain why the balance in this account has remained stagnant at \$980,962.

Response

Account 145901-LNG Presentation Reclass is a balance sheet classification account used to properly reflect the acquisition adjustment resulting from Atlanta Gas Light Company's purchase of Chattanooga Gas Company (CGC). The account is used to classify the acquisition adjustment related to LNG inventory in the inventory section of the balance sheet. Please refer to response for TRA data request 5-87 for additional explanation and supporting schedules.

The balance sheet presentation reclass is made on a monthly basis, reversed at the beginning of the following month and adjusted again at the end of the following month. Based on review of CGC's internal financial statements, account 145901 had a balance of \$980,962 in November 2001 and 2003. The data base provides to the Tennessee Regulatory Authority (TRA) staff also include the amount for November 2003. Based on a review of the source data for the November 2001 data base provided to the TRA, the source data was preliminary and loaded into the data base prior to final month end close for November 2001, and therefore, did not include the \$980,962 adjustment.

Discovery Request No. 95

Explain the nature of account 157400 – Other Prepayments. Explain why this account went to a zero balance in March, 2003.

Response:

Account 157400 is the account normally used to track and account for miscellaneous payments. This account went to a zero balance in March, 2003 to reclass the Chattanooga Gas Company (CGC) LNG fire claim from other prepayments to a receivable account. This reclass was done to appropriately reflect the asset as a receivable from CGC's insurance company.

See attached journal entry (schedule 95-1) for additional detail.

Chattanooga Gas Company
Docket Number 04-00034
TRA Staff-5
Data Request No. 95
Schedule 95-1

PeopleSoft Financials
 JOURNAL ENTRY DETAIL REPORT
 Page No 1
 Run Date 03/23/2004
 Run Time 16:53:47

Report ID: FIN2001
 Bus Unit: GL8 --Chattanooga Gas Company
 Ledger Grp: ACTUAL --Actual
 Ledger: ACTUAL --Actual
 For the period 03/26/2003 through 03/26/2003
 Source: ALL Journal ID 000068384 Status: P (posted journals by journal date range)

Line	Description	AltAcct	Operating Unit	Department	Prod	Project ID	Affl	Stat	Cur	Debit	Credit
1	Prepayments - Other	157400							USD	0 00	1,425,638.23
2	A/R Misc	134200							USD	1,425,638.23	0 00
									Total USD	1,425,638.23	1,425,638.23

Journal ID: 000068384 Journal Date: 03/26/2003 Source: ONL--Online Journal Entry
 Description Reclass CGC LNG claim from prepayments (other) to A/R miscellaneous

7000 / - 1

Discovery Request No. 101

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

Response

The objective of the monthly process is to estimate the amount of usage and customer charge days, by billing cycle, from the date the cycle is read until the end of the month to calculate the amount of unbilled revenue. The steps to calculating and recording unbilled revenue and deferred gas cost are as follows:

1. In an Excel spreadsheet, input meter reading dates by billing cycle for the month and calculate the number of unbilled days left in the month for each cycle (days from the cycle's reading date to the end of the month)
2. Input the number of customers in each bill cycle
3. Calculate base load and heat sensitive load per customer per cycle using actual/normal heating degree days during unbilled days
4. Spread unbilled usage by cycle into rate blocks
5. Apply applicable rates to the volumes in each usage block to calculate unbilled volumetric charge margin and PGA revenue
6. Prorate customer charge by cycle based on the number of unbilled days and multiply by the number of customers in each cycle to calculate unbilled customer charge margin
7. Aggregate unbilled cycle margin and PGA revenue to calculate the monthly total of unbilled margin and PGA revenue
8. Book the reverse of last month's unbilled revenue and book current month's unbilled revenue
9. Unbilled deferred gas cost is calculated by multiplying the unbilled volumes times the applicable PGA rate for commodity/demand by billing cycle.

The details of the calculation of unbilled revenue and deferred gas cost for the period October 2002 through September 2003 is shown on Schedule DR – 101.

MONTH END DATE				10/31/02		COVER 30 CCF		0.1730		0.6336		0.8266		76.451		9.18%	
MINIMUM BILL				\$7.50										832,837		100.00%	
BILL GROUP	METER READ DATES		AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING DEGREE DAY PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE DAYS FROM METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE		
	FROM	TO															
1	26-Sep-02	25-Oct-02	14.6	1,852	27,039	932	0.18634	345	35	180	32,620	62,100	94,720	8.75	41,526		
2	27-Sep-02	28-Oct-02	14.6	1,403	20,484	661	0.18634	261	34	178	22,474	46,458	68,932	8.50	30,353		
3	30-Sep-02	29-Oct-02	14.6	2,665	38,909	1,342	0.18634	497	31	172	41,602	85,484	127,086	7.75	54,627		
4	01-Oct-02	30-Oct-02	14.6	2,405	35,113	1,211	0.18634	448	30	170	36,330	76,160	112,490	7.50	46,110		
5	02-Oct-02	31-Oct-02	14.6	3,178	46,399	1,600	0.18634	592	29	167	45,584	98,864	145,264	7.25	61,874		
6	03-Oct-02	01-Nov-02	14.6	3,234	47,216	1,628	0.18634	603	28	164	46,400	98,892	144,476	7.00	61,260		
7	04-Oct-02	04-Nov-02	14.6	2,849	37,215	1,342	0.18634	531	27	161	36,234	85,491	121,725	6.75	51,771		
8	07-Oct-02	05-Nov-02	14.6	2,549	37,215	1,283	0.18634	475	24	151	30,792	71,725	102,517	6.00	42,700		
9	08-Oct-02	06-Nov-02	14.6	1,747	25,506	880	0.18634	326	23	147	20,240	47,922	68,162	5.75	28,287		
10	09-Oct-02	07-Nov-02	14.6	1,535	22,411	773	0.18634	286	22	143	17,006	40,898	57,904	5.50	23,922		
11	10-Oct-02	08-Nov-02	14.6	1,369	19,987	689	0.18634	255	21	139	14,469	35,445	49,914	5.25	20,530		
12	11-Oct-02	09-Nov-02	14.6	3,063	44,720	1,542	0.18634	571	20	134	30,840	76,514	107,354	5.00	44,014		
13	14-Oct-02	11-Nov-02	14.6	1,543	22,528	805	0.18634	288	17	119	13,685	34,272	47,957	4.25	19,378		
14	15-Oct-02	12-Nov-02	14.6	2,135	31,171	1,113	0.18634	398	16	114	17,808	45,372	63,180	4.00	25,430		
15	16-Oct-02	13-Nov-02	14.6	2,124	31,010	1,108	0.18634	396	15	108	16,620	42,768	59,368	3.75	23,841		
16	17-Oct-02	14-Nov-02	14.6	2,769	40,427	1,444	0.18634	516	14	102	20,216	52,632	72,848	3.50	29,166		
17	18-Oct-02	15-Nov-02	14.6	2,225	32,485	1,160	0.18634	415	13	96	15,080	39,840	54,920	3.25	21,913		
18	21-Oct-02	18-Nov-02	14.6	3,077	44,924	1,604	0.18634	573	10	76	16,040	43,548	59,588	2.50	23,622		
19	22-Oct-02	19-Nov-02	14.6	2,623	38,296	1,368	0.18634	489	9	69	12,312	33,741	46,053	2.25	18,213		
20	23-Oct-02	20-Nov-02	14.6	2,961	43,231	1,544	0.18634	552	8	62	12,352	34,224	46,576	2.00	18,373		
21	24-Oct-02	21-Nov-02	14.6	2,254	33,492	1,196	0.18634	427	7	55	8,372	23,485	31,857	1.75	12,531		
													1,892,911		\$701,422		

[illegible]

CHATTANOOGA - PGA REVENUE

RESIDENTIAL UNBILLED REVENUE

MONTH END DATE
MINIMUM BILLCHATTANOOGA GAS COMPANY
SCHEDULE DR - 101
PAGE 2 OF 36BASE RATE
PG&CCF
TOTAL
R-1 STEPS
%FIRST 25 CCF
NEXT 25 CCF
OVER 50 CCF
0.2900
0.2000
0.1750
0.6536
0.6536
0.6536
0.9436
0.8536
0.8286
644,260
112,126
76,451
77.36%
13.46%
9.18%
832,837
100.00%

BILL GROUP	METER READ DATES	METER FROM	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD /DEGREE DAY	HEATING LOAD PER DEGREE DAY PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE DAYS FROM METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	26-Sep-02	25-Oct-02		14.6	1,852	27,039	932	0.18634	345	35	88	32,620	30,360	62,980	41,166
2	27-Sep-02	28-Oct-02		14.6	1,403	20,484	661	0.18634	261	34	88	22,474	22,968	45,442	29,703
3	30-Sep-02	28-Oct-02		14.6	2,665	38,909	1,342	0.18634	487	31	88	41,602	43,736	85,338	55,780
4	01-Oct-02	30-Oct-02		14.6	2,405	34,013	1,211	0.18634	448	30	88	36,330	39,424	75,754	49,516
5	02-Oct-02	31-Oct-02		14.6	3,178	46,399	1,600	0.18634	592	29	88	48,400	52,096	98,496	64,381
6	03-Oct-02	01-Nov-02		14.6	3,234	47,216	1,628	0.18634	603	28	88	45,584	53,064	98,648	64,480
7	04-Oct-02	04-Nov-02		14.6	2,849	41,595	1,342	0.18634	531	27	88	36,234	46,728	82,962	54,227
8	07-Oct-02	05-Nov-02		14.6	2,549	37,215	1,283	0.18634	475	24	88	30,792	41,800	72,592	47,449
9	08-Oct-02	06-Nov-02		14.6	1,747	25,506	880	0.18634	326	23	88	20,240	28,688	48,928	31,981
10	09-Oct-02	07-Nov-02		14.6	1,535	22,411	773	0.18634	286	22	88	17,006	25,168	42,174	27,567
11	10-Oct-02	08-Nov-02		14.6	1,369	19,987	689	0.18634	255	21	88	14,469	22,440	36,909	24,125
12	11-Oct-02	09-Nov-02		14.6	3,063	44,720	1,542	0.18634	571	20	88	30,840	50,248	81,088	53,002
13	14-Oct-02	11-Nov-02		14.6	1,543	22,528	805	0.18634	288	17	88	13,685	24,768	38,453	25,134
14	15-Oct-02	12-Nov-02		14.6	2,135	31,171	1,113	0.18634	398	16	88	17,808	32,238	50,046	32,712
15	16-Oct-02	13-Nov-02		14.6	2,124	31,010	1,108	0.18634	396	15	72	16,620	28,512	45,132	29,500
16	17-Oct-02	14-Nov-02		14.6	2,769	40,427	1,444	0.18634	516	14	61	20,218	31,476	51,692	33,788
17	18-Oct-02	15-Nov-02		14.6	2,225	32,485	1,160	0.18634	415	13	50	15,080	20,750	35,830	23,420
18	21-Oct-02	18-Nov-02		14.6	3,077	44,924	1,604	0.18634	573	10	41	16,040	23,493	39,533	25,840
19	22-Oct-02	19-Nov-02		14.6	2,623	38,296	1,368	0.18634	489	9	39	12,312	18,071	31,383	20,513
20	23-Oct-02	20-Nov-02		14.6	2,961	43,231	1,544	0.18634	552	8	33	12,352	18,216	30,568	19,980
21	24-Oct-02	21-Nov-02		14.6	2,284	33,492	1,196	0.18634	427	7	30	8,372	12,810	21,182	13,845
												1,175,130		\$768,112	

COMMERCIAL UNBILLED REVENUE

MONTH END DATE
MINIMUM BILLFIRST 3000
NEXT 2000
NEXT 10000
OVER 15000
0.2750
0.2510
0.2445
0.1265
0.6536
0.6536
0.6536
0.9286
0.9046
0.8981
0.7801
1,054,579
104,470
234,494
139,070
68.81%
6.82%
15.30%
9.07%
1,532,613
100.00%

BILL GROUP	METER READ DATES	METER FROM	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD /DEGREE DAY	HEATING LOAD PER DEGREE DAY PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE DAYS FROM METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	26-Sep-02	25-Oct-02		174	612	106,488	3,672	0.8742	535	35	88	128,520	47,080	175,600	114,779
2	27-Sep-02	28-Oct-02		174	677	117,798	3,800	0.8742	592	34	88	129,200	52,096	181,296	118,502
3	30-Sep-02	28-Oct-02		174	453	78,822	2,718	0.8742	396	31	88	84,258	34,848	119,106	77,852
4	01-Oct-02	30-Oct-02		174	1,062	184,788	6,372	0.8742	928	30	88	191,160	81,664	272,824	178,329
5	02-Oct-02	31-Oct-02		174	366	63,684	2,196	0.8742	320	29	88	63,684	28,160	91,844	60,033
6	03-Oct-02	01-Nov-02		174	284	45,936	1,584	0.8742	231	28	88	44,352	20,328	64,680	42,277
7	04-Oct-02	04-Nov-02		174	286	49,764	1,605	0.8742	250	27	88	43,335	22,000	65,335	42,706
8	07-Oct-02	05-Nov-02		174	278	48,372	1,668	0.8742	243	24	88	40,032	21,384	61,416	40,144
9	08-Oct-02	06-Nov-02		174	341	59,334	2,046	0.8742	288	23	88	47,058	26,224	73,282	47,900
10	09-Oct-02	07-Nov-02		174	306	53,244	1,836	0.8742	268	22	88	40,392	23,584	63,976	41,817
11	10-Oct-02	08-Nov-02		174	293	50,982	1,758	0.8742	256	21	88	36,918	22,528	59,446	38,856
12	11-Oct-02	09-Nov-02		174	424	73,776	2,544	0.8742	371	20	88	50,880	32,648	83,528	54,597
13	14-Oct-02	11-Nov-02		174	398	69,252	2,473	0.8742	348	17	86	42,041	29,928	71,969	47,042
14	15-Oct-02	12-Nov-02		174	191	33,234	1,187	0.8742	167	16	88	18,992	13,527	32,519	21,256
15	16-Oct-02	13-Nov-02		174	490	85,260	3,045	0.8742	428	15	72	45,675	30,816	76,491	49,998
16	17-Oct-02	14-Nov-02		174	378	65,772	2,349	0.8742	330	14	61	32,868	20,130	53,016	34,653
17	18-Oct-02	15-Nov-02		174	481	80,214	2,865	0.8742	403	13	50	37,245	20,150	57,395	37,516
18	21-Oct-02	18-Nov-02		174	290	50,460	1,802	0.8742	254	10	41	18,020	10,414	28,434	18,586
19	22-Oct-02	19-Nov-02		174	132	22,968	820	0.8742	115	9	39	7,380	4,485	11,865	7,755
20	23-Oct-02	20-Nov-02		174	116	20,184	721	0.8742	101	8	33	5,768	3,333	9,101	5,949
21	24-Oct-02	21-Nov-02		174	98	17,052	609	0.8742	86	7	30	4,263	2,580	6,843	4,473
												1,859,966		\$1,085,020	

TOTAL

2,835,096

\$1,853,132

CHATTANOOGA GAS COMPANY
UNBILLED MCF VOLUMES
10/1/02

COMMODITY			DEMAND			GAS COST					
BILL GROUP	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES	CYCLE	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES
	FROM	TO					FROM	TO			
1	26-Sep-02	25-Oct-02	23,858 0	4 9318	\$117,663	1	26-Sep-02	25-Oct-02	23,858 0	1 6046	\$38,283
2	27-Sep-02	28-Oct-02	22,673 8	4 9318	111,823	2	27-Sep-02	28-Oct-02	22,673 8	1 6046	36,382
3	30-Sep-02	29-Oct-02	20,444 4	4 9318	100,828	3	30-Sep-02	29-Oct-02	20,444 4	1 6046	32,805
4	01-Oct-02	30-Oct-02	34,857 8	4 9318	171,912	4	01-Oct-02	30-Oct-02	34,857 8	1 6046	55,933
5	02-Oct-02	31-Oct-02	19,034 0	4 9318	93,872	5	02-Oct-02	31-Oct-02	19,034 0	1 6046	30,542
6	03-Oct-02	01-Nov-02	16,332 8	4 9318	80,550	6	03-Oct-02	01-Nov-02	16,332 8	1 6046	26,208
7	04-Oct-02	04-Nov-02	14,829 7	4 9318	73,137	7	04-Oct-02	04-Nov-02	14,829 7	1 6046	23,796
8	07-Oct-02	05-Nov-02	13,400 8	4 9318	66,090	8	07-Oct-02	05-Nov-02	13,400 8	1 6046	21,503
9	08-Oct-02	06-Nov-02	12,221 0	4 9318	60,272	9	08-Oct-02	06-Nov-02	12,221 0	1 6046	19,610
10	09-Oct-02	07-Nov-02	10,615 0	4 9318	52,351	10	09-Oct-02	07-Nov-02	10,615 0	1 6046	17,033
11	10-Oct-02	08-Nov-02	9,635 5	4 9318	47,520	11	10-Oct-02	08-Nov-02	9,635 5	1 6046	15,461
12	11-Oct-02	09-Nov-02	16,461 6	4 9318	81,185	12	11-Oct-02	09-Nov-02	16,461 6	1 6046	26,414
13	14-Oct-02	11-Nov-02	11,042 2	4 9318	54,458	13	14-Oct-02	11-Nov-02	11,042 2	1 6046	17,718
14	15-Oct-02	12-Nov-02	8,256 5	4 9318	40,719	14	15-Oct-02	12-Nov-02	8,256 5	1 6046	13,248
15	16-Oct-02	13-Nov-02	12,162 3	4 9318	59,982	15	16-Oct-02	13-Nov-02	12,162 3	1 6046	19,516
16	17-Oct-02	14-Nov-02	10,470 8	4 9318	51,640	16	17-Oct-02	14-Nov-02	10,470 8	1 6046	16,801
17	18-Oct-02	15-Nov-02	9,322 5	4 9318	45,977	17	18-Oct-02	15-Nov-02	9,322 5	1 6046	14,959
18	21-Oct-02	18-Nov-02	6,796 7	4 9318	33,520	18	21-Oct-02	18-Nov-02	6,796 7	1 6046	10,906
19	22-Oct-02	19-Nov-02	4,324 8	4 9318	21,329	19	22-Oct-02	19-Nov-02	4,324 8	1 6046	6,940
20	23-Oct-02	20-Nov-02	3,966 9	4 9318	19,564	20	23-Oct-02	20-Nov-02	3,966 9	1 6046	6,365
21	24-Oct-02	21-Nov-02	2,802 5	4 9318	13,821	21	24-Oct-02	21-Nov-02	2,802 5	1 6046	4,497
			283,509 6						283,509 6		
					\$1,398,213						\$454,920
											TOTAL
											\$1,853,133

MONTH END DATE										11/30/02		MINIMUM BILL				
										\$7.50						
BILL GROUP	METER READ DATES		AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	100.00%		DEGREE DAYS FROM METER READ TO END OF MTH	BASE LOAD	HEATING LOAD PER CYCLE	DEGREE DAYS FROM METER READ TO END OF MTH	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE	
	FROM	TO						HEATING DEGREE DAY	HEATING PER CYCLE							
1	25-Oct-02	22-Nov-02	14.6	1,984	28	28,674	1,024	0.18634	366	36	485	36,864	177,510	214,374	9.00	88,109
2	28-Oct-02	25-Nov-02	14.6	1,458	28	21,287	760	0.18634	272	33	461	25,080	125,392	150,472	8.25	47,428
3	29-Oct-02	26-Nov-02	14.6	2,725	28	39,785	1,421	0.18634	508	32	453	45,472	230,124	275,596	8.00	86,636
4	30-Oct-02	27-Nov-02	14.6	2,249	28	32,835	1,173	0.18634	419	31	445	36,363	186,455	222,818	7.75	69,849
5	31-Oct-02	02-Dec-02	14.6	3,256	32	47,536	1,466	0.18634	607	30	437	44,580	265,259	309,839	7.50	97,312
6	01-Nov-02	03-Dec-02	14.6	3,310	32	48,326	1,510	0.18634	617	29	429	43,790	308,483	352,273	7.25	96,571
7	04-Nov-02	04-Dec-02	14.6	2,862	30	41,785	1,393	0.18634	533	26	402	36,218	214,266	250,484	6.50	77,531
8	05-Nov-02	05-Dec-02	14.6	2,609	30	38,091	1,270	0.18634	486	25	391	31,750	190,026	221,776	6.25	68,480
9	06-Nov-02	06-Dec-02	14.6	1,694	30	24,732	824	0.18634	316	24	379	19,776	119,764	139,540	6.00	42,992
10	07-Nov-02	07-Dec-02	14.6	1,706	30	24,908	830	0.18634	318	23	366	19,080	116,388	135,478	5.75	41,682
11	08-Nov-02	09-Dec-02	14.6	1,358	31	19,827	640	0.18634	253	22	352	14,080	89,056	103,136	5.50	31,732
12	09-Nov-02	10-Dec-02	14.6	2,700	31	39,420	1,272	0.18634	503	21	338	26,712	170,014	196,726	5.25	60,456
13	11-Nov-02	11-Dec-02	14.6	1,854	30	27,066	902	0.18634	345	19	310	17,138	108,950	124,088	4.75	37,999
14	12-Nov-02	12-Dec-02	14.6	2,224	30	32,470	1,082	0.18634	414	18	295	19,476	122,130	141,606	4.50	43,322
15	13-Nov-02	13-Dec-02	14.6	2,203	30	32,164	1,072	0.18634	411	17	280	18,224	115,080	133,304	4.25	40,724
16	14-Nov-02	14-Dec-02	14.6	2,815	30	41,099	1,370	0.18634	525	16	265	21,920	139,125	161,045	4.00	49,147
17	15-Nov-02	16-Dec-02	14.6	2,262	31	33,317	1,075	0.18634	425	15	250	16,125	106,250	122,375	3.75	37,347
18	18-Nov-02	17-Dec-02	14.6	3,208	29	46,837	1,615	0.18634	598	12	205	19,380	122,590	141,970	3.00	43,023
19	19-Nov-02	18-Dec-02	14.6	2,812	29	42,515	1,468	0.18634	543	11	190	16,126	103,170	119,296	2.75	38,073
20	20-Nov-02	19-Dec-02	14.6	2,724	29	39,770	1,371	0.18634	508	10	175	13,710	88,900	102,610	2.50	30,950
21	21-Nov-02	20-Dec-02	14.6	2,611	29	38,121	1,315	0.18634	487	9	159	11,835	77,433	89,268	2.25	26,876
														3,654,284		\$1,134,239

COMMERCIAL UNBILLED REVENUE										11/1/02					
										FIRST 3000	0.2750	0.6536	0.9286	72.10%	
										NEXT 2000	0.2510	0.6536	0.8045	7.61%	
										NEXT 10000	0.2445	0.6536	0.8981	12.57%	
										OVER 15000	0.1265	0.6536	0.7801	7.71%	
MONTH END DATE										11/30/02					
MINIMUM BILL										\$20.00					
BILL GROUP	FROM	TO	Avg BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD DAYS-ACTUAL DAYS-BET METER READS	BASE LOAD	AVG ANNUAL HEATING LOAD PER DEGREE DAY	BASE LOAD PER DAY	HEATING LOAD PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH					
1	25-Oct-02	22-Nov-02	174	638	28	111,012	3,995	0.8742	558	36					
2	28-Oct-02	25-Nov-02	174	659	28	114,666	4,095	0.8742	576	33					
3	29-Oct-02	26-Nov-02	174	462	28	80,388	2,871	0.8742	404	32					
4	30-Oct-02	27-Nov-02	174	1,064	28	185,136	6,612	0.8742	930	31					
5	31-Oct-02	02-Dec-02	174	396	32	68,904	2,153	0.8742	348	30					
6	01-Nov-02	03-Dec-02	174	267	32	46,958	1,452	0.8742	233	29					
7	04-Nov-02	04-Dec-02	174	299	30	52,026	1,734	0.8742	261	26					
8	05-Nov-02	05-Dec-02	174	282	30	49,068	1,636	0.8742	247	25					
9	06-Nov-02	06-Dec-02	174	336	30	58,484	1,949	0.8742	284	24					
10	07-Nov-02	07-Dec-02	174	323	30	56,202	1,873	0.8742	282	23					
11	08-Nov-02	08-Dec-02	174	296	31	51,504	1,661	0.8742	259	22					
12	08-Nov-02	10-Dec-02	174	350	31	60,900	1,965	0.8742	306	21					
13	11-Nov-02	11-Dec-02	174	474	30	82,478	2,749	0.8742	414	19					
14	12-Nov-02	12-Dec-02	174	196	30	34,104	1,137	0.8742	171	18					
15	13-Nov-02	13-Dec-02	174	506	30	88,044	2,935	0.8742	442	17					
16	14-Nov-02	14-Dec-02	174	408	30	70,644	2,355	0.8742	355	16					
17	15-Nov-02	16-Dec-02	174	469	31	81,606	2,632	0.8742	410	15					
18	18-Nov-02	17-Dec-02	174	348	29	60,552	2,088	0.8742	304	12					
19	18-Nov-02	18-Dec-02	174	98	29	17,052	576	0.8742	86	11					
20	20-Nov-02	19-Dec-02	174	96	29	16,704	576	0.8742	84	10					
21	21-Nov-02	20-Dec-02	174	131	29	22,794	786	0.8742	115	9					
					6,096										

1,498,240	72 10%
158,239	7 61%
261,273	12 57%
160,281	7 71%

0 2750	0 6536	0 9286
0 2510	0 6536	0 9046
0 2445	0 6536	0 8981
0 1265	0 6536	0 7801

11/1/02

MONTH END DATE

COMMERCIAL UNBILLED REVENUE

MONTH END DATE	11/30/02
MINIMUM BILL	\$20.00

MONTH END DATE										11/30/02					
MINIMUM BILL										\$20.00					
BILL GROUP	METER READ DATES	METER FROM	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD DAYS-ACTUAL	BASE LOAD DAYS-BET	2,078.033				100.00%			
								BASE LOAD	HEATING LOAD PER DEGREE DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER	HEATING LOAD PER DEGREE DAY	BASE LOAD PER DAY	BASE LOAD PER DEGREE DAY	HEATING LOAD PER CYCLE	HEATING LOAD PER DEGREE DAY
1	25-Oct-02	23-Nov-02	174	638	28	111,012	3,965	0.8742	558	36	536	142,740	289,088	441,828	288,796
2	28-Oct-02	25-Nov-02	174	659	28	114,868	4,095	0.8742	578	33	534	135,135	307,584	442,719	289,379
3	29-Oct-02	26-Nov-02	174	462	28	80,388	2,871	0.8742	404	32	534	91,872	215,736	307,608	201,065
4	30-Oct-02	27-Nov-02	174	1,064	28	185,138	6,612	0.8742	930	31	528	204,972	491,040	696,012	454,941
5	31-Oct-02	02-Dec-02	174	396	32	68,904	2,153	0.8742	346	30	512	64,590	177,152	241,742	158,012
6	01-Nov-02	03-Dec-02	174	287	32	46,458	1,452	0.8742	233	29	493	42,108	114,869	156,977	102,808
7	04-Nov-02	04-Dec-02	174	299	30	52,028	1,734	0.8742	281	26	438	45,084	114,318	159,402	104,182
8	05-Nov-02	05-Dec-02	174	282	30	49,068	1,636	0.8742	247	25	428	40,900	105,716	146,616	95,834
9	06-Nov-02	06-Dec-02	174	335	30	58,464	1,949	0.8742	294	24	415	46,776	122,010	168,766	110,325
10	07-Nov-02	07-Dec-02	174	323	30	56,202	1,873	0.8742	282	23	399	43,079	112,518	155,597	101,704
11	08-Nov-02	09-Dec-02	174	296	31	51,504	1,661	0.8742	259	22	383	36,542	99,197	135,739	86,724
12	09-Nov-02	10-Dec-02	174	350	31	60,900	1,965	0.8742	306	21	374	41,265	114,444	155,709	101,778
13	11-Nov-02	11-Dec-02	174	474	30	82,476	2,749	0.8742	414	19	371	52,231	153,594	205,825	134,535
14	12-Nov-02	12-Dec-02	174	196	30	34,104	1,137	0.8742	171	18	360	20,466	61,560	82,026	53,615
15	13-Nov-02	13-Dec-02	174	506	30	88,044	2,935	0.8742	442	17	344	49,895	152,048	201,943	131,998
16	14-Nov-02	14-Dec-02	174	406	30	70,644	2,355	0.8742	355	16	326	37,680	115,730	153,410	100,275
17	15-Nov-02	16-Dec-02	174	469	31	81,868	2,632	0.8742	410	15	305	39,480	125,050	164,530	107,543
18	18-Nov-02	17-Dec-02	174	348	29	60,552	2,088	0.8742	304	12	236	25,056	71,744	96,800	63,272
19	19-Nov-02	18-Dec-02	174	98	29	17,052	588	0.8742	86	11	222	6,468	19,092	25,560	16,707
20	20-Nov-02	19-Dec-02	174	96	29	16,704	576	0.8742	84	10	207	5,760	17,388	23,148	15,130
21	21-Nov-02	20-Dec-02	174	131	29	22,794	786	0.8742	115	9	198	7,074	22,770	29,844	19,507
														4,191,821	\$2,739,942
TOTAL														8,341,378	\$5,452,258

CHATTANOOGA GAS COMPANY
UNBILLED MCF VOLUMES
11/1/02

COMMODITY				DEMAND							
BILL GROUP	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES	CYCLE	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES
	FROM	TO					FROM	TO			
1	25-Oct-02	22-Nov-02	67,486 8	4 9318	\$332,831	1	25-Oct-02	22-Nov-02	67,486 8	1 6046	\$108,289
2	28-Oct-02	25-Nov-02	61,304 7	4 9318	302,343	2	28-Oct-02	25-Nov-02	61,304 7	1 6046	98,370
3	29-Oct-02	26-Nov-02	62,435 2	4 9318	307,918	3	29-Oct-02	26-Nov-02	62,435 2	1 6046	100,184
4	30-Oct-02	27-Nov-02	95,360 7	4 9318	470,300	4	30-Oct-02	27-Nov-02	95,360 7	1 6046	153,016
5	31-Oct-02	02-Dec-02	59,710 6	4 9318	294,481	5	31-Oct-02	02-Dec-02	59,710 6	1 6046	95,812
6	01-Nov-02	03-Dec-02	50,494 8	4 9318	249,030	6	01-Nov-02	03-Dec-02	50,494 8	1 6046	81,024
7	04-Nov-02	04-Dec-02	42,907 4	4 9318	211,611	7	04-Nov-02	04-Dec-02	42,907 4	1 6046	68,849
8	05-Nov-02	05-Dec-02	38,637 4	4 9318	190,552	8	05-Nov-02	05-Dec-02	38,637 4	1 6046	61,998
9	06-Nov-02	06-Dec-02	31,970 2	4 9318	157,671	9	06-Nov-02	06-Dec-02	31,970 2	1 6046	51,299
10	07-Nov-02	07-Dec-02	30,156 9	4 9318	148,728	10	07-Nov-02	07-Dec-02	30,156 9	1 6046	48,390
11	08-Nov-02	09-Dec-02	24,671 8	4 9318	121,676	11	08-Nov-02	09-Dec-02	24,671 8	1 6046	39,588
12	09-Nov-02	10-Dec-02	37,054 3	4 9318	182,744	12	09-Nov-02	10-Dec-02	37,054 3	1 6046	59,457
13	11-Nov-02	11-Dec-02	35,095 8	4 9318	173,085	13	11-Nov-02	11-Dec-02	35,095 8	1 6046	56,315
14	12-Nov-02	12-Dec-02	25,054 2	4 9318	123,562	14	12-Nov-02	12-Dec-02	25,054 2	1 6046	40,202
15	13-Nov-02	13-Dec-02	36,155 1	4 9318	178,310	15	13-Nov-02	13-Dec-02	36,155 1	1 6046	58,014
16	14-Nov-02	14-Dec-02	34,648 0	4 9318	170,877	16	14-Nov-02	14-Dec-02	34,648 0	1 6046	55,596
17	15-Nov-02	16-Dec-02	31,028 0	4 9318	153,024	17	15-Nov-02	16-Dec-02	31,028 0	1 6046	49,788
18	18-Nov-02	17-Dec-02	25,730 8	4 9318	126,899	18	18-Nov-02	17-Dec-02	25,730 8	1 6046	41,288
19	19-Nov-02	18-Dec-02	16,223 2	4 9318	80,010	19	19-Nov-02	18-Dec-02	16,223 2	1 6046	26,032
20	20-Nov-02	19-Dec-02	14,201 4	4 9318	70,038	20	20-Nov-02	19-Dec-02	14,201 4	1 6046	22,788
21	21-Nov-02	20-Dec-02	13,810 5	4 9318	68,111	21	21-Nov-02	20-Dec-02	13,810 5	1 6046	22,160
				834,137 8	\$4,113,801			834,137 8		\$1,338,459	
										TOTAL	
										\$5,452,260	

BILL GROUP	METER READ DATES		AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD DAYS-ACTUAL DAYS-BET METER READS	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH		HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
	FROM	TO								READ TO	END OF MTH				
1	22-Nov-02	23-Dec-02	14.6	2,015	31	29,419	949	0.18634	375	39	832	37,011	349,011	9.75	90,271
2	25-Nov-02	26-Dec-02	14.6	1,557	31	22,732	733	0.18634	290	36	781	26,388	252,878	9.00	65,184
3	26-Nov-02	27-Dec-02	14.6	2,826	31	41,280	1,331	0.18634	527	35	784	46,585	449,213	8.75	115,629
4	27-Nov-02	30-Dec-02	14.6	2,292	33	32,963	1,014	0.18634	427	34	1,014	34,476	353,018	8.50	90,917
5	02-Dec-02	31-Dec-02	14.6	3,303	31	48,224	1,663	0.18634	615	29	651	48,227	408,592	7.25	114,722
6	03-Dec-02	02-Jan-03	14.6	3,311	30	48,341	1,611	0.18634	617	28	632	45,108	389,944	7.00	111,212
7	04-Dec-02	03-Jan-03	14.6	2,960	30	42,384	1,413	0.18634	541	27	613	38,151	331,633	6.75	94,423
8	05-Dec-02	04-Jan-03	14.6	2,603	30	38,936	1,295	0.18634	496	26	594	33,670	328,294	6.50	83,722
9	06-Dec-02	06-Jan-03	14.6	1,756	31	25,638	827	0.18634	327	25	575	20,675	188,025	6.25	53,207
10	07-Dec-02	07-Jan-03	14.6	1,752	31	25,579	825	0.18634	326	24	555	19,800	180,930	6.00	51,131
11	09-Dec-02	08-Jan-03	14.6	1,394	30	20,352	678	0.18634	260	22	515	14,916	138,900	5.50	37,781
12	10-Dec-02	09-Jan-03	14.6	2,720	30	39,712	1,324	0.18634	507	21	495	27,804	250,965	5.25	70,691
13	11-Dec-02	10-Jan-03	14.6	1,869	30	27,287	910	0.18634	348	20	474	18,200	184,952	5.00	46,407
14	12-Dec-02	11-Jan-03	14.6	2,280	30	32,996	1,100	0.18634	421	19	453	20,900	190,713	4.75	53,556
15	13-Dec-02	13-Jan-03	14.6	2,242	31	32,733	1,056	0.18634	418	18	431	19,008	189,168	4.50	50,391
16	14-Dec-02	14-Jan-03	14.6	2,849	31	41,595	1,342	0.18634	531	17	409	22,814	239,993	4.25	60,672
17	16-Dec-02	15-Jan-03	14.6	2,312	30	33,755	1,125	0.18634	431	15	365	18,875	174,190	3.75	43,918
18	17-Dec-02	16-Jan-03	14.6	3,229	30	47,143	1,571	0.18634	602	14	342	21,994	205,884	3.50	57,415
19	18-Dec-02	17-Jan-03	14.6	2,925	30	42,705	1,424	0.18634	545	13	319	18,512	173,855	3.25	48,433
20	19-Dec-02	21-Jan-03	14.6	2,735	33	39,931	1,210	0.18634	510	12	296	14,520	150,960	3.00	41,691
21	20-Dec-02	22-Jan-03	14.6	2,617	33	38,208	1,158	0.18634	488	11	273	12,738	133,224	2.75	36,733
															\$1,418.107
															\$5,562.658

COMMERCIAL UNBILLED REVENUE										12/1/02		12/31/02		\$20.00							
MONTH END DATE										12/31/02											
MINIMUM BILL																					
BILL GROUP	FROM	TO	AVG BASE CCF	CUST PER	CYCLE	BASE LOAD DAYS-ACTUAL	BASE LOAD DAYS-BET	METER READS	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER	DEGREE PER DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER	DEGREE METER	READ TO END OF MTH	READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	22-Nov-02	23-Dec-02	174	653	31	113,622	3,665	0.8742	571	832	147,935	475,072	618,007	28.00	175,217						
2	25-Nov-02	26-Dec-02	174	692	36	120,408	3,884	0.8742	605	781	139,824	472,505	612,329	24.00	173,393						
3	28-Nov-02	27-Dec-02	174	490	31	85,260	2,750	0.8742	428	764	96,250	326,992	423,242	23.33	119,802						
4	27-Nov-02	30-Dec-02	174	1,101	33	191,574	5,805	0.8742	963	746	197,370	718,398	915,768	22.67	259,439						
5	02-Dec-02	31-Dec-02	174	413	29	71,862	2,478	0.8742	361	651	71,862	235,011	306,873	19.33	86,557						
6	03-Dec-02	02-Jan-03	174	270	30	46,980	1,566	0.8742	236	632	43,848	149,152	193,000	18.67	54,458						
7	04-Dec-02	03-Jan-03	174	305	30	53,070	1,769	0.8742	267	613	47,763	163,671	211,434	18.00	59,627						
8	05-Dec-02	04-Jan-03	174	286	30	48,764	1,659	0.8742	250	594	43,134	148,500	191,634	17.33	54,063						
9	06-Dec-02	06-Jan-03	174	347	31	60,378	1,948	0.8742	303	575	48,700	174,225	222,925	16.67	62,863						
10	07-Dec-02	07-Jan-03	174	328	31	57,072	1,841	0.8742	287	555	44,184	159,285	203,469	16.00	57,346						
11	08-Dec-02	08-Jan-03	174	308	30	53,592	1,786	0.8742	269	515	39,292	138,535	177,827	14.67	50,050						
12	10-Dec-02	09-Jan-03	174	368	30	64,032	2,134	0.8742	322	495	44,814	159,390	204,204	14.00	57,438						
13	11-Dec-02	10-Jan-03	174	486	30	84,564	2,819	0.8742	425	474	56,380	201,450	257,830	13.33	72,494						
14	12-Dec-02	11-Jan-03	174	202	31	35,148	1,172	0.8742	177	453	22,268	80,181	102,449	12.67	28,791						
15	13-Dec-02	13-Jan-03	174	520	31	90,480	2,919	0.8742	455	431	52,542	196,105	248,647	12.00	69,905						
16	14-Dec-02	14-Jan-03	174	412	31	71,688	2,313	0.8742	360	409	39,321	147,240	186,581	11.33	52,436						
17	16-Dec-02	15-Jan-03	174	477	30	82,998	2,767	0.8742	417	365	41,505	152,205	193,710	10.00	54,369						
18	17-Dec-02	16-Jan-03	174	352	30	61,248	2,042	0.8742	308	342	28,588	105,336	133,924	9.33	37,575						
19	18-Dec-02	17-Jan-03	174	100	30	17,400	580	0.8742	87	319	7,540	27,753	35,293	8.67	9,904						
20	19-Dec-02	21-Jan-03	174	95	33	16,530	501	0.8742	83	286	6,012	24,568	30,580	8.00	8,590						
21	20-Dec-02	22-Jan-03	174	132	33	22,968	698	0.8742	115	273	7,656	31,395	39,051	7.33	10,967						
										8,337		5,508,757		\$1,555,242							

CHATTANOOGA GAS COMPANY
UNBILLED MCF VOLUMES
12/1/02

COMMODITY				DEMAND							
BILL GROUP	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES	CYCLE	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES
	FROM	TO					FROM	TO			
1	22-Nov-02	23-Dec-02	101,621 0	4 9318	\$501,174	1	22-Nov-02	23-Dec-02	101,621 0	1 6046	\$163,061
2	25-Nov-02	26-Dec-02	90,458 7	4 9318	446,124	2	25-Nov-02	26-Dec-02	90,458 7	1 6046	145,150
3	26-Nov-02	27-Dec-02	91,543 0	4 9318	451,472	3	26-Nov-02	27-Dec-02	91,543 0	1 6046	146,890
4	27-Nov-02	30-Dec-02	131,943 3	4 9318	650,718	4	27-Nov-02	30-Dec-02	131,943 3	1 6046	211,716
5	02-Dec-02	31-Dec-02	75,546 5	4 9318	372,580	5	02-Dec-02	31-Dec-02	75,546 5	1 6046	121,222
6	03-Dec-02	02-Jan-03	62,464 0	4 9318	308,060	6	03-Dec-02	02-Jan-03	62,464 0	1 6046	100,230
7	04-Dec-02	03-Jan-03	57,313 8	4 9318	282,660	7	04-Dec-02	03-Jan-03	57,313 8	1 6046	91,966
8	05-Dec-02	04-Jan-03	50,724 6	4 9318	250,164	8	05-Dec-02	04-Jan-03	50,724 6	1 6046	81,393
9	06-Dec-02	06-Jan-03	41,335 5	4 9318	203,858	9	06-Dec-02	06-Jan-03	41,335 5	1 6046	66,327
10	07-Dec-02	07-Jan-03	38,090 5	4 9318	187,855	10	07-Dec-02	07-Jan-03	38,090 5	1 6046	61,120
11	09-Dec-02	08-Jan-03	30,019 3	4 9318	148,049	11	09-Dec-02	08-Jan-03	30,019 3	1 6046	48,169
12	10-Dec-02	09-Jan-03	43,903 6	4 9318	216,524	12	10-Dec-02	09-Jan-03	43,903 6	1 6046	70,448
13	11-Dec-02	10-Jan-03	40,001 3	4 9318	197,278	13	11-Dec-02	10-Jan-03	40,001 3	1 6046	64,186
14	12-Dec-02	11-Jan-03	28,057 4	4 9318	138,373	14	12-Dec-02	11-Jan-03	28,057 4	1 6046	45,021
15	13-Dec-02	13-Jan-03	39,892 5	4 9318	196,742	15	13-Dec-02	13-Jan-03	39,892 5	1 6046	64,012
16	14-Dec-02	14-Jan-03	37,131 2	4 9318	183,124	16	14-Dec-02	14-Jan-03	37,131 2	1 6046	59,581
17	16-Dec-02	15-Jan-03	31,617 2	4 9318	155,930	17	16-Dec-02	15-Jan-03	31,617 2	1 6046	50,733
18	17-Dec-02	16-Jan-03	31,539 2	4 9318	155,545	18	17-Dec-02	16-Jan-03	31,539 2	1 6046	50,608
19	18-Dec-02	17-Jan-03	19,985 2	4 9318	98,563	19	18-Dec-02	17-Jan-03	19,985 2	1 6046	32,068
20	19-Dec-02	21-Jan-03	17,649 1	4 9318	87,042	20	19-Dec-02	21-Jan-03	17,649 1	1 6046	28,320
21	20-Dec-02	22-Jan-03	16,812 9	4 9318	82,918	21	20-Dec-02	22-Jan-03	16,812 9	1 6046	26,978
				\$5,314,753				1,077,649 8		\$1,729,199	
				=====						=====	
										TOTAL	
										\$7,043,952	
				=====						=====	

CHATTANOOGA GAS COMPANY
SCHEDULE DR - 101
PAGE 10 OF 36

RESIDENTIAL UNBILLED REVENUE

01/1/03

MONTH END DATE

01/31/03

MINIMUM BILL

\$7.50

BILL GROUP	METER READ DATES		AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH		DEGREE METER READ TO END OF MTH	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE		
	FROM	TO													
1	23-Dec-02	23-Jan-03	14.6	2,044	29,842	963	0.18634	381	39	891	37,557	377,571	415,128	9.75	102,510
2	26-Dec-02	24-Jan-03	14.6	1,591	23,229	801	0.18634	296	36	916	28,836	271,136	289,972	9.00	73,992
3	27-Dec-02	27-Jan-03	14.6	2,860	31,756	1,347	0.18634	533	35	889	47,145	520,964	578,109	8.75	128,664
4	30-Dec-02	28-Jan-03	14.6	3,314	38,784	1,165	0.18634	431	32	814	37,280	350,834	388,114	8.00	95,719
5	31-Dec-02	28-Jan-03	14.6	3,327	48,574	1,675	0.18634	620	31	780	51,925	489,800	541,725	7.75	133,549
6	02-Jan-03	30-Jan-03	14.6	3,330	48,618	1,736	0.18634	621	29	742	50,344	460,782	511,126	7.25	125,821
7	03-Jan-03	31-Jan-03	14.6	2,913	42,530	1,519	0.18634	543	28	718	42,532	389,874	432,406	7.00	106,409
8	04-Jan-03	03-Feb-03	14.6	2,878	39,099	1,303	0.18634	499	27	694	35,181	346,306	381,487	6.75	93,966
9	08-Jan-03	05-Feb-03	14.6	1,779	25,973	696	0.18634	331	25	644	22,400	213,164	235,564	6.25	57,980
10	07-Jan-03	06-Feb-03	14.6	1,759	25,681	886	0.18634	328	24	618	21,264	202,704	223,968	6.00	55,108
11	08-Jan-03	06-Feb-03	14.6	1,412	20,615	711	0.18634	263	23	592	16,353	155,696	172,049	5.75	42,345
12	09-Jan-03	07-Feb-03	14.6	2,750	31,384	1,384	0.18634	512	22	567	30,448	289,280	319,728	5.50	78,728
13	10-Jan-03	10-Feb-03	14.6	1,878	27,419	884	0.18634	350	21	537	18,564	187,950	206,514	5.25	50,942
14	11-Jan-03	11-Feb-03	14.6	2,277	33,244	1,072	0.18634	424	20	509	21,440	215,816	237,256	5.00	58,562
15	13-Jan-03	12-Feb-03	14.6	2,270	33,142	1,105	0.18634	423	18	454	19,890	192,042	211,932	4.50	52,375
16	14-Jan-03	13-Feb-03	14.6	2,857	41,712	1,390	0.18634	532	17	427	23,630	227,164	250,794	4.25	62,032
17	15-Jan-03	14-Feb-03	14.6	2,317	33,828	1,128	0.18634	432	16	400	18,048	172,800	190,848	4.00	47,233
18	16-Jan-03	17-Feb-03	14.6	3,241	47,319	1,479	0.18634	604	15	373	22,185	225,292	247,477	3.75	61,385
19	17-Jan-03	18-Feb-03	14.6	2,934	42,836	1,339	0.18634	547	14	347	18,746	189,809	208,555	3.50	51,757
20	21-Jan-03	19-Feb-03	14.6	2,745	40,077	1,382	0.18634	512	10	244	13,820	124,928	138,748	2.50	34,464
21	22-Jan-03	20-Feb-03	14.6	2,630	38,398	1,324	0.18634	490	9	219	11,916	107,310	119,226	2.25	29,636
													6,253,599	\$1,543,197	

COMMERCIAL UNBILLED REVENUE

01/11/03

MONTH END DATE

01/31/03

MINIMUM BILL

\$20.00

BILL GROUP	AVG BASE CCF PER CUSTOMER		CUST PER CYCLE	BASE LOAD DAYS-ACTUAL		BASE LOAD DAYS-BET METER READS	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER		DEGREE METER	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
	FROM	TO		END OF MTH	END OF MTH						HEATING	TOTAL			
1	23-Dec-02	23-Jan-03	174	669	31	116,408	3,755	0.8742	585	991	148,445	579,735	726,180	26.00	203,116
2	28-Dec-02	24-Jan-03	174	703	29	122,322	4,218	0.8742	615	916	151,848	583,340	715,188	24.00	199,793
3	27-Dec-02	27-Jan-03	174	496	31	88,304	2,784	0.8742	434	889	97,404	385,826	483,266	23.33	135,168
4	30-Dec-02	28-Jan-03	174	1,112	29	193,488	6,672	0.8742	972	814	213,504	791,208	1,004,712	21.33	280,676
5	31-Dec-02	29-Jan-03	174	413	29	71,862	2,478	0.8742	361	790	76,818	285,190	362,008	20.67	101,121
6	02-Jan-03	30-Jan-03	174	272	28	47,328	1,690	0.8742	238	742	49,010	176,586	225,606	19.33	62,957
7	03-Jan-03	31-Jan-03	174	309	28	53,766	2,012	0.8742	270	718	53,760	193,860	247,620	18.67	69,098
8	04-Jan-03	03-Feb-03	174	288	30	50,112	1,670	0.8742	252	694	45,090	174,868	219,978	18.00	61,444
9	06-Jan-03	04-Feb-03	174	352	29	61,248	2,112	0.8742	308	644	52,800	198,352	251,152	18.67	70,101
10	07-Jan-03	05-Feb-03	174	331	29	57,594	1,986	0.8742	289	618	47,664	178,602	226,266	16.00	63,184
11	08-Jan-03	06-Feb-03	174	308	29	53,592	1,848	0.8742	269	592	42,504	159,248	201,752	15.33	56,320
12	09-Jan-03	07-Feb-03	174	371	29	64,554	2,226	0.8742	324	565	48,972	183,060	232,032	14.67	64,786
13	10-Jan-03	10-Feb-03	174	489	31	85,086	2,745	0.8742	427	537	57,645	229,299	286,944	14.00	80,232
14	11-Jan-03	11-Feb-03	174	204	31	35,486	1,145	0.8742	178	509	22,900	90,802	113,502	13.33	31,747
15	13-Jan-03	12-Feb-03	174	525	30	91,350	3,045	0.8742	459	454	54,810	208,366	263,196	12.00	73,613
16	14-Jan-03	13-Feb-03	174	415	30	72,210	2,407	0.8742	363	427	40,919	155,001	195,920	11.33	54,809
17	15-Jan-03	14-Feb-03	174	477	30	82,988	2,767	0.8742	417	400	44,272	166,800	211,072	10.67	59,072
18	16-Jan-03	17-Feb-03	174	355	32	61,770	1,930	0.8742	310	373	28,950	115,630	144,580	10.00	40,527
19	17-Jan-03	18-Feb-03	174	101	32	17,574	549	0.8742	88	347	7,688	30,536	38,222	9.33	10,717
20	21-Jan-03	19-Feb-03	174	96	29	16,704	576	0.8742	84	244	5,760	26,256	32,586	6.67	7,355
21	22-Jan-03	20-Feb-03	174	133	29	23,142	788	0.8742	116	219	7,182	25,404	32,586	6.00	9,132
															\$1,734,938

4,219,947	71.93%
374,798	6.39%
720,113	12.27%
551,967	9.41%

50	0 6536	0 9286
10	0 6536	0 9046
45	0 6536	0 8981
65	0 6536	0 7801

1/1/03	1/31/03	\$20.00
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COMMITTEE	MONTHLY MINIMUM	BILL GROUP	
			1
			1
			1
			1
			1
			1
			1
			1
			1
			1
			2
			2

CHATTANOOGA GAS COMPANY
UNBILLED MCF VOLUMES
01/1/03

COMMODITY				DEMAND									
BILL GROUP	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES		CYCLE	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES	
	FROM	TO			FROM	TO		FROM	TO				
1	23-Dec-02	23-Jan-03	120,796.2	4.9318	\$595,743		1	23-Dec-02	23-Jan-03	120,796.2	1.6046	\$193,830	
2	26-Dec-02	24-Jan-03	107,437.5	4.9318	529,860		2	26-Dec-02	24-Jan-03	107,437.5	1.6046	172,394	
3	27-Dec-02	27-Jan-03	106,420.2	4.9318	524,843		3	27-Dec-02	27-Jan-03	106,420.2	1.6046	170,762	
4	30-Dec-02	28-Jan-03	149,805.1	4.9318	738,809		4	30-Dec-02	28-Jan-03	149,805.1	1.6046	240,377	
5	31-Dec-02	29-Jan-03	99,006.1	4.9318	488,278		5	31-Dec-02	29-Jan-03	99,006.1	1.6046	158,865	
6	02-Jan-03	30-Jan-03	83,122.2	4.9318	409,942		6	02-Jan-03	30-Jan-03	83,122.2	1.6046	133,378	
7	03-Jan-03	31-Jan-03	76,783.0	4.9318	378,678		7	03-Jan-03	31-Jan-03	76,783.0	1.6046	123,206	
8	04-Jan-03	03-Feb-03	67,881.8	4.9318	334,779		8	04-Jan-03	03-Feb-03	67,881.8	1.6046	108,923	
9	06-Jan-03	04-Feb-03	55,381.1	4.9318	273,129		9	06-Jan-03	04-Feb-03	55,381.1	1.6046	88,865	
10	07-Jan-03	05-Feb-03	51,255.1	4.9318	252,780		10	07-Jan-03	05-Feb-03	51,255.1	1.6046	82,244	
11	08-Jan-03	06-Feb-03	43,178.9	4.9318	212,950		11	08-Jan-03	06-Feb-03	43,178.9	1.6046	69,285	
12	09-Jan-03	07-Feb-03	65,542.4	4.9318	323,242		12	09-Jan-03	07-Feb-03	65,542.4	1.6046	105,169	
13	10-Jan-03	10-Feb-03	59,369.1	4.9318	292,797		13	10-Jan-03	10-Feb-03	59,369.1	1.6046	95,264	
14	11-Jan-03	11-Feb-03	42,600.8	4.9318	210,099		14	11-Jan-03	11-Feb-03	42,600.8	1.6046	68,357	
15	13-Jan-03	12-Feb-03	57,567.6	4.9318	283,912		15	13-Jan-03	12-Feb-03	57,567.6	1.6046	92,373	
16	14-Jan-03	13-Feb-03	54,874.4	4.9318	270,630		16	14-Jan-03	13-Feb-03	54,874.4	1.6046	88,051	
17	15-Jan-03	14-Feb-03	49,361.2	4.9318	243,440		17	15-Jan-03	14-Feb-03	49,361.2	1.6046	79,205	
18	16-Jan-03	17-Feb-03	48,437.1	4.9318	238,882		18	16-Jan-03	17-Feb-03	48,437.1	1.6046	77,722	
19	17-Jan-03	18-Feb-03	30,138.7	4.9318	148,638		19	17-Jan-03	18-Feb-03	30,138.7	1.6046	48,361	
20	21-Jan-03	19-Feb-03	20,732.0	4.9318	102,246		20	21-Jan-03	19-Feb-03	20,732.0	1.6046	33,267	
21	22-Jan-03	20-Feb-03	19,302.0	4.9318	95,194		21	22-Jan-03	20-Feb-03	19,302.0	1.6046	30,972	
			1,408,992.5	\$6,948,871					1,408,992.5			\$2,260,870	
					=====							=====	
							TOTAL					\$9,209,741	
					=====							=====	

CHATTANOOGA - BASE REVENUE

CHATTANOOGA GAS COMPANY
SCHEDULE DR - 101
PAGE 13 OF 36

RESIDENTIAL UNBILLED REVENUE 02/1/03

MONTH END DATE 02/28/03

MINIMUM BILL \$7.50

BASE RATE PGA/CCF TOTAL R-1 STEPS %

FIRST 25 CCF	0.2900	0.7297	1.0197	1.273,701	14.27%
NEXT 25 CCF	0.2000	0.7297	0.9297	1,236,130	13.85%
OVER 50 CCF	0.1750	0.7297	0.9047	6,417,412	71.89%

100.00%

BILL GROUP	METER READ DATES	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	HEATING PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	23-Jan-03	21-Feb-03	14.6	2,057	29	1,036	0.18634	383	383	36	800	37,296	306,400	343,696	9.00	85,489
2	24-Jan-03	24-Feb-03	14.6	1,823	31	764	0.18634	302	302	35	775	26,740	260,790	260,790	8.75	65,021
3	27-Jan-03	25-Feb-03	14.6	2,887	29	1,453	0.18634	538	538	32	702	46,496	377,676	424,172	8.00	105,754
4	28-Jan-03	26-Feb-03	14.6	2,323	29	1,170	0.18634	433	433	31	678	36,270	293,574	329,844	7.75	82,279
5	29-Jan-03	27-Feb-03	14.6	3,339	29	1,681	0.18634	622	622	30	654	50,430	406,788	457,218	7.50	114,141
6	30-Jan-03	28-Feb-03	14.6	3,348	29	1,686	0.18634	624	624	28	630	48,894	393,120	442,014	7.25	110,408
7	31-Jan-03	03-Mar-03	14.6	2,918	31	1,374	0.18634	544	544	28	606	38,472	329,664	368,136	7.00	92,164
8	03-Feb-03	04-Mar-03	14.6	2,884	29	1,351	0.18634	500	500	25	532	33,775	266,000	299,775	6.25	75,182
9	04-Feb-03	05-Mar-03	14.6	1,805	29	809	0.18634	336	336	24	507	21,816	170,352	192,168	6.00	48,278
10	05-Feb-03	06-Mar-03	14.6	1,763	29	886	0.18634	329	329	23	481	20,424	158,249	178,673	5.75	44,955
11	06-Feb-03	07-Mar-03	14.6	1,409	29	709	0.18634	263	263	22	454	15,598	119,402	135,000	5.50	34,057
12	07-Feb-03	10-Mar-03	14.6	2,763	31	1,301	0.18634	515	515	21	427	27,321	219,905	247,226	5.25	62,883
13	10-Feb-03	11-Mar-03	14.6	1,889	29	951	0.18634	352	352	18	348	17,118	122,496	139,614	4.50	35,707
14	11-Feb-03	12-Mar-03	14.6	2,281	29	1,148	0.18634	425	425	17	324	18,516	137,700	157,216	4.25	40,331
15	12-Feb-03	13-Mar-03	14.6	2,279	29	1,147	0.18634	425	425	16	300	18,352	127,500	145,852	4.00	37,538
16	13-Feb-03	14-Mar-03	14.6	2,852	29	1,436	0.18634	531	531	15	276	21,540	146,556	168,096	3.75	43,452
17	14-Feb-03	17-Mar-03	14.6	2,320	31	1,093	0.18634	432	432	14	255	15,302	110,160	125,462	3.50	32,569
18	17-Feb-03	18-Mar-03	14.6	3,249	29	1,636	0.18634	605	605	11	198	17,996	118,580	136,576	2.75	35,549
19	18-Feb-03	19-Mar-03	14.6	2,946	29	1,483	0.18634	549	549	10	178	14,830	97,722	112,552	2.50	29,298
20	19-Feb-03	20-Mar-03	14.6	2,751	29	1,385	0.18634	513	513	9	160	12,465	82,080	94,545	2.25	24,614
21	20-Feb-03	21-Mar-03	14.6	2,642	29	1,330	0.18634	492	492	8	142	10,640	69,864	80,504	2.00	20,972
														4,839,129		\$1,220,451

COMMERCIAL UNBILLED REVENUE 02/1/03

MONTH END DATE 02/28/03

MINIMUM BILL \$20.00

FIRST 3000	0.2750	0.7297	1.0047	4,927,017	63.89%
NEXT 2000	0.2510	0.7297	0.9807	693,650	8.99%
NEXT 10000	0.2445	0.7297	0.9742	1,085,455	13.82%
OVER 15000	0.1265	0.7297	0.8562	1,025,984	13.30%

7,712,106 100.00%

BILL GROUP	METER READ DATES	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	HEATING PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	23-Jan-03	21-Feb-03	17.4	684	29	4,104	0.8742	588	588	36	800	147,744	478,400	626,144	24.00	172,246
2	24-Jan-03	24-Feb-03	17.4	706	31	3,963	0.8742	617	617	35	775	138,705	478,175	616,880	23.33	189,995
3	27-Jan-03	25-Feb-03	17.4	505	29	3,030	0.8742	441	441	32	702	96,960	309,582	406,542	21.33	111,949
4	28-Jan-03	26-Feb-03	17.4	1,115	29	6,690	0.8742	975	975	31	678	207,390	661,050	868,440	20.67	239,177
5	29-Jan-03	27-Feb-03	17.4	414	29	2,484	0.8742	362	362	30	654	74,520	236,748	311,268	20.00	85,746
6	30-Jan-03	28-Feb-03	17.4	275	29	1,650	0.8742	240	240	29	630	47,850	151,200	199,050	19.33	54,854
7	31-Jan-03	03-Mar-03	17.4	310	31	53,940	0.8742	271	271	28	606	48,720	164,228	212,948	18.67	58,784
8	03-Feb-03	04-Mar-03	17.4	288	29	50,112	0.8742	252	252	25	532	43,200	134,064	177,264	16.67	48,917
9	04-Feb-03	05-Mar-03	17.4	354	29	61,596	0.8742	309	309	24	507	50,976	156,863	207,839	18.00	57,340
10	05-Feb-03	06-Mar-03	17.4	331	29	57,594	0.8742	289	289	23	481	45,678	139,009	184,687	15.33	51,037
11	06-Feb-03	07-Mar-03	17.4	309	29	53,766	0.8742	270	270	22	454	40,788	122,580	163,368	14.67	45,191
12	07-Feb-03	10-Mar-03	17.4	376	31	85,424	0.8742	329	329	21	427	44,310	140,483	184,793	14.00	51,254
13	10-Feb-03	11-Mar-03	17.4	492	29	85,608	0.8742	430	430	18	348	53,136	149,840	202,976	12.00	56,369
14	11-Feb-03	12-Mar-03	17.4	203	29	90,132	0.8742	177	177	17	324	20,706	78,054	98,758	11.33	21,725
15	12-Feb-03	13-Mar-03	17.4	518	29	3,108	0.8742	453	453	16	300	49,728	135,900	185,628	10.67	51,725
16	13-Feb-03	14-Mar-03	17.4	421	29	2,526	0.8742	368	368	15	276	37,890	101,568	139,458	10.00	38,917
17	14-Feb-03	17-Mar-03	17.4	478	31	2,863	0.8742	418	418	14	255	37,562	106,590	144,152	9.33	40,335
18	17-Feb-03	18-Mar-03	17.4	357	29	2,142	0.8742	312	312	11	196	23,562	61,152	84,714	7.33	23,700
19	18-Feb-03	19-Mar-03	17.4	99	29	594	0.8742	87	87	10	178	5,940	15,486	21,426	6.67	5,992
20	19-Feb-03	20-Mar-03	17.4	97	29	582	0.8742	85	85	9	160	5,238	13,600	18,838	6.00	5,270
21	20-Feb-03	21-Mar-03	17.4	133	29	798	0.8742	116	116	8	142	6,384	16,472	22,856	5.33	6,397
														5,056,923		\$1,396,921

60,593

CHATTANOOGA - PGA REVENUE

CHATTANOOGA GAS COMPANY
SCHEDULE DR - 101
PAGE 14 OF 36

FIRST 25 CCF 0.2900 0.7297 1.0197 1.273,701 14.27%
 NEXT 25 CCF 0.2000 0.7297 0.9297 1,236,130 13.85%
 OVER 50 CCF 0.1750 0.7297 0.9047 6,417,412 71.89%

MONTH END DATE 02/28/03
 MINIMUM BILL \$7.50

BILL GROUP	METER READ DATES	METER FROM	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	23-Jan-03	21-Feb-03	146	2,057	29	30,032	1,036	0.18634	363	38	840	37,296	321,720	359,016	261,974		
2	24-Jan-03	24-Feb-03	146	1,623	31	23,696	764	0.18634	302	35	794	26,740	239,788	266,528	194,485		
3	27-Jan-03	25-Feb-03	146	2,867	29	42,150	1,453	0.18634	538	32	693	46,496	372,834	419,330	305,985		
4	28-Jan-03	26-Feb-03	146	2,323	29	33,916	1,170	0.18634	433	31	663	36,270	287,079	323,349	235,948		
5	29-Jan-03	27-Feb-03	146	3,339	29	48,749	1,681	0.18634	622	30	645	50,430	401,190	451,620	329,547		
6	30-Jan-03	28-Feb-03	146	3,348	29	48,881	1,686	0.18634	624	29	621	48,894	387,504	436,398	318,440		
7	31-Jan-03	03-Mar-03	146	2,918	31	42,603	1,374	0.18634	544	28	599	38,472	325,856	364,328	265,850		
8	03-Feb-03	04-Mar-03	146	2,684	29	39,186	1,351	0.18634	500	25	550	33,775	275,000	308,775	225,313		
9	04-Feb-03	05-Mar-03	146	1,805	29	26,353	909	0.18634	336	24	534	21,816	178,424	201,240	146,845		
10	05-Feb-03	06-Mar-03	146	1,763	29	25,740	868	0.18634	329	23	506	20,424	166,474	186,898	136,379		
11	06-Feb-03	07-Mar-03	146	1,409	29	20,571	709	0.18634	263	22	478	15,598	125,714	141,312	103,115		
12	07-Feb-03	10-Mar-03	146	2,763	31	40,340	1,301	0.18634	515	21	446	27,321	228,690	257,011	187,541		
13	10-Feb-03	11-Mar-03	146	1,889	29	27,579	951	0.18634	352	18	356	17,118	125,312	142,430	103,931		
14	11-Feb-03	12-Mar-03	146	2,281	29	33,303	1,148	0.18634	425	17	331	19,516	140,675	160,191	116,891		
15	12-Feb-03	13-Mar-03	146	2,279	29	33,273	1,147	0.18634	425	16	307	18,352	130,475	148,827	108,599		
16	13-Feb-03	14-Mar-03	146	2,852	29	41,639	1,436	0.18634	531	15	283	21,540	150,273	171,813	125,372		
17	14-Feb-03	17-Mar-03	146	2,320	31	33,872	1,093	0.18634	432	14	260	15,302	112,320	127,622	93,126		
18	17-Feb-03	18-Mar-03	146	3,249	29	47,435	1,638	0.18634	605	11	191	17,996	133,100	151,096	110,255		
19	18-Feb-03	19-Mar-03	146	2,946	29	43,012	1,483	0.18634	549	10	181	14,830	104,859	119,689	87,337		
20	19-Feb-03	20-Mar-03	146	2,751	29	40,165	1,385	0.18634	513	9	170	12,465	87,210	99,675	72,733		
21	20-Feb-03	21-Mar-03	146	2,642	29	38,573	1,330	0.18634	492	8	154	10,640	75,768	86,408	63,052		
														4,923,556	\$3,592,719		

COMMERCIAL UNBILLED REVENUE

FIRST 3000 0.2750 0.7297 1.0047 4,927,017 63.89%
 NEXT 2000 0.2510 0.7297 0.9807 693,650 8.99%
 NEXT 10000 0.2445 0.7297 0.9742 1,065,455 13.82%
 OVER 15000 0.1265 0.7297 0.8562 1,025,984 13.30%

MONTH END DATE 02/28/03
 MINIMUM BILL \$20.00

BILL GROUP	METER READ DATES	METER FROM	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	23-Jan-03	21-Feb-03	174	694	29	119,016	4,104	0.8742	598	36	840	147,744	502,320	650,064	474,352		
2	24-Jan-03	24-Feb-03	174	706	31	122,844	3,963	0.8742	617	35	794	138,705	489,898	628,603	458,692		
3	27-Jan-03	25-Feb-03	174	505	29	87,870	3,030	0.8742	441	32	693	96,960	305,813	402,773	293,758		
4	28-Jan-03	26-Feb-03	174	1,115	29	194,010	6,690	0.8742	975	31	663	207,390	646,425	853,815	623,029		
5	29-Jan-03	27-Feb-03	174	414	29	72,036	2,484	0.8742	362	30	645	74,520	233,490	308,010	224,755		
6	30-Jan-03	28-Feb-03	174	275	29	47,890	1,650	0.8742	271	28	621	47,850	149,040	196,890	143,671		
7	03-Feb-03	03-Mar-03	174	310	31	53,940	1,740	0.8742	240	28	599	48,720	162,329	211,049	154,002		
8	04-Feb-03	04-Mar-03	174	288	29	50,112	1,728	0.8742	252	25	550	43,200	138,600	181,800	132,659		
9	05-Feb-03	05-Mar-03	174	354	29	61,566	2,124	0.8742	309	24	534	50,976	165,008	215,982	157,602		
10	06-Feb-03	06-Mar-03	174	331	29	57,594	1,986	0.8742	289	23	506	45,678	146,234	191,912	140,038		
11	07-Feb-03	07-Mar-03	174	309	29	53,766	1,854	0.8742	270	22	448	40,768	129,060	169,848	123,938		
12	07-Feb-03	10-Mar-03	174	376	31	65,424	2,110	0.8742	329	21	446	44,310	146,734	191,044	139,405		
13	10-Feb-03	11-Mar-03	174	492	29	85,608	2,952	0.8742	430	18	356	53,136	153,080	206,216	150,476		
14	11-Feb-03	12-Mar-03	174	203	29	35,322	1,218	0.8742	177	17	331	20,706	58,587	79,293	57,860		
15	12-Feb-03	13-Mar-03	174	518	29	90,132	3,108	0.8742	453	16	307	49,728	139,071	188,799	137,767		
16	13-Feb-03	14-Mar-03	174	421	29	73,254	2,526	0.8742	368	15	263	37,890	104,144	142,034	103,642		
17	14-Feb-03	17-Mar-03	174	478	31	83,172	2,683	0.8742	418	14	280	37,562	106,680	146,242	106,713		
18	17-Feb-03	18-Mar-03	174	357	29	62,118	2,142	0.8742	312	11	220	23,562	68,640	92,202	67,280		
19	18-Feb-03	19-Mar-03	174	99	29	17,226	594	0.8742	87	10	191	5,940	16,617	22,557	16,460		
20	19-Feb-03	20-Mar-03	174	97	29	16,878	582	0.8742	85	9	170	5,238	14,450	19,688	14,366		
21	20-Feb-03	21-Mar-03	174	133	29	23,142	798	0.8742	116	8	154	6,384	17,694	24,248	17,694		
														5,122,869	\$3,738,158		
														10,046,425	\$7,330,877		

TOTAL

CHATTANOOGA GAS COMPANY
UNBILLED MCF VOLUMES
02/1/03

COMMODITY			DEMAND		
BILL GROUP	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES
	FROM	TO			
1	23-Jan-03	21-Feb-03	100,908 0	5 7169	\$576,881
2	24-Jan-03	24-Feb-03	89,513 1	5 7169	511,737
3	27-Jan-03	25-Feb-03	82,190 3	5 7169	469,874
4	28-Jan-03	26-Feb-03	117,716 4	5 7169	672,973
5	29-Jan-03	27-Feb-03	75,963 0	5 7169	434,273
6	30-Jan-03	28-Feb-03	63,328 8	5 7169	362,044
7	31-Jan-03	03-Mar-03	57,537 7	5 7169	328,937
8	03-Feb-03	04-Mar-03	49,057 5	5 7169	280,457
9	04-Feb-03	05-Mar-03	41,722 2	5 7169	238,522
10	05-Feb-03	06-Mar-03	37,881 0	5 7169	216,562
11	06-Feb-03	07-Mar-03	31,116 0	5 7169	177,887
12	07-Feb-03	10-Mar-03	44,805 5	5 7169	256,149
13	10-Feb-03	11-Mar-03	34,864 6	5 7169	199,317
14	11-Feb-03	12-Mar-03	23,948 4	5 7169	136,911
15	12-Feb-03	13-Mar-03	33,762 6	5 7169	193,017
16	13-Feb-03	14-Mar-03	31,384 7	5 7169	179,423
17	14-Feb-03	17-Mar-03	27,386 4	5 7169	156,565
18	17-Feb-03	18-Mar-03	24,329 8	5 7169	139,091
19	18-Feb-03	19-Mar-03	14,224 6	5 7169	81,321
20	19-Feb-03	20-Mar-03	11,936 3	5 7169	68,239
21	20-Feb-03	21-Mar-03	11,065 6	5 7169	63,261
			1,004,642 5		\$5,743,441
					=====
			1,004,642 5		\$1,587,437
					=====
			TOTAL		\$7,330,878
					=====

CHATTANOOGA - BASE REVENUE

CHATTANOOGA GAS COMPANY
SCHEDULE DR - 101
PAGE 16 OF 36

FIRST 25 CCF 0.2900 0.72972 1.0197 1.265,431 21.85%
NEXT 25 CCF 0.2000 0.72972 0.9297 1,180,571 20.38%
OVER 50 CCF 0.1750 0.72972 0.9047 3,345,649 57.77%

03/1/03
03/31/03

\$7.50

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	21-Feb-03 25-Mar-03	14.6	2,079	30,353	949	0.18634	387	38	543	36,062	210,141	246,203	9.50	70,277
2	24-Feb-03 26-Mar-03	14.6	1,621	23,667	789	0.18634	302	35	489	27,615	147,678	175,293	8.75	50,158
3	25-Feb-03 27-Mar-03	14.6	2,893	42,238	1,408	0.18634	539	34	471	47,872	253,869	301,741	8.50	86,515
4	26-Feb-03 28-Mar-03	14.6	2,337	34,120	1,137	0.18634	623	33	471	37,521	204,885	242,406	8.25	69,027
5	27-Feb-03 31-Mar-03	14.6	3,344	48,922	1,526	0.18634	623	32	436	48,832	271,628	320,460	8.00	92,518
6	28-Feb-03 01-Apr-03	14.6	3,365	49,129	1,535	0.18634	627	31	419	47,585	282,713	310,298	7.75	89,759
7	03-Mar-03 02-Apr-03	14.6	2,921	42,647	1,422	0.18634	544	28	368	39,616	200,192	240,008	7.00	69,702
8	04-Mar-03 03-Apr-03	14.6	2,684	39,186	1,306	0.18634	500	27	351	35,262	175,500	210,762	6.75	61,370
9	05-Mar-03 04-Apr-03	14.6	1,802	26,309	877	0.18634	336	26	334	22,802	112,224	135,026	6.50	39,423
10	06-Mar-03 07-Apr-03	14.6	1,764	25,754	805	0.18634	329	25	317	20,125	104,293	124,418	6.25	36,558
11	07-Mar-03 08-Apr-03	14.6	1,405	20,513	641	0.18634	262	24	301	15,384	78,862	94,246	6.00	27,771
12	10-Mar-03 09-Apr-03	14.6	2,761	40,311	1,344	0.18634	514	21	253	28,224	130,042	158,266	5.25	46,975
13	11-Mar-03 10-Apr-03	14.6	1,878	27,419	914	0.18634	350	20	238	18,280	83,300	101,580	5.00	30,237
14	12-Mar-03 11-Apr-03	14.6	2,260	32,996	1,100	0.18634	421	19	223	20,900	93,883	114,783	4.75	34,291
15	13-Mar-03 14-Apr-03	14.6	2,264	33,054	1,033	0.18634	422	18	208	18,594	87,776	106,370	4.50	32,018
16	14-Mar-03 15-Apr-03	14.6	2,851	41,625	1,301	0.18634	531	17	193	22,117	102,483	124,600	4.25	37,688
17	17-Mar-03 16-Apr-03	14.6	2,330	34,018	1,134	0.18634	434	14	151	15,876	65,534	81,410	3.50	24,862
18	18-Mar-03 17-Apr-03	14.6	3,248	47,421	1,581	0.18634	605	13	138	20,553	83,490	104,043	3.25	31,908
19	19-Mar-03 21-Apr-03	14.6	2,954	43,128	1,507	0.18634	550	12	125	15,684	68,750	84,434	3.00	26,190
20	20-Mar-03 22-Apr-03	14.6	2,739	39,989	1,212	0.18634	510	11	112	13,332	57,120	70,452	2.75	21,890
21	21-Mar-03 23-Apr-03	14.6	2,629	36,383	1,163	0.18634	490	10	99	11,630	48,510	60,140	2.50	18,915
												3,406,938		\$998,153

COMMERCIAL UNBILLED REVENUE

FIRST 3000 0.2750 0.72972 1.0047 1,224,966 21.85%
NEXT 2000 0.2510 0.72972 0.9607 1,180,571 20.38%
OVER 15000 0.1265 0.72972 0.8562 3,345,649 57.77%

03/1/03
03/31/03

\$20.00

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	21-Feb-03 25-Mar-03	17.4	684	119,016	3,719	0.8742	598	38	543	141,322	324,714	466,036	25.33	135,609
2	24-Feb-03 26-Mar-03	17.4	704	122,496	4,063	0.8742	615	35	469	142,905	300,735	443,640	23.33	129,023
3	25-Feb-03 27-Mar-03	17.4	508	88,392	2,946	0.8742	444	34	471	100,164	209,124	309,288	22.67	90,015
4	26-Feb-03 28-Mar-03	17.4	1,132	196,968	6,566	0.8742	990	33	471	216,678	466,290	682,968	22.00	198,246
5	27-Feb-03 31-Mar-03	17.4	416	72,384	2,262	0.8742	364	32	436	72,384	158,704	231,088	21.33	67,525
6	28-Feb-03 01-Apr-03	17.4	274	47,676	1,490	0.8742	240	31	419	46,190	100,560	146,750	20.67	42,910
7	03-Mar-03 02-Apr-03	17.4	288	52,896	1,763	0.8742	266	28	368	49,364	87,888	147,252	18.67	43,050
8	04-Mar-03 03-Apr-03	17.4	353	50,112	1,670	0.8742	252	27	351	45,090	88,452	133,542	18.00	39,078
9	05-Mar-03 04-Apr-03	17.4	333	61,422	2,047	0.8742	291	25	317	45,275	92,247	137,522	16.67	40,455
10	06-Mar-03 07-Apr-03	17.4	309	57,942	1,811	0.8742	270	24	301	40,320	81,270	121,590	16.00	35,804
11	07-Mar-03 08-Apr-03	17.4	372	53,766	1,680	0.8742	291	23	253	43,318	82,225	125,543	14.00	37,579
12	10-Mar-03 09-Apr-03	17.4	482	84,728	2,158	0.8742	325	20	238	50,080	102,340	152,420	13.33	47,020
13	11-Mar-03 10-Apr-03	17.4	200	85,608	2,854	0.8742	430	19	208	50,568	94,016	144,584	12.67	18,033
14	12-Mar-03 11-Apr-03	17.4	517	34,800	1,160	0.8742	175	18	208	50,568	94,016	144,584	12.00	42,908
15	13-Mar-03 14-Apr-03	17.4	418	89,958	2,811	0.8742	452	17	193	45,318	82,225	127,543	11.33	32,423
16	14-Mar-03 15-Apr-03	17.4	478	72,732	2,273	0.8742	365	14	151	38,808	70,445	109,253	9.33	30,330
17	17-Mar-03 16-Apr-03	17.4	478	83,172	2,478	0.8742	418	13	138	26,767	42,780	69,547	8.67	20,730
18	18-Mar-03 21-Apr-03	17.4	355	61,770	2,059	0.8742	310	12	125	6,264	10,875	17,139	8.00	5,142
19	19-Mar-03 21-Apr-03	17.4	99	17,228	522	0.8742	87	11	112	5,456	9,184	14,640	7.33	4,405
20	20-Mar-03 22-Apr-03	17.4	84	18,356	496	0.8742	82	10	99	7,070	11,583	18,653	6.67	5,628
21	21-Mar-03 23-Apr-03	17.4	134	23,316	707	0.8742	117	9	99	7,070	11,583	18,653	6.67	5,628
												3,789,737		\$1,111,731

60,593

FIRST 25 CCF 0.2900 1.0197 1,265.431 21.85%
NEXT 25 CCF 0.2000 0.7297 1,180.571 20.38%
OVER 50 CCF 0.1750 0.7297 3,345.849 57.77%

MONTH END DATE 03/31/03
MINIMUM BILL \$7.50

BILL GROUP	METER READ DATES	METER FROM	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	21-Feb-03	25-Mar-03	14.6	2,079	32	30,353	949	0.18634	387	38	472	36,062	182,664	218,728	159,609
2	24-Feb-03	26-Mar-03	14.6	1,821	30	23,667	789	0.18634	302	35	425	27,615	128,350	155,965	113,811
3	25-Feb-03	27-Mar-03	14.6	2,893	30	42,238	1,408	0.18634	539	34	396	47,872	213,444	261,316	190,688
4	26-Feb-03	28-Mar-03	14.6	2,337	30	34,120	1,137	0.18634	435	33	368	37,521	160,080	197,601	144,193
5	27-Feb-03	31-Mar-03	14.6	3,365	32	48,822	1,526	0.18634	623	32	347	48,832	216,181	265,013	193,385
6	28-Feb-03	01-Apr-03	14.6	3,365	32	49,129	1,535	0.18634	627	31	332	47,585	208,164	255,749	188,625
7	03-Mar-03	02-Apr-03	14.6	2,921	30	42,847	1,422	0.18634	544	28	273	39,816	148,512	188,328	137,427
8	04-Mar-03	03-Apr-03	14.6	2,684	30	39,186	1,306	0.18634	500	27	255	35,262	127,500	162,762	118,771
9	05-Mar-03	04-Apr-03	14.6	1,802	30	26,309	877	0.18634	336	28	248	22,802	83,328	106,130	77,445
10	06-Mar-03	07-Apr-03	14.6	1,764	32	25,754	805	0.18634	329	25	233	20,125	76,657	96,782	70,624
11	07-Mar-03	08-Apr-03	14.6	1,405	32	20,513	641	0.18634	282	24	221	15,384	57,902	73,286	53,478
12	10-Mar-03	09-Apr-03	14.6	2,761	30	40,311	1,344	0.18634	514	21	181	28,224	93,034	121,258	88,484
13	11-Mar-03	10-Apr-03	14.6	1,878	30	27,419	914	0.18634	350	20	167	18,280	58,450	76,730	55,991
14	12-Mar-03	11-Apr-03	14.6	2,260	30	32,986	1,100	0.18634	421	19	159	20,900	66,939	87,839	64,098
15	13-Mar-03	14-Apr-03	14.6	2,264	32	33,054	1,033	0.18634	422	18	156	18,594	65,832	84,426	61,607
16	14-Mar-03	15-Apr-03	14.6	2,851	32	41,625	1,301	0.18634	531	17	148	22,117	78,598	100,705	73,486
17	17-Mar-03	16-Apr-03	14.6	2,330	30	34,018	1,134	0.18634	434	14	120	15,876	52,080	67,956	49,589
18	18-Mar-03	17-Apr-03	14.6	3,248	30	47,421	1,581	0.18634	605	13	118	20,553	70,180	90,733	66,210
19	19-Mar-03	21-Apr-03	14.6	2,954	33	43,128	1,507	0.18634	550	12	110	15,684	60,500	76,184	55,593
20	20-Mar-03	22-Apr-03	14.6	2,739	33	39,989	1,212	0.18634	510	11	102	13,332	52,020	65,352	47,689
21	21-Mar-03	23-Apr-03	14.6	2,629	33	38,383	1,163	0.18634	490	10	96	11,630	47,400	58,670	42,813
														2,811,511	\$2,051,616

COMMERCIAL UNBILLED REVENUE

03/1/03

FIRST 3000 0.2750 0.7297 1.0047
NEXT 2000 0.2510 0.7297 0.9807
NEXT 10000 0.2445 0.7297 0.9742
OVER 15000 0.1265 0.7297 0.8562

MONTH END DATE 03/31/03
MINIMUM BILL \$20.00

BILL GROUP	METER READ DATES	METER FROM	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	21-Feb-03	25-Mar-03	17.4	684	32	119,016	3,719	0.8742	598	38	472	141,322	282,256	423,578	309,093
2	24-Feb-03	26-Mar-03	17.4	704	30	122,496	4,083	0.8742	615	35	425	142,905	281,375	404,280	295,011
3	25-Feb-03	27-Mar-03	17.4	508	30	88,392	2,946	0.8742	444	34	396	100,164	175,824	275,988	201,394
4	26-Feb-03	28-Mar-03	17.4	1,132	30	196,968	6,566	0.8742	990	33	368	216,678	364,320	580,998	423,966
5	27-Feb-03	31-Mar-03	17.4	416	32	72,384	2,282	0.8742	364	32	347	72,384	126,308	198,692	144,990
6	28-Feb-03	01-Apr-03	17.4	274	32	47,676	1,490	0.8742	240	31	332	46,190	79,680	125,870	91,850
7	03-Mar-03	02-Apr-03	17.4	304	30	52,896	1,763	0.8742	266	28	273	49,364	72,618	121,982	89,013
8	04-Mar-03	03-Apr-03	17.4	288	30	50,112	1,670	0.8742	252	27	255	45,090	64,260	109,350	79,795
9	05-Mar-03	04-Apr-03	17.4	353	30	61,422	2,047	0.8742	309	26	248	53,222	76,632	129,854	94,757
10	06-Mar-03	07-Apr-03	17.4	333	32	57,942	1,811	0.8742	291	25	233	45,275	67,803	113,078	82,515
11	07-Mar-03	08-Apr-03	17.4	309	32	53,766	1,680	0.8742	270	24	221	40,320	59,670	99,990	72,965
12	10-Mar-03	09-Apr-03	17.4	372	30	64,728	2,158	0.8742	325	21	181	45,318	58,825	104,143	75,995
13	11-Mar-03	10-Apr-03	17.4	482	30	85,608	2,854	0.8742	430	20	167	57,080	71,810	128,890	94,054
14	12-Mar-03	11-Apr-03	17.4	200	30	34,800	1,160	0.8742	175	19	156	50,598	70,512	121,110	88,376
15	13-Mar-03	14-Apr-03	17.4	517	32	89,958	2,811	0.8742	452	18	148	38,641	54,020	92,661	67,617
16	14-Mar-03	15-Apr-03	17.4	418	32	72,732	2,273	0.8742	365	17	140	38,808	50,160	88,968	64,922
17	17-Mar-03	16-Apr-03	17.4	478	30	83,172	2,772	0.8742	418	14	120	26,767	35,960	62,727	45,773
18	18-Mar-03	17-Apr-03	17.4	355	30	61,770	2,059	0.8742	310	13	116	6,264	8,570	15,834	11,554
19	19-Mar-03	21-Apr-03	17.4	99	33	17,226	522	0.8742	87	12	110	5,456	8,364	13,820	10,085
20	20-Mar-03	22-Apr-03	17.4	94	33	16,356	496	0.8742	82	11	102	5,456	8,364	13,820	10,085
21	21-Mar-03	23-Apr-03	17.4	134	33	23,316	707	0.8742	117	10	96	7,070	11,232	18,302	13,355
														3,279,980	\$2,393,467
														6,091,491	\$4,445,083

CHATTANOOGA GAS COMPANY
UNBILLED MCF VOLUMES
03/1/03

COMMODITY				DEMAND							
BILL GROUP	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES	CYCLE	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES
	FROM	TO					FROM	TO			
1	21-Feb-03	25-Mar-03	64,230 4	5 7171	\$367,212	1	21-Feb-03	25-Mar-03	64,230 4	1 5801	\$101,490
2	24-Feb-03	26-Mar-03	56,024 5	5 7171	320,298	2	24-Feb-03	26-Mar-03	56,024 5	1 5801	88,524
3	25-Feb-03	27-Mar-03	53,730 4	5 7171	307,182	3	25-Feb-03	27-Mar-03	53,730 4	1 5801	84,899
4	26-Feb-03	28-Mar-03	77,859 9	5 7171	445,133	4	26-Feb-03	28-Mar-03	77,859 9	1 5801	123,026
5	27-Feb-03	31-Mar-03	46,370 5	5 7171	265,105	5	27-Feb-03	31-Mar-03	46,370 5	1 5801	73,270
6	28-Feb-03	01-Apr-03	38,161 9	5 7171	218,175	6	28-Feb-03	01-Apr-03	38,161 9	1 5801	60,300
7	03-Mar-03	02-Apr-03	31,031 0	5 7171	177,407	7	03-Mar-03	02-Apr-03	31,031 0	1 5801	49,032
8	04-Mar-03	03-Apr-03	27,211 2	5 7171	155,569	8	04-Mar-03	03-Apr-03	27,211 2	1 5801	42,996
9	05-Mar-03	04-Apr-03	23,598 4	5 7171	134,914	9	05-Mar-03	04-Apr-03	23,598 4	1 5801	37,288
10	06-Mar-03	07-Apr-03	20,986 0	5 7171	119,979	10	06-Mar-03	07-Apr-03	20,986 0	1 5801	33,160
11	07-Mar-03	08-Apr-03	17,327 6	5 7171	99,064	11	07-Mar-03	08-Apr-03	17,327 6	1 5801	27,379
12	10-Mar-03	09-Apr-03	22,540 1	5 7171	128,864	12	10-Mar-03	09-Apr-03	22,540 1	1 5801	35,616
13	11-Mar-03	10-Apr-03	20,562 0	5 7171	117,555	13	11-Mar-03	10-Apr-03	20,562 0	1 5801	32,490
14	12-Mar-03	11-Apr-03	13,770 4	5 7171	78,727	14	12-Mar-03	11-Apr-03	13,770 4	1 5801	21,759
15	13-Mar-03	14-Apr-03	20,553 6	5 7171	117,507	15	13-Mar-03	14-Apr-03	20,553 6	1 5801	32,477
16	14-Mar-03	15-Apr-03	19,336 6	5 7171	110,549	16	14-Mar-03	15-Apr-03	19,336 6	1 5801	30,554
17	17-Mar-03	16-Apr-03	15,692 4	5 7171	89,715	17	17-Mar-03	16-Apr-03	15,692 4	1 5801	24,796
18	18-Mar-03	17-Apr-03	15,346 0	5 7171	87,735	18	18-Mar-03	17-Apr-03	15,346 0	1 5801	24,248
19	19-Mar-03	21-Apr-03	9,201 8	5 7171	52,608	19	19-Mar-03	21-Apr-03	9,201 8	1 5801	14,540
20	20-Mar-03	22-Apr-03	7,917 2	5 7171	45,263	20	20-Mar-03	22-Apr-03	7,917 2	1 5801	12,510
21	21-Mar-03	23-Apr-03	7,697 2	5 7171	44,006	21	21-Mar-03	23-Apr-03	7,697 2	1 5801	12,162
					\$3,482,567			609,149 1		\$962,516	
					=====			-----		=====	
										TOTAL	
										=====	
										=====	
										\$4,445,083	
										=====	

CHATTANOOGA GAS COMPANY

EDULE DR - 101
PAGE 19 OF 36

COMMERCIAL UNBILLED REVENUE																			
MONTH END DATE																			
MINIMUM BILL																			
BILL GROUP	FROM	TO	Avg BASE CCF PER CUSTOMER	CUST CYCLE	BASE LOAD DAYS-ACTUAL DAYS-BET METER READS	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING DEGREE DAY	PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE DAYS	HEATING DEGREE DAY	PER CYCLE	REVENUE				
1	25-Mar-03	24-Apr-03	174	681	30	118,494	3,950	0.8742	595	243	142,200	144,565	286,785	24.00	72,104				
2	26-Mar-03	25-Apr-03	174	684	30	120,756	4,025	0.8742	607	233	140,875	141,431	282,306	23.33	71,080				
3	27-Mar-03	26-Apr-03	174	501	32	87,174	2,724	0.8742	438	223	92,616	97,674	190,290	22.67	48,356				
4	28-Mar-03	29-Apr-03	174	1,116	32	194,184	6,068	0.8742	976	214	200,244	208,864	409,108	22.00	104,095				
5	31-Mar-03	30-Apr-03	174	408	30	70,982	2,366	0.8742	357	190	70,980	67,830	138,810	20.00	35,149				
6	01-Apr-03	01-May-03	174	272	30	47,328	1,578	0.8742	238	182	45,762	43,316	89,078	19.33	22,577				
7	02-Apr-03	02-May-03	174	303	30	52,722	1,757	0.8742	265	174	49,196	46,110	95,306	18.67	24,187				
8	03-Apr-03	05-May-03	174	282	32	49,068	1,533	0.8742	247	166	41,391	41,002	82,393	18.00	21,066				
9	04-Apr-03	06-May-03	174	347	30	60,378	1,887	0.8742	303	158	49,062	47,874	96,936	17.33	24,861				
10	07-Apr-03	07-May-03	174	326	30	56,724	1,891	0.8742	285	134	43,493	38,190	81,683	15.33	20,880				
11	08-Apr-03	08-May-03	174	306	30	53,244	1,775	0.8742	268	126	39,050	33,768	72,818	14.67	18,647				
12	09-Apr-03	09-May-03	174	364	30	63,336	2,111	0.8742	318	118	44,331	37,524	81,855	14.00	21,011				
13	10-Apr-03	12-May-03	174	490	32	85,260	2,664	0.8742	428	110	53,280	47,080	100,360	13.33	26,045				
14	11-Apr-03	13-May-03	174	196	32	34,104	1,068	0.8742	171	102	20,254	17,442	37,696	12.67	9,812				
15	14-Apr-03	14-May-03	174	508	30	88,392	2,946	0.8742	444	80	47,136	35,520	82,656	10.67	21,491				
16	15-Apr-03	15-May-03	174	412	30	71,668	2,390	0.8742	360	15	73	35,850	26,280	62,130	10.00	16,200			
17	16-Apr-03	16-May-03	174	476	30	82,824	2,761	0.8742	416	66	38,654	27,456	66,110	9.33	17,285				
18	17-Apr-03	19-May-03	174	355	32	61,770	1,930	0.8742	310	59	25,090	16,290	43,380	8.67	11,512				
19	21-Apr-03	20-May-03	174	99	29	17,226	594	0.8742	87	9	5,346	3,132	8,478	6.00	2,242				
20	22-Apr-03	21-May-03	174	84	29	16,356	564	0.8742	82	8	4,512	2,542	7,054	5.33	1,873				
21	23-Apr-03	22-May-03	174	132	29	22,968	792	0.8742	115	27	5,544	3,105	8,649	4.67	\$592,810				
															2,323,881				

CHATTANOOGA - PGA REVENUE

RESIDENTIAL UNBILLED REVENUE

MONTH END DATE

MINIMUM BILL

04/1/03
04/30/03
\$7.50

BASE RATE

PGA/CCF

TOTAL

R-1 STEPS

%

FIRST 25 CCF
NEXT 25 CCF
OVER 50 CCF

0.2100
0.1500
0.0450

0.8397
0.8797
0.7747

1,194,718
866,879
847,354

41.07%
29.80%
29.13%

2,908,951
100.00%

BILL GROUP	METER READ DATES	FROM	TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	25-Mar-03	24-Apr-03		14.6	2,051	29,945	998	0.18634	382	36	187	35,928	71,434	107,362	78,344
2	26-Mar-03	25-Apr-03		14.6	1,572	22,951	765	0.18634	293	35	181	26,775	53,033	79,808	58,237
3	27-Mar-03	26-Apr-03		14.6	2,846	41,552	1,298	0.18634	530	34	178	44,132	94,340	138,472	101,046
4	28-Mar-03	29-Apr-03		14.6	2,302	33,809	1,050	0.18634	429	33	178	34,650	76,362	111,012	81,008
5	31-Mar-03	30-Apr-03		14.6	3,318	48,443	1,615	0.18634	618	30	122	48,450	75,396	123,846	90,373
6	01-Apr-03	01-May-03		14.6	3,355	48,963	1,633	0.18634	625	29	113	47,357	70,625	117,982	86,094
7	02-Apr-03	02-May-03		14.6	2,890	42,194	1,408	0.18634	539	28	110	39,368	59,290	98,658	71,993
8	03-Apr-03	05-May-03		14.6	2,663	38,880	1,215	0.18634	498	27	108	32,805	53,568	86,373	63,028
9	04-Apr-03	06-May-03		14.6	1,758	25,667	802	0.18634	328	26	104	20,852	34,112	54,964	40,108
10	07-Apr-03	07-May-03		14.6	1,730	25,258	842	0.18634	322	23	96	19,366	30,912	50,278	36,689
11	08-Apr-03	08-May-03		14.6	1,361	19,871	662	0.18634	254	22	93	14,594	22,860	37,424	27,309
12	09-Apr-03	09-May-03		14.6	2,725	39,785	1,326	0.18634	508	21	73	27,846	37,084	64,930	47,381
13	10-Apr-03	12-May-03		14.6	1,854	27,068	846	0.18634	345	20	53	16,920	18,285	35,205	25,690
14	11-Apr-03	13-May-03		14.6	2,212	32,295	1,009	0.18634	412	19	46	19,171	18,852	38,123	27,819
15	14-Apr-03	14-May-03		14.6	2,212	32,295	1,077	0.18634	412	16	38	17,232	15,656	32,888	23,999
16	15-Apr-03	15-May-03		14.6	2,831	41,333	1,378	0.18634	528	15	36	20,670	20,064	40,734	29,724
17	16-Apr-03	16-May-03		14.6	2,310	33,726	1,124	0.18634	430	14	38	15,736	16,340	32,076	23,406
18	17-Apr-03	18-May-03		14.6	3,244	47,362	1,480	0.18634	604	13	38	19,240	22,952	42,192	30,788
19	21-Apr-03	20-May-03		14.6	2,945	42,997	1,483	0.18634	549	9	37	13,347	20,313	33,660	24,562
20	22-Apr-03	21-May-03		14.6	2,719	39,697	1,369	0.18634	507	8	28	10,952	14,196	25,148	18,351
21	23-Apr-03	22-May-03		14.6	2,600	37,960	1,309	0.18634	484	7	21	9,183	10,184	19,327	14,103
														1,370,462	\$1,000,054

COMMERCIAL UNBILLED REVENUE

MONTH END DATE

MINIMUM BILL

04/1/03
04/30/03
\$20.00

FIRST 3000
NEXT 2000
NEXT 10000
OVER 15000

2,281,105
186,088
353,735
477,551

69.16%
5.64%
10.72%
14.48%

3,298,479
100.00%

BILL GROUP	METER READ DATES	FROM	TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	25-Mar-03	24-Apr-03		174	681	118,494	3,950	0.8742	595	36	187	142,200	111,285	253,485	184,958
2	26-Mar-03	25-Apr-03		174	694	120,756	4,025	0.8742	607	35	181	140,875	109,867	250,742	182,971
3	27-Mar-03	26-Apr-03		174	501	87,174	2,724	0.8742	438	34	178	92,616	77,964	170,580	124,478
4	28-Mar-03	29-Apr-03		174	1,118	194,184	6,068	0.8742	976	33	178	200,244	173,728	373,972	272,895
5	31-Mar-03	30-Apr-03		174	408	70,992	2,366	0.8742	357	30	122	70,980	43,554	114,534	83,578
6	01-Apr-03	01-May-03		174	272	47,328	1,578	0.8742	238	29	113	45,762	26,894	72,656	53,019
7	02-Apr-03	02-May-03		174	303	52,722	1,757	0.8742	265	28	110	49,196	29,150	78,346	57,171
8	03-Apr-03	05-May-03		174	282	49,068	1,533	0.8742	247	27	108	41,391	26,678	68,067	49,670
9	04-Apr-03	06-May-03		174	347	60,378	1,887	0.8742	303	26	104	49,062	31,512	80,574	58,796
10	07-Apr-03	07-May-03		174	326	56,724	1,891	0.8742	285	23	98	43,493	27,360	70,853	51,703
11	08-Apr-03	08-May-03		174	306	53,244	1,775	0.8742	268	22	90	39,050	24,120	63,170	46,096
12	09-Apr-03	09-May-03		174	364	63,336	2,111	0.8742	318	21	73	44,331	23,214	67,545	49,289
13	10-Apr-03	12-May-03		174	490	85,290	2,664	0.8742	428	20	53	53,280	22,684	75,964	55,432
14	11-Apr-03	13-May-03		174	196	34,104	1,068	0.8742	171	19	46	20,254	7,866	28,120	20,520
15	14-Apr-03	14-May-03		174	508	88,392	2,946	0.8742	444	16	38	47,136	16,872	64,008	46,708
16	15-Apr-03	15-May-03		174	412	71,688	2,390	0.8742	360	15	38	35,850	13,680	49,530	36,143
17	16-Apr-03	16-May-03		174	478	82,824	2,761	0.8742	416	14	38	38,654	15,808	54,462	39,742
18	17-Apr-03	18-May-03		174	355	61,770	1,930	0.8742	310	13	38	25,090	11,780	36,870	26,905
19	21-Apr-03	20-May-03		174	99	17,226	594	0.8742	87	9	37	5,346	3,219	8,565	6,250
20	22-Apr-03	21-May-03		174	94	16,356	564	0.8742	82	8	28	4,512	2,296	6,808	4,968
21	23-Apr-03	22-May-03		174	132	22,968	792	0.8742	115	7	21	5,544	2,415	7,959	5,808
														1,996,790	\$1,457,098
														3,367,252	\$2,457,152

CHATTANOOGA GAS COMPANY
UNBILLED MCF VOLUMES
04/1/03

COMMODITY				DEMAND									
BILL GROUP	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES		CYCLE	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES	
	FROM	TO			FROM	TO		FROM	TO				
1	25-Mar-03	24-Apr-03	36,082.7	5.7171	\$206,288		1	25-Mar-03	24-Apr-03	36,082.7	1.5801	\$57,014	
2	26-Mar-03	25-Apr-03	33,055.0	5.7171	188,979		2	26-Mar-03	25-Apr-03	33,055.0	1.5801	52,230	
3	27-Mar-03	28-Apr-03	30,905.2	5.7171	176,688		3	27-Mar-03	28-Apr-03	30,905.2	1.5801	48,833	
4	28-Mar-03	29-Apr-03	48,498.4	5.7171	277,270		4	28-Mar-03	29-Apr-03	48,498.4	1.5801	76,632	
5	31-Mar-03	30-Apr-03	23,838.0	5.7171	136,284		5	31-Mar-03	30-Apr-03	23,838.0	1.5801	37,666	
6	01-Apr-03	01-May-03	19,063.8	5.7171	108,990		6	01-Apr-03	01-May-03	19,063.8	1.5801	30,123	
7	02-Apr-03	02-May-03	17,700.4	5.7171	101,195		7	02-Apr-03	02-May-03	17,700.4	1.5801	27,968	
8	03-Apr-03	05-May-03	15,444.0	5.7171	88,295		8	03-Apr-03	05-May-03	15,444.0	1.5801	24,403	
9	04-Apr-03	06-May-03	13,553.8	5.7171	77,488		9	04-Apr-03	06-May-03	13,553.8	1.5801	21,416	
10	07-Apr-03	07-May-03	12,113.1	5.7171	69,252		10	07-Apr-03	07-May-03	12,113.1	1.5801	19,140	
11	08-Apr-03	08-May-03	10,059.4	5.7171	57,511		11	08-Apr-03	08-May-03	10,059.4	1.5801	15,895	
12	09-Apr-03	09-May-03	13,247.5	5.7171	75,737		12	09-Apr-03	09-May-03	13,247.5	1.5801	20,932	
13	10-Apr-03	12-May-03	11,116.9	5.7171	63,556		13	10-Apr-03	12-May-03	11,116.9	1.5801	17,566	
14	11-Apr-03	13-May-03	6,624.3	5.7171	37,872		14	11-Apr-03	13-May-03	6,624.3	1.5801	10,467	
15	14-Apr-03	14-May-03	9,689.6	5.7171	55,396		15	14-Apr-03	14-May-03	9,689.6	1.5801	15,311	
16	15-Apr-03	15-May-03	9,026.4	5.7171	51,605		16	15-Apr-03	15-May-03	9,026.4	1.5801	14,263	
17	16-Apr-03	16-May-03	8,653.8	5.7171	49,475		17	16-Apr-03	16-May-03	8,653.8	1.5801	13,674	
18	17-Apr-03	19-May-03	7,906.2	5.7171	45,201		18	17-Apr-03	19-May-03	7,906.2	1.5801	12,493	
19	21-Apr-03	20-May-03	4,222.5	5.7171	24,140		19	21-Apr-03	20-May-03	4,222.5	1.5801	6,672	
20	22-Apr-03	21-May-03	3,195.6	5.7171	18,270		20	22-Apr-03	21-May-03	3,195.6	1.5801	5,049	
21	23-Apr-03	22-May-03	2,728.6	5.7171	15,600		21	23-Apr-03	22-May-03	2,728.6	1.5801	4,311	
			336,725.2	\$1,925,092						336,725.2	\$532,058		
										TOTAL		\$2,457,150	

CHATTANOOGA - BASE REVENUE

RESIDENTIAL UNBILLED REVENUE

MONTH END DATE

MINIMUM BILL

05/1/03

05/31/03

\$7.50

BASE RATE

PGA/CCF

TOTAL

R-1 STEPS

%

FIRST 25 CCF
NEXT 25 CCF
OVER 50 CCF0.2100 0.72972 0.9397 989.621 62.00%
0.1500 0.72972 0.8797 407.554 25.28%
0.0450 0.72972 0.7747 205.063 12.72%

1,612,238 100.00%

BILL GROUP	METER READ DATES	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	HEATING PER CYCLE	BASE LOAD FROM METER READ TO END OF MTH	DEGREE DAYS FROM METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	24-Apr-03	23-May-03	14.6	1,999	29,185	1,006	0.18634	372	372	37	68	37,222	25,296	62,518	9.25	29,360
2	25-Apr-03	27-May-03	14.6	1,487	21,710	678	0.18634	277	277	36	64	24,408	17,728	42,136	9.00	20,708
3	28-Apr-03	28-May-03	14.6	2,802	40,809	1,364	0.18634	522	522	33	52	45,012	27,144	72,156	8.25	35,861
4	29-Apr-03	29-May-03	14.6	2,281	33,303	1,110	0.18634	425	425	32	42	35,520	20,400	55,920	8.00	27,869
5	30-Apr-03	30-May-03	14.6	3,294	48,092	1,603	0.18634	614	614	31	45	49,693	27,630	77,323	7.75	38,971
6	01-May-03	02-Jun-03	14.6	3,329	48,603	1,519	0.18634	620	620	30	42	45,570	26,040	71,610	7.50	37,417
7	02-May-03	03-Jun-03	14.6	2,875	41,975	1,312	0.18634	536	536	29	39	36,048	20,904	56,952	7.25	31,093
8	05-May-03	04-Jun-03	14.6	2,627	38,354	1,278	0.18634	490	490	28	38	33,228	14,700	47,928	6.50	25,408
9	05-May-03	05-Jun-03	14.6	1,655	24,163	805	0.18634	308	308	25	28	20,125	8,624	28,749	6.25	15,342
10	07-May-03	06-Jun-03	14.6	1,678	24,499	817	0.18634	313	313	24	26	19,608	8,138	27,746	6.00	14,892
11	08-May-03	09-Jun-03	14.6	1,297	18,936	592	0.18634	242	242	23	24	13,616	5,808	19,424	5.75	10,835
12	09-May-03	10-Jun-03	14.6	2,680	39,128	1,223	0.18634	489	489	22	22	26,908	10,978	37,884	5.50	21,326
13	12-May-03	11-Jun-03	14.6	1,809	26,411	880	0.18634	337	337	19	19	16,720	6,403	23,123	4.75	12,613
14	13-May-03	12-Jun-03	14.6	2,181	31,551	1,052	0.18634	403	403	18	18	18,936	7,254	26,190	4.50	14,278
15	14-May-03	13-Jun-03	14.6	2,162	31,585	1,052	0.18634	403	403	17	17	17,884	6,851	24,735	4.25	13,489
16	15-May-03	16-Jun-03	14.6	2,811	41,041	1,283	0.18634	524	524	16	16	20,528	8,384	28,912	4.00	16,270
17	16-May-03	17-Jun-03	14.6	2,279	33,273	1,040	0.18634	425	425	15	15	15,600	6,375	21,975	3.75	12,366
18	16-May-03	18-Jun-03	14.6	3,216	46,954	1,565	0.18634	599	599	12	12	18,780	7,188	25,968	3.00	14,162
19	20-May-03	19-Jun-03	14.6	2,938	42,895	1,430	0.18634	547	547	11	11	15,730	6,017	21,747	2.75	11,861
20	21-May-03	20-Jun-03	14.6	2,698	39,391	1,313	0.18634	503	503	10	10	13,130	5,030	18,160	2.50	9,902
21	22-May-03	23-Jun-03	14.6	2,583	37,712	1,178	0.18634	481	481	9	9	10,602	4,329	14,931	2.25	8,408
														808,087		\$422,331

COMMERCIAL UNBILLED REVENUE

MONTH END DATE

MINIMUM BILL

05/1/03

05/31/03

\$20.00

BILL GROUP	METER READ DATES	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	HEATING PER CYCLE	BASE LOAD FROM METER READ TO END OF MTH	DEGREE DAYS FROM METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	24-Apr-03	23-May-03	17.4	687	116,058	4,002	0.8742	583	583	37	68	148,074	39,844	187,918	24.67	53,044
2	25-Apr-03	27-May-03	17.4	674	117,276	3,665	0.8742	589	589	36	64	131,940	37,696	169,636	24.00	49,241
3	28-Apr-03	28-May-03	17.4	485	84,390	2,813	0.8742	424	424	33	52	92,829	22,048	114,877	22.00	33,061
4	29-Apr-03	29-May-03	17.4	1,103	191,922	6,397	0.8742	964	964	32	48	204,704	46,272	250,976	21.33	72,446
5	30-Apr-03	30-May-03	17.4	404	70,296	2,343	0.8742	353	353	31	45	72,633	15,885	88,518	20.67	25,605
6	01-May-03	02-Jun-03	17.4	289	46,806	1,463	0.8742	235	235	30	42	43,890	9,870	53,760	20.00	15,859
7	02-May-03	03-Jun-03	17.4	291	50,634	1,582	0.8742	254	254	29	39	45,878	9,906	55,784	19.33	16,498
8	05-May-03	04-Jun-03	17.4	280	48,720	1,624	0.8742	245	245	26	30	42,224	7,350	49,574	17.33	14,515
9	06-May-03	05-Jun-03	17.4	341	59,334	1,978	0.8742	288	288	25	28	44,832	7,306	52,138	16.67	16,949
10	07-May-03	06-Jun-03	17.4	322	56,028	1,868	0.8742	281	281	24	26	44,832	7,306	52,138	16.00	15,315
11	08-May-03	09-Jun-03	17.4	300	52,200	1,631	0.8742	262	262	23	24	37,513	6,288	43,801	15.33	13,137
12	09-May-03	10-Jun-03	17.4	359	62,466	1,952	0.8742	314	314	22	22	42,944	6,908	49,852	14.67	14,984
13	12-May-03	11-Jun-03	17.4	482	83,868	2,796	0.8742	421	421	19	19	53,124	7,999	61,123	12.67	18,021
14	13-May-03	12-Jun-03	17.4	194	33,756	1,125	0.8742	170	170	18	18	20,250	3,060	23,310	12.00	6,872
15	14-May-03	13-Jun-03	17.4	498	86,652	2,888	0.8742	435	435	17	17	49,096	7,395	56,491	11.33	16,653
16	15-May-03	16-Jun-03	17.4	397	89,078	2,159	0.8742	347	347	16	16	34,544	5,552	40,096	10.67	12,051
17	18-May-03	17-Jun-03	17.4	474	82,478	2,577	0.8742	414	414	15	15	38,855	6,210	44,865	10.00	13,485
18	19-May-03	18-Jun-03	17.4	347	60,378	2,013	0.8742	303	303	12	12	24,156	3,636	27,792	8.00	8,193
19	20-May-03	19-Jun-03	17.4	99	17,226	574	0.8742	87	87	11	11	6,314	957	7,271	7.33	2,143
20	21-May-03	20-Jun-03	17.4	93	16,182	539	0.8742	81	81	10	10	5,390	810	6,200	6.67	1,828
21	22-May-03	23-Jun-03	17.4	130	22,620	707	0.8742	114	114	9	9	6,363	1,026	7,389	6.00	2,220
														1,448,965		\$422,120

58,870

CHATTANOOGA - PGA REVENUE

CHATTANOOGA GAS COMPANY
SCHEDULE DR - 101
PAGE 23 OF 36

RESIDENTIAL UNBILLED REVENUE

MONTH END DATE 05/1/03 FIRST 25 CCF 0.2100 BASE RATE PG&CCF TOTAL R-1 STEPS %
MINIMUM BILL \$7.50 NEXT 25 CCF 0.1500 0.72972 0.8397 999.821 62.00%
OVER 50 CCF 0.0450 0.72972 0.8797 407.554 25.28%
1,612,238 205,063 12.72%
100.00%

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	24-Apr-03 23-May-03	14.6	1,999	29,185	1,006	0.18634	372	37	11	37,222	4,092	41,314	30,148
2	25-Apr-03 27-May-03	14.6	1,487	21,710	678	0.18634	277	36	9	24,408	2,493	26,901	19,630
3	28-Apr-03 28-May-03	14.6	2,802	40,909	1,364	0.18634	522	33	3	45,012	1,566	46,578	33,989
4	29-Apr-03 29-May-03	14.6	2,281	33,303	1,110	0.18634	425	32	3	35,520	1,275	36,795	28,850
5	30-Apr-03 30-May-03	14.6	3,294	48,092	1,603	0.18634	614	31	3	49,693	1,842	51,535	37,606
6	01-May-03 02-Jun-03	14.6	3,329	48,603	1,519	0.18634	620	30	3	45,570	1,860	47,430	34,611
7	02-May-03 03-Jun-03	14.6	2,875	41,975	1,312	0.18634	536	29	3	38,048	1,608	39,656	28,938
8	05-May-03 04-Jun-03	14.6	2,627	38,354	1,278	0.18634	490	28	3	33,228	1,470	34,698	25,320
9	06-May-03 05-Jun-03	14.6	1,655	24,163	805	0.18634	308	25	3	20,125	924	21,049	15,360
10	07-May-03 06-Jun-03	14.6	1,678	24,499	817	0.18634	313	24	3	19,608	939	20,547	14,994
11	08-May-03 09-Jun-03	14.6	1,297	18,936	592	0.18634	242	23	3	13,616	726	14,342	10,466
12	09-May-03 10-Jun-03	14.6	2,680	39,128	1,223	0.18634	499	22	3	26,906	1,497	28,403	20,726
13	12-May-03 11-Jun-03	14.6	1,809	26,411	880	0.18634	337	19	1	16,720	337	17,057	12,447
14	13-May-03 12-Jun-03	14.6	2,161	31,551	1,052	0.18634	403	18	1	18,936	403	19,339	14,112
15	14-May-03 13-Jun-03	14.6	2,182	31,565	1,052	0.18634	403	17	1	17,884	403	18,287	13,344
16	15-May-03 16-Jun-03	14.6	2,811	41,041	1,283	0.18634	524	16	1	20,528	524	21,052	15,362
17	16-May-03 17-Jun-03	14.6	2,279	33,273	1,040	0.18634	425	15	1	15,600	425	16,025	11,694
18	18-May-03 18-Jun-03	14.6	3,216	46,954	1,565	0.18634	599	12	1	18,780	599	19,379	14,141
19	20-May-03 19-Jun-03	14.6	2,938	42,895	1,430	0.18634	547	11	0	15,730	0	15,730	11,478
20	21-May-03 20-Jun-03	14.6	2,698	39,391	1,313	0.18634	503	10	0	13,130	0	13,130	9,581
21	22-May-03 23-Jun-03	14.6	2,583	37,712	1,178	0.18634	481	9	0	10,602	0	10,602	7,756
				739,651								559,849	\$408,533

COMMERCIAL UNBILLED REVENUE

FIRST 3000 0.2159 0.72972 0.9456 68.32%
NEXT 2000 0.1714 0.72972 0.9011 7.34%
NEXT 10000 0.1598 0.72972 0.8895 12.14%
OVER 15000 0.1265 0.72972 0.8562 12.20%
2,299,839 100.00%

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	24-Apr-03 23-May-03	174	687	116,058	4,002	0.8742	583	37	11	148,074	6,413	154,487	112,732
2	25-Apr-03 27-May-03	174	874	117,276	3,665	0.8742	569	36	9	131,940	5,301	137,241	100,148
3	28-Apr-03 28-May-03	174	485	84,390	2,813	0.8742	424	33	3	92,829	1,272	94,101	68,667
4	29-Apr-03 29-May-03	174	1,103	191,922	6,397	0.8742	964	32	3	204,704	2,892	207,596	151,487
5	30-Apr-03 30-May-03	174	404	70,296	2,343	0.8742	353	31	3	72,633	1,059	73,692	53,775
6	01-May-03 02-Jun-03	174	269	48,806	1,463	0.8742	235	30	3	43,890	705	44,595	32,542
7	02-May-03 03-Jun-03	174	291	50,634	1,582	0.8742	254	29	3	45,878	762	46,640	34,034
8	05-May-03 04-Jun-03	174	280	48,720	1,624	0.8742	245	26	3	42,224	735	42,959	31,348
9	06-May-03 05-Jun-03	174	341	59,334	1,978	0.8742	298	25	3	49,450	894	50,344	36,737
10	07-May-03 06-Jun-03	174	322	56,028	1,868	0.8742	281	24	3	44,832	843	45,675	33,330
11	08-May-03 09-Jun-03	174	300	52,200	1,631	0.8742	262	23	3	37,513	786	38,299	27,948
12	09-May-03 10-Jun-03	174	359	62,466	1,952	0.8742	314	22	3	42,944	942	43,886	32,024
13	12-May-03 11-Jun-03	174	462	83,868	2,796	0.8742	421	19	1	53,124	421	53,545	39,073
14	13-May-03 12-Jun-03	174	184	33,756	1,125	0.8742	170	18	1	20,250	170	20,420	14,901
15	14-May-03 13-Jun-03	174	498	86,652	2,888	0.8742	435	17	1	49,086	435	49,531	36,144
16	15-May-03 16-Jun-03	174	397	69,078	2,159	0.8742	347	16	1	34,544	347	34,891	25,461
17	16-May-03 17-Jun-03	174	474	82,476	2,577	0.8742	414	15	1	38,655	414	39,069	28,509
18	19-May-03 18-Jun-03	174	347	60,378	2,013	0.8742	303	12	1	24,156	303	24,459	17,848
19	20-May-03 19-Jun-03	174	99	17,226	574	0.8742	87	11	0	6,314	0	6,314	4,607
20	21-May-03 20-Jun-03	174	93	16,182	539	0.8742	81	10	0	5,390	0	5,390	3,933
21	22-May-03 23-Jun-03	174	130	22,620	707	0.8742	114	9	0	6,363	0	6,363	4,643
				8,209								1,219,497	\$889,891
				56,870								1,779,346	\$1,298,424

CHATTANOOGA GAS COMPANY
UNBILLED MCF VOLUMES
05/1/03

COMMODITY			DEMAND		
BILL GROUP	DATES		CYCLE	UNBILLED VOLUMES (MCF)	FULL RATE
	FROM	TO			
					GAS COST APPLICABLE TO UNBILLED VOLUMES
1	24-Apr-03	23-May-03	1	19,580 1	1 5801 \$30,939
2	25-Apr-03	27-May-03	2	16,414 2	1 5801 25,936
3	28-Apr-03	28-May-03	3	14,067 9	1 5801 22,229
4	29-Apr-03	29-May-03	4	24,439 1	1 5801 38,616
5	30-Apr-03	30-May-03	5	12,522 7	1 5801 19,787
6	01-May-03	02-Jun-03	6	9,202 5	1 5801 14,541
7	02-May-03	03-Jun-03	7	8,629 6	1 5801 13,636
8	05-May-03	04-Jun-03	8	7,765 7	1 5801 12,271
9	06-May-03	05-Jun-03	9	7,139 3	1 5801 11,281
10	07-May-03	06-Jun-03	10	6,622 2	1 5801 10,464
11	08-May-03	09-Jun-03	11	5,264 1	1 5801 8,318
12	09-May-03	10-Jun-03	12	7,228 9	1 5801 11,422
13	12-May-03	11-Jun-03	13	7,060 2	1 5801 11,156
14	13-May-03	12-Jun-03	14	3,975 9	1 5801 6,282
15	14-May-03	13-Jun-03	15	6,781 8	1 5801 10,716
16	15-May-03	16-Jun-03	16	5,594 3	1 5801 8,840
17	16-May-03	17-Jun-03	17	5,509 4	1 5801 8,705
18	19-May-03	18-Jun-03	18	4,383 8	1 5801 6,927
19	20-May-03	19-Jun-03	19	2,204 4	1 5801 3,483
20	21-May-03	20-Jun-03	20	1,852 0	1 5801 2,926
21	22-May-03	23-Jun-03	21	1,696 5	1 5801 2,681
				177,934 6	\$281,156
					=====
				TOTAL	\$1,298,427
					=====

CHATTANOOGA - BASE REVENUE

RESIDENTIAL UNBILLED REVENUE

MONTH END DATE 06/30/03
MINIMUM BILL \$7.50

BASE RATE PGA/CCF TOTAL R-1 STEPS %
FIRST 25 CCF 0.2100 0.72972 0.9397 704.341 74.81%
NEXT 25 CCF 0.1500 0.72972 0.8797 124.110 13.18%
OVER 50 CCF 0.0450 0.72972 0.7747 113.090 12.01%

CHATTANOOGA GAS COMPANY
SCHEDULE DR - 101
PAGE 25 OF 36

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	BASE LOAD DAYS-ACTUAL DAYS-BET METER READS	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER	HEATING LOAD PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	23-May-03	14.6	1,993	29,098	0.18634	0.18634	371	38	371	38	38	3,710	38,252	9.50	25,906
2	27-May-03	14.6	1,431	20,893	0.18634	0.18634	267	34	267	34	34	2,480	26,082	8.50	16,918
3	28-May-03	14.6	2,749	40,135	0.18634	0.18634	512	33	512	33	33	45,672	46,232	8.25	31,470
4	29-May-03	14.6	2,261	33,011	0.18634	0.18634	421	32	421	32	32	36,416	38,100	8.00	25,033
5	30-May-03	14.6	3,289	48,019	0.18634	0.18634	613	31	613	31	31	48,019	49,858	7.75	34,578
6	02-Jun-03	14.6	3,332	48,647	0.18634	0.18634	621	28	621	28	28	46,956	0	7.00	31,883
7	03-Jun-03	14.6	2,868	41,873	0.18634	0.18634	534	27	534	27	27	36,988	0	6.75	26,465
8	04-Jun-03	14.6	2,602	37,969	0.18634	0.18634	485	26	485	26	26	34,060	0	6.50	23,121
9	05-Jun-03	14.6	1,627	23,754	0.18634	0.18634	303	25	303	25	25	18,550	0	6.25	13,550
10	06-Jun-03	14.6	1,664	24,294	0.18634	0.18634	310	24	310	24	24	18,216	0	6.00	13,304
11	09-Jun-03	14.6	1,272	18,571	0.18634	0.18634	237	21	237	21	21	12,999	0	5.25	9,047
12	10-Jun-03	14.6	2,663	38,860	0.18634	0.18634	498	20	498	20	20	25,920	0	5.00	18,040
13	11-Jun-03	14.6	1,803	26,324	0.18634	0.18634	336	19	336	19	19	16,663	0	4.75	11,601
14	12-Jun-03	14.6	2,120	30,952	0.18634	0.18634	395	18	395	18	18	17,408	0	4.50	12,713
15	13-Jun-03	14.6	2,127	31,054	0.18634	0.18634	396	17	396	17	17	16,490	0	4.25	12,046
16	16-Jun-03	14.6	2,790	40,734	0.18634	0.18634	520	14	520	14	14	19,012	0	3.50	13,230
17	17-Jun-03	14.6	2,247	32,806	0.18634	0.18634	419	13	419	13	13	14,222	0	3.25	9,895
18	18-Jun-03	14.6	3,197	46,676	0.18634	0.18634	596	12	596	12	12	18,672	0	3.00	12,994
19	19-Jun-03	14.6	2,932	42,807	0.18634	0.18634	546	11	546	11	11	14,718	0	2.75	10,746
20	20-Jun-03	14.6	2,695	39,347	0.18634	0.18634	502	10	502	10	10	12,300	0	2.50	8,980
21	23-Jun-03	14.6	2,579	37,653	0.18634	0.18634	481	7	481	7	7	8,785	0	1.75	6,114
			50,241	733,519									534,481		\$367,635

COMMERCIAL UNBILLED REVENUE

MONTH END DATE 06/30/03
MINIMUM BILL \$20.00

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	BASE LOAD DAYS-ACTUAL DAYS-BET METER READS	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER	HEATING LOAD PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	23-May-03	174	661	115,014	0.8742	0.8742	578	38	578	38	38	5,780	142,352	25.33	43,218
2	27-May-03	174	684	115,536	0.8742	0.8742	580	34	580	34	34	6,352	136,936	22.67	40,892
3	28-May-03	174	476	82,824	0.8742	0.8742	416	33	416	33	33	5,848	96,328	22.00	28,387
4	29-May-03	174	1,094	190,356	0.8742	0.8742	956	32	956	32	32	213,872	213,872	21.33	63,111
5	30-May-03	174	398	69,252	0.8742	0.8742	341	31	341	31	31	70,254	70,254	20.67	21,301
6	02-Jun-03	174	284	45,936	0.8742	0.8742	231	28	231	28	28	44,352	0	18.67	13,178
7	03-Jun-03	174	285	49,590	0.8742	0.8742	249	27	249	27	27	46,170	0	18.00	13,717
8	04-Jun-03	174	270	46,980	0.8742	0.8742	236	26	236	26	26	42,120	0	17.33	12,512
9	05-Jun-03	174	338	58,812	0.8742	0.8742	295	25	295	25	25	45,950	0	16.67	14,180
10	06-Jun-03	174	316	54,984	0.8742	0.8742	276	24	276	24	24	41,232	0	16.00	12,724
11	09-Jun-03	174	294	51,156	0.8742	0.8742	257	21	257	21	21	35,805	0	14.00	10,775
12	10-Jun-03	174	349	60,726	0.8742	0.8742	305	20	305	20	20	40,480	0	13.33	12,180
13	11-Jun-03	174	473	82,302	0.8742	0.8742	414	19	414	19	19	52,117	0	12.67	15,686
14	12-Jun-03	174	186	32,364	0.8742	0.8742	163	18	163	18	18	18,198	0	12.00	5,616
15	13-Jun-03	174	489	85,066	0.8742	0.8742	427	17	427	17	17	45,203	0	11.33	13,947
16	16-Jun-03	174	387	67,338	0.8742	0.8742	338	14	338	14	14	31,430	0	9.33	9,456
17	17-Jun-03	174	467	81,258	0.8742	0.8742	408	13	408	13	13	35,217	0	8.67	10,599
18	18-Jun-03	174	345	60,030	0.8742	0.8742	302	12	302	12	12	24,012	0	8.00	7,226
19	19-Jun-03	174	97	16,878	0.8742	0.8742	85	11	85	11	11	5,797	0	7.33	1,769
20	20-Jun-03	174	94	16,356	0.8742	0.8742	82	10	82	10	10	5,110	0	6.67	1,577
21	23-Jun-03	174	131	22,794	0.8742	0.8742	115	7	115	7	7	5,320	0	4.67	1,601
			8,078										1,180,289		\$353,673

58,319

RESIDENTIAL UNBILLED REVENUE

MONTH END DATE	06/1/03
MINIMUM BILL	\$7.50

FIRST 25 CCF	0.2100	0.72972	0.9397	704,341	74.81%
NEXT 25 CCF	0.1500	0.72972	0.8797	124,110	13.18%
OVER 50 CCF	0.0450	0.72972	0.7747	113,090	12.01%
				941,541	100.00%

BILL GROUP	METER READ DATES	METER FROM	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	23-May-03	24-Jun-03	146	1,993	32	29,098	909	0.18634	371	0	36	0	34,542	0	34,542	25,206	
2	27-May-03	25-Jun-03	146	1,431	29	20,893	720	0.18634	267	0	34	0	24,480	0	24,480	17,864	
3	28-May-03	26-Jun-03	146	2,749	29	40,135	1,384	0.18634	512	0	33	0	45,672	0	45,672	33,328	
4	29-May-03	27-Jun-03	146	2,261	29	33,011	1,138	0.18634	421	0	32	0	36,416	0	36,416	26,573	
5	30-May-03	30-Jun-03	146	3,289	31	48,019	1,549	0.18634	613	0	31	0	48,019	0	48,019	35,040	
6	02-Jun-03	01-Jul-03	146	3,332	29	48,647	1,677	0.18634	621	0	28	0	46,956	0	46,956	34,265	
7	03-Jun-03	02-Jul-03	146	2,868	29	41,873	1,444	0.18634	534	0	27	0	38,988	0	38,988	28,450	
8	04-Jun-03	03-Jul-03	146	2,602	29	37,989	1,310	0.18634	485	0	26	0	34,060	0	34,060	24,854	
9	05-Jun-03	07-Jul-03	146	1,627	32	23,754	742	0.18634	303	0	25	0	18,550	0	18,550	13,536	
10	08-Jun-03	08-Jul-03	146	1,664	32	24,294	759	0.18634	310	0	24	0	18,216	0	18,216	13,293	
11	09-Jun-03	09-Jul-03	146	1,272	30	18,571	619	0.18634	237	0	21	0	12,999	0	12,999	9,486	
12	10-Jun-03	10-Jul-03	146	2,663	30	38,880	1,296	0.18634	496	0	20	0	25,920	0	25,920	18,914	
13	11-Jun-03	11-Jul-03	146	1,803	30	26,324	877	0.18634	338	0	19	0	16,663	0	16,663	12,159	
14	12-Jun-03	14-Jul-03	146	2,120	32	30,952	967	0.18634	395	0	18	0	17,406	0	17,406	12,702	
15	13-Jun-03	15-Jul-03	146	2,127	32	31,954	970	0.18634	396	0	17	0	16,490	0	16,490	12,033	
16	16-Jun-03	16-Jul-03	146	2,790	30	40,734	1,358	0.18634	520	0	14	0	19,012	0	19,012	13,873	
17	17-Jun-03	17-Jul-03	146	2,247	30	32,806	1,094	0.18634	419	0	13	0	14,222	0	14,222	10,378	
18	18-Jun-03	18-Jul-03	146	3,197	30	46,676	1,556	0.18634	596	0	12	0	18,672	0	18,672	13,625	
19	19-Jun-03	21-Jul-03	146	2,932	32	42,807	1,338	0.18634	546	0	11	0	14,718	0	14,718	10,740	
20	20-Jun-03	22-Jul-03	146	2,695	32	39,347	1,230	0.18634	502	0	10	0	12,300	0	12,300	8,978	
21	23-Jun-03	23-Jul-03	146	2,579	30	37,653	1,255	0.18634	481	0	7	0	8,785	0	8,785	6,411	
																523,086	\$381,706

COMMERCIAL UNBILLED REVENUE

MONTH END DATE	06/1/03
MINIMUM BILL	\$20.00

FIRST 3000	0.2159	0.72972	0.9456	1,119,562	57.82%
NEXT 2000	0.1714	0.72972	0.9011	130,420	6.74%
NEXT 10000	0.1598	0.72972	0.8695	277,346	14.32%
OVER 15000	0.1265	0.72972	0.8562	409,123	21.13%
				1,936,451	100.00%

BILL GROUP	METER READ DATES		AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD DAYS-ACTUAL DAYS-BET METER READS	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD DAYS FROM METER READ TO END OF MTH	HEATING LOAD PER DEGREE DAY	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
	FROM	TO															
1	23-May-03	24-Jun-03	174	661	32	115,014	3,594	0.8742	578	0	38	0	136,572	0	136,572	99,659	
2	27-May-03	25-Jun-03	174	664	29	115,536	3,984	0.8742	580	0	34	0	135,456	0	135,456	98,845	
3	28-May-03	26-Jun-03	174	476	29	82,824	2,856	0.8742	416	0	33	0	94,248	0	94,248	68,775	
4	29-May-03	27-Jun-03	174	1,094	29	190,356	6,564	0.8742	956	0	32	0	210,048	0	210,048	153,276	
5	30-May-03	30-Jun-03	174	398	31	69,252	2,234	0.8742	348	0	31	0	69,254	0	69,254	50,536	
6	02-Jun-03	01-Jul-03	174	264	29	45,936	1,584	0.8742	231	0	28	0	44,352	0	44,352	32,365	
7	03-Jun-03	02-Jul-03	174	285	29	49,590	1,710	0.8742	249	0	27	0	46,170	0	46,170	33,691	
8	04-Jun-03	03-Jul-03	174	270	29	48,980	1,620	0.8742	236	0	26	0	42,120	0	42,120	30,736	
9	05-Jun-03	07-Jul-03	174	338	32	58,812	1,838	0.8742	295	0	25	0	45,950	0	45,950	33,531	
10	06-Jun-03	08-Jul-03	174	316	32	54,984	1,718	0.8742	276	0	24	0	41,232	0	41,232	30,088	
11	09-Jun-03	09-Jul-03	174	294	30	51,156	1,705	0.8742	257	0	21	0	35,805	0	35,805	26,128	
12	10-Jun-03	10-Jul-03	174	349	30	60,728	2,024	0.8742	305	0	20	0	40,480	0	40,480	29,539	
13	11-Jun-03	11-Jul-03	174	473	30	82,302	2,743	0.8742	413	0	19	0	52,117	0	52,117	38,031	
14	12-Jun-03	14-Jul-03	174	186	32	32,364	1,011	0.8742	163	0	18	0	18,198	0	18,198	13,279	
15	13-Jun-03	15-Jul-03	174	489	32	85,086	2,659	0.8742	427	0	17	0	45,203	0	45,203	32,986	
16	16-Jun-03	16-Jul-03	174	387	30	67,338	2,245	0.8742	338	0	14	0	31,430	0	31,430	22,935	
17	17-Jun-03	17-Jul-03	174	467	30	81,258	2,709	0.8742	408	0	13	0	35,217	0	35,217	25,699	
18	18-Jun-03	18-Jul-03	174	345	30	60,030	2,001	0.8742	302	0	12	0	24,012	0	24,012	17,522	
19	19-Jun-03	21-Jul-03	174	97	32	16,878	527	0.8742	85	0	11	0	5,797	0	5,797	4,230	
20	20-Jun-03	22-Jul-03	174	94	32	16,356	511	0.8742	82	0	10	0	5,110	0	5,110	3,729	
21	23-Jun-03	23-Jul-03	174	131	30	22,784	760	0.8742	115	0	7	0	5,320	0	5,320	3,882	
																1,164,091	\$849,460
																1,687,177	\$1,231,166
																TOTAL	

TOTAL

CHATTANOOGA GAS COMPANY
UNBILLED MCF VOLUMES
06/1/03

COMMODITY				DEMAND							
BILL GROUP	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES	CYCLE	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES
	FROM	TO					FROM	TO			
1	23-May-03	24-Jun-03	17,111 4	5 7171	\$97,828	1	23-May-03	24-Jun-03	17,111 4	1 5801	\$27,038
2	27-May-03	25-Jun-03	15,993 6	5 7171	91,437	2	27-May-03	25-Jun-03	15,993 6	1 5801	25,271
3	28-May-03	26-Jun-03	13,992 0	5 7171	79,994	3	28-May-03	26-Jun-03	13,992 0	1 5801	22,109
4	29-May-03	27-Jun-03	24,646 4	5 7171	140,906	4	29-May-03	27-Jun-03	24,646 4	1 5801	38,944
5	30-May-03	30-Jun-03	11,727 3	5 7171	67,046	5	30-May-03	30-Jun-03	11,727 3	1 5801	18,530
6	02-Jun-03	01-Jul-03	9,130 8	5 7171	52,202	6	02-Jun-03	01-Jul-03	9,130 8	1 5801	14,428
7	03-Jun-03	02-Jul-03	8,515 8	5 7171	48,686	7	03-Jun-03	02-Jul-03	8,515 8	1 5801	13,456
8	04-Jun-03	03-Jul-03	7,618 0	5 7171	43,553	8	04-Jun-03	03-Jul-03	7,618 0	1 5801	12,037
9	05-Jun-03	07-Jul-03	6,450 0	5 7171	36,875	9	05-Jun-03	07-Jul-03	6,450 0	1 5801	10,192
10	06-Jun-03	08-Jul-03	5,944 8	5 7171	33,987	10	06-Jun-03	08-Jul-03	5,944 8	1 5801	9,393
11	09-Jun-03	09-Jul-03	4,880 4	5 7171	27,902	11	09-Jun-03	09-Jul-03	4,880 4	1 5801	7,712
12	10-Jun-03	10-Jul-03	6,640 0	5 7171	37,962	12	10-Jun-03	10-Jul-03	6,640 0	1 5801	10,492
13	11-Jun-03	11-Jul-03	6,878 0	5 7171	39,322	13	11-Jun-03	11-Jul-03	6,878 0	1 5801	10,868
14	12-Jun-03	14-Jul-03	3,560 4	5 7171	20,355	14	12-Jun-03	14-Jul-03	3,560 4	1 5801	5,626
15	13-Jun-03	15-Jul-03	6,169 3	5 7171	35,271	15	13-Jun-03	15-Jul-03	6,169 3	1 5801	9,748
16	16-Jun-03	16-Jul-03	5,044 2	5 7171	28,838	16	16-Jun-03	16-Jul-03	5,044 2	1 5801	7,970
17	17-Jun-03	17-Jul-03	4,943 9	5 7171	28,265	17	17-Jun-03	17-Jul-03	4,943 9	1 5801	7,812
18	18-Jun-03	18-Jul-03	4,268 4	5 7171	24,403	18	18-Jun-03	18-Jul-03	4,268 4	1 5801	6,744
19	19-Jun-03	21-Jul-03	2,051 5	5 7171	11,729	19	19-Jun-03	21-Jul-03	2,051 5	1 5801	3,242
20	20-Jun-03	22-Jul-03	1,741 0	5 7171	9,953	20	20-Jun-03	22-Jul-03	1,741 0	1 5801	2,751
21	23-Jun-03	23-Jul-03	1,410 5	5 7171	8,064	21	23-Jun-03	23-Jul-03	1,410 5	1 5801	2,229
						\$964,578					
						168,717 7					
						\$266,592					
						TOTAL					
						\$1,231,170					

CHATTANOOGA - BASE REVENUE

RESIDENTIAL UNBILLED REVENUE

07/1/03

07/31/03

\$7.50

BASE RATE PGA/CCF TOTAL R-1 STEPS %

FIRST 25 CCF 0.2100 0.72972 0.8397 617.043 81.02%
NEXT 25 CCF 0.1500 0.72972 0.8797 81.458 10.70%
OVER 50 CCF 0.0450 0.72972 0.7747 63.086 8.28%

761.597 100.00%

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE DAYS FROM METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	24-Jun-03	14.6	1,964	30	28,674	0.18634	366	37	0	35,372	0	35,372	9.25	24,885
2	25-Jun-03	14.6	1,370	30	20,002	0.18634	255	36	0	24,012	0	24,012	9.00	16,890
3	26-Jun-03	14.6	2,720	32	39,712	0.18634	507	35	0	43,435	0	43,435	8.75	32,049
4	27-Jun-03	14.6	2,245	32	32,777	0.18634	418	34	0	34,816	0	34,816	8.50	25,695
5	30-Jun-03	14.6	3,260	30	47,586	0.18634	607	31	0	49,197	0	49,197	7.75	34,808
6	01-Jul-03	14.6	3,330	30	48,618	0.18634	621	30	0	48,630	0	48,630	7.50	34,210
7	02-Jul-03	14.6	2,864	30	41,814	0.18634	534	29	0	40,426	0	40,426	7.25	28,441
8	03-Jul-03	14.6	2,611	32	38,121	0.18634	487	28	0	33,348	0	33,348	7.00	24,810
9	07-Jul-03	14.6	1,579	29	23,053	0.18634	294	24	0	19,080	0	19,080	6.00	13,098
10	08-Jul-03	14.6	1,654	29	24,148	0.18634	308	23	0	19,159	0	19,159	5.75	13,150
11	09-Jul-03	14.6	1,256	29	18,338	0.18634	234	22	0	13,904	0	13,904	5.50	9,549
12	10-Jul-03	14.6	2,859	29	38,821	0.18634	495	21	0	28,119	0	28,119	5.25	19,300
13	11-Jul-03	14.6	1,780	31	26,134	0.18634	334	20	0	16,860	0	16,860	5.00	12,152
14	14-Jul-03	14.6	2,088	29	30,485	0.18634	389	17	0	17,867	0	17,867	4.25	12,267
15	15-Jul-03	14.6	2,104	29	30,718	0.18634	392	16	0	16,944	0	16,944	4.00	11,634
16	16-Jul-03	14.6	2,786	29	40,676	0.18634	519	15	0	21,045	0	21,045	3.75	14,445
17	17-Jul-03	14.6	2,239	29	32,689	0.18634	417	14	0	15,778	0	15,778	3.50	10,833
18	18-Jul-03	14.6	3,163	31	46,472	0.18634	593	13	0	19,487	0	19,487	3.25	14,046
19	21-Jul-03	14.6	2,930	29	42,778	0.18634	546	10	0	14,750	0	14,750	2.50	10,126
20	22-Jul-03	14.6	2,675	29	39,055	0.18634	498	9	0	12,123	0	12,123	2.25	8,321
21	23-Jul-03	14.6	2,579	29	37,653	0.18634	481	8	0	10,384	0	10,384	2.00	7,130
49,886													534,736	\$377,439

COMMERCIAL UNBILLED REVENUE

07/1/03

07/31/03

\$20.00

FIRST 3000 0.2159 0.72972 0.9456 1,023,342 66.31%
NEXT 2000 0.1714 0.72972 0.9011 124,645 8.08%
NEXT 10000 0.1598 0.72972 0.8895 228,961 14.84%
OVER 15000 0.1265 0.72972 0.8562 166,262 10.77%

1,543,210 100.00%

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE DAYS FROM METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	24-Jun-03	174	657	30	114,318	0.8742	574	37	0	141,007	0	141,007	24.67	43,613
2	25-Jun-03	174	649	30	112,926	0.8742	567	36	0	135,504	0	135,504	24.00	41,911
3	26-Jun-03	174	470	32	81,780	0.8742	411	35	0	89,460	0	89,460	23.33	28,352
4	27-Jun-03	174	1,087	32	189,138	0.8742	950	34	0	200,974	0	200,974	22.67	63,701
5	30-Jun-03	174	394	30	68,556	0.8742	344	31	0	70,835	0	70,835	20.67	21,911
6	01-Jul-03	174	261	30	45,414	0.8742	228	30	0	45,420	0	45,420	20.00	14,047
7	02-Jul-03	174	277	30	46,198	0.8742	242	29	0	46,603	0	46,603	19.33	14,411
8	03-Jul-03	174	266	32	46,284	0.8742	233	28	0	40,488	0	40,488	18.67	12,835
9	07-Jul-03	174	338	29	58,812	0.8742	295	24	0	48,672	0	48,672	16.00	12,867
10	08-Jul-03	174	314	29	54,636	0.8742	275	23	0	43,332	0	43,332	15.33	13,236
11	09-Jul-03	174	289	29	50,286	0.8742	253	22	0	38,148	0	38,148	14.67	11,654
12	10-Jul-03	174	342	29	59,508	0.8742	299	21	0	43,092	0	43,092	14.00	13,163
13	11-Jul-03	174	466	31	81,084	0.8742	407	20	0	52,320	0	52,320	13.33	16,360
14	14-Jul-03	174	186	29	32,364	0.8742	163	17	0	18,972	0	18,972	11.33	5,794
15	15-Jul-03	174	488	29	84,912	0.8742	427	16	0	46,848	0	46,848	10.67	14,312
16	16-Jul-03	174	382	29	66,468	0.8742	334	15	0	34,380	0	34,380	10.00	10,502
17	17-Jul-03	174	468	29	81,432	0.8742	409	14	0	39,312	0	39,312	9.33	12,006
18	18-Jul-03	174	343	31	59,662	0.8742	300	13	0	25,025	0	25,025	8.67	7,838
19	21-Jul-03	174	95	29	16,530	0.8742	83	10	0	5,700	0	5,700	6.67	1,742
20	22-Jul-03	174	91	29	15,834	0.8742	80	9	0	4,914	0	4,914	6.00	1,501
21	23-Jul-03	174	130	29	22,620	0.8742	114	8	0	6,240	0	6,240	5.33	1,908
7,993													1,177,246	\$365,682

57,879

CHATTANOOGA - PGA REVENUE

RESIDENTIAL UNBILLED REVENUE

07/11/03

FIRST 25 CCF
NEXT 25 CCF
OVER 50 CCF0.2100
0.1500
0.04500.72972
0.72972
0.72972617,043
81,458
63,09681.02%
10.70%
8.28%CHATTANOOGA GAS COMPANY
SCHEDULE DR - 101
PAGE 29 OF 36

BILL GROUP	METER READ DATES	METER FROM	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE ACTUAL DAYS-BET METER READS	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER DEGREE DAY	HEATING LOAD PER DEGREE DAY PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	24-Jun-03	24-Jul-03	14.6	1,964	30	28,674	956	0.18634	0.18634	366	37	0	35,372	0	35,372	25,812
2	25-Jun-03	25-Jul-03	14.6	1,370	30	20,002	667	0.18634	0.18634	255	36	0	24,012	0	24,012	17,522
3	26-Jun-03	26-Jul-03	14.6	2,720	32	39,712	1,241	0.18634	0.18634	507	35	0	43,435	0	43,435	31,695
4	27-Jun-03	28-Jul-03	14.6	2,245	32	32,777	1,024	0.18634	0.18634	418	34	0	34,816	0	34,816	25,406
5	30-Jun-03	30-Jul-03	14.6	3,260	30	47,596	1,567	0.18634	0.18634	607	31	0	49,197	0	49,197	35,900
6	01-Jul-03	31-Jul-03	14.6	3,330	30	48,618	1,621	0.18634	0.18634	621	30	0	48,630	0	48,630	35,488
7	02-Jul-03	01-Aug-03	14.6	2,864	30	41,814	1,394	0.18634	0.18634	534	29	0	40,426	0	40,426	29,500
8	03-Jul-03	04-Aug-03	14.6	2,611	32	38,121	1,191	0.18634	0.18634	487	28	0	33,348	0	33,348	24,335
9	07-Jul-03	05-Aug-03	14.6	1,579	29	23,053	795	0.18634	0.18634	294	24	0	19,080	0	19,080	13,923
10	08-Jul-03	06-Aug-03	14.6	1,654	29	24,148	833	0.18634	0.18634	308	23	0	19,159	0	19,159	13,981
11	09-Jul-03	07-Aug-03	14.6	1,256	29	18,338	832	0.18634	0.18634	234	22	0	13,904	0	13,904	10,146
12	10-Jul-03	08-Aug-03	14.6	2,658	29	38,821	1,339	0.18634	0.18634	495	21	0	28,119	0	28,119	20,519
13	11-Jul-03	11-Aug-03	14.6	1,790	31	26,134	843	0.18634	0.18634	334	20	0	16,860	0	16,860	12,303
14	14-Jul-03	12-Aug-03	14.6	2,088	29	30,485	1,051	0.18634	0.18634	389	17	0	17,867	0	17,867	13,038
15	15-Jul-03	13-Aug-03	14.6	2,104	29	30,718	1,059	0.18634	0.18634	392	16	0	16,944	0	16,944	12,364
16	16-Jul-03	14-Aug-03	14.6	2,786	29	40,676	1,403	0.18634	0.18634	519	15	0	21,045	0	21,045	15,357
17	17-Jul-03	15-Aug-03	14.6	2,238	29	32,689	1,127	0.18634	0.18634	417	14	0	15,778	0	15,778	11,514
18	18-Jul-03	18-Aug-03	14.6	3,183	31	46,472	1,499	0.18634	0.18634	593	13	0	19,487	0	19,487	14,220
19	21-Jul-03	19-Aug-03	14.6	2,930	29	42,778	1,475	0.18634	0.18634	548	10	0	14,750	0	14,750	10,763
20	22-Jul-03	20-Aug-03	14.6	2,675	29	39,055	1,347	0.18634	0.18634	498	9	0	12,123	0	12,123	8,846
21	23-Jul-03	21-Aug-03	14.6	2,578	29	37,653	1,298	0.18634	0.18634	481	8	0	10,384	0	10,384	7,577
																534,736 \$390,208

COMMERCIAL UNBILLED REVENUE

07/11/03

FIRST 3000
NEXT 10000
OVER 150000.2159
0.1714
0.15980.72972
0.72972
0.729721,023,342
124,645
228,96166.31%
8.08%
14.84%

BILL GROUP	METER READ DATES	METER FROM	METER TO	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE ACTUAL DAYS-BET METER READS	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER DEGREE DAY	HEATING LOAD PER DEGREE DAY PER CYCLE	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
1	24-Jun-03	24-Jul-03	174	857	30	114,318	3,811	0.8742	0.8742	574	37	0	141,007	0	141,007	102,886
2	25-Jun-03	25-Jul-03	174	649	30	112,926	3,764	0.8742	0.8742	567	36	0	135,504	0	135,504	98,880
3	26-Jun-03	26-Jul-03	174	470	32	81,760	2,556	0.8742	0.8742	411	35	0	89,460	0	89,460	65,281
4	27-Jun-03	29-Jul-03	174	1,087	32	189,138	5,911	0.8742	0.8742	950	34	0	200,974	0	200,974	146,655
5	30-Jun-03	30-Jul-03	174	394	30	68,556	2,285	0.8742	0.8742	344	31	0	70,835	0	70,835	51,690
6	01-Jul-03	31-Jul-03	174	281	30	45,414	1,514	0.8742	0.8742	228	30	0	45,420	0	45,420	33,144
7	02-Jul-03	01-Aug-03	174	277	30	48,198	1,607	0.8742	0.8742	242	29	0	46,603	0	46,603	34,007
8	03-Jul-03	04-Aug-03	174	266	32	46,284	1,446	0.8742	0.8742	233	28	0	40,488	0	40,488	29,545
9	07-Jul-03	05-Aug-03	174	338	29	58,812	2,028	0.8742	0.8742	295	24	0	48,672	0	48,672	35,517
10	08-Jul-03	06-Aug-03	174	314	29	54,636	1,884	0.8742	0.8742	274	23	0	43,332	0	43,332	31,620
11	09-Jul-03	07-Aug-03	174	289	29	50,286	1,734	0.8742	0.8742	253	22	0	36,146	0	36,146	27,837
12	11-Jul-03	11-Aug-03	174	466	31	59,508	2,052	0.8742	0.8742	299	21	0	43,092	0	43,092	31,445
13	14-Jul-03	12-Aug-03	174	186	29	32,364	2,616	0.8742	0.8742	407	20	0	52,320	0	52,320	38,179
14	15-Jul-03	13-Aug-03	174	488	29	84,912	2,928	0.8742	0.8742	163	17	0	18,972	0	18,972	13,844
15	16-Jul-03	14-Aug-03	174	382	29	66,468	2,292	0.8742	0.8742	427	16	0	46,848	0	46,848	34,186
16	17-Jul-03	15-Aug-03	174	468	29	81,432	2,808	0.8742	0.8742	334	15	0	34,380	0	34,380	25,088
17	18-Jul-03	18-Aug-03	174	343	31	59,682	1,925	0.8742	0.8742	409	14	0	39,312	0	39,312	28,687
18	21-Jul-03	19-Aug-03	174	(95)	29	16,530	570	0.8742	0.8742	83	13	0	25,025	0	25,025	18,261
19	21-Jul-03	20-Aug-03	174	91	29	15,834	546	0.8742	0.8742	80	10	0	5,700	0	5,700	4,159
20	22-Jul-03	20-Aug-03	174	130	29	22,620	780	0.8742	0.8742	114	9	0	4,914	0	4,914	3,586
21	23-Jul-03	21-Aug-03	174	7,893	29	57,879	1,893	0.8742	0.8742	114	8	0	6,240	0	6,240	4,553
																1,177,246 \$859,080
																1,711,982 \$1,249,268

TOTAL

COMMODITY				DEMAND							
BILL GROUP	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES	CYCLE	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES
	FROM	TO					FROM	TO			
1	24-Jun-03	24-Jul-03	17,637.9	5.7171	\$100,838	1	24-Jun-03	24-Jul-03	17,637.9	1.5801	\$27,870
2	25-Jun-03	25-Jul-03	15,951.6	5.7171	91,197	2	25-Jun-03	25-Jul-03	15,951.6	1.5801	25,205
3	26-Jun-03	28-Jul-03	13,289.5	5.7171	75,977	3	26-Jun-03	28-Jul-03	13,289.5	1.5801	20,999
4	27-Jun-03	29-Jul-03	23,579.0	5.7171	134,804	4	27-Jun-03	29-Jul-03	23,579.0	1.5801	37,257
5	30-Jun-03	30-Jul-03	12,003.2	5.7171	68,623	5	30-Jun-03	30-Jul-03	12,003.2	1.5801	18,966
6	01-Jul-03	31-Jul-03	9,405.0	5.7171	53,769	6	01-Jul-03	31-Jul-03	9,405.0	1.5801	14,861
7	02-Jul-03	01-Aug-03	8,702.9	5.7171	49,755	7	02-Jul-03	01-Aug-03	8,702.9	1.5801	13,751
8	03-Jul-03	04-Aug-03	7,383.6	5.7171	42,213	8	03-Jul-03	04-Aug-03	7,383.6	1.5801	11,667
9	07-Jul-03	05-Aug-03	6,775.2	5.7171	38,734	9	07-Jul-03	05-Aug-03	6,775.2	1.5801	10,705
10	08-Jul-03	06-Aug-03	6,249.1	5.7171	35,727	10	08-Jul-03	06-Aug-03	6,249.1	1.5801	9,874
11	09-Jul-03	07-Aug-03	5,205.2	5.7171	29,759	11	09-Jul-03	07-Aug-03	5,205.2	1.5801	8,225
12	10-Jul-03	08-Aug-03	7,121.1	5.7171	40,712	12	10-Jul-03	08-Aug-03	7,121.1	1.5801	11,252
13	11-Jul-03	11-Aug-03	6,918.0	5.7171	39,551	13	11-Jul-03	11-Aug-03	6,918.0	1.5801	10,931
14	14-Jul-03	12-Aug-03	3,683.9	5.7171	21,061	14	14-Jul-03	12-Aug-03	3,683.9	1.5801	5,821
15	15-Jul-03	13-Aug-03	6,379.2	5.7171	36,471	15	15-Jul-03	13-Aug-03	6,379.2	1.5801	10,080
16	16-Jul-03	14-Aug-03	5,542.5	5.7171	31,687	16	16-Jul-03	14-Aug-03	5,542.5	1.5801	8,758
17	17-Jul-03	15-Aug-03	5,509.0	5.7171	31,496	17	17-Jul-03	15-Aug-03	5,509.0	1.5801	8,705
18	18-Jul-03	18-Aug-03	4,451.2	5.7171	25,448	18	18-Jul-03	18-Aug-03	4,451.2	1.5801	7,033
19	21-Jul-03	19-Aug-03	2,045.0	5.7171	11,691	19	21-Jul-03	19-Aug-03	2,045.0	1.5801	3,231
20	22-Jul-03	20-Aug-03	1,703.7	5.7171	9,740	20	22-Jul-03	20-Aug-03	1,703.7	1.5801	2,692
21	23-Jul-03	21-Aug-03	1,662.4	5.7171	9,504	21	23-Jul-03	21-Aug-03	1,662.4	1.5801	2,627
									171,198.2		\$270,510
										TOTAL	\$1,249,267

CHATTANOOGA - BASE REVENUE

RESIDENTIAL UNBILLED REVENUE

08/1/03

08/31/03

MINIMUM BILL \$7.50

BASE RATE	PGA/CCF	TOTAL	R-1 STEPS	%
FIRST 25 CCF	0.2100	0.72972	590.218	83.22%
NEXT 25 CCF	0.1500	0.72972	72.424	10.21%
OVER 50 CCF	0.0450	0.72972	46.571	6.57%
709.213 100.00%				

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER	HEATING LOAD PER DEGREE DAY	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	24-Jul-03	22-Aug-03	14.6	1,852	28.489	0.18634	364	38	0	37,354	0	37,354	37,354	9.50	25,755
2	25-Jul-03	25-Aug-03	14.6	1,354	19,768	0.18634	252	37	0	23,608	0	23,608	23,608	9.25	17,082
3	28-Jul-03	26-Aug-03	14.6	2,685	39,201	0.18634	500	34	0	45,968	0	45,968	45,968	8.50	31,697
4	29-Jul-03	27-Aug-03	14.6	2,237	32,660	0.18634	417	33	0	37,158	0	37,158	37,158	8.25	25,628
5	30-Jul-03	28-Aug-03	14.6	3,253	47,484	0.18634	606	32	0	52,416	0	52,416	52,416	8.00	36,142
6	31-Jul-03	28-Aug-03	14.6	3,329	48,603	0.18634	620	31	0	51,956	0	51,956	51,956	7.75	35,829
7	01-Aug-03	02-Sep-03	14.6	2,852	41,639	0.18634	531	30	0	39,030	0	39,030	39,030	7.50	28,924
8	04-Aug-03	03-Sep-03	14.6	2,594	37,872	0.18634	463	27	0	34,074	0	34,074	34,074	6.75	24,088
9	05-Aug-03	04-Sep-03	14.6	1,558	22,747	0.18634	280	26	0	19,708	0	19,708	19,708	6.50	13,931
10	06-Aug-03	05-Sep-03	14.6	1,846	24,032	0.18634	307	25	0	20,025	0	20,025	20,025	6.25	14,154
11	07-Aug-03	08-Sep-03	14.6	1,252	18,278	0.18634	233	24	0	13,704	0	13,704	13,704	6.00	10,157
12	08-Aug-03	09-Sep-03	14.6	2,655	38,763	0.18634	495	23	0	27,853	0	27,853	27,853	5.75	20,643
13	11-Aug-03	10-Sep-03	14.6	1,785	26,061	0.18634	333	20	0	17,380	0	17,380	17,380	5.00	12,280
14	12-Aug-03	11-Sep-03	14.6	2,086	30,456	0.18634	389	19	0	19,285	0	19,285	19,285	4.75	13,632
15	13-Aug-03	12-Sep-03	14.6	2,083	30,412	0.18634	368	18	0	18,252	0	18,252	18,252	4.50	12,897
16	14-Aug-03	15-Sep-03	14.6	2,762	40,617	0.18634	518	17	0	21,573	0	21,573	21,573	4.25	15,988
17	15-Aug-03	16-Sep-03	14.6	2,240	32,704	0.18634	417	16	0	16,352	0	16,352	16,352	4.00	12,117
18	18-Aug-03	17-Sep-03	14.6	3,184	46,486	0.18634	593	13	0	20,150	0	20,150	20,150	3.25	14,238
19	19-Aug-03	18-Sep-03	14.6	2,925	42,705	0.18634	545	12	0	17,088	0	17,088	17,088	3.00	12,074
20	20-Aug-03	19-Sep-03	14.6	2,678	39,099	0.18634	489	11	0	14,333	0	14,333	14,333	2.75	10,132
21	21-Aug-03	22-Sep-03	14.6	2,577	37,824	0.18634	480	10	0	11,760	0	11,760	11,760	2.50	8,713
													559,025		\$396,100

COMMERCIAL UNBILLED REVENUE

08/1/03

08/31/03

MINIMUM BILL \$20.00

BASE RATE	PGA/CCF	TOTAL	R-1 STEPS	%
FIRST 3000	0.2159	0.72972	1,023,741	62.54%
NEXT 2000	0.1714	0.72972	95,806	5.85%
NEXT 10000	0.1588	0.72972	215,849	13.19%
OVER 15000	0.1265	0.72972	301,669	18.43%
1,637,065 100.00%				

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER	HEATING LOAD PER DEGREE DAY	BASE LOAD	HEATING LOAD	TOTAL	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	24-Jul-03	22-Aug-03	17.4	652	113,448	0.8742	570	38	0	148,656	0	148,656	148,656	25.33	44,674
2	25-Jul-03	25-Aug-03	17.4	643	111,882	0.8742	562	37	0	133,533	0	133,533	133,533	24.67	41,157
3	28-Jul-03	26-Aug-03	17.4	468	81,432	0.8742	409	34	0	95,472	0	95,472	95,472	22.67	28,695
4	29-Jul-03	27-Aug-03	17.4	1,085	188,790	0.8742	949	33	0	214,830	0	214,830	214,830	22.00	64,564
5	30-Jul-03	28-Aug-03	17.4	393	68,382	0.8742	344	32	0	75,456	0	75,456	75,456	21.33	22,678
6	31-Jul-03	29-Aug-03	17.4	256	44,544	0.8742	224	31	0	47,616	0	47,616	47,616	20.67	14,312
7	01-Aug-03	02-Sep-03	17.4	273	47,502	0.8742	239	30	0	44,520	0	44,520	44,520	20.00	13,893
8	04-Aug-03	03-Sep-03	17.4	262	45,588	0.8742	229	27	0	41,040	0	41,040	41,040	18.00	12,480
9	05-Aug-03	04-Sep-03	17.4	333	57,942	0.8742	291	26	0	50,206	0	50,206	50,206	17.33	15,281
10	06-Aug-03	05-Sep-03	17.4	314	54,636	0.8742	275	25	0	45,525	0	45,525	45,525	16.67	13,858
11	07-Aug-03	08-Sep-03	17.4	295	51,330	0.8742	258	24	0	38,496	0	38,496	38,496	16.00	12,012
12	08-Aug-03	09-Sep-03	17.4	341	59,334	0.8742	288	23	0	42,642	0	42,642	42,642	15.33	13,305
13	11-Aug-03	10-Sep-03	17.4	463	80,562	0.8742	405	20	0	53,700	0	53,700	53,700	13.33	16,344
14	12-Aug-03	11-Sep-03	17.4	185	32,190	0.8742	162	19	0	20,387	0	20,387	20,387	12.67	6,206
15	13-Aug-03	12-Sep-03	17.4	487	84,738	0.8742	426	18	0	50,850	0	50,850	50,850	12.00	15,476
16	14-Aug-03	15-Sep-03	17.4	379	65,946	0.8742	331	17	0	35,037	0	35,037	35,037	11.33	10,931
17	15-Aug-03	16-Sep-03	17.4	464	80,736	0.8742	406	16	0	40,368	0	40,368	40,368	10.67	12,598
18	18-Aug-03	17-Sep-03	17.4	343	59,662	0.8742	300	13	0	25,857	0	25,857	25,857	8.67	7,872
19	19-Aug-03	18-Sep-03	17.4	95	16,530	0.8742	83	12	0	6,612	0	6,612	6,612	8.00	2,012
20	20-Aug-03	19-Sep-03	17.4	130	15,834	0.8742	80	11	0	5,808	0	5,808	5,808	7.33	1,767
21	21-Aug-03	22-Sep-03	17.4	7,852	22,620	0.8742	114	10	0	7,070	0	7,070	7,070	6.67	2,206
													1,223,681		\$372,330

57,659

RESIDENTIAL UNBILLED REVENUE

MONTH END DATE

MINIMUM BILL

FIRST 25 CCF
NEXT 25 CCF
OVER 50 CCF

BASE RATE PGA/CCF TOTAL R-1 STEPS %

0 2100	0 72972	0 9397	590,218	83.22%
0 1500	0 72972	0 8797	72,424	10.21%
0 0450	0 72972	0 7747	46,571	6.57%
709,213 100.00%				

BILL GROUP	METER READ DATES		AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD		BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD		DEGREE DAYS FROM METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE
	FROM	TO			DAYS-ACTUAL	DAYS-BET METER READS				DAYS FROM METER READ TO END OF MTH	DAYS FROM METER READ TO END OF MTH					
1	24-Jul-03	22-Aug-03	14.6	1,952	28,499	983	0.18634	364	38	0	37,354	0	37,354	0	37,354	27,258
2	25-Jul-03	25-Aug-03	14.6	1,354	19,768	638	0.18634	252	37	0	23,606	0	23,606	0	23,606	17,228
3	28-Jul-03	28-Aug-03	14.6	2,685	39,201	1,352	0.18634	500	34	0	45,968	0	45,968	0	45,968	33,544
4	29-Jul-03	27-Aug-03	14.6	2,237	32,660	1,126	0.18634	417	33	0	37,158	0	37,158	0	37,158	27,115
5	30-Jul-03	28-Aug-03	14.6	3,253	47,484	1,638	0.18634	606	32	0	52,416	0	52,416	0	52,416	38,249
6	31-Jul-03	29-Aug-03	14.6	3,329	48,603	1,676	0.18634	620	31	0	51,956	0	51,956	0	51,956	37,913
7	01-Aug-03	02-Sep-03	14.6	2,852	41,639	1,301	0.18634	531	30	0	39,030	0	39,030	0	39,030	28,481
8	04-Aug-03	03-Sep-03	14.6	2,594	37,872	1,262	0.18634	483	27	0	34,074	0	34,074	0	34,074	24,864
9	05-Aug-03	04-Sep-03	14.6	1,558	22,747	758	0.18634	290	26	0	19,708	0	19,708	0	19,708	14,381
10	06-Aug-03	05-Sep-03	14.6	1,648	24,032	801	0.18634	307	25	0	20,025	0	20,025	0	20,025	14,613
11	07-Aug-03	08-Sep-03	14.6	1,252	18,279	571	0.18634	233	24	0	13,704	0	13,704	0	13,704	10,000
12	08-Aug-03	09-Sep-03	14.6	2,655	38,763	1,211	0.18634	495	23	0	27,853	0	27,853	0	27,853	20,325
13	11-Aug-03	10-Sep-03	14.6	1,785	26,061	869	0.18634	333	20	0	17,380	0	17,380	0	17,380	12,683
14	12-Aug-03	11-Sep-03	14.6	2,086	30,456	1,015	0.18634	389	19	0	19,285	0	19,285	0	19,285	14,073
15	13-Aug-03	12-Sep-03	14.6	2,083	30,412	1,014	0.18634	388	18	0	18,252	0	18,252	0	18,252	13,319
16	14-Aug-03	15-Sep-03	14.6	2,782	40,617	1,269	0.18634	518	17	0	21,573	0	21,573	0	21,573	15,742
17	15-Aug-03	16-Sep-03	14.6	2,240	32,704	1,022	0.18634	417	16	0	16,352	0	16,352	0	16,352	11,932
18	18-Aug-03	17-Sep-03	14.6	3,184	46,486	1,550	0.18634	593	13	0	20,150	0	20,150	0	20,150	14,704
19	19-Aug-03	18-Sep-03	14.6	2,925	42,705	1,424	0.18634	545	12	0	17,088	0	17,088	0	17,088	12,469
20	20-Aug-03	19-Sep-03	14.6	2,678	39,089	1,303	0.18634	499	11	0	14,333	0	14,333	0	14,333	10,459
21	21-Aug-03	22-Sep-03	14.6	2,577	37,624	1,176	0.18634	480	10	0	11,760	0	11,760	0	11,760	8,582
															559,025	\$407,932

COMMERCIAL UNBILLED REVENUE

MONTH END DATE

MINIMUM BILL

FIRST 3000
NEXT 2000
NEXT 10000
OVER 15000

0 2159	0 72972	0 9456	1,023,741	62.54%
0 1714	0 72972	0 9011	95,806	5.85%
0 1598	0 72972	0 8895	215,849	13.19%
0 1265	0 72972	0 8562	301,669	18.43%
1,637,065 100.00%				

1,637,065															100.00%			
BILL GROUP	METER READ DATES		CUST PER CYCLE	BASE LOAD DAYS-ACTUAL DAYS-BET	AVG BASE CCF PER CUSTOMER	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY PER CYCLE	DAYS FROM METER READ TO END OF MTH	DEGREE DAYS FROM METER READ TO END OF MTH	BASE LOAD	HEATING LOAD	TOTAL	UNBILLED REVENUE				
	FROM	TO																
1	24-Jul-03	22-Aug-03	174	652	174	113,448	3,912	0.8742	570	38	0	148,656	0	148,656	108,477			
2	25-Jul-03	25-Aug-03	174	643	174	111,882	3,609	0.8742	562	37	0	133,533	0	133,533	97,442			
3	28-Jul-03	26-Aug-03	174	488	174	81,432	2,808	0.8742	409	34	0	95,472	0	95,472	69,668			
4	29-Jul-03	27-Aug-03	174	1,085	174	188,790	6,510	0.8742	949	33	0	214,830	0	214,830	156,766			
5	30-Jul-03	28-Aug-03	174	393	174	68,382	2,358	0.8742	344	32	0	75,456	0	75,456	55,062			
6	31-Jul-03	29-Aug-03	174	256	174	44,544	1,536	0.8742	224	31	0	47,616	0	47,616	34,746			
7	01-Aug-03	02-Sep-03	174	273	174	47,502	1,484	0.8742	239	30	0	44,520	0	44,520	32,487			
8	04-Aug-03	03-Sep-03	174	262	174	45,588	1,520	0.8742	229	27	0	41,040	0	41,040	29,948			
9	05-Aug-03	04-Sep-03	174	333	174	57,942	1,931	0.8742	291	26	0	50,206	0	50,206	36,638			
10	06-Aug-03	05-Sep-03	174	314	174	54,636	1,821	0.8742	274	25	0	45,525	0	45,525	33,221			
11	07-Aug-03	08-Sep-03	174	295	174	51,330	1,604	0.8742	258	24	0	38,486	0	38,486	28,091			
12	08-Aug-03	09-Sep-03	174	341	174	59,334	1,854	0.8742	298	23	0	42,642	0	42,642	31,117			
13	11-Aug-03	10-Sep-03	174	463	174	80,582	2,685	0.8742	405	20	0	53,700	0	53,700	39,186			
14	12-Aug-03	11-Sep-03	174	185	174	32,190	1,073	0.8742	162	19	0	20,387	0	20,387	14,877			
15	13-Aug-03	12-Sep-03	174	487	174	84,738	2,825	0.8742	426	18	0	50,850	0	50,850	37,106			
16	14-Aug-03	15-Sep-03	174	379	174	65,946	2,061	0.8742	331	17	0	35,037	0	35,037	25,567			
17	15-Aug-03	16-Sep-03	174	464	174	80,736	2,523	0.8742	406	16	0	40,368	0	40,368	29,457			
18	18-Aug-03	17-Sep-03	174	343	174	59,662	1,989	0.8742	300	13	0	25,857	0	25,857	18,868			
19	19-Aug-03	18-Sep-03	174	95	174	16,530	551	0.8742	83	12	0	6,612	0	6,612	4,825			
20	20-Aug-03	19-Sep-03	174	91	174	15,834	528	0.8742	80	11	0	5,808	0	5,808	4,238			
21	21-Aug-03	22-Sep-03	174	130	174	22,620	707	0.8742	114	10	0	7,070	0	7,070	5,159			
											1,223,681		\$892,944					
											1,782,706		\$1,300,876					
											TOTAL							

CHATTANOOGA GAS COMPANY
UNBILLED MCF VOLUMES
08/1/03

COMMODITY			DEMAND		
BILL GROUP	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES
	FROM	TO			
1	24-Jul-03	22-Aug-03	18,601 0	1 5801	\$29,391
2	25-Jul-03	25-Aug-03	15,713 9	1 5801	24,830
3	28-Jul-03	26-Aug-03	14,144 0	1 5801	22,349
4	29-Jul-03	27-Aug-03	25,198 8	1 5801	39,817
5	30-Jul-03	28-Aug-03	12,787 2	1 5801	20,205
6	31-Jul-03	29-Aug-03	9,957 2	1 5801	15,733
7	01-Aug-03	02-Sep-03	8,355 0	1 5801	13,202
8	04-Aug-03	03-Sep-03	7,511 4	1 5801	11,869
9	05-Aug-03	04-Sep-03	6,991 4	1 5801	11,047
10	06-Aug-03	05-Sep-03	6,555 0	1 5801	10,358
11	07-Aug-03	08-Sep-03	5,220 0	1 5801	8,248
12	08-Aug-03	09-Sep-03	7,049 5	1 5801	11,139
13	11-Aug-03	10-Sep-03	7,108 0	1 5801	11,231
14	12-Aug-03	11-Sep-03	3,967 2	1 5801	6,269
15	13-Aug-03	12-Sep-03	6,910 2	1 5801	10,919
16	14-Aug-03	15-Sep-03	5,661 0	1 5801	8,945
17	15-Aug-03	16-Sep-03	5,672 0	1 5801	8,962
18	18-Aug-03	17-Sep-03	4,600 7	1 5801	7,270
19	19-Aug-03	18-Sep-03	2,370 0	1 5801	3,745
20	20-Aug-03	19-Sep-03	2,014 1	1 5801	3,182
21	21-Aug-03	22-Sep-03	1,883 0	1 5801	2,975
			178,270 6		\$281,686
				TOTAL	\$1,300,878

CHATTANOOGA - BASE REVENUE

RESIDENTIAL UNBILLED REVENUE

09/1/03

MONTH END DATE

09/30/03

MINIMUM BILL \$7.50

BASE RATE	PGA/CCF	TOTAL	R-1 STEPS	%
FIRST 25 CCF	0.2100	0.9397	583.124	83.14%
NEXT 25 CCF	0.1500	0.8797	68.581	9.78%
OVER 50 CCF	0.0450	0.72972	49.713	7.08%
701.418 100.00%				

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	HEATING LOAD	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	22-Aug-03	14.6	1,850	28,470	863	0.18634	363	39	15	33,657	39,102	26,538
2	25-Aug-03	14.6	1,343	19,608	633	0.18634	250	36	15	22,788	26,538	17,194
3	26-Aug-03	14.6	2,679	39,113	1,262	0.18634	489	35	15	44,170	51,655	33,381
4	27-Aug-03	14.6	2,232	32,587	987	0.18634	416	34	15	33,558	39,798	26,631
5	28-Aug-03	14.6	3,264	47,654	1,444	0.18634	608	33	15	47,652	56,772	37,853
6	29-Aug-03	14.6	3,347	48,868	1,481	0.18634	624	32	15	47,392	56,752	37,897
7	02-Sep-03	14.6	2,847	41,566	1,366	0.18634	531	28	15	38,808	46,773	28,930
8	03-Sep-03	14.6	2,593	37,858	1,262	0.18634	483	27	15	34,074	41,319	25,454
9	04-Sep-03	14.6	1,551	22,845	708	0.18634	289	26	15	18,408	22,743	14,459
10	05-Sep-03	14.6	1,849	24,075	752	0.18634	307	25	15	18,800	23,405	14,810
11	08-Sep-03	14.6	1,252	18,279	609	0.18634	233	22	15	13,398	16,893	10,137
12	09-Sep-03	14.6	2,871	38,997	1,300	0.18634	498	21	15	27,300	34,770	20,714
13	10-Sep-03	14.6	1,791	28,149	872	0.18634	334	20	15	17,440	22,450	13,275
14	11-Sep-03	14.6	2,072	30,251	945	0.18634	366	19	15	17,955	23,745	14,411
15	12-Sep-03	14.6	2,082	30,368	949	0.18634	388	18	15	17,082	22,902	13,767
16	15-Sep-03	14.6	2,782	40,817	1,354	0.18634	518	15	15	20,310	28,080	15,837
17	16-Sep-03	14.6	2,245	32,777	1,093	0.18634	418	14	15	15,302	21,572	12,009
18	17-Sep-03	14.6	3,189	46,559	1,552	0.18634	594	13	15	20,176	29,086	15,961
19	18-Sep-03	14.6	2,940	42,924	1,341	0.18634	548	12	15	16,092	24,312	13,499
20	19-Sep-03	14.6	2,681	39,143	1,223	0.18634	500	11	15	13,453	20,953	11,405
21	22-Sep-03	14.6	2,588	37,785	1,259	0.18634	482	8	14	10,072	16,820	8,413
											666,440	\$412,376

COMMERCIAL UNBILLED REVENUE

09/1/03

MONTH END DATE

09/30/03

MINIMUM BILL \$20.00

BASE RATE	PGA/CCF	TOTAL	R-1 STEPS	%
FIRST 3000	0.2159	0.72972	0.9456	71.86%
NEXT 2000	0.1714	0.72972	0.9011	7.27%
NEXT 10000	0.1598	0.72972	0.8895	14.78%
OVER 15000	0.1265	0.72972	0.8562	6.09%
1,386,050 100.00%				

BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD	BASE PER DAY	AVG ANNUAL HEATING LOAD PER CUSTOMER /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE METER READ TO END OF MTH	HEATING LOAD	PRORATED CUSTOMER CHARGE	UNBILLED REVENUE
1	22-Aug-03	17.4	647	112,578	3,411	0.8742	566	39	15	133,028	141,519	44,974
2	25-Aug-03	17.4	642	111,708	3,603	0.8742	561	36	15	128,708	138,123	42,884
3	26-Aug-03	17.4	484	80,736	2,604	0.8742	408	35	15	91,140	97,230	30,167
4	27-Aug-03	17.4	1,076	187,224	5,673	0.8742	941	34	15	192,882	206,997	65,570
5	28-Aug-03	17.4	399	67,686	2,051	0.8742	340	33	15	67,683	72,783	23,036
6	29-Aug-03	17.4	253	44,022	1,334	0.8742	221	32	15	42,688	46,003	14,547
7	02-Sep-03	17.4	273	47,850	1,595	0.8742	240	28	15	44,660	48,260	14,734
8	03-Sep-03	17.4	263	45,762	1,525	0.8742	230	27	15	41,175	44,625	13,611
9	04-Sep-03	17.4	333	57,942	1,811	0.8742	291	26	15	47,068	51,451	16,006
10	05-Sep-03	17.4	315	54,810	1,713	0.8742	275	25	15	42,825	46,950	14,591
11	08-Sep-03	17.4	281	50,634	1,688	0.8742	254	22	15	37,136	40,946	12,414
12	09-Sep-03	17.4	335	58,290	1,943	0.8742	293	21	15	40,803	45,198	13,681
13	10-Sep-03	17.4	465	80,910	2,897	0.8742	407	20	15	53,940	60,045	18,143
14	11-Sep-03	17.4	183	31,842	995	0.8742	160	19	15	18,905	21,305	6,557
15	12-Sep-03	17.4	489	85,086	2,859	0.8742	427	18	15	47,862	54,267	16,663
16	15-Sep-03	17.4	378	65,772	2,192	0.8742	330	15	15	32,880	37,830	11,305
17	16-Sep-03	17.4	462	80,388	2,680	0.8742	404	14	15	37,520	43,580	12,979
18	17-Sep-03	17.4	344	59,856	1,995	0.8742	301	13	15	25,935	30,450	8,039
19	18-Sep-03	17.4	98	17,052	533	0.8742	86	12	15	6,396	7,686	2,313
20	19-Sep-03	17.4	91	15,834	495	0.8742	80	11	15	5,445	6,845	1,989
21	22-Sep-03	17.4	129	22,446	748	0.8742	113	8	14	5,984	7,566	2,193
											1,249,459	\$387,397

RESIDENTIAL UNBILLED REVENUE										09/1/03		09/30/03		CHATTANOOGA GAS SCHEDULED PAYMENT			
MONTH END DATE										\$7.50							
MINIMUM BILL																	
BILL GROUP	METER READ DATES		AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD DAYS-ACTUAL	BASE LOAD DAYS-BET	METER READS	BASE LOAD	0.2100	0.72972	0.9397	583.124	83.14%				
	FROM	TO															
1	22-Aug-03	24-Sep-03	14.6	1,950	33		28,470	863	0.18634	363	39	21	33,657	7,623	41,280	30,123	
2	25-Aug-03	25-Sep-03	14.6	1,343	31		19,608	633	0.18634	250	36	21	22,788	5,250	28,038	20,460	
3	28-Aug-03	28-Sep-03	14.6	2,679	31		39,113	1,262	0.18634	499	35	21	44,170	10,478	54,649	39,878	
4	27-Aug-03	28-Sep-03	14.6	2,232	33		32,587	987	0.18634	416	34	21	33,558	8,736	42,294	30,863	
5	28-Aug-03	30-Sep-03	14.6	3,264	33		47,654	1,444	0.18634	608	33	21	47,852	12,768	60,620	44,090	
6	29-Aug-03	01-Oct-03	14.6	3,347	33		48,866	1,461	0.18634	624	32	21	47,392	13,104	60,496	44,145	
7	02-Sep-03	02-Oct-03	14.6	2,847	30		41,566	1,386	0.18634	531	28	21	38,808	11,151	49,959	36,456	
8	03-Sep-03	03-Oct-03	14.6	2,593	30		37,858	1,262	0.18634	483	27	21	34,074	10,143	44,217	32,266	
9	04-Sep-03	06-Oct-03	14.6	1,551	32		22,645	708	0.18634	289	26	21	18,408	6,069	24,477	17,861	
10	05-Sep-03	07-Oct-03	14.6	1,649	32		24,075	752	0.18634	307	25	21	18,800	6,447	25,247	18,423	
11	08-Sep-03	07-Oct-03	14.6	1,252	30		16,279	609	0.18634	233	22	21	13,398	4,893	18,291	13,347	
12	09-Sep-03	08-Oct-03	14.6	2,671	30		36,997	1,300	0.18634	498	21	21	27,300	10,456	37,756	27,553	
13	10-Sep-03	10-Oct-03	14.6	1,791	30		26,149	872	0.18634	334	20	21	17,440	7,014	24,454	17,845	
14	11-Sep-03	13-Oct-03	14.6	2,072	32		30,251	945	0.18634	386	19	21	17,955	8,106	26,061	19,017	
15	12-Sep-03	14-Oct-03	14.6	2,080	32		30,368	949	0.18634	388	18	21	17,082	8,148	25,230	18,411	
16	15-Sep-03	15-Oct-03	14.6	2,782	30		40,617	1,354	0.18634	518	15	21	20,310	10,878	31,188	22,759	
17	16-Sep-03	16-Oct-03	14.6	2,245	30		32,777	1,093	0.18634	418	14	21	15,302	8,778	24,080	17,572	
18	17-Sep-03	17-Oct-03	14.6	3,189	30		46,559	1,552	0.18634	594	13	21	20,176	12,474	32,650	23,825	
19	18-Sep-03	20-Oct-03	14.6	2,940	32		42,924	1,341	0.18634	548	12	21	16,092	11,508	27,600	20,140	
20	19-Sep-03	21-Oct-03	14.6	2,661	32		39,143	1,223	0.18634	500	11	21	13,453	10,500	23,953	17,479	
21	22-Sep-03	22-Oct-03	14.6	2,568	30		37,785	1,259	0.18634	482	8	21	10,072	10,122	20,194	14,736	
										736,292				722,536		\$527,249	

COMMERCIAL UNBILLED REVENUE										09/1/03					
										FIRST 3000	0 2159	0 72972	0 9456		
										NEXT 2000	0 1714	0 72972	0 9011	985,971	71.86%
										NEXT 10000	0 1598	0 72972	0 8895	100,745	7.27%
										OVER 15000	0 1285	0 72972	0 8562	204,890	14.78%
														84,444	6.09%
MONTH END DATE										09/30/03					
MINIMUM BILL										\$20.00				1,386,050	100.00%
BILL GROUP	METER READ DATES	AVG BASE CCF PER CUSTOMER	CUST PER CYCLE	BASE LOAD DAYS-ACTUAL DAYS-BET METER READS	BASE LOAD	BASE LOAD PER DAY	AVG ANNUAL HEATING LOAD /DEGREE DAY	HEATING LOAD PER DEGREE DAY	BASE LOAD DAYS FROM METER READ TO END OF MTH	DEGREE DAYS FROM METER READ TO END OF MTH	TOTAL	UNBILLED REVENUE			
1	22-Aug-03 24-Sep-03	174	647	33	112,578	3,411	0.8742	566	39	21	133,029	144,915			
2	25-Aug-03 25-Sep-03	174	642	31	111,708	3,603	0.8742	561	36	21	129,708	103,747			
3	26-Aug-03 26-Sep-03	174	464	31	80,736	2,604	0.8742	406	35	21	91,140	72,728			
4	27-Aug-03 28-Sep-03	174	1,076	33	187,224	5,673	0.8742	941	34	21	192,882	212,643			
5	28-Aug-03 30-Sep-03	174	389	33	67,686	2,051	0.8742	340	33	21	67,683	71,140			
6	29-Aug-03 01-Oct-03	174	253	33	44,022	1,334	0.8742	221	32	21	42,688	46,461			
7	02-Sep-03 02-Oct-03	174	275	30	47,850	1,595	0.8742	240	28	21	44,660	5,040			
8	03-Sep-03 03-Oct-03	174	263	30	45,762	1,525	0.8742	230	27	21	41,175	4,830			
9	04-Sep-03 06-Oct-03	174	333	32	57,942	1,811	0.8742	291	26	21	47,086	53,197			
10	05-Sep-03 07-Oct-03	174	315	32	54,810	1,713	0.8742	275	25	21	42,825	5,775			
11	06-Sep-03 08-Oct-03	174	291	30	50,634	1,668	0.8742	254	22	21	37,136	5,334			
12	09-Sep-03 09-Oct-03	174	335	30	58,290	1,943	0.8742	293	21	21	40,803	6,153			
13	10-Sep-03 10-Oct-03	174	485	30	80,910	2,697	0.8742	407	20	21	53,940	8,547			
14	11-Sep-03 13-Oct-03	174	183	32	31,842	995	0.8742	160	19	21	18,905	3,360			
15	12-Sep-03 14-Oct-03	174	489	32	85,086	2,659	0.8742	427	18	21	47,862	8,967			
16	15-Sep-03 15-Oct-03	174	378	30	65,772	2,192	0.8742	330	15	21	32,880	6,930			
17	16-Sep-03 16-Oct-03	174	482	30	80,388	2,660	0.8742	404	14	21	37,520	8,484			
18	17-Sep-03 17-Oct-03	174	344	30	59,856	1,995	0.8742	301	13	21	25,935	6,321			
19	18-Sep-03 20-Oct-03	174	98	32	17,052	533	0.8742	86	12	21	6,396	1,806			
20	19-Sep-03 21-Oct-03	174	91	32	15,834	495	0.8742	80	11	21	5,445	1,680			
21	22-Sep-03 22-Oct-03	174	129	30	22,446	748	0.8742	113	8	21	5,984	2,373			
										8,357	1,291,128	\$942,162			
										57,666	2,013,664	\$1,469,411			
										TOTAL	TOTAL	TOTAL	TOTAL		

CHATTANOOGA GAS COMPANY
UNBILLED MCF VOLUMES
09/1/03

COMMODITY			DEMAND		
BILL GROUP	DATES		UNBILLED VOLUMES (MCF)	FULL RATE	GAS COST APPLICABLE TO UNBILLED VOLUMES
	FROM	TO			
1	22-Aug-03	24-Sep-03	18,619.5	5.7171	\$106,450
2	25-Aug-03	25-Sep-03	16,952.7	5.7171	96,920
3	26-Aug-03	26-Sep-03	15,431.5	5.7171	88,223
4	27-Aug-03	29-Sep-03	25,493.7	5.7171	145,750
5	28-Aug-03	30-Sep-03	13,524.3	5.7171	77,320
6	29-Aug-03	01-Oct-03	10,782.5	5.7171	61,645
7	02-Sep-03	02-Oct-03	9,965.9	5.7171	56,976
8	03-Sep-03	03-Oct-03	9,022.2	5.7171	51,581
9	04-Sep-03	06-Oct-03	7,767.4	5.7171	44,407
10	05-Sep-03	07-Oct-03	7,384.7	5.7171	42,219
11	08-Sep-03	08-Oct-03	6,076.1	5.7171	34,738
12	09-Sep-03	09-Oct-03	8,471.4	5.7171	48,432
13	10-Sep-03	10-Oct-03	8,694.1	5.7171	49,705
14	11-Sep-03	13-Oct-03	4,832.6	5.7171	27,628
15	12-Sep-03	14-Oct-03	8,205.9	5.7171	46,914
16	15-Sep-03	15-Oct-03	7,099.8	5.7171	40,590
17	16-Sep-03	16-Oct-03	7,008.4	5.7171	40,068
18	17-Sep-03	17-Oct-03	6,490.6	5.7171	37,107
19	18-Sep-03	20-Oct-03	3,580.2	5.7171	20,468
20	19-Sep-03	21-Oct-03	3,107.8	5.7171	17,768
21	22-Sep-03	22-Oct-03	2,855.1	5.7171	16,323
			201,366.4	\$1,151,232	
				=====	
			201,366.4	\$318,180	
				=====	
			TOTAL \$1,469,412		
			=====		

Data Request No. 102

Explain why the Company recorded \$514,005 to Goodwill in December 2002, and provide the related accounting entries.

Response

The Company recorded \$514,005 to goodwill in December 2000. This amount was recorded to the goodwill account 100500 in error as opposed to account 162999. This amount was reversed in January 2003 and recorded to account 162999 thereafter. Please refer to Company's responses to TRA 5-87 and 5-88 for a detailed explanation of the goodwill adjustment to account 162999.

Discovery Request No. 106

Refer to Company Data Response No. 76. Please provide the gross and net utility plant for Tennessee, Virginia, and Georgia by month from the period October 1, 2000 through September 30, 2003.

Response:

Please refer to Schedule 106-1, 106-2 and 106-3 for gross and net utility plant for October, 2000 – September, 2003 for CGC, VNG and Atlanta Gas Light Company (respectively). These schedules incorporate all utility plant, including contributions in aid of construction (CIAC) and construction work in progress (CWIP). The schedule provided with TRA data request 4-76 included only gross plant in service and did not include CWIP or CIAC.

All Chattanooga Gas Company (CGC) utility plant assets are in the state of Tennessee, with the exception of the allocated balance from Georgia which was placed in use in March, 2003. As discussed in TRA FG Item #70, the allocated plant in Georgia relates to an allocated portion of AGL Services Company's Geographical Information System (GIS). This system is used to inventory and track all mains at CGC and Atlanta Gas Light Company (AGLC). The cost allocated to CGC was based on CGC customers as a percentage of total AGLC and CGC customers. The remainder is allocated to AGLC. The GIS system is not used to inventory and track mains for Virginia Natural Gas.

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 5-106
Schedule 106-1
Gross & Net Utility Plant

	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03
100100 Property and Plant in Service	150,235,094	150,222,977	151,294,545	151,059,152	151,036,716	150,888,587	150,873,412	150,873,412	150,931,465	151,328,251	151,413,343	152,800,475
100120 CWIP	4,195,803	4,812,089	4,179,006	5,397,955	4,896,128	5,047,053	5,441,270	6,216,254	6,506,944	6,390,336	6,519,321	6,131,326
100121 CWIP	5,837	6,945	719	3,310	4,047	3,792	3,992	6,173	576	3,062	1,835	4,100
101000-101900 CIAC	(2,245,277)	(2,243,085)	(2,018,862)	(2,016,004)	(2,012,294)	(2,015,813)	(2,058,941)	(2,054,006)	(2,058,444)	(2,059,499)	(2,063,145)	(2,072,310)
Allocated from AGSC - GA	0	0	0	0	0	262,062	262,062	262,062	262,062	262,062	262,062	262,062
Gross Plant	152,191,457	152,798,927	153,455,407	154,444,413	153,924,597	154,185,681	154,521,794	155,305,895	155,642,604	155,924,212	156,133,416	157,125,653
100200.												
100210.												
Less Accumulated Depreciation	(60,968,973)	(61,362,565)	(61,777,905)	(61,976,846)	(62,389,948)	(62,573,212)	(62,970,691)	(63,389,064)	(63,778,304)	(64,144,251)	(64,563,183)	(64,992,029)
Net Plant	91,222,484	91,436,362	91,677,502	92,467,567	91,554,649	91,612,469	91,551,103	91,916,831	91,863,300	91,779,960	91,570,233	92,133,624
100220												

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 6-106
Schedule 106-1
Gross & Net Utility Plant

	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02
100100 Property and Plant in Service	149,175,956	149,378,244	149,793,409	149,870,674	149,812,766	149,440,287	149,461,755	149,478,378	149,598,349	149,591,979	150,138,868	150,186,915
100120 CWIP	537,028	509,777	565,507	1,137,632	1,565,183	2,049,470	2,410,164	2,607,290	3,173,403	3,635,959	3,675,882	4,006,150
100121 CWIP	7,416	9,161	1,197	4,083	3,537	2,852	5,196	7,006	3,173,403	2,685	4,044	5,010
101000-101900 CIAC	(2,138,333)	(2,161,995)	(2,162,126)	(2,188,998)	(2,190,038)	(2,197,128)	(2,196,430)	(2,192,423)	(2,199,876)	(2,201,243)	(2,224,726)	(2,245,640)
Allocated from AGSC - GA	0	0	0	0	0	0	0	0	0	0	0	0
Gross Plant	147,582,067	147,735,186	148,197,988	148,823,392	149,191,448	149,295,581	149,680,686	149,900,251	150,571,876	151,029,379	151,593,868	151,952,434
100200, 100210, 100220 Less Accumulated Depreciation	(56,936,913)	(57,250,397)	(57,613,848)	(57,957,772)	(58,163,712)	(58,105,597)	(58,517,290)	(58,931,011)	(59,329,149)	(59,734,109)	(60,145,305)	(60,562,785)
Net Plant	90,645,155	90,484,789	90,584,140	90,865,620	91,027,736	91,189,984	91,163,396	90,969,240	91,242,726	91,295,270	91,448,563	91,389,650

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 5-106
Schedule 106-1
Gross & Net Utility Plant

	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01
100100 Property and Plant in Service	144,942,027	145,117,450	145,185,357	145,343,009	145,586,568	145,928,354	146,080,704	146,236,357	143,736,883	143,888,298	144,658,215	146,061,453
100120 CWP	1,447,518	1,590,643	1,941,336	1,990,881	2,206,880	2,210,330	2,406,306	2,884,428	2,585,448	3,382,109	2,785,108	3,445,758
100121 CWP	9,407	11,182		2,849	3,544	4,838	6,109	8,734	10,539	2,225	6,158	3,996
101000-101800 CIAC	(2,044,841)	(2,078,502)	(2,085,599)	(2,085,083)	(2,085,848)	(2,083,461)	(2,086,704)	(2,088,152)	(2,088,958)	(2,090,287)	(2,095,759)	(2,113,972)
Allocated from AGSC - GA	0	0	0	0	0	0	0	0	0	0	0	0
Gross Plant	144,354,111	144,642,772	145,041,084	145,251,656	145,721,044	146,058,081	146,408,416	147,043,365	144,243,712	145,182,365	145,553,722	147,397,233
100200, 100210, Less Accumulated Depreciation	(54,381,773)	(54,765,771)	(55,171,836)	(55,517,488)	(55,924,387)	(56,309,807)	(56,721,834)	(57,080,146)	(55,607,767)	(56,092,291)	(56,241,288)	(56,582,590)
Net Plant	89,972,338	89,877,001	89,869,258	89,734,168	89,796,657	89,748,254	89,684,582	89,963,219	88,635,945	89,090,075	89,312,424	90,814,643

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 5-106
Schedule 106-2

Virginia Natural Gas - Gross & Net Plant - October 2002 - September 2003

	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03
Property, Plant & Equipment												
100100 Property and Plant in Service	528,381,675	528,813,644	528,498,932	528,499,054	528,508,193	528,508,193	528,508,193	528,508,193	533,690,741	533,847,979	533,847,979	552,084,695
100120 Regulated Assets	528,381,675	528,813,644	528,498,932	528,499,054	528,508,193	528,508,193	528,508,193	528,508,193	533,690,741	533,847,979	533,847,979	552,084,695
100121 Construction Work in Progress	21,665,711	22,635,009	27,836,248	28,007,066	29,210,839	29,986,468	31,407,625	32,312,267	28,339,146	28,989,834	30,586,484	13,246,761
Capitalized Payroll - Utility	49,155	58,761	8,736	26,399	32,703	36,711	40,507	65,738	6,153	24,402	29,276	32,002
Regulated Capital Projects	21,714,866	22,693,770	27,844,984	28,033,465	29,243,542	30,023,179	31,448,132	32,378,005	28,345,299	29,014,236	30,615,760	13,278,763
Contribution in Aid of Const	-636,188	-665,727	-31,599	-82,316	-90,598	-167,479	-194,685	-280,560	-351,223	-528,805	-567,961	-585,401
Gross Plant	549,460,353	550,841,686	556,312,318	556,450,203	557,661,137	558,363,893	559,761,639	560,805,637	561,684,817	562,333,409	563,895,778	564,778,057
100200 Utility Plant in Service-Gas	-183,622,808	-184,811,751	-185,987,214	-187,137,729	-188,298,981	-189,446,525	-190,629,069	-191,787,043	-192,889,615	-194,035,735	-195,181,854	-196,500,505
100210 Transportation Equipment	-73,855	-83,369	-92,824	-102,459	-111,993	-121,528	-131,062	-140,597	-150,131	-159,666	-169,200	-178,735
100220 Retirement Work in Progress	1,995,500	2,007,237	2,022,000	2,028,326	2,036,570	2,047,976	2,061,124	2,073,478	2,098,328	2,117,738	2,136,183	2,156,964
Accumulated Depr. - Regulated	-181,701,264	-182,887,903	-184,058,138	-185,211,862	-186,374,405	-187,520,077	-188,699,007	-189,854,162	-190,941,419	-192,077,662	-193,214,872	-194,522,276
Total Regulated Assets-Net	367,759,089	367,953,783	372,254,180	371,238,341	371,286,732	370,843,816	371,062,632	370,751,476	370,743,398	370,255,747	370,680,906	370,255,781

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 6-106
Schedule 106-2

Virginia Natural Gas - Gross & Net Plant - October 2001 - September 2002

	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02
100100 Property and Plant in Service	520,177,519	522,706,127	522,706,127	523,091,056	525,445,544	525,455,544	525,784,312	527,227,160	527,217,793	527,246,346	528,386,244	528,381,675
100120 Regulated Assets	520,177,519	522,706,127	522,706,127	523,091,056	525,445,544	525,455,544	525,784,312	527,227,160	527,217,793	527,246,346	528,386,244	528,381,675
100121 Construction Work in Progress	20,080,269	18,748,494	19,785,290	20,471,285	19,384,520	20,226,485	20,771,118	20,289,883	21,152,016	22,355,528	21,355,814	20,712,341
Capitalized Payroll - Utility	59,084	58,192	4,308	25,302	23,405	30,257	45,865	59,191	0	15,861	30,831	34,041
Regulated Capital Projects	20,149,353	18,806,687	19,789,598	20,496,586	19,407,926	20,256,742	20,816,983	20,349,074	21,152,016	22,371,389	21,386,645	20,746,382
Contribution in Aid of Const	-243,973	-267,755	-288,401	-316,367	-341,007	-366,251	-386,716	-462,391	-500,031	-540,130	-569,551	-596,893
Gross Plant	540,082,899	541,245,058	542,207,323	543,271,275	544,512,462	545,346,035	546,214,580	547,113,842	547,869,778	549,077,606	549,203,338	548,631,164
100200 Utility Plant in Service-Gas	-170,333,704	-171,450,644	-172,567,584	-173,128,495	-174,252,498	-175,383,148	-176,534,447	-177,702,118	-178,882,737	-180,068,071	-181,254,955	-182,438,932
100210 Transportation Equipment	40,560	31,025	21,491	11,956	2,422	-7,113	-16,648	-26,182	-35,717	-45,251	-54,786	-64,320
100220 Retirement Work in Progress	824,455	833,766	852,672	310,739	319,880	332,911	345,476	360,113	380,681	396,390	408,454	1,986,639
Accumulated Depr - Regulated	-169,468,690	-170,585,853	-171,693,422	-172,805,800	-173,930,096	-175,057,351	-176,205,619	-177,368,187	-178,537,773	-179,716,932	-180,901,287	-180,516,613
Total Regulated Assets-Net	370,614,209	370,659,206	370,613,901	370,465,475	370,582,366	370,288,684	370,008,961	369,745,656	369,332,006	369,360,674	368,302,052	368,014,551

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 5-106
Schedule 106-2

Virginia Natural Gas - Gross & Net Plant - October 2000 - September 2001

	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01
Property, Plant & Equipment												
100100 Property and Plant in Service	516,938,955	516,921,972	516,998,520	517,005,776	516,998,458	516,998,458	517,321,998	517,321,998	519,225,274	519,045,528	519,093,489	520,027,225
100120 Regulated Assets	516,938,955	516,921,972	516,998,520	517,005,776	516,998,458	516,998,458	517,321,998	517,321,998	519,225,274	519,045,528	519,093,489	520,027,225
100121 Construction Work in Progress	9,203,477	11,600,345	13,470,568	14,612,852	15,894,126	16,639,091	16,594,397	18,316,180	17,425,301	18,508,903	19,594,814	19,154,830
Capitalized Payroll - Utility						42,955	42,380	70,403	63,801	12,493	35,560	32,941
Regulated Capital Projects	9,203,477	11,600,345	13,470,568	14,612,852	15,894,126	16,682,046	16,636,777	18,386,583	17,489,102	18,521,396	19,630,374	19,187,771
Contribution in Aid of Const						503	-13,963	-28,430	-109,740	-118,488	-146,935	-109,031
Gross Plant	526,142,432	528,522,317	530,469,088	531,618,628	532,892,584	533,681,007	533,944,812	535,660,151	536,604,636	537,448,436	538,576,928	539,105,965
100200 Utility Plant in Service-Gas												
100210 Transportation Equipment	-156,751,039	-158,281,719	-159,806,735	-159,905,604	-161,094,449	-162,229,924	-163,309,697	-164,509,333	-165,825,134	-166,791,703	-167,924,124	-169,213,108
100220 Retirement Work in Progress		706,815	732,340	745,407	764,920	712,529	723,557	738,840	755,449	769,879	789,614	812,815
Accumulated Depr - Regulated	-156,751,039	-157,574,904	-159,074,395	-159,160,197	-160,329,529	-161,531,040	-162,488,373	-163,672,726	-164,990,987	-165,952,661	-167,074,881	-168,350,198
Total Regulated Assets-Net	369,391,393	370,947,413	371,394,693	372,458,431	372,563,055	372,149,967	371,456,439	372,007,425	371,613,648	371,495,775	371,502,047	370,755,767

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 5-106
Schedule 106-3

Atlanta Gas Light Company - Gross & Net Plant - October 2002 - September 2003

	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03
Property, Plant & Equipment												
Property and Plant in Service	2,332,974,706	2,349,373,969	2,384,177,151	2,386,200,561	2,397,845,520	2,399,790,015	2,404,499,016	2,404,499,016	2,425,421,556	2,430,466,794	2,432,033,388	2,439,440,669
Plant in Svc-Adds To Leased Pr	4,991,862	4,991,898	4,991,898	4,991,898	4,975,494	4,975,494	4,975,494	4,975,494	4,975,494	4,975,494	4,975,494	4,975,494
Leased NGV Refuel Appliance	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406
Regulated Assets	2,337,974,874	2,354,374,274	2,389,177,455	2,393,200,866	2,402,329,421	2,404,473,915	2,409,182,916	2,409,182,916	2,430,105,456	2,435,150,695	2,436,717,299	2,444,124,569
Construction Work in Progress	120,545,340	111,446,393	74,160,919	77,487,520	73,494,584	75,735,965	75,990,474	84,733,492	71,335,208	75,464,934	82,951,066	79,046,420
Capitalized Payroll - Utility	131,533	148,891	21,945	73,289	87,146	101,164	116,160	165,170	15,374	63,795	83,262	116,414
Regulated Capital Projects	120,676,873	111,595,284	74,182,864	77,560,819	73,581,731	75,837,130	76,106,634	84,898,662	71,350,582	75,528,728	83,034,348	79,162,834
Contribution for Constr-Res	-9,630,708	-9,585,856	-7,120,313	-7,054,783	-7,041,750	-7,007,629	-8,969,040	-7,189,467	-7,005,671	-7,099,460	-7,314,861	-7,263,040
Contribution for Constr-Normes	-7,695,971	-7,776,794	-4,920,855	-4,957,085	-5,007,469	-5,055,169	-5,105,711	-5,213,829	-5,326,598	-5,325,105	-5,429,662	-5,448,716
Contrib for Reloc of Facil	-1,233,855	-1,962,727	-123,501	-128,439	-128,439	-128,439	-128,439	-128,439	-128,439	-745,482	-749,982	-749,982
Contrib for Constr 6	-1,014,129	-1,007,188	1,344	-32,524	-136,086	-136,086	-136,086	-166,649	-166,649	-174,761	-174,761	-228,017
Contribution for Constr 6	-9,594,978	-9,594,978	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526
Contribution for Constr 7	-1,062,461	-1,062,461	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061
Contribution for Constr 8	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921
Contribution for Constr 9	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840
Contribution for Constr 10	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750
Contribution For Const	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146
Contribution in Aid of Const	-48,775,759	-49,533,661	-41,179,570	-41,189,076	-41,329,989	-41,343,567	-41,355,521	-41,714,629	-41,843,602	-42,361,053	-42,685,509	-42,705,998
GIS System Allocated From AGSC	2,409,876,087	2,416,435,897	2,422,180,749	2,429,572,609	2,434,581,162	2,445,788,161	2,450,754,713	2,459,187,633	2,466,633,120	2,475,139,053	2,483,886,821	2,487,402,088
Gross Plant	-809,293,359	-814,243,250	-817,141,409	-821,727,903	-825,611,775	-828,273,786	-830,829,513	-836,069,923	-840,626,778	-845,305,319	-850,476,692	-852,043,266
Utility Plant in Service-Gas	-13,779,339	-13,597,852	-13,340,266	-13,415,630	-13,090,904	-12,905,486	-12,979,499	-12,979,499	-13,118,167	-13,168,964	-13,243,807	-13,315,930
Transportation Equipment	269,394	346,860	406,648	462,065	533,415	610,748	699,570	784,072	929,247	1,023,537	1,127,641	1,250,297
Retirement Work in Progress	-4,144,026	-4,149,160	-4,157,276	-4,165,320	-3,909,820	-3,940,207	-3,948,323	-3,956,439	-3,964,556	-3,972,672	-3,980,788	-3,988,904
Reserve For Dep Leas Prop	-826,927,329	-831,643,401	-834,232,302	-838,846,789	-842,079,084	-844,508,730	-847,057,766	-852,221,790	-856,780,254	-861,423,417	-866,573,647	-868,097,803
Accumulated Depr - Regulated	1,582,948,758	1,584,792,496	1,587,948,447	1,590,725,820	1,592,502,078	1,601,279,431	1,603,696,947	1,606,965,843	1,609,852,865	1,613,715,636	1,617,313,173	1,619,304,285
Total Regulated Assets-Net												

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 8-106
Schedule 106-3

Atlanta Gas Light Company - Gross & Net Plant - October 2001 - September 2002

Property, Plant & Equipment	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02
100100 Property and Plant in Service	2,277,778,352	2,281,711,220	2,287,211,126	2,288,489,827	2,283,416,227	2,285,584,825	2,288,461,684	2,303,198,853	2,314,530,263	2,319,555,321	2,324,053,542	2,329,114,518
100140 Plant In Svc-Addis To Leased Pr	6,086,086	6,086,086	6,086,086	6,086,086	6,086,086	6,086,086	6,086,086	6,086,086	6,086,086	6,086,086	6,086,086	6,086,086
107020 Leased NGV Refuel Appliance	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406
100120 Regulated Assets	2,283,882,845	2,287,815,713	2,293,315,618	2,294,604,319	2,299,520,719	2,301,689,318	2,304,566,176	2,309,301,345	2,320,634,755	2,325,759,813	2,330,158,035	2,334,114,886
100120 Construction Work in Progress	75,575,706	80,017,400	89,315,384	93,908,982	98,067,408	104,191,224	107,681,133	109,627,562	105,224,681	108,930,972	113,872,870	117,183,157
100121 Capitalized Payroll - Utility	183,353	226,551	18,880	93,829	98,121	87,511	113,498	159,869	0	45,752	85,112	98,989
101000 Regulated Capital Projects	75,759,058	80,243,951	86,334,264	94,002,821	98,163,529	104,278,735	107,794,631	109,787,531	105,224,681	108,876,724	113,957,983	117,280,056
101100 Contribution for Constr-Res	-8,716,313	-8,961,746	-9,334,810	-9,333,857	-9,314,383	-9,611,788	-9,804,688	-9,582,862	-9,807,108	-9,578,586	-9,802,249	-9,614,792
101120 Contribution for Constr-Nonres	-1,087,063	-1,087,063	-1,130,925	-1,130,925	-1,130,925	-1,130,925	-1,130,925	-1,130,925	-1,232,374	-1,232,374	-1,232,374	-1,232,374
101130 Contrib for Reloc of Facil	-316,228	-400,798	-478,198	-484,578	-571,879	-571,879	-571,879	-571,879	-583,081	-644,356	-648,438	-728,039
101200 Contribution for Constr 6	-9,594,528	-9,594,528	-9,594,528	-9,594,528	-9,594,528	-9,594,528	-9,594,528	-9,594,528	-9,594,528	-9,594,528	-9,594,528	-9,594,528
101300 Contribution for Constr 7	-1,082,461	-1,082,461	-1,082,461	-1,082,461	-1,082,461	-1,082,461	-1,082,461	-1,082,461	-1,082,461	-1,082,461	-1,082,461	-1,082,461
101400 Contribution for Constr 8	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921
101500 Contribution for Constr 9	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840
101600 Contribution for Constr 10	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750
101900 Contribution For Const	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146
Gross Plant	2,314,000,555	2,321,943,932	2,332,857,271	2,341,767,819	2,350,701,386	2,358,485,184	2,364,778,545	2,371,465,576	2,377,951,672	2,386,489,383	2,395,901,228	2,403,007,535
100200 Utility Plant in Service-Gas	-761,787,019	-767,008,574	-772,235,270	-771,585,108	-776,946,073	-780,951,520	-784,740,241	-788,440,705	-791,819,574	-798,413,491	-800,801,127	-805,367,887
100210 Transportation Equipment	-15,453,769	-15,231,582	-15,138,989	-15,156,973	-15,239,182	-15,114,683	-14,785,622	-14,561,886	-14,587,931	-14,362,413	-14,324,808	-13,947,055
100220 Retirement Work in Progress	4,891,578	4,969,460	5,063,369	-458,205	-381,943	-319,284	-258,780	-197,500	-76,580	-7,969	83,806	158,140
100230 Reserve For Dep Leas Prop	-5,087,733	-5,102,328	-5,116,818	-5,131,511	-5,146,103	-5,160,698	-5,175,288	-5,189,881	-5,204,473	-5,219,066	-5,204,473	-4,144,026
Accumulated Depr - Regulated	-777,436,972	-782,373,002	-787,427,808	-792,331,794	-797,716,301	-801,546,182	-804,970,941	-808,409,771	-811,688,558	-816,002,939	-820,266,602	-823,302,808
Total Regulated Assets-Net	1,536,563,583	1,539,570,930	1,545,429,463	1,549,436,025	1,552,985,085	1,556,938,992	1,559,807,604	1,563,055,805	1,566,263,114	1,570,486,444	1,575,634,625	1,579,704,727

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 5-106
Schedule 108-J
Atlanta Gas Light Company - Gross & Net Plant - October 2000 - September 2001

	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01
Property, Plant & Equipment												
Property and Plant in Service	2,183,827,480	2,197,041,266	2,206,227,925	2,204,773,576	2,194,390,925	2,205,228,066	2,211,276,432	2,216,109,711	2,244,769,853	2,251,370,284	2,259,084,122	2,270,116,967
Completed Constr Not Classifie				1,095	1,095							
Plant In Svc-Adda To Leased Pr	8,096,086	8,096,086	8,096,086	8,096,086	8,096,086	8,096,086	8,096,086	8,096,086	8,096,086	8,096,086	8,096,086	8,096,086
Acquisition Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
Acq Acq-Reclass non-Plant Item	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406
Leased NGV Refuel Appliance	2,199,931,973	2,203,145,758	2,212,332,417	2,210,879,164	2,200,496,513	2,211,332,558	2,217,360,925	2,222,214,204	2,250,904,346	2,257,474,777	2,265,188,615	2,276,221,460
Regulated Assets												
Construction Work in Progress	63,512,652	70,157,362	73,523,634	73,786,900	77,349,052	81,214,857	90,843,846	95,762,103	66,381,299	71,607,271	74,161,799	73,379,012
Capitalized Payroll - Utility	185,099	219,841		67,311	70,329	117,455	137,344	215,220	233,077	46,930	114,933	116,610
Regulated Capital Projects												
Contribution for Const-Res	63,697,752	70,377,003	73,523,634	73,854,211	77,419,382	81,332,313	90,980,990	95,977,323	66,614,375	71,654,201	74,276,732	73,495,622
Contribution for Const-Nonres	-7,318,058	-7,424,786	-7,651,164	-7,719,263	-7,817,749	-7,968,721	-8,057,645	-8,076,528	-8,160,349	-8,255,329	-8,237,524	-8,418,328
Contribution for DOT	-5,160,922	-5,262,055	-5,336,620	-5,387,312	-5,443,509	-5,608,850	-5,746,903	-5,795,719	-5,865,512	-6,039,786	-6,110,408	-6,222,068
Contrib for Reloc of Facil	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526	-9,594,526
Contribution for Const 6	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061	-878,061
Contribution for Const 7	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921	-1,816,921
Contribution for Const 8	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840	-4,774,840
Contribution for Const 9	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750	-1,007,750
Contribution for Const 10	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146	-10,944,146
Contribution For Const	-41,495,224	-41,703,084	-42,004,028	-42,102,819	-42,277,501	-43,572,280	-43,858,224	-44,027,197	-44,287,255	-44,948,678	-44,739,753	-45,037,717
Gross Plant	2,222,134,500	2,231,819,678	2,243,852,024	2,242,630,556	2,235,638,393	2,249,094,580	2,264,903,690	2,274,164,330	2,273,231,466	2,284,480,300	2,294,725,594	2,304,679,365
Utility Plant in Service-Gas	-716,399,591	-721,861,145	-728,709,385	-732,189,170	-723,948,636	-732,054,119	-736,686,375	-741,978,396	-742,470,628	-747,180,617	-752,159,009	-757,141,022
Utility Property-Leased Equip								0	0	0	0	0
Transportation Equipment	-16,266,128	-16,228,139	-16,266,375	-16,247,794	-16,058,927	-15,947,325	-16,048,138	-15,861,991	-15,690,783	-15,750,714	-15,681,416	-15,548,208
Retirement Work in Progress	590,908	1,246,308	1,612,469	1,662,376	1,736,280	1,852,349	1,919,254	1,993,311	3,333,472	3,951,368	4,523,342	5,467,638
Reserve For Dep Leas Prop	-4,910,998	-4,925,132	-4,941,809	-4,956,401	-4,970,984	-4,985,586	-5,000,179	-5,029,363	-5,029,363	-5,056,548	-5,073,141	-5,087,733
Accum Prov For Amort Of A	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Acc Prov Amort Acq Acq-Reclass	-736,985,810.20	-741,768,110.86	-748,305,099.47	-751,730,989.07	-753,242,276.97	-751,134,681.18	-755,615,437.64	-760,876,439.86	-759,857,300.41	-764,038,511.89	-768,390,223.42	-772,308,327.31
Accumulated Depr - Regulated	1,485,148,680.06	1,490,051,566.82	1,495,546,524.36	1,490,899,567.21	1,492,396,116.33	1,497,957,899.28	1,508,688,252.67	1,513,287,890.02	1,513,374,163.64	1,520,441,788.36	1,526,335,370.12	1,532,370,037.66
Total Regulated Assets-Net												

Discovery Request No. 107

Refer to Company Data Response No. 79. Provide all accounting entries in connection with the sale of the Chattanooga Service Center.

Response:

Please see TRA data request 4-74 for all journal entries and related support for the sale of the Chattanooga Service Center. This data response was filed March 24, 2004.

Discovery Request No. 108

Refer to Company Data Response No. 81. Provide the calculation that supports the \$15,787,666 adjustment to Company account number 248305.

Response:

See attached schedules 108-1 and 108-2 for a detailed calculation of the summary of accumulated removal costs in accumulated depreciation.

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No. 5-108
Schedule 108-1
Accumulated Removal Costs

Summary of Accumulated Removal Costs in Accumulated Depreciation (Utility) - SAS 71 / FAS 143 disclosure
12/31/2003

CGC (GL8 - 8000)	Regulatory Removal Liability	Less: Acct# 100220 Retirement WIP	Net Removal Costs
	<u>(15,918,242) *</u>	<u>130,576</u>	<u>(15,787,666)</u>

* See 108-2 page #2

Chattanooga Gas Company
Docket Number 04-00034
TRA Data Request No 5-108
Schedule 108-2
Accumulated Removal Costs

ATLANTA GAS LIGHT
SUMMARY OF UTILITY PLANT - PROPERTY
CHATTANOOGA
GL08

GL	FERC	DESCRIPTION	Col 1 BALANCE AT 12/31/2003	Col 2 ACCUMULATED DEPRECIATION 12/31/2003	Col 3 NET BOOK 12/31/2003	Col 4 Salvage	Col 5 Cost of Removal	Col 6 Net Salvage	Col 7a Total Removal Amount	Col 7b Total Net Salvage Amount	Col 8 Total Recovered through Depreciation	Col 9 % Recovered	Col 10 Regulatory Removal Liability	Col 11 Accumulated Depreciation Without Net Salvage
INTANGIBLE PLANT														
300100	301	ORGANIZATION EXPENSE	46,201	0	46,201				0	0	46,201	0.00%	0	0
300200	302	FRANCHISE & CONSENTS	2,028	0	2,028				0	0	2,028	0.00%	0	0
		TOTAL INTANGIBLES	48,229	0	48,229				0	0				
STORAGE														
331040	360	LAND & LAND RIGHTS	553,383	0	553,383				(257,537)	(257,537)	5,408,271	11.30%	(29,111)	0
331150	361	STRUCTURES & IMPROVEMENTS	5,150,734	(611,325)	4,539,409		-5%	(257,537)	0	0	0	0	(29,111)	(582,241)
331200	362	GAS HOLDERS/NATURAL	0	(4,310)	(4,310)		-5%	(4,310)	0	0	0	0	(203)	(4,105)
331250	363	GAS HOLDERS/LIQUID	3,905,872	(4,078,183)	(172,311)		-5%	(172,311)	(185,284)	(185,284)	4,100,558	98.44%	(184,195)	(3,865,964)
331350	363	PURIFICATION EQUIPMENT	288,926	(238,590)	50,336		-5%	(50,336)	(14,346)	(14,346)	301,272	75.19%	(11,361)	(227,229)
331450	363.1	LIQUIFICATION EQUIPMENT	2,538,477	(2,381,465)	157,012		-5%	(157,012)	(118,324)	(118,324)	2,656,401	88.60%	(112,452)	(2,248,043)
331550	363.2	VAPORIZING EQUIPMENT	2,387,588	(911,785)	1,475,803		-5%	(147,583)	(119,378)	(119,378)	2,506,946	38.37%	(43,418)	(888,367)
331750	363.4	MEASURING & REGULATING EQUIPMENT	85,080	(77,468)	7,612		-5%	(7,612)	(4,753)	(4,753)	99,803	77.76%	(3,686)	(73,912)
331850	363.5	OTHER EQUIPMENT	646,735	(673,451)	(26,716)		-5%	(26,716)	(32,337)	(32,337)	679,071	89.47%	(32,184)	(843,287)
		TOTAL STORAGE PLANT	15,564,545	(8,958,747)	6,605,797									
DISTRIBUTION														
351030		LAND	35,553	0	35,553				0	0	35,553	0.00%	0	0
351050		LAND RIGHTS	386,478	(53,956)	332,522				0	0	386,478	13.96%	0	(53,956)
374		LAND & LAND RIGHTS	422,031	(53,956)	368,075									
351100	375	STRUCTURES & IMPROVEMENTS	18,171	(6,383)	9,788		-40%	(2,428,759)	0	0	16,171	39.47%	0	(6,383)
351200	376	MAINS	73,071,887	(33,962,479)	40,009,408		-40%	(2,428,759)	(29,228,759)	(29,228,759)	102,300,642	37.33%	(9,448,423)	(23,621,056)
351300	377	COMPRESSOR STATION EQUIPMENT	1,613,696	(587,124)	1,026,572			0	0	0	1,613,696	36.38%	0	(587,124)
351330	378	MEASURING & REG STATION EQUIP. - GENL	208,565	(22,102)	186,463			0	0	0	208,565	10.60%	0	(22,102)
351350	379	MEASURING & REG STATION EQUIP. - CITY C	1,063,189	(374,941)	708,248			0	0	0	1,063,189	34.61%	0	(374,941)
351400	380	SERVICES	46,925,930	(16,244,293)	30,681,637		-35%	(25,809,285)	(25,809,285)	(25,809,285)	72,735,201	22.33%	(5,764,104)	(10,450,189)
351500		METERS	6,224,893	(2,629,003)	3,595,890									
351550		ERTS	0	(0)	0									
351570		METRETEKS	133	(12)	121									
361		METERS	6,224,826	(2,629,015)	3,595,811		-10%	(822,483)	311,241	311,241	5,913,565	44.46%	(276,739)	(2,322,277)
351600	382	METER INSTALLATIONS	2,928,369	(670,596)	2,257,773			0	0	0	2,928,369	22.90%	0	(670,596)
351700	383	HOUSE REGULATORS	2,760,069	(986,439)	1,773,630			0	0	0	2,760,069	36.10%	0	(986,439)
351800	384	HOUSE REGULATOR INSTALLATIONS	161,574	(26,072)	135,502			0	0	0	161,574	16.14%	0	(26,072)
351850	385	INDUSTRIAL MEAS & REG STA EQUIPMENT	220,719	(91,190)	129,529			0	0	0	220,719	41.31%	0	(91,190)
351900	387	OTHER DISTRIBUTION EQUIPMENT	120,914	(36,532)	84,382			0	0	0	120,914	30.21%	0	(36,532)
351950	388	OTHER PROPERTY ON CUSTOMER'S PREMISES	19,245	(16,879)	2,366		-55%	(10,585)	(10,585)	(10,585)	29,831	22.35%	(2,370)	(4,309)
		TOTAL DISTRIBUTION PLANT	135,777,192	(54,814,801)	80,962,391									
GENERAL														
361200		OFFICE FURNITURE	38,416	(24,545)	13,871	0.05		0	0	0	38,416	53.89%	0	(24,545)
361250		DATA PROCESSING EQUIPMENT	1,538,783	(1,090,039)	448,744		0%	0	0	0	1,538,783	70.84%	0	(1,090,039)
391		OFFICE FURNITURE & EQUIP	1,577,199	(1,114,584)	462,615									
361300	392	TRANSPORTATION EQUIPMENT	341,822	(456,379)	(114,557)		28%	0	0	0	341,822	133.59%	0	(456,379)
361400	393	STORES EQUIPMENT	76,846	(70,531)	6,315			0	0	0	76,846	91.78%	0	(70,531)
361500	394	TOOLS, SHOP & GARAGE EQUIPMENT	316,568	(286,068)	50,500			0	0	0	316,568	84.05%	0	(286,068)
361600	395	LABORATORY EQUIPMENT	22,280	(21,406)	874			0	0	0	22,280	96.08%	0	(21,406)
361700	396	POWER OPERATED EQUIPMENT	58,902	(85,235)	(26,333)		15%	0	0	0	58,902	144.74%	0	(85,235)
361800	397	COMMUNICATION EQUIPMENT	592,965	(557,594)	35,371			0	0	0	592,965	94.03%	0	(557,594)
361900	398	MISCELLANEOUS EQUIPMENT	18,098	(18,304)	(206)			0	0	0	18,098	101.14%	0	(18,304)
		TOTAL GENERAL PLANT	3,004,480	(2,580,121)	424,359									
		Contribution Work in Progress	(223,209)	0	(223,209)			0	0	0	(223,209)		0	0
		Retirement Work in Progress	0	130,576	130,576								0	130,576

ATLANTA GAS LIGHT
SUMMARY OF UTILITY PLANT - PROPERTY
CHATTANOOGA
GL08

GL	FERC	DESCRIPTION	Col 1 BALANCE AT 12/31/2003	Col 2 ACCUMULATED DEPRECIATION 12/31/2003	Col 3 NET BOOK 12/31/2003	Col 4 Salvage	Col 5 Cost of Removal	Col 6 Net Salvage	Col 7a Total Cost of Removal Amount Col 1 X Col 5	Col 7b Total Net Salvage Amount Col 1 X 6	Col 8 Total to be Recovered through Depreciation Col 1 - Col 7b	Col 8 % Recovered Col 2/Col 8	Col 9 X Col 7a Regulatory Removal Liability	Col 10 Col 2 - Col 10	Col 11 Accumulated Depreciation Without Net Salvage
		Accum Prov for Amort	0	(5,617,499)	(5,617,499)										
		Acc Prov Amort Acq Adj-Reclass	0	480,298	480,298										
		TOTAL	154,171,236	(71,370,293)	82,800,943				(55,421,645)	208,717,921					(50,314,861)
		Balance per General Ledger	154,171,236	(71,370,291)	(2)										
		Variance	0												0

From testimony in last rate case 07-00982 Exhibit 7

Transportation

Cars, compact pickups and minivans	385,002	40%	154,001
Large diesel trucks	677,384	30%	203,215
Light trucks and large gasoline trucks	833,140	20%	166,628
	1,895,526	28%	523,844

* see schedule #108-1 page #1

Data Request No. 109

Refer to MFR 73, Page 251. Provide an explanation as to why the lead-lag days on short-term debt are represented as a negative number.

Response: Short-term borrowings are discounted for the amount of the related interest at the time of origination of the debt. Proceeds from the face amount of the debt are net of interest, constructively a "prepayment" of the interest expense. This prepayment results in a payment lead, or a negative payment lag.

For example, a short-term borrowing for \$5,000,000 at a 3% annual rate with a three month term would provide proceeds of \$4,962,500. The three months of interest is recorded as a prepaid and expensed over the term of the short-term borrowing (three months in this example).

Data Request No. 111

Refer to Exhibit MJM-2, Schedule 2. Where is the TRA Inspection Fee included in the "Taxes Other than Income" grouping?

Response:

The TRA Inspection Fee is included in Line 11 "Property" of Exhibit MJM-2 Schedule 2. The test period and attrition period include \$145,084 and \$185,918, respectively, for the fee.

Data Request No. 2

You provide your Capital Structure and Cost of Capital Statement in Data Response No. 80 on a consolidated basis. Provide this same schedule for the year ended December 31, 2003.

Response:

This information will not be complete until April 29, 2004. It will be filed when available.