TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman Eddie Roberson, Director Pat Miller, Director Ron Jones, Director



460 James Robertson Parkway Nashville, Tennessee 37243-0505

August 29, 2006

HAND DELIVERED

Vance L. Broemel, Esq. Office of the Attorney General Assistant Attorney General P.O. Box 20207 Nashville, TN 37202

RE: Chattanooga Gas Records Related to Petition of Chattanooga Gas Company to Increase Rates, Including a Comprehensive Rate Design Proposal and Revised Tariff – TRA No. 06-00175

Dear Mr. Broemel:

Pursuant to your request of July 28, 2006, enclosed is a copy of monthly expense data by account for Chattanooga Gas Company filed with the Tennessee Regulatory Authority ("Authority" or "TRA") for time period February 2004 through June 2006 in compact disk form. The information provided is copied from the data provided by Chattanooga Gas Company and represents the data in the possession of the TRA for the 36-month period requested.

The Authority cannot attest to the accuracy or completeness of the information contained in the filing by Chattanooga Gas Company. To the best of the Authority Staff's knowledge, information and belief, the information provided is the submission to the Authority and contains the information in the possession of the Authority at this time.

Should you have any questions, please do not hesitate to contact me at 615-741-2904 Ext. 170.

Very truly yours,

f. Richard Collier General Counsel

Enclosure: CD of Chattanooga Gas Company Financial Data (2/04-6/06)

c: Parties of Record in TRA Docket No. 06-00175