

FARMER & LUNA

A PROFESSIONAL LIMITED LIABILITY COMPANY

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September 5, 2006

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VIA ELECTRONIC MAIL AND HAND DELIVERY

Chairman Sara Kyle
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-00505

Re: Docket 06-00175 Petition of Chattanooga Gas Company to Increase Rates,
Including a Comprehensive Rate Design Proposal and Revised Tariff

Dear Chairman Kyle:

Chattanooga Gas Company ("CGC") is filing in the above-referenced matter an original and four (4) copies of its Responses to certain discovery requests issued by the Tennessee Regulatory Authority ("TRA") Staff on August 9, 2006. Included are responses to the following questions: 1-7, 14, 16, 20-21, 23-25, 27-32, and 34-44. CGC's response to No. 37 and portions of its responses to Nos. 4 and 5 contain Confidential Information and are being filed under protective seal pursuant to the Protective Order entered in this matter on August 24, 2006. CGC will respond to the TRA Staff's remaining discovery requests on or before the deadline established by the Hearing Officer at the August 23, 2006 Status Conference.

Sincerely yours,



Jennifer L. Brundige

Enclosures

cc: Darlene Standley
Tim Phillips, Esq.
Henry Walker, Esq.
David C. Higney, Esq.

Question 1: Provide all exhibits and schedules included in pre-filed testimony and all other work papers supporting the pre-filed exhibits and schedules in electronic format via CD

Response:

The testimony and exhibits included in the pre-filed testimony are included in the attached CD.

To the best of its knowledge, the Company has already produced or will produce all work papers supporting its exhibits and schedules in its pre-filed testimony and exhibits filed June 30, 2006, its responses to the minimum filing guidelines, and its responses to the CAPD's, Staff's and CMA's discovery requests. To the extent CGC identifies additional documents or additional issues arise, CGC will supplement the appropriate filing or response prior to the hearing on the merits and/or include such information in its pre-filed rebuttal testimony. Additionally, to the best of its knowledge all workpapers have been provided in excel format in response to the various minimum filing guidelines and discovery requests.

Question 2: Does the company use the FERC Uniform System of Accounts? If not, provide the chart of accounts the company utilizes and provide a mapping to the FERC Uniform System of Accounts.

Response:

The Company uses the FERC Uniform System of Accounts ("USOA") when filing its Annual Financial and Operating Report or as requested by the Authority. The Company's normal accounting and reporting is done using a chart of accounts that is different from the FERC USOA. The chart of accounts utilized by the Company was provided in its response to TRA Minimum Filing Guideline No. 18.

The Company is providing the following attachments that serve as the mapping from its internal chart of accounts to the FERC USOA:

- "FERC Reporting Tree", which provides the full Company chart of account mapping to the FERC USOA.
- Account mapping Peoplesoft report layout used in the preparation of the Company's Annual Financial and Operating Report for revenues, operation and maintenance expense and the balance sheet.

[Home](#) > [PeopleTools](#) > [Tree Manager](#) > [Use](#) > [Tree Manager](#)[New Window](#)

SetID: NONRG **Tree Name:** FERC_REPORTING **FERC_Account_Rollups**
Effective Date: 01/01/2006 **Status:** Active **Last Audit:** Valid Tree

✖ ALLACCOUNTS - All Accounts

- [-] BALANCE_SHEET - Balance Sheet Accounts
 - [-] ASSETS - Asset Accounts
 - [-] UTILITY_PLANT - Utility Plant
 - [-] 101 - Gas plant in service
 - [100099 - 100100]
 - [100101 - 100102]
 - [100123 - 100140]
 - [101000 - 101001]
 - [101100 - 101900]
 - [162160 - 162161]
 - [-] 104 - Gas plant leased to others
 - [106010 - 106030]
 - [107020 - 107021]
 - [-] 106 - Completed cnstr not classified
 - [100110 - 100119]
 - [-] 107 - Construction work in progress
 - [100120 - 100122]
 - [-] 108 - Accum prov for depreciation
 - [100200 - 100201]
 - [100210 - 100219]
 - [100220] - Retirement Work in Progress
 - [100221 - 100230]
 - [248305] - Accum Reg FixedAsset Rem Cost
 - [-] 111 - Accum prov for amort and depl
 - [100240] - Accum Prov Amort & Depletion
 - [-] 114 - Gas plant acquisition adjustmt
 - [100400 - 100401]
 - [-] 115 - Acc prov amort gas plt acq adj
 - [100410 - 100411]
 - [-] OTHER_PROP_AND_INVST - Other Property and Investments
 - [-] 121 - Nonutility property
 - [113100 - 113119]
 - [113120] - Nonutility Construction WIP
 - [113121 - 113140]
 - [114010 - 114090]
 - [114120] - Work in Progress - Nonutility
 - [114135] - Oil and Gas Properties
 - [114190 - 114191]
 - [115010] - Rental Property
 - [115030] - Buildings and Equipment 2
 - [115040] - Rental Property-Transportation

- 122 - Acc prov depr&amort nonutility
 - [113200 - 113230]
 - [114150 - 114180]
 - [115150] - Accumulated Provision for Dep
- 123.1 - Investmt in subsidiary company
 - [111000 - 111069]
 - [111084 - 111086]
 - [111090] - Investment in Southeastern LNG
 - [111095] - Investment in VNG
 - [111100 - 111169]
 - [111200] - Investment in Utilipro
 - [111210] - Equity in Earnings-Utilipro
 - [111220] - Investment in Utilipro
 - [111400 - 111401]
 - [111450] - Investment in Pinnacle LNG
 - [111500] - Equity in Earning-Trustees
 - [111600 - 111601]
 - [111610 - 111620]
 - [111625 - 111699]
 - [111700] - Investment in Propane
 - [111705] - Investment in Jordon Gas
 - [111706] - Investment in AGL Propane Svcs
 - [111707] - Investment in AGL Energy Corp
 - [111710] - Equity in Earnings-Draketown
 - [111715] - Equity in Earnings-Jordan Gas
 - [111720] - Investment in Capital Fuels
 - [111725] - Equity in Earnings-Capital Fue
 - [111750] - Investment/Equity in Gasco
 - [111800] - Investment in Georgia Energy
 - [111805] - Investment in Energy Wise
 - [111810] - Equity in Earnings-NGV Technol
 - [111815] - Equity in Earnings-Energy Wise
 - [111816] - Invest/Sub/Div NUI Converted
 - [111902] - Investment in AGL Gas Mktg
 - [111903] - Investment in AGL Power Svcs
 - [111905] - Investment in AGL Consumer Ser
 - [111906] - Equity Earn AGL Consumer Svcs
- 124 - Other investments
 - [111301] - Invest/Sub/Div NUI Converted
 - [112000 - 112999]
 - [163005] - Deferred Unamort Debt NUI Conv
- CURRENT_AND_ACCRUED - Current and Accrued Assets
 - 176 - Derivative Asset Hedge
 - [161303] - Fair Value Interest Rate Swap
 - [165003] - Open Trade Equity LT Derivativ
 - 173 - Accrued utility revenues
 - [164100] - Accrued Utility Revenues

- 131 - Cash
 - [121090 - 121170]
 - [121172 - 121188]
 - [121201] - AGL Capital Corp. - Suntrust
 - [121202] - AGL Capital Corp-Bk of America
 - [121203] - AGLES - Payroll Account
 - [121204] - AGLC - Payroll Account
 - [121205] - CHAT - Payroll Account
 - [121206 - 121220]
 - [121230] - Payroll Funds-Special
 - [121231 - 122800]
- 133 - Dividend special deposits
 - [123200] - Dividends Special Deposits
- 134 - Other special deposits
 - [121171] - Bank of Amer-VNG Cust Deposits
 - [123201] - Special Deposits Other
- 135 - Working funds
 - [121200] - Petty Cash
- 136 - Temporary cash investments
 - [125100 - 125101]
- 141 - Notes receivable
 - [131100 - 131201]
- 142 - Customer accounts receivable
 - [132100] - A/R Unbilled Revenue
 - [132200 - 132600]
 - [132610 - 132611]
 - [132650 - 132660]
 - [132700] - A/R - Customer - Other
 - [132750 - 132751]
 - [132800 - 132963]
 - [133220 - 133820]
 - [134551] - A/R-Gas-Lifeline
 - [139900 - 139999]
- 143 - Other accounts receivable
 - [132620] - Encroachment to Right-of-Ways
 - [134050 - 134500]
 - [134610] - Accts Rec - Damage Mains
 - [134620] - Accts Rec - Damage Svcs
 - [134630] - Accts Rec - Reroutes
 - [134640] - Miscellaneous A/R - VNG
 - [135400] - A/R - Virginia Natural Gas
 - [135401] - A/R VNG and Dominion Cos
 - [136999] - IC Consolidation Balancing
 - [157600] - Prepayment & Other Asset NUI C
- 144 - Acc provsn for uncollect acct
 - [139100] - Provision for Uncollectibles
 - [139110 - 139111]

- [139120 - 139121]
- [139150 - 139160]
- [139200] - Reserve for Uncollectible Acct
- [139300 - 139301]
- [139610] - Provn for Uncoll - Damage Main
- [139620] - Provn for Uncoll Dmg Svcs
- [139630] - Prov for Uncoll - Reroutes
- 145 - Notes rec from assoc companies
 - [135000 - 135306]
 - [135308 - 135399]
 - [135402 - 135441]
 - [136905 - 136950]
- 146 - Accts rec from assoc companies
 - [135307] - Due to/from AGSC/NUI Corp
 - [135442 - 136904]
 - [136951 - 136990]
- 154 - Plant matls and optg supplies
 - [145300 - 145360]
- 155 - Merchandise
 - [145400 - 145510]
- 156 - Other materials and supplies
 - [145550 - 145590]
 - [145610] - Inventory Adjustments
- 163 - Stores exps undistributed
 - [145600 - 145609]
- 164.1 - Gas stored - current
 - [145100 - 145171]
 - [145700 - 145885]
- 164.2 - Liquefied natural gas stored
 - [145660 - 145661]
 - [145900 - 145915]
- 165 - Prepayments
 - [157100 - 157101]
 - [157400 - 157500]
 - [161000 - 161299]
 - [164001] - Prepaid SERP
- 171 - Interest and dividends receivea
 - [137200 - 137240]
 - [137300 - 137400]
- 174 - Misc current and accrued asset
 - [157501] - Unrealiz Gain/Loss Fin Instrum
 - [157502 - 157506]
 - [158000] - Misc/Other Current Assets
 - [158003 - 158999]
- DEFERRED_DEBITS - Defer Debits and Other Assets
 - 181 - Unamortized debt expense
 - [161300] - Unamort Debt Discount and Exp
















































- [161302] - Trust Preferred Issuance Costs
 - [161304 - 161399]
 - [165000] - Deferred Charges NUI Converted
 - 182.3 - Other regulatory assets
 - [161700 - 161999]
 - [162025] - Rate Case Expenses
 - [162037 - 162039]
 - [162065] - ERC Match
 - [162070] - Franchise Expense Match
 - [162085] - Customer Education Recovery
 - [162201] - Deferred Rate Case Expens
 - [162210] - Def Rate Case Exp 97
 - [162250 - 162260]
 - [162402] - Accounting Order Deferred Expe
 - [162710] - Unrecovered Accrued Vac Costs
 - [162720] - Unrecovered Worker's Compensat
 - [162810] - Y2K Expenses
 - [166000 - 166009]
 - [166010 - 166024]
 - [166026 - 166030]
 - [166032 - 166033]
 - [166036 - 166057]
 - [166059 - 166096]
 - UNRECOVERED_PRP - Unrecovered Pipeline Replacemt
 - [158001] - Pipeline Rep ProgCurrent Asset
 - [161450 - 161499]
 - [162400 - 162401]
 - UNRECOVERED_ERC - Unrecover Envir Response Costs
 - [158002] - MGP Current Asset
 - [162300 - 162386]
 - [162387] - UERC Unamort 7/98-6/99
 - [162388] - MGP Outsource Expense
 - [162389] - UERC Unamort. 7/1999 - 6/2000
 - [162390] - Recovery from Ratepayers
 - [162391 - 162392]
 - [162393] - UERC Unamort 7/2002-6/2003
 - [162394] - UERC Unamort 7/2003 - 6/2004
 - [162610 - 162616]
 - UNRECOV_POST_RET_BEN - Unrecover Post Retire Benefits
 - [161400 - 161405]
 - [162800 - 162801]
 - UNRECOVERED_IRP - Unrecover Integrated Resr Plan
 - [162500 - 162509]
 - [162601 - 162608]
- 183.2 - Other prelim survey & inv chgs
 - [192000] - OthPrelimNatGasSurvey&Investig
- 184 - Clearing accounts

- [162140 - 162146]
- [162170 - 162188]
- [162265] - Deferred Acquisition Cost
- [162450 - 162499]
- [164000] - Deferred Unamort Debt NUI Conv
- 186 - Miscellaneous deferred debits
 - [100500 - 100610]
 - [111951] - Negative Investment Goodwill
 - [161406 - 161449]
 - [161500 - 161699]
 - [162000 - 162024]
 - [162026 - 162036]
 - [162040 - 162054]
 - [162056 - 162059]
 - [162061 - 162064]
 - [162081 - 162084]
 - [162086 - 162089]
 - [162096 - 162139]
 - [162150 - 162151]
 - [162155] - Long Term MTM Asset
 - [162189] - Counterparty Netting
 - [162200] - Other Work in Progress-Misc
 - [162207] - Deferred Management Cost
 - [162220] - Deferred Comp LTSIP
 - [162403 - 162449]
 - [162700] - AGA Dues
 - [162900 - 162999]
 - [165001 - 165002]
 - [166058] - Deferred Pipe Amortization
 - [192100 - 192999]
- INVESTMENT_JOINT_VEN - Investment in Joint Venture
 - [111070 - 111080]
 - [111170] - Equity in Earn-AGL Peaking Svc
 - [111171] - Investment in GP LLC
 - [111172] - Investment in US Propane
 - [111173] - Equity in Earnings US Propane
 - [111175] - Equity in Earnings Etowah
 - [111300] - Investment EMBO
 - [111900 - 111901]
 - [111910 - 111911]
 - [111950] - Investment in SouthStar Energy
 - [111955] - Equity in Earnings SouthStar
 - [116100] - Renaissance Capital Corporatio
- INTERCO_NOTES_RECEIV - Intercompany Notes Receivable
 - [170110 - 170199]
 - [170200] - Dividend Receivable -AGLC/AGLR
- PREPAID_PENSION_COST - Prepaid Pension Cost

- [157200 - 157201]
 - 189 - Unamort loss on reacquired debt
 - [160210 - 160951]
 - [161301] - 10 Year Bond Issuance Costs
 - 190 - Accum deferred income taxes
 - [165120] - Deferred Fed Inc Tax NUI Conve
 - [190000 - 190099]
 - [223000 - 223004]
 - [279205] - Other Taxes NUI Converted
 - 191 - Unrecovered purchased gas cost
 - [162055] - Deferred PGA
 - [162060] - Unbilled PGA
 - [162071 - 162074]
 - [162075 - 162077]
 - [162078 - 162079]
 - [162080] - IBSS
 - [162090 - 162095]
 - [162202 - 162206]
 - [162230 - 162239]
 - [191000 - 191999]
 - [238899] - CONSOL CO UNREC GAS RECLASS
 - [239805] - Over Recovered Gas Cost
- LIABILITIES_OTHER_CR - Liabilities and Other Credit
- PROPRIETARY_CAPITAL - Proprietary capital
 - 201 - Common stock issued
 - [200100 - 200110]
 - [206906] - Member Equity NUI Converted
 - 204 - Preferred stock issued
 - [201100 - 201920]
 - 207 - Premium on capital stock
 - [203100 - 203110]
 - [203500 - 203700]
 - 210 - Gain resale/canc reacqd stock
 - [206200 - 206900]
 - 211 - Miscellaneous paid-in capital
 - [200000 - 200030]
 - [203120 - 203121]
 - [211000 - 211999]
 - 216 - Unappropriated retained earnin
 - [200200] - Earned Surplus
 - [202000] - Other Comprehensive Income
 - [207100 - 207549]
 - [207551 - 207600]
 - [207601 - 207602]
 - 217 - Reacquired capital stock
 - [203130] - Shares Held in Treasury& Trust
 - [204001 - 204999]

- [-] LONG-TERM_DEBT - Long-term debt
 - [-] 226 - Unamort discount l-t debt (dr)
 - [-] [258150] - Notes Payable Long-Term
 - [-] 221 - Bonds
 - [-] [239900] - Construc fund Held by Trustee
 - [-] 224 - Other long-term debt
 - [-] [164002 - 164003]
 - [-] [214100] - LTD - Notes Payable Assoc Comp
 - [-] [215100] - Debentures 8.17%
 - [-] [215200 - 215299]
 - [-] [215300 - 215301]
 - [-] [215302] - Trust Preferred Debt
 - [-] [217110 - 217111]
 - [-] [217113 - 217199]
 - [-] [220000] - Med Term Notes Due w/in 1 Year
 - [-] [220001 - 220004]
 - [-] [239800 - 239801]
 - [-] [248304] - Long Term MTM Liabilities
- [-] OTHER_NONCURRENT_LIA - Other noncurrent liabilities
 - [-] 227 - Capital leases - noncurrent
 - [-] [248500 - 248599]
 - [-] 228.2 - Acc prov injuries and damages
 - [-] [223007 - 223008]
 - [-] [277000 - 277500]
 - [-] 228.3 - Acc prov pensions & benefits
 - [-] [223010 - 223011]
 - [-] [223013] - Nui Retirement Plan
 - [-] [223014] - Reserves-Post Ret Ben Obl
 - [-] [223015] - Pension Liab - BOD
 - [-] [247000 - 247999]
 - [-] [248800 - 248801]
 - [-] [260000 - 260999]
 - [-] 228.4 - Acc misc operating provisions
 - [-] [218200 - 218201]
 - [-] [223009] - Reserves-Accr Sick Pay
 - [-] [223012] - Res-Environmen Clean Up
 - [-] [261000 - 276999]
 - [-] [278000 - 278600]
 - [-] [278700] - Loss Reserve
 - [-] [281900 - 281901]
- [-] CURR_AND_ACCR_LIABIL - Current and accrued liability
 - [-] 243 - Capital leases - current
 - [-] [221160] - Curr Maturities-LT Debt & Leas
 - [-] 233 - Notes payable assoc companies
 - [-] [217112] - LT Notes Pay - NUI Utilities
 - [-] [221112] - ST Notes Pay - NUI Utilities
 - [-] [229000] - Interco Notes Payable NUI Conv

- 231 - Notes payable
 - [221010 - 221100]
 - [221120 - 221150]
- 232 - Accounts payable
 - [220037 - 220062]
 - [220169] - General Taxes NUI Converted
 - [220170] - Gross Payroll Liability
 - [225100 - 225150]
 - [225155 - 225199]
 - [225200 - 225250]
 - [225300] - Leveraged ESOP
 - [225400 - 225450]
 - [225500 - 225521]
 - [225522 - 225524]
 - [225525 - 225599]
 - [225600 - 225601]
 - [227401] - A/P VNG and Dominion
- 234 - Accts payable assoc companies
 - [221110 - 221111]
 - [225000 - 225020]
 - [226100 - 226550]
 - [227100 - 227400]
 - [227402 - 227500]
 - [229100] - Interco Payable NUI Converted
 - [230000 - 230999]
 - [239500] - Accrued Int Payable - Int L
 - [239802] - Due To/From AGL Services
 - [239901] - Interco Notes Rec NUI Converte
- 235 - Customer deposits
 - [235200 - 235210]
 - [235211 - 235240]
 - [235700 - 235710]
 - [236200 - 236700]
- 236 - Taxes accrued
 - [238100 - 238200]
 - [239803 - 239804]
 - [245518] - City of Atl Sales Tax - Sewer
- 237 - Interest accrued
 - [225650 - 225700]
 - [239200] - Accr Int-10Yr Bond/TrustPrefd
 - [239300 - 239400]
 - [240000 - 240001]
 - [240010 - 240140]
 - [241800 - 241801]
 - [241980 - 241990]
 - [242200 - 242201]
- 238 - Dividends declared

-  [207550] - Dividends Declared - AGLC/AGLR
-  [220063] - Dividends Declared
-  [243100 - 243200]
-  [248306] - IC Dividend Pay - AGLC/AGLR
-  241 - Tax collections payable
 -  [220005 - 220024]
 -  [220026 - 220036]
 -  [220065 - 220066]
 -  [220068 - 220071]
 -  [241002 - 241003]
 -  [242000] - Education Tax
 -  [242010 - 242100]
 -  [244000 - 244070]
 -  [245000 - 245060]
 -  [245500 - 245517]
 -  [245519 - 245599]
-  242 - Misc curr and accr liabilities
 -  [220072 - 220167]
 -  [223016] - Misc Liab-Sfas87
 -  [225151] - Unclaimed Cust Credits & Chcks
 -  [237100] - Accrued Relocation Liability
 -  [245600 - 245607]
 -  [246000 - 246400]
 -  [250020 - 250110]
 -  [251099 - 251100]
 -  [251101 - 251106]
 -  [251108 - 251112]
 -  [251115 - 251117]
 -  [251120] - LNG - Ratepayers
 -  [251199 - 251210]
 -  [251300] - USF Cash Out
 -  [251400 - 251499]
 -  [251500 - 251599]
 -  [251600 - 251699]
 -  [251830] - Def Pens Gain-Current Portion
 -  [252997] - Deferred Revenues
 -  [252998 - 252999]
-  DEFERRED_CREDITS - Deferred Credits
 -  252 - Customer advances construction
 -  [223018 - 223039]
 -  [255000 - 255600]
 -  [255800 - 255801]
 -  253 - Other deferred credits
 -  253.0 - 253.0
 -  [215101] - Fair Value of Int Rate Swap
 -  [220168] - Misc Liab - Com Care Rev
 -  [223040 - 223062]

[illegible]

- [-] [400103 - 400199]
- [-] [400502] - Base Unbilled Revenue
- [-] [400601 - 400602]
- [-] [400700 - 400799]
- [-] [404300 - 404301]
- [-] [405100] - Residential Commodity
- [-] [405200 - 405201]
- [-] 481 - Commercial and industrial sale
 - [-] [400200 - 400201]
 - [-] [400202] - Small Commercial Base-Unbilled
 - [-] [400203 - 400299]
 - [-] [400300 - 400302]
 - [-] [400303 - 400349]
 - [-] [400350 - 400399]
 - [-] [400400 - 400401]
 - [-] [400402] - Small Industrial Base-Unbilled
 - [-] [400403 - 400499]
 - [-] [400500 - 400501]
 - [-] [400503] - Deregulated Indust Large Sales
 - [-] [400504 - 400510]
 - [-] [400511 - 400599]
 - [-] [400801 - 400999]
 - [-] [402300] - LNG Sales
 - [-] [403100 - 404205]
 - [-] [405110 - 405151]
 - [-] [405210] - Commercial Transportation
 - [-] [405902 - 405999]
 - [-] [407201 - 407220]
- [-] 482 - Other sales public authorities
 - [-] [400600] - Revenues-Housing Project
 - [-] [400603 - 400699]
- [-] 483 - Sales for resale
 - [-] [402100 - 402216]
 - [-] [402250 - 402258]
- [-] OTHER_OPERATING_REVS - Other Operating Revenues
 - [-] 416.2 - Discontinued Ops Gain/Loss
 - [-] [630006] - Discontinued Ops Gain or Loss
 - [-] 417.1 - Cost of Sales NUI
 - [-] [600526] - Cost Of Sales NUI Converted
 - [-] [630102] - Non-Reg Rev NUI Converted
 - [-] 487 - Forfeited discounts
 - [-] [407050 - 407051]
 - [-] [407600 - 407999]
 - [-] [415026 - 415027]
 - [-] 488 - Miscellaneous service revenues
 - [-] [402400 - 402499]
 - [-] [407000 - 407049]















































- [407052 - 407159]
- [407300] - Revenue - Peaking Services
- [410000 - 411999]
- [415069 - 415071]
- [415074 - 415076]
- [415080 - 415081]
- [415082 - 415186]
- [415261 - 415270]
- [430000 - 431199]
- [431201 - 439999]
- 489.3 - Transp thru distr'n facilities
 - [407160 - 407199]
 - [415187 - 415188]
 - [415189 - 415260]
 - [415276 - 415290]
 - [415291 - 415327]
 - [415340 - 415341]
 - [415349 - 415350]
 - [415351 - 415358]
 - [415359 - 415360]
 - [415361 - 415387]
 - [415388] - Tran Rev-Mkt (GasC) Net MARS
 - [415389 - 419999]
- 492 - Incidental gasoline & oil sale
 - [406000 - 406999]
- 493 - Rent from gas property
 - [407200] - Rent from Gas Property
 - [440100] - Merchandise Rental Revenue
- 495 - Other gas revenues
 - [239902] - Sales Rev NUI Converted
 - [407225] - Unrealized Gain/Fin Instrument
 - [407301 - 407349]
 - [407350 - 407499]
 - [407500 - 407599]
 - [408000 - 409999]
 - [412000 - 415025]
 - [415028 - 415068]
 - [440092] - Realized Gain on FinInstrument
 - [450000 - 459999]
 - [460100] - Revs from Insurance Premiums
- 401 - Operation expense
 - PRODUCTION_EXPS - Production Expenses
 - MFD_GAS_PROD_OPERATN - Mfd Gas Production - Operation
 - 723 - Fuel for LPG process
 - [600400 - 600499]
 - 728 - Liquefied petroleum gas
 - [600500] - Liquefied Petroleum Gas

- 735 - Miscellaneous production exps
 - [600501 - 600502]
 - [600700] - Misc Production Exp
- OTHER_GAS_SUPPLY - Other gas supply expenses
 - 804 - Natural gas city gate purchase
 - [610001] - Transportation Costs
 - [610030] - Natural Gas Commodity Costs
 - [610035 - 610036]
 - [610041 - 610049]
 - [610050] - Deregulated PGA Gas Cost
 - [610051 - 610099]
 - [610101 - 610159]
 - [610161 - 610499]
 - 805 - Other gas purchases
 - [610032] - Environmental Response Cost
 - 807 - Purchased gas expense
 - [600520] - Cost Of Sales NUI Converted
 - [610100] - Purchased Gas Exp
 - 812 - Gas used for utility opns (cr)
 - [610160] - Gas Used for Utility Operation
 - 813 - Other gas supply expenses
 - [600505] - Cost of Sales-Telecom Cnstr
 - [610002 - 610010]
 - [610500] - Realized Loss on FinInstrument
 - [610505] - Options - Physical (Expense)
 - [610510] - Unrealized Loss Fin Instrument
- NAT_GAS_STORAGE - Nat gas stg, term & proc exps
- UNDERGROUND_STORAGE - Underground_Storage_Operation
 - 818 - Compressor station expenses
 - [624000 - 624999]
 - OTHER_STORAGE - Other storage expenses
 - 840 - Other storage - opn supv & eng
 - [600001] - Pay LNG Supervision/Eng.
 - [620030] - LNG Supervision/Engineering
 - [620040] - Outside Services - LNG Storage
 - [620500] - LNG Storage
 - [621001] - Resvr & Wells Mainenance
 - 841 - Other stg - opn labor and exps
 - [600002] - Pay - LNG Operation and Labor
 - [600085 - 600086]
 - [620050] - LNG Operation
 - 842.1 - Fuel
 - [620200] - LNG Fuel
 - 842.3 - Gas losses
 - [620400] - LNG Gas Losses
- TRANSMISSION_EXPS - Transmission expenses
 - TRANSMISSION_EXP_OPN - Transmission exps - operation

- 850 - Operation supvn & engineering
 - [600080 - 600081]
 - [600084] - Pay-Transmission Lines Supv
- 856 - Mains expense
 - [621002 - 621003]
 - [641000 - 641120]
- 857 - Meas & regulator station exps
 - [600082 - 600083]
 - [621004 - 621005]
- 858 - Transmission and compression
 - [641130] - Transmission and Compression
- DISTRIBUTION_EXPS - Distribution expenses - opn
 - DISTRIBUTION_OPN - Distribution expenses - opn
 - 870 - Operation supvn & engineering
 - [600020 - 600021]
 - [640000 - 640032]
 - 871 - Distribution load dispatching
 - [600022] - Pay-Distribution Load Dispatch
 - [640050 - 640051]
 - 872 - Compressor station labor & exp
 - [621000] - Compressor Station
 - [640100] - Comp. Station Labor and Exp
 - 874 - Mains and services exps
 - [600023 - 600037]
 - [640200 - 640235]
 - [640707 - 640708]
 - 875 - Meas & regulating station-gen
 - [600038] - Pay - Regulator Stat. Inspect.
 - [640300 - 640301]
 - 876 - Meas & reg stn exps - industrl
 - [640400] - Regulator Stations-Industrial
 - 877 - Meas & reg stn - city gate cks
 - [600039 - 600040]
 - [640500 - 640503]
 - 878 - Meter & house regulator exp
 - [600041 - 600044]
 - [600046] - Pay-PT Meter Change
 - [640600 - 640608]
 - [640612] - Activate Meters-Fleet
 - [640703 - 640704]
 - 879 - Customer installation exps
 - [600045] - Pay - Investigate Leaks
 - [600047] - Pay- No Gas AGLC Work
 - [600049] - Pay - Serv. Wk. Order not Comp
 - [600051] - Pay-Investigate- Other Service
 - [630104] - Other Non-Gas Rev NUI Converte
 - [640609 - 640611]
















































- [640700 - 640702]
 - [640705 - 640706]
 - [640709 - 640714]
- 880 - Other expenses
 - [600048] - Pay - Mapping Services
 - [600050] - Pay- Perform Disp. Operations
 - [600108] - Pay Wholesale System Project
 - [600109] - Pay - Corporate Development
 - [640749 - 640803]
 - [640855] - Freight Expense
 - [670491] - VNG Hurricane 2003
- 881 - Rents
 - [640900] - Rents-Distribution Exp
- CUSTOMER_ACCTS_EXPS - Customer accounts expenses
 - CUSTOMER_ACCTS_OPNS - Customer accts exp - operation
 - 901 - Supervision
 - [600091] - Pay-Customer Acct. Supervision
 - [650030] - Customer Acct Supervision
 - 902 - Meter reading
 - [600075] - PayMtr ReadStd By/Beeper Time
 - [600093 - 600094]
 - [630001] - Meter Reading - Procure Card
 - [650100 - 650104]
 - 903 - Customer records & collections
 - [600095] - Pay-Customer Records&Collect
 - [650200 - 650300]
 - 904 - Uncollectible accounts
 - [650700 - 650702]
 - 905 - Misc customer accts expense
 - [600092] - Pay - Customer Accounts
 - [650031] - Customer Acct-Residential
 - [650800] - Outside Services-Cust.Acct
 - [650900 - 650950]
- CUST_SVC_AND_INFO_EX - Customer svc & informational
 - CUST_SVC_INFO_EXP_OP - Cust Svc and Info Exps - Opn
 - 907 - Supervision
 - [600101] - Pay-Customer Service Superv
 - [655030] - Customer Service Supervision
 - 908 - Customer assistance
 - [600102 - 600103]
 - [655031 - 655100]
 - [655320] - Outside Services-Cust. Service
 - [655400] - Misc Customer Acct Expense
 - 909 - Info & instructional advertsg
 - [600104] - Pay-Informational Advertising
 - [611000 - 611036]
 - [611037 - 611039]

- [611040 - 611052]
 - [630003 - 630004]
 - [655300 - 655310]
 - 910 - Misc cust svc and informationl
 - [655500 - 655998]
- SALES_EXPENSES - Sales expenses
 - SALES_EXPENSES_OPNS - Sales expenses - operation
 - 911 - Supervision
 - [600110] - Pay-Sales Promotion Superv
 - [660030] - Sales Promotion Supervision
 - 912 - Demonstrating and selling exps
 - [611063] - Oth Mktg Svc-Labor Reg
 - [630002] - Gs Sls & Svc Comm-O/S Oth
 - [660100 - 660199]
 - [660450] - Selling Expense
 - 913 - Advertising expenses
 - [600112] - Pay-Promotional Advertising
 - [660300] - Marketing Expenses
 - [660320] - Outside Services- Marketing
 - 916 - Miscellaneous sales expenses
 - [600111] - Pay-Selling
 - [611064] - Marketing - Procurement Card
 - [660310] - Leased Water Htr Revenue
 - [660330 - 660399]
 - [660400] - Misc Sales Promotion Exp
 - [660449] - Marketing-Mat Mgt
- ADMIN_AND_GENERAL - Administrative & general exps
 - ADMIN_AND_GEN_OPNS - Administrative & general - opn
 - 920 - A&G salaries
 - [600012 - 600012Z]
 - [600087 - 600090]
 - [600096 - 600100]
 - [600105 - 600107]
 - [600113 - 600119]
 - [600120 - 600123]
 - [600134 - 600144]
 - [600150] - Payroll SEM - PPVA
 - [670030 - 670040]
 - 921 - Office supplies and expenses
 - [630000] - AGL Intercompany Charges
 - [670050] - Utilities
 - [670080 - 670130]
 - [670162 - 670170]
 - [670490] - Pension Benefits Offset
 - [670551 - 670555]
 - [670805 - 670810]
 - [670851 - 670865]

-  [670866] - Meals-Pivotal Virginia Propane
-  [670867] - Meals-Pivotal LNG Terminal
-  [670881] - VNG Acquisition
-  [670884] - Accting Order Def Exp (CREDIT)
-  922 - Administrative exps transferre
 -  [621006] - Storage Expense (Budget Only)
 -  [670150 - 670158]
 -  [670160] - A&G Expenses-Capitalized
 -  [670161] - Operations & Engineering Capit
 -  [670171] - StoresCorp OverHd RateClearing
 -  [670172] - Stores - Capitalization
 -  [671301] - VNG Capitalized A&G Labor
-  923 - Outside services employed
 -  [630005] - Restructuring Expense
 -  [670200 - 670204]
 -  [670205 - 670299]
 -  [670402] - Outside Legal Services
 -  [670404] - Legal Expense - Transferred
 -  [670406] - Commission & Fees on Fin Instr
 -  [670845 - 670850]
 -  [680510 - 689999]
-  924 - Property Insurance
 -  [670300] - General Business Insurance
-  925 - Injuries and damages
 -  [600124] - Pay-Injuries and Damages
 -  [670301 - 670399]
 -  [670400 - 670401]
-  926 - Employee pensions and benefits
 -  [670450 - 670459]
 -  [670460] - Pensions Transferred-CR
 -  [670500 - 670502]
 -  [670503 - 670509]
 -  [670510 - 670515]
 -  [670519 - 670526]
 -  [670530 - 670550]
 -  [670556 - 670599]
 -  [671304] - VNG Benefits
 -  [680500 - 680502]
-  927 - Franchise requirements
 -  [670600 - 670699]
-  928 - Regulatory commission expense
 -  [670700] - Regulatory Commission Exp
-  930.1 - General advertising expense
 -  [670750 - 670799]
-  930.2 - Miscellaneous general expenses
 -  [600125] - Pay-Laboratory
 - [600200] - Pay - Posi Hold Repairs

- [600503 - 600504]
- [600600 - 600603]
- [607500] - Delete Account
- [670403] - Miscellaneous Legal Services
- [670405] - Legal Services
- [670407 - 670420]
- [670480 - 670489]
- [670800] - Association and Club Dues-Comp
- [670840 - 670844]
- [670880] - Laboratory
- [670885 - 670888]
- [670890] - Miscellaneous Operatrn Expense
- [670920 - 670930]
- [670997] - I/S Chargeback
- [670998] - Direct Benefits Charge
- 931 - Rents
 - [670889] - Operations of Facilities
 - [670900 - 670905]
 - [670906 - 670919]
- ALLOCATED_COSTS - Other Allocated Costs
 - BASE COSTS - Benefits
 - BASE - BENEFITS - Base - Benefits
 - [671000 - 671001]
 - [671010] - AGLR Alloc Health Benefits
 - [671011] - AGLR Alloc Pension Benefits
 - [671024 - 671025]
 - BASE - OTHER - Base - Other
 - [671012] - AGLR Alloc Other Benefits
 - MISC ALLOCATED - Misc Allocated Costs
 - [640999] - Shared Services Distribution E
 - [650999] - Shared Services Cust Accts
 - [655999] - Shared Services Cust Assist
 - [670999] - Shared Services A&G
 - [671018 - 671019]
 - [671020] - SS Allocation True-up
 - [671026 - 671026Z]
 - [671030 - 671031]
 - [671106 - 671199]
 - [671201 - 671299]
 - [671310 - 671399]
 - [671400] - IS&T Base Services - Corp
 - [671401] - IS&T Projects - Corp
 - [671402 - 672999]
 - [673001 - 674999]
 - [680000 - 680499]
 - CHAT ALLOCATION - AGLC to Chattanooga
 - [671100] - Allocated IS&T Base Svs-DisOp

- ✎ [671101] - Allocated IS&T Projects-DisOp
- ✎ [671102] - Allocated IS&T Proj-NUI DisOps
- ✎ [671103] - Allocated Credit,Coll,Cust Log
- ✎ [671104] - Allocated Cust Serv Mgt & Stf
- ✎ [671105] - Allocated Emergency Response
- ✎ INFRASTRUCTURE COSTS - HR, Payroll, IS
 - ✎ INFORMATION SYSTEMS - IS
 - ✎ [671006] - Allocated IS&T Projects - Corp
 - ✎ HR & PAYROLL - HR and Payroll
 - ✎ [671005] - Allocated Call Center Mgt
- ✎ CENTRALIZED SERVICE - Centralized Service
 - ✎ LEGAL/INT AUDIT - Legal, Internal Audit
 - ✎ [671002] - Allocated Pivotal Development
 - ✎ EXECUTIVE - Executive
 - ✎ [671003] - Allocated Executive - Dis Ops
 - ✎ FIN, TREA, INV REL - Finance,Treasury,Investor Rel
 - ✎ [671004] - Allocated Ext Relations-Dis Op
 - ✎ MAT MGT - Records, Purchasing
 - ✎ [671007] - AGLR Alloc Material Mgmt
 - ✎ PUB POLICY, COMM - Public Policy, Comm
 - ✎ [671008] - Allocated Corp Compliance
- ✎ FACILITY COSTS - Facility
 - ✎ FACILITY RATES - Facility Rates
 - ✎ [671014] - AGSC DC Facilities - 10PP
 - ✎ FACILITY MGT - Facility Mgt
 - ✎ [671015] - Facilities Mgt
 - ✎ FACILITY OVER/SHORT - Facility Over/Short
 - ✎ [671016] - Facilities Over/Under
- ✎ FLEET COSTS - Fleet Rates
 - ✎ [671013] - AGSC DC Fleet Services
- ✎ COST OF CAPITAL - Cost of Capital
 - ✎ [671009] - AGLR Alloc Cost of Capital
- ✎ COST OF CAP OFFSET - Cost of Capital Offset
 - ✎ [671200] - AGLR Alloc Cost Cap Clearing
- ✎ VNG_DOM_ALLOCATIONS - VNG - Dominion Charges
 - ✎ [671300] - VNG Corp Convenience Payments
 - ✎ [671302] - VNG Capitalized A&G Materials
- ✎ 402 - Maintenance expense
 - ✎ NAT_GAS_STORAGE_MT - Nat gas stg, term & proc - mtc
 - ✎ UNDERGROUND_STG_MTC - Underground storage maintenanc
 - ✎ 834 - Mtc compressor station equipmt
 - ✎ [629000] - Undergr Stg-Compressor Stn Mtc
 - ✎ OTHER_STORAGE_MTC - Other storage - mtc
 - ✎ 843.1 - Mtc supervision & engineering
 - ✎ [600006] - Pay - LNG Maintenance Sup./Eng
 - ✎ [625030] - LNG Mnt Super/Engineering
 - ✎ 843.2 - Mtc structures & improvements

-  [625100] - LNG Mnt-Struct/Improvements
 -  843.3 - Mtc gas holders
 -  [625200] - Maintenance of Gas Holders
 -  843.4 - Mtc of purification equipment
 -  [600007] - Pay-LNG Maint. Purification Eq
 -  [625300] - LNG Mnt Purification Equip
 -  843.5 - Mtc liquefaction equipment
 -  [600008] - Pay-LNG Maint. Liquefaction Eq
 -  [625400] - LNG Maint Liquefaction Equip
 -  843.6 - Mtc vaporizing equipment
 -  [600009] - Pay-LNG Maint. of Vaporizing E
 -  [625500] - LNG Mnt- of Vaporizing Equip
 -  843.7 - Mtc compressor equipment
 -  [600010] - Pay-LNG Maint. of Comp. Equip
 -  [625600] - LNG Mnt- of Compressor Equip
 -  843.9 - Mtc other equipment
 -  [600011] - Pay-LNG Maint. of Other Equip
 -  [625900] - LNG Mnt-Other Equip
 -  [625930] - Outside Svc-LNG Storage Maint
 -  [625949 - 625950]
-  DISTRIBUTION_EXP_MTC - Distribution expenses - maintc
 -  DISTRIBUTION_MTC - Distribution expenses - maintc
 -  885 - Mtc supervision & engineering
 -  [600060] - Pay-Maint. Super/Eng.-Distr.
 -  [645030] - Maintenance Super/Eng.-Distr
 -  887 - Maintenance of mains
 -  [600061 - 600062]
 -  [645200 - 645202]
 -  [645210 - 645216]
 -  888 - Mtce compresson stn equipment
 -  [600063] - Pay-Maintain Compressor St. Eq
 -  [645300 - 645301]
 -  889 - Mtc measuring & reg stn equip
 -  [600064] - Pay - Maintain Regulator Stat.
 -  [645400 - 645401]
 -  890 - Maint meas® stn-industrial
 -  [645500] - Maintenance-Industrial
 -  891 - Mtc meas® city gate ck stns
 -  [600065 - 600066]
 -  [645600 - 645602]
 -  892 - Maintenance of services
 -  [600067 - 600069]
 -  [645503] - Repair Damage Service
 -  [645504] - Repair Damage Service- Contrac
 -  [645505] - Rev.Coll. for 3rd Party Dam. S
 -  [645700 - 645702]
 -  [645710 - 645711]

- 893 - Mtc meters & house regulators
 - [600070 - 600071]
 - [645501] - Maint. Meter Sets &Reg. Pro
 - [645502] - Maint. Meter Sets&Reg. ProCont
 - [645506 - 645508]
 - [645800 - 645810]
 - 894 - Maintenance other equipment
 - [600072 - 600074]
 - [645603] - Maintain STAR-Contractor
 - [645910 - 645931]
 - [645932 - 645999]
- TRANSMISSION_MTC - Transmission expenses - mtc
 - TRANSMISSION_MTNC - Transmission expneses - maintc
 - 867 - Maintenance of other equipment
 - [646000 - 646999]
- ADMIN_AND_GEN_MTNC - Administrative & general - mtc
 - ADMIN_AND_GEN_MAINTC - Administrative & general - mtc
 - 932 - Maintenance of general plant
 - [600130 - 600133]
 - [670020] - Maintenance of Building
 - [670140 - 670144]
 - [670145 - 670149]
 - [670159] - Scrap Materials
 - [670950] - Facilities Expense (utilities)
 - [671017] - Fleet Expenses Distributed
 - [671021] - Fleet Capitalization
 - [675000 - 679999]
- 403 - Depreciation expense
 - [425000 - 425999]
- 404.3 - Amort other ltd-term gas plant
 - [420000 - 424999]
 - [426101 - 426999]
- 408.1 - Taxes other than income taxes
 - TAXES_OTHER_THAN_INC - Taxes Other Than Income
 - [404303 - 404304]
 - [427000 - 427199]
 - [630007] - Discontinued Ops Tax Expense
 - [630100] - Tax Liability NUI Converted
 - [630105] - Sales Rev NUI Converted
 - [630107] - Tax Other - Assessment
 - [680505 - 680509]
- 409.1 - Income taxes - federal
 - [427200 - 427299]
- 409.1B - Income taxes - other
 - [427300 - 427499]
- 410.1 - Provision for deferred inc tax
 - [427500 - 428999]

- 411.4 - Inv tax credit adjustments
 - [426000 - 426099]
- 414 - Other utility operating income
 - [402505] - Options- Physical (Revenue)
- 411.6 - Gains disposition of util plan
 - [673000] - Long-Lived Asset Disp GainLoss
- OTHER_INC_AND_DEDUCT - Other income and deductions
 - OTHER_INCOME_ - Other income
 - 415 - Mdsing, jobbing & contract wor
 - [404302] - Revenue - Utility Collected
 - [440000 - 440090]
 - 418 - Nonoperating rental income
 - [445006 - 445150]
 - 418.1 - Equity earnings subsidiary co.
 - [463310] - Income/ US Propane
 - [489123] - Equity-Earnings Saltville LLC
 - 419 - Interest and dividend income
 - [445156 - 446299]
 - [446301 - 446310]
 - 419.1 - AFUDC
 - [446300] - Allowance for Funds-Equity
 - 421 - Miscellaneous nonoperating Inc
 - [431200] - Servicing Revenue
 - [440091] - Unrealized Gain/Fin Instrument
 - [440410] - Late Payment Charge
 - [440700 - 445005]
 - [446311 - 449099]
 - [463311 - 466999]
 - OTHER_INC_DEDUCTIONS - Other income deductions
 - 426.1 - Donations
 - [449100 - 449199]
 - 426.4 - Civic, political and related
 - [449700] - Business/Civic Club Dues
 - 426.5 - Other deductions
 - [429000 - 429999]
 - [449300 - 449699]
 - INTEREST_CHARGES - Interest charges
 - 427 - Interest on long-term debt
 - [461100 - 462999]
 - 428 - Amort debt discount & expense
 - [463000 - 463301]
 - [468104 - 468105]
 - 428.1 - Amort loss reacquired debt
 - [449200 - 449299]
 - 430 - Interest on debt assoc company
 - [467000 - 467200]
 - [467201] - Interco Int-Non-Restrict Fund

- [-] 431 - Other interest expense
 - [-] [468100 - 468103]
 - [-] [468106 - 468210]
 - [-] [470810] - Preferred Stock Dividend
 - [-] [470998] - Div on Common Stock InterComp
 - [-] [470999] - Dividends on Preferred Stock
- [-] 432 - AFUDC - debt
 - [-] [470000 - 470809]
 - [-] [470811 - 470997]
- [-] EXTRAORDINARY_ITEMS - Extraordinary Items
 - [-] 435 - Extraordinary Deductions
 - [-] [700000 - 700004]
- [-] OFFSETS - Offsets
 - [-] [500000 - 599999]
 - [-] [700005 - 999997]
 - [-] PROP_PLT_EQUIP_DETAIL - Property, Plant & Equip Detail
 - [-] [300000 - 399999]
- [-] MISC_ACCOUNTS -
 - [-] [122801 - 122802]
 - [-] [252000] - Net Futures Credit
 - [-] [600510] - LCM Adjustment
- [-] STATISTICAL_ACCOUNTS - Statistical Accounts
 - [-] [690002 - 690700]
 - [-] [690725 - 699999]
 - [-] [999998 - 999999]
- [-] VEHICLE_COUNTS - Transportation Vehicle Counts
 - [-] [690701 - 690724]
- [-] FTE - FTEs
 - [-] [690000 - 690001]

[Return](#)

GL8
CGC Revenue
2005-12-31

Company GL Account

FERC USOA

400100	IPGA Commodity Charge piece of Account 407161		
400200	Residential Sales		
400500	Small Commercial		
400505	Large Industrial		
400600	Revenues-Interruptible		
400100	Revenues-Housing Project		
400200	Residential Sales		
400500	Small Commercial		
400505	Large Industrial		
400600	Revenues-Interruptible		
400600	Revenues-Housing Project		
	1 480-484 Sales		
	2 485 Intracompany Transfers		
407050	Late Payment Fees		
407050	Late Payment Fees		
	3 487 Forfeited Discounts		
407090	Returned Check -Marketer		
407100	Reconnect Charge - Firm		
407101	Seasonal Reconnect Change		
407102	Turn-on Charge- Firm		
407103	Meter Set Charge- Firm		
407104	Establish Service- SONP		
407110	Gas Management Fee		
407120	Reg Servicework-Revenue		
407140	Jobbing Generation Appl. Pay		
407142	Jobbing Generation Appl. Mat'l		
407144	Jobbing Labor Additives		
430201	Field Service Expenses		
431200	Servicing Revenue		
407090	Returned Check -Marketer		
407100	Reconnect Charge - Firm		
407101	Seasonal Reconnect Change		
407102	Turn-on Charge- Firm		
407103	Meter Set Charge- Firm		
407104	Establish Service- SONP		
407110	Gas Management Fee		
407140	Jobbing Generation Appl. Pay		
407142	Jobbing Generation Appl. Mat'l		
407144	Jobbing Labor Additives		
430201	Field Service Expenses		
	4 488 Miscellaneous Service Revenues		
	5 489.1 Revenues from Transportation Gas of Others Through Gathering Facilities		
	6 489.2 Revenues from Transportation Gas of Others Through Transmission Facilities		
	7 489.3 Revenues from Transportation of Gas of Others Through Distribution		
407160	Transportation Revenue		
407161	IPGA Commodity Charge piece of Account 407161		
407160	Transportation Revenue		
407161	Revenues-Firm Transportat		
	Transp thru distr'n facilities		
	8 489.4 Facilities		
	9 490 Revenues from Storing Gas of Others Sales of Prod. Ext. from Natural Gas		

	1		
	2	Fuel for Liquefied Petroleum G Misc Production Exp	
600400			
600700			
	3	Fuel for LPG process	
	4		
	5		
	6		
	7		
	8		
	9		
	10		
	11		
	12		
	13		
	14		
	15		
	16		
	17		
	18		TOTAL Operation (Total of lines 7 thru 17)
	19	Maintenance	
	20	761 Maintenance Supervision and Engineering	
	21	762 Maintenance of Structures and Improvements	
	22	763 Maintenance of Producing Gas Wells	
	23	764 Maintenance of Field Lines	
	24	765 Maintenance of Field Compressor Station Equipment	
	25	766 Maintenance of Field Measuring and Regulating Station Equipment	
	26	767 Maintenance of Purification Equipment	
	27	768 Maintenance of Drilling and Cleaning Equipment	
	28	769 Maintenance of Other Equipment	
	29	TOTAL Maintenance (Total of line 20 thru 28)	
	30	TOTAL Natural Gas Production and Gathering (Total of lines 18 thru 29)	

Name of Respondent		This Report Is:	
		X	An Original
		A	Resubmission
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account		
		(a)	
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering		
34	771 Operation Labor		

Company	35		772	Gas Shrinkage
	36		773	Fuel
	37		774	Power
	38		775	Materials
	39		776	Operation Supplies and Expenses
	40		777	Gas Processed by Others
	41		778	Royalties on Products Extracted
	42		779	Marketing Expenses
	43		780	Products Purchased for Resale
	44		781	Variation in Products Inventory
	45		(Less) 782	Extracted Products Used by the Utility - Credit
	46		783	Rents
	47			TOTAL Operation (Total of lines 33 thru 46)
	48			Maintenance
	49		784	Maintenance Supervision and Engineering
	50		785	Maintenance of Structures and Improvements
	51		786	Maintenance of Extraction and Refining Equipment
	52		787	Maintenance of Pipe Lines
	53		788	Maintenance of Extracted Products Storage Equipment
	54		789	Maintenance of Compressor Equipment
	55		790	Maintenance of Gas Measuring and Reg. Equipment
	56		791	Maintenance of Other Equipment
	57			TOTAL Maintenance (Total of lines 49 thru 56)
	58			TOTAL Products Extraction (Total of lines 47 thru 57)

Name of Respondent	This Report Is:	
	X	An Original
		A Resubmission
Line No.	Account	
	GAS OPERATION AND MAINTENANCE EXPENSES (Continued)	
	(a)	
59	C. Exploration and Development	
60	Operation	
61	795	Delay Rentals
62	796	Nonproductive Well Drilling
63	797	Abandoned Leases
64	798	Other Exploration
65		TOTAL Exploration and Development (Enter Total of lines 61 thru 64)
66		D. Other Gas Supply Expenses
67	Operation	
68	800	Natural Gas Well Head Purchases
69	800.1	Natural Gas Well Head Purchases, Intracompany Transfers
70	801	Natural Gas Field Line Purchases
71	802	Natural Gas Gasoline Plant Outlet Purchases
72	803	Natural Gas Transmission Line Purchases
610030	Natural Gas Commodity Costs	
610050	Deregulated PGA Gas Cost	

Company		Transp, Exchange & Flex Fee	
610075	73 Natural gas city gate purchase	804	Natural Gas City Gate Purchases
	74	804.1	Liquefied Natural Gas Purchases
610032	Environmental Response Cost		
	75 Other gas purchases	805	Other Gas Purchases (Environmental Response Cost Recoveries)
	76	(Less) 805.1	Purchases Gas Cost Adjustments
	77		TOTAL Purchased Gas (Enter Total of lines 68 to 76)
	78	806	Exchange Gas
	79		Purchased Gas Expenses
	80	807.1	Well Expense-Purchased Gas
	81	807.2	Operation of Purchased Gas Measuring Stations
	82	807.3	Maintenance of Purchased Gas Measuring Stations
	83	807.4	Purchased Gas Calculations Expenses
610100	Purchased Gas Exp		
	84 Purchased gas expense	807.5	Other Purchased Gas Expenses
	85		TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account		
		(a)	
86		808.1	Gas Withdrawn from Storage-Debit
87		(Less) 808.2	Gas Delivered to Storage-Credit
88		809.1	Withdrawals of Liquefied Natural Gas for Processing-Credit
89		(Less) 809.2	Deliveries of Natural Gas for Processing-Credit
90			Gas Used in Utility Operations-Credit
91		810	Gas Used for Compressor Station Fuel-Credit
92		811	Gas Used for Products Extraction-Credit
610160	Gas Used for Utility Operation		
	93 Gas used for utility opns (cr)	812	Gas Used for Other Utility Operations-Credit
	94		TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)
	95	813	Other Gas Supply Expenses
	96		TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86 thru 89, 94, 95)
	97		TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)
	98		2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES
	99		A. Underground Storage Expenses
100	Operation		
101		814	Operation Supervision and Engineering
102		815	Maps and Records
103		816	Wells Expense
104		817	Lines Expense
105		818	Compressor Station Expenses
106		819	Compressor Station Fuel and Power
107		820	Measuring and Regulating Station Expenses
108		821	Purification Expenses
109		822	Exploration and Development
110		823	Gas Losses
111		824	Other Expenses
112		825	Storage Well Royalties
113		826	Rents

Company	114	TOTAL Operation (Enter Total of lines 101 thru 113)
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Name of Respondent		This Report Is:	
		X	An Original
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account	(a)	
115	Maintenance		
116	830 Maintenance Supervision and Engineering		
117	831 Maintenance of Structures and Improvements		
118	832 Maintenance of Reservoirs and Wells		
119	833 Maintenance of Lines		
120	834 Maintenance of Compressor Station Equipment		
121	835 Maintenance of Measuring and Regulating Station Equipment		
122	836 Maintenance of Purification Equipment		
123	837 Maintenance of Other Equipment		
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)		
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)		
126	B. Other Storage Expenses		
127	Operation		
600001	Pay LNG Supervision/Eng.		
620040	Outside Services - LNG Storage		
128	Other storage - opn supv & eng	840	Operation Supervision and Engineering
600002	Pay - LNG Operation and Labor		
600086	Pay-Transport & Delivery		
620050	LNG Operation		
129	Other stg - opn labor and exps	841	Operation Labor and Expenses
130		842	Rents
131		842.1	Fuel
132		842.2	Power
133		842.3	Gas Losses
134		TOTAL Operation (Enter Total of lines 128 thru 133)	
135	Maintenance		
600006	Pay - LNG Maintenance Sup./Eng		
136	Mtc supervision & engineering	843.1	Maintenance Supervision and Engineering
625100	LNG Mnt-Struct/Improvements		
137	Mtc structures & improvements	843.2	Maintenance of Structures and Improvements
625200	Maintenance of Gas Holders		
138	Mtc gas holders	843.3	Maintenance of Gas Holders
600007	Pay-LNG Maint. Purification Eq		
625300	LNG Mnt Purification Equip		
139	Mtc of purification equipment	843.4	Maintenance of Purification Equipment
625400	LNG Maint Liquefaction Equip		
140	Mtc liquefaction equipment	843.5	Maintenance of Liquefaction Equipment
600009	Pay-LNG Maint. of Vaporizing E		
625500	LNG Mnt- of Vaporizing Equip		

Company	141 Mtc vaporizing equipment	843.6	Maintenance of Vaporizing Equipment
600010	Pay-LNG Maint. of Comp. Equip		
625600	LNG Mnt- of Compressor Equip		
142 Mtc compressor equipment		843.7	Maintenance of Compressor Equipment
143		843.8	Maintenance of Measuring and Regulating Equipment
600011	Pay-LNG Maint. of Other Equip		
625900	LNG Mnt-Other Equip		
144 Mtc other equipment		843.9	Maintenance of Other Equipment
145			TOTAL Maintenance (Enter Total of lines 136 thru 144)
146			TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)

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	X	An Original
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)		
Line No.	Account	
	(a)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses	
148	Operation	
149	844.1	Operation Supervision and Engineering
150	844.2	LNG Processing Terminal Labor and Expenses
151	844.3	Liquefaction Processing Labor and Expenses
152	844.4	Liquefaction Transportation Labor and Expenses
153	844.5	Measuring and Regulating Labor and Expenses
154	844.6	Compressor Station Labor and Expenses
155	844.7	Communication System Expenses
156	844.8	System Control and Load Dispatching
157	845.1	Fuel
158	845.2	Power
159	845.3	Rents
160	845.4	Demurrage Charges
161	(less) 845.5	Wharfage Receipts-Credit
162	845.6	Processing Liquefied or Vaporized by Others
163	846.1	Gas Losses
164	846.2	Other Expenses
165	TOTAL Operation (Total lines 149 thru 164)	
166	Maintenance	
167	847.1	Maintenance Supervision and Engineering
168	847.2	Maintenance of Structures and Improvements
169	847.3	Maintenance of LNG Processing Terminal Equipment
170	847.4	Maintenance of LNG Transportation Equipment
171	847.5	Maintenance of Measuring and Regulating Equipment
172	847.6	Maintenance of Compressor Station Equipment
173	847.7	Maintenance of Communication Equipment
174	847.8	Maintenance of Other Equipment
175	TOTAL Maintenance (Total of lines 167 thru 174)	
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	

Company		177	TOTAL Natural Gas Storage (Total of lines 125,146 and 176)	
Name of Respondent				This Report Is:
				X An Original
				A Resubmission
Line No.		GAS OPERATION AND MAINTENANCE EXPENSES (Continued)		Account
				(a)
178				3. TRANSMISSION EXPENSES
179		Operation		
600080		Pay-Op&Maint Transmission Line		
600081		Pay-Corrosion Testing Transmis		
600084		Pay-Transmission Lines Supv		
180		Operation supvn & engineering	850	Operation Supervision and Engineering
181			851	System Control and Load Dispatching
182			852	Communication System Expenses
183			853	Compressor Station Labor and Expenses
184			854	Gas for Compressor Station Fuel
185			855	Other Fuel and Power for Compressor Stations
186			856	Mains Expenses
600082		Pay-O&M Transmission Measuring		
187		Meas & regulator station exps	857	Measuring and Regulating Station Expenses
188			858	Transmission and Compression of Gas by Others
189			859	Other Expenses
190			860	Rents
191				TOTAL Operation (Total of lines 180 thru 190)
192				
193			Maintenance	
194			861	Maintenance Supervision and Engineering
195			862	Maintenance of Structures and Improvements
196			863	Maintenance of Mains
197			864	Maintenance of Compressor Station Equipment
198			865	Maintenance of Measuring and Reg. Station Equipment
199		Maintenance of other equipment	866	Maintenance of Communication Equipment
200			867	Maintenance of Other Equipment
201				TOTAL Maintenance (Enter Total of lines 193 thru 199)
202				TOTAL Transmission Expenses (Enter Total of lines 191 and 200)
203				4. DISTRIBUTION EXPENSES
204		Operation		
600020		Pay-Distribution Superv/Eng		
600021		Pay-Design Gas Sys. Improv.		
640030		Distr Supervision/Engineering	870	Operation Supervision and Engineering
600022		Pay-Distribution Load Dispatch		
640050		Distr Load Dispatching		
205		Distribution load dispatching	871	Distribution Load Dispatching
206			872	Compressor Station Labor and Expenses
207			873	Compressor Station Fuel and Power

Company

Name of Respondent		This Report Is:
		X An Original
		A Resubmission
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)		Account
Line No.		(a)
600023	Pay-Perform Annual Survey	
600024	Pay-Perform 3-Year Survey	
600025	Pay-Perform 5-Year Survey	
600026	Pay-Perform Survey-Bus. Dist	
600027	Pay-Perform Survey-Trans. Pipe	
600028	Pay-Perform Manhole Survey	
600029	Pay-Perform Leak Survey-Other	
600030	Pay - Inspect Cathodic Prot.Sy	
600031	Pay - Locate Mains and Service	
600032	Pay-Right-of-Way Upkeep	
600033	Pay - Relocate Service	
600034	Pay - Perform Em. Valve Insp.	
600035	Pay-Serv.StandBy/Beeper Time	
600036	Pay-Ser.Ctr.-Dist.-SdBy/BprTime	
600037	Pay - Investigate Leaks Dist.	
640201	Perform Annual Survey	
640202	Perform AnnualSurvey-Contracto	
640203	Perform 3-Year Survey	
640204	Perform 3Year Survey-Contracto	
640205	Perform 5-Year Survey	
640206	Perform 5-Year Survey-Contract	
640209	Perform Survey-Business Distr	
640210	Right-of-Way Fees	
640211	Perform Survey-Bus Dist Cont	
640212	Perform Survey- Trans Pipeline	
640213	Perform Survey Trans.Pipe Cont	
640214	Perform Leak Survey-Others	
640215	Perform Leak Sur. Other Cont	
640218	Right of Way Upkeep	
640219	Right of Way Upkeep Contractor	
640230	Inspect Cathodic Protection	
640232	Locate Mains and Services	
640233	Locate Mains & Svcs- Cont.	
640234	Perform Em. Valve Inspections	
640235	Emergency Valve Inspection Con	
640707	Investigate Leaks-Distribution	
640708	Investigate Leaks-Dist-Contrac	
208	Mains and services exps	874 Mains and Services Expenses
600038	Pay - Regulator Stat. Inspect.	
640300	Regulator Stations-Inspections	

Company	209 Meas & regulating station-gen		875		Measuring and Regulating Station Expenses-General	
	210		876		Measuring and Regulating Station Expenses-Industrial	
600039	Pay - City Gate Stations					
600040	Pay - Inspect and Operate STAR					
640500	Check City Gate Stations					
640501	Check City Gate Stat. Contract					
640502	Inspect and Operate STAR prog					
640503	Inspect. & Operate STAR Contra					
211	Meas & reg stn - city gate cks		877		Measuring and Regulating Station Expenses-City Gate Check Station	
600041	Pay ERTs					
600042	Pay - Single Reads					
600043	Pay - Turn-off Service					
600044	Pay - Activate Meter					
600046	Pay-PT Meter Change					
640601	ERTS					
640602	ERTS-Contractor					
640603	Single Reads					
640604	Single Reads- Contractor					
640605	Turn-off Service					
640606	Turn-Off Service - Contractor					
640607	Activate Meter					
640608	Activate Meter- Contractor					
640612	Activate Meters-Fleet					
640703	PT Meter Change					
640704	PT Meter Change Contractor					
212	Meter & house regulator exp		878		Meter and House Regulator Expenses	
600045	Pay - Investigate Leaks					
600047	Pay- No Gas AGLC Work					
600049	Pay - Serv. Wk. Order not Comp					
600051	Pay-Investigate- Other Service					
640609	Relocate Service (Re-Route)					
640610	Relocate Service Re-Route Cont					
640611	RelocateService(Re-Route)-Cred					
640701	Investigate Leaks					
640702	Investigate Leaks- Cont.					
640705	No Gas - AGLC Work					
640706	No Gas AGLC Work-Contractor					
640709	Investigate Other Services					
640710	Investigate Other Services- Co					
640711	Service Work Order not Complet					
640712	Serv. Wk Order not Comp. Cont					
213	Customer installation exps		879		Customer Installations Expenses	
600048	Pay - Mapping Services					
600050	Pay- Perform Disp. Operations					
600108	Pay Wholesale System Project					
600109	Pay - Corporate Development					
640802	Perform Mapping Services					
670491	VNG Hurricane 2003					
214	Other expenses		880		Other Expenses	
215			881		Rents	
216			TOTAL Operation (Enter Total of lines 204 thru 215)			
217			Maintenance			

Company	Pay-Maint. Super/Eng.-Distr.		Maintenance Supervision and Engineering	
	218 Mtc supervision & engineering		885	886 Maintenance of Structures and Improvements
600060	219	Pay-Repair and Maint. Mains		
600061		Pay-Repair Damage Mains		
600062		Repair and Maintain Mains		
645200		Repair & Maintain Meters-Fleet		
645201		Repair and Maintain Mains Cont		
645210		Maintenance of Main Paving		
645211		Repair damage mains		
645214		Repair Damage Mains-Contractor		
645215				
	220 Maintenance of mains		887	Maintenance of Mains
600063		Pay-Maintain Compressor St. Eq		
645300		Maintenance-Comp Station Equip		
	221 Mtc compression stn equipment		888	Maintenance of Compressor Station Equipment
600064		Pay - Maintain Regulator Stat.		
645400		Maintenance Regulator Stations		
645401		Maintain Reg. Stations- Cont		
	222 Mtc measuring & reg stn equip		889	Maintenance of Meas. and Reg. Sta. Equip.-General
	223		890	Maintenance of Meas. and Reg. Sta. Equip.-Industrial
600066		Pay-Maintain STAR		
	224 Mtc meas® city gate ck stns		891	Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station
600067		Pay-Maintain of Services		
600069		Pay-Repair Damage Service		
645503		Repair Damage Service		
645504		Repair Damage Service- Contrac		
645505		Rev.Coll. for 3rd Party Dam. S		
645700		Maintenance of Services		
645701		Maintenance of Services-Fleet		
645710		Maintenance of Services-Contra		
645711		Maintenance of Service Paving		
	225 Maintenance of services		892	Maintenance of Services
600070		Pay-MaintainMeterSets&Reg-Pro		
600071		Pay-Repair Meter Sets&Reg Re		
645501		Maint. Meter Sets &Reg. Pro		
645502		Maint. Meter Sets&Reg. ProCont		
645506		Repair Meter Sets & Reg. Re		
645507		Repair Meter Sets & Reg-Re-Cnt		
645508		Maint. Meter Sets&Reg.-Fleet		
	226 Mtc meters & house regulators		893	Maintenance of Meters and House Regulators
600072		Pay-CNG Refueling-Cust Premise		
600073		Pay-Maintain Company CNG St.		
600074		Pay-Maintain Customer CNG St		
645920		Maintain Company CNG Station		
645930		Maintain Customer CNG Station		
645949		Distribution Maint-Mat Mgt		
	227 Maintenance other equipment		894	Maintenance of Other Equipment
228				TOTAL Maintenance (Enter Total of lines 218 thru 227)
229				TOTAL Distribution Expenses (Enter Total of lines 216 and 228)
230				5. CUSTOMER ACCOUNTS EXPENSES
231				Operation
600091		Pay-Customer Acct. Supervision		

Company		232 Supervision	901	Supervision
600075		PayMtr ReadStd By/Beeper Time		
600093		Pay-Meter Reading-Enscan		
600094		Pay-Meter Reading-Itron		
650100		Meter Reading Enscan		
650101		Meter Reading- Itron		
650103		Meter Reading- Itron-Contracto		
650104		Meter Reading - Fleet		
233	Meter reading		902	Meter Reading Expenses
600095		Pay-Customer Records&Collect		
650200		Customer Records		
650300		Account Collection		
234	Customer records & collections		903	Customer Records and Collection Expenses
Name of Respondent				This Report Is:
				X An Original
				A Resubmission
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.			Account	
			(a)	
650700	Uncollectible Acct			
650701	Uncollectible Accts - Damages			
235	Uncollectible accounts		904	Uncollectible Accounts
650800	Outside services-Cust. Acct			
650900	Misc Customer Acct Exp			
650949	Customer Accounts-Mat Mgt			
236	Misc customer accts expense		905	Miscellaneous Customer Accounts Expenses
237			TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	
238			6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	
239			Operation	
600101	Pay-Customer Service Superv			
240	Supervision		907	Supervision
600102	Pay-Customer Service			
600103	Pay-Customer Assistance			
655031	Customer Service			
655400	Misc Customer Acct Expense			
241	Customer assistance		908	Customer Assistance Expenses
600104	Pay-Informational Advertising			
655300	Informational Advertising			
655310	Customer Education			
242	Info & instructional advertsg		909	Informational and Instructional Expenses
243			910	Miscellaneous Customer Service and Informational Expenses
244			TOTAL Customer Service and Information Expenses (lines 240 thru 243)	
245			7. SALES EXPENSES	
246			Operation	
600110	Pay-Sales Promotion Superv			
247	Supervision		911	Supervision

Company	Selling Expenses	912	Demonstrating and Selling Expenses
660100	248 Demonstrating and selling exps	912	Demonstrating and Selling Expenses
600112	Pay-Promotional Advertising		
660300	Marketing Expenses		
660320	Outside Services- Marketing		
	249 Advertising expenses	913	Advertising Expenses
600111	Pay-Selling		
660400	Misc Sales Promotion Exp		
	250 Miscellaneous sales expenses	916	Miscellaneous Sales Expenses
251			TOTAL Sales Expenses (Enter Total of lines 247 thru 250)
252			8. ADMINISTRATIVE AND GENERAL EXPENSES
253		Operation	
600087	Pay-Environmental		
600088	PaySEM-AGLC-Gas Supply		
600096	P/R for AGSC employees		
600099	Project War Emblem		
600105	Project War Admiral		
600106	Pay-Project Winning Colors		
600113	Payroll Expense - V-Force		
600117	Pay-Pivotal Virginia Propane		
600120	Pay-A&G Salaries		
600121	Pay-Operate Facilities		
600122	Pay-Operational Training		
600123	Pay-Safety Training&Reg Compli		
600135	Payroll-CIS Enhanced GUI		
600136	Payroll-MIA		
600137	Technology Enablers		
600138	CIS ASP Review		
600141	Work Mgmt/Asset Mgmt		
600143	5 Year Forecast		
254 A&G salaries		920	Administrative and General Salaries
670050	Utilities		
670080	Tax and License		
670100	Office & Administrative		
670102	Development & Training-Acctg.		
670103	Organizational Development		
670104	Postage		
670105	Operational Training		
670106	Safety Training & Reg. Complia		
670107	Office & Admin-Proc Card Accl		
670111	Office Admin-Fleet		
670115	Direct Assignment Expenses		
670120	Civic Participation - Other		
670121	Civic Participation-Education		
670122	Civic Participation-Commun Dev		
670130	Bank Service Charges		
670163	Office Admin&Supplies-Mat Mgt		
670165	Stores -Other		
670166	Inventory Adjustment Expense		
670169	Licenses & Expenses - SW & HW		
670170	Security		
670551	Operate Cell Phone		

Company		921	Office Supplies and Expenses
670552	Operate Page		
670553	Operate Vehicle Radio		
670555	Disability Income Gap - VNG		
670805	Association&Club Dues-Employee		
670806	General Dues & Subscriptions		
670855	Travel Expense		
670856	Meals and Entertainment		
670857	Meals & Entertainment 100% Ded		
670866	Meals-Pivotal Virginia Propane		
	255 Office supplies and expenses	921	Office Supplies and Expenses
670150	Admin&Gen Salaries-Capitalized		
670160	A&G Expenses-Capitalized		
670172	Stores - Capitalization		
	256 Administrative exps transferre	(Less)	(922) Administrative Expenses Transferred-Cr.
670200	Outside Svcs Employed		
670201	Outside Svc. -Printing		
670202	Outside Services Info Tech		
670203	Outside Services-Recruiting		
670204	QA/QC - Contractor		
670402	Outside Legal Services		
670850	Outside Services -Facilities		
	257 Outside services employed	923	Outside Services Employed
670300	General Business Insurance		
	258 Property Insurance	924	Property Insurance
600124	Pay-Injuries and Damages		
670400	Injuries and Damages		
670401	Workers Compensation Expense		
	259 Injuries and damages	925	Injuries and Damages
670450	Pensions		
670460	Pensions Transferred-CR		
670500	Group Insurance		
670501	Flex Pay		
670502	Flex Benefits Deductions		
670503	Other Post Retirement Benefits		
670504	Post Employment Expense FAS112		
670505	Flex Vacation Deductions		
670506	Dental Insurance - VNG		
670510	EmployeeBenefitsCapitalized		
670511	OtherPostRetirementBenefitsCap		
670512	Pensions-Capitalized		
670513	ATPI Capitalized		
670519	Drug & Alcohol Program		
670520	Physicals		
670522	Employees Benefits Transfer-CR		
670525	Miscellaneous Benefits		
670530	Retirement Savings Plus Plan		
670540	Short-Term Disability		
670550	Long Term Disability		
670560	Service Awards		
670570	Employee Relocation		
670571	Recruiting Expenses		
670590	Bonus		

Company	260 Employee pensions and benefits	926	Employee Pensions and Benefits
670600	Franchise Requirements		
670700	261 Franchise requirements	927	Franchise Requirements
	Regulatory Commission Exp		
	262 Regulatory commission expense	928	Regulatory Commission Expenses
670750	263	(Less) 929	Duplicate Charges-Credit
	Institution or Goodwill Adv. E		
	264 General advertising expense	930.1	General Advertising Expenses
600125	Pay-Laboratory		
600200	Pay - Posi Hold Repairs		
670403	Miscellaneous Legal Services		
670800	Association and Club Dues-Comp		
670840	Miscellaneous Expense		
670841	Fines & Penalties		
670886	Restructuring-Benefits		
670887	Restructuring-Sale of Property		
670888	Restructuring-Other		
	265 Miscellaneous general expenses	930.2	Miscellaneous General Expenses
670889	Operations of Facilities		
670900	Facilities Rent/Lease Expenses		
670905	Sub Lease Credits		
670911	Equipment Lease		
670912	EAF Auto Lease		
	266 Rents	931	Rents
			Restructuring
671001	AGLR Alloc 401K Benefits		
671009	AGLR Alloc Cost of Capital		
671010	AGLR Alloc Health Benefits		
671012	AGLR Alloc Other Benefits		
671013	AGLR Alloc Fleet Rate		
671014	AGLR Alloc Facilities Rate		
671025	Dir Orge Incentiv Compensation		
671026	PUCHA Allocation Adjustments		
671030	Alloc AGSC Operating Revenues		
671400	Info Svcs Lights On Chargeback		
671401	Info Svcs Discretionary ChgBac		
671402	Direct Chg OM Project Chgbac		
671403	Direct Assigned Chargeback		
671404	Allocated-Distributed Chargebk		
671405	Sequent Chargeback-AGLC		
671408	PC Printer Leases Allocated		
671412	Allocated Bus Supt Facilities		
671413	Allocated Bus Supt Fleet		
671414	Allocated Bus Supt Other		
671415	Allocated Bus Supt Purchasing		
671416	Allocated Customer Services		
671417	Allocated Employee Services		
671418	Allocated Engineering		
671419	Allocated Executive		
671420	FY02 Earning Review Chargeback		
671421	Allocated External Relations		
671422	Allocated Financial Services		

Company	Allocated Costs	Allocated Costs	
		267	268
671423	Allocated Gas Supply		
671424	Allocated IS&T		
671425	Allocated Internal Auditing		
671426	Allocated Investor Relations		
671427	Allocated Legal		
671428	Allocated Marketing		
671429	Allocated Other		
671430	Allocated Rates & Regulatory		
671435	Direct Assigned-Other Charges		
	Allocated Costs	267	268
		TOTAL Operation (Enter Total of lines 254 thru 266)	
			Maintenance
600130	Pay-Maint of General Plant+B306		
600131	Pay-Operate&Maintain Fleet Eq		
600132	Pay-Maintain Facilities		
600133	Pay-Stores Operations		
670144	Outside Services - Fleet		
670146	Fleet Depreciation		
670147	Lease Fleet Equipment		
670148	Operate and Maintain Fleet Eq		
670159	Scrap Materials		
671017	Fleet Expenses Distributed		
671021	Fleet Capitalization		
675100	Maintenance of Facilities		
675105	Software Maintenance		
675106	Large Computer Equip Maint		
675110	Maintenance Power Equipment		
675120	Maintenance Hand Tools		
675140	Maintenance of Office Equip		
675149	Other Maintenance-Mat Mgt		
269	Maintenance of general plant	932	Maintenance of General Plant
270		TOTAL Administrative and General Exp. (Total of lines 267 and 268)	
271		TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251 and 270)	

	1	UTILITY PLANT	
100100		Property and Plant in Service	
101000		Contribution for Constr-Res	
101100		Contribution for Constr-Nonres	
101105		Aid to Construction Billing	
101130		Contrib for Reloc of Facil	
	2	Utility Plant (101-106, 114)	200-201
100120		Construction Work in Progress	
100121		Capitalized Payroll - Utility	
	3	Construction Work in Progress (107)	200-201
	4	TOTAL Utility Plant	(Enter Total of lines 2 and 3) 200-201
100200		Utility Plant in Service-Gas	
100210		Transportation Equipment	
100220		Retirement Work in Progress	
100411		Acc Prov Amort Acq Adj-Reclass	
248305		Accum Reg FixedAsset Rem Cost	
	5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	-
	6	Net Utility Plant	(Enter Total of line 4 less 5) -
	7	Nuclear Fuel (120.1-120.4, 120.6)	-
	8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	-
	9	Net Nuclear Fuel	(Enter Total of line 7 less 8) -
	10	Net Utility Plant	(Enter Total of lines 6 and 9) -
	11	Utility Plant Adjustments (116)	122
	12	Gas Stored-Base Gas (117.1)	220
	13	System Balancing Gas (117.2)	220
	14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220
	15	Gas Owned to System Gas (117.4)	220
	16	OTHER PROPERTY AND INVESTMENTS	
115040		Rental Property-Transportation	
	17	Nonutility Property (121)	
	18	(Less) Accum. Prov. for Depr. and Amort. (122)	
	19	Investments in Associated Companies (123)	222-223
	20	Investments in Subsidiary Companies (123.1)	224-225
	21	(For Cost of Account 123.1, See Footnote Page 224, line 40)	-
	22	Noncurrent Portion of Allowances	-
	23	Other Investments (124)	222-223
	24	Special Funds (125-128)	-
	25	TOTAL Other Property and Investments	(Total of lines 17-20, 22-24) -
	26	CURRENT AND ACCRUED ASSETS	
121156		FIRST TENNESSEE BANK - CHATT	
122300		Mutual Savings CU-VISA-Chat	
	27	Cash (131)	-
	28	Special Deposits (132-134)	-
	29	Working Funds (135)	-
	30	Temporary Cash Investments (136)	222-223
	31	Notes Receivable (141)	-
132100		A/R Unbilled Revenue	
132610		A/R Home Leak Repairs	
132800		A/R-Gas-Chattanooga	
132810		A/R - Gas Manual	
132825		Aid to Construction Billing	
132900		Unpostable Cash	
132950		Misc Adjustments-Gas	
132960		A/R Commodity	
133820		A/R - Merchandise	
	32	Customer Accounts Receivable (142)	-
134051		Cash Posting Clearing	
134100		Accts Receivable - Employee	
134200		A/R Misc	
134240		State Taxes Receivable	
134610		Accts Rec - Damage Mains	
	33	Other Accounts Receivable (143)	-
139100		Provision for Uncollectibles	
139200		Reserve for Uncollectible Acct	

139610	Provn for Uncoll - Damage Main		
	34 (Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		-
	35 Notes Receivable from Associated Companies (145)		-
135450	Interco Money Pool Non-Utility		
135451	Interco Money Pool Utility		
136071	A/R Assoc Co - I/U Transfers		
136073	Intercompany Chargebacks		
136990	Intercompany Transfers - Debit		
	36 Accounts Receivable from Assoc. Companies (146)		-
	37 Fuel Stock (151)		-
	38 Fuel Stock Expenses Undistributed (152)		-
	39 Residuals (Elec) and Extracted Products (Gas) (153)		-
145300	Materials and Operating Suppli		
145340	Stationery Supplies		
	40 Plant Materials and Operating Supplies (154)		-
145420	Appliance Parts Inventory		
	41 Merchandise (155)		-
	42 Other Materials and Supplies (156)		-
	43 Nuclear Materials Held for Sale (157)		-
	44 Allowances (158.1 and 158.2)		-
	45 (Less) Noncurrent Portion of Allowances		-
145600	Inventory Suspense		
	46 Stores Expense Undistributed (163)		-
145700	Gss Underground Storage		
145710	Ss1 Underground Storage		
145720	Wss Underground Storage		
	47 Gas Stored Underground - Current (164.1)		220
145900	Liquefied Natural gas		
145901	LNG-Presentation Reclass		
	48 Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		220
	49 Prepayments (165)		230
	50 Advances for Gas (166-167)		-
	51 Interest and Dividends Receivable (171)		-
	52 Rents Receivable (172)		-
	53 Accrued Utility Revenues (173)		-
	54 Miscellaneous Current and Accrued Assets (174)		-
	55 TOTAL Current and Accrued Assets (Enter Total of lines 27 thru 54)		-
	56 DEFERRED DEBITS		
	57 Unamortized Debt Expense (181)		-
	58 Extraordinary Property Losses (182.1)		230
	59 Unrecovered Plant and Regulatory Study Costs (182.2)		230
162210	Def Rate Case Exp 97		
162250	Defer Earn Review FY2002		
	60 Other Regulatory Assets (182.3)		232
	61 Prelim. Survey and Investigation Charges (Electric) (183)		-
	62 Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		-
162175	Stores Capital Clearing		
162178	Transportation Capital Clearin		
162265	Deferred Acquisition Cost		
	63 Clearing Accounts (184)		-
	64 Temporary Facilities (185)		-
100500	Goodwill		
162035	Coop Mktg SONAT		
162200	Other Work in Progress-Misc		
162999	Other Deferred Debits		
	65 Miscellaneous Deferred Debits (186)		233
	66 Def. Losses from Disposition of Utility Plt. (187)		-
	67 Research, Devel. and Demonstration Expend. (188)		-
	68 Unamortized Loss on Reacquired Debt (189)		-
	69 Accumulated Deferred Income Taxes (190)		234-235
162203	Deferred Gas Cost-Gsr		
162204	Deferred Gas Costs-Commod		
162205	Deferred Gas Cost-Demand		
	70 Unrecovered Purchased Gas Costs (191)		-
	71 TOTAL Deferred Debits (Enter Total of lines 57 thru 70)		-

72	TOTAL Assets and Other Debits	(Enter Total of lines 10-15, 25, 55 and 71)	
1	PROPRIETARY CAPITAL		
200101	Common Stock		
2	Common Stock Issued (201)		250-251
3	Preferred Stock Issued (204)		250-251
4	Capital Stock Subscribed (202, 205)		252
5	Stock Liability for Conversion (203, 206)		252
203100	Premium on Common Stock Issued		
203101	Premium on Common		
203102	Additional Paid-In-Capital		
6	Premium on Capital Stock (207)		252
7	Other Paid-In Capital (208-211)		253
8	Installments Received on Capital Stock (212)		252
9	(Less) Discount on Capital Stock (213)		254
10	(Less) Capital Stock Expense (214)		254
207100	Unappropriated Ret Earnings		
207200	Balance Transferred from Incom		
207601	Dividends Declared Parent/Sub		
11	Retained Earnings (215, 215.1, 216)		118-119
12	Unappropriated Undistributed Subsidiary Earnings (216.1)		118-119
13	(Less) Reacquired Capital Stock (217)		250-251
14	TOTAL Proprietary Capital	(Enter Total of lines 2 thru 13)	-
15	LONG-TERM DEBT		
16	Bonds (221)		256-257
17	(Less) Reacquired Bonds (222)		256-257
18	Advances from Associated Companies (223)		256-257
19	Other Long-Term Debt (224)		256-257
20	Unamortized Premium on Long-Term Debt (225)		258-259
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)		258-259
22	(Less) Current Portion of Long-Term Debt-Dr. (226)		-
23	TOTAL Long-Term Debt	(Enter Total of lines 16-22)	-
24	OTHER NONCURRENT LIABILITIES		
25	Obligations Under Capital Leases - Noncurrent (227)		-
26	Accumulated Provision for Property Insurance (228.1)		-
27	Accumulated Provision for Injuries and Damages (228.2)		-
247020	Pension Liability/Non-Qualifie		
247030	Pension Liability/Qualified PI		
248800	Other Postretirement Benefits		
28	Accumulated Provision for Pensions and Benefits (228.3)		-
29	Accumulated Miscellaneous Operating Provisions (228.4)		-
30	Accumulated Provision for Rate Refunds (229)		-
31	TOTAL Other Noncurrent Liabilities	(Enter Total of lines 25 thru 30)	-
32	CURRENT AND ACCRUED LIABILITIES		
33	Current Portion of Long-Term Debt		-
34	Notes Payable (231)		-
225100	General Accounts Payable		
225105	AP - Inventory		
225120	Accounts Payable - Accrued		
225200	Payroll Payable		
225211	Variable Compensation Payable		
225500	Payroll Deductions		
225501	U S Savings Bonds Payable		
225507	One Pledge Club Atlanta		
225512	Employee Stock Purchase Plan		
225521	P.A.C Payable		
225522	H.E.A.T Payments		
225526	Employee Court Orders		
225536	Fix Ben Health Reim Payable		
225537	Fix Ben Dep Daycare Payable		
225546	Health Care Reim Payable 2000		
225547	Dep Care Reim Payable		
35	Accounts Payable (232)		-
36	Notes Payable to Associated Companies (233)		-

230990	37	Intercompany Trsfers - Credit Accounts Payable to Associated Companies (234)	-
235200	38	Customer Deposits-Manual Customer Deposits (235)	-
238100		Taxes Accrued-Federal Income	
238101		Taxes Accrued Other-FUI	
238102		Taxes Accrued Other-FICA	
238103		Tax Accr Othr-Real&Pers. Prop.	
238104		Tax Accr Other-W.VA.Prop.	
238105		Tax Accr Othr-SUI	
238106		Tax Accru Othr-MotorFuelRd Tax	
238141		Tax Accru Othr-BusinessLicense	
238142		Tax Accru Othr-Franchise Taxes	
238143		Tax Accru Othr-Gross Receipts	
238144		Taxes Accr Othr-Sales & UseTax	
238200		Taxes Accrued-State Income	
245518		City of Atl Sales Tax - Sewer	
	39	Taxes Accrued (236)	262-263
241990		Interest Acc-Customer Deposits	
	40	Interest Accrued (237)	-
	41	Dividends Declared (238)	-
	42	Matured Long-Term Debt (239)	-
	43	Matured Interest (240)	-
220008		Pr Ded-Emp-Nj Inc Tx	
244000		Special Option Tax	
245010		Local Option Tax 1	
245050		Local Option Tax 5	
245500		FICA Taxes Payable - EE	
245501		Fed. Withholding Taxes - EE	
245502		State Withholding Tax - EE	
245503		State Sales & Use Tax Payble	
245504		Marta Tax Payable	
245511		Taxes Payable-Tennessee S	
245512		Taxes Payable- Tennessee U	
245513		City Local Option Tax	
245516		Educational Tax Payable	
	44	Tax Collections Payable (241)	-
225151		Unclaimed Cust Credits & Chcks	
246010		Franchise Requirements 1	
251100		Purchased Gas Refunds Due	
251109		Miscellaneous Accrued Lia	
251110		Misc Accr Lia Imcr Commodity	
252998		Deferred PGA - Credit Balance	
	45	Miscellaneous Current and Accrued Liabilities (242)	268
	46	Obligations Under Capital Leases-Current (243)	-
	47	TOTAL Current and Accrued Liabilities (Enter Total of lines 33 thru 46)	
	48	DEFERRED CREDITS	
255200		Customer Adv Metro Region	
255800		Constr Adv-Ref	
255801		Const Adv-Refundable-City	
	49	Customer Advances for Construction (252)	
	50	Accumulated Deferred Investment Tax Credits (255)	
	51	Deferred Gains from Disposition of Utility Plant (256)	
	52	Other Deferred Credits (253)	269
259999		Regulatory Tax Liability	
	53	Other Regulatory Liabilities (254)	278
	54	Unamortized Gain on Reacquired Debt (257)	260
279100		Accel Fed Tax Depr-Property	
279101		Reg Tax Liability Reclass	
279150		Accel St Tax Depr-Property	
279200		Other Timing Difference-Fed	
279250		Other Timing Differences-State	

55	Accumulated Deferred Income Taxes (281-283)	
56	TOTAL Deferred Credits	(Enter Total of lines 49 thru 55)
57	TOTAL Liabilities and Other Credits	(Enter Total of lines 14, 23, 31 47, and 56)

Question 3: Provide a mapping of account numbers used by the company to all revenue, expense and rate base categories reported on the monthly 3.03 report.

Response:

Please see attached schedules, which provide the account mapping for the revenue and expense items on the monthly 3.03 report as well as the account mapping for the rate base items included on the monthly 3.03 report.

**Chattanooga Gas Company
Account Mapping for 3.03 report
Revenues and Expenses**

		MONTH 2005-12-31
% ,R, FACCOUNT, V400100	Residential Sales	11,154,252
	Residential Sales	11,154,252
% ,R, FACCOUNT, V400200	Small Commercial	7,956,585
% ,R, FACCOUNT, V400500	Large Industrial	1,221,926
% ,R, FACCOUNT, V400505	Revenues-Interruptible	380,894
	Total Commercial & Industrial Sales	9,559,405
% ,R, FACCOUNT, V400600	Revenues-Housing Project	-
	Total Public Authority Sales - Other Sales	-
% ,R, FACCOUNT, V402200	Sales for Resale-Riders	-
	Total Sales for Resale	-
% ,R, FACCOUNT, V400205	Revenues-N G Vehicles	-
% ,R, FACCOUNT, V407050	Late Payment Fees	41,293
% ,R, FACCOUNT, V407090	Returned Check -Marketer	880
% ,R, FACCOUNT, V407100	Reconnect Charge - Firm	6,883
% ,R, FACCOUNT, V407101	Seasonal Reconnect Change	1,311
% ,R, FACCOUNT, V407102	Turn-on Charge- Firm	15,264
% ,R, FACCOUNT, V407103	Meter Set Charge- Firm	5,244
% ,R, FACCOUNT, V407104	Establish Service- SONP	60
% ,R, FACCOUNT, V407107	Meter Set Charge - Interrupt	-
% ,R, FACCOUNT, V407110	Gas Management Fee	(5)
% ,R, FACCOUNT, V407120	Reg Servicework-Revenue	-
% ,R, FACCOUNT, V407125	Jobbing Material Revenue	-
% ,R, FACCOUNT, V407140	Jobbing Generation Appl. Pay	-
% ,R, FACCOUNT, V407141	Jobbing Generation FuelLinePay	-
% ,R, FACCOUNT, V407142	Jobbing Generation Appl. Mat'l	-
% ,R, FACCOUNT, V407144	Jobbing Labor Additives	-
% ,R, FACCOUNT, V407145	Reg Servicework-Parts Exp	-
% ,R, FACCOUNT, V407160	Transportation Revenue	177,933
% ,R, FACCOUNT, V407161	Revenues-Firm Transportat	2,329,210
% ,R, FACCOUNT, V407200	Rent from Gas Property	-
% ,R, FACCOUNT, V407302	Other Revenues-Pga Refund	-
% ,R, FACCOUNT, V407303	Gas Rev-Gsr Cost Recov	-
% ,R, FACCOUNT, V407304	Other Revenues-ACA Surcharges	269,164
% ,R, FACCOUNT, V407305	IMCR Refunds	237,552
% ,R, FACCOUNT, V407307	Other Gas Rev-Ss1	35,283
% ,R, FACCOUNT, V407500	Miscellaneous Operating Revenu	-
% ,R, FACCOUNT, V430201	Field Service Expenses	-
% ,R, FACCOUNT, V431100	Jobbing Revenue Generation App	-
% ,R, FACCOUNT, V431200	Servicing Revenue	-
% ,R, FACCOUNT, V432730	Misc-Repair Parts	-
% ,R, FACCOUNT, V450100	Damage Billing - Mains	1,473

**Chattanooga Gas Company
Account Mapping for 3.03 report
Revenues and Expenses**

%,R,FACCOUNT,V450101
%,R,FACCOUNT,V450200
%,R,FACCOUNT,V450300
%,R,FACCOUNT,V450500
%,R,FACCOUNT,V450600

Uncoll Accts-Damage Mains
Damage Billing - Services
Damage Billing - Reroutes
Lost & Unaccounted For Gas
AGSC Allocate Operating Rev
Total Other Operating Revenues

**MONTH
2005-12-31**

-
6,455
-
74
-
3,128,074

Operating Revenues

23,841,730

%,R,FACCOUNT,V610030
%,FACCOUNT,V620040
%,FACCOUNT,V620050
%,FACCOUNT,V620200
%,FACCOUNT,V620400
%,FACCOUNT,V620500
%,FACCOUNT,V625930
%,FACCOUNT,V620200
%,FACCOUNT,V625200
%,FACCOUNT,V625300
%,FACCOUNT,V625400
%,FACCOUNT,V625500
%,FACCOUNT,V625600
%,FACCOUNT,V625900

Natural Gas Commodity Costs 20,042,453
Outside Services - LNG Storage 302
LNG Operation 19,361
LNG Fuel 0
LNG Gas Losses 0
LNG Storage 0
Outside Svc-LNG Storage Maint 0
LNG Fuel 0
Maintenance of Gas Holders 0
LNG Mnt Purification Equip 4,705
LNG Maint Liquefaction Equip 6,231
LNG Mnt- of Vaporizing Equip 1,487
LNG Mnt- of Compressor Equip 12,880
LNG Mnt-Other Equip 3,302
Total Purchased Gas 20,090,719

%,FACCOUNT,V600001
%,FACCOUNT,V600002
%,FACCOUNT,V600006
%,FACCOUNT,V600010
%,FACCOUNT,V600020
%,FACCOUNT,V600021
%,FACCOUNT,V600022
%,FACCOUNT,V600023
%,FACCOUNT,V600024
%,FACCOUNT,V600025
%,FACCOUNT,V600026
%,FACCOUNT,V600027
%,FACCOUNT,V600028
%,FACCOUNT,V600029
%,FACCOUNT,V600030
%,FACCOUNT,V600031
%,FACCOUNT,V600032
%,FACCOUNT,V600033
%,FACCOUNT,V600034
%,FACCOUNT,V600035
%,FACCOUNT,V600036

Pay LNG Supervision/Eng. 5,940
Pay - LNG Operation and Labor 31,433
Pay - LNG Maintenance Sup./Eng -
Pay-LNG Maint. of Comp. Equip -
Pay-Distribution Superv/Eng 4,599
Pay-Design Gas Sys. Improv. -
Pay-Distribution Load Dispatch 1,416
Pay-Perform Annual Survey -
Pay-Perform 3-Year Survey 51
Pay-Perform 5-Year Survey 185
Pay-Perform Survey-Bus. Dist 393
Pay-Perform Survey-Trans. Pipe -
Pay-Perform Manhole Survey -
Pay-Perform Leak Survey-Other -
Pay - Inspect Cathodic Prot.Sy -
Pay - Locate Mains and Service 698
Pay-Right-of-Way Upkeep -
Pay - Relocate Service 1,466
Pay - Perform Em. Valve Insp. 84
Pay-Serv.StandBy\Beeper Time 5,399
Pay-Ser.Ctr.-Dist.-SdByBprTime 5,203

**Chattanooga Gas Company
Account Mapping for 3.03 report
Revenues and Expenses**

		MONTH 2005-12-31
%,FACCOUNT,V600037	Pay - Investigate Leaks Dist.	128
%,FACCOUNT,V600038	Pay - Regulator Stat. Inspect.	377
%,FACCOUNT,V600039	Pay - City Gate Stations	-
%,FACCOUNT,V600040	Pay - Inspect and Operate STAR	-
%,FACCOUNT,V600041	Pay ERTs	-
%,FACCOUNT,V600042	Pay - Single Reads	1,411
%,FACCOUNT,V600043	Pay - Turn-off Service	4,113
%,FACCOUNT,V600044	Pay - Activate Meter	19,604
%,FACCOUNT,V600045	Pay - Investigate Leaks	13,462
%,FACCOUNT,V600046	Pay-PT Meter Change	24
%,FACCOUNT,V600047	Pay- No Gas AGLC Work	1,447
%,FACCOUNT,V600048	Pay - Mapping Services	-
%,FACCOUNT,V600049	Pay - Serv. Wk. Order not Comp	-
%,FACCOUNT,V600050	Pay- Perform Disp. Operations	-
%,FACCOUNT,V600051	Pay-Investigate- Other Service	113
%,FACCOUNT,V600072	Pay-CNG Refueling-Cust Premise	-
%,FACCOUNT,V600700	Misc Production Exp	-
%,FACCOUNT,V640032	Design Gas System Imp. Cont.	-
%,FACCOUNT,V640200	Mains and Services Exp	-
%,FACCOUNT,V640202	Perform AnnualSurvey-Contracto	-
%,FACCOUNT,V640204	Perform 3Year Survey-Contracto	1,000
%,FACCOUNT,V640205	Perform 5-Year Survey	-
%,FACCOUNT,V640206	Perform 5-Year Survey-Contract	14,384
%,FACCOUNT,V640207	Perform Manhole Surveys	-
%,FACCOUNT,V640208	Perform Manhole Surveys- Cont.	-
%,FACCOUNT,V640209	Perform Survey-Business Distr	-
%,FACCOUNT,V640210	Right-of-Way Fees	-
%,FACCOUNT,V640211	Perform Survey-Bus Dist Cont	7,353
%,FACCOUNT,V640213	Perform Survey Trans.Pipe Cont	-
%,FACCOUNT,V640214	Perform Leak Survey-Others	-
%,FACCOUNT,V640215	Perform Leak Sur. Other Cont	-
%,FACCOUNT,V640218	Right of Way Upkeep	-
%,FACCOUNT,V640230	Inspect Cathodic Protection	-
%,FACCOUNT,V640232	Locate Mains and Services	-
%,FACCOUNT,V640233	Locate Mains & Svcs- Cont.	17,742
%,FACCOUNT,V640234	Perform Em. Valve Inspections	557
%,FACCOUNT,V640235	Emergency Valve Inspection Con	-
%,FACCOUNT,V640300	Regulator Stations-Inspections	-
%,FACCOUNT,V640301	Regulator Stat. Inspections Co	-
%,FACCOUNT,V640400	Regulator Stations-Industrial	-
%,FACCOUNT,V640501	Check City Gate Stat. Contract	-
%,FACCOUNT,V640500	Check City Gate Stations	-
%,FACCOUNT,V640503	Inspect. & Operate STAR Contra	-
%,FACCOUNT,V640600	Meter and House Regulator Exp	-
%,FACCOUNT,V640601	ERTS	-
%,FACCOUNT,V640603	Single Reads	-
%,FACCOUNT,V640605	Turn-off Service	(800)
%,FACCOUNT,V640606	Turn-Off Service - Contractor	-

**Chattanooga Gas Company
Account Mapping for 3.03 report
Revenues and Expenses**

		MONTH 2005-12-31
%FACCOUNT,V640607	Activate Meter	1,082
%FACCOUNT,V640609	Relocate Service (Re-Route)	-
%FACCOUNT,V640610	Relocate Service Re-Route Cont	914
%FACCOUNT,V640612	Activate Meters-Fleet	8,457
%FACCOUNT,V640611	RelocateService(Re-Route)-Cred	-
%FACCOUNT,V640700	Cust. Installation-Regulator	-
%FACCOUNT,V640701	Investigate Leaks	485
%FACCOUNT,V640702	Investigate Leaks- Cont.	-
%FACCOUNT,V640703	PT Meter Change	-
%FACCOUNT,V640705	No Gas - AGLC Work	-
%FACCOUNT,V640706	No Gas AGLC Work-Contractor	-
%FACCOUNT,V640708	Investigate Leaks-Dist-Contrac	-
%FACCOUNT,V640707	Investigate Leaks-Distribution	-
%FACCOUNT,V640709	Investigate Other Services	-
%FACCOUNT,V640750	Distribution Expenses	-
%FACCOUNT,V640749	Distribution-Mat Mgt	-
%FACCOUNT,V670750	Institution or Goodwill Adv. E	-
%FACCOUNT,V640800	Perform Dispatch Operations	-
%FACCOUNT,V640802	Perform Mapping Services	-
	Distribution Expenses	148,720
%FACCOUNT,V600075	PayMtr ReadStd By/Beeper Time	-
%FACCOUNT,V600091	Pay-Customer Acct. Supervision	-
%FACCOUNT,V600092	Pay - Customer Accounts	-
%FACCOUNT,V600094	Pay-Meter Reading-Itron	-
%FACCOUNT,V600095	Pay-Customer Records&Collect	-
%FACCOUNT,V650030	Customer Acct Supervision	-
%FACCOUNT,V650031	Customer Acct-Residential	-
%FACCOUNT,V650100	Meter Reading Enscan	-
%FACCOUNT,V650101	Meter Reading- Itron	300
%FACCOUNT,V650103	Meter Reading- Itron-Contracto	50,022
%FACCOUNT,V650104	Meter Reading - Fleet	4,359
%FACCOUNT,V650200	Customer Records	-
%FACCOUNT,V650300	Account Collection	25
%FACCOUNT,V650700	Uncollectible Acct	-
%FACCOUNT,V650701	Uncollectible Accts - Damages	2,801
%FACCOUNT,V650800	Outside Services-Cust.Acct	-
%FACCOUNT,V650900	Misc Customer Acct Exp	21
%FACCOUNT,V655400	Misc Customer Acct Expense	-
	Customer Accounts Expenses	57,528
%FACCOUNT,V600102	Pay-Customer Service	-
%FACCOUNT,V600103	Pay-Customer Assistance	-
	Customer Service Expenses	-
	Customer Accounts	57,528
%FACCOUNT,V600111	Pay-Selling	-

**Chattanooga Gas Company
Account Mapping for 3.03 report
Revenues and Expenses**

		MONTH 2005-12-31
%,FACCOUNT,V655100	Customer Assistance	-
%,FACCOUNT,V655300	Informational Advertising	8,182
%,FACCOUNT,V655310	Customer Education	-
%,FACCOUNT,V660030	Sales Promotion Supervision	-
%,FACCOUNT,V660100	Selling Expenses	-
%,FACCOUNT,V660300	Marketing Expenses	9,736
%,FACCOUNT,V660400	Misc Sales Promotion Exp	-
	Sales Promotion Expenses	17,918
%,FACCOUNT,V600098	Payroll SEM - AGLN	-
%,FACCOUNT,V600112	Pay-Promotional Advertising	-
%,FACCOUNT,V600113	Payroll Expense - V-Force	126
%,FACCOUNT,V600115	VNG-Non-productive time-Union	-
%,FACCOUNT,V600119	Pay-VNG Hurricane 2003	-
%,FACCOUNT,V600120	Pay-A&G Salaries	23,398
%,FACCOUNT,V600121	Pay-Operate Facilities	-
%,FACCOUNT,V600122	Pay-Operational Training	1,404
%,FACCOUNT,V600123	Pay-Safety Training&Reg Compli	1,187
%,FACCOUNT,V600124	Pay-Injuries and Damages	-
%,FACCOUNT,V600125	Pay-Laboratory	-
%,FACCOUNT,V670030	A & G Salaries	-
%,FACCOUNT,V670050	Utilities	19,313
%,FACCOUNT,V670080	Tax and License	-
%,FACCOUNT,V670100	Office & Administrative	3,158
%,FACCOUNT,V670101	Supplies	-
%,FACCOUNT,V670102	Development & Training-Acctg.	-
%,FACCOUNT,V670103	Organizational Development	-
%,FACCOUNT,V670104	Postage	18,371
%,FACCOUNT,V670105	Operational Training	-
%,FACCOUNT,V670106	Safety Training & Reg. Complia	-
%,FACCOUNT,V670107	Office & Admin-Proc Card Accrl	-
%,FACCOUNT,V670110	Association&Club Dues Employee	-
%,FACCOUNT,V670111	Office Admin-Fleet	-
%,FACCOUNT,V670120	Civic Participation - Other	2,350
%,FACCOUNT,V670130	Bank Service Charges	5,234
%,FACCOUNT,V670145	Transportation Clearing Exp	-
%,FACCOUNT,V670146	Fleet Depreciation	-
%,FACCOUNT,V670147	Lease Fleet Equipment	-
%,FACCOUNT,V670148	Operate and Maintain Fleet Eq	-
%,FACCOUNT,V670149	Fleet Services	-
%,FACCOUNT,V670159	Scrap Materials	-
%,FACCOUNT,V670163	Office Admin&Supplies-Mat Mgt	-
%,FACCOUNT,V670164	Stores - Overhead	-
%,FACCOUNT,V670165	Stores -Other	-
%,FACCOUNT,V670166	Inventory Adjustment Expense	(280)
%,FACCOUNT,V670167	Stores Clearing Expense	-
%,FACCOUNT,V670168	Office Admin and Supplies	-
%,FACCOUNT,V670170	Security	1,640

**Chattanooga Gas Company
Account Mapping for 3.03 report
Revenues and Expenses**

		MONTH 2005-12-31
%,FACCOUNT,V670200	Outside Svcs Employed	-
%,FACCOUNT,V670201	Outside Svc. -Printing	-
%,FACCOUNT,V670202	Outside Services Info Tech	-
%,FACCOUNT,V670203	Outside Services-Recruiting	-
%,FACCOUNT,V670211	Service Bureau Fees	-
%,FACCOUNT,V670300	General Business Insurance	-
%,FACCOUNT,V670400	Injuries and Damages	-
%,FACCOUNT,V670401	Workers Compensation Expense	-
%,FACCOUNT,V670402	Outside Legal Services	28,917
%,FACCOUNT,V670403	Miscellaneous Legal Services	557
%,FACCOUNT,V670404	Legal Expense - Transferred	-
%,FACCOUNT,V670407	Liability Losses	-
%,FACCOUNT,V670408	Motor Vehicle Losses	-
%,FACCOUNT,V670450	Pensions	(32,793)
%,FACCOUNT,V670491	VNG Hurricane 2003	-
%,FACCOUNT,V670500	Group Insurance	39,234
%,FACCOUNT,V670501	Health Benefits Offset	-
%,FACCOUNT,V670502	Flex Benefits Deductions	(3,338)
%,FACCOUNT,V670503	Other Post Retirement Benefits	(7,406)
%,FACCOUNT,V670505	Flex Vacation Deductions	2,244
%,FACCOUNT,V670512	Pensions-Capitalized	-
%,FACCOUNT,V670513	ATPI Capitalized	(4,819)
%,FACCOUNT,V670520	Physicals	-
%,FACCOUNT,V670525	Miscellaneous Benefits	-
%,FACCOUNT,V670530	Retirement Savings Plus Plan	4,824
%,FACCOUNT,V670532	Non-qualified savings plan	-
%,FACCOUNT,V670535	401K Benefits Offset	-
%,FACCOUNT,V670540	Short-Term Disability	1,669
%,FACCOUNT,V670550	Long Term Disability	-
%,FACCOUNT,V670551	Operate Cell Phone	3,674
%,FACCOUNT,V670552	Operate Page	-
%,FACCOUNT,V670553	Operate Vehicle Radio	-
%,FACCOUNT,V670560	Service Awards	50
%,FACCOUNT,V670570	Employee Relocation	-
%,FACCOUNT,V670590	Bonus	-
%,FACCOUNT,V670600	Franchise Requirements	-
%,FACCOUNT,V670700	Regulatory Commission Exp	8,384
%,FACCOUNT,V670800	Association and Club Dues-Comp	7,120
%,FACCOUNT,V670805	Association&Club Dues-Employee	565
%,FACCOUNT,V670806	General Dues & Subscriptions	156
%,FACCOUNT,V670840	Miscellaneous Expense	363
%,FACCOUNT,V670841	Fines & Penalties	-
%,FACCOUNT,V670850	Outside Services -Facilities	182
%,FACCOUNT,V670855	Travel Expense	379
%,FACCOUNT,V670856	Meals and Entertainment	339
%,FACCOUNT,V670857	Meals & Entertainment 100% Ded	117
%,FACCOUNT,V670866	Meals-Pivotal Virginia Propane	-
%,FACCOUNT,V670885	Restructuring-Severence	-

**Chattanooga Gas Company
Account Mapping for 3.03 report
Revenues and Expenses**

		MONTH 2005-12-31
%,FACCOUNT,V670887	Restructuring-Sale of Property	-
%,FACCOUNT,V670888	Restructuring-Other	-
%,FACCOUNT,V670889	Operations of Facilities	-
%,FACCOUNT,V670890	Miscellaneous Operatn Expense	-
%,FACCOUNT,V670900	Facilities Rent/Lease Expenses	15,454
%,FACCOUNT,V670910	Terminal Lease Exp	-
%,FACCOUNT,V670911	Equipment Lease	756
%,FACCOUNT,V670912	EAF Auto Lease	-
%,FACCOUNT,V670150	Admin&Gen Salaries-Capitalized	(1,682)
%,FACCOUNT,V670160	A&G Expenses-Capitalized	(227)
%,FACCOUNT,V670161	Operations & Engineering Capit	-
%,FACCOUNT,V670171	StoresCorp OverHd RateClearing	-
%,FACCOUNT,V670172	Stores - Capitalization	-
%,FACCOUNT,V670460	Pensions Transferred-CR	-
%,FACCOUNT,V670510	EmployeeBenefitsCaptlized	(2,933)
%,FACCOUNT,V670511	OtherPostRetirementBenefitsCap	(585)
%,FACCOUNT,V671017	Fleet Expenses Distributed	(21,161)
%,FACCOUNT,V671021	Fleet Capitalization	(3,734)
	Administrative and General Expenses	112,208
%,FACCOUNT,V600007	Pay-LNG Maint. Purification Eq	-
%,FACCOUNT,V600008	Pay-LNGMaint. Liquefaction Eq	-
%,FACCOUNT,V600009	Pay-LNG Maint. of Vaporizing E	-
%,FACCOUNT,V600011	Pay-LNG Maint. of Other Equip	-
%,FACCOUNT,V600060	Pay-Maint. Super/Eng.-Distr.	-
%,FACCOUNT,V600061	Pay-Repair and Maint. Mains	16,285
%,FACCOUNT,V600062	Pay-Repair Damage Mains	580
%,FACCOUNT,V600063	Pay-Maintain Compressor St. Eq	-
%,FACCOUNT,V600064	Pay - Maintain Regulator Stat.	3,974
%,FACCOUNT,V600066	Pay-Maintain STAR	-
%,FACCOUNT,V600067	Pay-Maintain of Services	4,536
%,FACCOUNT,V600069	Pay-Repair Damage Service	1,461
%,FACCOUNT,V600070	Pay-MaintainMeterSets&Req-Pro	468
%,FACCOUNT,V600071	Pay-Repair Meter Sets&Reg Re	1,140
%,FACCOUNT,V600074	Pay-Maintain Customer CNG St	-
%,FACCOUNT,V600073	Pay-Maintain Company CNG St.	-
%,FACCOUNT,V600080	Pay-Op&Maint Transmission Line	-
%,FACCOUNT,V600117	Pay-Pivotal Virginia Propane	-
%,FACCOUNT,V625100	LNG Mnt-Struct/Improvements	-
%,FACCOUNT,V640030	Distr Supervision/Engineering	-
%,FACCOUNT,V640050	Distr Load Dispatching	-
%,FACCOUNT,V640051	Distribution Load Dispatch-Con	-
%,FACCOUNT,V640219	Right of Way Upkeep Contractor	-
%,FACCOUNT,V640608	Activate Meter- Contractor	-
%,FACCOUNT,V640900	Rents-Distribution Exp	-
%,FACCOUNT,V645030	Maintenance Super/Eng.-Distr	-
%,FACCOUNT,V645210	Repair and Maintain Mains Cont	-
%,FACCOUNT,V645211	Maintenance of Main Paving	7,079

**Chattanooga Gas Company
Account Mapping for 3.03 report
Revenues and Expenses**

		MONTH 2005-12-31
%,FACCOUNT,V645215	Repair Damage Mains-Contractor	-
%,FACCOUNT,V645300	Maintenance-Comp Station Equip	-
%,FACCOUNT,V645401	Maintain Reg. Stations- Cont	1,265
%,FACCOUNT,V645500	Maintenance-Industrial	-
%,FACCOUNT,V645502	Maint. Meter Sets&Reg. ProCont	8,750
%,FACCOUNT,V645504	Repair Damage Service- Contrac	177
%,FACCOUNT,V645507	Repair Meter Sets & Reg-Re-Cnt	-
%,FACCOUNT,V645710	Maintenance of Services-Contra	-
%,FACCOUNT,V645200	Repair and Maintain Mains	7,004
%,FACCOUNT,V645201	Repair & Maintain Meters-Fleet	3,670
%,FACCOUNT,V645214	Repair damage mains	44,107
%,FACCOUNT,V645400	Maintenance Regulator Stations	3,978
%,FACCOUNT,V645501	Maint. Meter Sets &Reg. Pro	4,427
%,FACCOUNT,V645503	Repair Damage Service	961
%,FACCOUNT,V645505	Rev.Coll. for 3rd Party Dam. S	-
%,FACCOUNT,V645506	Repair Meter Sets & Reg. Re	588
%,FACCOUNT,V645508	Maint. Meter Sets&Reg.-Fleet	1,551
%,FACCOUNT,V645600	Maintenance-City Gate Stations	-
%,FACCOUNT,V645800	Maintenance-Meters	-
%,FACCOUNT,V645700	Maintenance of Services	4,282
%,FACCOUNT,V645711	Maintenance of Service Paving	994
%,FACCOUNT,V645701	Maintenance of Services-Fleet	3,124
%,FACCOUNT,V645949	Distribution Maint-Mat Mgt	-
	Distribution Expense-Maintenance	120,400
%,FACCOUNT,V600130	Pay-Maint.of GeneralPlant+B306	608
%,FACCOUNT,V600131	Pay-Operate&Maintain Fleet Eq	(6)
%,FACCOUNT,V600132	Pay-Maintain Facilities	683
%,FACCOUNT,V600133	Pay-Stores Operations	2,188
%,FACCOUNT,V600141	Work Mgmt/Asset Mgmt	-
%,FACCOUNT,V600142	Mobile GIS	-
%,FACCOUNT,V675100	Maintenance of Facilities	-
%,FACCOUNT,V675105	Software Maintenance	4,902
%,FACCOUNT,V675106	Large Computer Equip Maint	-
%,FACCOUNT,V675110	Maintenance Power Equipment	208
%,FACCOUNT,V675120	Maintenance Hand Tools	-
%,FACCOUNT,V675140	Maintenance of Office Equip	801
%,FACCOUNT,V675149	Other Maintenance-Mat Mgt	-
	Administrative and General Expense-Maintenance	9,384

**Utility Plant
In Service-Line 23**

Month	End Of Month Balance 100100
Dec-04	159,560,721
Jan-05	158,526,485
Feb-05	158,522,614
Mar-05	158,895,175
Apr-05	158,896,863
May-05	159,136,781
Jun-05	159,170,655
Jul-05	159,331,893
Aug-05	159,667,505
Sep-05	159,772,443
Oct-05	159,860,339
Nov-05	160,130,332
Dec-05	160,529,916
	159,384,748

Construction WIP - Line 24

Month	CWIP 100120	Capitalized Payroll 100121
Dec-04	8,288,753	1,483
Jan-05	6,853,370	4,442
Feb-05	7,250,912	3,647
Mar-05	7,644,978	4,511
Apr-05	8,055,838	6,244
May-05	8,289,759	7,663
Jun-05	8,697,791	2,735
Jul-05	9,087,051	2,492
Aug-05	9,100,276	5,212
Sep-05	9,411,431	3,815
Oct-05	9,826,413	7,819
Nov-05	9,915,671	1,196
Dec-05	9,996,360	2,862
	8,647,585	4,163
Total		8,651,748

Month	Materials &	Stationary Supplies 145340	Inventory Supsense 145600	Gas Underground Storage 145700	SS1	WSS	South GA		
	Operating 145300 Supplies				Underground Storage 145710	Underground Storage 145720	CSS 145790	Liquified Natural Gas 145900	
Dec-04	62,304	(60)	729	9,280,546	-	2,918,315	-		4,918,853
Jan-05	60,308	(60)	729	7,058,001	-	2,618,407	-		4,461,059
Feb-05	60,504	(60)	729	4,292,470	-	3,036,039	-		4,304,965
Mar-05	61,677	(60)	729	3,815,558	-	2,284,967	-		4,127,350
Apr-05	62,701	(60)	729	1,492,279	-	1,014,990	-		4,028,597
May-05	63,081	(60)	729	1,214,906	-	741,797	-		4,390,635
Jun-05	62,118	(60)	729	1,294,005	-	791,266	-		4,278,270
Jul-05	60,328	(60)	729	7,172,191	-	2,235,253	-		4,165,736
Aug-05	61,929	-	729	10,099,011	-	3,885,949	-		3,975,345
Sep-05	64,534	-	729	14,987,753	-	3,442,974	-		3,867,640
Oct-05	64,062	-	729	16,119,651	-	2,525,902	-		5,798,155
Nov-05	61,259	-	729	14,995,351	-	3,945,798	-		10,176,364
Dec-05	63,660	-	729	12,804,800	-	5,233,163	-		10,089,881
	62,190	(37)	729	8,048,194	-	2,667,294	-		5,275,604
							Total		16,053,973

Accumulated Depreciation and Amortization - Line 27

Month	Utility Plant in Service Gas 100200	Accum Reg Fixed Asset Rem Cost 248305	Transportation Equipment 100210	Retirement Work In Progress 100220
Dec-04	(54,205,836)	(16,564,631)	237,326	636,972
Jan-05	(70,190,977)	-	233,291	642,202
Feb-05	(70,628,506)	-	229,601	643,566
Mar-05	(54,466,945)	(16,564,631)	225,567	647,073
Apr-05	(71,463,450)	-	221,876	654,942
May-05	(71,908,461)	-	218,186	680,944
Jun-05	(55,707,884)	(16,645,536)	213,807	685,321
Jul-05	(72,798,692)	-	209,773	691,933
Aug-05	(73,210,480)	-	205,738	706,182
Sep-05	(56,806,479)	(16,839,104)	215,154	719,705
Oct-05	(74,083,629)	-	211,561	729,259
Nov-05	(74,406,434)	-	220,033	738,531
Dec-05	(57,733,276)	(17,103,832)	215,894	747,711
	(65,970,081)	(6,439,826)	219,831	686,488
			Total	(71,503,587)

Deferred Income Taxes - Line 30

Month	Accel Fed Tax Depr. Property 279100	Other Timing Difference-Fed 279200	Accel State Tax Depr. Property 279150	Other Timing Difference- State 279250	Reg Tax R/C and Reg. Tax Liability 279101 & 259999
Dec-04	(11,827,561)	(645,468)	(425,110)	(86,248)	-
Jan-05	(11,832,793)	(645,468)	(425,231)	(86,248)	-
Feb-05	(11,838,024)	(645,468)	(425,351)	(86,248)	-
Mar-05	(11,722,880)	(895,814)	(401,562)	(143,843)	-
Apr-05	(11,728,111)	(895,814)	(401,683)	(143,843)	-
May-05	(11,733,343)	(895,814)	(401,803)	(143,843)	-
Jun-05	(11,332,660)	(2,000,104)	(321,299)	(364,339)	-
Jul-05	(11,337,891)	(2,000,104)	(321,420)	(364,339)	-
Aug-05	(11,343,123)	(2,000,104)	(321,540)	(364,339)	-
Sep-05	(11,239,464)	(2,034,242)	(300,032)	(359,636)	-
Oct-05	(11,244,696)	(2,034,242)	(300,153)	(359,636)	-
Nov-05	(8,070,004)	(2,003,381)	331,339	(353,844)	(3,848,188)
Dec-05	(11,014,605)	(2,084,435)	(2,158,798)	1,519,718	(3,547,313)
	(11,251,166)	(1,444,651)	(451,742)	(102,822)	(568,885)
				Total	(13,819,265)

Contributions in AIC - Line 31

Month	Contributions for Construction Res 101000	Contributions for Construction Nonres 101100	Contributions for Construction Relocate Facilities 101130	Aid to Construction Billings 101105
Dec-04	(1,323,541)	(477,924)	(93,472)	(1,580)
Jan-05	(1,321,937)	(482,387)	(93,472)	(1,580)
Feb-05	(1,318,793)	(483,393)	(93,472)	(1,580)
Mar-05	(1,264,280)	(489,769)	(93,472)	(1,580)
Apr-05	(1,247,205)	(489,858)	(93,472)	(1,580)
May-05	(1,252,478)	(497,941)	(93,472)	(1,580)
Jun-05	(1,250,117)	(500,079)	(93,472)	(1,580)
Jul-05	(1,216,424)	(502,867)	(93,472)	(1,580)
Aug-05	(1,211,988)	(512,222)	(93,472)	(1,580)
Sep-05	(1,193,078)	(515,805)	(93,472)	(1,580)
Oct-05	(1,170,595)	(522,495)	(93,472)	(1,580)
Nov-05	(1,164,777)	(520,757)	(93,472)	(1,580)
Dec-05	(1,159,379)	(527,450)	(93,472)	(1,580)
	(1,238,046)	(501,765)	(93,472)	(1,580)
Total				(1,834,863)

Customer Adv for Construction - Line 32

Month	Customer Adv Metro Region 255200	CustrAdv- Ref 255800	Customer Adv- Refundable- City 255801
Dec-04	81,433	(96,956)	(270,871)
Jan-05	81,433	(96,956)	(270,871)
Feb-05	81,433	(96,956)	(270,871)
Mar-05	81,433	(96,956)	(270,871)
Apr-05	81,433	(96,956)	(270,871)
May-05	81,433	(96,956)	(270,871)
Jun-05	81,433	(96,956)	(270,871)
Jul-05	81,433	(96,956)	(270,871)
Aug-05	81,433	(96,956)	(270,871)
Sep-05	81,433	(96,956)	(270,871)
Oct-05	81,433	(96,956)	(270,871)
Nov-05	81,433	(96,956)	(270,871)
Dec-05	81,433	(96,956)	(270,871)
	81,433	(96,956)	(270,871)
		Total	(286,394)

Question 4: Provide an update to your response to TRA Filing Guidelines (FG) 21 to include the latest year-to-date (YTD) 2006 information currently available.

Response:

Due to the paper volume of this request, this information is being submitted on CD.

Please see enclosed CD for detailed general ledgers for Chattanooga Gas Company (LDC) for the following periods:

April– July 2006

Please see enclosed **TRA Staff - 1 No. 4-5, CD 1** for detailed general ledgers for AGL Resources Inc. for the same period. Also, please see enclosed **TRA Staff - 1 No. 4, CD 4-1** for the general ledgers for AGL Services Company for 2004, 2005 and January – July 2006 in a text file format, which can be converted into an excel format. Both of these CDs are marked confidential and are being filed under seal under the protective order issued in this docket.

Question 5: Provide an update to your response to TRA FG 23 to include monthly Trial Balances for each company for each month of 2006 which is currently available

Response:

Due to the paper volume of this request, this information is being submitted on CD.

Please see CD for Trial Balance, by month, for CGC and AGL Services Company for January – July 2006.

Please see enclosed **TRA Staff - 1 No. 4-5, CD 1** for Trial Balance for AGL Resources Inc. for the same period. This CD is marked confidential and is being filed under seal under the protective order issued in this docket.

Question 6: Provide budget-to-actual analysis for fiscal year (FY) 04, FY05 and YTD 06

Response:

Please see refer to TRA FG No. 68 for budget to actual analyses for fiscal years 2004 and 2005. Refer to attached CGC Schedule 6 – 1 for actual to budget analyses for fiscal year to date 2006.

Description	Actual YTD July 2006	Budgeted YTD July 2006	Favorable/ (Unfavorable) Variance	Variance Explanation
Operating Margin	18,290,643	20,034,431	(1,743,788)	Attrition, Conservation, and higher Gas Costs
Payroll Expenses	1,080,833	1,111,799	30,966	
Fleet Services	107,721	114,003	6,281	
Facilities	214,288	228,685	14,397	
LNG Storage	120,283	94,050	(26,233)	
Storage Expense	-	-	0	
Distribution Expenses	6,078	-	(6,078)	
Customer Account Expenses	16,232	117,600	101,368	Primarily due to more efficient collections on Billing of 3rd party damages.
Customer Service Expenses	13,700	95,669	81,969	
Marketing	65,680	40,831	(24,849)	
Regulatory	-	-	0	
Legal	-	-	0	
Benefits and Incentives	(25,279)	(32,639)	(7,359)	
Office Administration and Supply	150,595	162,183	11,588	
Development and Training	2,547	6,851	4,304	
Outside Services	778,396	714,387	(64,009)	
Dues and Subscriptions	24,978	31,112	6,134	
Travel and Entertainment	31,363	34,281	2,918	
Equipment Leases	6,545	11,306	4,761	
Franchise and Riders	-	-	0	
Miscellaneous Operation Exp	609,218	131,064	(478,154)	(\$ 3M) Accrual for the LNG Fire Penalty;
Operation Expenses	3,203,178	2,861,182	(341,996)	(\$ 2M) in expenses due to the late payment of
LNG Storage Maintenance	204,608	124,000	(80,608)	Gross Receipts taxes
Distribution Expense Maint	129,157	147,381	18,224	
Other Maintenance Expense	17,255	22,653	5,398	
Maintenance Expenses	351,021	294,034	(56,987)	
Operations and Maintenance Expense	3,554,199	3,155,216	(398,983)	
Operations & Engr capitalized	-	-	0	
Stores Distributed	-	-	0	
Benefits Capitalized	(41,202)	(36,497)	4,705	
Admin & Gen Exp Capitalized	(16,512)	(19,134)	(2,622)	
Fleet Exp Cap & Distributed	(10,353)	(10,961)	(608)	
Capitalized and Distributed Exp	(68,067)	(66,592)	1,476	
Allocated Costs	3,182,062	3,301,878	119,816	Service Company expenses favorable to original plan due to timing
Depreciation and Amortization	3,170,287	3,130,389	(39,898)	
Other Taxes	2,142,667	2,218,510	75,843	
Payroll Taxes	85,005	83,158	(1,847)	
Taxes Other Than Income	2,227,672	2,301,668	73,996	
Operating Expenses	12,066,152	11,822,559	(243,592)	
Gain(Loss) Disposals Long Live Asset	-	-	0	
Operating Income	6,224,491	8,211,871	(1,987,380)	
Other Income - Net	74,468	35,937	38,532	
Minority Interest	-	-	0	
Earnings before Interest and Taxes	6,298,960	8,247,808	(1,948,848)	
Total Employees	38	39	(1)	

Question 7: Provide copies or specific cites for any warnings or notifications to stockholders regarding customer loss, declining usage, revenue decline or expense increases related to the operations of the Local Distribution Company (LDC), its parent or affiliates

Response:

Warnings regarding possible customer loss, declining usage, revenue decline or expense increases related to the operations of the Local Distribution Company (LDC), its parent or affiliates are included in, but not limited to, the following pages of the listed AGL Resources filings with the SEC:

2000 AGLR Annual Report – Pages 19 – 23, 38 & 39.
2001 AGLR Annual Report – Pages 20, 21, 26 & 32.
2002 AGLR Annual Report – Pages 22 – 24, 34 & 38.
2003 AGLR Annual Report – Pages 12, 21, 28, 31, 32, 37, & 54 – 60.
2004 AGLR Annual Report – Pages 14, 15, 25, 31 – 33, 38, 40, 45, & 59 – 66.
2005 AGLR Annual Report – Pages 23 – 25, 31, 32, 36 – 40, 56 – 65.

1st Qtr 2006 AGLR 10Q – Pages 20, 22, 27, 28, 33, 36, & 38.
2nd Qtr 2006 AGLR 10Q – Pages 21 - 23, 29, 37, & 40 - 43.

The above annual reports can be located at the following internet address:

http://www.aglresources.com/about/annual_rpt.aspx

The 2nd quarter 2006 10Q can be located at the following internet address:

<http://www.aglresources.com/investor/sec.aspx>

The 2004 and 2005 annual reports and 2006 1st quarter 10Q were provided in the Company's response to TRA FG No. 17.

Question 14: Explain the differences between the Bare Steel and Cast Iron Tracker proposed in this docket and the tracker proposed in Docket 04-00034?

Response:

The Company's proposal in this docket is primarily the same as the tracker proposed in Docket 04-00034. Differences include the mileage of pipe that the Company anticipates retiring, the number of years the Company proposes to complete the project, and the recovery mechanism. In Docket No. 04-00034, the Company proposed a volumetric based recovery, and in the current docket, the Company is proposing a recovery mechanism based on a per customer charge.

Question 16: Regarding Company witness Dan Nikolich's Exhibit DJN-3 (page 1); provide the Company's detailed calculation of the \$122,682 CARES Discount for the R-1 class.

Response: See Exhibit DJN-8.

Question 20: Please provide the dollar amount included in the fixed and volumetric rates for each class to which it is applied to fund the CARES program.

Response: The CARES program is designed to be a discount to the residential fixed customer charge. As such, it is fully borne by the residential class as a \$122,682 reduction to proposed residential revenues. Discounts under the CARES program will be funded by the residential class fixed charge.

Question 21: Please provide work papers showing calculations to support Dan Nikolich's statement on page nine of his pre-filed direct testimony that commercial and industrial customers subsidize residential customers.

Response: As shown in the Cost of Service study presented on Exhibit DAH-1, page 1, there is a disparity shown between the residential class and the commercial and industrial classes earned rates of return. This disparity provides a clear illustration of the rate subsidy that residential customers are receiving. The earned rate of return for residential customers shown is 2.09% under current rates. This is lower than the system average rate of return of 5.37%. The other classes are earning 10.66% for Multi-Family, 9.97% for Small and Medium Commercial and industrial combined, and 9.88% for Large Volume Firm. This disparity provides a clear illustration of the rate subsidy that residential customers are receiving.

Question 23: On page 21 of Dan Nikolich's pre-filed direct testimony, he states that 56.7% of CGC's revenue requirements will be recovered through volumetric rates under the new rate design. Please provide this percentage by service class.

Response: Please see attached schedule TRA-23.

Chattanooga Gas Company

TRA Staff-1

Percentage of Volumetric Charges

No. 23

Schedule TRA - 23

Class	Description	Proposed Revenue	Total Fixed Charges	Volumetric Charges	% Volumetric Charges
R-1	Residential	\$ 16,172,459	\$ 7,176,238	\$ 8,996,221	55.63%
R-4	Multi-Family Heating	\$ 27,999	\$ 13,320	\$ 14,679	52.43%
C-1	C&I General	\$ 3,854,561	\$ 2,108,430	\$ 1,746,131	45.30%
C-2 & T-3	Medium C&I General	\$ 9,787,341	\$ 4,223,028	\$ 5,564,313	56.85%
I-1/T-2	Large Volume Firm	\$ 1,369,657	\$ 820,992	\$ 548,665	40.06%
L-1	Interruptible Sales	\$ 21,530	\$ 3,600	\$ 17,930	83.28%
I-1/T-2 + T-1	Lrg. Vol. Partial Firm	\$ 1,049,864	\$ 500,954	\$ 548,910	52.28%
T-1 & SS-1	Large Volume Interruptible	\$ 1,257,538	\$ 108,000	\$ 1,149,538	91.41%

Shattanooga Gas Company
2006 Base Revenue and Total Revenue at Present and Proposed Rates
Schedule-2

Firm Customer Classes

	Post Test Year Billing Units			Present Winter Rates		Present Summer Rates		Present Total Revenue		Proposed Winter Rates		Proposed Summer Rates		Proposed Total Revenue		Percent Increase
	Winter Nov-April	Summer May-Oct	Total	Rate	Revenue	Rate	Revenue	Revenue	Total	Rate	Revenue	Rate	Revenue	Revenue	Total	
Residential (R-1)																
Number of Bills	321,541	311,888	633,429	\$ 7.50	\$ 2,411,560	\$ 7.50	\$ 2,339,160	\$ 4,750,720	\$ 13.00	\$ 4,180,040	\$ 10.00	\$ 3,118,880	\$ 7,298,920	\$ 2,548,200		
Distribution Charges																
0 - 25 Therms	7,474,950	3,902,070	11,377,020	\$ 0.20385	\$ 2,196,520	\$ 0.21279	\$ 830,320	\$ 3,026,840	\$ 0.32485	\$ 2,428,240	\$ 0.25279	\$ 986,400	\$ 3,414,640	\$ 387,800		
26-50 Therms	6,087,760	759,740	6,847,500	\$ 0.20265	\$ 1,233,680	\$ 0.15169	\$ 115,470	\$ 1,349,150	\$ 0.26285	\$ 1,598,950	\$ 0.20185	\$ 153,200	\$ 1,752,150	\$ 403,000		
Over 50 Therms	16,816,050	602,590	17,418,640	\$ 0.17732	\$ 2,992,470	\$ 0.04560	\$ 27,480	\$ 3,019,950	\$ 0.26285	\$ 4,432,510	\$ 0.20185	\$ 121,510	\$ 4,554,020	\$ 1,534,070		
Revenue Adjustment																
Total Residential Margin	30,438,500	5,264,400	35,703,200		\$ 8,534,230		\$ 3,312,430	\$ 12,146,660		\$ 12,639,740		\$ 4,379,990	\$ 17,019,730	\$ 4,873,070		
Margin Sharing Credit																
Total Residential Base Rate Revenues					\$ 8,534,230		\$ 3,312,430	\$ 12,146,660		\$ 12,639,740		\$ 4,379,990	\$ 16,295,141	\$ 4,148,481		
CARES Discount																
PGA					\$ 35,615,400		\$ 5,281,800	\$ 40,897,200		\$ 35,615,400		\$ 5,281,800	\$ 40,897,200	\$ -		
Total Revenues					\$ 44,449,630		\$ 8,594,230	\$ 53,043,860		\$ 48,185,798		\$ 9,608,450	\$ 57,069,659	\$ 4,025,799		7.59%

Residential (R-4)																
Number of Bills	1,110	1,110	2,220	\$ 6.00	\$ 6,660	\$ 6.00	\$ 6,660	\$ 13,320	\$ 6.00	\$ 6,660	\$ 6.00	\$ 6,660	\$ 13,320	\$ -		
Distribution Charges																
Revenue Adjustment																
Total Residential (R-4) Margin	61,243	20,570	81,813	\$ 0.18311	\$ 11,214	\$ 0.16277	\$ 3,348	\$ 14,562	\$ 0.20483	\$ 12,544	\$ 0.19449	\$ 3,795	\$ 16,339	\$ 1,777		
Margin Sharing Credit																
Total Residential (R-4) Base Rate Revenues					\$ 17,874		\$ 10,008	\$ 27,882		\$ 19,204		\$ 10,455	\$ 29,659	\$ 1,777		
PGA					\$ 17,874		\$ 10,008	\$ 27,882		\$ 19,204		\$ 10,455	\$ 27,999	\$ 117		
Total Revenues					\$ 89,374		\$ 30,608	\$ 119,982		\$ 90,704		\$ 31,055	\$ 120,999	\$ 117		0.10%

Commercial (C-1)																
Number of Bills	40,014	37,922	77,935	\$ 20.00	\$ 800,270	\$ 15.00	\$ 568,830	\$ 1,369,100	\$ 29.00	\$ 1,160,390	\$ 25.00	\$ 948,040	\$ 2,108,430	\$ 739,330		
Distribution Charges																
0 - 3000 Therms				\$ 0.27667	\$ 1,451,350	\$ 0.21722	\$ 110,960	\$ 1,562,320	\$ 0.32362	\$ 1,697,650	\$ 0.32362	\$ 165,310	\$ 1,862,960	\$ 300,640		
3,001 - 5,000 Therms	5,245,800	510,800	5,756,600	\$ 0.25263	\$ 1,245,800	\$ 0.17244	\$ 87,900	\$ 1,333,700	\$ 0.25263	\$ 1,245,800	\$ 0.17244	\$ 87,900	\$ 1,333,700	\$ 1,000,000		
5,001 - 15,000 Therms				\$ 0.24599	\$ 1,000,000	\$ 0.16077	\$ 160,770	\$ 1,160,770	\$ 0.24599	\$ 1,000,000	\$ 0.16077	\$ 160,770	\$ 1,160,770	\$ 1,000,000		
over 15,000 Therms				\$ 0.12727	\$ 1,000,000	\$ 0.12727	\$ 127,270	\$ 1,127,270	\$ 0.12727	\$ 1,000,000	\$ 0.12727	\$ 127,270	\$ 1,127,270	\$ 1,000,000		
Revenue Adjustment																
Total Commercial (C-1) Margin	5,245,800	510,800	5,756,600		\$ 2,251,630		\$ 679,790	\$ 2,931,420		\$ 2,858,040		\$ 1,113,350	\$ 3,971,390	\$ 1,039,970		
Margin Sharing Credit																
Total Commercial (C-1) Base Rate Revenues					\$ 2,251,630		\$ 679,790	\$ 2,931,420		\$ 2,858,040		\$ 1,113,350	\$ 3,954,561	\$ 923,141		
PGA					\$ 6,190,670		\$ 510,750	\$ 6,701,420		\$ 6,190,670		\$ 510,750	\$ 6,701,420	\$ -		
Total Revenues					\$ 8,442,300		\$ 1,190,540	\$ 9,632,840		\$ 9,048,710		\$ 1,624,100	\$ 10,655,981	\$ 923,141		9.55%

Commercial Transportation (T-3)																									
Number of Bills	12	12	24	\$	20.00	\$	240	\$	15.00	\$	180	\$	420	\$	75.00	\$	900	\$	75.00	\$	900	\$	1,800	\$	1,380
Demand in Dths			242																						
Distribution Charges																									
0 - 3000 therms	36,000	36,000	72,000	\$	0.27667	\$	9,960	\$	0.21722	\$	7,820	\$	17,780	\$	0.19758	\$	7,110	\$	0.19758	\$	7,110	\$	14,220	\$	(3,580)
3,001 - 5,000 therms	24,000	24,000	48,000	\$	0.25253	\$	6,060	\$	0.17244	\$	4,140	\$	10,200	\$	0.19758	\$	4,740	\$	0.19758	\$	4,740	\$	9,480	\$	(720)
5,001 - 15,000 therms	113,005	115,200	228,205	\$	0.24599	\$	27,800	\$	0.18077	\$	18,520	\$	48,320	\$	0.19758	\$	22,330	\$	0.19758	\$	22,760	\$	45,090	\$	(1,230)
over 15,000 therms	68,065	26,900	92,965	\$	0.12727	\$	8,410	\$	0.12727	\$	3,420	\$	11,830	\$	0.19758	\$	13,050	\$	0.19758	\$	5,310	\$	18,360	\$	6,530
Revenue Adjustment																									
Total Commercial Transportation (T-3) Margin	239,070	202,100	441,170	\$		\$	52,470	\$		\$	34,080	\$	86,550	\$		\$	58,294	\$		\$	50,984	\$	109,278	\$	22,728
Margin Sharing Credit																							(8,953)		
Total Commercial Transportation (T-3) Base Rate Revenues												\$	86,550									\$	100,325	\$	13,775
																								15.92%	

Zhantanooga Gas Company
2006 Base Revenue and Total Revenue at Present and Proposed Rates
Schedule-2

	Post Test Year Billing Units			Present Winter Rates		Present Summer Rates		Present Total Revenue	Proposed Winter Rates		Proposed Summer Rates		Proposed Total Revenue	Percent Increase
	Winter Nov-April	Summer May-Oct	Total	Nov - April Rate	Revenue	May - Oct Rate	Revenue		Nov - April Rate	Revenue	May - Oct Rate	Revenue		
Industrial Transport with Full Standby (I-1/T-2)														
Number of Bills	138	138	276	\$ 300.00	\$ 41,400	\$ 300.00	\$ 41,400	\$ 82,800	\$ 300.00	\$ 41,400	\$ 300.00	\$ 41,400	\$ 82,800	-
Demand in Dths			8,788	\$ 3.00	\$ 158,180	\$ 3.00	\$ 158,180	\$ 316,360	\$ 7.00	\$ 369,096	\$ 7.00	\$ 369,096	\$ 738,192	\$ 421,832
Distribution Charges														
0 - 15,000 therms	2,062,932	1,951,700	4,014,632	\$ 0.08945	\$ 184,530	\$ 0.08945	\$ 174,580	\$ 359,110	\$ 0.03421	\$ 70,570	\$ 0.03421	\$ 66,770	\$ 137,340	\$ (221,770)
15,001 - 40,000 therms	2,685,639	1,981,100	4,676,739	\$ 0.07644	\$ 206,050	\$ 0.07644	\$ 151,440	\$ 357,490	\$ 0.03421	\$ 92,220	\$ 0.03421	\$ 67,770	\$ 159,990	\$ (197,500)
40,001 - 150,000 therms	2,707,689	2,062,800	4,770,489	\$ 0.04335	\$ 117,390	\$ 0.04335	\$ 89,420	\$ 206,800	\$ 0.03421	\$ 92,630	\$ 0.03421	\$ 70,570	\$ 163,200	\$ (43,600)
over 150,000 therms	2,505,127	2,924,500	5,429,627	\$ 0.02684	\$ 66,740	\$ 0.02684	\$ 77,910	\$ 144,650	\$ 0.03421	\$ 85,700	\$ 0.03421	\$ 100,050	\$ 185,750	\$ 41,100
Revenue Adjustment														
Total Industrial Transport with Full Standby (I-1/T-2) Margin	9,971,387	8,920,100	18,891,487		\$ 774,280		\$ 682,930	\$ 1,457,210		\$ 751,616		\$ 715,656	\$ 1,467,272	\$ 62
Margin Sharing Credit													\$ (97,615)	\$ (97,615)
Total Industrial Transport with Full Standby (I-1/T-2) Base Rate Revenues					\$ 774,280		\$ 682,930	\$ 1,457,210		\$ 751,616		\$ 715,656	\$ 1,369,657	\$ (97,553)
PGA					\$ 3,926,515		\$ 6,412,997	\$ 10,339,512		\$ 3,926,515		\$ 6,412,997	\$ 10,339,512	\$ -
Total Revenues					\$ 4,700,795		\$ 7,105,927	\$ 11,806,722		\$ 4,678,131		\$ 7,128,653	\$ 11,709,168	\$ (97,553)
														-0.83%
Industrial Transport with Partial Standby (I-1/T-2+T-1)														
Number of Bills	90	90	180	\$ 300.00	\$ 27,000	\$ 300.00	\$ 27,000	\$ 54,000	\$ 300.00	\$ 27,000	\$ 300.00	\$ 27,000	\$ 54,000	\$ -
Demand in Dths			3,966	\$ 3.00	\$ 71,390	\$ 3.00	\$ 71,390	\$ 142,780	\$ 8.00	\$ 190,370	\$ 8.00	\$ 190,370	\$ 380,740	\$ 237,960
Firm Demand (T-2)			8,204											
Non-Firm Demand (T-1)			12,170		\$ 71,390		\$ 71,390	\$ 142,780		\$ 190,370		\$ 190,370	\$ 380,740	\$ 237,960
Distribution Charges														
0 - 15,000 therms	1,350,000	1,350,000	2,700,000	\$ 0.08945	\$ 120,760	\$ 0.08945	\$ 120,760	\$ 241,520	\$ 0.03421	\$ 46,180	\$ 0.03421	\$ 46,180	\$ 92,360	\$ (149,160)
15,001 - 40,000 therms	2,132,732	1,908,400	4,041,132	\$ 0.07644	\$ 153,030	\$ 0.07644	\$ 145,880	\$ 308,910	\$ 0.03421	\$ 72,960	\$ 0.03421	\$ 65,290	\$ 138,250	\$ (170,660)
40,001 - 150,000 therms	4,053,573	3,107,200	7,160,773	\$ 0.04335	\$ 175,120	\$ 0.04335	\$ 134,700	\$ 310,420	\$ 0.03421	\$ 138,670	\$ 0.03421	\$ 106,300	\$ 244,970	\$ (65,450)
over 150,000 therms	1,215,429	928,000	2,143,429	\$ 0.02684	\$ 32,360	\$ 0.02684	\$ 24,120	\$ 57,100	\$ 0.03421	\$ 41,580	\$ 0.03421	\$ 31,750	\$ 73,330	\$ 16,230
Revenue Adjustment														
sub-Total Industrial Transport with Partial Standby (I-1/T-2+T-1) Margin	8,751,734	7,293,600	16,045,334		\$ 590,280		\$ 524,450	\$ 1,114,730		\$ 516,760		\$ 466,890	\$ 983,650	\$ (131,080)
Special Contracts														
Total Industrial Transport with Partial Standby (I-1/T-2+T-1) Margin	2,933,203	3,152,100	6,085,303		\$ 114,383		\$ 119,727	\$ 234,119		\$ 32,678		\$ 33,536	\$ 66,214	\$ (167,905)
PGA					\$ 704,673		\$ 644,177	\$ 1,348,849		\$ 549,438		\$ 500,426	\$ 1,049,864	\$ (298,985)
Total Revenues					\$ 345,977		\$ 204,361	\$ 550,338		\$ 345,977		\$ 204,361	\$ 550,338	\$ -
Margin Sharing					\$ 1,050,649		\$ 848,538	\$ 1,899,187		\$ 895,415		\$ 704,787	\$ 1,600,202	\$ (298,985)
Total Revenues														-15.74%
Margin Sharing													\$ (515,488)	\$ (515,488)
Company Retained Base Rate Revenue								\$ 1,899,187					\$ 534,376	\$ (1,364,811)

Chattanooga Gas Company
2006 Base Revenue and Total Revenue at Present and Proposed Rates
Schedule-2

	Post Test Year Billing Units			Present Winter Rates		Present Summer Rates		Present Total Revenue	Proposed Winter Rates		Proposed Summer Rates		Proposed Total Revenue	Percent Increase
	Winter Nov-April	Summer May-Oct	Total	Nov - April Rate	Revenue	May - Oct Rate	Revenue		Nov - April Rate	Revenue	May - Oct Rate	Revenue		
Interruptible Industrial Transportation (T-1)														
Number of Bills	180	180	360	\$ 300.00	\$ 54,000	\$ 300.00	\$ 54,000	\$ 108,000	\$ 300.00	\$ 54,000	\$ 300.00	\$ 54,000	\$ 108,000	\$ -
Demand in Dths			25,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Charges														
0 - 15,000 therms	1,828,077	1,892,300	3,720,377	\$ 0.08945	\$ 163,520	\$ 0.08945	\$ 169,270	\$ 332,790	\$ 0.03421	\$ 62,540	\$ 0.03421	\$ 64,740	\$ 127,280	\$ (205,510)
15,001 - 40,000 therms	2,603,699	2,669,600	5,273,299	\$ 0.07644	\$ 199,030	\$ 0.07644	\$ 204,060	\$ 403,090	\$ 0.03421	\$ 88,070	\$ 0.03421	\$ 91,330	\$ 180,400	\$ (222,690)
40,001 - 150,000 therms	4,674,098	4,000,600	8,674,698	\$ 0.04335	\$ 202,620	\$ 0.04335	\$ 173,430	\$ 376,050	\$ 0.03421	\$ 159,900	\$ 0.03421	\$ 136,860	\$ 296,760	\$ (79,290)
over 150,000 therms	5,163,026	4,846,800	10,009,826	\$ 0.02664	\$ 137,540	\$ 0.02664	\$ 129,120	\$ 266,660	\$ 0.03421	\$ 176,630	\$ 0.03421	\$ 165,810	\$ 342,440	\$ 75,780
Revenue Adjustment														
sub-Total Interruptible Industrial Transportation (T-1) Margin	14,268,900	13,409,300	27,678,200	\$ 756,710	\$ 729,880	\$ 729,880	\$ 729,880	\$ 1,486,590	\$ 542,140	\$ 542,140	\$ 512,740	\$ 512,740	\$ 1,054,880	\$ (431,710)
Special Contracts (SS-1)	6,351,725	7,994,100	14,345,825		\$ 257,658		\$ 305,046	\$ 545,003		\$ 75,801		\$ 139,592	\$ 202,658	\$ (342,345)
Total Interruptible Industrial Transportation Margin	20,620,625	21,403,400	42,024,025	\$ 1,014,368	\$ 1,014,368	\$ 1,034,926	\$ 1,034,926	\$ 2,031,593		\$ 617,941		\$ 652,332	\$ 1,257,538	\$ (774,055)
Margin Sharing													\$ (1,046,046)	\$ (1,046,046)
Company Retained Base Rate Revenue			42,024,025		\$ 1,014,368		\$ 1,034,926	\$ 2,031,593		\$ 617,941		\$ 652,332	\$ 211,492	\$ (1,820,101)
Total Firm Base Rate Revenues to Customers					\$ -			\$ 24,469,312					\$ 31,846,728	
Firm SPECIAL CONTRACTS					\$ -			\$ 234,119					\$ 66,214	
MISCELLANEOUS REVENUES					\$ -			\$ 1,099,080					\$ 1,099,080	
TOTAL FIRM Base Rate REVENUES w/ Special Contracts					\$ -			\$ 25,802,512					\$ 32,812,022	
TOTAL NON-FIRM Base Rate Revenues to Customers					\$ -			\$ 2,446,260					\$ 1,625,320	
Non-Firm SPECIAL CONTRACTS					\$ -			\$ 545,003					\$ 202,658	
TOTAL NON-FIRM base Rate REVENUES w/ Special Contracts					\$ -			\$ 2,993,263					\$ 1,827,978	
TOTAL FIRM AND INTERRUPTIBLE Base Rate REVENUES					\$ -			\$ 28,795,775					\$ 34,640,000	

Question 24: On page 22 of Dan Nikolich's pre-filed direct testimony, he states that the Weather Normalization Adjustment (WNA) does not protect the Company against drops in non-heating loads. Is the referenced drop due to conservation or a switch to other energy sources?

Response: The drops referenced in the testimony of Dan Nikolich are due to conservation. Weather normalization adjusts actual margins for the difference in weather. Weather normalization (WNA) adjusts only for differences in normal weather, not fundamental changes in customer behavior and usage such as installation of more efficient equipment. The attached schedule TRA-24 illustrates this by presenting annual billed residential base rates and WNA volumetric revenues per customer for the period May 2002 through April 2006. Over this period total base rate revenues declined by -2% even though in 2004 Chattanooga Gas was awarded a 1.3% increase to base residential volumetric rates. This makes for a net -3.3% decline in volumetric residential revenues over the 4 year period. If WNA also covered the effects of conservation, the Company's average residential revenues should have risen by 1.3 %. Instead, they declined as expected, substantiating the statement that WNA does not cover losses due to conservation or fundamental changes in customer behavior.

Chattanooga Gas Company

Residential Billed Revenue

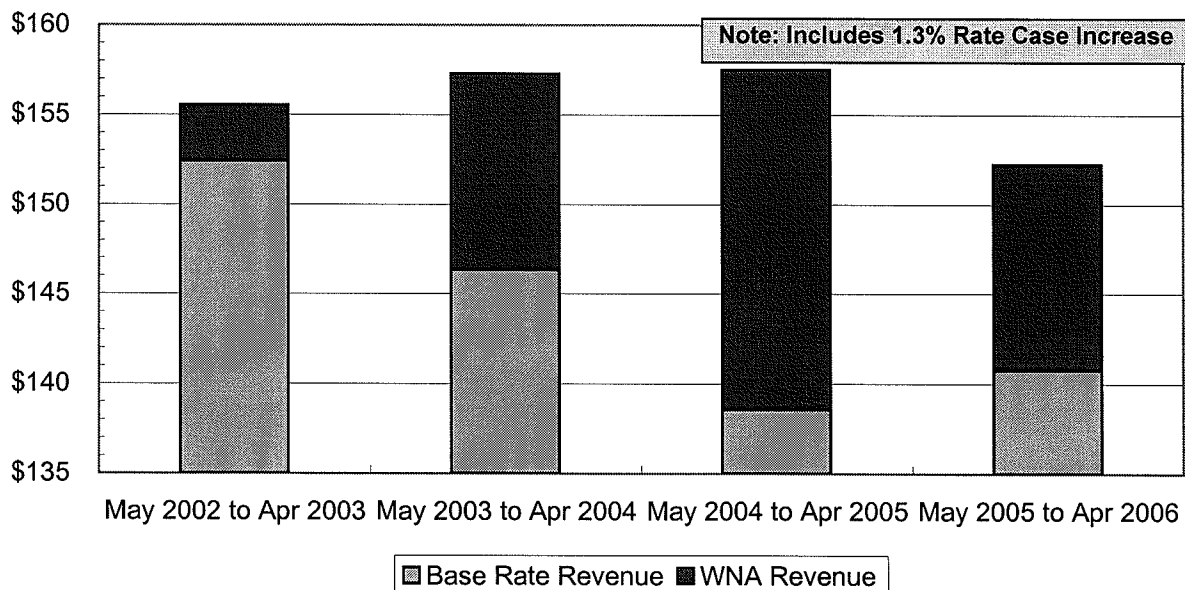
Schedule TRA - 24

TRA Staff-1

No. 24

Year	Cycle Average HDD's	Annual Revenue per Customer		
		Base Rate	WNA	Total
May 2002 to Apr 2003	3,283	\$ 152.41	\$ 3.13	\$ 155.54
May 2003 to Apr 2004	3,115	\$ 146.33	\$ 10.95	\$ 157.29
May 2004 to Apr 2005	2,807	\$ 138.58	\$ 18.94	\$ 157.52
May 2005 to Apr 2006	3,136	\$ 140.75	\$ 11.50	\$ 152.25

Annual Residential Billed Revenues



Chattanooga Gas Company

Residential Billed Revenue Work Papers

TRA Staff-1

No. 24

Month	Billing Units	Customer Charge Revenue	Total Base Rate Revenue	Volumetric Base Rate Revenue	WNA	Total Volumetric Revenue	Base Rate Volumetric Revenue per Customer	WNA per Customer	Total Volumetric Revenue per Customer
May-02	50,530	378,975	\$ 657,601	\$ 278,626	\$ (1,667)	\$ 276,959	\$ 5.51	\$ (0.03)	\$ 5.48
Jun-02	50,009	375,068	\$ 565,354	\$ 190,287	\$ (273)	\$ 190,013	\$ 3.81	\$ (0.01)	\$ 3.80
Jul-02	49,705	372,788	\$ 516,753	\$ 143,965	\$ (68)	\$ 143,897	\$ 2.90	\$ (0.00)	\$ 2.90
Aug-02	49,353	370,148	\$ 493,691	\$ 123,543	\$ (34)	\$ 123,509	\$ 2.50	\$ (0.00)	\$ 2.50
Sep-02	49,279	369,593	\$ 497,432	\$ 127,839	\$ (96)	\$ 127,743	\$ 2.59	\$ (0.00)	\$ 2.59
Oct-02	49,600	372,000	\$ 528,234	\$ 156,234	\$ 3,505	\$ 159,740	\$ 3.15	\$ 0.07	\$ 3.22
Nov-02	50,724	380,430	\$ 884,596	\$ 504,166	\$ 80,893	\$ 585,060	\$ 9.94	\$ 1.59	\$ 11.53
Dec-02	51,527	386,453	\$ 1,654,537	\$ 1,268,085	\$ (146,097)	\$ 1,121,988	\$ 24.61	\$ (2.84)	\$ 21.77
Jan-03	51,906	389,295	\$ 1,845,207	\$ 1,455,912	\$ 93,430	\$ 1,549,342	\$ 28.05	\$ 1.80	\$ 29.85
Feb-03	52,128	390,960	\$ 2,132,025	\$ 1,741,065	\$ (136,178)	\$ 1,604,888	\$ 33.40	\$ (2.61)	\$ 30.79
Mar-03	52,129	390,968	\$ 1,580,969	\$ 1,190,002	\$ 77,399	\$ 1,267,401	\$ 22.83	\$ 1.48	\$ 24.31
Apr-03	51,498	386,235	\$ 1,061,830	\$ 675,595	\$ 189,107	\$ 864,702	\$ 13.12	\$ 3.67	\$ 16.79
May-03	50,661	379,958	\$ 710,020	\$ 330,063	\$ (1,843)	\$ 328,219	\$ 6.52	\$ (0.04)	\$ 6.48
Jun-03	50,241	376,808	\$ 551,908	\$ 175,101	\$ (156)	\$ 174,944	\$ 3.49	\$ (0.00)	\$ 3.48
Jul-03	49,886	374,145	\$ 519,980	\$ 145,835	\$ (33)	\$ 145,803	\$ 2.92	\$ (0.00)	\$ 2.92
Aug-03	49,707	372,803	\$ 512,407	\$ 139,605	\$ (16)	\$ 139,589	\$ 2.81	\$ (0.00)	\$ 2.81
Sep-03	49,746	373,095	\$ 510,403	\$ 137,308	\$ (7)	\$ 137,301	\$ 2.76	\$ (0.00)	\$ 2.76
Oct-03	50,518	378,885	\$ 564,739	\$ 185,854	\$ 797	\$ 186,650	\$ 3.68	\$ 0.02	\$ 3.69
Nov-03	51,435	385,763	\$ 772,231	\$ 386,469	\$ 153,871	\$ 540,339	\$ 7.51	\$ 2.99	\$ 10.51
Dec-03	52,104	390,780	\$ 1,383,541	\$ 992,761	\$ 110,982	\$ 1,103,743	\$ 19.05	\$ 2.13	\$ 21.18
Jan-04	52,517	393,878	\$ 1,902,427	\$ 1,508,550	\$ 28,564	\$ 1,537,114	\$ 28.72	\$ 0.54	\$ 29.27
Feb-04	52,766	395,745	\$ 2,027,352	\$ 1,631,607	\$ 3,507	\$ 1,635,113	\$ 30.92	\$ 0.07	\$ 30.99
Mar-04	52,733	395,498	\$ 1,660,756	\$ 1,265,259	\$ 133,511	\$ 1,398,770	\$ 23.99	\$ 2.53	\$ 26.53
Apr-04	52,367	392,753	\$ 1,123,595	\$ 730,843	\$ 142,100	\$ 872,943	\$ 13.96	\$ 2.71	\$ 16.67
May-04	51,696	387,720	\$ 768,245	\$ 380,525	\$ (652)	\$ 379,873	\$ 7.36	\$ (0.01)	\$ 7.35
Jun-04	51,076	383,070	\$ 559,391	\$ 176,321	\$ (88)	\$ 176,233	\$ 3.45	\$ (0.00)	\$ 3.45
Jul-04	50,800	381,000	\$ 528,738	\$ 147,738	\$ (24)	\$ 147,714	\$ 2.91	\$ (0.00)	\$ 2.91
Aug-04	50,715	380,363	\$ 517,409	\$ 137,047	\$ (6)	\$ 137,040	\$ 2.70	\$ (0.00)	\$ 2.70
Sep-04	50,723	380,423	\$ 522,544	\$ 142,122	\$ (2)	\$ 142,120	\$ 2.80	\$ (0.00)	\$ 2.80
Oct-04	51,056	382,920	\$ 540,062	\$ 157,142	\$ (5)	\$ 157,136	\$ 3.08	\$ (0.00)	\$ 3.08
Nov-04	51,926	389,445	\$ 689,113	\$ 299,668	\$ 174,381	\$ 474,049	\$ 5.77	\$ 3.36	\$ 9.13
Dec-04	52,856	396,420	\$ 1,240,402	\$ 843,982	\$ 227,296	\$ 1,071,278	\$ 15.97	\$ 4.30	\$ 20.27
Jan-05	53,390	400,425	\$ 1,830,476	\$ 1,430,051	\$ 134,528	\$ 1,564,579	\$ 26.79	\$ 2.52	\$ 29.30
Feb-05	53,578	401,835	\$ 1,814,199	\$ 1,412,364	\$ 293,726	\$ 1,706,090	\$ 26.36	\$ 5.48	\$ 31.84
Mar-05	53,554	401,655	\$ 1,664,682	\$ 1,263,027	\$ 142,969	\$ 1,405,997	\$ 23.58	\$ 2.67	\$ 26.25
Apr-05	53,238	399,285	\$ 1,347,156	\$ 947,871	\$ 33,305	\$ 981,176	\$ 17.80	\$ 0.63	\$ 18.43
May-05	52,638	394,785	\$ 826,303	\$ 431,518	\$ 83,021	\$ 514,539	\$ 8.20	\$ 1.58	\$ 9.78
Jun-05	51,965	389,738	\$ 631,190	\$ 241,453	\$ (239)	\$ 241,214	\$ 4.65	\$ (0.00)	\$ 4.64
Jul-05	51,686	387,645	\$ 540,368	\$ 152,723	\$ (13)	\$ 152,710	\$ 2.95	\$ (0.00)	\$ 2.95
Aug-05	51,586	386,895	\$ 532,874	\$ 145,979	\$ (65)	\$ 145,914	\$ 2.83	\$ (0.00)	\$ 2.83
Sep-05	51,604	387,030	\$ 528,804	\$ 141,774	\$ (3)	\$ 141,770	\$ 2.75	\$ (0.00)	\$ 2.75
Oct-05	51,695	387,713	\$ 535,485	\$ 147,773	\$ 0	\$ 147,773	\$ 2.86	\$ 0.00	\$ 2.86
Nov-05	52,474	393,555	\$ 816,492	\$ 422,937	\$ 55,318	\$ 478,255	\$ 8.06	\$ 1.05	\$ 9.11
Dec-05	53,383	400,373	\$ 1,544,746	\$ 1,144,374	\$ (51,706)	\$ 1,092,668	\$ 21.44	\$ (0.97)	\$ 20.47
Jan-06	53,654	402,405	\$ 1,850,704	\$ 1,448,299	\$ 152	\$ 1,448,451	\$ 26.99	\$ 0.00	\$ 27.00
Feb-06	53,769	403,268	\$ 1,685,870	\$ 1,282,602	\$ 315,275	\$ 1,597,877	\$ 23.85	\$ 5.86	\$ 29.72
Mar-06	53,738	403,035	\$ 1,591,255	\$ 1,188,220	\$ 102,654	\$ 1,290,874	\$ 22.11	\$ 1.91	\$ 24.02
Apr-06	53,374	400,305	\$ 1,150,950	\$ 750,645	\$ 110,165	\$ 860,810	\$ 14.06	\$ 2.06	\$ 16.13

Question 25: In Dan Nikolich's pre-filed direct testimony, the discussion of interruptible services seems to indicate that the cost incurred by CGC is similar to firm service while the rates are lower. It also appears that the proposed rates for interruptible service are reduced even further. Please explain the changes made to the interruptible rates and the reasons for those changes.

Response: In many ways service to the Company's interruptible customers is the same as for its firm customers. Under current rates interruptible customers have the same customer charge and volumetric rates as their firm counterparts. This is appropriate since customers in the large volume firm class have meters and services of a similar size and cost to those in the Interruptible Sales and Interruptible Industrial Transportation classes. Based upon this, the rates were designed to reflect the same customer charge and volumetric rates for both firm and interruptible customers. However, there is one main difference; there is no allocation of the cost of mains to the interruptible classes since they can be curtailed. As such there is no demand charge needed or proposed to recover system main costs for this class. Therefore, where there are similar service characteristics such as services and meters there are similar rates, and where there are different service characteristics, such as the need to use system mains on a design day, the rate design diverges.

Question 32: Provide an update to your response to TRA FG 45 to include 1/06 – 7/06.

Response:

Please see attached schedules 32-1 and 32-2 that update TRA FG 45 through year to date.

Chattanooga Gas Company
 TRA Staff - 1 No. 32
 CGC Schedule 32 - 1
 2006 FYTD Capitalized Payroll
 1 of 1

	Period							Total
	1	2	3	4	5	6	7	
Total Payroll	161,505	512,445	175,191	232,285	154,051	154,023	154,981	1,544,481
CGC Direct Capital	9,448	15,868	13,608	19,204	14,056	13,611	10,848	96,643
Capital Percent	5.85%	3.10%	7.77%	8.27%	9.12%	8.84%	7.00%	6.26%

Chattanooga Gas Company
 TRA Staff - 1 No. 32
 CGC Schedule 32 - 2
 2006 FYTD Capitalized Payroll
 1 of 1

670513 ATPI Capitalized	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06
670150 AdminandGen Salaries-Capitalized	-	-	(5,935.53)	-	-	(5,453.77)	-
	(2,516.30)	(1,600.78)	(2,152.09)	(1,819.78)	(1,975.09)	(2,196.92)	(2,256.13)

Question 34: Provide the amount of pension expense and other post employment benefits (OPEBs) expensed in FY05 by the LDC or directly charged or allocated to the LDC by its parent or affiliates.

Response:

Please see attached schedule.

Chattanooga Gas Company
FY 2005 Pension and OPEB Expense - Direct and allocated

<u>Directly Charged</u>	<u>Per Book GAAP Basis</u>
Pension	-393,514
OPEB	-88,868

Allocated from AGSC

Pension - Total AGSC Expense	2,024,773
Percent of AGSC Costs Allocated to CGC	3.53%
Estimated Pension Costs Allocated to CGC	<u>71,454</u>
OPEB - Total AGSC Expense	123,210
Percent of AGSC Costs Allocated to CGC	3.53%
Estimated OPEB Costs Allocated to CGC	<u>4,348</u>

Note that for ratemaking purposes, pension costs are recovered from CGC customers based on pension contributions and not pension expense as computed under FAS 87. Such ratemaking methodology was proposed by CGC and allowed by the TRA in previous rate cases filed by CGC, most recently Docket No. 04-00034

Question 35: Provide an Excel spreadsheet on a CD showing the amount of each non-recurring expense incurred by the LDC or directly charged or allocated to the LDC by its parent or affiliates for each month for the fiscal year ended 12/31/05 included in the company's projection of FY07 costs to be recovered in regulated rates. Identify the business reasons for each expense, the business unit which incurred such expenses, the accounts charged for each expense, the amount directly assigned or allocated to Tennessee operations and the 3.03 monthly report expense category to which each cost is charged.

Response:

CGC has not included non-recurring expenses, whether directly charged or allocated, incurred in 2005 in its projection of 2007 costs to be recovered in regulated rates.

Question 36: Provide an Excel spreadsheet on CD showing total expenses subject to allocation to the LDC by its parent or affiliates, by account, by affiliated company, and total expenses allocated to the LDC by account, by affiliated company, for the fiscal year ended 12/31/05 and for fiscal year-to-date 7/31/06 and the forecasted amounts for the period 8/1/06 through 12/31/07 including the date, nature and amount of each transaction. Additionally, indicate the amount of return on investment and interest expense charged to the LDC by account, by affiliated company for each period.

Response:

Expenses subject to allocation to Chattanooga Gas Company (CGC) are through AGL Services Company (AGSC). Costs incurred by AGSC and allocated to CGC are not tracked by FERC account, except for reporting in CGC's Annual Financial and Operating Report. Therefore, the enclosed CD provides details of AGSC allocable charges and allocated costs to CGC by general ledger account for 2006 and 2005 and by FERC account for 2005. Additionally, for purposes of this response, "allocable costs" do not include costs such as income taxes and other income/expense. These items are not included in CGC's rate making cost of service.

AGSC primarily utilizes departments, or work orders, to accumulate and allocate costs. These departments are further accumulated into service providers. AGL Resources Inc. and subsidiaries analyze allocated shared service costs from AGSC primarily at the service provider level. Analyzing the shared service costs charged to affiliates by AGSC at the service provider level provides a better detail of the types of services AGSC provides to its affiliates and the related costs of providing those services. Therefore, the enclosed CD also provides details of AGSC allocable charges and allocated costs to CGC by service provider.

Overview of AGSC Allocation Methodology

As discussed previously, AGSC primarily utilizes departments, or work orders, to accumulate and allocate costs. These departments are further accumulated into service providers. AGSC also employs the use of projects to accumulate and allocate costs. While the use of projects was common in 2005, use of projects beginning in 2006 would be done on an exception basis with most costs allocated through departments and the related department allocation driver.

General ledger accounts accumulating AGSC costs are generally not used to allocate costs to AGSC affiliates. There are certain instances in which general ledger accounts are established to accumulate AGSC costs and allocated to the applicable affiliates. These

instances, however, are the exception and not part of the standard AGSC allocation process.

In 2005, AGSC utilized the following three-step allocation process:

Direct Charge- This process includes, but is not limited to, the charge back of costs for fleet services, facilities, certain benefits, information system and technology, gas supply and capacity management and projects specifically attributable to an affiliate or group of affiliates as based upon a standard rate and driver and/or specific general ledger accounts;

Direct Assignment- This process charges costs to AGSC affiliates based on the amount of time spent by AGSC personnel providing services to the subsidiaries. Hours worked by AGSC personnel providing services to the subsidiaries are tracked through AGLR's time and labor system; and

Allocated and Distributed - AGSC's remaining costs (total operating expenses net of direct charges and direct assignments) are charged back based upon certain allocation drivers. These remaining costs are associated with unassigned time or time spent providing internal AGSC services. A schedule has been provided on the enclosed CD that details by service provider the allocation factor used for the allocated and distributed process.

In order to further streamline its allocation process, in 2006 AGSC substantially reduced the use of specific projects for cost allocation. This resulted in a lower amount of costs allocated through the direct charge process. Additionally, AGSC further segregated its services providers, primarily the "other" service provider. Service providers that had been classified as "other" include the Corporate Compliance and Corporate Communications service providers.

An explanation of the services provided by each service provider is included in the Company's response to TRA Minimum Filing Guideline No. 46.

The enclosed CD contains the following schedules:

- Schedule 36-1 - AGSC allocable costs by service provider for fiscal year 2005 (actual), January – July 2006 (actual) and August – December 31, 2006 (forecast).
- Schedule 36-2 - AGSC costs allocated to CGC by service provider for fiscal year 2005 (actual), January – July 2006 (actual) and August – December 31, 2006 (forecast).
- Schedule 36-3 - AGSC allocable costs by general ledger account for fiscal year 2005 (actual), January – July 2006 (actual) and August – December 31, 2006 (forecast).

- Schedule 36-4 - AGSC costs allocated to CGC by general ledger account for fiscal year 2005 (actual), January – July 2006 (actual) and August – December 31, 2006 (forecast).
- Schedule 36-5 – AGSC allocation matrixes for 2006 and 2005
- Schedule 36-6 – AGSC allocable charges and shared services allocated to CGC by FERC account for 2005

A forecast for the twelve months ended December 31, 2007 has not been prepared by AGSC or CGC in the formats provided in the schedules referenced above. The Company provided an estimate of AGSC allocated costs in its response to TRA FG No. 25, Schedule 25-8 for the attrition period ended December 31, 2007. This 2007 estimate was based on the estimated AGSC allocated costs to CGC for the twelve months ended December 31, 2006. The estimate for 2006 was based on actual information from January 2006 – March 2006 and forecasted information from April 2007 – December 2007.

As provided in Schedule 36-4, the updated estimate of AGSC allocated costs to CGC for 2006 is \$5,377,273, which is approximately \$11,000 higher than the initial estimate of \$5,366,069 the Company provided in its response to FG Item No. 25, Schedule 25-8. Additionally, annualizing actual allocated costs from January – July 2006 results in an estimated AGSC cost allocation to CGC for 2006 in the amount of \$5,454,963.

In summary, the 2006 allocated cost estimates to CGC initially filed by the Company in response to CGC FG Item No. 25 are consistent, and in fact lower, than the revised 2006 forecast provided in schedule 36-4 and annualized 2006 estimate based on actual allocated costs through July 2006. Given the comparability and consistency among the three 2006 estimates, the Company submits that the 2007 estimated AGSC cost allocations to CGC provided in CGC FG Item No. 25, Schedule 25-8 in the amount of \$5,488,587 (before ratemaking adjustments and adjustment for BPO) remains a reasonable estimate of 2007 cost allocations for this response as well.

AGLSC does not charge a return on investment to its affiliates. AGSC charges the actual interest costs it incurs, which represents the interest costs associated with short-term only. These amounts, also referred to as AGSC's "cost of capital", are also included in the above schedules. However, since the Company included an allocation of AGSC plant in service, net of associated accumulated depreciation and accumulated deferred income taxes, utilized in providing services to CGC in its rate base estimate, the Company did not include AGSC's cost of capital charge in the estimated allocation costs included in the cost of service for the attrition period.

Question 38: Provide the amount of any expense associated with Hurricane Katrina or other natural disasters booked by the LDC, its parent or affiliates during FY05. If such expenses were directly assigned or allocated to the LDC, provide the total amount booked by each business unit by account number, the factors used for the allocation and the resulting amounts allocated to the LDC. If hurricane or other natural disaster expenses were directly assigned or allocated to the LDC, provide the company's rationale for such charges.

Response:

The LDC, its parent, and affiliates did not separately track expenses associated with Hurricane Katrina or any other natural disaster during FY05. Any such expenses were, if any, were not material to the financial statements of the LDC, its parent and affiliates.

Question 39: Is the company required to make a minimum funding contribution to pension plans during fiscal years ending 12/31/06 or 12/31/07? Does the company anticipate making any voluntary contributions during fiscal years ending 12/31/06 or 12/31/07? If so, provide the business unit account to which such expenses book and the amount to be directly charged to or allocated to the LDC.

Response:

Chattanooga Gas Company ("CGC") is under the pension plan of AGL Resources Inc. ("AGLR"). Participants of affiliate companies are tracked separately by AGLR's actuary, and the pension plan assets are allocated to affiliate companies based on each company's pension benefit obligation. Contributions to the pension plan fund, if required, are made by AGLR.

AGLR does not have a minimum funding requirement to the pension plan for 2006 or 2007. AGLR expects to make a voluntary contribution of \$5 million in 2006. Since CGC is currently in an over funded position on its pension liability, there will not be a portion of the 2006 contribution allocated to CGC.

CGC and AGSC make annual payments directly to plan participants (not from pension plan assets) and are expected to continue to do so through 2007. Please refer to TRA FG Item No. 25, Schedule 25-5 for the contribution amounts from both CGC and AGSC that are included in its cost of service for 2007. Recovering pension costs based on contributions is consistent with previous CGC rate cases and TRA authorizations, most recently Docket No. 04-00034.

Question 40: Does the company anticipate making any OPEBs contributions during fiscal years ending 12/31/06 or 12/31/07? If so, provide the business unit account to which such expenses book and the amount to be directly charged to or allocated to the LDC.

Response:

The Company does not anticipate making funding contributions to its OPEB plan funds in 2006 or 2007. Payments to plan participants are paid directly by the Company (not from the OPEB plan funds).

Question 41: The Test Period Bad Debt Expense shown on MJM-2, Schedule 2 does not agree to the 2005 Unrecovered Margin calculated from the monthly reports filed with the TRA in Docket 03-00209. Provide a reconciliation explaining the reason for the variance. Additionally, explain the rationale for the projected 22.19% increase in bad debt expense when “revenues – sales of gas” are projected to increase only 0.26%.

Response:

The test period bad debt expense shown on MJM-2, Schedule 2 was a pro-forma adjustment to reflect the estimated expense incurred during the test period based on the direct charge-off method of accounting. For GAAP purposes, CGC appropriately accounts for bad debt expense under the reserve method of accounting. The non-gas percentage used to calculate the estimated expense incurred in the test period under the direct write-off method of accounting was based on a forecasted estimate of non-gas revenues for 2006. Additionally, the reports provided in Docket 03-00209 include only those write-offs associated with the customer charge and volumetric charge and appropriately excludes write-offs associated with other revenue items such as turn-offs and turn-ons. In summary, the pro-forma estimate included on MJM-2, Schedule 2 was based on a 2006 non-gas portion factor and incorporates all revenue items.

The percent write-off factor used to calculate the pro-forma adjustment included on MJM-2, Schedule 2 is based on the 2005 actual write-off of accounts receivable. The write-off factor used to calculate bad debt expense for the attrition period was based on a three year average from 2003-2005. The three year average write-off percent is .4437% while the write-off percent for 2005 is .3328%. The higher three year average write-off percent is the primary reason for a proportionately higher increase in bad debt expense compared to the projected increase in “revenues – sales of gas”.

A calculation of both the test period and attrition period bad debt expense was provided in TRA FG Item No. 25, Schedule 25-3.

Question 42: Are the amounts reported for account 449100 "Donations – other" on the trial balances at 12/31/05 of the LDC, its parent and its affiliate included in the base year expenses which are grown to arrive at the projected FY07 expenses to be recovered from ratepayers

Response:

The above referenced account is classified as "other income" on the books and records of CGC and AGSC. Amounts included as other income are not included in the rate making cost of service of CGC. AGLR does not allocate costs to CGC. Therefore, amounts in the above account on the books and records of AGLR are not included in CGC's cost of service.

Question 43: Did the LDC, its parent or affiliates book any prior period adjustments in 2005? If so, list each adjustment and quantify the amount booked by the LDC or the amount allocated or directly assigned to the LDC by the parent or affiliates.

Response:

The LDC, its parent or affiliates did not record prior period adjustments in 2005 as defined under Statement of Financial Accounting Standard No. 16.

Question 44: Provide an itemized listing of the total estimated rate case cost referenced in Morley Direct, p.11.

Response:

Please refer to the Company's response to TRA FG No. 58.

This response was prepared by or under the supervision of Michael J. Morley, Director,
Regulatory Accounting and Reporting, AGL Services Company

Data Request No.

Question 27: Provide an update to your response to TRA FG 31 to include actual 1/00 – 7/06 amounts and projected amounts by month for 8/06 – 12/07.

Response:

Please see Schedules TRA DR 27 A for the updated number of customers, including actuals from 1/00 to 7/06 and projected customers from 8/06 – 12/07.

Please See Schedule TRA DR 27 B for the updated number of days in each billing cycle, including actuals from 1/00 to 7/06 and projected days from 8/06 – 12/07.

CHATTANOOGA GAS COMPANY
CGC Schedule TRA DR 27 NUMBER OF CUSTOMERS
Actuals from January 2000 through July 2006
Projected from August 2006 through December 2007

	RESIDENTIAL Customers	R-4 MULTI-FAMILY Customers	COMMERCIAL Customers	11/02 Customers	L1/T1 Customers	SS1 Customers	11/02 + T1	L1	T1	T3	SPECIAL CONTRACT Customers
Jan-00	49,182	5	8,033	25	47	1					1
Feb-00	49,447	5	8,110	25	47	1					1
Mar-00	49,026	5	8,000	27	47	1					1
Apr-00	49,333	5	8,160	27	47	1					1
May-00	49,917	5	8,085	27	47	2					1
Jun-00	48,259	5	7,829	27	47	2					1
Jul-00	45,452	5	7,469	27	47	4					1
Aug-00	45,552	5	7,281	27	47	3					1
Sep-00	47,876	5	7,695	27	47	1					1
Oct-00	48,274	5	7,727	27	47	2					1
Nov-00	49,295	5	7,859	29	44	3					1
Dec-00	49,988	5	8,076	29	45	1					1
Jan-01	50,522	4	8,205	27	43	2					1
Feb-01	50,650	4	8,291	27	44	1					1
Mar-01	50,682	4	8,271	28	43	3					1
Apr-01	50,445	4	8,231	27	44	3					1
May-01	49,503	3	8,055	28	43	3					1
Jun-01	48,759	4	7,894	28	43	3					1
Jul-01	48,448	4	7,794	27	44	3					1
Aug-01	47,982	5	7,731	28	45	3					1
Sep-01	47,869	4	7,714	28	43	0					1
Oct-01	48,167	4	7,726	27	44	0					1
Nov-01	49,342	4	7,844	28	43	3					1
Dec-01	49,918	4	8,007	28	42	1					1
Jan-02	51,159	4	8,327	27	43	2					1
Feb-02	51,332	4	8,389	27	43	3					1
Mar-02	51,447	4	8,391	26	44	3					1
Apr-02	51,117	4	8,300	27	43	3					1
May-02	50,526	4	8,141	28	41	3					1
Jun-02	50,005	4	8,035	28	41	3					1
Jul-02	49,701	4	7,945	28	42	3					1
Aug-02	49,349	4	7,889	28	42	3					1
Sep-02	49,275	4	7,885	30	42	3					1
Oct-02	49,600	4	7,916	28	44	3					1
Nov-02	50,724	4	8,096	28	41	3					1
Dec-02	51,523	4	8,337	26	42	3					1
Jan-03	51,902	4	8,409	26	42	3					1
Feb-03	52,128	3	8,465	26	42	3					1
Mar-03	52,129	3	8,464	26	41	4					1
Apr-03	51,494	3	8,352	26	42	4					1
May-03	50,657	3	8,199	26	41	5					1
Jun-03	50,237	3	8,068	27	41	5					1
Jul-03	49,882	3	7,958	30	39	8					1

CHATTANOOGA GAS COMPANY
CGC Schedule TRA DR 27 NUMBER OF CUSTOMERS
Actuals from January 2000 through July 2006
Projected from August 2006 through December 2007

	RESIDENTIAL	R-4 MULTI-FAMILY	COMMERCIAL	11/02	L1/T1	SS1	11/02 + T1	L1	T1	T3	SPECIAL CONTRACT
Aug-03	49,703	3	7,942	29	40	1					1
Sep-03	49,746	3	7,912	28	41	3					1
Oct-03	50,514	3	7,988	29	40	3					1
Nov-03	51,431	3	8,174	29	40	2					1
Dec-03	52,100	3	8,369	29	40	2					1
Jan-04	52,513	3	8,476	27	39	7					1
Feb-04	52,761	3	8,532	28	40	4					1
Mar-04	52,728	3	8,518	28	40	4					1
Apr-04	52,367	3	8,456	29	39	5					1
May-04	52,289	3	8,372	29	39	4					1
Jun-04	51,483	3	8,218	29	40	5					1
Jul-04	50,893	3	8,075	30	39	3					1
Aug-04	50,639	3	7,992	29	40	6					1
Sep-04	50,861	3	7,996	30	40	6					1
Oct-04	51,059	3	8,052	30	40	6					1
Nov-04	51,929	2	8,186	30	39	6					1
Dec-04	52,859	2	8,412	30	39	6					1
Jan-05	53,318	2	8,462	23		6	15	1	25	0	1
Feb-05	53,578	2	8,584	23		6	15	1	25	0	1
Mar-05	53,809	2	8,580	23		5	15	1	25	0	1
Apr-05	53,684	2	8,601	23		5	15	1	25	0	1
May-05	52,640	2	8,430	23		4	15	1	26	0	1
Jun-05	52,172	2	8,189	23		5	15	1	25	2	1
Jul-05	51,674	2	8,142	23		5	15	1	25	2	1
Aug-05	51,586	2	8,163	23		5	15	1	25	2	1
Sep-05	51,694	2	8,125	23		5	15	1	25	2	1
Oct-05	51,695	2	8,149	23		5	15	1	25	2	1
Nov-05	52,472	2	8,269	23		5	15	1	25	2	1
Dec-05	53,383	2	8,531	23		5	15	1	25	2	1
Jan-06	53,654	2	8,595	23		5	15	1	25	2	1
Feb-06	53,769	2	8,604	23		5	15	1	24	2	1
Mar-06	53,738	2	8,574	24		5	14	1	23	2	1
Apr-06	53,374	2	8,444	24		5	14	1	23	2	1
May-06	52,825	2	8,316	24		5	14	1	23	2	1
Jun-06	52,214	2	8,198	24		5	14	1	23	3	1
Jul-06	51,776	2	8,120	24		5	14	1	23	3	1
Aug-06	51,343	2	7,984	23		5	16	1	23	2	1
Sep-06	51,420	2	7,961	23		5	16	1	23	2	1
Oct-06	51,660	2	8,007	23		5	16	1	23	2	1
Nov-06	52,528	2	8,154	23		5	16	1	23	2	1
Dec-06	53,353	2	8,387	23		5	16	1	23	2	1
Jan-07	53,780	2	8,487	23		5	16	1	23	2	1
Feb-07	53,932	2	8,561	23		5	16	1	23	2	1
Mar-07	54,001	2	8,553	23		5	16	1	23	2	1

CHATTANOOGA GAS COMPANY
CGC Schedule TRA DR 27 NUMBER OF CUSTOMERS
Actuals from January 2000 through July 2006
Projected from August 2006 through December 2007

	RESIDENTIAL	R-4 MULTI-FAMILY	COMMERCIAL	11/02	L1/T1	SS1	11/02 + T1	L1	T1	T3	SPECIAL CONTRACT
Apr-07	53,662	2	8,505	23		5	16	1	23	2	1
May-07	52,899	2	8,349	23		5	16	1	23	2	1
Jun-07	52,288	2	8,160	23		5	16	1	23	2	1
Jul-07	51,783	2	8,058	23		5	16	1	23	2	1
Aug-07	51,524	2	8,019	23		5	16	1	23	2	1
Sep-07	51,582	2	7,994	23		5	16	1	23	2	1
Oct-07	51,811	2	8,038	23		5	16	1	23	2	1
Nov-07	52,682	2	8,183	23		5	16	1	23	2	1
Dec-07	53,484	2	8,413	23		5	16	1	23	2	1

Note: Industrial customer counts from January 2005 reflect the customers' rate class choice made in June 2005
Actuals through July 2006, Projected from August 2006 through December 2007

Chattanooga Gas Company
 TRA DR 27
 Number of Days in Each Billing Cycle
 January 2000 - December 2007

Bill Group	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00
1	29	29	31	30	30	32	30	32	30	30	31	30
2	32	28	29	30	32	30	30	32	30	32	29	30
3	32	28	29	30	32	30	32	30	30	32	29	30
4	32	28	29	32	30	30	33	29	33	29	29	32
5	31	28	29	32	30	32	31	29	33	29	29	32
6	31	28	31	30	30	32	31	31	31	29	31	30
7	31	30	29	30	32	30	33	29	31	31	29	30
8	32	29	29	30	32	30	33	29	33	29	29	30
9	32	29	29	32	30	30	33	29	33	29	29	30
10	30	29	29	32	30	32	31	29	33	29	29	31
11	30	29	31	30	30	32	31	31	31	29	31	29
12	30	31	29	30	32	30	33	29	31	31	29	29
13	33	28	29	30	32	30	33	29	33	29	29	29
14	33	28	29	32	30	30	33	29	33	29	29	29
15	33	28	29	32	30	32	31	29	33	29	29	29
16	32	28	31	30	30	32	31	31	31	29	29	30
17	32	30	29	30	32	30	33	29	31	31	28	29
18	33	29	29	33	29	30	33	29	33	29	28	29
19	29	29	29	33	29	30	33	29	33	29	28	29
20	29	29	29	33	29	32	31	29	33	29	32	25
21	29	29	31	31	29	32	31	31	31	29	32	29

Chattanooga Gas Company
 TRA DR 27
 Number of Days in Each Billing Cycle
 January 2000 - December 2007

Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01
29	29	31	30	30	32	30	32	30	30	31	30
29	31	29	30	32	30	30	32	30	32	29	30
32	28	29	30	32	30	32	30	30	32	29	30
30	28	29	32	30	30	32	30	33	29	29	32
30	28	29	32	30	32	31	29	33	29	29	32
30	28	31	30	30	32	31	31	31	29	31	30
30	30	29	30	32	30	33	29	31	31	29	30
31	29	29	30	32	30	33	29	33	29	29	30
31	29	29	32	30	30	33	29	33	29	29	32
30	29	29	32	30	32	31	29	33	29	29	32
30	29	31	30	30	32	31	31	31	29	31	30
30	31	29	30	32	30	33	29	31	31	29	30
33	28	29	33	29	30	33	29	33	29	29	30
33	28	29	33	29	30	33	29	33	29	29	30
33	28	29	33	29	32	31	29	33	29	29	31
32	28	31	31	29	32	31	31	31	29	29	31
32	30	29	31	31	30	33	29	31	31	28	30
33	29	29	33	29	30	33	29	33	29	28	30
33	29	29	33	29	30	33	29	33	29	28	30
33	29	29	33	29	32	31	29	33	29	32	30
29	29	31	31	29	32	31	31	31	29	32	30

Chattanooga Gas Company
 TRA DR 27
 Number of Days in Each Billing Cycle
 January 2000 - December 2007

Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02
30	31	29	29	30	32	29	30	31	31	29	28
32	29	29	29	32	30	29	32	29	31	31	28
33	28	29	32	29	30	29	32	29	33	29	28
31	28	29	32	29	30	31	30	29	33	29	28
31	28	31	30	29	32	29	30	29	33	29	32
33	28	29	30	29	32	29	30	32	30	29	32
33	28	29	30	31	30	30	31	30	30	31	30
33	28	29	32	29	30	32	29	30	32	29	30
31	28	29	32	29	30	32	29	30	32	29	30
31	28	31	30	29	32	30	29	32	30	29	30
31	30	29	30	29	32	30	29	32	30	29	31
32	29	29	30	31	30	30	31	30	30	29	31
32	29	29	32	29	30	32	29	30	32	28	30
32	29	29	32	29	30	32	29	30	32	28	30
31	29	31	30	29	32	30	29	32	30	28	30
31	31	29	30	29	32	30	29	32	30	28	30
31	31	29	30	31	30	30	31	30	30	28	31
33	29	29	32	29	30	32	29	30	32	28	29
33	29	29	32	29	30	32	29	30	32	28	29
29	29	31	30	29	32	30	29	32	30	28	29
29	31	29	30	29	32	30	29	32	30	28	29

Chattanooga Gas Company
 TRA DR 27
 Number of Days in Each Billing Cycle
 January 2000 - December 2007

Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03
31	31	29	32	30	29	32	30	29	33	29	29
31	29	31	30	30	32	29	30	31	31	29	31
31	31	29	30	32	30	29	32	29	31	31	29
33	29	29	30	32	30	29	32	29	33	29	29
29	29	29	32	30	30	31	30	29	33	29	33
30	28	29	32	30	32	29	30	29	33	29	33
30	28	31	30	30	32	29	30	32	30	29	33
30	30	29	30	32	30	29	32	30	30	31	31
31	29	29	30	32	30	32	29	30	32	29	31
31	29	29	32	30	30	32	29	30	32	29	33
30	29	29	32	30	32	30	29	32	30	29	33
30	29	31	30	30	32	30	29	32	30	29	33
30	31	29	30	32	30	30	31	30	30	31	31
30	31	29	30	32	30	32	29	30	32	29	31
31	30	29	32	30	30	32	29	30	32	29	31
31	30	29	32	30	32	30	29	32	30	29	32
30	30	31	30	30	32	30	29	32	30	29	32
30	32	29	30	32	30	30	31	30	30	31	30
30	32	29	33	29	30	32	29	30	32	29	30
33	29	29	33	29	30	32	29	30	32	29	30
33	29	29	33	29	32	30	29	32	30	29	32

Chattanooga Gas Company
 TRA DR 27
 Number of Days in Each Billing Cycle
 January 2000 - December 2007

Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04
32	31	31	29	30	29	32	30	29	32	29	29
30	33	29	29	30	31	30	30	31	30	29	29
31	32	29	29	32	29	30	32	29	30	29	31
33	30	29	29	32	29	30	32	29	30	31	29
29	30	29	31	30	29	32	30	29	32	29	29
29	30	31	29	30	29	32	30	29	32	29	33
30	31	29	29	30	32	29	30	31	30	29	33
30	31	29	29	32	30	29	32	29	30	29	33
31	30	29	29	32	30	29	32	29	30	31	31
29	30	29	31	30	30	32	29	29	32	29	31
29	30	31	29	30	32	30	29	29	32	29	33
29	32	29	29	30	32	30	29	32	29	29	33
29	32	29	29	32	30	30	31	30	29	29	33
31	30	29	32	29	30	32	29	30	29	31	31
31	30	29	32	29	30	32	29	30	31	29	31
30	30	31	30	29	32	30	29	32	29	29	31
30	32	29	30	29	32	30	29	32	29	29	32
30	32	29	30	31	30	30	31	30	29	29	32
33	29	29	32	29	30	32	29	30	29	31	30
33	29	29	32	29	30	32	29	30	31	29	30
31	29	31	30	29	32	30	29	32	29	29	30

Chattanooga Gas Company
 TRA DR 27
 Number of Days in Each Billing Cycle
 January 2000 - December 2007

Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
32	31	29	31	30	29	32	31	32	30	33	29
32	31	31	29	30	29	32	31	32	30	33	29
30	33	29	29	30	31	30	33	30	30	33	33
30	33	29	29	32	29	30	33	30	32	31	33
33	30	29	32	29	29	30	33	30	32	31	33
29	30	29	32	29	29	32	31	32	30	33	31
29	30	31	30	29	29	32	31	32	30	33	31
29	32	29	30	29	32	29	33	30	30	33	33
32	29	29	30	31	30	29	33	30	33	30	33
32	29	29	32	29	30	29	33	30	33	30	33
30	29	29	32	29	30	32	30	33	31	31	31
30	29	31	30	29	32	30	30	33	33	29	31
30	31	29	30	29	32	30	32	31	33	29	33
30	31	29	30	31	30	30	32	31	33	29	33
31	30	29	32	29	30	32	30	33	31	29	33
31	30	29	32	29	30	32	30	33	31	31	31
30	30	31	30	29	32	30	30	33	33	29	31
30	32	29	30	29	32	30	32	31	33	29	31
30	32	29	30	31	30	30	32	31	33	29	32
33	29	29	32	29	30	32	30	33	31	29	32
33	29	29	32	29	30	32	30	33	31	31	30

Chattanooga Gas Company
 TRA DR 27
 Number of Days in Each Billing Cycle
 January 2000 - December 2007

Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06
30	33	31	33	30	33	29	33	29	31	31	30
30	33	33	31	32	31	29	33	29	33	29	31
29	30	33	31	32	31	31	31	29	33	29	33
29	33	30	33	30	33	30	30	32	30	29	33
29	33	30	33	30	33	30	32	30	30	29	33
29	33	30	33	30	33	30	32	30	30	31	31
32	30	32	31	32	31	32	30	30	32	29	31
30	33	29	31	32	31	32	30	32	30	29	33
30	33	29	33	30	33	30	30	32	30	29	33
30	33	29	33	30	33	30	32	30	30	29	33
32	31	32	30	30	33	30	32	30	30	31	31
32	31	32	30	32	31	32	30	30	32	29	31
30	33	30	33	29	31	32	30	32	30	29	33
30	33	30	33	29	33	30	30	32	30	29	33
30	33	30	33	29	33	30	32	30	30	29	33
33	30	32	31	29	33	30	32	30	30	31	31
33	30	32	31	31	31	32	30	30	32	29	31
33	32	30	33	29	31	32	30	32	30	29	34
32	32	30	33	29	33	30	30	32	30	33	30
32	32	33	30	29	33	30	32	30	30	33	30
33	31	33	30	29	33	30	32	30	30	33	30

Chattanooga Gas Company
 TRA DR 27
 Number of Days in Each Billing Cycle
 January 2000 - December 2007

Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
34	29	30	28	29	32	29	33	29	31	31	30
33	29	30	28	30	31	29	33	29	33	29	31
31	29	31	28	29	31	31	31	29	33	29	33
31	31	29	28	29	33	30	30	32	30	29	33
33	29	29	28	29	33	30	32	30	30	29	33
33	29	29	28	29	33	30	32	30	30	31	31
33	29	29	28	31	31	32	30	30	32	29	31
31	29	31	28	29	31	32	30	32	30	29	33
31	31	29	28	29	33	30	30	32	30	29	33
34	28	29	28	29	33	30	32	30	30	29	33
34	28	29	28	29	33	30	32	30	30	31	31
33	29	29	31	28	31	32	30	30	32	29	31
31	29	31	29	28	31	32	30	32	30	29	33
31	32	28	29	28	33	30	30	32	30	29	33
33	30	28	29	28	33	30	32	30	30	29	33
33	30	28	29	28	33	30	32	30	30	31	31
33	30	28	31	28	31	32	30	30	32	29	31
30	32	28	29	28	31	32	30	32	30	29	34
30	32	28	29	28	33	30	30	32	30	33	30
32	30	28	29	28	33	30	32	30	30	33	30
32	30	28	29	28	33	30	32	30	30	33	30

Data Request No.

Question 28: Provide actual usage by customer class, by month, from 1/00 – 7/06 and projected usage by month for 8/06 – 12/07.

Response:

Please see Schedule TRA DR 28 for actual usage by customer class by month from 1/00 – 7/06 and projected usage by month for 8/06 – 12/07.

Volumes from 1/00 to 9/04 are measured in Mcfs. Volumes from 10/04 – 12/07 are measured in Dths.

For consistency, as similarly noted in MFG 31, Industrial customers' volumes from January 2005 through December 2005 and forward reflect the customers' rate class choice made in June 2005.

CHATTANOOGA GAS COMPANY
Usage by Customer Class by Month

	RESIDENTIAL	R-4 MULTI-FAMILY	COMMERCIAL	11/72	L1/T1	SS1	11/72 + T1	L1	T1	T3	SPECIAL CONTRACT
	Volumes	Volumes	Volumes	Volumes	Volumes	Volumes					Volumes
Jan-00	654,569	7,525	561,289	133,731	665,554	43,035					63,345
Feb-00	766,607	3,730	657,594	130,611	659,866	53,582					59,587
Mar-00	415,024	2,321	448,586	147,234	681,008	68,453					68,416
Apr-00	297,804	1,982	300,849	127,990	619,912	74,598					62,916
May-00	176,800	1,024	227,261	113,856	591,345	93,911					66,514
Jun-00	89,967	927	178,945	119,273	551,219	82,094					53,591
Jul-00	68,860	881	115,480	111,316	426,569	122,677					60,175
Aug-00	58,023	908	128,491	117,946	552,728	117,888					65,358
Sep-00	77,294	926	153,618	111,692	535,753	14,924					63,239
Oct-00	127,130	1,475	178,524	119,674	618,165	136,713					0
Nov-00	228,512	2,830	213,308	142,719	550,794	137,041					0
Dec-00	686,857	4,439	545,945	159,594	380,015	24,938					0
Jan-01	992,773	5,819	847,449	184,020	363,639	11,008					317
Feb-01	721,395	3,080	794,372	162,575	522,855	1,843					11,399
Mar-01	498,898	3,045	466,666	169,329	554,026	119,869					52,833
Apr-01	424,426	1,662	419,693	144,361	452,426	108,692					19,752
May-01	139,621	669	215,157	145,905	453,963	111,821					56,123
Jun-01	84,747	1,031	154,539	159,569	436,818	106,507					58,680
Jul-01	74,302	1,043	151,522	148,992	421,392	104,060					52,016
Aug-01	66,794	980	133,921	162,764	441,069	112,631					43,339
Sep-01	76,947	1,104	130,698	143,855	510,512	0					50,573
Oct-01	118,657	1,577	165,197	165,460	593,171	0					50,516
Nov-01	266,363	1,927	245,829	150,740	433,096	107,558					48,831
Dec-01	339,105	9,951	307,952	159,036	474,177	46,357					51,692
Jan-02	755,363	3,477	569,434	163,834	513,760	84,701					46,703
Feb-02	591,351	3,517	556,084	153,000	471,163	72,867					43,328
Mar-02	590,595	2,575	544,458	161,620	469,678	97,042					48,271
Apr-02	316,993	1,296	357,571	144,094	426,737	69,516					44,233
May-02	147,730	1,102	198,749	146,770	448,434	75,120					52,131
Jun-02	99,803	927	167,607	142,427	410,725	109,817					54,878
Jul-02	71,633	772	131,469	122,265	398,853	108,068					58,506
Aug-02	60,653	731	124,209	121,233	421,425	103,176					60,275
Sep-02	64,514	675	137,064	144,493	404,509	85,048					64,579
Oct-02	83,132	811	153,170	152,187	428,915	77,454					83,436
Nov-02	223,940	1,838	207,803	157,028	449,523	97,938					64,604
Dec-02	626,763	2,001	473,780	157,180	443,882	75,679					60,222
Jan-03	730,567	2,518	584,270	184,625	409,872	70,773					37,663
Feb-03	892,202	1,855	767,527	168,011	460,215	101,632					51,506
Mar-03	578,397	1,101	549,480	163,065	330,773	86,113					55,147
Apr-03	290,485	720	323,009	143,658	396,221	114,321					57,612
May-03	160,971	569	229,874	146,004	263,212	188,625					65,932
Jun-03	94,023	421	193,471	138,650	269,449	171,377					72,750
Jul-03	76,031	427	113,603	158,144	241,841	220,898					78,424
Aug-03	70,825	441	163,455	153,542	438,855	74,509					73,956
Sep-03	69,975	398	138,559	148,819	411,680	78,108					64,476
Oct-03	102,534	615	148,367	164,491	427,469	113,365					60,356
Nov-03	172,039	947	203,928	156,335	417,783	99,660					52,001
Dec-03	478,113	1,717	361,198	179,098	435,949	37,270					56,168

CHATTANOOGA GAS COMPANY
Usage by Customer Class by Month

	RESIDENTIAL	R-4 MULTI-FAMILY	COMMERCIAL	1/1/2	L1/T1	SS1	1/1/2 + T1	L1	T1	T3	SPECIAL CONTRACT
Jan-04	759,535	2,041	614,005	188,900	373,520	133,749					63,735
Feb-04	828,797	1,913	704,874	228,593	432,059	84,480					59,427
Mar-04	620,876	932	578,551	201,489	478,426	87,565					61,413
Apr-04	320,975	699	328,427	180,792	393,570	82,444					60,512
May-04	180,327	446	227,198	184,085	390,124	59,073					66,271
Jun-04	90,540	331	155,612	157,562	326,280	140,574					64,505
Jul-04	75,576	328	145,285	165,568	368,265	138,605					68,164
Aug-04	70,217	334	142,898	171,495	320,323	222,686					72,667
Sep-04	73,757	343	142,903	169,220	298,306	210,719					74,323
Oct-04	83,476	407	145,868	171,411	323,582	181,744					67,691
Nov-04	127,820	735	165,143	183,507	335,931	166,962					63,682
Dec-04	384,013	1,594	300,265	197,211	362,229	115,910					50,297
Jan-05	702,962	1,273	564,767	180,495		110,376	154,358	2,615	277,123	0	74,815
Feb-05	692,312	1,172	588,790	167,392		84,808	144,412	4,437	250,497	0	53,446
Mar-05	608,745	1,124	537,607	163,117		111,121	154,850	5,323	270,544	0	63,602
Apr-05	432,682	518	438,976	125,445		107,929	137,461	4,649	243,081	0	71,184
May-05	198,767	442	230,587	156,795		156,334	125,429	5,941	278,952	0	62,679
Jun-05	127,587	393	187,317	151,282		164,654	127,455	4,932	232,495	2,642	58,181
Jul-05	75,983	315	138,221	146,380		171,836	115,574	4,371	218,796	3,009	49,967
Aug-05	72,263	315	139,143	151,981		146,056	123,973	5,272	237,439	3,300	53,500
Sep-05	70,982	316	139,930	133,654		79,132	107,230	3,290	202,289	3,231	52,249
Oct-05	75,331	276	139,736	151,888		81,365	129,708	4,307	227,567	4,029	38,629
Nov-05	184,421	1,018	201,923	169,347		121,069	142,208	3,784	243,239	3,567	48,936
Dec-05	547,535	1,018	424,091	182,743		102,316	131,030	2,889	184,281	4,221	16,682
Jan-06	713,533	3,056	629,106	182,556		124,853	162,371	4,077	259,827	4,107	50,604
Feb-06	619,789	1,300	555,846	173,942		135,234	147,223	3,572	240,003	4,010	42,906
Mar-06	566,169	1,241	541,712	177,098		168,050	149,617	5,202	237,433	3,789	58,198
Apr-06	324,522	808	360,155	137,337		171,765	124,713	4,574	207,931	3,045	64,928
May-06	111,661	471	192,309	161,614		180,110	127,081	5,030	210,826	2,629	57,537
Jun-06	90,696	437	163,067	142,163		179,037	120,818	4,917	204,016	6,001	57,154
Jul-06	70,595	350	141,896	141,783		164,945	112,327	3,847	190,855	6,300	58,714
Aug-06	68,380	315	150,910	151,990		146,060	177,470	5,270	233,010	3,300	53,500
Sep-06	67,850	316	148,930	133,660		79,140	159,480	3,290	199,200	3,230	52,250
Oct-06	116,730	276	174,340	151,890		81,380	168,340	4,310	224,040	4,030	38,630
Nov-06	288,700	1,018	283,020	169,330		121,070	191,140	3,780	241,940	3,570	48,940
Dec-06	565,580	1,018	487,810	182,750		102,310	147,720	2,890	181,980	4,220	16,680
Jan-07	755,180	1,273	630,850	182,556		124,853	212,665	4,077	259,827	4,107	50,294
Feb-07	680,300	1,172	572,570	173,942		67,890	189,849	3,572	240,003	4,010	42,626
Mar-07	481,110	1,124	424,670	163,110		111,120	218,460	5,320	264,290	4,000	63,600
Apr-07	283,240	518	284,610	125,450		107,930	208,660	4,650	238,850	4,000	71,180
May-07	139,830	442	190,420	156,810		156,340	188,090	5,940	242,640	4,000	62,680
Jun-07	80,540	393	167,700	151,270		164,650	185,640	4,930	227,680	2,640	58,180
Jul-07	64,060	315	151,950	146,390		171,840	165,550	4,370	214,360	3,010	49,970
Aug-07	64,570	315	153,280	151,990		146,060	177,470	5,270	233,010	3,300	53,500
Sep-07	64,080	316	151,260	133,660		79,140	159,480	3,290	199,200	3,230	52,250
Oct-07	113,360	276	175,890	151,890		81,380	168,340	4,310	224,040	4,030	38,630
Nov-07	285,050	1,019	282,760	169,330		121,070	191,140	3,780	241,940	3,570	48,940
Dec-07	559,000	1,019	484,210	182,750		102,310	147,720	2,890	181,980	4,220	16,680

Data Request No.

Question 29: Provide the customer charge revenue and the base rate volumetric revenue by customer class, by rate block, by month from 1/03 – 7/06 and projected amounts by month for 8/06 – 12/07.

Response:

Please see Schedule TRA DR 29 for customer charge revenue and the base rate volumetric revenue by customer class, by rate block, by month from 1/03 – 7/06 and projected amounts by month for 8/06 – 12/07.

The customer charge revenue and base rate volumetric revenue displayed in Schedule TRA DR 29 represent charges based on billed volumes of customers and usage. These revenues do not include any prior period adjustments or cancelled/rebilled bills.

The pages of the Schedule titled “Pre 2004 Rate Case I1/T2” and “Pre 2004 Rate Case L1/T1” represent volumes and charges associated with the method of defining rate classes prior to the most recent rate case. As of June 2005, Industrial customers were required to choose their new customer class. The volumes and charges listed on the Schedule from January 2005 forward represent the customers’ current rate classes.

Chattanooga Gas Company
Customer Charge Revenue and Base Rate Volumetric Revenue
By Customer Class, By Rate Block, By Month
Residential

Residential	Customer Change										Total	Rates										Volumetric Revenue			Total			
	# Customers	Rate	Revenue	Volumes (Cats or items)			Block 1			Block 2			Block 3			Block 1	Block 2	Block 3	Block 1	Block 2	Block 3							
				Customer Change	Volume	Rate	Volume	Rate	Volume	Rate		Volume	Rate	Volume	Rate							Volume	Rate	Volume		Rate	Volume	Rate
actual	Jan-03	51,502	\$7.50	\$389,265	7,305,670	1,255,890	1,206,500	4,839,280	\$0.29000	\$0.20000	\$0.17500	\$365,368	\$241,300	\$46,574	\$1,453,542	\$1,642,607												
actual	Feb-03	52,128	\$7.50	\$390,968	8,922,020	1,275,700	1,236,130	6,412,190	\$0.29000	\$0.20000	\$0.17500	\$369,975	\$247,226	\$1,122,135	\$1,738,732	\$2,129,692												
actual	Mar-03	52,129	\$7.50	\$390,968	5,783,970	1,266,430	1,180,570	3,337,970	\$0.29000	\$0.20000	\$0.17500	\$366,975	\$236,114	\$584,145	\$1,187,234	\$1,578,092												
actual	Apr-03	51,464	\$7.50	\$386,205	2,904,850	1,190,620	866,860	847,350	\$0.29000	\$0.20000	\$0.17500	\$345,280	\$173,376	\$148,286	\$666,942	\$1,053,147												
actual	May-03	50,557	\$7.50	\$386,928	1,609,710	927,100	407,550	206,050	\$0.21000	\$0.15000	\$0.04500	\$209,391	\$61,133	\$279,782	\$659,880	\$659,880												
actual	Jun-03	50,237	\$7.50	\$376,778	940,230	703,030	124,110	113,090	\$0.21000	\$0.15000	\$0.04500	\$147,838	\$18,617	\$5,089	\$171,342	\$548,120												
actual	Jul-03	49,682	\$7.50	\$374,115	760,310	615,750	81,460	63,170	\$0.21000	\$0.15000	\$0.04500	\$129,345	\$12,219	\$2,540	\$146,367	\$518,482												
actual	Aug-03	49,746	\$7.50	\$373,773	708,250	589,260	72,420	46,570	\$0.21000	\$0.15000	\$0.04500	\$128,708	\$10,863	\$2,096	\$136,704	\$509,477												
actual	Sep-03	49,746	\$7.50	\$373,773	669,750	581,460	68,560	49,370	\$0.21000	\$0.15000	\$0.04500	\$122,107	\$10,287	\$2,237	\$134,631	\$507,726												
actual	Oct-03	50,514	\$7.50	\$378,585	1,025,340	756,680	189,290	99,370	\$0.21000	\$0.15000	\$0.04500	\$156,930	\$25,394	\$4,472	\$188,789	\$667,624												
actual	Nov-03	51,131	\$7.50	\$386,735	1,720,380	1,222,240	451,860	246,300	\$0.29000	\$0.20000	\$0.17500	\$356,450	\$90,370	\$43,103	\$429,923	\$1,936,359												
actual	Dec-03	52,100	\$7.50	\$386,735	4,781,130	1,223,280	1,050,580	2,507,270	\$0.29000	\$0.20000	\$0.17500	\$356,450	\$210,116	\$438,772	\$1,003,639	\$1,936,359												
actual	Jan-04	52,131	\$7.50	\$393,408	7,595,350	1,276,040	1,225,590	5,093,720	\$0.29000	\$0.20000	\$0.17500	\$372,052	\$245,118	\$891,401	\$1,506,671	\$1,500,419												
actual	Feb-04	52,761	\$7.50	\$393,748	8,287,970	1,268,980	1,241,800	5,760,190	\$0.29000	\$0.20000	\$0.17500	\$372,052	\$248,380	\$1,008,033	\$1,629,327	\$2,025,035												
actual	Mar-04	52,726	\$7.50	\$395,400	6,286,760	1,279,680	1,203,790	3,725,090	\$0.29000	\$0.20000	\$0.17500	\$371,165	\$240,756	\$651,891	\$1,263,814	\$1,569,274												
actual	Apr-04	52,367	\$7.50	\$392,753	3,209,750	1,222,760	964,620	1,932,370	\$0.29000	\$0.20000	\$0.17500	\$354,560	\$190,924	\$180,665	\$726,189	\$1,115,942												
actual	May-04	52,289	\$7.50	\$392,753	1,803,270	1,056,610	494,390	262,270	\$0.21000	\$0.15000	\$0.04500	\$221,888	\$72,959	\$11,802	\$306,349	\$998,519												
actual	Jun-04	51,483	\$7.50	\$386,123	905,400	710,960	114,460	79,980	\$0.21000	\$0.15000	\$0.04500	\$149,302	\$17,066	\$3,599	\$170,070	\$555,193												
actual	Jul-04	50,893	\$7.50	\$381,698	755,760	619,320	80,570	55,870	\$0.21000	\$0.15000	\$0.04500	\$130,057	\$12,189	\$2,514	\$144,657	\$526,355												
actual	Aug-04	50,631	\$7.50	\$379,793	702,170	568,960	71,120	62,290	\$0.21000	\$0.15000	\$0.04500	\$123,058	\$9,662	\$2,341	\$133,957	\$520,815												
actual	Sep-04	50,899	\$7.50	\$381,458	737,570	598,170	64,150	68,260	\$0.21000	\$0.15000	\$0.04500	\$125,016	\$10,623	\$2,374	\$139,557	\$520,815												
actual	Oct-04	51,059	\$7.50	\$382,433	934,760	657,450	103,660	73,630	\$0.21000	\$0.15000	\$0.04500	\$139,899	\$15,758	\$3,358	\$159,015	\$541,958												
actual	Nov-04	51,929	\$7.50	\$389,468	1,278,200	881,960	256,840	139,370	\$0.29385	\$0.20265	\$0.17732	\$269,173	\$262,048	\$24,719	\$846,612	\$725,405												
actual	Dec-04	52,859	\$7.50	\$386,443	3,940,130	1,210,970	970,090	1,959,130	\$0.29385	\$0.20265	\$0.17732	\$355,826	\$294,197	\$36,615	\$1,243,055	\$1,243,055												
actual	Jan-05	53,318	\$7.50	\$391,885	7,029,620	1,293,160	1,228,430	4,518,030	\$0.29385	\$0.20265	\$0.17732	\$377,057	\$248,941	\$901,137	\$1,427,135	\$1,827,020												
actual	Feb-05	53,378	\$7.50	\$401,835	6,023,120	1,239,830	1,239,830	3,989,950	\$0.29385	\$0.20265	\$0.17732	\$380,048	\$251,252	\$778,426	\$1,409,726	\$1,811,561												
actual	Mar-05	53,684	\$7.50	\$398,569	4,326,450	1,268,360	1,216,000	3,583,950	\$0.29385	\$0.20265	\$0.17732	\$370,355	\$236,552	\$363,354	\$1,260,361	\$1,663,929												
actual	Apr-05	53,684	\$7.50	\$402,330	6,326,820	1,280,180	1,097,800	1,968,840	\$0.29385	\$0.20265	\$0.17732	\$370,355	\$222,469	\$349,515	\$941,888	\$1,663,929												
actual	May-05	52,640	\$7.50	\$394,800	1,987,670	1,101,970	559,860	326,080	\$0.21279	\$0.15199	\$0.04560	\$234,475	\$85,266	\$14,869	\$334,410	\$729,210												
actual	Jun-05	52,172	\$7.50	\$391,290	1,275,670	869,300	284,980	142,500	\$0.21279	\$0.15199	\$0.04560	\$184,785	\$40,274	\$6,498	\$231,657	\$622,847												
actual	Jul-05	51,674	\$7.50	\$387,555	759,630	624,800	78,260	56,760	\$0.21279	\$0.15199	\$0.04560	\$132,951	\$11,883	\$2,589	\$147,433	\$534,988												
actual	Aug-05	51,586	\$7.50	\$386,995	722,630	595,910	74,300	42,460	\$0.21279	\$0.15199	\$0.04560	\$128,932	\$11,293	\$1,934	\$142,159	\$529,024												
actual	Sep-05	51,864	\$7.50	\$387,705	709,820	597,650	68,510	43,620	\$0.21279	\$0.15199	\$0.04560	\$127,174	\$10,413	\$1,991	\$139,578	\$527,283												
actual	Oct-05	51,695	\$7.50	\$387,713	754,310	602,480	491,090	32,760	\$0.21279	\$0.15199	\$0.04560	\$132,032	\$11,967	\$2,461	\$146,480	\$534,193												
actual	Nov-05	52,472	\$7.50	\$393,540	1,844,210	1,024,400	481,690	326,720	\$0.29385	\$0.20265	\$0.17732	\$301,022	\$99,519	\$58,288	\$458,828	\$852,368												
actual	Dec-05	53,363	\$7.50	\$400,473	5,475,350	1,283,630	1,123,130	3,098,950	\$0.29385	\$0.20265	\$0.17732	\$338,379	\$227,602	\$349,442	\$1,145,423	\$1,545,796												
actual	Jan-06	53,654	\$7.50	\$402,405	7,135,330	1,283,000	1,222,080	4,630,250	\$0.29385	\$0.20265	\$0.17732	\$337,015	\$242,236	\$650,292	\$1,279,012	\$1,682,290												
actual	Feb-06	53,768	\$7.50	\$403,268	6,197,890	1,284,850	1,195,340	3,717,700	\$0.29385	\$0.20265	\$0.17732	\$337,755	\$242,236	\$650,292	\$1,279,012	\$1,682,290												
actual	Mar-06	53,739	\$7.50	\$403,268	5,661,680	1,283,480	1,176,430	3,199,700	\$0.29385	\$0.20265	\$0.17732	\$337,738	\$238,044	\$667,365	\$1,183,827	\$1,586,592												
actual	Apr-06	53,374	\$7.50	\$400,305	3,245,220	1,231,610	938,300	1,075,310	\$0.29385	\$0.20265	\$0.17732	\$361,909	\$190,146	\$190,674	\$742,729	\$1,143,034												
actual	May-06	52,825	\$7.50	\$396,188	1,116,610	878,970	191,310	89,330	\$0.21279	\$0.15199	\$0.04560	\$177,866	\$17,886	\$3,073	\$121,036	\$607,224												
actual	Jun-06	52,214	\$7.50	\$396,188	906,960	715,350	120,760	67,850	\$0.21279	\$0.15199	\$0.04560	\$152,866	\$18,304	\$3,094	\$114,306	\$566,914												
actual	Jul-06	51,746	\$7.50	\$398,320	705,560	595,630	64,870	41,650	\$0.21279	\$0.15199	\$0.04560	\$126,953	\$10,285	\$1,899	\$135,141	\$527,461												
actual	Aug-06	51,373	\$7.50	\$398,320	683,800	595,520	64,870	41,650	\$0.21279	\$0.15199	\$0.04560	\$124,953	\$9,860	\$1,523	\$135,976	\$521,051												
actual	Sep-06	51,420	\$7.50	\$398,649	676,500	554,380	68,580	54,540	\$0.21279	\$0.15199	\$0.04560	\$119,967	\$10,575	\$2,487	\$131,029	\$516,678												
actual	Oct-06	51,660	\$7.50	\$387,453	1,167,300	554,380	68,580	54,540	\$0.21279	\$0.15199	\$0.04560	\$115,281	\$9,860	\$2,487	\$131,029	\$516,678												
actual	Nov-06	52,528	\$7.50	\$393,944	2,187,000	1,536,890	739,360	610,750	\$0.29385	\$0.20265	\$0.17732	\$451,615	\$148,931	\$108,298	\$709,744	\$1,103,708												
actual	Dec-06	53,359	\$7.50	\$400,144	5,655,800	1,436,640	1,235,210	2,983,950	\$0.29385	\$0.20265	\$0.17732	\$422,167	\$230,315	\$829,114	\$1,201,566	\$1,601,730												
projected	Jan-07	53,760	\$7.50	\$403,354	7,551,800	1,453,550	1,203,200	5,095,010	\$0.29385	\$0.20265	\$0.17732	\$368,367	\$243,828	\$803,447	\$1,515,636	\$1,918,938												
projected	Feb-07	53,932	\$7.50	\$404,489	6,803,000	1,163,630	1,117,250	4,522,120	\$0.29385	\$0.20265	\$0.17732	\$341,933	\$226,411	\$801,862	\$1,370,206	\$1,774,695												
projected	Mar-07	54,001	\$7.50	\$405,000	4,811,100	1,110,420	1,020,650	2,680,220	\$0.29385	\$0.20265	\$0.17732	\$326,287	\$206,796	\$745,257	\$1,000,350	\$1,413,357												
projected	Apr-07	53,662	\$7.50	\$402,465	2,832,400	949,920	796,010	1,026,470	\$0.29385	\$0.20265	\$0.17732	\$286,765	\$160,311	\$182,014	\$554,091	\$1,042,555												
projected	May-07	52,899	\$7.50	\$396,300	1,398,300	887,310	287,060	128,070	\$0.21279	\$0.15199	\$0.04560	\$180,289	\$40,115	\$13,090	\$233,504	\$530,242												
projected	Jun-07	52,288	\$7.50	\$392,163	805,400	602,280	116,170	86,940	\$0.21279	\$0.15199	\$0.04560	\$128,161	\$17,657	\$3,964	\$145,782	\$514,945												
projected	Jul-07	51,783	\$7.50	\$388,366	640,600	520,370	66,520	40,710	\$0.21279	\$0.15199	\$0.04560	\$112,987	\$10,667	\$1,856	\$125,279	\$513,648												
projected	Aug-07	51,592	\$7.50	\$386,430	645,700	552,880	61,250	31,560	\$0.21279	\$0.15199	\$0.04560	\$117,869	\$9,509	\$1,459	\$126,397	\$514,827												
projected	Sep-07	51,811	\$7.50	\$388,586	640,800	523,580	65,710	31,510	\$0.21279	\$0.15199	\$0.04560	\$111,413	\$9,887	\$2,349	\$123,749	\$510,617												
projected	Oct-07	52,682	\$7.50	\$396,115	2,850,500	1,517,940	720,610	603,030	\$0.29385	\$0.20265	\$0.17732	\$179,942	\$27,938	\$2,516	\$312,559	\$801,145												
projected	Nov-07	53,464	\$7.50	\$403,129	5,590,000	1,419,930	1,230,830	2,949,240	\$0.29385	\$0.20265	\$0.17732	\$445,906	\$147,937	\$106,929	\$700,772	\$1,098,735												
projected	Dec-07	52,982	\$7.50	\$404,129	5,590,000	1,419,930	1,230,830	2,949,240	\$0.29385	\$0.20265	\$0.17732	\$445,906	\$147,937	\$106,929	\$700,772	\$1,098,735												

Chattanooga Gas Company
Customer Charge Revenue and Base Rate Volumetric Revenue
By Customer Class, By Rate Block, By Month
Commercial C-1

	Customer Charge				Volumes (Cfbs or therms)				Rates				Volumetric Revenue				Customer Charge and Volumetric Revenue			
	# Customers	Revenue	Charge Rate	Customer Charge	Total	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4	Total	Customer Charge and Volumetric Revenue	Total
actual	8,409	\$20.00		\$168,180	5,842,700	4,185,820	374,880	720,110	551,970	\$0.27500	\$0.23100	\$0.24430	\$0.12650	\$1,153,881	\$94,075	\$178,067	\$69,624	\$1,493,617	\$1,661,997	\$1,661,997
Jan-03	8,465	\$20.00		\$169,500	5,842,700	4,185,820	374,880	720,110	551,970	\$0.27500	\$0.23100	\$0.24430	\$0.12650	\$1,153,881	\$94,075	\$178,067	\$69,624	\$1,493,617	\$1,661,997	\$1,661,997
Feb-03	8,465	\$20.00		\$169,500	5,842,700	4,185,820	374,880	720,110	551,970	\$0.27500	\$0.23100	\$0.24430	\$0.12650	\$1,153,881	\$94,075	\$178,067	\$69,624	\$1,493,617	\$1,661,997	\$1,661,997
Mar-03	8,464	\$20.00		\$169,280	5,842,700	4,185,820	374,880	720,110	551,970	\$0.27500	\$0.23100	\$0.24430	\$0.12650	\$1,153,881	\$94,075	\$178,067	\$69,624	\$1,493,617	\$1,661,997	\$1,661,997
Apr-03	8,552	\$20.00		\$167,040	5,842,700	4,185,820	374,880	720,110	551,970	\$0.27500	\$0.23100	\$0.24430	\$0.12650	\$1,153,881	\$94,075	\$178,067	\$69,624	\$1,493,617	\$1,661,997	\$1,661,997
May-03	8,698	\$15.00		\$122,985	2,986,740	1,570,190	166,080	353,740	477,550	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$608,495	\$46,709	\$86,489	\$36,489	\$868,193	\$969,143	\$969,143
Jun-03	8,698	\$15.00		\$122,985	2,986,740	1,570,190	166,080	353,740	477,550	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$608,495	\$46,709	\$86,489	\$36,489	\$868,193	\$969,143	\$969,143
Jul-03	7,958	\$15.00		\$119,370	1,354,710	1,117,820	130,420	277,350	409,120	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$324,334	\$28,915	\$44,321	\$18,422	\$416,992	\$451,754	\$451,754
Aug-03	7,912	\$15.00		\$119,130	1,354,710	1,117,820	130,420	277,350	409,120	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$324,334	\$28,915	\$44,321	\$18,422	\$416,992	\$451,754	\$451,754
Sep-03	7,912	\$15.00		\$119,130	1,354,710	1,117,820	130,420	277,350	409,120	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$324,334	\$28,915	\$44,321	\$18,422	\$416,992	\$451,754	\$451,754
Oct-03	7,988	\$15.00		\$119,820	1,385,590	995,510	133,110	204,890	84,400	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$233,872	\$17,269	\$32,741	\$10,682	\$297,400	\$334,303	\$334,303
Nov-03	8,174	\$20.00		\$163,480	2,039,280	1,083,240	140,910	245,900	263,440	\$0.27500	\$0.25100	\$0.24450	\$0.12650	\$273,733	\$35,368	\$60,123	\$37,120	\$506,344	\$417,220	\$417,220
Dec-03	8,389	\$20.00		\$167,380	2,039,280	1,083,240	140,910	245,900	263,440	\$0.27500	\$0.25100	\$0.24450	\$0.12650	\$273,733	\$35,368	\$60,123	\$37,120	\$506,344	\$417,220	\$417,220
Jan-04	8,476	\$20.00		\$169,520	6,140,050	4,222,490	537,880	819,320	560,380	\$0.27500	\$0.25100	\$0.24450	\$0.12650	\$1,161,185	\$156,008	\$200,324	\$70,886	\$1,567,403	\$1,726,923	\$1,726,923
Feb-04	8,532	\$20.00		\$170,840	7,048,740	4,897,710	410,210	927,770	812,850	\$0.27500	\$0.25100	\$0.24450	\$0.12650	\$1,346,925	\$102,963	\$226,840	\$150,289	\$1,779,554	\$1,950,194	\$1,950,194
Mar-04	8,518	\$20.00		\$169,120	5,785,510	4,005,790	473,070	665,580	651,070	\$0.27500	\$0.25100	\$0.24450	\$0.12650	\$1,093,857	\$82,715	\$160,289	\$82,980	\$1,460,982	\$1,633,342	\$1,633,342
Apr-04	8,456	\$20.00		\$169,120	5,785,510	4,005,790	473,070	665,580	651,070	\$0.27500	\$0.25100	\$0.24450	\$0.12650	\$1,093,857	\$82,715	\$160,289	\$82,980	\$1,460,982	\$1,633,342	\$1,633,342
May-04	8,372	\$15.00		\$123,570	2,271,980	1,644,880	173,530	204,340	249,230	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$356,130	\$29,745	\$32,654	\$33,528	\$452,060	\$501,990	\$501,990
Jun-04	8,218	\$15.00		\$123,570	2,271,980	1,644,880	173,530	204,340	249,230	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$356,130	\$29,745	\$32,654	\$33,528	\$452,060	\$501,990	\$501,990
Jul-04	8,075	\$15.00		\$121,125	1,456,120	1,073,090	165,940	162,520	194,670	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$230,369	\$28,425	\$29,971	\$19,666	\$359,642	\$428,912	\$428,912
Aug-04	7,992	\$15.00		\$119,840	1,428,980	994,750	173,750	168,080	164,670	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$209,369	\$28,425	\$29,971	\$19,666	\$359,642	\$428,912	\$428,912
Sep-04	7,996	\$15.00		\$119,840	1,428,980	994,750	173,750	168,080	164,670	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$209,369	\$28,425	\$29,971	\$19,666	\$359,642	\$428,912	\$428,912
Oct-04	7,991	\$15.00		\$119,840	1,428,980	994,750	173,750	168,080	164,670	\$0.21590	\$0.17140	\$0.15890	\$0.12650	\$209,369	\$28,425	\$29,971	\$19,666	\$359,642	\$428,912	\$428,912
Nov-04	8,061	\$20.00		\$161,220	1,651,430	1,171,220	152,110	163,020	133,300	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$324,041	\$20,272	\$26,209	\$18,048	\$382,419	\$412,820	\$412,820
Dec-04	8,238	\$20.00		\$164,760	3,002,650	2,194,920	230,880	278,380	268,460	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$1,086,184	\$80,412	\$158,871	\$68,479	\$1,393,066	\$1,593,748	\$1,593,748
Jan-05	8,462	\$20.00		\$169,240	5,647,670	3,825,920	470,720	597,160	671,050	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$1,136,331	\$80,412	\$158,871	\$68,479	\$1,393,066	\$1,593,748	\$1,593,748
Feb-05	8,589	\$20.00		\$171,600	5,887,900	4,107,170	512,520	597,160	671,050	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$1,136,331	\$80,412	\$158,871	\$68,479	\$1,393,066	\$1,593,748	\$1,593,748
Mar-05	8,580	\$20.00		\$171,600	5,887,900	4,107,170	512,520	597,160	671,050	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$1,136,331	\$80,412	\$158,871	\$68,479	\$1,393,066	\$1,593,748	\$1,593,748
Apr-05	8,601	\$20.00		\$172,155	4,389,870	3,072,440	388,540	334,550	334,550	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$861,435	\$77,921	\$94,585	\$78,807	\$1,012,758	\$1,127,478	\$1,127,478
May-05	8,189	\$15.00		\$122,835	2,305,870	1,662,390	129,750	216,850	237,890	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$329,546	\$22,374	\$28,622	\$26,652	\$387,194	\$405,027	\$405,027
Jun-05	8,142	\$15.00		\$122,130	1,382,210	1,155,960	128,240	118,350	126,660	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$329,546	\$22,374	\$28,622	\$26,652	\$387,194	\$405,027	\$405,027
Jul-05	8,132	\$15.00		\$121,890	1,391,430	1,015,610	102,650	139,670	134,070	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$320,687	\$22,114	\$18,063	\$17,053	\$276,957	\$308,987	\$308,987
Aug-05	8,125	\$15.00		\$121,875	1,399,300	1,015,410	101,010	131,440	151,440	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$320,687	\$22,114	\$18,063	\$17,053	\$276,957	\$308,987	\$308,987
Sep-05	8,116	\$15.00		\$121,470	1,397,380	1,028,030	102,830	120,610	147,880	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$322,874	\$17,732	\$19,390	\$18,622	\$278,618	\$300,266	\$300,266
Oct-05	8,299	\$20.00		\$165,380	2,019,820	1,464,530	158,650	212,340	183,710	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$405,182	\$40,084	\$52,234	\$33,381	\$528,618	\$600,358	\$600,358
Nov-05	8,531	\$20.00		\$170,820	4,240,910	2,981,980	230,420	333,940	321,860	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$405,182	\$40,084	\$52,234	\$33,381	\$528,618	\$600,358	\$600,358
Dec-05	8,589	\$20.00		\$171,800	6,291,060	4,381,850	470,530	557,220	674,130	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$1,206,793	\$136,270	\$175,996	\$85,797	\$1,604,866	\$1,794,756	\$1,794,756
Jan-06	8,694	\$20.00		\$172,800	5,558,460	3,868,470	439,580	557,220	674,130	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$1,206,793	\$136,270	\$175,996	\$85,797	\$1,604,866	\$1,794,756	\$1,794,756
Feb-06	8,694	\$20.00		\$172,800	5,558,460	3,868,470	439,580	557,220	674,130	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$1,206,793	\$136,270	\$175,996	\$85,797	\$1,604,866	\$1,794,756	\$1,794,756
Mar-06	8,444	\$20.00		\$168,880	5,417,120	3,859,160	332,800	676,870	477,490	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$1,097,357	\$83,991	\$166,503	\$60,770	\$1,348,621	\$1,594,120	\$1,594,120
Apr-06	8,316	\$15.00		\$124,740	1,930,090	1,357,760	124,100	228,760	329,880	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$329,933	\$21,400	\$36,778	\$27,041	\$380,152	\$411,984	\$411,984
May-06	8,198	\$15.00		\$122,970	1,630,670	1,175,160	117,000	206,110	128,400	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$329,933	\$21,400	\$36,778	\$27,041	\$380,152	\$411,984	\$411,984
Jun-06	8,120	\$15.00		\$121,800	1,418,960	1,071,240	123,860	208,050	169,810	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$329,933	\$21,400	\$36,778	\$27,041	\$380,152	\$411,984	\$411,984
Jul-06	7,984	\$15.00		\$119,767	1,509,180	1,026,011	128,400	206,110	169,810	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$329,933	\$21,400	\$36,778	\$27,041	\$380,152	\$411,984	\$411,984
Aug-06	7,961	\$15.00		\$119,413	1,498,300	1,024,368	128,400	206,110	169,810	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$329,933	\$21,400	\$36,778	\$27,041	\$380,152	\$411,984	\$411,984
Sep-06	8,007	\$15.00		\$120,101	1,743,400	1,234,736	138,550	221,364	148,334	\$0.21722	\$0.17244	\$0.16077	\$0.12727	\$329,933	\$21,400	\$36,778	\$27,041	\$380,152	\$411,984	\$411,984
Oct-06	8,154	\$20.00		\$163,072	2,830,200	2,017,648	226,974	309,126	400,455	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$558,221	\$57,292	\$76,042	\$53,197	\$726,752	\$809,924	\$809,924
Nov-06	8,397	\$20.00		\$167,742	4,878,100	3,395,144	339,680	623,411	420,455	\$0.27667	\$0.25253	\$0.24599	\$0.12727	\$558,221	\$57,292	\$76,042	\$53,197	\$726,752	\$809,924	\$809,924
Dec-06	8,487	\$20.00		\$166,738	6,308,500	4,376,458	494,271	709,585	633,215	\$0.27667	\$0									

Chattanooga Gas Company
Customer Charge Revenue and Base Rate Volumetric Revenue
By Customer Class, By Rate Block, By Month
Pre 2004 Rate Case 11/72

	Customer Charge										Volumes (Meds or Dths)																Rates				Volumetric Revenue																Customer Charge and Volumetric Revenue																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	Customer Charge				Volumes (Meds or Dths)																Rates				Volumetric Revenue												Customer Charge and Volumetric Revenue																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
	# Customers	Rate	Customer Charge	Revenue	Total	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total

Chattanooga Gas Company
Customer Charge Revenue and Base Rate Volumetric Revenue
By Customer Class, By Rate Block, By Month
Pre 2004 Rate Case L1/T1

	Customer Charge				Volumes (Mcf or Dths)				Rates				Volumetric Revenue				Total Customer Charge and Volumetric Revenue
	# Customers	Charge Rate	Customer Charge Revenue	Total	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4	Total
actual	42	\$300.00	\$12,600	409,872	56,901	85,094	163,348	106,530	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$50,574	\$64,654	\$69,573	\$28,220	\$223,031
Jan-03	42	\$300.00	\$12,600	480,215	56,512	87,544	169,918	146,241	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$50,228	\$66,516	\$73,268	\$38,754	\$228,766
Feb-03	41	\$300.00	\$12,300	390,773	55,317	76,256	124,846	74,553	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$49,163	\$57,940	\$53,833	\$19,704	\$180,642
Mar-03	42	\$300.00	\$12,600	396,271	56,237	83,132	135,880	120,972	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$47,819	\$55,164	\$58,592	\$32,057	\$203,796
Apr-03	41	\$300.00	\$12,300	269,449	51,756	74,724	97,668	37,018	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$47,819	\$55,164	\$58,592	\$32,057	\$203,796
May-03	41	\$300.00	\$12,300	263,712	51,756	74,724	97,668	37,018	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$46,000	\$54,808	\$45,545	\$10,582	\$156,520
Jun-03	41	\$300.00	\$12,300	263,712	51,756	74,724	97,668	37,018	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$46,000	\$54,808	\$45,545	\$10,582	\$156,520
Jul-03	40	\$300.00	\$12,000	438,855	58,216	84,595	157,600	137,526	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$51,742	\$64,974	\$67,957	\$36,444	\$221,117
Aug-03	41	\$300.00	\$12,300	411,680	56,231	85,514	157,600	137,526	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$49,978	\$59,120	\$58,198	\$37,193	\$205,469
Sep-03	40	\$300.00	\$12,000	427,469	57,061	88,122	153,343	128,544	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$52,138	\$66,955	\$66,121	\$34,170	\$217,982
Oct-03	40	\$300.00	\$12,000	417,783	58,661	87,422	160,528	111,773	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$52,138	\$66,955	\$66,121	\$34,170	\$217,982
Nov-03	40	\$300.00	\$12,000	435,949	56,661	83,587	164,637	130,750	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$50,640	\$63,509	\$70,991	\$34,649	\$219,789
Dec-03	39	\$300.00	\$11,700	373,029	47,211	64,669	132,883	128,758	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$44,598	\$49,135	\$57,299	\$34,121	\$182,516
Jan-04	39	\$300.00	\$11,700	435,949	50,178	78,736	141,043	162,102	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$46,534	\$59,823	\$60,818	\$42,957	\$208,196
Feb-04	39	\$300.00	\$11,700	435,949	50,178	78,736	141,043	162,102	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$46,534	\$59,823	\$60,818	\$42,957	\$208,196
Mar-04	39	\$300.00	\$11,700	478,426	52,356	83,020	153,051	190,000	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$45,803	\$57,930	\$54,810	\$36,751	\$225,957
Apr-04	39	\$300.00	\$11,700	398,570	51,534	76,244	127,110	138,882	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$46,461	\$59,189	\$53,532	\$35,988	\$206,870
May-04	39	\$300.00	\$11,700	398,570	51,534	76,244	127,110	138,882	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$46,461	\$59,189	\$53,532	\$35,988	\$206,870
Jun-04	39	\$300.00	\$11,700	326,280	48,430	77,901	113,654	94,989	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$41,860	\$53,627	\$47,802	\$24,454	\$167,094
Jul-04	39	\$300.00	\$11,700	368,265	51,708	71,871	130,477	114,210	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$42,005	\$53,627	\$47,802	\$24,454	\$167,094
Aug-04	39	\$300.00	\$11,700	320,323	47,120	70,086	110,859	92,278	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$41,860	\$53,627	\$47,802	\$24,454	\$167,094
Sep-04	39	\$300.00	\$11,700	298,306	47,280	70,086	110,859	92,278	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$42,005	\$53,627	\$47,802	\$24,454	\$167,094
Oct-04	39	\$300.00	\$11,700	323,582	47,251	71,591	108,424	96,216	\$0.88880	\$0.75980	\$0.43120	\$0.28500	\$42,355	\$54,724	\$47,002	\$25,632	\$172,072
Nov-04	39	\$300.00	\$11,700	335,931	48,291	72,050	108,955	106,635	\$0.88450	\$0.76440	\$0.43350	\$0.28640	\$43,196	\$55,075	\$47,232	\$28,408	\$181,413
Dec-04	39	\$300.00	\$11,700	362,229	48,956	72,031	127,978	113,264	\$0.88450	\$0.76440	\$0.43350	\$0.28640	\$43,791	\$55,060	\$55,478	\$30,174	\$196,203

Chattanooga Gas Company
Customer Charge Revenue and Base Rate Volumetric Revenue
By Customer Class, By Rate Block, By Month
11/172

	Customer Charge				Rates				Volumetric Revenue				Total	Customer Charge and Volumetric Revenue
	# Customers	Charge Rate	Customer Charge	Total	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4		
actual	23	\$300.00	\$6,900	180,405	32,985	43,833	50,163	53,533	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$20,487	\$105,900
actual	23	\$300.00	\$6,900	187,392	33,811	44,502	42,148	46,533	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$20,244	\$101,385
actual	23	\$300.00	\$6,900	183,177	34,500	45,184	47,159	46,292	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$20,860	\$101,385
actual	23	\$300.00	\$6,900	186,449	35,068	46,089	47,418	47,890	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$21,346	\$102,405
actual	23	\$300.00	\$6,900	186,793	35,031	46,069	47,294	47,890	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$21,546	\$102,405
actual	23	\$300.00	\$6,900	151,282	32,051	41,426	40,915	46,890	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$28,670	\$92,809
actual	23	\$300.00	\$6,900	146,380	31,403	29,457	34,701	50,819	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$28,090	\$92,821
actual	23	\$300.00	\$6,900	151,981	32,135	34,180	27,957	57,708	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$28,745	\$96,088
actual	23	\$300.00	\$6,900	133,654	32,423	30,147	30,276	40,808	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$28,002	\$89,264
actual	23	\$300.00	\$6,900	151,888	34,134	38,426	35,108	44,220	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,533	\$82,942
actual	23	\$300.00	\$6,900	182,743	34,500	48,363	48,847	49,319	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,880	\$102,575
actual	23	\$300.00	\$6,900	182,556	34,535	48,692	48,279	51,034	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,773	\$102,575
actual	23	\$300.00	\$6,900	173,942	34,408	47,132	47,670	44,732	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$32,079	\$109,415
actual	24	\$300.00	\$7,200	177,098	35,862	46,941	27,925	51,656	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$32,028	\$109,415
actual	24	\$300.00	\$7,200	137,337	35,545	33,228	27,925	40,540	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$31,795	\$106,288
actual	24	\$300.00	\$7,200	161,614	35,052	36,087	31,724	58,750	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$31,354	\$107,372
actual	24	\$300.00	\$7,200	142,163	34,026	31,883	28,757	48,478	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,436	\$87,326
actual	24	\$300.00	\$7,200	141,783	33,705	28,497	27,928	51,653	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,436	\$85,542
projected	23	\$300.00	\$6,900	151,980	32,130	34,180	27,960	57,710	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,148	\$86,789
projected	23	\$300.00	\$6,900	133,660	30,190	30,280	27,960	40,800	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$28,740	\$84,989
projected	23	\$300.00	\$6,900	151,880	34,130	38,430	35,110	44,220	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$28,000	\$82,947
projected	23	\$300.00	\$6,900	161,350	34,500	44,100	41,410	49,320	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$28,047	\$93,805
projected	23	\$300.00	\$6,900	182,750	34,500	48,370	48,850	51,030	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,880	\$102,560
projected	23	\$300.00	\$6,900	182,556	34,535	48,692	48,279	51,251	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,860	\$109,504
projected	23	\$300.00	\$6,900	173,942	34,408	47,132	47,670	44,732	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,773	\$106,288
projected	23	\$300.00	\$6,900	163,110	34,050	45,180	47,140	36,290	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,778	\$102,515
projected	23	\$300.00	\$6,900	125,450	33,030	36,080	37,420	17,890	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,860	\$99,389
projected	23	\$300.00	\$6,900	156,810	33,030	34,460	37,310	52,010	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,458	\$106,389
projected	23	\$300.00	\$6,900	151,270	32,650	31,420	40,910	46,890	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$29,545	\$85,933
projected	23	\$300.00	\$6,900	146,390	31,410	29,460	34,700	50,820	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$28,669	\$82,815
projected	23	\$300.00	\$6,900	151,990	32,130	29,460	27,960	57,710	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$28,047	\$89,811
projected	23	\$300.00	\$6,900	133,660	32,420	30,150	30,280	40,800	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$28,047	\$86,085
projected	23	\$300.00	\$6,900	141,783	34,130	38,430	35,110	49,320	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$29,000	\$82,947
projected	23	\$300.00	\$6,900	161,350	34,500	48,370	48,850	51,030	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,529	\$93,805
projected	23	\$300.00	\$6,900	182,750	34,500	48,370	48,850	51,030	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,880	\$102,560
projected	23	\$300.00	\$6,900	182,556	34,535	48,692	48,850	51,030	\$0.89450	\$0.76440	\$0.43350	\$0.28640	\$30,860	\$109,504

Chattanooga Gas Company
Customer Charge Revenue and Base Rate Volumetric Revenue
By Customer Class, By Rate Block, By Month
11/72 + T1

	Customer Charge				Volumes (Mcf's or Dths)				Rates				Volumetric Revenue				Total	
	# Customers	Change	Customer Charge	Revenue	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4		
actual	Jan-05	15	\$300.00	\$4,500	154,358	22,500	35,708	74,480	21,670	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$27,269	\$32,267	\$37,773	\$65,481
actual	Feb-05	15	\$300.00	\$4,500	144,412	22,500	35,669	64,994	21,292	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$27,269	\$32,267	\$36,175	\$61,126
actual	Mar-05	15	\$300.00	\$4,500	154,850	22,500	36,800	72,703	21,819	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$28,130	\$36,517	\$37,608	\$66,579
actual	Apr-05	15	\$300.00	\$4,500	137,461	22,500	35,128	62,016	17,619	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,861	\$26,864	\$4,747	\$73,207
actual	May-05	15	\$300.00	\$4,500	123,429	22,500	33,538	53,616	16,026	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$25,637	\$24,242	\$4,402	\$71,707
actual	Jun-05	15	\$300.00	\$4,500	127,455	22,500	31,816	57,113	14,026	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$24,320	\$24,768	\$3,473	\$77,973
actual	Jul-05	15	\$300.00	\$4,500	115,574	22,500	30,779	54,335	15,059	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$23,528	\$23,760	\$3,837	\$68,251
actual	Aug-05	15	\$300.00	\$4,500	123,973	22,500	32,080	43,114	12,228	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$24,522	\$24,554	\$4,012	\$76,714
actual	Sep-05	15	\$300.00	\$4,500	107,230	22,500	29,388	43,114	10,255	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$23,383	\$23,703	\$3,148	\$74,306
actual	Oct-05	15	\$300.00	\$4,500	129,708	22,500	35,029	66,229	18,450	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,776	\$28,710	\$4,915	\$80,527
actual	Nov-05	15	\$300.00	\$4,500	142,208	22,500	35,029	66,229	19,769	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$27,018	\$23,909	\$4,804	\$84,504
actual	Dec-05	15	\$300.00	\$4,500	131,030	22,500	35,342	55,154	18,034	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,776	\$28,710	\$4,915	\$80,527
actual	Jan-06	15	\$300.00	\$4,500	162,371	22,500	36,484	78,764	24,624	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$27,018	\$23,909	\$4,804	\$84,504
actual	Feb-06	14	\$300.00	\$4,200	147,223	21,000	34,362	70,592	19,769	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,266	\$30,601	\$6,580	\$88,718
actual	Mar-06	14	\$300.00	\$4,200	146,617	21,000	33,807	78,241	16,568	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,266	\$30,601	\$6,580	\$88,718
actual	Apr-06	14	\$300.00	\$4,200	124,713	21,000	32,812	56,516	14,385	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$25,842	\$33,918	\$4,414	\$82,969
actual	May-06	14	\$300.00	\$4,200	122,081	21,000	33,063	57,527	15,495	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$25,842	\$33,918	\$4,414	\$82,969
actual	Jun-06	14	\$300.00	\$4,200	120,818	21,000	31,995	54,723	13,099	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$25,274	\$24,930	\$3,832	\$80,198
actual	Jul-06	14	\$300.00	\$4,200	113,327	21,000	32,543	45,413	13,972	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$24,676	\$23,723	\$3,409	\$77,324
actual	Aug-06	16	\$300.00	\$4,800	123,970	22,500	32,080	54,330	15,050	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$24,876	\$19,669	\$3,562	\$70,465
actual	Sep-06	16	\$300.00	\$4,800	107,230	22,500	29,380	43,110	12,230	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$22,456	\$23,552	\$4,006	\$67,995
actual	Oct-06	16	\$300.00	\$4,800	129,710	22,500	33,210	64,970	19,330	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$24,876	\$23,552	\$4,006	\$72,217
actual	Nov-06	16	\$300.00	\$4,800	142,200	22,500	35,020	66,230	18,450	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
actual	Dec-06	16	\$300.00	\$4,800	131,040	22,500	35,350	55,160	18,030	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	Jan-07	16	\$300.00	\$4,800	162,371	22,500	36,484	78,764	24,624	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	Feb-07	16	\$300.00	\$4,800	147,223	22,500	34,480	70,474	19,769	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	Mar-07	16	\$300.00	\$4,800	147,223	22,500	36,800	72,710	22,850	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	Apr-07	16	\$300.00	\$4,800	154,860	22,500	36,800	72,710	22,850	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	May-07	16	\$300.00	\$4,800	137,480	22,500	35,140	62,020	15,720	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	Jun-07	16	\$300.00	\$4,800	125,410	22,500	33,530	59,610	15,770	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	Jul-07	16	\$300.00	\$4,800	127,460	22,500	31,830	57,110	16,020	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	Aug-07	16	\$300.00	\$4,800	115,580	22,500	30,790	47,890	14,400	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	Sep-07	16	\$300.00	\$4,800	123,970	22,500	32,080	54,330	15,050	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	Oct-07	16	\$300.00	\$4,800	107,230	22,500	29,380	43,110	12,230	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	Nov-07	16	\$300.00	\$4,800	129,710	22,500	33,210	66,230	18,450	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536
projected	Dec-07	16	\$300.00	\$4,800	142,200	22,500	35,020	66,230	18,030	\$0.89450	\$0.76440	\$0.43350	\$0.26640	\$20,126	\$26,366	\$18,698	\$3,268	\$64,536

Chattanooga Gas Company
Customer Charge Revenue and Base Rate Volumetric Revenue
By Customer Class, By Rate Block, By Month
L1

	Customer Charge				Volumes (Mcf or Dhs)				Rates				Volumetric Revenue				Total Customer Charge and Volumetric Revenue	
	Customer				Block				Block				Block					
	# Customers	Rate	Revenue	Change	1	2	3	4	1	2	3	4	1	2	3	4		
actual	1	\$300.00	\$300		2,615	1,150	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$553	\$0	\$0	\$2,495	
Feb-05	1	\$300.00	\$300		4,437	2,500	437	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$189	\$0	\$3,742	
actual	1	\$300.00	\$300		5,323	1,500	1,323	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$273	\$0	\$4,126	
Mar-05	1	\$300.00	\$300		4,689	1,500	2,500	649	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$281	\$0	\$3,834
actual	1	\$300.00	\$300		5,941	1,500	2,500	1,941	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$842	\$0	\$4,395
May-05	1	\$300.00	\$300		4,932	1,500	2,500	932	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$404	\$0	\$3,657
actual	1	\$300.00	\$300		4,371	1,500	2,500	371	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$161	\$0	\$3,414
Jul-05	1	\$300.00	\$300		5,272	1,500	2,500	1,272	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$551	\$0	\$3,714
actual	1	\$300.00	\$300		3,290	1,500	1,790	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$0	\$0	\$3,104
Sep-05	1	\$300.00	\$300		4,307	1,500	2,500	307	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$133	\$0	\$3,010
actual	1	\$300.00	\$300		3,784	1,500	2,284	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,746	\$0	\$0	\$3,088
Nov-05	1	\$300.00	\$300		2,889	1,500	1,389	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,091	\$0	\$0	\$2,403
actual	1	\$300.00	\$300		4,077	1,500	2,500	77	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$33	\$0	\$2,468
Jan-06	1	\$300.00	\$300		3,572	1,500	2,072	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,584	\$0	\$0	\$2,926
actual	1	\$300.00	\$300		5,202	1,500	2,500	1,202	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$521	\$0	\$3,714
Mar-06	1	\$300.00	\$300		4,574	1,500	2,500	574	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$249	\$0	\$3,502
actual	1	\$300.00	\$300		5,030	1,500	2,500	1,030	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$446	\$0	\$3,699
May-06	1	\$300.00	\$300		4,817	1,500	2,500	917	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,794	\$398	\$0	\$3,136
actual	1	\$300.00	\$300		3,847	1,500	2,347	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$551	\$0	\$3,161
Jul-06	1	\$300.00	\$300		5,270	1,500	2,500	1,270	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$0	\$0	\$3,804
actual	1	\$300.00	\$300		3,250	1,500	1,750	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$0	\$0	\$2,710
Sep-06	1	\$300.00	\$300		4,310	1,500	2,500	310	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$134	\$0	\$3,387
actual	1	\$300.00	\$300		3,780	1,500	2,280	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,743	\$0	\$0	\$3,085
Nov-06	1	\$300.00	\$300		2,890	1,500	1,390	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,063	\$0	\$0	\$2,705
actual	1	\$300.00	\$300		4,077	1,500	2,500	77	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,584	\$33	\$0	\$3,286
Jan-07	1	\$300.00	\$300		3,572	1,500	2,072	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$0	\$0	\$2,926
actual	1	\$300.00	\$300		5,320	1,500	2,500	1,320	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$572	\$0	\$3,825
Mar-07	1	\$300.00	\$300		4,650	1,500	2,500	650	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$282	\$0	\$3,535
actual	1	\$300.00	\$300		5,940	1,500	2,500	1,940	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$841	\$0	\$4,094
May-07	1	\$300.00	\$300		4,930	1,500	2,500	930	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$403	\$0	\$3,656
actual	1	\$300.00	\$300		4,370	1,500	2,500	370	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$160	\$0	\$3,413
Jul-07	1	\$300.00	\$300		5,270	1,500	2,500	1,270	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$551	\$0	\$3,714
actual	1	\$300.00	\$300		3,290	1,500	1,790	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$0	\$0	\$3,104
Sep-07	1	\$300.00	\$300		4,310	1,500	2,500	310	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$134	\$0	\$3,010
actual	1	\$300.00	\$300		3,780	1,500	2,280	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,743	\$0	\$0	\$2,705
Nov-07	1	\$300.00	\$300		2,890	1,500	2,500	310	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,911	\$134	\$0	\$3,010
actual	1	\$300.00	\$300		2,890	1,500	2,280	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,743	\$0	\$0	\$2,705
Dec-07	1	\$300.00	\$300		2,890	1,500	1,390	0	0	\$0.69450	\$0.76440	\$0.43350	\$0.26640	\$1,342	\$1,063	\$0	\$0	\$2,405

Chattanooga Gas Company
Customer Charge Revenue and Base Rate Volumetric Revenue
By Customer Class, By Rate Block, By Month

	Customer Charge				Volumetric Revenue				Total			
	Customer	Charge	Revenue	Customer	Customer	Revenue	Revenue	Revenue	Customer	Revenue	Revenue	Revenue
	# Customers	Rate	Revenue	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4	Total
actual	25	\$300.00	\$7,500	277,123	33,042	50,484	85,708	\$29,556	\$36,580	\$37,154	\$28,742	\$141,542
actual	25	\$300.00	\$7,500	250,487	31,879	47,546	81,924	\$28,515	\$36,344	\$35,514	\$23,749	\$134,042
actual	25	\$300.00	\$7,500	270,544	32,968	48,771	86,177	\$29,480	\$37,280	\$38,485	\$26,645	\$131,822
actual	26	\$300.00	\$7,800	243,081	33,672	48,658	84,812	\$30,120	\$37,194	\$32,431	\$22,645	\$130,403
actual	26	\$300.00	\$7,800	278,932	33,256	49,201	86,192	\$29,711	\$36,945	\$37,964	\$22,639	\$130,739
actual	25	\$300.00	\$7,500	232,445	32,151	48,201	81,509	\$29,425	\$35,837	\$32,159	\$27,918	\$127,112
actual	25	\$300.00	\$7,500	218,796	32,655	46,982	86,072	\$29,210	\$35,837	\$32,809	\$27,714	\$126,429
actual	25	\$300.00	\$7,500	237,439	32,896	44,367	89,325	\$29,425	\$35,837	\$32,809	\$27,714	\$126,429
actual	25	\$300.00	\$7,500	202,289	31,158	42,287	86,342	\$29,425	\$35,837	\$32,809	\$27,714	\$126,429
actual	25	\$300.00	\$7,500	227,567	32,991	42,287	86,342	\$29,425	\$35,837	\$32,809	\$27,714	\$126,429
actual	25	\$300.00	\$7,500	184,281	30,745	40,157	85,196	\$28,520	\$33,166	\$33,676	\$24,052	\$118,414
actual	25	\$300.00	\$7,500	243,239	31,884	43,389	80,284	\$28,520	\$33,166	\$33,676	\$24,052	\$118,414
actual	24	\$300.00	\$7,200	259,827	30,023	42,927	81,882	\$26,992	\$32,813	\$32,893	\$24,466	\$116,521
actual	23	\$300.00	\$6,900	240,003	29,504	41,794	72,377	\$26,992	\$32,813	\$32,893	\$24,466	\$116,521
actual	23	\$300.00	\$6,900	237,433	29,831	42,263	75,878	\$26,992	\$32,813	\$32,893	\$24,466	\$116,521
actual	23	\$300.00	\$6,900	207,931	29,358	35,558	62,367	\$25,739	\$27,259	\$27,036	\$21,485	\$101,962
actual	23	\$300.00	\$6,900	210,826	28,775	35,558	64,955	\$25,739	\$27,259	\$27,036	\$21,485	\$101,962
actual	23	\$300.00	\$6,900	204,016	29,634	36,838	64,153	\$26,508	\$28,159	\$27,811	\$21,551	\$102,029
actual	23	\$300.00	\$6,900	190,855	29,149	37,269	62,431	\$26,508	\$28,159	\$27,811	\$21,551	\$102,029
actual	23	\$300.00	\$6,900	233,010	31,280	46,070	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	199,200	31,550	42,860	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	224,040	31,490	40,280	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	241,940	30,600	43,390	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	181,980	29,240	36,360	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	259,827	29,504	42,927	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	264,250	30,023	42,263	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	238,850	32,080	46,160	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	227,650	31,630	45,710	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	214,360	31,070	44,380	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	223,000	31,260	46,070	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	193,200	31,450	42,880	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	224,040	31,490	40,280	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	241,940	30,600	43,390	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740
actual	23	\$300.00	\$6,900	181,980	29,240	36,360	86,350	\$27,962	\$33,216	\$32,767	\$23,795	\$115,740

Chattanooga Gas Company
Customer Charge Revenue and Base Rate Volumetric Revenue
By Customer Class, By Rate Block, By Month

	Customer Charge				Volumes in Dths				Rates				Volumetric Revenue				Total	
	Customer		Customer		Block 1		Block 2		Block 3		Block 4		Block 1		Block 2		Block 3	
	# Customers	Rate	Revenue	Change	Total	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4	Block 1	Block 2	Block 3	Block 4	Total
actual	0	\$20.00	\$0		0	0	0	0	0	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$0	\$0	\$0	\$0	\$0
Jan-05	0	\$20.00	\$0		0	0	0	0	0	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$0	\$0	\$0	\$0	\$0
Feb-05	0	\$20.00	\$0		0	0	0	0	0	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$0	\$0	\$0	\$0	\$0
Mar-05	0	\$20.00	\$0		0	0	0	0	0	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$0	\$0	\$0	\$0	\$0
Apr-05	0	\$20.00	\$0		0	0	0	0	0	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$0	\$0	\$0	\$0	\$0
May-05	0	\$20.00	\$0		0	0	0	0	0	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$0	\$0	\$0	\$0	\$0
Jun-05	2	\$15.00	\$30		0	0	0	0	0	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$0	\$0	\$0	\$0	\$0
Jul-05	2	\$15.00	\$30		2,642	600	400	1,581	61	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,303	\$690	\$2,542	\$78	\$4,613
Aug-05	2	\$15.00	\$30		3,009	600	400	1,942	66	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,303	\$690	\$3,122	\$65	\$5,200
Sep-05	2	\$15.00	\$30		3,300	600	400	2,000	231	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,303	\$690	\$3,215	\$361	\$5,619
Oct-05	2	\$15.00	\$30		3,231	600	400	2,000	231	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,303	\$690	\$3,215	\$361	\$5,619
Nov-05	2	\$20.00	\$40		4,029	600	400	2,000	1,029	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,303	\$690	\$3,215	\$293	\$5,531
Dec-05	2	\$20.00	\$40		3,567	600	400	1,660	906	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$3,215	\$1,153	\$6,518
Jan-06	2	\$20.00	\$40		4,221	600	400	1,671	1,551	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,094	\$1,310	\$7,907
Feb-06	2	\$20.00	\$40		4,107	600	400	1,971	1,137	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,108	\$1,153	\$8,753
Mar-06	2	\$20.00	\$40		3,789	600	400	2,000	789	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,847	\$1,447	\$8,753
Apr-06	2	\$20.00	\$40		3,045	600	400	1,889	356	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,920	\$1,285	\$8,915
May-06	2	\$15.00	\$30		2,629	600	400	1,349	280	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,920	\$1,004	\$8,634
Jun-06	3	\$15.00	\$45		6,001	900	600	2,585	1,916	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,955	\$1,035	\$4,156	\$356	\$10,035
Jul-06	3	\$15.00	\$45		6,300	900	600	2,793	2,006	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,955	\$1,035	\$4,156	\$356	\$10,035
Aug-06	3	\$15.00	\$45		6,300	900	600	2,793	2,006	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,955	\$1,035	\$4,156	\$356	\$10,035
Sep-06	2	\$15.00	\$30		3,320	600	400	2,000	230	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,303	\$690	\$3,215	\$293	\$5,501
Oct-06	2	\$20.00	\$40		4,030	600	400	2,000	1,030	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,303	\$690	\$3,215	\$293	\$5,501
Nov-06	2	\$20.00	\$40		3,570	600	400	1,660	910	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Dec-06	2	\$20.00	\$40		4,220	600	400	1,670	1,550	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Jan-07	2	\$20.00	\$40		4,107	600	400	1,971	1,137	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Feb-07	2	\$20.00	\$40		4,107	600	400	1,971	1,137	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Mar-07	2	\$20.00	\$40		4,107	600	400	1,971	1,137	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Apr-07	2	\$20.00	\$40		4,000	600	400	2,000	1,000	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
May-07	2	\$20.00	\$40		4,000	600	400	2,000	1,000	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Jun-07	2	\$15.00	\$30		2,640	600	400	1,580	60	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Jul-07	2	\$15.00	\$30		3,010	600	400	1,940	70	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Aug-07	2	\$15.00	\$30		3,300	600	400	2,000	300	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Sep-07	2	\$15.00	\$30		3,230	600	400	2,000	230	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Oct-07	2	\$15.00	\$30		4,030	600	400	2,000	1,030	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Nov-07	2	\$20.00	\$40		3,570	600	400	1,660	910	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519
Dec-07	2	\$20.00	\$40		4,220	600	400	1,670	1,550	\$2,766.70	\$2,525.30	\$2,459.90	\$1,272.70	\$1,660	\$1,010	\$4,083	\$1,158	\$8,519

Chattanooga Gas Company
Customer Charge Revenue and Base Rate Volumetric Revenue
By Customer Class, By Rate Block, By Month
SS-1

Customer Charge				Volumes (Mds or Dhs)		Rates		Total Customer Charge and Volumetric Revenue	
Customer	Charge Rate	Customer Charge Revenue				Vary by Customer	Total		
actual	# Customers			Total					
actual	3	\$300.00	\$900	70,773			\$5,125	\$6,025	
actual	3	\$300.00	\$900	101,632			\$7,253	\$8,153	
actual	4	\$300.00	\$1,200	86,113			\$7,419	\$8,619	
actual	4	\$300.00	\$1,200	114,321			\$9,648	\$10,848	
actual	5	\$300.00	\$1,500	188,625			\$15,467	\$16,967	
actual	5	\$300.00	\$1,500	171,377			\$17,138	\$18,638	
actual	8	\$300.00	\$2,400	220,898			\$42,790	\$45,190	
actual	1	\$300.00	\$300	74,509			\$3,725	\$4,025	
actual	3	\$300.00	\$900	78,108			\$9,289	\$10,189	
actual	3	\$300.00	\$900	113,365			\$8,209	\$9,109	
actual	2	\$300.00	\$600	99,660			\$6,553	\$7,153	
actual	2	\$300.00	\$600	37,270			\$2,766	\$3,366	
actual	7	\$300.00	\$2,100	133,749			\$5,038	\$7,138	
actual	4	\$300.00	\$1,200	84,480			\$2,377	\$3,577	
actual	4	\$300.00	\$1,200	87,965			\$2,457	\$3,657	
actual	4	\$300.00	\$1,500	82,444			\$2,420	\$3,920	
actual	4	\$300.00	\$1,500	59,073			\$2,651	\$3,851	
actual	5	\$300.00	\$1,500	140,574			\$2,580	\$4,080	
actual	3	\$300.00	\$900	138,605			\$2,727	\$3,627	
actual	6	\$300.00	\$1,800	222,686			\$2,907	\$4,707	
actual	6	\$300.00	\$1,800	210,719			\$2,973	\$4,773	
actual	6	\$300.00	\$1,800	181,744			\$2,708	\$4,508	
actual	6	\$300.00	\$1,800	168,962			\$2,547	\$4,347	
actual	6	\$300.00	\$1,800	115,910			\$2,012	\$3,812	
actual	6	\$300.00	\$1,800	110,376			\$10,293	\$12,093	
actual	6	\$300.00	\$1,800	84,808			\$8,368	\$10,168	
actual	5	\$300.00	\$1,500	111,121			\$8,722	\$10,222	
actual	4	\$300.00	\$1,200	107,929			\$5,246	\$6,746	
actual	4	\$300.00	\$1,200	156,334			\$13,108	\$14,308	
actual	5	\$300.00	\$1,500	171,836			\$10,817	\$12,317	
actual	5	\$300.00	\$1,500	146,056			\$12,124	\$13,624	
actual	5	\$300.00	\$1,500	79,132			\$7,911	\$9,411	
actual	5	\$300.00	\$1,500	81,365			\$7,831	\$9,331	
actual	5	\$300.00	\$1,500	121,069			\$9,499	\$10,999	
actual	5	\$300.00	\$1,500	102,316			\$7,523	\$9,023	
actual	5	\$300.00	\$1,500	124,853			\$10,536	\$12,036	
actual	5	\$300.00	\$1,500	135,234			\$9,651	\$11,151	
actual	5	\$300.00	\$1,500	168,050			\$11,735	\$13,235	
actual	5	\$300.00	\$1,500	171,765			\$13,480	\$14,980	
actual	5	\$300.00	\$1,500	179,037			\$24,389	\$25,889	
actual	5	\$300.00	\$1,500	164,945			\$35,436	\$36,936	
actual	5	\$300.00	\$1,500	180,110			\$32,170	\$33,670	
actual	5	\$300.00	\$1,500	179,037			\$30,641	\$32,141	
actual	5	\$300.00	\$1,500	164,945			\$17,351	\$18,851	
actual	5	\$300.00	\$1,500	79,140			\$7,703	\$9,203	
actual	5	\$300.00	\$1,500	81,380			\$9,586	\$11,086	
actual	5	\$300.00	\$1,500	121,070			\$7,918	\$9,418	
actual	5	\$300.00	\$1,500	102,310			\$7,582	\$9,082	
actual	5	\$300.00	\$1,500	124,853			\$23,311	\$24,811	
actual	5	\$300.00	\$1,500	67,890			\$17,194	\$18,694	
actual	5	\$300.00	\$1,500	111,120			\$11,848	\$13,348	
actual	5	\$300.00	\$1,500	107,930			\$36,114	\$37,614	
actual	5	\$300.00	\$1,500	156,340			\$35,936	\$37,436	
actual	5	\$300.00	\$1,500	171,840			\$30,641	\$32,141	
actual	5	\$300.00	\$1,500	146,060			\$17,351	\$18,851	
actual	5	\$300.00	\$1,500	79,140			\$7,703	\$9,203	
actual	5	\$300.00	\$1,500	81,380			\$9,586	\$11,086	
actual	5	\$300.00	\$1,500	121,070			\$7,918	\$9,418	
actual	5	\$300.00	\$1,500	102,310			\$7,582	\$9,082	
actual	5	\$300.00	\$1,500	124,853			\$23,311	\$24,811	
actual	5	\$300.00	\$1,500	67,890			\$17,194	\$18,694	
actual	5	\$300.00	\$1,500	111,120			\$11,848	\$13,348	
actual	5	\$300.00	\$1,500	107,930			\$36,114	\$37,614	
actual	5	\$300.00	\$1,500	156,340			\$35,936	\$37,436	
actual	5	\$300.00	\$1,500	171,840			\$30,641	\$32,141	
actual	5	\$300.00	\$1,500	146,060			\$17,351	\$18,851	
actual	5	\$300.00	\$1,500	79,140			\$7,703	\$9,203	
actual	5	\$300.00	\$1,500	81,380			\$9,586	\$11,086	
actual	5	\$300.00	\$1,500	121,070			\$7,918	\$9,418	
actual	5	\$300.00	\$1,500	102,310			\$7,582	\$9,082	
actual	5	\$300.00	\$1,500	124,853			\$23,311	\$24,811	
actual	5	\$300.00	\$1,500	67,890			\$17,194	\$18,694	
actual	5	\$300.00	\$1,500	111,120			\$11,848	\$13,348	
actual	5	\$300.00	\$1,500	107,930			\$36,114	\$37,614	
actual	5	\$300.00	\$1,500	156,340			\$35,936	\$37,436	
actual	5	\$300.00	\$1,500	171,840			\$30,641	\$32,141	
actual	5	\$300.00	\$1,500	146,060			\$17,351	\$18,851	
actual	5	\$300.00	\$1,500	79,140			\$7,703	\$9,203	
actual	5	\$300.00	\$1,500	81,380			\$9,586	\$11,086	
actual	5	\$300.00	\$1,500	121,070			\$7,918	\$9,418	
actual	5	\$300.00	\$1,500	102,310			\$7,582	\$9,082	
actual	5	\$300.00	\$1,500	124,853			\$23,311	\$24,811	
actual	5	\$300.00	\$1,500	67,890			\$17,194	\$18,694	
actual	5	\$300.00	\$1,500	111,120			\$11,848	\$13,348	
actual	5	\$300.00	\$1,500	107,930			\$36,114	\$37,614	
actual	5	\$300.00	\$1,500	156,340			\$35,936	\$37,436	
actual	5	\$300.00	\$1,500	171,840			\$30,641	\$32,141	
actual	5	\$300.00	\$1,500	146,060			\$17,351	\$18,851	
actual	5	\$300.00	\$1,500	79,140			\$7,703	\$9,203	
actual	5	\$300.00	\$1,500	81,380			\$9,586	\$11,086	
actual	5	\$300.00	\$1,500	121,070			\$7,918	\$9,418	
actual	5	\$300.00	\$1,500	102,310			\$7,582	\$9,082	
actual	5	\$300.00	\$1,500	124,853			\$23,311	\$24,811	
actual	5	\$300.00	\$1,500	67,890			\$17,194	\$18,694	
actual	5	\$300.00	\$1,500	111,120			\$11,848	\$13,348	
actual	5	\$300.00	\$1,500	107,930			\$36,114	\$37,614	
actual	5	\$300.00	\$1,500	156,340			\$35,936	\$37,436	
actual	5	\$300.00	\$1,500	171,840			\$30,641	\$32,141	
actual	5	\$300.00	\$1,500	146,060			\$17,351	\$18,851	
actual	5	\$300.00	\$1,500	79,140			\$7,703	\$9,203	
actual	5	\$300.00	\$1,500	81,380			\$9,586	\$11,086	
actual	5	\$300.00	\$1,500	121,070			\$7,918	\$9,418	
actual	5	\$300.00	\$1,500	102,310			\$7,582	\$9,082	
actual	5	\$300.00	\$1,500	124,853			\$23,311	\$24,811	
actual	5	\$300.00	\$1,500	67,890			\$17,194	\$18,694	
actual	5	\$300.00	\$1,500	111,120			\$11,848	\$13,348	
actual	5	\$300.00	\$1,500	107,930			\$36,114	\$37,614	
actual	5	\$300.00	\$1,500	156,340			\$35,936	\$37,436	
actual	5	\$300.00	\$1,500	171,840			\$30,641	\$32,141	
actual	5	\$300.00	\$1,500	146,060			\$17,351	\$18,851	
actual	5	\$300.00	\$1,500	79,140			\$7,703	\$9,203	
actual	5	\$300.00	\$1,500	81,380			\$9,586	\$11,086	
actual	5	\$300.00	\$1,500	121,070			\$7,918	\$9,418	
actual	5	\$300.00	\$1,500	102,310			\$7,582	\$9,082	
actual	5	\$300.00	\$1,500	124,853			\$23,311	\$24,811	
actual	5	\$300.00	\$1,500	67,890			\$17,194	\$18,694	
actual	5	\$300.00	\$1,500	111,120			\$11,848	\$13,348	
actual	5	\$300.00	\$1,500	107,930			\$36,114	\$37,614	
actual	5	\$300.00	\$1,500	156,340			\$35,936	\$37,436	
actual	5	\$300.00	\$1,500	171,840			\$30,641	\$32,141	
actual	5	\$300.00	\$1,500	146,060			\$17,351	\$18,851	
actual	5	\$300.00	\$1,500	79,140			\$7,703	\$9,203	
actual	5	\$300.00	\$1,500	81,380			\$9,586	\$11,086	
actual	5	\$300.00	\$1,500	121,070			\$7,918	\$9,418	
actual	5	\$300.00	\$1,500	102,310			\$7,582	\$9,082	
actual	5	\$300.00	\$1,500	124,853			\$23,311	\$24,811	
actual	5	\$300.00	\$1,500	67,890			\$17,194	\$18,694	
actual	5	\$300.00	\$1,500	111,120			\$11,848	\$13,348	
actual	5	\$300.00	\$1,500	107,930			\$36,114	\$37,614	
actual	5	\$300.00	\$1,500	156,340			\$35,936	\$37,436	
actual	5	\$300.00	\$1,500	171,840			\$30,641	\$32,141	
actual	5	\$300.00	\$1,500	146,060			\$17,351	\$18,851	
actual	5	\$300.00	\$1,500	79,140			\$7,703	\$9,203	
actual	5	\$300.00	\$1,500	81,380			\$9,586	\$11,086	
actual	5	\$300.00	\$1,500	121,070			\$7,918	\$9,418	
actual	5	\$300.00	\$1,500	102,310			\$7,582	\$9,082	
actual	5	\$300.00	\$1,500	124,853			\$23,311	\$24,811	
actual	5	\$300.00	\$1,500	67,890			\$17,194	\$18,694	
actual	5	\$300.00	\$1,500	111,120			\$11,848	\$13,348	
actual	5	\$300.00	\$1,500	107,930			\$36,114	\$37,614	
actual	5	\$300.00	\$1,500	156,340			\$35,936	\$37,436	
actual	5	\$300.00	\$1,500	171,840			\$30,641	\$32,141	
actual	5	\$300.00	\$1,500	146,060			\$17,351	\$18,851	
actual	5	\$300.00	\$1,500	79,140			\$7		

Chattanooga Gas Company
Customer Change Revenue and Base Rate Volumetric Revenue
By Customer Class, By Rate Block, By Month
Special Contract

Customer Change				Volumes (Mcf or Dths)		Rates		Volumetric Revenue		Total		Customer Change and Volumetric Revenue	
	# Customers	Rate	Revenue										
actual	Jan-03	1	\$3,500.00	\$3,500	Total			Block 1	Total		\$5,007		
actual	Feb-03	1	\$3,500.00	\$3,500	37,663	\$0.04000	\$1,507	\$1,507	\$1,507	\$5,560	\$5,560		
actual	Mar-03	1	\$3,500.00	\$3,500	51,506	\$0.04000	\$2,060	\$2,060	\$2,060	\$7,620	\$7,620		
actual	Apr-03	1	\$3,500.00	\$3,500	55,147	\$0.04000	\$2,206	\$2,206	\$2,206	\$9,826	\$9,826		
actual	May-03	1	\$3,500.00	\$3,500	57,612	\$0.04000	\$2,304	\$2,304	\$2,304	\$12,130	\$12,130		
actual	Jun-03	1	\$3,500.00	\$3,500	65,932	\$0.04000	\$2,637	\$2,637	\$2,637	\$14,767	\$14,767		
actual	Jul-03	1	\$3,500.00	\$3,500	72,750	\$0.04000	\$2,910	\$2,910	\$2,910	\$17,677	\$17,677		
actual	Aug-03	1	\$3,500.00	\$3,500	73,956	\$0.04000	\$3,137	\$3,137	\$3,137	\$20,814	\$20,814		
actual	Sep-03	1	\$3,500.00	\$3,500	74,966	\$0.04000	\$3,258	\$3,258	\$3,258	\$24,072	\$24,072		
actual	Oct-03	1	\$3,500.00	\$3,500	60,356	\$0.04000	\$2,579	\$2,579	\$2,579	\$26,651	\$26,651		
actual	Nov-03	1	\$3,500.00	\$3,500	62,001	\$0.04000	\$2,414	\$2,414	\$2,414	\$29,065	\$29,065		
actual	Dec-03	1	\$3,500.00	\$3,500	52,001	\$0.04000	\$2,080	\$2,080	\$2,080	\$30,145	\$30,145		
actual	Jan-04	1	\$3,500.00	\$3,500	56,168	\$0.04000	\$2,247	\$2,247	\$2,247	\$32,392	\$32,392		
actual	Feb-04	1	\$3,500.00	\$3,500	63,735	\$0.04000	\$2,549	\$2,549	\$2,549	\$34,941	\$34,941		
actual	Mar-04	1	\$3,500.00	\$3,500	59,427	\$0.04000	\$2,377	\$2,377	\$2,377	\$37,318	\$37,318		
actual	Apr-04	1	\$3,500.00	\$3,500	61,413	\$0.04000	\$2,457	\$2,457	\$2,457	\$39,775	\$39,775		
actual	May-04	1	\$3,500.00	\$3,500	60,512	\$0.04000	\$2,420	\$2,420	\$2,420	\$42,195	\$42,195		
actual	Jun-04	1	\$3,500.00	\$3,500	66,271	\$0.04000	\$2,651	\$2,651	\$2,651	\$44,846	\$44,846		
actual	Jul-04	1	\$3,500.00	\$3,500	64,505	\$0.04000	\$2,580	\$2,580	\$2,580	\$47,426	\$47,426		
actual	Aug-04	1	\$3,500.00	\$3,500	68,164	\$0.04000	\$2,727	\$2,727	\$2,727	\$50,153	\$50,153		
actual	Sep-04	1	\$3,500.00	\$3,500	72,667	\$0.04000	\$2,907	\$2,907	\$2,907	\$52,960	\$52,960		
actual	Oct-04	1	\$3,500.00	\$3,500	74,323	\$0.04000	\$2,973	\$2,973	\$2,973	\$55,933	\$55,933		
actual	Nov-04	1	\$3,500.00	\$3,500	67,691	\$0.03920	\$2,653	\$2,653	\$2,653	\$58,586	\$58,586		
actual	Dec-04	1	\$3,500.00	\$3,500	63,682	\$0.03920	\$2,496	\$2,496	\$2,496	\$61,082	\$61,082		
actual	Jan-05	1	\$3,500.00	\$3,500	50,297	\$0.03920	\$1,972	\$1,972	\$1,972	\$63,054	\$63,054		
actual	Feb-05	1	\$3,500.00	\$3,500	74,815	\$0.03920	\$2,933	\$2,933	\$2,933	\$66,087	\$66,087		
actual	Mar-05	1	\$3,500.00	\$3,500	53,446	\$0.03920	\$2,095	\$2,095	\$2,095	\$68,182	\$68,182		
actual	Apr-05	1	\$3,500.00	\$3,500	63,602	\$0.03920	\$2,493	\$2,493	\$2,493	\$70,675	\$70,675		
actual	May-05	1	\$3,500.00	\$3,500	71,184	\$0.03920	\$2,790	\$2,790	\$2,790	\$73,465	\$73,465		
actual	Jun-05	1	\$3,500.00	\$3,500	62,679	\$0.03920	\$2,457	\$2,457	\$2,457	\$75,922	\$75,922		
actual	Jul-05	1	\$3,500.00	\$3,500	58,181	\$0.03920	\$2,281	\$2,281	\$2,281	\$78,203	\$78,203		
actual	Aug-05	1	\$3,500.00	\$3,500	49,967	\$0.03920	\$1,959	\$1,959	\$1,959	\$80,162	\$80,162		
actual	Sep-05	1	\$3,500.00	\$3,500	53,500	\$0.03920	\$2,097	\$2,097	\$2,097	\$82,259	\$82,259		
actual	Oct-05	1	\$3,500.00	\$3,500	52,249	\$0.03920	\$2,048	\$2,048	\$2,048	\$84,307	\$84,307		
actual	Nov-05	1	\$3,500.00	\$3,500	38,629	\$0.03920	\$1,514	\$1,514	\$1,514	\$85,821	\$85,821		
actual	Dec-05	1	\$3,500.00	\$3,500	48,936	\$0.03920	\$1,918	\$1,918	\$1,918	\$87,739	\$87,739		
actual	Jan-06	1	\$3,500.00	\$3,500	16,662	\$0.03920	\$654	\$654	\$654	\$89,393	\$89,393		
actual	Feb-06	1	\$3,500.00	\$3,500	50,604	\$0.03920	\$1,984	\$1,984	\$1,984	\$91,377	\$91,377		
actual	Mar-06	1	\$3,500.00	\$3,500	42,906	\$0.03920	\$1,682	\$1,682	\$1,682	\$93,059	\$93,059		
actual	Apr-06	1	\$3,500.00	\$3,500	58,198	\$0.03920	\$2,281	\$2,281	\$2,281	\$95,340	\$95,340		
actual	May-06	1	\$3,500.00	\$3,500	64,928	\$0.03920	\$2,545	\$2,545	\$2,545	\$97,885	\$97,885		
actual	Jun-06	1	\$3,500.00	\$3,500	57,537	\$0.03920	\$2,255	\$2,255	\$2,255	\$100,140	\$100,140		
actual	Jul-06	1	\$3,500.00	\$3,500	57,154	\$0.03920	\$2,240	\$2,240	\$2,240	\$102,380	\$102,380		
projected	Aug-06	1	\$3,500.00	\$3,500	58,714	\$0.03920	\$2,302	\$2,302	\$2,302	\$104,682	\$104,682		
projected	Sep-06	1	\$3,500.00	\$3,500	53,500	\$0.03920	\$2,097	\$2,097	\$2,097	\$106,779	\$106,779		
projected	Oct-06	1	\$3,500.00	\$3,500	52,250	\$0.03920	\$2,048	\$2,048	\$2,048	\$108,827	\$108,827		
projected	Nov-06	1	\$3,500.00	\$3,500	38,630	\$0.03920	\$1,514	\$1,514	\$1,514	\$110,341	\$110,341		
projected	Dec-06	1	\$3,500.00	\$3,500	48,940	\$0.03920	\$1,918	\$1,918	\$1,918	\$112,259	\$112,259		
projected	Jan-07	1	\$3,500.00	\$3,500	16,680	\$0.03920	\$654	\$654	\$654	\$114,913	\$114,913		
projected	Feb-07	1	\$3,500.00	\$3,500	50,294	\$0.03920	\$1,972	\$1,972	\$1,972	\$116,885	\$116,885		
projected	Mar-07	1	\$3,500.00	\$3,500	42,626	\$0.03920	\$1,671	\$1,671	\$1,671	\$118,516	\$118,516		
projected	Apr-07	1	\$3,500.00	\$3,500	63,600	\$0.03920	\$2,493	\$2,493	\$2,493	\$121,009	\$121,009		
projected	May-07	1	\$3,500.00	\$3,500	71,180	\$0.03920	\$2,790	\$2,790	\$2,790	\$123,800	\$123,800		
projected	Jun-07	1	\$3,500.00	\$3,500	62,680	\$0.03920	\$2,457	\$2,457	\$2,457	\$126,257	\$126,257		
projected	Jul-07	1	\$3,500.00	\$3,500	58,180	\$0.03920	\$2,281	\$2,281	\$2,281	\$128,538	\$128,538		
projected	Aug-07	1	\$3,500.00	\$3,500	49,970	\$0.03920	\$1,959	\$1,959	\$1,959	\$130,497	\$130,497		
projected	Sep-07	1	\$3,500.00	\$3,500	53,500	\$0.03920	\$2,097	\$2,097	\$2,097	\$132,594	\$132,594		
projected	Oct-07	1	\$3,500.00	\$3,500	52,250	\$0.03920	\$2,048	\$2,048	\$2,048	\$134,642	\$134,642		
projected	Nov-07	1	\$3,500.00	\$3,500	38,630	\$0.03920	\$1,514	\$1,514	\$1,514	\$136,156	\$136,156		
projected	Dec-07	1	\$3,500.00	\$3,500	48,940	\$0.03920	\$1,918	\$1,918	\$1,918	\$138,074	\$138,074		
projected		1	\$3,500.00	\$3,500	16,680	\$0.03920	\$654	\$654	\$654	\$140,728	\$140,728		

Question 30: Provide the factors that the company utilized to project customers and usage for the period 8/1/06 through 12/31/06 and for the fiscal year ending 12/31/07. Provide detailed computations to support each factor the company utilized and explain the rationale for the use of each factor.

Response:

Residential

The customer forecast for the Residential customer class uses a projection of new customers and a projection of attrition rates, applied to existing customers. The forecasted new growth is 1,200 customers per year. This is the average annual number of new customers from January 2002 through May 2006. This calculation is filed as part of the revenue model work papers in the Company's initial filing and is presented here in Schedule 30 A. The forecasted attrition rate for the Residential customer class is 1.90%. This is calculated by comparing the number of customers active on the system currently to the number of customers active on the system one year ago, less any new growth. The attrition rate of 1.90% was based on data that was available as of February 2006. Since then, the attrition rate has increased slightly. This calculation is presented here in Schedule 30 B.

The Residential usage forecast is calculated by applying a forecasted use per customer to the projected number of customers by month. The forecasted monthly use per customer was developed by using Forecast Pro XE software to perform regressions on historical customer counts, actual weather, actual usage, and gas price data. Forecast Pro XE performs statistical tests to determine the significance of each factor used in the forecast equation. Only factors with a high significance were used.

The formula that the factors are used in is a linear formula, similar to the $Y=mX+B$ format, where Y is the usage, m is the slope coefficient, X is the weather variable, and B is the base load constant. The formula used to forecast Residential usage has multiple variables based on weather and price. The forecast equation is as follows:

Equation Form

$$\begin{aligned} \text{RSAC} = & \\ & + X0 \\ & + [\text{SDD}(\text{base } 65^{\circ}\text{F}) \text{ per MRD}] * X1 \\ & + [\text{Cubic Spline Knot}(\text{base } 65^{\circ}\text{F}, \text{ at } 55^{\circ}\text{F})] * X2 \\ & + [\text{Trend} * \text{SDD}(\text{base } 55^{\circ}\text{F}) \text{ per MRD}] * X3 * X5 \\ & + [\text{RPGA} (\text{lagged } 1 \text{ Month}) * \text{SDD}(\text{base } 65^{\circ}\text{F}) \text{ per MRD}] * X4 * X1 \\ & + [\text{Trend}] * X5 \\ & + [\text{Jan05PPA}] * X6 \\ & + [\text{Mar05PPA}] * X7 \\ = & \text{RSAC} \end{aligned}$$

Where:

RSAC is the monthly average Consumption per Average Number of Meter Read Days. This will be multiplied by the average number of meter read days in the month to determine monthly use per customer.

X0 is the constant or Base Load per Average Meter Read Day. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

SDD(base 65°F) per MRD is the Coefficient to capture heating sensitivity, or use per heating degree day. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X1 is the average number of daily Heating Degree Days (base 65°F) in the month, calculated from the monthly meter reading cycles. These heating degree days are calculated at a base of 65°F. This variable is calculated by dividing the average number of heating degree days experienced by each billing cycle in the month by the average number of days that occurred in each billing cycle of the month.

Cubic Spline Knot(base 65°F, at 55°F) is the coefficient to capture non-linear change in heating sensitivity above 55°F. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X2 is the discontinuous variable to account for the non-linear change in heating sensitivity at temperatures above 55°F. This variable is calculated in the following manner: If the average number of heating degree days per day is greater than 10 (temperature is below 55°F), the value of the coefficient is 0, therefore no adjustment is made. If the average number of heating degree days per day is greater than 10 (temperature is above 55°F), then the difference between 10 and the average number of heating degree days per day is cubed. The cubic spline method is a standard regression technique that has been adapted to explain changing regions of temperature sensitivity

that occur naturally in customer demand. When temperatures are below 55°F, usage as it relates to weather appears to match a fairly linear pattern. However, when temperatures are between 55°F and 65°F, usage appears to vary in a non-linear manner with decreasing sensitivity to changes in temperature as temperature increases. Usage when temperatures are above 65°F seems to exhibit what would traditionally be considered a base load consumption pattern. To adjust for this non-linearity, the Company employs a regression variable modeling technique called cubic splining. What cubic splining does is introduce a discontinuous variable that has values as shown below.

$$\begin{array}{ll} \text{For temperature} < 55^{\circ}\text{F} & \text{Cubic Spline} = 0 \\ \text{For temperature} > 55^{\circ}\text{F} & \text{Cubic Spline} = (10\text{-HDD})^3 \end{array}$$

Where HDD = average Heating Degree Days per day with a base temperature of 65°F.

This variable is then entered into a standard linear regression model as simply another variable to regress. This then allows entry into the model a term that has no effect on sensitivity to heating degree-days in the range below 55°F, that has an increasing non-linear reducing effect on temperature sensitivity in the region between 55°F and 65°F, and a maximum constant base load effect on temperatures above 65°F.

Trend*SDD(base 55°F) per MRD is the coefficient to capture time trend sensitivity, or long-term conservation. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X3 is the average number of daily Heating Degree Days (base 55°F) in the month, calculated from the monthly meter reading cycles. This variable is calculated by dividing the average number of heating degree days experienced by each billing cycle in the month by the average number of days that occurred in each billing cycle of the month.

RPGA(lagged 1 month) * SDD(base65°F) per MRD is the coefficient to capture price sensitivity. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X4 is the real monthly PGA billing price, adjusted for inflation. This variable is calculated by adjusting the monthly PGA price by the percent change in CPI.

X5 is the linear time variable to capture the change in equipment efficiency over time. This variable is calculated by the following: Beginning January 2000, the Trend value is 1. The Trend variable is increased by 1 for each subsequent month. For example, for January 2000 the Trend value is 1, for February 2000 the Trend value is 2, etc.

Trend is the coefficient of the monthly time trend. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

Jan05PPA is the coefficient to denote single month adjustment. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X6 is the variable for the one time adjustment to account for a prior period billing correction

Mar05PPA is the coefficient to denote single month adjustment. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X7 is the variable for the one time adjustment to account for a prior period billing correction.

Commercial

Similar to the residential forecast, the customer forecast for the Commercial customer class uses a projection of new customers and a projection of attrition rates, applied to existing customers. The forecasted new growth is 240 customers per year. This is the average annual number of new customers from January 2002 through May 2006. This calculation is filed as part of the revenue model work papers in the Company's initial filing and is presented here as Schedule 30 A. The forecasted attrition rate for the Residential customer class is 2.40%. This is calculated by comparing the number of customers active on the system currently to the number of customers active on the system one year ago, less any new growth. The attrition rate of 2.40% was based on data that was available as of February 2006. Since then, the attrition rate has increased slightly. This calculation is presented here as Schedule 30 B.

The Commercial usage forecast is calculated by applying a forecasted use per customer to the projected number of customers by month. The forecasted monthly use per customer was developed by using Forecast Pro XE software to perform regressions on historical customer counts, actual weather, actual usage, and gas price data. Forecast Pro XE performs statistical tests to determine the significance of each factor used in the forecast equation. Only factors with a high significance were used.

The formula that the factors are used in is a linear formula, similar to the $Y=mX+B$ format, where Y is the usage, m is the slope coefficient, X is the weather variable, and B

is the base load constant. The formula used to forecast Commercial usage has multiple variables based on weather and price. The forecast equation is as follows:

Equation Form

$$\begin{aligned} \text{CSAC} &= \\ &+ X_0 \\ &+ [\text{SDD}(\text{base } 65^\circ\text{F}) \text{ per MRD}] * X_1 \\ &+ [\text{Cubic Spline Knot}(\text{base } 65^\circ\text{F}, \text{ at } 55^\circ\text{F})] * X_2 \\ &+ [\text{Trend} * \text{RPGA}(\text{lagged } 1 \text{ Month}) * \text{SDD}(\text{base } 55^\circ\text{F}) \text{ per MRD}] * X_3 * X_4 \\ &= \text{CSAC} \end{aligned}$$

Where:

CSAC is the monthly Average Consumption per Average Number of Meter Read Days. This will be multiplied by the average number of meter read days in the month to determine monthly use per customer.

X₀ is the constant or Base Load per Average Meter Read Day. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

SDD(base 65°F) per MRD is the Coefficient to capture heating sensitivity, or use per heating degree day. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X₁ is the average number of daily Heating Degree Days (base 65°F) in the month, calculated from the monthly meter reading cycles. These heating degree days are calculated at a base of 65°F. This variable is calculated by dividing the average number of heating degree days experienced by each billing cycle in the month by the average number of days that occurred in each billing cycle of the month.

Cubic Spline Knot(base 65°F, at 55°F) is the coefficient to capture non-linear change in heating sensitivity above 55°F. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X₂ is the discontinuous variable to account for the non-linear change in heating sensitivity at temperatures above 55°F. This variable is calculated in the same manner as the residential variable described above.

Trend * RPGA (lagged 1 Month) * SDD(base 55°F) per MRD is the coefficient to capture price sensitivity. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X3 is the real monthly PGA billing price, adjusted for inflation, lagged one month.

X4 is the average number of daily Heating Degree Days (base 55°F) in the month, calculated from the monthly meter reading cycles. These heating degree days are calculated at a base of 55°F. This variable is calculated by dividing the average number of heating degree days experienced by each billing cycle in the month by the average number of days that occurred in each billing cycle of the month.

Proposed Commercial C-2

The proposed Commercial C-2 customer class forecast uses the same methodology of the Commercial class described above. Forecasted new growth within this class is 34 customers per year, with no (0%) attrition. The new growth forecast is based on marketing estimates of new customers who qualify for the proposed customer class. The forecast of 0% attrition is based on the fact that these customers are fairly large firm customers that depend on natural gas in their operations, and are not expected to leave the system.

The proposed Commercial C-2 usage forecast is calculated by applying a forecasted use per customer to the projected number of customers by month. The forecasted monthly use per customer was developed by using Forecast Pro XE software to perform regressions on historical customer counts, actual weather, actual usage, and gas price data. The Commercial C-2 customers were disaggregated from the Company's current Commercial customer class and only data for the qualifying customers was used in the development of the equation factors. Forecast Pro XE performs statistical tests to determine the significance of each factor used in the forecast equation. Only factors with a high significance were used.

The formula that the factors are used in is a linear formula, similar to the $Y=mX+B$ format, where Y is the usage, m is the slope coefficient, X is the weather variable, and B is the base load constant. The formula used to forecast Commercial C-2 usage has multiple variables based on weather and price. The forecast equation is as follows:

Equation Form

$$\begin{aligned} \text{C2AC} = & \\ & + X0 \\ & + [\text{SDD}(\text{base } 72^{\circ}\text{F}) \text{ per MRD}] * X1 \\ & + [\text{Cubic Spline Knot}(\text{base } 72^{\circ}\text{F}, \text{ at } 55^{\circ}\text{F})] * X2 \\ & + [\text{RPGA}(\text{lagged } 1 \text{ Month}) * \text{SDD}(\text{base } 72^{\circ}\text{F}) \text{ per MRD}] * X3 * X1 \\ & + \text{Winter } 2006 * X4 \end{aligned}$$

= CSAC

Where:

C2AC is the monthly Average Consumption per Average Number of Meter Read Days. This will be multiplied by the average number of meter read days in the month to determine monthly use per customer.

X0 is the constant or Base Load per Average Meter Read Day. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

SDD(base 72°F) per MRD is the coefficient to capture heating sensitivity. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X1 is the average number of daily Heating Degree Days (base 72°F) in the month, calculated from the monthly meter reading cycles. These heating degree days are calculated at a base of 72°F. This variable is calculated by dividing the average number of heating degree days experienced by each billing cycle in the month by the average number of days that occurred in each billing cycle of the month

Cubic Spline Knot(base 72°F, at 55°F) is the coefficient to capture non-linear change in heating sensitivity above 55°F. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X2 is the discontinuous variable to account for the non-linear change in heating sensitivity at temperatures above 55°F. This variable is calculated in the same manner as the commercial variable described above.

RPGA (lagged 1 Month) * SDD(base 72°F) per MRD is the coefficient to capture price sensitivity. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software

X3 is the inflation adjusted real monthly PGA billing factor lagged one month.

Winter 2006 is the coefficient to denote single month adjustment. The value of this coefficient is the result of the linear regression performed using the Forecast Pro software.

X4 is the one time adjustment to account for a prior period billing correction.

The calculation of Sales Degree Days (average number of heating degree days per day) and the calculation of Meter Reading Days (average number of days per billing cycle for each month) were previously filed as part of MFG 34, and are attached here as files titled "CGC Sdd_2005_06 (1975-2005)" and "CGC Sdd_2006_07 (1975-2005)". The calculation of the Cubic Spline variable can be seen in the attached Schedule 30 C. The scripts and historical data used in the regressions performed in Forecast Pro XE are presented in the attached files named "Res Script", "Com Script", "Com 2 Script", and "CGC MCF Data (PWF)".

Other Customer Classes

The Multi-Family and Industrial customer classes were forecasted at the customer level, and assume current levels of customers and usage. The details of the forecast for these classes are included in the Company's Revenue Model, filed as a work paper.

**Chattanooga Gas Company
 Calculation of Residential and Commercial New Growth**

Residential Growth

New Meters

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2002	119	79	55	75	59	65	64	114	128	233	121	100	1212
2003	105	95	84	61	102	92	85	60	83	121	114	133	1135
2004	140	97	100	178	72	81	96	92	150	118	126	150	1400
2005	158	100	129	78	83	102	93	89	88	94	120	133	1267
2006	81	100	65	93	114								
												<u>Average</u>	<u>1253.5</u>

Commercial Growth

New Meters

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2002	38	27	16	6	10	4	10	8	28	34	27	19	227
2003	36	26	13	9	12	13	9	11	25	45	38	35	272
2004	31	20	36	27	7	8	13	12	8	19	29	32	242
2005	28	14	7	28	16	8	7	7	15	18	41	32	221
2006	34	15	15	10	10								
												<u>Average</u>	<u>240.5</u>

Chattanooga Gas Company
Attrition Rate Calculation
Residential

Month	Customer Count	Customer Count lagged one year	# of new Customers	Cumulative new Customers lagged one month	# of lost customers	Attrition Rate
Jan-02	51,159		119			
Feb-02	51,332		79			
Mar-02	51,447		55			
Apr-02	51,117		75			
May-02	50,526		59			
Jun-02	50,005		65			
Jul-02	49,701		64			
Aug-02	49,349		114			
Sep-02	49,275		128			
Oct-02	49,600		233			
Nov-02	50,724		121			
Dec-02	51,523		100			
Jan-03	51,902	51,159	105	1,212	-469	-0.9%
Feb-03	52,128	51,332	95	1,198	-402	-0.8%
Mar-03	52,129	51,447	84	1,214	-532	-1.0%
Apr-03	51,494	51,117	61	1,243	-866	-1.7%
May-03	50,657	50,526	102	1,229	-1,098	-2.2%
Jun-03	50,237	50,005	92	1,272	-1,040	-2.1%
Jul-03	49,882	49,701	85	1,299	-1,118	-2.2%
Aug-03	49,703	49,349	60	1,320	-966	-2.0%
Sep-03	49,742	49,275	83	1,266	-799	-1.6%
Oct-03	50,514	49,600	121	1,221	-307	-0.6%
Nov-03	51,431	50,724	114	1,109	-402	-0.8%
Dec-03	52,100	51,523	133	1,102	-525	-1.0%
Jan-04	52,513	51,902	140	1,135	-524	-1.0%
Feb-04	52,761	52,128	97	1,170	-537	-1.0%
Mar-04	52,728	52,129	100	1,172	-573	-1.1%
Apr-04	52,367	51,494	178	1,188	-315	-0.6%
May-04	52,289	50,657	72	1,305	327	0.6%
Jun-04	51,483	50,237	81	1,275	-29	-0.1%
Jul-04	50,893	49,882	96	1,264	-253	-0.5%
Aug-04	50,639	49,703	92	1,275	-339	-0.7%
Sep-04	50,861	49,742	150	1,307	-188	-0.4%
Oct-04	51,059	50,514	118	1,374	-829	-1.6%
Nov-04	51,929	51,431	126	1,371	-873	-1.7%
Dec-04	52,859	52,100	150	1,383	-624	-1.2%
Jan-05	53,318	52,513	158	1,400	-595	-1.1%
Feb-05	53,578	52,761	100	1,418	-601	-1.1%
Mar-05	53,809	52,728	129	1,421	-340	-0.6%
Apr-05	53,684	52,367	78	1,450	-133	-0.3%
May-05	52,640	52,289	83	1,350	-999	-1.9%
Jun-05	52,172	51,483	102	1,361	-672	-1.3%
Jul-05	51,674	50,893	93	1,382	-601	-1.2%
Aug-05	51,586	50,639	89	1,379	-432	-0.9%
Sep-05	51,694	50,861	88	1,376	-543	-1.1%
Oct-05	51,695	51,059	94	1,314	-678	-1.3%
Nov-05	52,472	51,929	120	1,290	-747	-1.4%
Dec-05	53,383	52,859	133	1,284	-760	-1.4%
Jan-06	53,654	53,318	81	1,267	-931	-1.7%
Feb-06	53,769	53,578	100	1,190	-999	-1.9%
Mar-06	53,738	53,809	65	1,190	-1,261	-2.3%
Apr-06	53,374	53,684	93	1,126	-1,436	-2.7%
May-06	52,825	52,640	114	1,141	-956	-1.8%
Jun-06	52,214	52,172	161	1,172	-1,130	-2.2%
Jul-06	51,776	51,674	53	1,231	-1,129	-2.2%

Used Data as of February 2006 in Rate Case Forecast

Chattanooga Gas Company
Attrition Rate Calculation
 Commercial

Month	Customer Count	Customer Count lagged one year	# of new Customers	Cumulative new Customers lagged one month	# of lost customers	Attrition Rate
Jan-02	8,327		38			
Feb-02	8,389		27			
Mar-02	8,391		16			
Apr-02	8,300		6			
May-02	8,141		10			
Jun-02	8,035		4			
Jul-02	7,945		10			
Aug-02	7,889		8			
Sep-02	7,885		28			
Oct-02	7,916		34			
Nov-02	8,096		27			
Dec-02	8,337		19			
Jan-03	8,409	8,327	36	227	-145	-1.7%
Feb-03	8,465	8,389	26	225	-149	-1.8%
Mar-03	8,464	8,391	13	224	-151	-1.8%
Apr-03	8,352	8,300	9	221	-169	-2.0%
May-03	8,199	8,141	12	224	-166	-2.0%
Jun-03	8,068	8,035	13	226	-193	-2.4%
Jul-03	7,958	7,945	9	235	-222	-2.8%
Aug-03	7,942	7,889	11	234	-181	-2.3%
Sep-03	7,912	7,885	25	237	-210	-2.7%
Oct-03	7,988	7,916	45	234	-162	-2.0%
Nov-03	8,174	8,096	38	245	-167	-2.1%
Dec-03	8,369	8,337	35	256	-224	-2.7%
Jan-04	8,476	8,409	31	272	-205	-2.4%
Feb-04	8,532	8,465	20	267	-200	-2.4%
Mar-04	8,518	8,464	36	261	-207	-2.4%
Apr-04	8,456	8,352	27	284	-180	-2.2%
May-04	8,372	8,199	7	302	-129	-1.6%
Jun-04	8,218	8,068	8	297	-147	-1.8%
Jul-04	8,075	7,958	13	292	-175	-2.2%
Aug-04	7,992	7,942	12	296	-246	-3.1%
Sep-04	7,996	7,912	8	297	-213	-2.7%
Oct-04	8,052	7,988	19	280	-216	-2.7%
Nov-04	8,186	8,174	29	254	-242	-3.0%
Dec-04	8,412	8,369	32	245	-202	-2.4%
Jan-05	8,462	8,476	28	242	-256	-3.0%
Feb-05	8,584	8,532	14	239	-187	-2.2%
Mar-05	8,580	8,518	7	233	-171	-2.0%
Apr-05	8,601	8,456	28	204	-59	-0.7%
May-05	8,430	8,372	16	205	-147	-1.8%
Jun-05	8,189	8,218	8	214	-243	-3.0%
Jul-05	8,142	8,075	7	214	-147	-1.8%
Aug-05	8,163	7,992	7	208	-37	-0.5%
Sep-05	8,125	7,996	15	203	-74	-0.9%
Oct-05	8,149	8,052	18	210	-113	-1.4%
Nov-05	8,269	8,186	41	209	-126	-1.5%
Dec-05	8,531	8,412	32	221	-102	-1.2%
Jan-06	8,595	8,462	34	221	-88	-1.0%
Feb-06	8,604	8,584	15	227	-207	-2.4%
Mar-06	8,574	8,580	15	228	-234	-2.7%
Apr-06	8,444	8,601	10	236	-393	-4.6%
May-06	8,316	8,430	10	218	-332	-3.9%
Jun-06	8,198	8,189	6	212	-203	-2.5%
Jul-06	8,120	8,142	5	210	-232	-2.8%

Used Data as of February 2006 in Rate Case Forecast

Calculation of Cubic Spline Variable

Average Heating Degree Days (base 65) per Day	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
	20.425532	23.180328	17.451613	12.358804	4.915254	0.941558	0.032468	0	0	1	7	16
Cubic Spline Knot_(base 65°F, at 55°F)	0	0	0	0	131,464,287	743,293,823	990,291,191	1000	1000	662,394,674	34,560,887	0
Average Heating Degree Days (base 72) per Day	24.924012	33.147541	24.612903	20.863787	11.220339	4.025974	0.616883	0	0.130293	4	13	23
Cubic Spline Knot_(base 72°F, at 55°F)	0	0	0	0	193,066,578	2183,857,476	4397,335,464	4913	4800,899,547	2140,782,544	75,755,159	0

Calculation of Cubic Spline Variable

	Jan-06 25	Feb-06 24	Mar-06 17	Apr-06 9	May-06 4	Jun-06 1	Jul-06 0	Aug-06 0	Sep-06 0	Oct-06 2	Nov-06 9	Dec-06 18
Average Heating Degree Days (base 65) per Day												
Cubic Spline Knot _(base 65°F, at 55°F)	0	0	0	0.290145	255.016563	833.221151	1000	1000	990.228005	457.408323	1.587964	0
Average Heating Degree Days (base 72) per Day	31	31	24	16	9	3	0	0	0	6	15	25
Cubic Spline Knot _(base 72°F, at 55°F)	0	0	0	1.506404	576.770167	2961.323279	4772.690365	4913	4500.137176	1249.414746	5.207701	0

Calculation of Cubic Spline Variable

	Jan-07 25	Feb-07 24	Mar-07 17	Apr-07 9	May-07 4	Jun-07 1	Jul-07 0	Aug-07 0	Sep-07 0	Oct-07 2	Nov-07 9	Dec-07 18
Average Heating Degree Days (base 65) per Day												
Cubic Spline Knot_(base 65°F, at 55°F)	0	0	0	0.290145	255.016563	833.221151	1000	1000	990.228005	457.408323	1.587964	0
Average Heating Degree Days (base 72) per Day	31	31	24	16	9	3	0	0	0	6	15	25
Cubic Spline Knot_(base 72°F, at 55°F)	0	0	0	1.506404	576.770167	2961.323279	4772.690365	4913	4500.137176	1249.414746	5.207701	0

[illegible]

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Vertical	ComCGC		C2CUST		Res Volume		CommVol		C2VOL		RSAC		CSAC		C2AC		PGA		RPGA		CPI		ResElec		ComElec		RelElecRes		RelElecCom	
	Commercial (Commercial (Residential V		Commercial V		Commercial V		Res Avg upc per h		Com avg UPR		Com avg UPR		Com avg UPR		CPI		CPI South Utr		Average		Average		Average		Average	
	2000	2002	2000	2002	2000	2002	2000	2002	2002	2002	2000	2002	2000	2002	2000	2002	2000	2002	2000	2002	1999	1999	1999	1999	1999	1999	1999	1999	1999	1999
Jan-00	8033	12	12	12	654569	561289	4441811	4441811	0.400877	2.104605	8.516493	4.843	4.843	4.284	4.265803	159.9	6.20390474	6.19977334	6.37	6.37	12	12	12	12	12	12	12	12	12	12
Feb-00	8110	1673	1673	1673	766607	657594	4433637	4433637	0.542084	2.835117	9.075725	4.284	4.284	4.284	4.222249	160.6	6.40402043	6.49985202	6.57	6.57	12	12	12	12	12	12	12	12	12	12
Mar-00	8110	1700	1700	1700	415024	448586	4452097	4452097	0.285993	1.894367	8.614739	4.284	4.284	4.284	4.222249	160.6	6.30396599	6.39983149	6.57	6.57	12	12	12	12	12	12	12	12	12	12
Apr-00	8160	1681	1681	1681	297804	300849	2931976	2931976	0.194729	1.189315	5.66294	4.68	4.68	4.68	4.607007	161.5	6.40400198	6.39979591	6.51	6.51	12	12	12	12	12	12	12	12	12	12
May-00	8085	1647	1647	1647	176800	227261	2005647	2005647	0.116509	0.924637	4.142033	4.68	4.68	4.68	4.607007	161.6	6.5040729	6.29978406	6.6	6.6	12	12	12	12	12	12	12	12	12	12
Jun-00	7829	1677	1677	1677	89967	178945	1582083	1582083	0.060332	0.739699	3.062989	4.86	4.86	4.86	4.761349	161.7	6.40402555	6.19980638	6.5	6.5	12	12	12	12	12	12	12	12	12	12
Jul-00	7469	1682	1682	1682	68860	115480	1304882	1304882	0.047492	0.484678	2.551947	5.712	5.712	5.712	5.5794	162.2	6.30395293	5.9982398	6.38	6.38	12	12	12	12	12	12	12	12	12	12
Aug-00	7281	1679	1679	1679	58023	128491	1239719	1239719	0.042888	0.594190	2.477743	5.712	5.712	5.712	5.5794	162.6	6.20389308	5.89980126	6.26	6.26	12	12	12	12	12	12	12	12	12	12
Sep-00	7695	1683	1683	1683	77294	153618	1305468	1305468	0.050769	0.627778	2.518439	5.484	5.484	5.484	5.340798	163.2	6.30395957	6.59977254	6.34	6.34	12	12	12	12	12	12	12	12	12	12
Oct-00	7727	1690	1690	1690	127130	178524	1451111	1451111	0.089271	0.783184	2.785327	5.484	5.484	5.484	5.340798	163.6	6.50407837	6.39978804	6.52	6.52	12	12	12	12	12	12	12	12	12	12
Nov-00	7859	1679	1679	1679	228512	213308	1853784	1853784	0.156608	0.916955	3.847039	6.888	6.888	6.888	6.704157	163.5	6.5041117	6.49976152	6.53	6.53	12	12	12	12	12	12	12	12	12	12
Dec-00	8076	1694	1694	1694	686857	545945	3875277	3875277	0.441815	2.173663	7.676674	7.814	7.814	7.814	7.614474	163.6	6.30395701	6.29977706	6.32	6.32	12	12	12	12	12	12	12	12	12	12
Jan-01	8205	1707	1707	1707	992773	847449	4487909	4487909	0.679942	3.573857	8.563911	7.814	7.814	7.814	7.573995	164.1	6.10735242	5.86546179	6.11	6.11	12	12	12	12	12	12	12	12	12	12
Feb-01	8291	1736	1736	1736	721395	794372	6031501	6031501	0.468511	3.151690	11.658949	10.068	10.068	10.068	9.707161	164.8	6.1504416	6.36214487	6.12	6.12	12	12	12	12	12	12	12	12	12	12
Mar-01	8271	1749	1749	1749	498898.2	466666.1	4378761	4378761	0.313494	1.796878	8.23546	7.788	7.788	7.788	7.491271	166.5	6.38390561	6.37798088	6.29	6.29	12	12	12	12	12	12	12	12	12	12
Apr-01	8231	1746	1746	1746	424425.6	419692.8	2848681	2848681	0.279523	1.693996	5.246132	6.671	6.671	6.671	6.386879	166.7	6.484339	6.37953729	6.38	6.38	12	12	12	12	12	12	12	12	12	12
May-01	8055	1746	1746	1746	139621	215156.5	2106482	2106482	0.091277	0.864431	3.955612	6.467	6.467	6.467	6.18075	166.7	6.51467243	6.27570544	6.41	6.41	12	12	12	12	12	12	12	12	12	12
Jun-01	7894	1736	1736	1736	84747	154539	1820052	1820052	0.054485	0.613692	3.415039	6.22	6.22	6.22	5.927442	167.5	6.46136678	6.40218855	6.33	6.33	12	12	12	12	12	12	12	12	12	12
Jul-01	7794	1712	1712	1712	74301.5	151522.1	1404501	1404501	0.051464	0.652378	2.698638	5.33	5.33	5.33	5.097045	168	6.36582837	6.28819068	6.22	6.22	12	12	12	12	12	12	12	12	12	12
Aug-01	7731	1732	1732	1732	66794	133921	1540218	1540218	0.043638	0.543028	2.974152	4.987	4.987	4.987	4.771817	168	6.37761776	6.34612021	6.23	6.23	12	12	12	12	12	12	12	12	12	12
Sep-01	7714	1736	1736	1736	76947	130698	1297382	1297382	0.054675	0.576291	2.458355	5.082	5.082	5.082	4.842951	168.5	6.32514948	6.23735116	6.16	6.16	12	12	12	12	12	12	12	12	12	12
Oct-01	7726	1717	1717	1717	118657.4	165196.7	1478316	1478316	0.083225	0.772362	2.832197	5.082	5.082	5.082	4.857054	168.5	6.45629921	6.3713685	6.29	6.29	12	12	12	12	12	12	12	12	12	12
Nov-01	7844	1741	1741	1741	266362.8	245829.1	1924942	1924942	0.183616	1.065978	3.760725	5.082	5.082	5.082	4.878927	168.6	6.4067837	6.38996706	6.24	6.24	12	12	12	12	12	12	12	12	12	12
Dec-01	8007	1745	1745	1745	339105	307952	3061292	3061292	0.222729	1.260995	5.604863	4.861	4.861	4.861	4.684029	168.4	6.10020419	6.08377147	5.94	5.94	12	12	12	12	12	12	12	12	12	12
Jan-02	8327	1719	1719	1719	753562.7	569433.9	4757799	4757799	0.470223	2.117836	9.07466	4.861	4.861	4.861	4.675792	169.3	5.70276453	5.84106237	5.53	5.53	12	12	12	12	12	12	12	12	12	12
Feb-02	8389	1728	1728	1728	591351	556084	5407438	5407438	0.394525	2.270112	10.226485	4.861	4.861	4.861	4.664854	170.2	5.92486005	6.00265882	5.71	5.71	12	12	12	12	12	12	12	12	12	12
Mar-02	8391	1732	1732	1732	590595	544458	4579022	4579022	0.377621	2.134406	8.901607	4.192	4.192	4.192	3.997137	170.6	6.10833934	6.11301713	5.88	5.88	12	12	12	12	12	12	12	12	12	12
Apr-02	8300	1733	1733	1733	316993	357571	2819834	2819834	0.201342	1.398729	5.478587	6.11	6.11	6.11	5.792322	171.4	6.23468571	6.14695475	5.97	5.97	12	12	12	12	12	12	12	12	12	12
May-02	8141	1727	1727	1727	147730.3	198748.9	2071758	2071758	0.09451	0.830835	3.972279	6.358	6.358	6.358	6.023948	171.7	6.51499912	6.17584329	6.23	6.23	12	12	12	12	12	12	12	12	12	12
Jun-02	8035	1713	1713	1713	99803	167607	1446240	1446240	0.064801	0.677260	2.777214	6.358	6.358	6.358	6.013532	172.2	6.67165969	6.4506198	6.36	6.36	12	12	12	12	12	12	12	12	12	12
Jul-02	7945	1717	1717	1717	71633	131469	1390450	1390450	0.047410	0.544322	2.64645	6.638	6.638	6.638	6.274745	171.6	6.6535026	6.66574593	6.36	6.36	12	12	12	12	12	12	12	12	12	12
Aug-02	7889	1715	1715	1715	60653	124209	1380091																							

Dec-03	8369	1727	478113	361198	3429620	0.293190	1.378883	6.264615	7.174	6.632414	174.6	6.3573674	6.45761194	5.98	6.07
Jan-04	8476	1741	759335	614005	4661637	0.474221	2.375096	8.341317	7.174	6.60636	175.1	6.29671675	6.52279309	5.9	6.11
Feb-04	8532	1741	828797	704874	4172446	0.513350	2.699847	7.489313	7.174	6.573162	176.4	6.28706474	6.67114372	5.85	6.21
Mar-04	8518	1741	620876	578551	2415458	0.396467	2.226902	4.489958	7.038	6.412747	177.5	6.42256659	6.70092252	5.94	6.2
Apr-04	8456		320975	328427		0.206375	1.307728		7.038	6.384388	177.4	6.65918775	6.7160855	6.16	6.21
May-04	8372		180327	227198		0.114194	0.898604		7.038	6.345801	176.8	6.65168782	6.67429482	6.17	6.19
Jun-04	8218		90040	155612		0.057850	0.622879		7.038	6.314575	177.2	6.55711582	6.4131198	6.07	5.94
Jul-04	8075		75576	145285		0.048529	0.587972		8.228	7.394386	177.3	6.44746624	6.43962074	5.97	5.96
Aug-04	7992		70217	142898		0.046221	0.596004		8.228	7.394386	177.9	6.42289422	6.59223296	5.92	6.08
Sep-04	7996		73757	142903		0.046780	0.576510		8.228	7.386295	178.3	6.41976517	6.31074637	5.91	5.81
Oct-04	8052		82568	144281		0.057142	0.633168		8.228	7.350108	178.1	7.03397317	7.09983419	6.48	6.54
Nov-04	8186		125191	161746		0.081172	0.665281		8.228	7.350108	177.5	7.07281541	7.12493754	6.54	6.59
Dec-04	8412		376115	294089		0.213037	1.046726		9.715	8.69739	177.5	6.78781572	7.08570298	6.28	6.55
Jan-05	8462		687830	552610		0.392113	1.984951		8.204	7.33266	178.2	6.68913191	7.01038889	6.16	6.46
Feb-05	8584		677409	576115		0.414538	2.200491		8.204	7.28899	179.1	6.72254896	7.08320611	6.16	6.49
Mar-05	8580		596809	527066		0.357782	1.981600		7.65	6.752905	180.1	6.88795815	7.18083337	6.28	6.54
Apr-05	8601		425031	431214		0.263032	1.665626		7.65	6.702429	180.9	7.03156197	7.17175436	6.38	6.51
May-05	8430		196799	228304		0.126732	0.918045		7.593	6.65249	182	7.07827545	7.17229734	6.38	6.47
Jun-05	8189		126324	185462		0.078614	0.735315		7.593	6.634778	182.9	6.87354603	6.95896745	6.17	6.24
Jul-05	8142		75231	136852		0.047269	0.545719		7.593	6.61014	182.6	6.80845126	6.86943562	6.12	6.17
Aug-05	8163		71336	137357		0.047036	0.572339		7.593	6.578729	182.6	6.8303584	6.93602993	6.14	6.23
Sep-05	8125		69795	137591		0.043979	0.551605		9.518	8.134916	182.8	6.87215279	6.92277077	6.17	6.21
Oct-05	8149		74072	137400		0.047134	0.554637		14.278	12.171531	183.7	7.04590934	7.02078502	6.29	6.27
Nov-05	8269		181160	198353		0.112460	0.781353		14.2775	12.285987	183.7	7.12665707	7.12593166	6.37	6.37
Dec-05	8531		531587	411739		0.314132	1.522519		12.1992	10.530714	183.3	6.8604704	7.05190558	6.14	6.31
Jan-06	8595		696810	614361		0.404583	2.226756		12.1992	11.494541	183.6	6.7339783	7.09221422	6.02	6.34
Feb-06	8604		604672	542289		0.351429	1.969611		11.831	10.122352	184.7	6.80070696	7.11755598	6.04	6.32
Mar-06	8574		552360	528500		0.332646	1.994817		11.831	10.06985	185.9	6.87103229	7.17257304	6.07	6.33
Apr-06	8444		318159	353093		0.186863	1.310842		10.6677	8.991112	187.3	7.08200846	7.22541391	6.2	6.33
May-06	8316		109364	188353		0.06901	0.754982		10.6677	8.95432	187.3	7.17066587	7.27160678	6.28	6.37
Jun-06											187.8	6.97980804	7.07528458	6.1	6.18
Jul-06											188.5	6.84101603	6.79616053	6.1	6.18
Aug-06											189.4	6.8509929	6.82548275	6.1	6.18
Sep-06											192	6.92241769	6.99756022	6.1	6.18
Oct-06											192.5	7.35286886	7.05038713	6.1	6.18
Nov-06											190.7	7.44679379	7.5312954	6.1	6.18
Dec-06											190.1				
Jan-07											191.5				
Feb-07											191.8				
Mar-07											192.8				
Apr-07											194.7				
May-07											195.5				

Chattanooga Gas Company
Year 2006 - 2007 Forecast
 1975 - 2005 Thirty Year Normal Weather Distribution (65°F Base), Non-Leap Year

Cycle	Oct 2006	Nov	Dec	Jan 2007	Feb	Mar	Apr	May	June	July	Aug	Sept	Total
1	12	160	403	763	748	616	360	177	47	0	0	0	3,286
2	18	161	434	748	749	608	354	174	40	0	0	0	3,286
3	21	165	485	714	748	613	345	158	37	0	0	0	3,286
4	24	170	497	720	793	556	339	153	34	0	0	0	3,286
5	27	176	510	772	746	545	330	149	31	0	0	0	3,286
6	30	209	495	778	745	535	323	144	27	0	0	0	3,286
7	43	208	502	787	742	526	316	140	22	0	0	0	3,286
8	48	215	554	752	736	553	288	120	20	0	0	0	3,286
9	51	224	563	758	778	498	282	114	18	0	0	0	3,286
10	55	232	571	841	698	489	274	109	17	0	0	0	3,286
11	60	271	548	847	691	483	265	105	16	0	0	0	3,286
12	76	271	553	826	710	477	272	88	13	0	0	0	3,286
13	82	280	607	784	701	494	243	83	12	0	0	0	3,286
14	88	289	616	787	750	430	236	79	11	0	0	0	3,286
15	95	296	626	845	683	428	228	75	10	0	0	0	3,286
16	102	329	611	846	674	425	218	72	9	0	0	0	3,286
17	121	325	621	845	666	421	219	62	6	0	0	0	3,286
18	123	334	711	764	694	398	193	59	5	0	0	5	3,286
19	128	405	658	765	686	390	187	55	5	0	0	7	3,286
20	134	414	665	818	628	380	184	50	5	0	0	8	3,286
21	141	425	670	817	623	370	180	47	4	0	0	9	3,286
Average	70	265	567	790	714	487	268	105	19	0	0	1	3,286
Cumulative	70	335	902	1,692	2,406	2,893	3,161	3,266	3,285	3,285	3,285	3,286	
Sales Degree Days	70	265	567	790	714	487	268	105	19	0	0	1	3,286
Calendar Degree Days	165	415	697	795	581	405	174	40	0	0	0	14	3,286

Chatanooga Gas Company
Year 2006 - 2007 Forecast
Calculation of Average Monthly Meter Read Days

<u>Cycle</u>	<u>Oct 2006</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan 2007</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Total</u>
1	30	31	30	34	29	30	28	29	33	29	32	30	365
2	32	29	31	33	29	30	28	30	31	30	32	30	365
3	33	29	33	31	29	31	28	29	31	31	31	29	365
4	30	29	33	31	31	29	28	29	33	30	30	32	365
5	30	29	33	33	29	29	28	29	33	30	32	30	365
6	31	31	31	33	29	29	28	29	33	30	32	30	365
7	32	29	31	33	29	29	28	31	31	32	30	30	365
8	30	29	33	31	29	31	28	29	31	32	30	32	365
9	30	29	33	31	31	29	28	29	33	30	30	32	365
10	30	29	33	34	28	29	28	29	33	30	32	30	365
11	30	31	31	34	28	29	28	29	33	30	32	30	365
12	32	29	33	33	29	29	31	28	31	32	30	30	365
13	30	29	33	31	29	31	29	28	31	32	30	32	365
14	30	29	33	31	32	28	29	28	33	30	32	30	365
15	30	29	33	33	30	28	29	28	33	30	32	30	365
16	30	31	31	33	30	28	29	28	33	30	32	30	365
17	32	29	31	33	32	28	31	28	31	32	30	32	365
18	30	29	34	30	32	28	29	28	31	32	30	32	365
19	30	33	30	30	32	28	29	28	33	30	32	32	365
20	30	33	30	32	30	28	29	28	33	30	32	30	365
21	30	33	30	32	30	28	29	28	33	30	32	30	365
Average	30.5	30.0	31.8	32.2	29.8	29.0	28.7	28.7	32.2	30.6	31.0	30.6	365.1
Cumulative	30.5	60.5	92.3	124.5	154.3	183.3	212.0	240.7	272.9	303.5	334.5	365.1	

Chattanooga Gas Company
Year 2005 - 2006 Forecast
 1975 - 2005 Thirty Year Normal Weather Distribution (5SF Base), Non-Leap Year

Cycle	Oct 2005	Nov	Dec	Jan 2006	Feb	Mar	Apr	May	June	July	Aug	Sept	Total
1	0	121	325	621	845	683	460	184	47	0	0	0	3,286
2	0	128	334	628	847	712	413	184	40	0	0	0	3,286
3	1	134	405	658	765	704	405	177	37	0	0	0	3,286
4	7	135	414	665	841	605	424	161	34	0	0	0	3,286
5	8	142	425	670	841	599	414	156	31	0	0	0	3,286
6	9	163	422	675	817	616	404	153	27	0	0	0	3,286
7	11	168	434	725	772	636	369	149	22	0	0	0	3,286
8	12	174	485	690	843	556	364	142	20	0	0	0	3,286
9	21	173	497	694	846	545	370	122	18	0	0	0	3,286
10	24	179	510	698	846	535	362	115	17	0	0	0	3,286
11	30	209	495	751	797	576	302	110	16	0	0	0	3,286
12	43	208	502	759	793	567	293	108	13	0	0	0	3,286
13	48	215	554	723	834	512	289	89	12	0	0	0	3,286
14	51	224	563	731	828	503	291	84	11	0	0	0	3,286
15	55	232	571	738	821	496	283	80	10	0	0	0	3,286
16	60	271	548	820	737	512	253	76	9	0	0	0	3,286
17	76	271	563	826	728	506	245	75	6	0	0	0	3,286
18	82	280	560	831	760	460	245	63	5	0	0	5	3,291
19	88	289	592	811	750	457	235	59	5	0	0	7	3,293
20	95	296	602	815	737	484	197	55	5	0	0	8	3,294
21	102	329	586	845	700	477	192	51	4	0	0	9	3,295
Average	39	207	494	730	798	559	325	114	19	0	0	1	3,286
Cumulative	39	246	740	1,470	2,268	2,827	3,152	3,266	3,285	3,285	3,285	3,286	
Sales Degree Days	39	207	494	730	798	559	325	114	19	0	0	1	3,286
Calendar Degree Days	165	415	697	795	581	405	174	40	0	0	0	14	3,286

Chattanooga Gas Company
Year 2005 - 2006 Forecast
 Calculation of Average Monthly Meter Read Days

<u>Cycle</u>	<u>Oct 2005</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan 2006</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Total</u>
1	23	33	29	31	33	31	33	30	33	29	32	30	367
2	24	33	29	31	33	33	31	31	31	30	32	30	368
3	25	33	33	30	30	33	31	31	31	31	31	29	368
4	28	31	33	30	33	29	33	30	33	30	30	32	372
5	29	31	33	30	33	29	33	30	33	30	32	30	373
6	30	33	31	30	32	30	33	30	33	30	32	30	374
7	30	33	31	32	30	32	31	32	31	32	30	30	374
8	30	33	33	30	33	29	31	32	31	32	30	32	376
9	33	30	33	30	33	29	33	30	33	30	30	32	376
10	33	30	33	30	33	30	33	30	33	30	32	30	376
11	31	31	31	32	31	32	30	30	33	30	32	30	373
12	33	29	31	32	30	32	30	32	31	32	30	30	373
13	33	29	33	30	33	30	33	29	31	32	30	32	375
14	33	29	33	30	33	30	33	29	33	30	30	32	375
15	31	29	33	30	33	30	33	29	33	30	32	30	373
16	31	31	31	33	30	32	31	31	33	32	30	30	373
17	33	29	31	33	32	30	33	29	31	32	30	30	373
18	33	29	31	33	32	30	33	29	31	32	30	32	375
19	33	29	32	32	32	30	33	29	33	30	30	32	375
20	31	29	32	32	32	33	30	29	33	30	32	30	373
21	31	31	30	33	31	33	30	29	33	30	32	30	373
Average	30.4	30.7	31.7	31.1	32.0	30.9	31.9	30.0	32.2	30.6	31.0	30.6	373.1
Cumulative	30.4	61.1	92.8	123.9	155.9	186.8	218.7	248.7	280.9	311.5	342.5	373.1	

```
C2AC
SDD72MRD
KNOT5572
*TSDD=CGCTRD*RPGA[-1]*SDD72MRD
_PSD=RPGA[-1]*SDD72MRD
*CGCTRD
_CONST
_WIN2006=YEAR(2006)*(PERIOD(1)+PERIOD(2)-PERIOD(3)-PERIOD(4))
*COMELC
```

```
RSAC
SDD65MRD
KNOT5565
-TSD=CGCTRD*SDD55MRD
-PSDD=RPGA[-1]*SDD65MRD
CGCTRD
-CONST
-JAN05=YEAR(2005)*PERIOD(1)
-MAR05=YEAR(2005)*(PERIOD(3)-PERIOD(4))
```

CSAC
SDD65MRD
KN0T5565
_TSDD=CGCTRD*RPGA[-1]*SDD65MRD
*_PSDD=RPGA[-1]*SDD65MRD
*_CGCTRD
_CONST

Data Request No.

Question 31: Please update Exhibit PGB-1 to show revenue based on test year billing units (column [1]) and current rates (column [6]).

Response:

Please see Schedule TRA DR 31 for the requested updated to Exhibit PGB-1. Two columns have been added to display current rates and base revenues calculated based on test year billing units (column [1]) and current rates (column [6]).

Please note that the base revenue calculated in the updated column does not include Weather Normalization Adjustment revenue, IMCR revenue, or any unbilled revenue that is included in the base revenue recorded on the income statement.

CHATTANOOGA GAS COMPANY
Pro Forma Revenue Calculations

	[1]	UPDATE	UPDATE	[2]	[3]	[4]	[5]	[6]	[7]
	Test Period Actual	Current Rates	Current Margin	Normalization Adjustment	Normalized	Growth Adjustment	Attrition Period Billing Determinates	Current Rates	Attrition Period Current Margin
OTHER REVENUE									
# Turn On	8,932	\$15.00	133,980			(14)	8,918	\$15.00	\$133,770
# Meter Set	1,653	\$25.00	41,325			131	1,784	\$25.00	\$44,600
# Returned Checks	680	\$20.00	13,600			37	717	\$20.00	\$14,340
# Reconnects	2,733	\$50.00	136,650			(277)	2,456	\$50.00	\$122,800
# Seasonal Reconnects	254	\$50.00	12,700			(1)	253	\$50.00	\$12,650
Late Payment			478,537						\$428,951
Damage Billing			101,108						\$93,265
Jobbing			1,190						\$1,704
Total Other Revenue			<u>919,090</u>						<u>\$852,080</u>
FIRM BASE MARGIN									
Residential									
Winter Bills	320,411	\$7.50	2,403,083			1,130	321,541	\$7.50	\$2,411,560
Summer Bills	311,813	\$7.50	2,338,598			75	311,888	\$7.50	\$2,339,160
Winter therms Step 1	7,403,070	\$0.29385	2,175,392				7,474,950	\$0.29385	\$2,196,510
Winter therms Step 2	6,396,280	\$0.20265	1,296,206				6,087,760	\$0.20265	\$1,233,680
Winter therms Step 3	17,887,220	\$0.17732	3,171,762				16,876,090	\$0.17732	\$2,992,470
Total Winter	31,686,570			(195,170)	31,491,400	(1,052,600)	30,438,800		
Summer therms Step 1	4,419,140	\$0.21279	940,349				3,902,070	\$0.21279	\$830,320
Summer therms Step 2	1,124,590	\$0.15199	170,926				759,740	\$0.15199	\$115,470
Summer therms Step 3	665,400	\$0.04560	30,342				602,590	\$0.04560	\$27,480
Total Summer	6,209,130			(462,830)	5,746,300	(481,900)	5,264,400		
Total Residential	37,895,700		12,526,658		37,237,700	(1,534,500)	35,703,200		\$12,146,650
	719	-4.30%			707		676	-4.30%	
Multi-Family Housing (R-4)									
Winter Units Bills	1,110	\$6.00	6,660			0	1,110	\$6.00	\$6,660
Summer Units Bills	1,110	\$6.00	6,660			0	1,110	\$6.00	\$6,660
Winter therms	61,243	\$0.18311	11,214	0	61,243	0	61,243	\$0.18311	\$11,214
Summer therms	20,570	\$0.16277	3,348	0	20,570	0	20,570	\$0.16277	\$3,348
Total Multi-Family Housing (R-4)	81,813		27,882		81,813	0	81,813		\$27,882
Total Commercial									
Winter Bills	51,012	\$20.00	1,020,240			(310)	50,702	\$20.00	\$1,014,030
Summer Bills	49,181	\$15.00	737,715			(563)	48,618	\$15.00	\$729,270
Winter therms Step 1	19,517,890	\$0.27667	5,400,015				18,656,004	\$0.27667	\$5,161,560
Winter therms Step 2	2,095,430	\$0.25253	529,159				2,011,030	\$0.25253	\$507,850
Winter therms Step 3	2,818,040	\$0.24599	693,210				3,304,240	\$0.24599	\$812,810
Winter therms Step 4	3,130,180	\$0.12727	398,378				2,825,426	\$0.12727	\$359,590
Total Winter	27,561,540			48,260	27,609,800	(813,100)	26,796,700		
Summer therms Step 1	7,090,830	\$0.21722	1,540,270				6,871,355	\$0.21722	\$1,492,600
Summer therms Step 2	753,200	\$0.17244	129,882				832,266	\$0.17244	\$143,520
Summer therms Step 3	898,950	\$0.16077	144,524				1,279,021	\$0.16077	\$205,630
Summer therms Step 4	1,006,360	\$0.12727	128,079				922,358	\$0.12727	\$117,390
Total Summer	9,749,340			177,660	9,927,000	(22,000)	9,905,000		
Total Commercial	37,310,880		10,721,472		37,536,800	(835,100)	36,701,700		\$10,544,250
	4,469	-1.36%			4,496		4,434	-1.36%	
Proposed Commercial C-1									
Winter Bills		\$20.00	0				40,014	\$20.00	\$800,271
Summer Bills		\$15.00	0				37,922	\$15.00	\$568,827
Winter therms Step 1		\$0.27667	0				5,245,800	\$0.27667	\$1,451,355
Winter therms Step 2		\$0.25253	0					\$0.25253	\$0
Winter therms Step 3		\$0.24599	0					\$0.24599	\$0
Winter therms Step 4		\$0.12727	0					\$0.12727	\$0
Total Winter									\$0
Summer therms Step 1		\$0.21722	0				510,800	\$0.21722	\$110,956
Summer therms Step 2		\$0.17244	0					\$0.17244	\$0
Summer therms Step 3		\$0.16077	0					\$0.16077	\$0
Summer therms Step 4		\$0.12727	0					\$0.12727	\$0
Total Summer									\$0
Proposed Commercial C-1			0				5,756,600		\$2,931,409
Proposed Commercial C-2									
Winter Bills		\$20.00	0				10,688	\$20.00	\$213,760
Summer Bills		\$15.00	0				10,696	\$15.00	\$160,440
Winter therms Step 1		\$0.27667	0				13,410,204	\$0.27667	\$3,710,201
Winter therms Step 2		\$0.25253	0				2,011,030	\$0.25253	\$507,845
Winter therms Step 3		\$0.24599	0				3,304,240	\$0.24599	\$812,810

CHATTANOOGA GAS COMPANY
Pro Forma Revenue Calculations

	[1]	UPDATE	UPDATE	[2]	[3]	[4]	[5]	[6]	[7]
	Test Period Actual	Current Rates	Current Margin	Normalization Adjustment	Normalized	Growth Adjustment	Attrition Period Billing Determinates	Current Rates	Attrition Period Current Margin
Winter therms Step 4		\$0.12727	0						
Total Winter							2,825,426	\$0.12727	\$359,592
Summer therms Step 1		\$0.21722	0				6,360,555	\$0.21722	\$1,381,640
Summer therms Step 2		\$0.17244	0				832,266	\$0.17244	\$143,516
Summer therms Step 3		\$0.16077	0				1,279,021	\$0.16077	\$205,628
Summer therms Step 4		\$0.12727	0				922,358	\$0.12727	\$117,389
Total Summer									
Total Proposed Commercial C-2			0				30,945,100		\$7,612,821
Commercial T-3									
Winter Bills	10	\$20.00	200			2	12	\$20.00	\$240
Summer Bills	4	\$15.00	60			8	12	\$15.00	\$180
Winter therms Step 1	12,000	\$0.27667	3,320	0	12,000		36,000	\$0.27667	\$9,960
Winter therms Step 2	8,000	\$0.25253	2,020	0	8,000		24,000	\$0.25253	\$6,060
Winter therms Step 3	33,309	\$0.24599	8,194	0	33,309		113,005	\$0.24599	\$27,800
Winter therms Step 4	24,570	\$0.12727	3,127	0	24,570		66,065	\$0.12727	\$8,410
Total Winter	77,879			0	77,879				
Summer therms Step 1	30,000	\$0.21722	6,517	0	30,000		36,000	\$0.21722	\$7,820
Summer therms Step 2	20,000	\$0.17244	3,449	0	20,000		24,000	\$0.17244	\$4,140
Summer therms Step 3	95,231	\$0.16077	15,310	0	95,231		115,200	\$0.16077	\$18,520
Summer therms Step 4	16,870	\$0.12727	2,147	0	16,870		26,900	\$0.12727	\$3,420
Total Summer	162,101			0	162,101				
Total T-3	239,980		44,344	0	239,980				\$86,550
Total Firm Base Revenue									\$22,805,332
INDUSTRIAL BASE REVENUE									
I1/T2 Industrial									
Bills	276	\$300	82,800			0	276	\$300	\$82,800
Demand Units (Dths)	105,456	\$3.00	316,368			0	105,456	\$3.00	\$316,368
Step 1 Dths	399,501	\$0.89450	357,353	0	399,501		401,463	\$0.89450	\$359,109
Step 2 Dths	460,198	\$0.76440	351,775	0	460,198		467,674	\$0.76440	\$357,490
Step 3 Dths	473,362	\$0.43350	205,202	0	473,362		477,049	\$0.43350	\$206,801
Step 4 Dths	547,456	\$0.26640	145,842	0	547,456		542,963	\$0.26640	\$144,645
Total I1/T2	1,880,517		1,459,342		1,880,517	8,631	1,889,149		\$1,467,213
I1/T2 + T1 Industrial									
Bills	180	\$300	54,000			0	180	\$300	\$54,000
Demand Units (Dths)	47,592	\$3.00	142,776			0	47,592	\$3.00	\$142,776
Step 1 Dths	270,000	\$0.89450	241,515	0	270,000		270,000	\$0.89450	\$241,515
Step 2 Dths	404,479	\$0.76440	309,184	0	404,479		404,113	\$0.76440	\$308,904
Step 3 Dths	706,323	\$0.43350	306,191	0	706,323		716,077	\$0.43350	\$310,420
Step 4 Dths	212,885	\$0.26640	56,713	0	212,885		214,343	\$0.26640	\$57,101
Total I1/T2 + T1	1,593,687		1,110,378		1,593,687	10,846	1,604,533		\$1,114,716
L1 Industrial									
Bills	12	\$300	3,600			0	12	\$300	\$3,600
Step 1 Dths	18,000	\$0.89450	16,101	0	18,000		18,000	\$0.89450	\$16,101
Step 2 Dths	26,578	\$0.76440	20,316	0	26,578		27,532	\$0.76440	\$21,045
Step 3 Dths	7,232	\$0.43350	3,135	0	7,232		6,867	\$0.43350	\$2,977
Step 4 Dths	0	\$0.26640	0	0	0		0	\$0.26640	\$0
Total L1	51,809		43,152		51,809	589	52,398		\$43,723
T1 Industrial									
Bills	301	\$300	90,300			(1)	300	\$300	\$90,000
Step 1 Dths	394,399	\$0.89450	352,790	0	394,399		372,038	\$0.89450	\$332,788
Step 2 Dths	561,984	\$0.76440	429,580	0	561,984		527,330	\$0.76440	\$403,091
Step 3 Dths	892,584	\$0.43350	386,935	0	892,584		867,470	\$0.43350	\$376,048
Step 4 Dths	1,017,336	\$0.26640	271,018	0	1,017,336		1,000,983	\$0.26640	\$266,662
Total T1	2,866,304		1,530,624		2,866,304	(98,484)	2,767,820		\$1,468,589
SS-1 Industrial									
Bills	72	\$300	21,600			(12)	60	\$300	\$18,000
Step 1 Dths	83,004	\$0.89450	74,247				78,937	\$0.89450	\$70,609
Step 2 Dths	137,500	\$0.76440	105,105				130,000	\$0.76440	\$99,372

CHATTANOOGA GAS COMPANY
Pro Forma Revenue Calculations

	[1]	UPDATE	UPDATE	[2]	[3]	[4]	[5]	[6]	[7]
	Test Period Actual	Current Rates	Current Margin	Normalization Adjustment	Normalized	Growth Adjustment	Attrition Period Billing Determinates	Current Rates	Attrition Period Current Margin
Step 3 Dths	541,604	\$0.43350	234,785				509,478	\$0.43350	\$220,859
Step 4 Dths	674,887	\$0.26640	179,790				716,167	\$0.26640	\$190,787
Total SS-1	1,436,995		615,527	0	1,436,995	(2,412)	1,434,583		\$563,003
Special Contract Industrial Bills	12	\$3,500	42,000	0	12	0	12	\$3,500	\$42,000
Demand Units (Dths)	120	\$3.00	360			0	120	\$3.00	\$360
Step 1 Dths	18,000	\$0.89450	16,101	0	18,000		18,000	\$0.89450	\$14,561
Step 2 Dths	30,000	\$0.76440	22,932	0	30,000		30,000	\$0.76440	\$20,756
Step 3 Dths	132,000	\$0.43350	57,222	0	132,000		132,000	\$0.43350	\$52,017
Step 4 Dths	463,871	\$0.26640	123,575	0	463,871		428,530	\$0.26640	\$104,424
Total Special Contract	643,871		262,190	0	643,871	(35,341)	608,530		\$234,119
Total Industrial Margin									\$4,891,362
TOTAL MARGIN			29,260,659						\$28,548,775