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Chattanooga Gas
Elizabethtown Gas
Elkton Gas
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2207 Olan Mills Drive
Chattanooga TN 3742

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August 27, 2010

Chairman Mary W. Freeman
Tennessee Regulatory Authority
Attention Sharla Dillon
460 James Robertson Parkway
Nashville, TN 37243-0505

10-00173

Re: Chattanooga Gas Company Report of Transactions in the Deferred Gas Cost Account in compliance with Tennessee Regulatory Authority Administrative Rule 1220-4-7-.03(2).

Dear Chairman Freeman,

Attached is an original and thirteen copies of the Summary of the Transactions in Chattanooga Gas Company's Deferred Gas Cost Account for the twelve months ended June 30, 2010 and the computation of ACA factor effective October 1, 2010 (Attachment A) as required by Tennessee Regulatory Authority Administrative Rule 1220-4-7-.03(2).

The resulting ACA factors are:

Rate Schedule	ACA Commodity Factor
R-1/R-4	($0.0719 /Therm)
C-1	($0.0719 /Therm)
A/C	($0.0665 /Therm)
I-1	($0.6579 /Dth)

Services with two part (Demand and Commodity Rates

	ACA Demand Factor	ACA Commodity Factor
C-2	$2.274 /Dth	($0.0665 /Therm)
F-1	$2.274 /Dth	($0.6648 /Dth)
T-2/T-3	$2.274 /Dth	

Chattanooga Gas

Copies of the underlying accounting documents needed for the audit are being provided the Staff.

Also enclosed are an original and thirteen copies of Chattanooga Gas Company Tariff No. 1 Eighty -Eighth Revised Sheet No. 55.

If you or the TRA Staff have any questions please call me at 757 438 9852.

Sincerely,

Archie R. Hickerson
Director-Regulatory Affairs

C: Ms. Amanda Hwang
Mrs. Pat Murphy

CHATTANOOGA GAS COMPANY
ANALYSIS OF DEFERRED GAS COST
JULY 1, 2009 THRU JUNE 30, 2010

	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010	
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
BEG BALANCE-COMMODITY	($4,734,615.74)	($4,545,967.14)	($4,353,722.51)	($4,360,411.78)	($5,396,678.17)	($5,726,796.55)	($5,787,457.05)	($4,674,812.59)	($5,008,195.18)	($5,271,496.23)	($5,415,359.15)	($5,305,237.71)	($4,734,615.74)
COST OF GAS PURCHASED - COMMODITY													
Spot Market & Transportation	$2,474,735.45	$2,425,551 73	$1,666,047 32	$2,391,972.02	$1,857,878.23	$4,442,311.79	$5,695,932.80	$4,327,650.44	$2,253,562.57	$2,101,743.66	$2,570,090.60	$2,446,858.08	$34,654,334.69
Other Suppliers -End Users	$81,040.27	($27,962 17)	$15,833.62	($15,851.88)	$84,039.90	$69,972.14	($7,487.44)	$27,532.44	$22,267.84	($33,796.58)	$629.85	$38,520.51	$244,738.50
Supplier Refund													$0.00
Storage Withdrawals	$356,946.87	$508,631 69	$577,612.06	$379,888.08	$1,168,932.91	$3,118,708.12	$4,455,775.52	$3,372,131.53	$2,564,271.59	$291,165.86	$171,067 43	$57,335.66	$17,022,467.32
LNG Sendout													$0.00
LNG BoilOff / Vaporization	$419,352.55	$356,971.38	$346,809.71	$138,467.70	$183,136.00	$185,169.54	$2,229,160.66	$663,196.10	$136,089.69	$111,506.46	$127,869.03	$131,105.33	$5,028,836.15
Inventory Adjustment	$0.00	$0.00	$0.00	$57,985.56	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$57,985.56
Consulting Fees													$0.00
Taxes													$0.00
TOTAL	$3,332,075.14	$3,263,192.63	$2,608,302.71	$2,952,461.48	$3,293,989.04	$7,806,161.59	$12,373,381.54	$8,390,510.51	$4,976,191.69	$2,470,619 40	$2,869,656.91	$2,673,819.58	$57,008,362.22
Storage Injections	($1,303,628.15)	($1,399,073.13)	($1,034,742.50)	($1,289,881.73)	($163,941.25)	($129,889.24)	($961,831.14)	($91,012.86)	($143,974.97)	($1,154,865.92)	($1,938,322.65)	($1,812,730.74)	($11,423,894.28)
Off-System Sales													$0.00
LNG Liquefaction & Fuel	($893,452.01)	($685,529.04)	($493,386.61)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($2,072,367.66)
TOTAL PURCHASED	$1,134,994.98	$1,178,590.46	$1,076,173.40	$1,662,579.75	$3,130,047.79	$7,676,272.35	$11,411,550.40	$8,299,497.65	$4,832,216.72	$1,315,753.48	$931,334.26	$861,088.84	$43,512,100.08
COST OF GAS RECOVERED - COMMODITY													
Actual Billings	$1,264,004.40	$1,215,422.31	$1,116,531.62	$1,628,129.42	$2,862,314.52	$ 5,536,082.08	$10,174,420.97	$9,340,039.81	$8,788,137.72	$3,799,511 94	$1,665,297.02	$1,261,356.31	$48,651,250.13
Current Month Unbilled	$206,254.13	$44,641.73	$54,096.33	$1,257,700.30	$2,137,525.03	$4,866,045.21	$6,056,853.80	$6,320,848.33	$3,557,724.40	$1,632,117.91	$1,075,031.26	$723,643.92	$27,932,482.35
Prior Month Unbilled	($380,391.82)	($206,254.13)	($44,641.73)	($54,096.33)	($1,257,700.30)	($2,137,525.03)	($4,866,045.21)	($6,056,853.80)	($6,320,848.33)	($3,557,724.40)	($1,632,117.91)	($1,075,031.26)	($27,589,230.25)
ACA Refund	$0.00												$0.00
2009 - 2010	($62,792.07)	($60,418.66)	($55,529.04)	($161,074.18)	($298,971.92)	($576,825.80)	($1,060,136.08)	($986,082.00)	($929,372.22)	($401,831 79)	($176,092.88)	($140,694.77)	($4,909,821.41)
													$0.00
ACA Surcharges													
													$0.00
													$0.00
													$0.00
													$0.00
Company Use Gas Consumption	$11.60	$13 15	$16.41	$21.17	$62.50	$224.08	$663.84	$649.95	$684.93	$159.44	$37.42	$11.40	$2,555.89
													$0.00
TOTAL RECOVERY	$1,027,086.23	$993,404.40	$1,070,473.59	$2,670,680.39	$3,443,229.83	$7,688,000.55	$10,305,757.32	$8,618,602.29	$5,096,326.50	$1,472,233.10	$932,154.91	$769,287.60	$44,087,236.71
SS-1 (Negotiated Margin Loss)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
WNA Underrecovery/Overrecovery	$0.00												$0.00
Uncollected Gas Costs	$93,289.85	$19,093.57	($2,605.08)	($13,971.76)	($4,892.33)	($11,385.31)	$972.38	($1,182.95)	$14,710.73	$27,068.70	$125,440.10	$84,620.94	$331,158.84
Interest adjustment													$0.00
													$0.00
													$0.00
MONTHLY ACTIVITY - COMMODITY	$201,198 60	$204,279 63	$5,094.73	($1,022,072.40)	($318,074.37)	($23,113.51)	$1,106,765.46	($320,287 59)	($249,399.05)	($129,410.92)	$124,619.45	$176,422 18	($243,977.79)
ENDING BALANCE	($4,533,417 14)	($4,341,687 51)	($4,348,627.78)	($5,382,484.17)	($5,713,752.55)	($5,751,910.05)	($4,660,691.59)	($4,995,100.18)	($5,257,594.23)	($5,400,907.15)	($5,290,739.71)	($5,128,815.53)	($4,978,593.53)
AVERAGE ENDING BALANCE	($4,634,016.44)	($4,443,827 33)	($4,351,175.14)	($4,871,447.97)	($5,554,715.36)	($5,740,353.30)	($5,214,074.32)	($4,834,956.39)	($5,132,894.71)	($5,336,201.69)	($5,353,049.43)	($5,217,026.62)	($2,366,927.51)
INTEREST	($12,550.00)	($12,035.00)	($11,784.00)	($13,194.00)	($15,044.00)	($15,547.00)	($14,121.00)	($13,095.00)	($13,902.00)	($14,452.00)	($14,498.00)	($14,129.00)	($164,351.00)
CUMM. END BAL -COMMODITY	($4,545,967.14)	($4,353,722.51)	($4,360,411.78)	($5,395,678.17)	($5,728,796.55)	($5,767,457.05)	($4,674,812.59)	($5,008,195.18)	($5,271,496.23)	($5,415,359.15)	($5,305,237.71)	($5,142,944.53)	($5,142,944.53)
BEGINNING BALANCE - DEMAND	$3,000,908.15	$3,468,310.52	$3,918,264.25	$4,435,744.00	$4,630,306.24	$4,562,427.59	$3,458,109.44	$1,506,965.55	($351,475.53)	($1,332,802.65)	($1,224,210.19)	($828,273.03)	$3,000,908.15
COST OF GAS PURCHASED - DEMAND													
Pipeline Demand	$926,646 33	$926,646.33	$979,419.11	$979,419.11	$979,419 11	$760,087.66	$979,276.94	$979,419.11	$979,419.11	$909,433.05	$979,419.11	$979,419.11	$11,358,024.08
TOTAL GAS PURCHASED	$926,646.33	$926,646.33	$979,419 11	$979,419 11	$979,419 11	$760,087 66	$979,276.94	$979,419 11	$979,419 11	$909,433.05	$979,419.11	$979,419.11	$11,358,024.08
Company Use													$0.00
TOTAL	$926,646.33	$926,646.33	$979,419 11	$979,419.11	$979,419 11	$760,087 66	$979,276 94	$979,419.11	$979,419 11	$909,433.05	$979,419.11	$979,419.11	$11,358,024.08
COST OF GAS RECOVERED - DEMAND													
Actual Billings	$372,105.29	$386,609.39	$352,330.57	$511,947.65	$711,432.50	$ 1,104,994.71	$1,781,321.72	$2,219,626.37	$2,094,701.60	$1,011,987.21	$542,368.88	$461,613.97	$11,551,039.86
													$0.00
Current Month Unbilled	$114,415.65	$104,653.51	$125,445.61	$273,047 51	$412,845.88	$835,269.14	$1,404,466.89	$1,474,434.66	$828,664.44	$367,701.75	$273,706.89	$224,558.09	$6,439,210.02
Prior Month Unbilled	($125,328.00)	($114,415.65)	($104,653.51)	($125,445.61)	($273,047.51)	($412,845.88)	($835,269.14)	($1,404,466.89)	($1,474,434.66)	($828,664.44)	($367,701.75)	($273,706.89)	($6,339,979.93)
ACA Refund													
2007	$106,524.32	$109,558.64	$99,837 99	$137,266.97	$208,198.54	$347,533.49	$586,315.01	$549,542.10	$509,249.90	$246,071 12	$132,044.99	$115,774.28	$3,147,917.35
Standby Charge	$275.70	$275.70	$275.70	$300.35	$300.35	$300.35	$300.35	$286.95	$286.95	$286.95	$286.95	$286.95	$3,463.25
ACA Surcharges													$0.00
													$0.00
TOTAL RECOVERY	$467,992.96	$486,681.59	$473,236.37	$797,116.87	$1,059,729.76	$1,875,251.81	$2,937,134.83	$2,839,423.19	$1,958,468.23	$797,382.59	$580,705.95	$528,526.40	$14,801,650.55
MONTHLY ACTIVITY - DEMAND	$458,653.37	$439,964.74	$506,182.74	$182,302.24	($80,310.65)	($1,115,164.15)	($1,957,857.89)	($1,860,004.08)	($979,049.12)	$112,050.46	$398,713.16	$450,892.71	($3,443,626.47)
ENDING BALANCE	$3,459,561.52	$3,908,275.25	$4,424,447.00	$4,618,046.24	$4,549,995.59	$3,447,263.44	$1,500,251.55	($353,038.53)	($1,330,524.65)	($1,220,752.19)	($825,497.03)	($377,380.32)	($442,718.32)
AVERAGE ENDING BALANCE	$3,230,234.83	$3,688,292.89	$4,171,355.63	$4,526,895.12	$4,590,150.91	$4,004,845.51	$2,479,180.49	$576,963.51	($841,000.09)	($1,276,777.42)	($1,024,853.61)	($602,826.68)	$1,279,094.92
INTEREST	$8,749.00	$9,989.00	$11,297.00	$12,260.00	$12,432.00	$10,846.00	$6,714.00	$1,563.00	($2,278.00)	($3,458.00)	($2,776.00)	($1,833.00)	$83,705.00
CUMM. END. BAL.-DEMAND	$3,468,310.52	$3,918,264.25	$4,435,744.00	$4,630,306.24	$4,562,427.59	$3,458,109.44	$1,506,965.55	($351,475.53)	($1,332,802.65)	($1,224,210.19)	($828,273.03)	($379,013.32)	($379,013.32)
ENDING BALANCE - TOTAL	($1,077,656.62)	($435,458.26)	$75,332.22	($765,371.94)	($1,166,368.96)	($2,309,347.81)	($3,167,847.05)	($5,359,670.71)	($6,804,298.86)	($6,639,569.34)	($6,133,510.74)	($5,521,957.85)	($5,521,957.85)
MTHLY INTEREST RATE	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%
YRLY INTEREST RATE	3 25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	

CHATTANOOGA GAS COMPANY
COMPUTATION OF ACA FACTOR
EFFECTIVE October 1, 2010

ALLOCATION OF ACA REFUND/SURHCARGE TO RATE CALSSIFICATION
BASED ON VOLUMES 12 MONTHS ENDED JUNE 30, 2008

RATE SCHEDULE	Contract Demand	Annual Commodity DT Sales	Demand	Commodity	TOTAL	Demand Per Unit DT	Demand Per Commodity Unit DT	Commodity Per Unit DT	TOTAL Per Commodity Unit DT
Firm Indsutrial (F-1&T-2)	12,020	230,613	$ (32,795)	$ (153,306)	$ (186,102)	$ (0.2274)		$ (0.6648)	
Interruptible Industrial (I-1)		56,619	-	(37,639)	(37,639)			$ (0.6648)	
Med Com & Ind (C-2)	27,932	2,590,985	(76,206)	(1,722,429)		$ (0.2274)		$ (0.6648)	
				-					
T-3	2,962		(8,081)	-		$ (0.2274)			
ALL OTHER (R-1, R-4, C-1)	96,004	4,858,119	(261,931)	(3,229,570)	(3,491,501)		$ (0.0539)	$ (0.6648)	$ (0.7187)
V-1									
TOTAL	138,918	7,736,336	$ (379,013)	$ (5,142,945)	$ (5,521,958)				

CHATTANOOGA GAS COMPANY
MCF SALES BY RATE CLASS
TWELVE MONTHS ENDED: June 30, 2010

Month	F-1	I-1	All Other	TOTAL	T-1, T-2 & T-3	TOTAL		SUMMER	WINTER		
Jan-10	72,304	4,697	1,534,420	1,611,421	681,793	2,293,214	2,293,214		1,611,421	1,611,421	20.8%
Feb-10	48,994	3,994	1,444,287	1,497,275	685,330	2,182,605	2,182,605		1,497,275	1,497,275	19.4%
Mar-10	12,719	3,836	1,394,327	1,410,882	739,480	2,150,362	2,150,362		1,410,882	1,410,882	18.2%
Apr-10	8,969	3,836	597,233	610,038	623,167	1,233,205	1,233,205		610,038	610,038	7.9%
May-10	8,911	5,839	252,584	267,334	627,655	894,989	894,989	267,334		267,334	3.5%
Jun-10	8,643	5,454	199,498	213,595	603,863	817,458	817,458	213,595		213,595	2.8%
Jul-09	7,470	4,695	171,684	183,849	581,689	765,538	765,538	183,849		183,849	2.4%
Aug-09	7,576	5,097	171,928	184,601	615,515	800,116	800,116	184,601		184,601	2.4%
Sep-09	7,730	4,876	156,978	169,584	596,027	765,611	765,611	169,584		169,584	2.2%
Oct-09	9,066	6,426	240,762	256,254	660,390	916,644	916,644	256,254		256,254	3.3%
Nov-09	8,673	3,473	441,741	453,887	647,087	1,100,974	1,100,974		453,887	453,887	5.9%
Dec-09	29,558	4,396	843,662	877,616	659,188	1,536,804	1,536,804		877,616	877,616	11.3%
TOTAL	230,613	56,619	7,449,104	7,736,336	7,721,184	15,457,520		1,275,217	6,461,119	7,736,336	100%

DEMAN

Month	R - 1	R - 4	C - 1	C-2	T-1*	T-2	T-3	F - 1/T-2	T - 3	C-2	TOTAL Demand Determinates
Jan-10	909,090	1,816	187,230	436,284	499,457	125,853	56,483	11,953	3,226	28,084	43,263
Feb-10	825,904	1,644	191,851	424,888	492,415	135,196	57,719	11,830	3,253	28,035	43,118
Mar-10	756,340	1,528	175,728	460,731	513,080	174,120	52,280	11,744	3,364	27,716	42,824
Apr-10	301,014	749	62,661	232,809	449,551	139,561	34,055	11,744	3,364	28,071	43,179
May-10	109,080	422	21,892	121,190	446,165	151,343	30,147	11,402	3,364	26,869	41,635
Jun-10	75,994	339	14,404	108,761	501,021	78,291	24,551	11,009	2,686	28,588	42,283
Jul-09	65,760	207	15,008	90,709	416,808	145,387	19,494	13,406	2,160	29,408	44,974
Aug-09	64,397	199	13,949	93,383	448,915	145,598	21,002	12,217	2,687	28,036	42,940
Sep-09	61,599	200	9,780	85,399	439,827	133,802	22,398	12,217	2,700	24,220	39,137
Oct-09	102,604	479	17,512	120,167	470,982	159,234	30,174	12,418	2,847	30,706	45,971
Nov-09	251,602	631	31,856	157,652	455,403	156,491	35,193	12,235	2,869	27,709	42,813
Dec-09	503,860	950	79,840	259,012	453,687	154,346	51,155	12,068	3,022	27,737	42,827
TOTAL	4,027,244	9,164	821,711	2,590,985	5,587,311	1,699,222	434,651	144,243	35,542	335,179	514,964
								12,020	2,962	27,932	

Commodity	BEGINNING BALANCE 162-204	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	**CURRENT MO. INT. TO RECORD**	AMOUNT RECORDED	**Current Month Journal Entry ACCUMULATED ADJUSTMENT**	E.B. INCLUDING INTEREST
JANUARY 10	($5,767,457.05)	($4,660,691.59)	($5,214,074.00)	0.2708%	($14,121.00)	($11,200.00)	($3,211.00)	($4,674,812.59)
FEBRUARY	($4,674,812.59)	($4,995,100.18)	($4,834,956.00)	0.2708%	($13,095.00)	($11,945.00)	($4,361.00)	($5,008,195.18)
MARCH	($5,008,195.18)	($5,257,594.23)	($5,132,895.00)	0.2708%	($13,902.00)	($15,070.00)	($3,193.00)	($5,271,496.23)
APRIL	($5,271,496.23)	($5,400,907.15)	($5,336,202.00)	0.2708%	($14,452.00)	($14,279.00)	($3,366.00)	($5,415,359.15)
MAY	($5,415,359.15)	($5,290,739.71)	($5,353,049.00)	0.2708%	($14,498.00)	($14,355.00)	($3,509.00)	($5,305,237.71)
JUNE	($5,305,237.71)	($5,128,815.53)	($5,217,027.00)	0.2708%	($14,129.00)	($14,124.00)	($3,514.00)	($5,142,944.53)
JULY								
AUGUST								
SEPTEMBER								
OCTOBER								
NOVEMBER								
DECEMBER								

Demand	BEGINNING BALANCE 162-205	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	**CURRENT MO. INT. TO RECORD**	AMOUNT RECORDED	**Current Month Journal Entry ACCUMULATED ADJUSTMENT**	E.B. INCLUDING INTEREST
JANUARY 10	$3,458,109.44	$1,500,251.55	$2,479,180.00	0.2708%	$6,714.00	$4,336.00	$1,485.00	$1,506,965.55
FEBRUARY	$1,506,965.55	($353,038.53)	$576,964.00	0.2708%	$1,563.00	$1,467.00	$1,581.00	($351,475.53)
MARCH	($351,475.53)	($1,330,524.65)	($841,000.00)	0.2708%	($2,278.00)	($1,086.00)	$389.00	($1,332,802.65)
APRIL	($1,332,802.65)	($1,220,752.19)	($1,276,777.00)	0.2708%	($3,458.00)	($3,475.00)	$406.00	($1,224,210.19)
MAY	($1,224,210.19)	($825,497.03)	($1,024,854.00)	0.2708%	($2,776.00)	($2,818.00)	$448.00	($828,273.03)
JUNE	($828,273.03)	($377,380.32)	($602,827.00)	0.2708%	($1,633.00)	($1,667.00)	$482.00	($379,013.32)
JULY								
AUGUST								
SEPTEMBER								
OCTOBER								
NOVEMBER								
DECEMBER								

Commodity	BEGINNING BALANCE 162-204	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	**CURRENT MO. INT. TO RECORD**	AMOUNT RECORDED	**Current Month Journal Entry ACCUMULATED ADJUSTMENT**	E.B. INCLUDING INTEREST
JANUARY 09	($5,331,741.49)	($4,984,277.77)	($5,158,010.00)	0.3767%	($19,429.00)	($31,173.00)	$25,011.00	($5,003,706.77)
FEBRUARY	($5,003,706.77)	($4,115,366.87)	($4,559,537.00)	0.3767%	($17,174.00)	($16,638.00)	$24,475.00	($4,132,540.87)
MARCH	($4,132,540.87)	($4,302,631.76)	($4,217,586.00)	0.3767%	($15,886.00)	($16,353.00)	$24,942.00	($4,318,517.76)
APRIL	($4,318,517.76)	($4,650,645.60)	($4,484,582.00)	0.2808%	($12,594.00)	($12,538.00)	$24,886.00	($4,663,239.60)
MAY	($4,663,239.60)	($4,810,880.99)	($4,737,060.00)	0.2808%	($13,303.00)	$14,728.00	($3,145.00)	($4,824,183.99)
JUNE	($4,824,183.99)	($4,721,212.74)	($4,772,698.00)	0.2808%	($13,403.00)	($13,379.00)	($3,169.00)	($4,734,615.74)
JULY	($4,734,615.74)	($4,533,417.14)	($4,634,016.00)	0.2708%	($12,550.00)	($15,155.00)	($564.00)	($4,545,967.14)
AUGUST	($4,545,967.14)	($4,341,687.51)	($4,443,827.00)	0.2708%	($12,035.00)	($11,840.00)	($759.00)	($4,353,722.51)
SEPTEMBER	($4,353,722.51)	($4,348,627.78)	($4,351,175.00)	0.2708%	($11,784.00)	($11,249.00)	($1,294.00)	($4,360,411.78)
OCTOBER	($4,360,411.78)	($5,382,484.17)	($4,871,448.00)	0.2708%	($13,194.00)	($13,006.00)	($1,482.00)	($5,395,678.17)
NOVEMBER	($5,395,678.17)	($5,713,752.55)	($5,554,715.00)	0.2708%	($15,044.00)	($14,783.00)	($1,743.00)	($5,728,796.55)
DECEMBER	($5,728,796.55)	($5,751,910.05)	($5,740,353.00)	0.2708%	($15,547.00)	($17,000.00)	($290.00)	($5,767,457.05)

Demand	BEGINNING BALANCE 162-205	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	**CURRENT MO. INT. TO RECORD**	AMOUNT RECORDED	**Current Month Journal Entry ACCUMULATED ADJUSTMENT**	E.B. INCLUDING INTEREST
JANUARY 09	$4,132,907.99	$3,204,387.79	$3,668,648.00	0.3767%	$13,819.00	$18,485.00	($25,104.00)	$3,218,206.79
FEBRUARY	$3,218,206.79	$2,329,459.45	$2,773,833.00	0.3767%	$10,448.00	$10,367.00	($25,023.00)	$2,339,907.45
MARCH	$2,339,907.45	$2,044,944.65	$2,192,426.00	0.3767%	$8,258.00	$8,178.00	($24,943.00)	$2,053,202.65
APRIL	$2,053,202.65	$2,158,703.73	$2,105,953.00	0.2808%	$5,914.00	$5,854.00	($24,883.00)	$2,164,617.73
MAY	$2,164,617.73	$2,539,100.55	$2,351,859.00	0.2808%	$6,605.00	($18,940.00)	$662.00	$2,545,705.55
JUNE	$2,545,705.55	$2,993,131.14	$2,769,418.00	0.2808%	$7,777.00	$7,717.00	$722.00	$3,000,908.14
JULY	$3,000,908.14	$3,459,561.52	$3,230,235.00	0.2708%	$8,749.00	$8,681.00	$790.00	$3,468,310.52
AUGUST	$3,468,310.52	$3,908,275.25	$3,688,293.00	0.2708%	$9,989.00	$9,854.00	$925.00	$3,918,264.25
SEPTEMBER	$3,918,264.25	$4,424,447.00	$4,171,356.00	0.2708%	$11,297.00	$11,182.00	$1,040.00	$4,435,744.00
OCTOBER	$4,435,744.00	$4,618,046.24	$4,526,895.00	0.2708%	$12,260.00	$12,151.00	$1,149.00	$4,630,306.24
NOVEMBER	$4,630,306.24	$4,549,995.59	$4,590,151.00	0.2708%	$12,432.00	$12,320.00	$1,261.00	$4,562,427.59
DECEMBER	$4,562,427.59	$3,447,263.44	$4,004,846.00	0.2708%	$10,846.00	$13,000.00	($893.00)	$3,458,109.44

CHATTANOOGA GAS COMPANY
GAS TARIFF
TRA NO. 1

Eighty Eighth Revised Sheet No. 55

CURRENT LEVEL OF SURCHARGES AND REFUND CREDITS

AMOUNTS INDICATED BELOW APPLY TO THE BILLING DETERMINANTS
OF EACH INDIVIDUAL TARIFF

	F-1	F-1	I-1	T-2	T-3	R-1	R-4	C-1	C-2	C-2	A/C	V-1
RATES	Commercial and Industrial Large Volume Firm Sales Service Demand	Commercial and Industrial Large Volume Firm Sales Service Commodity	Commercial and Industrial Interruptible Sales Service Commodity	Interruptible Transportation Service With Firm Gas Supply Backup Demand	Low Volume Transport Demand	Residential	Multi-Famil	Small Commercial and Industrial	Medium Commercial and Industrial Demand	Medium Commercial and Industrial Commodity	Residential and Commercial Air Conditioning	Natural Gas Vehicle Service
Billing Unit:	DT	DT	DT	DT	DT	Therm	Therm	Therm	DT	Therm	Therm	Therm
IMCR Refuno 7/1/2010*	(1.6078)	0.0000	0.0000	(1.6078)	(1.6078)	(0.0379)	(0.0379)	(0.0379)	(1.6078)	0.0000	0.0000	0.0000
ACA 10--10**	(0.2274)	(0.6648)	(0.6648)	(0.2274)	(0.2274)	(0.0719)	(0.0719)	(0.0719)	(0.2274)	(0.0665)	(0.0665)	0.0000
TOTAL	(1.8352)	(0.6648)	(0.6648)	(1.8352)	(1.8352)	(0.1098)	(0.1098)	(0.1098)	(1.8352)	(0.0665)	(0.0665)	0.0000

*IMCR refund made effective July 1, 2008 terminated Effective June 30,2009.

** Effective October 1, 2010. ACA 09-10 Effectivell October 1, 2009 terminated September 30, 2010.

EFFECTIVE: October 1, 2010