

STATE OF TENNESSEE

Office of the Attorney General



ROBERT E. COOPER, JR.
ATTORNEY GENERAL AND REPORTER

ANDY D. BENNETT
CHIEF DEPUTY ATTORNEY GENERAL

LUCY HONEY HAYNES
ASSOCIATE CHIEF DEPUTY
ATTORNEY GENERAL

MAILING ADDRESS

P.O. BOX 20207
NASHVILLE, TN 37202

May 9, 2007

MICHAEL E. MOORE
SOLICITOR GENERAL

CORDELL HULL BUILDING
NASHVILLE, TN 37243-0485

TELEPHONE (615) 741-3491
FACSIMILE (615) 741-2009

The Honorable Ron Jones, Director
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

filed electronically in docket office on 05/09/07

IN RE: Petition of Tennessee American Water Company to Change and Increase
Certain Rates and Charges So as to Permit it to Earn a Fair and Adequate Rate of
Return on its Property Used and Useful in Furnishing Water Service to its
Customers

Docket No. 06-00290

Dear Director Jones:

Pursuant to your request during the hearing in the above referenced docket, held
Thursday, April 26, 2007, please find the Schedules regarding a comparison between the capital
structures used by CAPD in certain dockets, on one hand, and actual capital structures
subsequent to the dockets. The Schedules are filed in paper and in electronic form which can be
reviewed on a computer screen.

Schedule 1, pages 1 and 2 display the actual capital structures of the twelve comparable
water companies used by CAPD in the Authority's Dockets 04-00288 and 03-00118. Schedule 2
displays the balance sheet's values and capital structures for each comparable company from
2001 through 2006.

Schedule 3 displays, for the fiscal years 2001 through 2006, the actual capital structures of the regulated gas distribution companies whose rates were a subject matter in the Authority's Dockets 03-00313, 04-00034, 06-00175, and 05-00258. Schedule 3 also displays the capital structure CAPD filed in each docket.

Please feel free to contact me should you need anything further.

Sincerely,

A handwritten signature in black ink that reads "Vance Broemel". The signature is written in a cursive, slightly slanted style.

Vance Broemel
Assistant Attorney General

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing is being forwarded via electronic mail and U.S. mail, to:

Richard Collier
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

Henry Walker
Boult, Cummings, Conners & Berry PLC
1600 Division Street, Suite 700
P.O. Box 340025
Nashville, Tennessee 37203
37243-0505

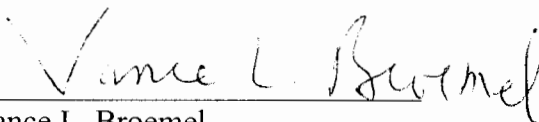
David C. Higney
Grant, Konvalinka, & Harrison PC
Republic Centre, Suite 900
1800 Republic Centre
633 Chestnut Street
Chattanooga, TN 37450-0001

R. Dale Grimes
Bass, Berry & Sims PLC
AmSouth Center
315 Deadrick Street, Suite 2700
Nashville, Tennessee 37238-3001

Michael A. McMahan
City of Chattanooga/Office of the City
Attorney
801 Broad Street, Suite 400
Chattanooga, Tennessee 37402

Frederick L. Hitchcock
Chambliss, Bahner & Stophel, P.C.
1000 Tallan Building
Two Union Square
Chattanooga, Tennessee 37402

on this the 9th day of May, 2007.


Vance L. Broemel

Docket 04-00288: Comparison Of CAPD's Filed Capital Structure To Comparable Group's Later Performance									
Company	Docket	Filed		Balances Per American Water Works Annual and Audited SEC 10-K Files					
TAWC	04-00288	2004 Sep	<i>Capital Structure Components As Of:</i>	<i>2006: Dec 31</i>	<i>2005: Dec 31</i>	<i>2004: Dec 31</i>	<i>2003: Dec 31</i>	<i>2002: Dec 31</i>	<i>2001: Dec 31</i>
TAWC	04-00288	2004 Sep	<i>Short-Term Debt: Notes Due</i>	NA	NA	NA	NA	NA	\$414,083
TAWC	04-00288	2004 Sep	<i>Short-Term Debt: Current Portion of Long-Term Debt</i>	NA	NA	NA	NA	NA	\$166,087
TAWC	04-00288	2004 Sep	<i>Long-Term Debt</i>	NA	NA	NA	NA	NA	\$2,550,019
TAWC	04-00288	2004 Sep	<i>Common Equity</i>	NA	NA	NA	NA	NA	\$1,758,018
TAWC	04-00288	2004 Sep	<i>Preferred</i>	NA	NA	NA	NA	NA	\$49,415
TAWC	04-00288	2004 Sep	<i>Total</i>	NA	NA	NA	NA	NA	\$4,937,622
				Annual Ratios Based On 12 Publicly Traded Water Companies Used By CAPD as Comparable Companies And Filing SEC Form 10-K, Excluding AWW					
TAWC	04-00288	2004 Sep	<i>Capital Structure Components As Of:</i>	<i>2006: Dec 31</i>	<i>2005: Dec 31</i>	<i>2004: Dec 31</i>	<i>2003: Dec 31</i>	<i>2002: Dec 31</i>	<i>2001: Dec 31</i>
TAWC	04-00288	2004 Sep	<i>Short-Term Debt: Notes Due</i>	5.36%	4.80%	4.81%	7.37%	5.80%	5.79%
TAWC	04-00288	2004 Sep	<i>Short-Term Debt: Current Portion of Long-Term Debt</i>	0.49%	1.86%	3.66%	1.32%	0.93%	0.95%
TAWC	04-00288	2004 Sep	<i>Long-Term Debt</i>	42.56%	43.64%	41.22%	41.61%	41.09%	41.05%
TAWC	04-00288	2004 Sep	<i>Common Equity</i>	51.36%	49.45%	50.03%	49.39%	51.84%	51.84%
TAWC	04-00288	2004 Sep	<i>Preferred</i>	0.22%	0.25%	0.27%	0.31%	0.33%	0.38%
TAWC	04-00288	2004 Sep	<i>Total</i>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
CAPD's Capital Structure For Parent As Filed									
TAWC	04-00288	2004 Sep	<i>CAPD's Capital Structure Components filed DEC 2004 :</i>						
TAWC	04-00288	2004 Sep	<i>Short-Term Debt: Notes Due</i>						
TAWC	04-00288	2004 Sep	<i>Short-Term Debt: Current Portion of Long-Term Debt</i>						
TAWC	04-00288	2004 Sep	<i>Long-Term Debt</i>						
TAWC	04-00288	2004 Sep	<i>Common Equity</i>						
TAWC	04-00288	2004 Sep	<i>Preferred</i>						
TAWC	04-00288	2004 Sep	<i>Total</i>						

Docket 03-00118: Comparison Of CAPD's Filed Capital Structure To Comparable Group's Later Performance									
Company	Docket	Filed		Balances Per American Water Works Annual and Audited SEC 10-K Files					
TAWC	03-00118	2003 Jan	<i>Capital Structure Components As Of:</i>	<i>2006: Dec 31</i>	<i>2005: Dec 31</i>	<i>2004: Dec 31</i>	<i>2003: Dec 31</i>	<i>2002: Dec 31</i>	<i>2001: Dec 31</i>
TAWC	03-00118	2003 Jan	<i>Short-Term Debt: Notes Due</i>	NA	NA	NA	NA	NA	\$414,083
TAWC	03-00118	2003 Jan	<i>Short-Term Debt: Current Portion of Long-Term Debt</i>	NA	NA	NA	NA	NA	\$166,087
TAWC	03-00118	2003 Jan	<i>Long-Term Debt</i>	NA	NA	NA	NA	NA	\$2,550,019
TAWC	03-00118	2003 Jan	<i>Common Equity</i>	NA	NA	NA	NA	NA	\$1,758,018
TAWC	03-00118	2003 Jan	<i>Preferred</i>	NA	NA	NA	NA	NA	\$49,415
TAWC	03-00118	2003 Jan	<i>Total</i>	NA	NA	NA	NA	NA	\$4,937,622
				Annual Ratios Based On 12 Publicly Traded Water Companies Used By CAPD as Comparable Companies And Filing SEC Form 10-K, Excluding AWW					
TAWC	03-00118	2003 Jan	<i>Capital Structure Components As Of:</i>	<i>2006: Dec 31</i>	<i>2005: Dec 31</i>	<i>2004: Dec 31</i>	<i>2003: Dec 31</i>	<i>2002: Dec 31</i>	<i>2001: Dec 31</i>
TAWC	03-00118	2003 Jan	<i>Short-Term Debt: Notes Due</i>	5.36%	4.80%	4.81%	7.37%	5.80%	5.79%
TAWC	03-00118	2003 Jan	<i>Short-Term Debt: Current Portion of Long-Term Debt</i>	0.49%	1.86%	3.66%	1.32%	0.93%	0.95%
TAWC	03-00118	2003 Jan	<i>Long-Term Debt</i>	42.56%	43.64%	41.22%	41.61%	41.09%	41.05%
TAWC	03-00118	2003 Jan	<i>Common Equity</i>	51.36%	49.45%	50.03%	49.39%	51.84%	51.84%
TAWC	03-00118	2003 Jan	<i>Preferred</i>	0.22%	0.25%	0.27%	0.31%	0.33%	0.38%
TAWC	03-00118	2003 Jan	<i>Total</i>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
CAPD's Capital Structure For Parent As Filed									
TAWC	03-00118	2003 Jan	<i>CAPD's Capital Structure Components filed May 2003:</i>						
TAWC	03-00118	2003 Jan	<i>Short-Term Debt: Notes Due</i>				0.00%		
TAWC	03-00118	2003 Jan	<i>Short-Term Debt: Current Portion of Long-Term Debt</i>						
TAWC	03-00118	2003 Jan	<i>Long-Term Debt</i>				44.00%		
TAWC	03-00118	2003 Jan	<i>Common Equity</i>				56.00%		
TAWC	03-00118	2003 Jan	<i>Preferred</i>				0.00%		
TAWC	03-00118	2003 Jan	<i>Total</i>				100.00%		

Company (Stock Exch: Symbol)

Capital Structure History Of 12 Comparable Water Companies Used By CAPD In Dockets 03-00118 and 04-00288

Balance Sheet Values For 12 Publicly Traded Water Companies Used By CAPD as Comparable Companies
And Filing SEC Form 10-K

And Filing SEC Form 10-K								Ratios						
		2006: Dec 31	2005: Dec 31	2004: Dec 31	2003: Dec 31	2002: Dec 31	2001: Dec 31	2006: Dec 31	2005: Dec 31	2004: Dec 31	2003: Dec 31	2002: Dec 31	2001: Dec 31	Average
Amer St Water (NYSE:AWK)	Capital Structure Components As Of:													
Amer St Water (NYSE:AWR)	Short-Term Debt: Notes Due	\$32,000	\$27,000	\$45,000	\$56,000	\$35,000	\$20,000	5.48%	4.82%	8.55%	11.22%	7.10%	4.24%	7.19%
Amer St Water (NYSE:AWR)	Short-Term Debt: Current Portion of Long-Term Debt	\$803	\$635	\$880	\$13,305	\$13,305	\$800	0.10%	0.11%	0.17%	0.16%	2.70%	0.17%	0.66%
Amer St Water (NYSE:AWR)	Long-Term Debt	\$267,833	\$268,405	\$228,902	\$229,799	\$231,089	\$246,692	45.85%	47.92%	43.50%	46.04%	46.91%	52.12%	47.30%
Amer St Water (NYSE:AWR)	Common Equity	\$283,734	\$264,094	\$251,465	\$212,487	\$213,279	\$204,654	48.57%	47.15%	47.78%	42.57%	43.29%	43.41%	44.84%
Amer St Water (NYSE:AWR)	Trust Preferred Securities	\$0	\$0	\$0	\$0	\$0	\$280	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.01%
Amer St Water (NYSE:AWR)	Total	\$584,170	\$560,134	\$526,247	\$499,106	\$492,673	\$471,426	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
California Water Svc (NYSE:CWT)	Capital Structure Components As Of:													
California Water Svc (NYSE:CWT)	Short-Term Debt: Notes Due	\$0	\$0	\$0	\$6,454	\$36,379	\$22,000	0.00%	0.00%	0.01%	1.22%	7.42%	5.12%	2.75%
California Water Svc (NYSE:CWT)	Short-Term Debt: Current Portion of Long-Term Debt	\$1,778	\$1,130	\$1,100	\$904	\$5,381	\$5,381	0.27%	0.20%	0.19%	0.17%	0.20%	1.25%	0.40%
California Water Svc (NYSE:CWT)	Long-Term Debt	\$267,833	\$274,142	\$274,821	\$272,226	\$290,365	\$202,600	41.12%	47.87%	48.47%	51.60%	51.05%	47.11%	49.22%
California Water Svc (NYSE:CWT)	Common Equity	\$378,302	\$293,941	\$287,605	\$244,524	\$199,217	\$196,619	58.08%	51.33%	50.72%	46.35%	40.62%	45.72%	46.95%
California Water Svc (NYSE:CWT)	Preferred	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475	0.53%	0.61%	0.61%	0.66%	0.71%	0.81%	0.68%
California Water Svc (NYSE:CWT)	Total	\$651,388	\$572,691	\$567,001	\$527,583	\$490,436	\$430,075	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Connecticut Water Service, Inc.	Capital Structure Components As Of:													
Connecticut Water Service, Inc.	Short-Term Debt: Notes Due	\$5,250	\$4,750	\$5,650	\$9,700	\$6,950	\$1,825	2.93%	2.65%	3.51%	6.11%	4.55%	1.31%	3.62%
Connecticut Water Service, Inc.	Short-Term Debt: Current Portion of Long-Term Debt	\$7	\$2,331	\$326	\$254	\$242	\$2,205	0.00%	1.30%	0.20%	0.16%	0.16%	1.58%	0.68%
Connecticut Water Service, Inc.	Long-Term Debt	\$77,347	\$77,044	\$66,399	\$64,754	\$64,734	\$63,953	43.13%	43.14%	41.22%	40.76%	42.38%	45.81%	42.66%
Connecticut Water Service, Inc.	Common Equity	\$95,938	\$94,076	\$87,865	\$83,315	\$79,975	\$70,783	53.50%	52.44%	54.55%	52.44%	52.36%	50.70%	52.50%
Connecticut Water Service, Inc.	Preferred	\$772	\$847	\$847	\$847	\$847	\$847	0.43%	0.47%	0.53%	0.53%	0.55%	0.61%	0.54%
Connecticut Water Service, Inc.	Total	\$179,314	\$179,408	\$161,087	\$158,870	\$152,748	\$139,613	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Middlesex Water Company	Capital Structure Components As Of:													
Middlesex Water Company	Short-Term Debt: Notes Due	\$0	\$4,000,000	\$11,000,000	\$12,500,000	\$17,650,000	\$13,225,000	0.00%	1.68%	4.86%	6.42%	9.47%	7.43%	5.97%
Middlesex Water Company	Short-Term Debt: Current Portion of Long-Term Debt	\$2,500,537	\$1,930,617	\$1,091,351	\$1,087,258	\$639,427	\$358,836	0.94%	0.81%	0.48%	0.55%	0.34%	0.20%	0.48%
Middlesex Water Company	Long-Term Debt	\$130,706,358	\$128,174,944	\$115,280,649	\$97,376,847	\$87,483,382	\$88,140,459	49.04%	53.93%	50.88%	50.03%	46.95%	49.50%	50.26%
Middlesex Water Company	Common Equity	\$129,344,006	\$99,592,325	\$95,128,651	\$79,643,184	\$76,501,245	\$72,290,312	48.53%	41.91%	41.99%	40.92%	41.06%	40.59%	41.29%
Middlesex Water Company	Preferred	\$3,958,062	\$3,958,062	\$4,063,062	\$4,063,062	\$4,063,062	\$4,063,062	1.49%	1.67%	1.79%	2.09%	2.18%	2.28%	2.00%
Middlesex Water Company	Total	\$266,508,963	\$237,655,948	\$226,563,713	\$194,650,351	\$186,337,116	\$178,077,669	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Aqua America(NYSE:WTR)	Capital Structure Components As Of:													
Aqua America(NYSE:WTR)	Short-Term Debt: Notes Due	\$119,150	\$138,505	\$74,810	\$96,459	\$115,113	\$109,668	5.88%	7.47%	4.51%	6.47%	9.39%	9.84%	7.53%
Aqua America(NYSE:WTR)	Short-Term Debt: Current Portion of Long-Term Debt	\$31,155	\$24,645	\$50,195	\$34,265	\$34,265	\$34,265	1.54%	1.33%	3.03%	2.64%	2.80%	1.34%	2.23%
Aqua America(NYSE:WTR)	Long-Term Debt	\$961,660	\$878,438	\$784,461	\$696,666	\$582,910	\$516,520	46.99%	47.35%	47.32%	46.71%	47.56%	46.33%	47.05%
Aqua America(NYSE:WTR)	Common Equity	\$921,630	\$811,923	\$747,231	\$659,030	\$493,097	\$472,717	45.50%	43.77%	45.07%	44.18%	40.23%	42.40%	43.13%
Aqua America(NYSE:WTR)	Preferred	\$1,814	\$1,551	\$1,237	\$0	\$172	\$1,116	0.09%	0.08%	0.07%	0.00%	0.01%	0.10%	0.05%
Aqua America(NYSE:WTR)	Total	\$2,025,409	\$1,855,062	\$1,657,934	\$1,491,541	\$1,225,557	\$1,114,956	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
S J W Cp (AMEX:SJW)	Capital Structure Components As Of:													
S J W Cp (AMEX:SJW)	Short-Term Debt: Notes Due	\$15,550	\$0	\$0	\$0	\$11,450	\$11,500	3.81%	0.00%	0.00%	0.00%	4.16%	4.25%	1.68%
S J W Cp (AMEX:SJW)	Short-Term Debt: Current Portion of Long-Term Debt	\$485	\$332	\$275	\$252	\$0	\$0	0.12%	0.10%	0.08%	0.08%	0.00%	0.00%	0.05%
S J W Cp (AMEX:SJW)	Long-Term Debt	\$163,648	\$145,281	\$143,604	\$143,879	\$110,000	\$110,000	40.12%	42.54%	43.71%	46.34%	40.01%	40.61%	42.64%
S J W Cp (AMEX:SJW)	Common Equity	\$228,182	\$195,908	\$184,691	\$166,368	\$153,499	\$149,354	55.95%	57.36%	56.21%	53.58%	55.83%	55.14%	55.62%
S J W Cp (AMEX:SJW)	Preferred	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S J W Cp (AMEX:SJW)	Total	\$407,865	\$341,521	\$328,570	\$310,499	\$274,949	\$270,854	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Southwest Water Company	Capital Structure Components As Of:													
Southwest Water Company	Short-Term Debt: Notes Due	\$36,000	\$30,000	\$23,035	\$16,609	\$20,158	\$13,863	10.82%	9.92%	8.60%	10.68%	13.92%	11.19%	10.86%
Southwest Water Company	Short-Term Debt: Current Portion of Long-Term Debt	\$1,423	\$9,492	\$2,733	\$2,697	\$1,969	\$3,344	0.43%	3.14%	1.02%	1.73%	1.36%	2.70%	1.99%
Southwest Water Company	Long-Term Debt	\$128,624	\$117,603	\$115,827	\$56,493	\$60,827	\$50,967	38.68%	38.90%	43.25%	36.34%	42.01%	41.14%	40.33%
Southwest Water Company	Common Equity	\$166,069	\$144,792	\$125,737	\$79,160	\$61,324	\$55,205	49.93%	47.89%	46.95%	50.92%	42.35%	44.56%	46.53%
Southwest Water Company	Preferred	\$458	\$461	\$507	\$513	\$507	\$513	0.14%	0.15%	0.17%	0.33%	0.35%	0.41%	0.28%
Southwest Water Company	Total	\$332,574	\$302,348	\$267,793	\$155,466	\$144,791	\$123,892	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
York Water Company	Capital Structure Components As Of:													
York Water Company	Short-Term Debt: Notes Due	\$0	\$7,292	\$0	\$7,153	\$2,738	\$2,000	0.00%	6.68%	0.00%	9.07%	3.77%	2.83%	4.47%
York Water Company	Short-Term Debt: Current Portion of Long-Term Debt	\$1,240	\$12,039	\$16,339	\$2,739	\$38	\$38	0.97%	11.03%	16.35%	3.47%	0.05%	0.05%	6.19%
York Water Company	Long-Term Debt	\$61,095	\$39,385	\$35,574	\$29,913	\$32,652	\$32,690	47.84%	36.09%	35.59%	37.93%	44.95%	46.29%	40.17%
York Water Company	Common Equity	\$65,361	\$50,415	\$48,037	\$37,217	\$35,891	\$35,891	51.18%	46.20%	48.06%	49.53%	51.23%	50.82%	49.17%
York Water Company	Preferred	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
York Water Company	Total	\$127,696	\$109,131	\$99,950	\$78,862	\$72,645	\$70,620	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Artesian Resources (NASDAQ:ARTN)	Capital Structure Components As Of:													
Artesian Resources (NASDAQ:ARTN)	Short-Term Debt: Notes Due	\$7,906	\$1,786	\$9,213	\$12,499	\$3,163	\$16,118	4.88%	1.17%	6.24%	8.56%	2.66%	15.90%	6.91%
Artesian Resources (NASDAQ:ARTN)	Short-Term Debt: Current Portion of Long-Term Debt	\$310	\$301	\$1,082	\$188	\$421	\$1,328	0.19%	0.20%	0.73%	0.13%	0.35%	1.31%	0.54%
Artesian Resources (NASDAQ:ARTN)	Long-Term Debt	\$92,073	\$92,379	\$82,356	\$80,558	\$63,970	\$49,370	56.80%	60.66%	55.80%	55.16%	53.83%	48.71%	54.83%
Artesian Resources (NASDAQ:ARTN)	Common Equity	\$61,800	\$57,813	\$54,943	\$52,691	\$51,176	\$34,445	38.13%	37.97%	37.23%	36.08%	43.07%	33.98%	37.66%
Artesian Resources (NASDAQ:ARTN)	Preferred	\$0	\$0	\$100	\$0	\$0	\$0	0.00%	0.00%	0.00%	0.08%	0.10%	0.05%	0.05%
Artesian Resources (NASDAQ:ARTN)	Total	\$162,089	\$152,279	\$147,594	\$146,036	\$118,830	\$101,361	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Birmingham Utilities (AMEX:BIW)	Capital Structure Components As Of:													
Birmingham Utilities (AMEX:BIW)	Short-Term Debt: Notes Due	\$7,330	\$4,755	\$2,255	\$4,799	\$0	\$0	26.44%	18.66%	9.62%	22.25%	0.00%	0.00%	10.11%
Birmingham Utilities (AMEX:BIW)	Short-Term Debt: Current Portion of Long-Term Debt	\$0	\$0	\$94	\$94	\$0	\$0	0.00%	0.00%	0.00%	0.44%	0.55%	0.54%	0.31%
Birmingham Utilities (AMEX:BIW)	Long-Term Debt	\$9,000	\$9,000	\$9,000	\$3,948	\$4,042	\$4,136	32.46%	35.32%	38.39%	18.31%	23.74%	23.93%	27.94%
Birmingham Utilities (AMEX:BIW)	Common Equity	\$11,995	\$11,729	\$12,187	\$12,723	\$12,869	\$15,057	41.10%	46.02%	2				

Dockets 03-00313, 04-00034, 06-00175, 05-00258: Comparison Of CAPD's Filed Capital Structure To Petitioner's Later Performance

Company				Balances Per Piedmont's Annual and Audited SEC 10-K Files					
Piedmont	03-00313	2003 April	Capital Structure Components As Of:	2006: Oct 31	2005: Oct 31	2004: Oct 31	2003: Oct 31	2002: Sep 30	2001: Sep 30
Piedmont	03-00313	2003 April	Short-Term Debt: Notes Due	\$170,000	\$158,500	\$109,500	\$555,059	\$46,500	\$32,000
Piedmont	03-00313	2003 April	Short-Term Debt: Current Portion of Long-Term Debt	\$0	\$35,000	\$0	\$2,000	\$47,000	\$2,000
Piedmont	03-00313	2003 April	Long-Term Debt	\$825,000	\$625,000	\$660,000	\$460,000	\$462,000	\$509,000
Piedmont	03-00313	2003 April	Common Equity	\$882,925	\$884,192	\$854,898	\$630,195	\$589,596	\$560,379
Piedmont	03-00313	2003 April	Preferred	\$0	\$0	\$0	\$0	\$0	\$0
Piedmont	03-00313	2003 April	Total	\$1,877,925	\$1,702,692	\$1,624,398	\$1,647,254	\$1,145,096	\$1,103,379
				Ratios					
Piedmont	03-00313	2003 April	Capital Structure Components As Of:	2006: Oct 31	2005: Oct 31	2004: Oct 31	2003: Oct 31	2002: Sep 30	2001: Sep 30
Piedmont	03-00313	2003 April	Short-Term Debt: Notes Due	9.05%	9.31%	6.74%	33.70%	4.06%	2.90%
Piedmont	03-00313	2003 April	Short-Term Debt: Current Portion of Long-Term Debt	0.00%	2.06%	0.00%	0.12%	4.10%	0.18%
Piedmont	03-00313	2003 April	Long-Term Debt	43.93%	36.71%	40.63%	27.93%	40.35%	46.13%
Piedmont	03-00313	2003 April	Common Equity	47.02%	51.93%	52.63%	38.26%	51.49%	50.79%
Piedmont	03-00313	2003 April	Preferred	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Piedmont	03-00313	2003 April	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
				CAPD's Capital Structure As Filed					
Piedmont	03-00313	2003 April	CAPD's Capital Structure Components filed August 2003 :						
Piedmont	03-00313	2003 April	Short-Term Debt: Notes Due	12.20%					
Piedmont	03-00313	2003 April	Short-Term Debt: Current Portion of Long-Term Debt						
Piedmont	03-00313	2003 April	Long-Term Debt	44.00%					
Piedmont	03-00313	2003 April	Common Equity	43.80%					
Piedmont	03-00313	2003 April	Preferred	0.00%					
Piedmont	03-00313	2003 April	Total	100.00%					

Company				Balances Per AGL's Annual and Audited SEC 10-K Files					
CGC	04-00034	2004 Jan	Capital Structure Components As Of:	2006: Dec 31	2005: Dec 31	2004: Dec 31	2003: Dec 31	2002: Dec 31	2001: Dec 31
CGC	04-00034	2004 Jan	Short-Term Debt: Notes Due	\$528	\$522	\$334	\$306	\$389	\$385
CGC	04-00034	2004 Jan	Short-Term Debt: Current Portion of Long-Term Debt	\$11	\$0	\$0	\$77	\$30	\$93
CGC	04-00034	2004 Jan	Long-Term Debt	\$1,615	\$1,615	\$1,623	\$731	\$767	\$797
CGC	04-00034	2004 Jan	Common Equity	\$1,609	\$1,499	\$1,385	\$945	\$710	\$690
CGC	04-00034	2004 Jan	Trust Preferred Securities	\$0	\$0	\$0	\$225	\$227	\$218
CGC	04-00034	2004 Jan	Total	\$3,763	\$3,636	\$3,342	\$2,285	\$2,123	\$2,183
				Ratios					
CGC	04-00034	2004 Jan	Capital Structure Components As Of:	2006: Dec 31	2005: Dec 31	2004: Dec 31	2003: Dec 31	2002: Dec 31	2001: Dec 31
CGC	04-00034	2004 Jan	Short-Term Debt: Notes Due	14.03%	14.36%	9.99%	13.41%	18.31%	17.62%
CGC	04-00034	2004 Jan	Short-Term Debt: Current Portion of Long-Term Debt	0.29%	0.00%	0.00%	3.37%	1.41%	4.26%
CGC	04-00034	2004 Jan	Long-Term Debt	42.92%	44.42%	48.56%	31.99%	36.13%	36.51%
CGC	04-00034	2004 Jan	Common Equity	42.76%	41.23%	41.44%	41.37%	33.45%	31.62%
CGC	04-00034	2004 Jan	Preferred	0.00%	0.00%	0.00%	9.86%	10.70%	9.99%
CGC	04-00034	2004 Jan	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
				CAPD's Capital Structure As Filed					
CGC	04-00034	2004 Jan	CAPD's Capital Structure Components filed July 2004 :						
CGC	04-00034	2004 Jan	Short-Term Debt: Notes Due	12.90%					
CGC	04-00034	2004 Jan	Short-Term Debt: Current Portion of Long-Term Debt						
CGC	04-00034	2004 Jan	Long-Term Debt	44.60%					
CGC	04-00034	2004 Jan	Common Equity	42.50%					
CGC	04-00034	2004 Jan	Preferred	0.00%					
CGC	04-00034	2004 Jan	Total	100.00%					

Company				Balances Per AGL's Annual and Audited SEC 10-K Files					
CGC	06-00175	2006 June	Capital Structure Components As Of:	2006: Dec 31	2005: Dec 31	2004: Dec 31	2003: Dec 31	2002: Dec 31	2001: Dec 31
CGC	06-00175	2006 June	Short-Term Debt: Notes Due	\$528	\$522	\$334	\$306	\$389	\$385
CGC	06-00175	2006 June	Short-Term Debt: Current Portion of Long-Term Debt	\$11	\$0	\$0	\$77	\$30	\$93
CGC	06-00175	2006 June	Long-Term Debt	\$1,615	\$1,615	\$1,623	\$731	\$767	\$797
CGC	06-00175	2006 June	Common Equity	\$1,609	\$1,499	\$1,385	\$945	\$710	\$690
CGC	06-00175	2006 June	Trust Preferred Securities	\$0	\$0	\$0	\$225	\$227	\$218
CGC	06-00175	2006 June	Total	\$3,763	\$3,636	\$3,342	\$2,285	\$2,123	\$2,183
				Ratios					
CGC	06-00175	2006 June	Capital Structure Components As Of:	2006: Dec 31	2005: Dec 31	2004: Dec 31	2003: Dec 31	2002: Dec 31	2001: Dec 31
CGC	06-00175	2006 June	Short-Term Debt: Notes Due	14.03%	14.36%	9.99%	13.41%	18.31%	17.62%
CGC	06-00175	2006 June	Short-Term Debt: Current Portion of Long-Term Debt	0.29%	0.00%	0.00%	3.37%	1.41%	4.26%
CGC	06-00175	2006 June	Long-Term Debt	42.92%	44.42%	48.56%	31.99%	36.13%	36.51%
CGC	06-00175	2006 June	Common Equity	42.76%	41.23%	41.44%	41.37%	33.45%	31.62%
CGC	06-00175	2006 June	Preferred	0.00%	0.00%	0.00%	9.86%	10.70%	9.99%
CGC	06-00175	2006 June	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
				CAPD's Capital Structure As Filed					
CGC	06-00175	2006 June	CAPD's Capital Structure Components filed OCT 2006 :						
CGC	06-00175	2006 June	Short-Term Debt: Notes Due	11.90%					
CGC	06-00175	2006 June	Short-Term Debt: Current Portion of Long-Term Debt						
CGC	06-00175	2006 June	Long-Term Debt	43.30%					
CGC	06-00175	2006 June	Common Equity	44.80%					
CGC	06-00175	2006 June	Preferred	0.00%					
CGC	06-00175	2006 June	Total	100.00%					

Testimony Filed				Balances Per ATMOS's Annual and Audited SEC 10-K Files					
Company	Docket			2006: Sep 30	2005: Sep 30	2004: Sep 30	2003: Sep 30	2002: Sep 30	2001: Sep 30
ATMOS	05-00258	2006 Aug	Capital Structure Components As Of:						
ATMOS	05-00258	2006 Aug	Short-Term Debt: Notes Due	\$382,416	\$144,809	\$0	\$118,595	\$145,791	\$201,247
ATMOS	05-00258	2006 Aug	Short-Term Debt: Current Portion of Long-Term Debt	\$3,186	\$3,264	\$5,908	\$9,345	\$21,980	\$20,695
ATMOS	05-00258	2006 Aug	Long-Term Debt	\$2,180,362	\$2,183,104	\$861,311	\$862,500	\$670,463	\$692,399
ATMOS	05-00258	2006 Aug	Common Equity	\$1,648,098	\$1,602,422	\$1,133,459	\$857,517	\$573,235	\$583,864
ATMOS	05-00258	2006 Aug	Trust Preferred Securities	\$0	\$0	\$0	\$0	\$0	\$0
ATMOS	05-00258	2006 Aug	Total	\$4,214,062	\$3,933,599	\$2,000,678	\$1,847,957	\$1,411,469	\$1,498,205
				Ratios					
ATMOS	05-00258	2006 Aug	Capital Structure Components As Of:	2006: Sep 30	2005: Sep 30	2004: Sep 30	2003: Sep 30	2002: Sep 30	2001: Sep 30
ATMOS	05-00258	2006 Aug	Short-Term Debt: Notes Due	9.07%	3.68%	0.00%	6.42%	10.33%	13.43%
ATMOS	05-00258	2006 Aug	Short-Term Debt: Current Portion of Long-Term Debt	0.08%	0.08%	0.30%	0.51%	1.56%	1.38%
ATMOS	05-00258	2006 Aug	Long-Term Debt	51.74%	55.50%	43.05%	46.67%	47.50%	46.22%
ATMOS	05-00258	2006 Aug	Common Equity	39.11%	40.74%	56.65%	46.40%	40.61%	38.97%
ATMOS	05-00258	2006 Aug	Preferred	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ATMOS	05-00258	2006 Aug	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
				CAPD's Capital Structure As Filed					
ATMOS	05-00258	2006 Aug	CAPD's Capital Structure Components filed AUG 2006 :						
ATMOS	05-00258	2006 Aug	Short-Term Debt: Notes Due	12.60%					
ATMOS	05-00258	2006 Aug	Short-Term Debt: Current Portion of Long-Term Debt						
ATMOS	05-00258	2006 Aug	Long-Term Debt	43.10%					
ATMOS	05-00258	2006 Aug	Common Equity	44.30%					
ATMOS	05-00258	2006 Aug	Preferred	0.00%					
ATMOS	05-00258	2006 Aug	Total	100.00%					