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TRA DOCKET ROOM

February 7, 2006

Chairman Ron Jones
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville TN 37243-0505

Dear Chairman Jones,

Thank you for the opportunity to address the Authority to express my concerns over Chattanooga Gas Company's IMCR tariff and the inequitable sharing arrangement consistent with the Company's current tariffs.

I have reviewed all of Tennessee regulated company's performance incentive plans filed with the TRA, and it is my opinion that they are costing Tennessee ratepayers millions each year. As I have conveyed to the TRA staff previously, a natural gas consultant could assist the TRA and staff on market issues, and the development of incentive plants that would not siphon value from the Company's assets.

I have a presentation available that would be very educational to the TRA on how the value is derived from managing gas assets. I believe that millions could be saved by implementing a structured RFP process for all regulated companies to comply with. This would reduce gas costs for all gas users, and perhaps assist needy organizations with their gas bill.

I have attached a letter from the YMCA of Chattanooga regarding assistance with natural gas costs for your review. I believe the TRA can be instrumental in taking action on these issues. I pray that you exercise wisdom and prudence in these matters, that impact so many customers and non-profits.

Sincerely,

A handwritten signature in black ink, appearing to read "Earl Bu on". The signature is stylized and fluid.

Earl Bu on P.E.
Tennessee Energy Consultants
423-421-3732



February 2, 2006

Chairman Ron Jones
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville TN 37243-0505

Dear Mr. Jones

We are requesting your assistance in dealing with the high utility costs we are experiencing at the Downtown YMCA in our facility. We have reduced our usage and as early as 2004 installed and updated equipment to curtail costs. However, we still have not been able to handle the skyrocketing prices of natural gas.

We have written to Mr. Larry Buie at the Chattanooga Gas Co. on December 1, 2005 and requested financial as well as mechanical suggestions to reduce the financial burden of our non-profit facility. We are awaiting his advice in these matters.

Are there some credits that might be made to Non-Profits to help in this situation? We realize that the recent hurricanes have caused problems to occur in the production and delivery of natural gas, but even though we have absorbed these costs, we have not raised our rates to our customers because we realize they have had to absorb so many other costs as well. We are a non-profit organization, that in 2005, scholar-shipped over \$250,000 to assist in helping children and families participate in programs through our financial assistance. Our mission is not to turn away anyone due to financial burden.

We are desperate for relief, either through a grant or reduction in primary fuel charge. Please help us find the answer to this critical issue.

Sincerely,

Jerry Wang
Vice President
YMCA of Metropolitan Chattanooga
301 West Sixth St.
Chattanooga, Tn. 37402
jwang@ymcachattanooga.org
423-593-8430

The YMCA mission is to put Christian principles into practice through programs that build healthy spirit, mind and body for all.

We build strong kids, strong families, strong communities.