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February 24, 2010

VIA EMAIL AND U.S. MAIL

Chairman Sara Kyle
c/o Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-00505

filed electronically in docket no. 09-00183

Re: Docket No. 09-00183

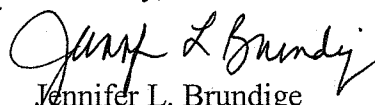
Dear Chairman Kyle:

Chattanooga Gas Company ("CGC") is filing in the above referenced docket one copy of several attachments that were inadvertently omitted from CGC's previously filed responses to the CAPD's first set of discovery requests. CGC is also filing a revised response for discovery request no. 187 and a revised response for discovery request no. 102 including supplemental attachments 102-4 through 102-8 which are contained on the enclosed CD.

Additionally, CGC is filing a revised response for minimum filing guideline 52.

Please do not hesitate to contact me if you have any questions or concerns.

Sincerely,


Jennifer L. Brundige

Enclosures

cc: Gary Hotvedt, Esq.
Pat Murphy
Cynthia Kinser, Esq.
C. Scott Jackson, Esq.
Ryan McGehee, Esq.
T. Jay Warner, Esq.
Henry M. Walker, Esq.
Elizabeth Wade, Esq.
Archie Hickerson

FG-52

Provide a detailed analysis of advertising expense for the test period. Provide and discuss the LDC's projected advertising expenses from the end of the test period through the attrition period. For each month, identify the amount of advertising classified as follows:

- a. Institutional
- b. Conservation
- c. Informational
- d. Promotional
- e. Promotional for the sale of appliances

Response

- a. Institutional – N/A
- b. Conservation – See attached CGC Schedule 52-1
- c. Informational – See attached CGC Schedule 52-1
- d. Promotional – See attached CGC Schedule 52-1
- e. Promotional for the sale of appliances – N/A

Schedule 52-2 provides an advertising expense analysis for the LDC from the end of the test period through the end of the attrition period.

Revised Response

This MFG was revised as a result of the research performed in the preparation of the response to CAPD Discovery Request No. 1-46. During the preparation of the response it was determined that the test year amounts which are the basis for the preparation of the attrition period should have included \$607 in informational advertising that was previously classified as promotional. Additionally a credit due to amounts received from a third party for co-op advertising in the amount of \$1,514 for the test year was reclassified from promotional to informational advertising. Finally, adjustments were made to the test year amounts to reflect co-op advertising credits received after June 2009. The top section of CGC Schedule 52-1 reflects the per books amounts and the bottom section reflects reduction for the co-op credits received. These pro forma amounts are the basis for the attrition period estimates on CGC Schedule 52-2.

- a. Institutional – N/A
- b. Conservation – See attached CGC Schedule 52-1-Revised
- c. Informational – See attached CGC Schedule 52-1-Revised
- d. Promotional – See attached CGC Schedule 52-1-Revised
- e. Promotional for the sale of appliances – N/A

Chattanooga Gas Company

Docket No. 06-00175

TRA FG Item No 52

2/24/2010

1 of 1

Schedule 52-2 Revised provides an advertising expense analysis for the LDC from the end of the test period through the end of the attrition period.

This response was prepared by or under the supervision of Ronald D. Hanson, Manager, Regulatory Analysis, AGL Services Company.

Chattanooga Gas Company
TRA FG No. 52
CGC Schedule 52-1
Test Period Advertising Expense Analysis - Summary
(Revised)

Actual Amounts as Recorded

Advertising Category	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Grand Total
Conservation	(498)	3,027	4,812	(1,114)	2,417		3,189	3,000	2,964	274	2,964	607	21,642
Informational	11,954	9,892	2,343	(19,481)	350	637	1,714	200	(627)	650	5,200	3,722	16,554
Promotional	11,456	12,919	7,155	(20,594)	2,767	637	4,903	3,200	2,337	924	8,164	4,329	38,197
Grand Total													

- (1) Revised from original filing to reclassify amount received from Co-op advertising program of \$1,514.
(2) Reclassification of \$607 from promotional to informational.

Amounts including proforma amounts received through Co-op advertising program after June 2009 related to test period.

Advertising Category	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Grand Total
Conservation	(498)	3,027	4,812	(1,114)	2,417		1,707	3,000	1,482	(1,251)	1,482	303	15,368
Informational	11,954	9,892	2,343	(19,481)	350	637	1,714	200	(627)	650	5,200	2,011	14,843
Promotional	11,456	12,919	7,155	(20,594)	2,767	637	3,421	3,200	855	(601)	6,682	2,314	30,211
Grand Total													

- (1) Revised from original filing to reclassify amount received from Co-op advertising program of \$1,514.
(2) Reclassification of \$607 from promotional to informational.

Attrition Period Advertising Expense - CGC

Chattanooga Gas Company
TRA FG No. 52
CGC Schedule 52-2
Attrition Period Advertising Expense Analysis
(Revised)

	Actual											
	Jul-08 (498)	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09
Informational		3,027	4,812	(1,114)	2,417		1,707	3,000	1,482	(1,251)	1,482	303
Promotional	11,954	9,892	2,343	(19,481)	350	637	1,714	200	(627)	650	5,200	2,011
	Forecast											
	Jul-09 (504)	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
Informational		3,064	4,870	(1,127)	2,446	0	1,728	3,036	1,500	(1,266)	1,512	310
Promotional	12,099	10,011	2,372	(19,716)	354	644	1,735	202	(635)	658	5,305	2,052
	Forecast											
	Jul-10 (508)	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11		
Informational		3,089	4,909	(1,136)	2,466	0	1,742	3,061	1,512	(1,276)		
Promotional	12,196	10,092	2,391	(19,875)	357	649	1,749	204	(640)	663		

Note:

The Forecast for the period of Jul 09 through Apr 10 were based on the CPI factor of 1.21% multiplied by the Test Year month's totals and the attrition period of May 10 through Apr 11 were based on the CPI factor of 2.02% multiplied by the Test Year month's totals.
The CPI factor was calculated in CGC TRA FG Item 43

Chattanooga Gas Company
Comparative Statements of Operations and Maintenance Expense
Twelve Months Ended June 30, 2009 (Test Period) and Twelve months Ended April 30, 2011 (Attrition Period)
(with Pro-Forma Adjustments)

Chattanooga Gas Company
Docket No. 09-00183
Attachment 64-1

Line No.	Description	Test Period	Attrition Period	Increase (Decrease)
	Operation and Maintenance Expenses			
1	Payroll Expenses	\$2,048,739	\$2,147,475	\$98,736
	600001 Pay LNG Supervision/Eng.	67,334	70,579	
	600002 Pay - LNG Operation and Labor	397,638	416,801	
	600011 Pay-LNG Maint. of Other Equip	1,186	1,243	
	600020 Pay-Distribution Superv/Eng	78,736	82,531	
	600022 Pay-Distribution Load Dispatch	9,414	9,868	
	600024 Pay-Perform 3-Year Survey	-	-	
	600025 Pay-Perform 5-Year Survey	-	-	
	600026 Pay-Perform Survey-Bus. Dist	-	-	
	600027 Pay-Perform Survey-Trans. Pipe	-	-	
	600029 Pay-Perform Leak Survey-Other	-	-	
	600031 Pay - Locate Mains and Service	4,817	5,049	
	600032 Pay-Right-of-Way Upkeep	-	-	
	600033 Pay - Relocate Service	3,646	3,822	
	600034 Pay - Perform Em. Valve Insp.	12,543	13,147	
	600035 Pay-Serv.StandBy\Beeper Time	40,154	42,089	
	600036 Pay-Ser.Ctr.-Dist.-SdByBprTime	54,135	56,744	
	600037 Pay - Investigate Leaks Dist.	10,961	11,489	
	600038 Pay - Regulator Stat. Inspect.	16,349	17,137	
	600039 Pay - City Gate Stations	(208)	(218)	
	600041 Pay ERTs	36	38	
	600042 Pay - Single Reads	15,552	16,301	
	600043 Pay - Turn-off Service	87,634	91,857	
	600044 Pay - Activate Meter	216,070	226,483	
	600045 Pay - Investigate Leaks	109,552	114,831	
	600046 Pay-PT Meter Change	2,817	2,952	
	600047 Pay- No Gas AGLC Work	14,642	15,348	
	600049 Pay - Serv. Wk. Order not Comp	131	137	
	600051 Pay-Investigate- Other Service	-	-	
	600060 Pay-Maint. Super/Eng.-Distr.	3,424	3,589	
	600061 Pay-Repair and Maint. Mains	248,095	260,052	
	600062 Pay-Repair Damage Mains	11,163	11,701	
	600063 Pay-Maintain Compressor St. Eq	941	986	
	600064 Pay - Maintain Regulator Stat.	38,233	40,076	
	600066 Pay-Maintain STAR	97	102	
	600067 Pay-Maintain of Services	91,347	95,749	
	600069 Pay-Repair Damage Service	11,685	12,248	
	600070 Pay-MaintainMeterSetsandReq-Pro	5,675	5,948	
	600071 Pay-Repair Meter SetsandReg Re	21,402	22,433	
	600075 PayMtr ReadStd By/Beeper Time	98	103	
	600081 Pay-Corrosion Testing Transmis	74	78	
	600083 Pay-Transmission Odorization	-	-	
	600092 Pay - Customer Accounts	916	960	
	600093 Pay-Meter Reading-Enscan	1,360	1,426	
	600094 Pay-Meter Reading-Itron	70,804	74,217	
	600095 Pay-Customer RecordsandCollect	-	-	
	600102 Pay-Customer Service	7,319	7,672	
	600103 Pay-Customer Assistance	7,983	8,368	
	600108 Pay Wholesale System Project	181	189	
	600112 Pay-Promotional Advertising	-	-	
	600113 Payroll Expense - V-Force	3,423	3,588	
	600117 Pay-Pivotal Virginia Propane	-	-	
	600120 Pay-AandG Salaries	313,267	328,364	
	600121 Pay-Operate Facilities	9	9	
	600122 Pay-Operational Training	33,698	35,322	
	600123 Pay-Safety TrainingandReg Compli	26,805	28,097	
	600124 Pay-Injuries and Damages	57	59	
	600125 Pay-Laboratory	198	207	

Chattanooga Gas Company
Comparative Statements of Operations and Maintenance Expense
Twelve Months Ended June 30, 2009 (Test Period) and Twelve months Ended April 30, 2011 (Attrition Period)
(with Pro-Forma Adjustments)

Line No.	Description	Test Period	Attrition Period	Increase (Decrease)
	600130 Pay-Maint.of GeneralPlant+B306	191	201	
	600131 Pay-OperateandMaintain Fleet Eq	5,331	5,588	
	600132 Pay-Maintain Facilities	1,826	1,914	
	600133 Pay-Stores Operations	-	-	
	600141 Work Management/Asset Management	-	-	
2	Employee Benefits	788,190	1,270,641	482,452
	Adjustment for recovery of pension costs based on estimated p	37,744		
	Employee Benefits			
	670530 Retirement Savings Plus Plan	77,216	86,974	
	670534 401K - Distributed	32,658	36,785	
	670535 401K Benefit Offset	(35,689)	(40,200)	
	670500 Group Insurance	396,792	530,628	
	670515 HSA Employer Contributions	2,000	2,675	
	670501 Health Benefits Offset	(135,930)	(181,779)	
	670502 Flex Benefits Deductions	(107,162)	(143,307)	
	670509 Health - Distributed	67,975	90,902	
	670503 Other Post Retirement Benefits	253,300	103,277	
	670505 Flex Vacation Deductions	(15,521)	(11,121)	
	670526 AIP Bonus Benefits Offset	(98,521)	(70,591)	
	670590 AIP Bonus	215,162	154,165	
	670593 AIP Bonus - Distributed	95,539	68,454	
	670594 Other/Sales Bonuses	(7,746)	(5,550)	
	670520 Physicals	570	582	
	670525 Miscellaneous Benefits	1,149	1,172	
	670540 Short-Term Disability	8,653	8,828	
	670450 Pensions		638,744	
3	Benefits Capitalized	(46,367)	(101,369)	(55,002)
	670510 EmployeeBenefitsCapitalized	(34,670)	(31,374)	
	670513 AIP Capitalized	(9,893)	(10,799)	
	670511 OtherPostRetirementBenefitsCap	(306)	(8,239)	
	670512 Pensions-Capitalized	(1,497)	(50,958)	
4	Fleet Services and Facilities Expense	844,524	861,624	17,100
	670140 Fleet Fuel Expense	124,113	126,626	
	670147 Lease Fleet Equipment	76,789	78,344	
	670148 Operate and Maintain Fleet Eq	65,091	66,408	
	670050 Utilities	381,560	389,285	
	670170 Security	6,840	6,979	
	670551 Operate Cell Phone	24,249	24,740	
	670552 Operate Page	(719)	(734)	
	670900 Facilities Rent/Lease Expenses	192,469	196,366	
	671021 Fleet Capitalization	(25,867)	(26,391)	
5	Outside Services	1,706,740	1,468,230	(238,511)
	620040 Outside Services - LNG Storage	7,533	7,685	
	640032 Design Gas System Imp. Cont.	-	0	
	640204 Perform 3Year Survey-Contracto	1,335	1,362	
	640206 Perform 5-Year Survey-Contract	49,510	50,512	
	640211 Perform Survey-Bus Dist Cont	23,127	23,596	
	640213 Perform Survey Trans.Pipe Cont	835	851	
	640215 Perform Leak Sur. Other Cont	6,800	6,938	
	640219 Right of Way Upkeep Contractor	14,000	14,283	
	640233 Locate Mains and Svcs- Cont.	345,971	352,976	
	640501 Check City Gate Stat. Contract	-	0	
	640610 Relocate Service Re-Route Cont	-	0	

Chattanooga Gas Company
Docket No. 09-00183
Attachment 64-1

Chattanooga Gas Company
Comparative Statements of Operations and Maintenance Expense
Twelve Months Ended June 30, 2009 (Test Period) and Twelve months Ended April 30, 2011 (Attrition Period)
(with Pro-Forma Adjustments)

Line No.	Description	Test Period	Attrition Period	Increase (Decrease)
	640706 No Gas AGLC Work-Contractor	5,120	5,224	
	645210 Repair and Maintain Mains Cont	11,354	11,584	
	645211 Maintenance of Main Paving	42,891	43,759	
	645215 Repair Damage Mains-Contractor	-	0	
	645401 Maintain Reg. Stations- Cont	840	857	
	645502 Maint. Meter SetsandReg. ProCont	6,895	7,035	
	645504 Repair Damage Service- Contrac	-	0	
	645710 Maintenance of Services-Contra	3,388	3,457	
	645711 Maintenance of Service Paving	14,094	14,379	
	650102 Meter Reading-Enscan-Contracto	259	0	
	650103 Meter Reading- Itron-Contracto	409,509	0	
	650800 Outside Services-Cust.Acct	-	0	
	670200 Outside Svcs Employed	23,339	23,812	
	670201 Outside Svc. -Printing	582	594	
	670202 Outside Services Info Tech	36,321	37,056	
	670402 Outside Legal Services	635,996	648,873	
	670403 Miscellaneous Legal Services	13,329	13,599	
	670850 Outside Services -Facilities	53,713	54,800	
	Meter Rebuilds - Account 645502 Maintain Meter Sets and Reg. Proactive - Contractor		69,421	
	Meter Rebuilds Materials -Account 645502 Maintain Meter Sets and Reg. Proactive - Contractor		46,446	
	Meter Relights - Account 640706 No Gas Work - Contractor		29,129	
6	Bad Debt Expenses	335,913	297,462	(38,451)
	650700 Uncollectible Acct	305,110	266,659	
	650701 Uncollectible Accts - Damages	30,803	30,803	
7	Sales Promotion Expense	22,549	23,006	457
	660006 Marketing- Direct Mail and Email	22,549	23,006	
8	Customer Service and Account Expense	5,176	5,280	104
	650100 Meter Reading Enscan	1,881	1,919	
	650101 Meter Reading- Itron	2,938	2,997	
	650900 Misc Customer Acct Exp	356	364	
	655400 Misc Customer Acct Expense	1	0	
9	Administrative and General Expenses	852,708	993,498	140,790
	670400 Injuries and Damages	31,998	32,646	
	670401 Workers Compensation Expense	22,752	23,213	
	670411 Legal Costs	120	122	
	670100 Office and Administrative	12,055	12,299	
	670104 Postage	206,271	210,448	
	670108 Jobbing Charges In/Out	39,300	40,096	
	670159 Scrap Materials	(823)	(839)	
	670165 Stores -Other	2,509	2,559	
	670102 Development and Training-Acctg.	2,229	2,275	
	670105 Operational Training	57	59	
	670106 Safety Training and Reg. Complia	4,173	4,258	
	670800 Association and Club Dues-Comp	43,048	43,920	
	670805 AssociationandClub Dues-Employee	7,085	7,229	
	670806 General Dues and Subscriptions	78	80	
	670855 Travel Expense	15,261	15,570	
	670856 Meals and Entertainment	3,966	4,046	
	670857 Meals and Entertainment 100 Percent	562	574	
	670911 Equipment Lease	31,582	32,222	
	670080 Tax and License	8,801	8,979	

Chattanooga Gas Company
Docket No. 09-00183
Attachment 64-1

Chattanooga Gas Company
Comparative Statements of Operations and Maintenance Expense
Twelve Months Ended June 30, 2009 (Test Period) and Twelve months Ended April 30, 2011 (Attrition Period)
(with Pro-Forma Adjustments)

Line No.	Description	Test Period	Attrition Period	Increase (Decrease)
	670103 Organizational Development	0	0	
	670127 Uniforms	9,314	9,503	
	670130 Bank Service Charges	85,104	86,828	
	670300 General Business Insurance	208,601	212,825	
	670700 Regulatory Commission Exp	87,486	212,781	
	670840 Miscellaneous Expense	31,146	31,776	
	670841 Fines and Penalties	31	31	
10	Admin & Gen. Salaries & Exp. Capitalized	(33,772)	(34,456)	(684)
	670150 AdminandGen Salaries-Capitalized	(31,818)	(32,462)	
	670160 AandG Expenses-Capitalized	(1,954)	(1,994)	
11	Other Distribution and Storage Expense	495,824	574,178	78,354
	620050 LNG Operation	140,810	143,661	
	640050 Distr Load Dispatching	0	0	
	640205 Perform 5-Year Survey	0	0	
	640218 Right of Way Upkeep	823	839	
	640232 Locate Mains and Services	0	0	
	640234 Perform Em. Valve Inspections	0	0	
	640300 Regulator Stations-Inspections	2,859	2,917	
	640603 Single Reads	0	0	
	640605 Turn-off Service	754	770	
	640607 Activate Meter	4,404	4,493	
	640609 Relocate Service (Re-Route)	0	0	
	640611 RelocateService(Re-Route)-Cred	(13,380)	(13,651)	
	640701 Investigate Leaks	2,416	2,465	
	640703 PT Meter Change	140	143	
	640749 Distribution-Mat Mgt	58,417	59,600	
	625100 LNG Mnt-Struct/Improvements	396	68,718	
	625200 Maintenance of Gas Holders	0	0	
	625300 LNG Mnt Purification Equip	1,610	1,642	
	625400 LNG Maint Liquefaction Equip	82,853	84,531	
	625500 LNG Mnt- of Vaporizing Equip	763	778	
	625600 LNG Mnt- of Compressor Equip	18,235	18,604	
	625900 LNG Mnt-Other Equip	42,353	43,211	
	645200 Repair and Maintain Mains	52,055	53,109	
	645214 Repair damage mains	4,983	5,084	
	645400 Maintenance Regulator Stations	13,656	13,932	
	645501 Maint. Meter Sets andReg. Pro	8,894	9,075	
	645503 Repair Damage Service	2,232	2,277	
	645506 Repair Meter Sets and Reg. Re	13,764	14,043	
	645700 Maintenance of Services	36,202	36,935	
	675100 Maintenance of Facilities	8,880	9,059	
	675105 Software Maintenance	1,274	1,300	
	675106 Large Computer Equip Maint	1,330	1,357	
	675110 Maintenance Power Equipment	743	758	
	675120 Maintenance Hand Tools	6,880	7,020	
	675140 Maintenance of Office Equip	1,477	1,507	
12	AGL Services Company Allocations	4,184,368	4,516,810	332,442
	671008 Allocated Corp Compliance	69,093	74,582	
	671412 Allocated Bus Supt Facilities	298,050	321,729	
	671415 Allocated Supply Chain Mgmt	19,323	20,858	
	671417 Allocated Employee Services	162,936	175,881	
	671419 Allocated Executive - Corp	83,260	89,874	
	671421 Allocated External Relations - Corp	19,676	21,239	
	671422 Allocated Financial Services	259,905	280,554	
	671424 Allocated IS&T Base Serv - Corp	250,143	270,017	

Chattanooga Gas Company
Comparative Statements of Operations and Maintenance Expense
Twelve Months Ended June 30, 2009 (Test Period) and Twelve months Ended April 30, 2011 (Attrition Period)
(with Pro-Forma Adjustments)

Line No.	Description	Test Period	Attrition Period	Increase (Decrease)
	671425 Allocated Internal Auditing	30,611	33,043	
	671426 Allocated Investor Relations	9,814	10,594	
	671427 Allocated Legal	185,426	200,158	
	671429 Allocated Other Corporate	8,310	8,970	
	671434 Allocated Corporate Communications	57,462	62,027	
	671003 AGLR Alloc Executive - Dist	40,360	43,567	
	671004 Allocated Ext Relations-Dis Op	21,308	23,001	
	671416 Allocated Call Center	375,681	405,528	
	671005 Allocated Call Center Mgt	109,652	118,364	
	671103 Allocated Credit Collections	28,646	30,922	
	671018 Allocated Cust Serv Logistics	36,009	38,870	
	671104 Allocated Cust Serv Ovhd	43,111	46,536	
	671105 Allocated Emergency Response	55,669	60,092	
	671418 Allocated Engineering	147,192	158,886	
	671423 Allocated Gas Supply	143,630	155,041	
	671428 Allocated Marketing	63,818	68,888	
	671430 Allocated Rates & Regulatory	73,356	79,184	
	671446 Allocated Engineering - SOPS	22,098	23,853	
	671448 Allocated Executive - SOPS	98,159	105,958	
	671450 Allocated Ext Relations - SOPS	13,058	14,096	
	671451 Allocated Gas Supply - SOPS	42,080	45,423	
	671452 Allocated Marketing - SOPS	5,338	5,763	
	671403 Direct Assigned Chargeback	736,534	795,050	
	671400 IS&T Base Services - Corp	189,754	204,830	
	671401 IS&T Projects - Corp	2,361	2,549	
	671007 IS&T Projects AGLC CGC VNG	22,920	24,741	
	672520 IS&T Base Services - Dis Ops	406,525	438,823	
	672521 IS&T Projects Dis Ops	24,719	26,683	
	671024 Other Benefits Stock Awards	5,931	6,402	
	671013 AGSC DC Fleet Services	22,452	24,236	

Chattanooga Gas Company
Statement of Operations and Maintenance Expense
Twelve Months Ended December 31, 2009
(Excludes pro forma adjustments)

Line No.	Description	2009
	Operation and Maintenance Expenses	
1	Payroll Expenses	\$2,120,539
	600001 Pay LNG Supervision/Eng.	68,482
	600002 Pay - LNG Operation and Labor	402,377
	600011 Pay-LNG Maint. of Other Equip	1,220
	600020 Pay-Distribution Superv/Eng	66,215
	600022 Pay-Distribution Load Dispatch	9,227
	600031 Pay - Locate Mains and Service	4,888
	600033 Pay - Relocate Service	3,461
	600034 Pay - Perform Em. Valve Insp.	14,211
	600035 Pay-Serv.StandBy\Beeper Time	50,729
	600036 Pay-Ser.Ctr.-Dist.-SdByBprTime	58,602
	600037 Pay - Investigate Leaks Dist.	9,308
	600038 Pay - Regulator Stat. Inspect.	21,917
	600041 Pay ERTs	36
	600042 Pay - Single Reads	17,590
	600043 Pay - Turn-off Service	98,911
	600044 Pay - Activate Meter	186,954
	600045 Pay - Investigate Leaks	110,207
	600046 Pay-PT Meter Change	8,645
	600047 Pay- No Gas AGLC Work	12,882
	600049 Pay - Serv. Wk. Order not Comp	131
	600060 Pay-Maint. Super/Eng.-Distr.	3,424
	600061 Pay-Repair and Maint. Mains	264,936
	600062 Pay-Repair Damage Mains	7,806
	600063 Pay-Maintain Compressor St. Eq	941
	600064 Pay - Maintain Regulator Stat.	26,815
	600066 Pay-Maintain STAR	97
	600067 Pay-Maintain of Services	87,039
	600069 Pay-Repair Damage Service	10,748
	600070 Pay-MaintainMeterSetsandReq-Pro	13,649
	600071 Pay-Repair Meter SetsandReg Re	17,543
	600093 Pay-Meter Reading-Enscan	37,920
	600094 Pay-Meter Reading-Itron	54,654
	600101 Pay-Customer Service Superv	147
	600102 Pay-Customer Service	8,217
	600103 Pay-Customer Assistance	8,755
	600113 Payroll Expense - V-Force	3,678
	600120 Pay-AandG Salaries	346,465
	600121 Pay-Operate Facilities	9
	600122 Pay-Operational Training	47,186
	600123 Pay-Safety TrainingandReg Compli	29,011
	600130 Pay-Maint.of GeneralPlant+B306	49
	600131 Pay-OperateandMaintain Fleet Eq	4,451
	600132 Pay-Maintain Facilities	1,007
2	Employee Benefits	738,290
	670530 Retirement Savings Plus Plan	84,312

Chattanooga Gas Company
Statement of Operations and Maintenance Expense
Twelve Months Ended December 31, 2009
(Excludes pro forma adjustments)

Line No.	Description	2009
	670500 Group Insurance Medical	410,834
	670515 HSA Employer Contributions	2,000
	670501 Health Benefits Offset	13,590
	670502 Flex Benefits Deductions	(119,687)
	670503 Other Post Retirement Benefits	167,771
	670505 Flex Vacation Deductions	(15,795)
	670590 AIP Bonus	198,454
	670594 Other/Sales Bonuses	(7,746)
	670520 Physicals	877
	670525 Miscellaneous Benefits	1,443
	670540 Short-Term Disability	13,817
	670450 Pensions	(11,581)
3	Benefits Capitalized	(40,168)
	670510 EmployeeBenefitsCapitalized	(29,088)
	670513 ATP1 Capitalized	(8,418)
	670511 OtherPostRetirementBenefitsCap	(229)
	670512 Pensions-Capitalized	(2,433)
4	Fleet Services and Facilities Expense	816,236
	670140 Fleet Fuel Expense	94,624
	670147 Lease Fleet Equipment	86,352
	670148 Operate and Maintain Fleet Eq	66,338
	670050 Utilities	359,223
	670170 Security	7,611
	670551 Operate Cell Phone	24,483
	670900 Facilities Rent/Lease Expenses	193,765
	671021 Fleet Capitalization	(16,161)
5	Outside Services	1,542,382
	620040 Outside Services - LNG Storage	2,950
	640204 Perform 3Year Survey-Contracto	5,366
	640206 Perform 5-Year Survey-Contract	88,606
	640211 Perform Survey-Bus Dist Cont	31,990
	640213 Perform Survey Trans.Pipe Cont	1,102
	640215 Perform Leak Sur. Other Cont	7,902
	640219 Right of Way Upkeep Contractor	47,750
	640233 Locate Mains and Svcs- Cont.	399,258
	640608 Activate Meter- Contractor	-
	640704 PT Meter Change Contractor	-
	640706 No Gas AGLC Work-Contractor	7,400
	645210 Repair and Maintain Mains Cont	11,462
	645211 Maintenance of Main Paving	52,842
	645215 Repair Damage Mains-Contractor	422
	645401 Maintain Reg. Stations- Cont	2,212
	645502 Maint. Meter SetsandReg. ProCont	11,695
	645710 Maintenance of Services-Contra	701
	645711 Maintenance of Service Paving	13,559

Chattanooga Gas Company
Statement of Operations and Maintenance Expense
Twelve Months Ended December 31, 2009
(Excludes pro forma adjustments)

Line No.	Description	2009
	650103 Meter Reading- Itron-Contracto	129,808
	670200 Outside Svcs Employed	22,340
	670201 Outside Svc. -Printing	434
	670202 Outside Services Info Tech	71,971
	670402 Outside Legal Services	559,518
	670403 Miscellaneous Legal Services	18,961
	670850 Outside Services -Facilities	54,132
6	Bad Debt Expenses	370,936
	650700 Uncollectible Acct	352,522
	650701 Uncollectible Accts - Damages	18,414
7	Sales Promotion Expense	45,703
	660001 Residential Sales Promotion	30,553
	660006 Marketing- Direct Mail and Email	32,770
	660012 Sponsorships Events/Tradeshows	650
	660300 Marketing Expenses - General	8,259
	660400 Vendor/Agency Support	(26,529)
8	Customer Service and Account Expense	5,806
	650100 Meter Reading Enscan	2,285
	650101 Meter Reading- Itron	3,098
	650900 Misc Customer Acct Exp	424
9	Administrative and General Expenses	876,397
	670400 Injuries and Damages	31,267
	670401 Workers Compensation Expense	34,329
	670411 Legal Costs	60
	670100 Office and Administrative	11,579
	670104 Postage	262,873
	670159 Scrap Materials	(1,053)
	670165 Stores -Other	3,605
	670102 Development and Training-Acctg.	2,352
	670105 Operational Training	97
	670106 Safety Training and Reg. Complia	4,629
	670800 Association and Club Dues-Comp	45,699
	670805 AssociationandClub Dues-Employee	5,880
	670806 General Dues and Subscriptions	78
	670855 Travel Expense	13,134
	670856 Meals and Entertainment	4,115
	670857 Meals and Entertainment 100 Percent	1,009
	670911 Equipment Lease	31,409
	670080 Tax and License	8,947
	670122 Civic Participation-Commun Dev	15,000
	670127 Uniforms	13,904
	670130 Bank Service Charges	86,498

Chattanooga Gas Company
Statement of Operations and Maintenance Expense
Twelve Months Ended December 31, 2009
(Excludes pro forma adjustments)

Line No.	Description	2009
	670300 General Business Insurance	210,006
	670700 Regulatory Commission Exp	87,486
	670840 Miscellaneous Expense	3,494
10	Admin & Gen. Salaries & Exp. Capitalized	(37,860)
	670150 AdminandGen Salaries-Capitalized	(35,957)
	670160 AandG Expenses-Capitalized	(1,903)
11	Other Distribution and Storage Expense	545,154
	625300 LNG Mnt Purification Equip	4,147
	625400 LNG Maint Liquefaction Equip	117,109
	625500 LNG Mnt- of Vaporizing Equip	9,159
	625600 LNG Mnt- of Compressor Equip	16,464
	625900 LNG Mnt-Other Equip	72,701
	645200 Repair and Maintain Mains	53,096
	645214 Repair damage mains	4,904
	645400 Maintenance Regulator Stations	11,593
	645501 Maint. Meter Sets andReg. Pro	4,969
	645503 Repair Damage Service	726
	645506 Repair Meter Sets and Reg. Re	16,978
	645700 Maintenance of Services	24,655
	675100 Maintenance of Facilities	9,921
	675105 Software Maintenance	1,274
	675106 Large Computer Equip Maint	1,369
	675110 Maintenance Power Equipment	293
	675120 Maintenance Hand Tools	9,870
	675140 Maintenance of Office Equip	1,252
	620050 LNG Operation	121,011
	640300 Regulator Stations-Inspections	2,953
	640605 Turn-off Service	621
	640607 Activate Meter	1,815
	640609 Relocate Service (Re-Route)	19,083
	640611 RelocateService(Re-Route)-Cred	(28,464)
	640701 Investigate Leaks	403
	640703 PT Meter Change	3,277
	640749 Distribution-Mat Mgt	63,973
12	AGL Services Company Allocations	4,908,973
	671008 Allocated Corp Compliance	113,761
	671412 Allocated Bus Supt Facilities	321,470
	671415 Allocated Supply Chain Mgmt	24,980
	671417 Allocated Employee Services	220,049
	671419 Allocated Executive - Corp	109,968
	671421 Allocated External Relations - Corp	11,402
	671422 Allocated Financial Services	286,424
	671424 Allocated IS&T Base Serv - Corp	288,372
	671425 Allocated Internal Auditing	36,803
	671426 Allocated Investor Relations	6,312

Chattanooga Gas Company
Statement of Operations and Maintenance Expense
Twelve Months Ended December 31, 2009
(Excludes pro forma adjustments)

Line No.	Description	2009
	671427 Allocated Legal	210,424
	671429 Allocated Other Corporate	(39,937)
	671434 Allocated Corporate Communications	65,894
	671003 AGLR Alloc Executive - Dist	56,258
	671004 Allocated Ext Relations-Dis Op	32,155
	671416 Allocated Call Center	324,720
	671005 Allocated Call Center Mgt	208,103
	671103 Allocated Credit Collections	18,212
	671018 Allocated Cust Serv Logistics	48,855
	671104 Allocated Cust Serv Ovhd	52,447
	671105 Allocated Emergency Response	59,864
	671418 Allocated Engineering	172,455
	671423 Allocated Gas Supply	174,838
	671428 Allocated Marketing	65,907
	671430 Allocated Rates & Regulatory	82,860
	671446 Allocated Engineering - SOPS	17,750
	671448 Allocated Executive - SOPS	110,787
	671450 Allocated Ext Relations - SOPS	21,919
	671451 Allocated Gas Supply - SOPS	50,273
	671452 Allocated Marketing - SOPS	6,330
	671403 Direct Assigned Chargeback	960,394
	671400 IS&T Base Services - Corp	218,756
	671401 IS&T Projects - Corp	6,886
	671007 IS&T Projects AGLC CGC VNG	24,516
	672520 IS&T Base Services - Dis Ops	460,946
	672521 IS&T Projects Dis Ops	47,960
	671024 Other Benefits Stock Awards	3,938
	671013 AGSC DC Fleet Services	21,961
	671032 AGSC DC Fleet Services SOPS	3,961
	Total O&M	11,892,389

Chattanooga Gas Company
TRA FG-Item No. 73
Date 01/20/04

Chattanooga Gas Company
Summary of Incidental Collections
12 months ended 09/30/03

Line No.	(1) Description	(2) Amount	(3) Lag	(4) Dollar Days
1	Sales taxes	\$ 2,187,561	37.46	\$ 81,948,742
2	Franchise fee - City of Cleveland, TN	197,800	69.15	13,677,359
3	Total	<u>\$ 2,385,361</u>	<u>40.09</u>	<u>\$ 95,626,101</u>

Chattanooga Gas Company
TRA FG-Item No. 73
Date 01/20/04

Chattanooga Gas Company
Summary of Franchise Fee (Incidental Collections)
12 months ended 09/30/03

Unit	Voucher	Descr	Acct	Descr	Sum Amount	Acctg Date	Vendor	Name	Invoice	Date	Service Period			Payment Date	(Lead) Lag Days	Dollar Days
											Beginning	End	MidPoint			
1	AP029	29161795 FRANCHISE TAX CLEVELAND	246010	Franchise Requirements 1	38,715.59	2003-07-17	0000033669	CLEVELAND, CITY OF	071603CLE	2003-07-16	04/01/03	06/30/03	05/16/03	07/17/03	62.00	2,400,367
2	AP029	29137343 FRANCHISE TAX	246010	Franchise Requirements 1	107,481.46	2003-04-21	0000033669	CLEVELAND, CITY OF	041703CLE	2003-04-17	01/01/03	03/31/03	02/14/03	04/22/03	66.50	7,147,517
3	AP029	29122944 FRANCHISE TAX	246010	Franchise Requirements 1	46,695.13	2003-01-31	0000033669	CLEVELAND, CITY OF	012903CLE	2003-01-29	10/01/02	12/31/02	11/15/02	02/04/03	80.50	3,759,958
4	AP029	29108057 FRANCHISE TAX CITY OF CLE	246010	Franchise Requirements 1	4,907.51	2002-10-30	0000033669	CLEVELAND, CITY OF	102902CLE	2002-10-29	07/01/02	09/30/02	08/15/02	10/30/02	75.50	370,517
5					<u>197,799.69</u>										<u>69.15</u>	<u>13,677,359</u>

Docket Number 09-00183
CAPD Question 1-83
Attachment 83-2

Chattanooga Gas Company
TRA FG-Item No. 73
Date 01/20/04

Chattanooga Gas Company
Summary of Sales Tax Collections (Incidental Collections)
12 months ended 09/30/03

Line No.	(1) Description	(2) Amount	(3) Invoice No.	(4) Invoice Date	(5) Service Date	(6) Payment Date	(7) (Lead) Lag Days	(8) Dollar Days
1	ST OF TN SALES TAX 9/02	\$ 3.74	100802TEN	10/08/02	09/15/02	10/21/02	36.00	\$ 134.64
2	ST OF TN SALES TAX 9/02	53,009.16	100802TEN	10/08/02	09/15/02	10/21/02	36.00	1,908,329.76
3	ST OF TN SALES TAX 10/02	4.00	111402TEN	11/14/02	10/15/02	11/19/02	35.00	140.00
4	ST OF TN SALES TAX 10/02	89,187.28	111402TEN	11/14/02	10/15/02	11/19/02	35.00	3,121,554.80
5	ST OF TN SALES TAX 10/02	(5,834.68)	111402TEN	11/14/02	10/15/02	11/19/02	35.00	(204,213.80)
6	ST OF TN SALES TAX 10/02	(0.26)	111402TEN	11/14/02	10/15/02	11/19/02	35.00	(9.10)
7	ST OF TN SALES TAX 11/02	4.18	121002TEN	12/10/02	11/15/02	12/24/02	39.00	163.02
8	ST OF TN SALES TAX 11/02	116,164.59	121002TEN	12/10/02	11/15/02	12/24/02	39.00	4,530,419.01
9	ST OF TN SALES TAX 12/02	4.70	011403TEN	01/14/03	12/15/02	01/23/03	39.00	183.30
10	ST OF TN SALES TAX 12/02	238,497.81	011403TEN	01/14/03	12/15/02	01/23/03	39.00	9,301,414.59
11	ST OF TN SALES TAX 1/03	4.44	021103TEN	02/11/03	01/15/03	02/13/03	29.00	128.76
12	ST OF TN SALES TAX 1/03	307,717.49	021103TEN	02/11/03	01/15/03	02/13/03	29.00	8,923,807.21
13	ST OF TN SALES TAX 2/03	4.44	031403TEN	03/14/03	02/14/03	03/25/03	39.00	173.16
14	ST OF TN SALES TAX 2/03	385,799.89	031403TEN	03/14/03	02/14/03	03/25/03	39.00	15,046,195.71
15	ST OF TN SALES TAX 3/03	4.44	041403TEN	04/14/03	03/15/03	04/30/03	46.00	204.24
16	ST OF TN SALES TAX 3/03	294,697.02	041403TEN	04/14/03	03/15/03	04/30/03	46.00	13,556,062.92
17	ST OF TN SALES TAX 4/03	4.44	051303TEN	05/13/03	04/15/03	05/19/03	34.00	150.96
18	ST OF TN SALES TAX 4/03	205,751.90	051303TEN	05/13/03	04/15/03	05/19/03	34.00	6,995,564.60
19	ST OF TN SALES TAX 5/03	4.44	060903TEN	06/09/03	05/15/03	06/30/03	46.00	204.24
20	ST OF TN SALES TAX 5/03	128,614.84	060903TEN	06/09/03	05/15/03	06/30/03	46.00	5,916,282.64
21	ST OF TN SALES TAX 6/03	4.44	070903TEN	07/09/03	06/15/03	07/17/03	32.00	142.08
22	ST OF TN SALES TAX 6/03	104,841.73	070903TEN	07/09/03	06/15/03	07/17/03	32.00	3,354,935.36
23	ST OF TN SALES TAX 7/03	4.44	081203TEN	08/12/03	07/15/03	08/21/03	37.00	164.28
24	ST OF TN SALES TAX 7/03	62,693.09	081203TEN	08/12/03	07/15/03	08/21/03	37.00	2,319,644.33
25	ST OF TN SALES TAX 8/03	4.44	090803TEN	09/08/03	08/15/03	09/18/03	34.00	150.96
26	ST OF TN SALES TAX 8/03	166,129.67	090803TEN	09/08/03	08/15/03	09/18/03	34.00	5,648,408.78
27	ST OF TN SALES TAX 9/02	(14,451.49)	100802TEN	10/08/02	09/15/02	10/21/02	36.00	(520,253.64)
28	ST OF TN SALES TAX 9/02	30,185.88	100802TEN	10/08/02	09/15/02	10/21/02	36.00	1,086,691.68
29	ST OF TN SALES TAX 10/02	1.21	111402TEN	11/14/02	10/15/02	11/19/02	35.00	42.35
30	ST OF TN SALES TAX 10/02	278.46	111402TEN	11/14/02	10/15/02	11/19/02	35.00	9,746.10
31	ST OF TN SALES TAX 10/02	(18.22)	111402TEN	11/14/02	10/15/02	11/19/02	35.00	(637.70)
32	ST OF TN SALES TAX 10/02	(0.08)	111402TEN	11/14/02	10/15/02	11/19/02	35.00	(2.80)
33	ST OF TN SALES TAX 11/02	0.45	121002TEN	12/10/02	11/15/02	12/24/02	39.00	17.55
34	ST OF TN SALES TAX 11/02	5,826.04	121002TEN	12/10/02	11/15/02	12/24/02	39.00	227,215.56
35	ST OF TN SALES TAX 12/02	(5,834.44)	011403TEN	01/14/03	12/15/02	01/23/03	39.00	(227,543.16)
36	ST OF TN SALES TAX 1/03	(6.35)	021103TEN	02/11/03	01/15/03	02/13/03	29.00	(184.15)
37	ST OF TN SALES TAX 1/03	0.27	021103TEN	02/11/03	01/15/03	02/13/03	29.00	7.83
38	ST OF TN SALES TAX 2/03	2,753.87	031403TEN	03/14/03	02/14/03	03/25/03	39.00	107,400.93
39	ST OF TN SALES TAX 3/03	747.18	041403TEN	04/14/03	03/15/03	04/30/03	46.00	34,370.28
40	ST OF TN SALES TAX 4/03	3,353.86	051303TEN	05/13/03	04/15/03	05/19/03	34.00	114,031.24
41	ST OF TN SALES TAX 5/03	(1.28)	060903TEN	06/09/03	05/15/03	06/30/03	46.00	(58.88)
42	ST OF TN SALES TAX 5/03	8,283.00	060903TEN	06/09/03	05/15/03	06/30/03	46.00	381,018.00
43	ST OF TN SALES TAX 6/03	2,725.36	070903TEN	07/09/03	06/15/03	07/17/03	32.00	87,211.52
44	ST OF TN SALES TAX 7/03	3,957.47	081203TEN	08/12/03	07/15/03	08/21/03	37.00	145,426.39
45	ST OF TN SALES TAX 8/03	2,438.43	090803TEN	09/08/03	08/15/03	09/18/03	34.00	82,906.62
		\$ 2,187,561.29					37.46	\$ 81,948,742.17

AGL Resources, Inc.

0081362

Non-Negotiable

Our Voucher Number	Invoice Date	Your Reference Number	Invoice Amount	Discount Amount	Sales Tax Amount	Net Invoice Amount
29137343 ONL	17-APR-2003	041703CLE	\$107481.46	\$0.00	\$0.00	\$107481.46

To The
Order of

CLEVELAND, CITY OF
P.O. BOX 1519
CLEVELAND, TN 37364

NON-NEGOTIABLE
Check Amount: 107481.46
Date Paid: 04-22-2003

Vendor: 0000033669



0000033669



CLEVELAND, CITY OF

Company Nbr:

Check No:



AP029



0081362

Date Paid:

Check Amount:



22-APR-2003



107481.46

VOUCHER CHECK REQUEST
#155.01 10/05/1999

AGL Resources

Date check needed April 17, 2003

Return check to Department Code _____

To: Accounts Payable - 1130

29136950

Vendor No.

33669

Issue check in the amount of \$107,481.46

Date April 17, 2003

To the order of City of Cleveland

Address PO Box 1519

Cleveland, TN 37364

29137343

CAPITAL ONLY							
Activity ID	RSRC. Category	Sub RSRC. Category	Dept #	GL Number or Project ID	RSRC.	AMOUNT	Check is for:
			8000	246010		107,481.46	Franchise Tax for 01/03 - 03/03 2% of Gross Receipts = \$107,481.46.
Total						\$107,481.46	

F	R	A	N	C	H	I	S	E	T	A	X				Request by Felicia McKinley <i>fm</i>
C	I	T	Y	O	F	C	L	E	V	E	L	A	N	D	Approved by <i>[Signature]</i>

RECEIVED
APR 18 2003

Page No. 1
Run Date 04/17/2003
Run Time 10:22:15

Page 259 of 268

AGL Resources, Inc.

0091267

Non-Negotiable

Our Voucher Number	Invoice Date	Your Reference Number	Invoice Amount	Discount Amount	Sales Tax Amount	Net Invoice Amount
29151795 ONL	16-JUL-2003	071603CLE	\$38715.59	\$0.00	\$0.00	\$38715.59

To The
Order of

CLEVELAND, CITY OF
P.O. BOX 1519
CLEVELAND, TN 37364

NON-NEGOTIABLE
Check Amount: 38715.59
Date Paid: 07-17-2003

Vendor: 0000033669



0000033669



CLEVELAND, CITY OF

Company Nbr:

Check No:



AP029



0091267

Date Paid:

Check Amount:



17-JUL-2003



38715.59

VOUCHER CHECK REQUEST

#155.01 10/05/1999



Date check needed July 18, 2003

Return check to Department Code _____

To: Accounts Payable - 1130

29151795

Vendor No. _____

33669

Issue check in the amount of \$38,715.59

Date July 16, 2003

To the order of City of Cleveland

Address PO Box 1519

Cleveland, TN 37364

CAPITAL ONLY							Check is for:
Activity ID	RSRC Category	Sub RSRC Category	Dept #	GL Number or Project ID	RSRC	AMOUNT	
			8000	246010		38,715.59	Franchise Tax for 04/03 - 06/03 2% of Gross Receipts = \$38,715.59.
Total						\$38,715.59	
FRANCHISE TAX							Request by Felicia McKinley <i>FM</i>
CITY OF CLEVELAND							Approved by <i>[Signature]</i>

RECEIVED
JUL 17 2003

<u>Cur</u>	<u>Journal Date</u>	<u>Journal ID</u>	<u>Seq</u>	<u>Line</u>	<u>Account</u>
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USD Beginning Balance:

04/16/2003	GLS0000176	5	246010
04/21/2003	AF00070028	6	246010
04/30/2003	GLS0000055	23	246010
04/30/2003	RVFA070780	2	246010
05/22/2003	GLS0000176	5	246010
05/31/2003	GLS0000055	23	246010
05/31/2003	RVFA072834	2	246010
06/30/2003	GLS0000055	23	246010
06/30/2003	GLS0000176	5	246010
06/30/2003	RVFA074657	2	246010

USD Total Activity: Ending Balance:

<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
		<
	1.48	
107,481.46	0.00	107,481.46>
0.00	1,490.20	
0.00	17,170.87	
	Period 4 Total:	88,819.31
0.00	1.48	
0.00	1,794.06	
0.00	9,385.40	
	Period 5 Total:	11,180.94>
0.00	491.12	
0.00	1.48	
0.00	8,379.50	
	Period 6 Total:	8,872.10>
		<
		<
		68,765.87
		38,715.59>

AGL Resources, Inc.

0059989

Non-Negotiable

Our Voucher Number	Invoice Date	Your Reference Number	Invoice Amount	Discount Amount	Sales Tax Amount	Net Invoice Amount
29108057 ONL	29-OCT-2002	102902CLE	\$4907.51	\$0.00	\$0.00	\$4907.51

To The
Order
OF

CLEVELAND, CITY OF
P.O. BOX 1519

CLEVELAND, TN 37364

NON-NEGOTIABLE
Check Amount
\$4907.51
Date Paid
10-30-2002

Vendor: 0000033669



0000033669



CLEVELAND, CITY OF

Company Nbr:



AP029

Check No:



0059989

Date Paid:



30-OCT-2002

Check Amount:



\$4907.51

VOUCHER CHECK REQUEST

#155.01 10/05/1999

AGL Resources

29108057

Date check needed October 29, 2002

Return check to Department Code _____

To: Accounts Payable - 1130

Vendor No. 33669

Issue check in the amount of \$4,907.51

Date October 29, 2002

To the order of City of Cleveland

Address PO Box 1519

Cleveland, TN 37364

CAPITAL ONLY			Dept #	GL Number or Project ID	RSRC.	AMOUNT	Check is for:
Activity ID	RSRC. Category	Sub RSRC. Category					
			8000	246010		4,907.51	
Total						\$4,907.51	Franchise Tax for 09/02 2% of Gross Receipts = \$4,907.51.

F	R	A	N	C	H	I	S	E	T	A	X					Request by Felicia McKinley <i>fm</i>
C	I	T	Y	O	F	C	L	E	V	E	L	A	N	D		Approved by <i>Amomba</i> <i>JSK</i>

Tr. Paul 10-29-02

RECEIVED
OCT 29 2002

Peoplesoft GL
GENERAL LEDGER ACTIVITY

Report ID: AGLS7002
Bus. Unit: GLS--Chattanooga Gas Company
Ledger: ACTUAL--Actual
For Fiscal Year 2002 Period 9 to 9
Acct: 2460104 Currency Code: USD

Page No. 1
Run Date 10/25/2002
Run Time 14:08:37

Acct	Description	Curr	Journal Date	Journal ID	Seg Line	Debit	Credit	Balance
246010	Franchise Requirements 1	USD	Beginning Balance:					397.39
			09/30/2002	GLS7000055	23	0.00	366.53	
			09/30/2002	GLS7000176	5	0.00	1.24	
			09/30/2002	RVFA057276	2	0.00	4,937.13	
246010	Franchise Requirements 1	USD	Total Activity:					5,304.90
			Ending Balance:					4,907.51

Docket Number 09-00183
CAPD Question 1-83
Attachment 83-2

AGL Resources, Inc.

0069751

Non-Negotiable

Our Voucher Number	Invoice Date	Your Reference Number	Invoice Amount	Discount Amount	Sales Tax Amount	Net Invoice Amount
29122944 ONL	29-JAN-2003	012903CLE	\$46695.13	\$0.00	\$0.00	\$46695.13

To The
Order of

CLEVELAND, CITY OF
P.O. BOX 1519
CLEVELAND, TN 37364

NON-NEGOTIABLE
Check Amount: 46695.13
Date Paid: 02-04-2003

Vendor: 0000033669



0000033669



CLEVELAND, CITY OF

Company Nbr:

Check No:



AP029



0069751

Date Paid:

Check Amount:



04-FEB-2003



46695.13

VOUCHER CHECK REQUEST
#155.01 10/05/1999



Date check needed January 29, 2003

Return check to Department Code _____

To: Accounts Payable - 1130

2 9122944

Vendor No. 33669

Issue check in the amount of \$46,695.13

Date January 29, 2003

To the order of City of Cleveland

Address PO Box 1519

Cleveland, TN 37364

CAPITAL ONLY							Check is for:
Activity ID	RSRC Category	Sub RSRC Category	Dept #	GL Number or Project ID	RSRC	AMOUNT	
			8000	246010		46,695.13	Franchise Tax for 10/02 - 12/02 2% of Gross Receipts = \$46,695.13.
Total						\$46,695.13	

F	R	A	N	C	H	I	S	E	T	A	X					Request by Felicia McKinley <i>FM</i>
C	I	T	Y	O	F	C	L	E	V	E	L	A	N	D		Approved by <i>Amanda Hwang</i>

Man Deisen

FM

PeopleSoft GL
GENERAL LEDGER ACTIVITY

Page No. 1
Run Date 01/29/2003
Run Time 08:46:57

Report ID: GLS7002
Bus. Unit: GLS--Chattanooga Gas Company
Ledger: ACTUAL -- Actual
For Fiscal Year 2002 Period 10 to 12
Account: 246010 Currency Code: USD
Account --- Cur Journal Date Journal ID Seq Line

Chattanooga Gas Company

246010	USD	Beginning Balance:			Debit	Credit	Balance
		10/30/2002	AP00059398	7			
		10/31/2002	GLS0000055	23	4,907.51	0.00	4,907.51>
		10/31/2002	GLS0000176	5	0.00	690.32	
		10/31/2002	RVFA039670	2	0.00	1.24	
					0.00	5,928.17	
					Period 10 Total:		1,712.22>
		11/19/2002	GLS0000176	5	0.00	1.48	
		11/30/2002	GLS0000055	23	0.00	547.43	
		11/30/2002	RVFA061176	2	0.00	11,889.40	
					Period 11 Total:		12,438.31>
		12/31/2002	GLS0000055	23	0.00	846.26	
		12/31/2002	GLS0000176	5	0.00	1.48	
		12/31/2002	RVFA062936	2	0.00	26,789.35	
					Period 12 Total:		27,637.09>
246010	USD	Total Activity:					41,787.62>
		Ending Balance:					46,695.13>

AGL Resources Inc.
 Chattanooga Gas Company
 Cost of Capital
 As of June 30, 2008

Chattanooga Gas Company
 Docket No. 09-00183
 CAPD Question 1-89
 Attachment 89-3

June 30, 2008
 Balance

Senior Notes		Rate	Annual Costs
Issued 3/01			
Issuance Amount	300,000,000	7.13%	21,375,000
Less: Unamortized Issuance Costs	796,719		298,770
Less: Unamortized Discount Costs	337,600		126,600
Total	298,865,681		21,800,370
Issued 7/03			
Issuance Amount	225,000,000	4.45%	10,012,500
Less: Unamortized Issuance Costs	977,200		195,444
Less: Unamortized Treasury Lock	(1,356,899)		(271,380)
Less: Unamortized Discount Costs	70,451		13,419
Total	225,309,248		9,949,983
Issued 10/04			
Issuance Amount	250,000,000	6.00%	15,000,000
Less: Unamortized Treasury Lock	4,718,389		757,636
Less: Unamortized Issuance Costs	2,662,949		101,483
Total	242,618,662		15,859,119
Issued 12/04			
Issuance Amount	200,000,000	4.95%	9,900,000
Less: Unamortized Issuance Costs	1,262,290		196,983
Total	198,737,710		10,096,983
Issued 6/06			
Issuance Amount	175,000,000	6.38%	11,156,250
Less: Discount and Issuance Costs	1,289,934		161,197
Total	173,710,066		11,317,447
Issued 12/07			
Issuance Amount	125,000,000	6.38%	7,968,750
Less Discount and issuance Costs	1,768,974		220,091
Total	123,231,026		8,188,841
Total Senior Notes	1,262,472,394		77,212,742
Revenue Bonds			
7/94 Issue--Variable Rate			
7/94 Issue--Variable Rate	46,500,000	1.95%	906,750
NJEDA Gas Facilities Rev Bond at 6.35% (Series A)	1,615,951		146,192
NJEDA Gas Facilities Rev Bond at 6.35% (Series B)	270,926		43,934
Series A&B Rev Bond	377,303		15,447
June 2008 Bond issuance Fees	381,624		26,781
June 2008 Letter of Credit Fees	6,032		3,147
Legal Invoices	73,887		4,619
Total	43,774,278		1,146,870
7/94 Issue--Variable Rate			
7/94 Issue--Variable Rate	20,000,000	1.68%	336,000
Unamortized loss/gain on reacquired debt	916,656		56,410
unamortized Debt exp.	808,598		55,733
June 2008 Bond issuance Fees	166,782		10,263
June 2008 Letter of Credit Fees	2,595		1,354
Legal Invoices	73,887		4,619
Total	18,031,482		464,378
6/96 Issue--Variable Rate			
6/96 Issue--Variable Rate	-	0.00%	-
NJEDA Gas Fac. Rev	947,705		52,650
Total	(947,705)		52,650
6/97 Issue (1)			
6/97 Issue (1)	54,600,000	2.05%	1,119,300
Series A Rev Bond 6.75%--46.2 million	788,657		59,521
Series A Rev Bond 6.625%--8.4 million	168,830		12,742
Series A Rev Bond 5.7%--54.6 million	1,407,086		58,028
Refinance Fees	168,109		7,035
Call Premium	1,048,174		43,680
June 2008 Bond issuance Fees	281,653		11,776
June 2008 Letter of Credit Fees	7,083		3,696

June 30, 2008
Balance

Chattanooga Gas Company
Docket No. 09-00183
CAPD Question 1-89
Attachment 89-3

Total	50,730,408		1,315,778
12/98 Issue	40,000,000	5.25%	2,100,000
NJEDA Gas Facilities Refunding Bond at 5.25% (Series A)	461,075		18,399
Total	39,538,925		2,118,399
Pivotal Revenue Bond Issuance Costs	162,373		9,075
AGL Capital Corporation	-		1,325
Total Revenue Bonds	150,965,014		5,108,474

Preferred Stock

MTNs			
9.10% Due 02/01/21	30,000,000	9.10%	2,730,000
8.70% Due 04/01/22	25,000,000	8.70%	2,175,000
8.55% Due 04/15/22	6,000,000	8.55%	513,000
8.55% Due 04/01/22	5,000,000	8.55%	427,500
8.55% Due 05/13/22	10,000,000	8.55%	855,000
8.40% Due 06/05/12	5,000,000	8.40%	420,000
8.30% Due 06/19/12	5,000,000	8.30%	415,000
8.30% Due 07/01/12	5,000,000	8.30%	415,000
6.55% due 11/20/26	10,000,000	6.55%	655,000
6.55% due 11/20/26	10,000,000	6.55%	655,000
6.55% due 11/20/26	10,000,000	6.55%	655,000
7.20% due 07/17/17	20,000,000	7.20%	1,440,000
7.20% due 07/17/17	2,000,000	7.20%	144,000
7.30% due 07/15/27	33,500,000	7.30%	2,445,500
7.30% due 07/15/27	10,000,000	7.30%	730,000
7.30% due 07/15/27	10,000,000	7.30%	730,000
Total	196,500,000		

Less: Issuance Costs

MTN Issuance Costs		
9.10% Due 02/01/21	131,950	10,454
8.70% Due 04/01/22	98,574	7,169
8.55% Due 04/15/22	23,659	1,721
8.55% Due 04/01/22	19,716	1,434
8.55% Due 05/13/22	39,560	2,860
8.40% Due 06/05/12	8,409	2,147
8.30% Due 06/19/12	8,409	2,147
8.30% Due 07/01/12	8,552	2,138
7.00% due 01/27/15	31,347	4,762
6.55% due 11/20/26	45,148	2,463
6.55% due 11/20/26	45,148	2,463
6.55% due 11/20/26	45,148	2,463
7.20% due 07/17/17	77,740	8,638
7.20% due 07/17/17	7,774	864
7.30% due 07/15/27	188,629	10,705
7.30% due 07/15/27	56,307	3,195
7.30% due 07/15/27	56,307	3,195
Annual Standard and Poors Payment	-	-

Premium/Unamort. Costs on Early debt retirement

8.25% due 1/4/23	804,067	53,604
8.1% due 1/26/23	64,326	4,288
7.97% due 2/6/23	321,807	21,454
7.97% due 2/6/23	160,904	10,727
7.97% 2/22/23	160,904	10,727
7.7% 3/1/23	160,993	10,733
7.5% due 4/2/23	20,721	4,144
7.55% due 4/16/13	255,721	51,144
6.85% due 10/26/23	52,231	3,425
7.05% due 12/7/13	-	-
7.20% due 12/09/13	79,546	14,685
7.10% due 12/13/13	15,110	2,790
7.20% due 12/13/13	302,887	55,918
6.55% due 12/07/05	341,038	62,961
7% due 1/31/14	77,467	13,875
7% due 1/18/19	141,283	13,455
6.55% due 1/18/19	1,092,317	104,030
Total	4,943,699	

June 30, 2008
Balance

Chattanooga Gas Company
Docket No. 09-00183
CAPD Question 1-89
Attachment 89-3

Total MTNs	191,556,301	15,911,776
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Total Long-term debt	1,604,993,709	98,232,993
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Total Long-term Debt and Preferred Stock	1,604,993,709	6.12%	98,232,993
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Average Short-term Debt	424,445,772	5.17%	21,934,719
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Common Equity	1,699,934,713		
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Total Capitalization	3,729,374,194		
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AGL Resources Inc.
 Chattanooga Gas Company
 Cost of Capital
 As of June 30, 2007

Chattanooga Gas Company
 Docket No. 09-00183
 CAPD Question 1-89
 Attachment 89-4

June 30, 2007
 Balance

Senior Notes		Rate	Annual Costs
Issued 3/01			
Issuance Amount	300,000,000	7.13%	21,375,000
Less: Unamortized Issuance Costs	1,095,488		298,770
Less: Unamortized Discount Costs	464,200		126,600
Total	298,440,312		21,800,370
Issued 7/03			
Issuance Amount	225,000,000	4.45%	10,012,500
Less: Unamortized Issuance Costs	1,172,640		195,444
Less: Unamortized Treasury Lock	(1,628,278)		(271,380)
Less: Unamortized Discount Costs	83,870		13,419
Total	225,371,768		9,949,983
Issued 10/04			
Issuance Amount	250,000,000	6.00%	15,000,000
Less: Unamortized Treasury Lock	5,476,025		757,636
Less: Unamortized Issuance Costs	2,764,658		101,483
Total	241,759,317		15,859,119
Issued 12/04			
Issuance Amount	200,000,000	4.95%	9,900,000
Less: Unamortized Issuance Costs	1,459,273		196,983
Total	198,540,727		10,096,983
Issued 6/06			
Issuance Amount	175,000,000	6.38%	11,156,250
Less: Discount and Issuance Costs	1,448,369		160,894
Total	173,551,631		11,317,144
Issued 12/07	-		
Less Discount and issuance Costs	-		
Total	-		
Total Senior Notes	1,137,663,754		69,023,599
Revenue Bonds			
7/94 Issue--Variable Rate	46,500,000	3.55%	1,650,750
NJEDA Gas Facilities Rev Bond at 6.35% (Series A)	1,638,170		146,192
NJEDA Gas Facilities Rev Bond at 6.35% (Series B)	300,216		43,934
Series A&B Rev Bond	388,164		15,447
June 2008 Bond Issuance Fees	-		
June 2008 Letter of Credit Fees	-		
Legal Invoices	-		
Total	44,173,451		1,856,323
7/94 Issue--Variable Rate	20,000,000	3.85%	770,000
Unamortized loss/gain on reacquired debt	973,066		56,410
unamortized Debt exp.	853,167		55,733
June 2008 Bond Issuance Fees	-		
June 2008 Letter of Credit Fees	-		
Total	18,173,767		882,142
6/96 Issue--Variable Rate	39,000,000	3.97%	1,548,300
NJEDA Gas Fac. Rev	1,000,356		52,650
Total	37,999,644		1,600,950
6/97 Issue (1)	54,600,000	3.75%	2,047,500
Series A Rev Bond 6.75%--46.2 million	848,178		59,521
Series A Rev Bond 6.625%--8.4 million	181,572		12,742
Series A Rev Bond 5.7%--54.6 million	1,247,078		36,164
Refinance Fees	175,671		
Call Premium	1,092,000		
June 2008 Bond Issuance Fees	-		
June 2008 Letter of Credit Fees	-		

June 30, 2007

Balance

Chattanooga Gas Company

Docket No. 09-00183

CAPD Question 1-89

Attachment 89-4

Total	51,055,501		2,155,927
12/98 Issue	40,000,000	5.25%	2,100,000
NJEDA Gas Facilities Refunding Bond at 5.25% (Series A)	479,474		18,399
Total	39,520,526		2,118,399
Pivotal Revenue Bond Issuance Costs	213,231		9,075
AGL Capital Corporation	18,881		1,325
Total Revenue Bonds	190,690,779		8,624,142

	75,000,000	8.17%	6,127,500
	582,179		19,406
Preferred Stock	74,417,821		6,146,906

MTNs

9.10% Due 02/01/21	30,000,000	9.10%	2,730,000
8.70% Due 04/01/22	25,000,000	8.70%	2,175,000
8.55% Due 04/15/22	6,000,000	8.55%	513,000
8.55% Due 04/01/22	5,000,000	8.55%	427,500
8.55% Due 05/13/22	10,000,000	8.55%	855,000
8.40% Due 06/05/12	5,000,000	8.40%	420,000
8.30% Due 06/19/12	5,000,000	8.30%	415,000
8.30% Due 07/01/12	5,000,000	8.30%	415,000
6.55% due 11/20/26	10,000,000	6.55%	655,000
6.55% due 11/20/26	10,000,000	6.55%	655,000
6.55% due 11/20/26	10,000,000	6.55%	655,000
7.20% due 07/17/17	20,000,000	7.20%	1,440,000
7.20% due 07/17/17	2,000,000	7.20%	144,000
7.30% due 07/15/27	33,500,000	7.30%	2,445,500
7.30% due 07/15/27	10,000,000	7.30%	730,000
7.30% due 07/15/27	10,000,000	7.30%	730,000
Total	196,500,000		

Less: Issuance Costs

MTN Issuance Costs

9.10% Due 02/01/21	142,405	10,454
8.70% Due 04/01/22	105,743	7,169
8.55% Due 04/15/22	25,380	1,721
8.55% Due 04/01/22	21,149	1,434
8.55% Due 05/13/22	42,420	2,860
8.40% Due 06/05/12	10,556	2,147
8.30% Due 06/19/12	10,556	2,147
8.30% Due 07/01/12	10,689	2,138
7.00% due 01/27/15	36,108	4,762
6.55% due 11/20/26	47,611	2,463
6.55% due 11/20/26	47,611	2,463
6.55% due 11/20/26	47,611	2,463
7.20% due 07/17/17	86,377	8,638
7.20% due 07/17/17	8,638	864
7.30% due 07/15/27	199,334	10,705
7.30% due 07/15/27	59,503	3,195
7.30% due 07/15/27	59,503	3,195

Annual Standard and Poors Payment

Premium/Unamort. Costs on Early debt retirement

8.25% due 1/4/23	857,672	53,604
8.1% due 1/26/23	68,614	4,288
7.97% due 2/6/23	343,260	21,456
7.97% due 2/6/23	171,631	10,728
7.97% 2/22/23	171,631	10,728
7.7% 3/1/23	171,727	10,728
7.5% due 4/2/23	24,866	4,140
7.55% due 4/16/13	306,864	51,144
6.85% due 10/26/23	55,657	3,420
7.05% due 12/7/13	-	-
7.20% due 12/09/13	94,232	14,685
7.10% due 12/13/13	17,899	2,790
7.20% due 12/13/13	358,805	55,918
6.55% due 12/07/05	403,999	62,961
7% due 1/31/14	91,341	13,875
7% due 1/18/19	154,738	13,455
6.55% due 1/18/19	1,196,347	104,030

	June 30, 2007		
	Balance		
Total	5,450,479		
Total MTNs	191,049,521	15,911,766	
Total Long-term debt	1,519,404,053	93,559,507	
Total Long-term Debt and Preferred Stock	1,593,821,874	6.26%	99,706,413
Average Short-term Debt	333,256,318	5.86%	19,521,229
Common Equity	1,708,638,901		
Total Capitalization	3,635,717,093		

Chattanooga Gas Company
Docket No. 09-00183
CAPD Question 1-89
Attachment 89-4

Schedule of Short-term Debt, Revolving Credit Agreements
Based on Consolidated AGL Resources
For the twelve months ended June 30, 2009

Chattanooga Gas Company
Docket No. 09-00183
CAPD Question 1-89
Attachment 89-5

<u>Average Monthly Commercial Paper</u>	
Jul-08	438,199,051
Aug-08	543,486,786
Sep-08	457,623,526
Oct-08	201,786,038
Nov-08	256,745,880
Dec-08	288,343,621
Jan-09	234,732,807
Feb-09	265,132,867
Mar-09	259,228,085
Apr-09	274,538,462
May-09	270,769,243
Jun-09	327,482,814

<u>Average Monthly Senior Credit Facility</u>	
Jul-08	-
Aug-08	-
Sep-08	160,666,667
Oct-08	457,951,613
Nov-08	500,000,000
Dec-08	500,000,000
Jan-09	480,645,161
Feb-09	292,857,143
Mar-09	167,741,935
Apr-09	-
May-09	-
Jun-09	-

<u>Average Sequent LOC:</u>	
Jul-08	18,952,604
Aug-08	5,923,344
Sep-08	9,677,182
Oct-08	26,290,890
Nov-08	23,413,762
Dec-08	35,580,397
Jan-09	20,081,167
Feb-09	21,485,726
Mar-09	19,659,719
Apr-09 (1)	20,497,051
May-09	12,757,113
Jun-09	13,051,322

<u>Average Southstar Credit Facility:</u>	
Jul-08	-
Aug-08	-
Sep-08	12,833,333
Oct-08	55,000,000
Nov-08	55,000,000
Dec-08	60,161,290
Jan-09	71,129,032
Feb-09	51,785,714
Mar-09	28,225,806
Apr-09	40,500,000
May-09	-
Jun-09	-

<u>Average Pivotal LOC:</u>	
Jul-08	8,976,930
Aug-08	9,535,262
Sep-08	9,538,579
Oct-08	9,147,743
Nov-08	-
Dec-08	-
Jan-09	-
Feb-09	-
Mar-09	-
Apr-09	-
May-09	-
Jun-09	-

<u>Total Short-term Debt</u>	
Jul-08	466,128,585
Aug-08	558,945,392
Sep-08	650,339,286
Oct-08	750,176,285
Nov-08	835,159,642
Dec-08	884,085,308
Jan-09	806,588,168
Feb-09	631,261,449
Mar-09	474,855,546
Apr-09	335,535,514
May-09	283,526,356
Jun-09	340,534,136

Average ST Debt	584,761,306
Interest Costs	14,605,632
Cost of ST Debt	2.50%

**Schedule of Short-term Debt, Revolving Credit Agreements
Based on Consolidated AGL Resources
For the twelve months ended June 30, 2008**

Chattanooga Gas Company
Docket No. 09-00183
CAPD Question 1-89
Attachment 89-6

<u>Average Monthly Commercial Paper</u>	
Jul-07	290,925,615
Aug-07	413,836,708
Sep-07	519,494,992
Oct-07	555,483,472
Nov-07	593,104,287
Dec-07	563,725,172
Jan-08	506,085,317
Feb-08	326,607,042
Mar-08	242,839,142
Apr-08	213,017,248
May-08	231,094,325
Jun-08	304,843,459

<u>Average Sequent LOC:</u>	
Jul-07	2,556,746
Aug-07	4,265,661
Sep-07	11,358,622
Oct-07	13,852,123
Nov-07	13,619,190
Dec-07	3,212,881
Jan-08	2,688,831
Feb-08	8,610,379
Mar-08	19,598,616
Apr-08	36,546,285
May-08	37,911,205
Jun-08	41,309,021

<u>Average Pivotal LOC:</u>	
Jul-07	11,734,295
Aug-07	12,839,459
Sep-07	14,003,916
Oct-07	12,385,527
Nov-07	11,965,875
Dec-07	12,968,926
Jan-08	11,801,592
Feb-08	11,003,316
Mar-08	10,223,962
Apr-08	9,822,121
May-08	9,247,148
Jun-08	8,766,784

<u>Total Short-term Debt</u>	
Jul-07	305,216,656
Aug-07	430,941,828
Sep-07	544,857,530
Oct-07	581,721,122
Nov-07	618,689,352
Dec-07	579,906,979
Jan-08	520,575,740
Feb-08	346,220,737
Mar-08	272,661,720
Apr-08	259,385,654
May-08	278,252,678
Jun-08	354,919,264

Average ST Debt	424,445,772
Interest Costs	21,934,719
Cost of ST Debt	5.17%

**Schedule of Short-term Debt, Revolving Credit Agreements
Based on Consolidated AGL Resources
For the twelve months ended June 30, 2007**

Chattanooga Gas Company
Docket No. 09-00183
CAPD Question 1-89
Attachment 89-7

<u>Average Monthly Commercial Paper</u>	
Jul-06	413,016,129
Aug-06	413,822,581
Sep-06	420,466,667
Oct-06	420,016,129
Nov-06	442,383,333
Dec-06	453,209,677
Jan-07	454,419,355
Feb-07	362,482,143
Mar-07	202,548,387
Apr-07	43,900,000
May-07	34,451,613
Jun-07	133,983,333

<u>Average Sequent LOC:</u>	
Jul-06	8,539,684
Aug-06	18,979,978
Sep-06	3,616,919
Oct-06	876,309
Nov-06	1,242,665
Dec-06	776,086
Jan-07	2,357,717
Feb-07	5,668,573
Mar-07	5,762,536
Apr-07	7,493,657
May-07	9,236,896
Jun-07	9,351,492

<u>Average Pivotal LOC:</u>	
Jul-06	13,305,994
Aug-06	8,951,758
Sep-06	17,740,262
Oct-06	12,941,603
Nov-06	11,061,688
Dec-06	12,847,427
Jan-07	15,102,811
Feb-07	8,846,551
Mar-07	9,819,508
Apr-07	7,130,625
May-07	5,949,816
Jun-07	6,775,919

<u>Total Short-term Debt</u>	
Jul-06	434,861,807
Aug-06	441,754,317
Sep-06	441,823,848
Oct-06	433,834,041
Nov-06	454,687,686
Dec-06	466,833,190
Jan-07	471,879,883
Feb-07	376,997,267
Mar-07	218,130,431
Apr-07	58,524,282
May-07	49,638,325
Jun-07	150,110,744

Average ST Debt	333,256,318
Interest Costs	19,521,229
Cost of ST Debt	5.86%

DISCOVERY REQUEST NO. 102:

Please provide all supporting workpapers and source documents to Exhibits DPY-4, DPY-6, DPY-7, DPY-8, DPY-11, DPY-12 and DPY-13 in electronic spreadsheet form, with all links and formulas intact, source data used, and explain all assumptions and calculations used. To the extent the data requested is not available in the form requested, please provide the information in the form that most closely matches what has been requested.

Response:

Please see attachment CAPD 102-1 for source documents related to Exhibit DPY-4. Please see attachments CAPD 102-2 for the CGC ACOSS workpapers in pdf format and CAPD 102-3 for DPY-13 in electronic format. Exhibit DPY-4 and DPY-13 are not available in electronic spreadsheet format. The remaining exhibits referred to above were provided in excel format in the Company's response to CAPD-2.

Due to the number pages in the attachments, they are only being provided electronically.

Revised Response:

This response is being revised to provide supplemental data as requested by the CAPD.

The supplemental data is contained in attachments 102-4 through 102-8.

Bare Steel/Cast Iron Replacement

Projects	Mileage	Cost	Percentage of Bare Steel Cast Iron Replaced Per Year
2010	10.8	\$ 4,952,559	18%
60# System - East Chattanooga	4.3	\$ 2,199,450	
Douglas Street Area	1.4	\$ 505,641	
Main Street Area	1.1	\$ 383,948	
Market Street Area	2.6	\$ 1,431,165	
South Crest Road Area	1.4	\$ 432,355	
2011	4.8	\$ 1,238,420	5%
East Main Street @ South Willow Street Area	2.8	\$ 637,714	
South Highland Park Avenue Area	2.0	\$ 600,706	
2012	6.4	\$ 2,100,949	8%
Anderson Avenue and Belvoir Avenue Area	1.8	\$ 783,392	
Chestnut Street	0.6	\$ 126,840	
East 32nd Street Area	1.6	\$ 340,243	
McCallie Avenue Area	2.3	\$ 850,474	
2013	7.1	\$ 3,085,437	11%
12th Avenue Area	1.5	\$ 433,568	
Cleveland BSCI	2.8	\$ 1,425,462	
Workman Road Area	2.8	\$ 1,226,407	
2014	5.0	\$ 1,775,644	6%
Crest Road Area	2.4	\$ 590,923	
Signal Mountain Road to Cherokee Boulevard	1.5	\$ 726,625	
South East Brainerd Road	1.2	\$ 458,096	
2015	6.6	\$ 3,031,706	11%
Gilbert Street at North Chamberlain Avenue	2.1	\$ 586,444	
John Ross Road Area	1.4	\$ 727,720	
North Dodds Avenue Area	1.7	\$ 848,710	
South Tunnel Boulevard	1.5	\$ 868,832	
2016	4.0	\$ 2,315,654	8%
Kelley Street Area	1.7	\$ 1,605,477	
North Tunnel Boulevard Avenue Area	2.3	\$ 710,177	
2017	8.0	\$ 3,258,489	12%
Old Mission Road Area	3.3	\$ 922,034	
South Dayton Boulevard	2.1	\$ 1,407,655	
Stuart Street @ North Chamberlain Avenue	2.5	\$ 928,800	
2018	6.1	\$ 3,558,966	13%
Alton Park Boulevard & Small Areas	1.0	\$ 373,641	
North Dayton Boulevard	3.9	\$ 2,406,556	
Ringgold Road Area	1.1	\$ 778,769	
2019	4.8	\$ 2,157,533	8%
Central Avenue @ Workman Road	2.7	\$ 892,272	
Midland Pike at North Moore Road Area	1.7	\$ 1,186,101	
South Creek Road and Extra	0.4	\$ 79,160	
Grand Total	63.6	\$ 27,475,357	

Chattanooga Gas Company
Number of Leak Repairs
For the Years Ended December 31, 1999 through December 31, 2008

CHATTANOOGA GAS COMPANY LEAK REPAIRS 1999-2003

MAINS CAUSE	YEAR					TOTAL
	1999	2000	2001	2002	2003	
CORROSION	35	26	26	45	20	152
THIRD PARTY	75	31	77	51	66	300
OUTSIDE FORCE	1	2	0	0	0	3
CONSTRUCTION DEFECT	0	2	0	0	0	2
MATERIAL DEFECT	0	0	1	0	1	2
OTHER	111	115	93	191	238	748
TOTAL	222	176	197	287	325	1207

SERVICES CAUSE	YEAR					TOTAL
	1999	2000	2001	2002	2003	
CORROSION	24	14	24	12	14	88
THIRD PARTY	400	195	152	139	131	1017
OUTSIDE FORCE	1	1	3	0	0	5
CONSTRUCTION DEFECT	1	4	1	1	0	7
MATERIAL DEFECT	0	0	0	1	0	1
OTHER	100	112	70	111	184	577
TOTAL	526	326	250	264	329	1695

TOTAL CAUSE	YEAR					TOTAL
	1999	2000	2001	2002	2003	
CORROSION	59	40	50	57	34	240
THIRD PARTY	475	226	229	190	197	1317
OUTSIDE FORCE	2	3	3	0	0	8
CONSTRUCTION DEFECT	1	6	1	1	0	9
MATERIAL DEFECT	0	0	1	1	1	3
OTHER	211	227	163	302	422	1325
TOTAL	748	502	447	551	654	2,902
Percentage Corrosion	7.89%	7.97%	11.19%	10.34%	5.20%	8.27%

CHATTANOOGA GAS COMPANY LEAK REPAIRS 2004-2008

MAINS CAUSE	YEAR					TOTAL
	2004	2005	2006	2007	2008	
CORROSION	46	48	36	21	36	187
NATURAL FORCES	0	0	1	1	2	4
EXCAVATION	68	66	51	43	34	262
OTHER OUTSIDE FORCE	1	2	5	0	0	8
MATERIAL OR WELDS	7	7	7	8	16	45
EQUIPMENT	0	2	79	73	83	237
OPERATIONS	0	1	0	0	0	1
OTHER	157	118	2	13	10	300
TOTAL	279	244	181	159	181	1044

SERVICES CAUSE	YEAR					TOTAL
	2004	2005	2006	2007	2008	
CORROSION	17	15	20	26	19	97
NATURAL FORCES	0	1	2	6	8	17
EXCAVATION	123	203	210	199	178	913
OTHER OUTSIDE FORCE	0	6	1	4	1	12
MATERIAL OR WELDS	2	7	9	9	6	33
EQUIPMENT	0	1	159	124	164	448
OPERATIONS	0	0	1	1	1	3
OTHER	146	174	3	0	0	323
TOTAL	288	407	405	369	377	1846

TOTAL CAUSE	YEAR					TOTAL
	2004	2005	2006	2007	2008	
CORROSION	63	63	56	47	55	284
NATURAL FORCES	0	1	3	7	10	21
EXCAVATION	191	269	261	242	212	1175
OTHER OUTSIDE FORCE	1	8	6	4	1	20
MATERIAL OR WELDS	9	14	16	17	22	78
EQUIPMENT	0	3	238	197	247	685
OPERATIONS	0	1	1	1	1	4
OTHER	303	292	5	13	10	623
TOTAL	567	651	586	528	558	2,890
Percentage Corrosion	11.11%	9.68%	9.56%	8.90%	9.86%	9.83%

DISCOVERY REQUEST NO. 187:

Provide all policies in effect concerning the Company's accounting for leak replacement costs versus other maintenance costs that are not a function of the replacement costs.

Response:

The Company's policy is to record costs related to replacement of mains and services in construction work in progress. (FERC account 107, Company account 100-120). At the completion of the project the costs are closed to utility plant. (FERC account 101, Company account 100-100). Costs are recorded to FERC sub accounts 376 - distribution maintenance for mains and FERC 380 for services. Please see attachment 187-1 for a complete definition of FERC accounts 376 and 380 in accordance with the Uniform System of Accounts prescribed for Natural Gas Companies.

The Company's policy is also to follow the FERC uniform systems of accounts Gas Plant Instructions 10, and 11 included as attachment 187-2. Please also see the attachment 187-3 for the Company's capital expenditure policy.

The Company's policy is to expense the cost of maintenance of leaking mains and services and other maintenance for mains and services to FERC accounts 897 and 892. Please see attachment 187-4 for a complete definition of FERC accounts 897 and 892 in accordance with the Uniform System of Accounts prescribed for Natural Gas Companies. Please see the Company's expense accounts listed below for maintenance of mains and services.

Payroll

600061-Repair & Maintain Mains - FERC 897
600062-Repair Damage Mains - FERC 897
600067-Repair & Maintain Services - FERC 892
600069-Repair Damage Services - FERC 892

Distribution Expenses

645200-Repair & Maintain Mains - FERC 887
645214-Repair damage mains - FERC 897
645503-Repair damage service - FERC 892
645700-Repair & Maintain Services - FERC 892

Outside Services

645210-Repair & Maintain Mains-Contr. - FERC 887
645215-Repair Damage Mains-Contractor - FERC 887
645504-Repair Damage Service-contractor - FERC 892
645710-Repair & Maintain Service-Contr - FERC 892

Revised Response:

The Company is revising this response to reflect correct FERC Account:

The Company's policy is to expense the cost of maintenance of leaking mains and services and other maintenance for mains and services to FERC accounts 887 and 892. Please see attachment 187-4 for a complete definition of FERC accounts 887 and 892 in accordance with the Uniform System of Accounts prescribed for Natural Gas Companies. Please see the Company's expense accounts listed below for maintenance of mains and services.

Payroll

600061-Repair & Maintain Mains -- FERC 887
600062-Repair Damage Mains - FERC 887
600067-Repair & Maintain Services - FERC 892
600069-Repair Damage Services - FERC 892

Distribution Expenses

645200-Repair & Maintain Mains - FERC 887
645214-Repair damage mains - FERC 887
645503-Repair damage service - FERC 892
645700-Repair & Maintain Services - FERC 892

Outside Services

645210-Repair & Maintain Mains-Contr. - FERC 887
645215-Repair Damage Mains-Contractor - FERC 887
645504-Repair Damage Service-contractor - FERC 892
645710-Repair & Maintain Service-Contr - FERC 892

887 Maintenance of mains.

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of distribution mains, the book cost of which is includible in account 376, Mains. (See operating expense instruction 2.)

Items

1. Supervising.
2. Trenching, backfilling, and breaking and restoring pavement in connection with the installation of leak or reinforcing clamps.
3. Work performed as the result of municipal improvements, such as street widening, sewers, etc., where the gas mains are not retired.
4. Municipal inspections relating to maintenance work.
5. Other work of the following character:
 - a. Locating leaks incident to maintenance.
 - b. Cutting off mains without replacement. (Minor cuts not retired.)
 - c. Repairing leaking joints.
 - d. Repairing broken mains.
 - e. Repairing leaks on main drip riser or valve test pipe.
 - f. Bringing main valve box, main drip riser box, valve test pipe box, or pressure pipe roadway box up to grade.
 - g. Cleaning, repainting, coating, and wrapping exposed mains.
 - h. Repacking main valves.
 - i. Locating and clearing gas main faults.
 - j. Lowering and changing location of mains.

k. Trenching, backfilling, cutting-in or removal of pipe not retired in connection with the installation of leak clamps, valves, or drips.

l. Watching and lamping open cuts associated with maintenance.

m. Restoration of permanent pavement in connection with work chargeable to maintenance.

n. Emergency stand-by time associated with maintenance.

o. Repairing sewers, drains, walls, etc., when damaged by maintenance work.

p. Making electrolysis tests to maintain life of plant.

q. Repairing property of others damaged by maintenance work.

892 Maintenance of services.

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of serv- ices, the book cost of which is includible in account 380, Services. (See operating expense instruction 2.)

Items

1. Supervising.

2. Testing pipe for leaks and condition of wrapping.

3. Testing for, locating, and clearing trouble on company maintained services.

4. Inspecting and testing after repairs have been made.

5. Reporting on the condition of gas serv- ices to determine the need for repairs.

6. Making minor repairs and changes.

7. Rearranging and changing the location of services not retired.

8. Repairing service valves for reuse.

9. Stopping leaks on service pipes and drip risers.

10. Lowering and raising curb boxes to grade.

11. Replacing less than a complete service when not retired.
12. Installing fittings, valves, drips, frost protection devices, or replacing similar items on existing services.
13. Cutting and replacing pavement, pavement base and sidewalks in connection with maintenance work.
14. Restoring condition of services damaged by fire, storm, leakage, flood, accident or other casualties.
15. Repairing property of others damaged by maintenance work.
16. Transferring services in connection with the installation of new mains.
17. Installing, maintaining, and removing temporary facilities to prevent the interruption of service.
18. Converting low pressure gas distribution service to medium or high pressure service.
19. Relocating and rerouting gas service temporarily during alterations of buildings.
20. Performing work resulting from municipal improvements, such as street widening, sewers, etc.
21. Replacing service valve box or drip riser box.
22. Installing, removing or replacing service valve, drip pot, or drip riser.
23. Repacking service valve.