



Chattanooga Gas™

An AGL Resources Company

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Chattanooga, TN 37421

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2014 AUG 29 PM 1:37

14-00084

August 27, 2014

Chairman Herbert H. Hilliard
Tennessee Regulatory Authority
C/o Sharla Dillon, Docket Room
502 Deaderick Street,
4th Floor
Nashville, TN 37243

14-00084

Re: Chattanooga Gas Company's Actual Cost Adjustment filing for the period of July 1, 2013-June 30, 2014 in compliance with Tennessee Regulatory Authority Administrative Rule 1220-4-7-.03(2).

Dear Chairman Hilliard,

Attached are an original and three copies of the Summary of the Transactions in Chattanooga Gas Company's Deferred Gas Cost Account for the twelve months ended June 30, 2014 and the computation of ACA factor effective October 1, 2014 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	(\$0.0573/Therm)
C-1	(\$0.0573/Therm)
A/C	(\$0.0085/Therm)
I-1	(\$0.0848/Dth)

Services with two part (Demand and Commodity Rates

	ACA Demand Factor	ACA Commodity Factor
C-2	(\$2.0888/Dth)	(\$0.0085/Therm)
F-1	(\$2.0888/Dth)	(\$0.0848/Dth)
T-2/T-3	(\$2.0888/Dth)	


The filing includes the adjustments as provided in the Report of the Audit of Chattanooga Gas Company's Weather Normalization Adjustment for the Period of November 1, 2013 to April 30, 2014 adopted on July 22, 2014 in docket 14-00064 and the Report of the Audit of Chattanooga Gas Company's Actual Cost Adjustment for the Period of July 1, 2012 to June 30, 2013 adopted on March 7, 2014 in docket 13-00125.

Also enclosed are an original and three copies of Chattanooga Gas Company Tariff No. 1 One Hundred First Revised Sheet No. 55.

Copies of the underlying detailed accounting documents needed for the audit of the PBR and the ACA filings have been provided to the TRA Staff in electronic format on CD and on paper. The supporting documentation is provided on a confidential basis.

If you or the TRA Staff have any questions please call me at 404 584 4570.

Sincerely,

A handwritten signature in cursive script, appearing to read "Archie R. Hickerson".

Archie R. Hickerson CPA CGMA
Director-Rates and Tariff Administration

C: Mr. David Foster

CURRENT LEVEL OF SURCHARGES AND REFUND CREDITS

AMOUNTS INDICATED BELOW APPLY TO THE BILLING DETERMINANTS
OF EACH INDIVIDUAL RATE SCHEDULE

	F-1	F-1	I-1	T-2	T-3	R-1	R-4	C-1	C-2	C-2	A/C
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-Family	Small Commercial and Industrial	Medium Commercial and Industrial Demand	Medium Commercial and Industrial Commodity	Residential and Commercial Air Conditioning
Billing Unit:	DT	DT	DT	DT	DT	Therm	Therm	Therm	DT	Therm	Therm
IMCR Refund 9/1/2014*	(0.6540)	0.0000	0.0000	(0.6540)	(0.6540)	(0.0084)	(0.0084)	(0.0084)	(0.6540)	0.0000	0.0000
ACA 10-14**	(2.0888)	(0.0848)	(0.0848)	(2.0888)	(2.0888)	(0.0573)	(0.0573)	(0.0573)	(2.0888)	(0.0085)	(0.0085)
Chattanooga Franchise Adj Credit ***		(0.0258)	(0.0258)			(0.0026)	(0.0026)	(0.0026)		(0.0026)	(0.0026)
Alignment and Usage Adjustment (AUA)****						(0.0070)		0.0083			
TOTAL	(2.7428)	(0.1106)	(0.1106)	(2.7428)	(2.7428)	(0.0753)	(0.0683)	(0.0600)	(2.7428)	(0.0111)	(0.0111)

I-1/T-1/T-2/T-3
Commodity
DT

Chattanooga Franchise Adj Credit (0.0258)

*IMCR ref.

** Effective October 1, 2014. ACA 11-13 Effective November 1, 2013 terminated September 31, 2014.

***Effective July 1, 2011

****Effective August 1, 2014. AUA Effective August 1, 2013 terminated July 31, 2014

CHATTANOOGA GAS COMPANY
ANALYSIS OF DEFERRED GAS COST
JULY 1, 2013 THROUGH JUNE 30, 2014

ATTACHMENT A P1

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Line	Commodity	2013 JULY	2013 AUGUST	2013 SEPTEMBER
1	Beginning Balance	(\$2,463,747.69)	(\$2,312,519.78)	(\$2,018,296.47)
2	ACA Audit Findings	\$309.61	\$0.00	\$0.00
3	WNA Audit Findings	(\$1,341.86)	\$0.00	\$0.00
	Invoiced Commodity Gas Costs	\$2,534,097.37	\$2,896,916.74	\$3,193,824.08
	Cost of Gas Recovered - Commodity			
1	Transportation Billings - Sequent	(\$17,226.55)	(\$18,797.30)	(\$1,823.33)
2	Other Suppliers - End users (cashouts and penalties)	(\$22,498.74)	\$9,776.85	\$568.92
3	Cost Recovery - Sales Customers	(\$1,075,276.04)	(\$1,074,801.82)	(\$1,071,039.41)
4	ACA Refund/Surcharge	\$191,295.54	\$191,195.40	\$190,531.04
5	Transportation Billings - Pipeline Refunds	\$0.00	\$0.00	\$0.00
	Cycle Billing			
1	Current Month Deferred Gas Cost - Unbilled	(\$470,267.77)	(\$339,837.17)	(\$127,479.87)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	\$620,859.78	\$470,267.77	\$339,837.17
	Inventory Activity			
1	Injections	(\$1,749,060.64)	(\$1,669,140.52)	(\$1,642,086.29)
2	LNG Liquefaction	\$0.00	(\$394,651.66)	(\$964,301.56)
3	Withdrawals	\$32,263.99	\$38,085.50	\$18,214.13
4	CSS Cashout (Injections are negative)	(\$38.69)	(\$4,818.56)	(\$9,568.05)
5	LNG Boiloff/Vaporization	\$79,240.70	\$168,691.86	\$182,736.26
6	FSPA Transfer	\$0.00	\$0.00	\$0.00
7	FSMA Transfer	\$0.00	\$0.00	\$0.00
8	CSS Transfer	\$0.00	\$0.00	\$0.00
9	LNG Transfer	\$0.00	\$0.00	\$0.00
10	LNG Annual Adjustment	\$0.00	\$0.00	\$0.00
	Miscellaneous			
1	Uncollected Gas Costs	\$35,370.70	\$27,223.20	\$7,995.75
2	SS-1 (Negotiated Margin Loss)	\$0.00	\$0.00	\$0.00
3	Company Use Gas Consumption	(\$22.49)	(\$29.98)	(\$34.48)
4	Interest Adjustment	(\$18.00)	\$0.00	\$0.00
5	Adjustment for incorrect billing factors	\$0.00	\$0.00	\$0.00
6	Exeter Review charges, Docket #07-00224	\$0.00	\$0.00	\$0.00
	Commodity Ending Balance Before Interest	(\$2,306,060.78)	(\$2,012,439.47)	(\$1,900,922.11)
1	Average Monthly Balance	(\$2,384,904.23)	(\$2,162,479.62)	(\$1,959,609.29)
2	Interest Rate	3.25%	3.25%	3.25%
3	Calculated Interest-Commodity	(\$6,459.00)	(\$5,857.00)	(\$5,307.00)
	Commodity Ending Balance Including Interest	(\$2,312,519.78)	(\$2,018,296.47)	(\$1,906,229.11)

Line	Demand	2013 JULY	2013 AUGUST	2013 SEPTEMBER
1	Beginning Balance	(\$3,887,953.11)	(\$3,335,037.14)	(\$2,809,221.23)
2	ACA Audit Findings	\$0.00	\$0.00	\$0.00
3	WNA Audit Findings	\$13,899.28	\$0.00	\$0.00
	Invoiced Demand Gas Costs	\$1,151,813.31	\$1,151,813.31	\$1,120,576.93
	Cost of Gas Recovered - Demand			
3	Cost Recovery - Sales Customers	(\$614,089.48)	(\$617,786.55)	(\$617,440.04)
4	ACA Refund/Surcharge	(\$49,456.88)	(\$49,757.38)	(\$49,728.83)
5	Transportation Billings - Pipeline Refunds	\$0.00	\$0.00	\$0.00
	Cycle Billing			
1	Current Month Deferred Gas Cost - Unbilled	(\$315,255.91)	(\$265,078.95)	(\$161,728.33)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	\$376,095.08	\$315,255.91	\$265,078.95
	Miscellaneous			
1	Standby Charge	(\$321.43)	(\$321.43)	(\$321.43)
2	Adjustment for incorrect billing factors	\$0.00	\$0.00	\$0.00
3	Interest Adjustment	\$206.00	\$0.00	\$0.00
	Demand Ending Balance Before Interest	(\$3,325,269.14)	(\$2,800,912.23)	(\$2,252,783.98)
1	Average Monthly Balance	(\$3,606,611.12)	(\$3,067,974.68)	(\$2,531,002.60)
2	Interest Rate	3.25%	3.25%	3.25%
3	Calculated Interest-Commodity	(\$9,788.00)	(\$8,309.00)	(\$6,855.00)
64	Demand Ending Balance Including Interest	(\$3,335,037.14)	(\$2,809,221.23)	(\$2,259,638.98)

Line	Total ACA	2012 JULY	2012 AUGUST	2012 SEPTEMBER
65	Total ACA Ending Balance (including interest)	(\$5,647,556.92)	(\$4,827,517.70)	(\$4,165,868.09)
66	Total Current Month ACA Interest	(\$16,227.00)	(\$14,166.00)	(\$12,162.00)

CHATTANOOGA GAS COMPANY
ANALYSIS OF DEFERRED GAS COST
JULY 1, 2013 THROUGH JUNE 30, 2014

ATTACHMENT A P1

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Line	Commodity	2013 OCTOBER	2013 NOVEMBER	2013 DECEMBER
1	Beginning Balance	(\$1,906,229.11)	(\$1,597,592.43)	(\$1,581,024.19)
2	ACA Audit Findings	\$0.00	\$0.00	\$0.00
3	WNA Audit Findings	\$0.00	\$0.00	\$0.00
	Invoiced Commodity Gas Costs	\$2,651,409.50	\$2,653,021.63	\$3,116,467.56
	Cost of Gas Recovered - Commodity			
1	Transportation Billings - Sequent	\$386.15	(\$794.18)	\$6,821.60
2	Other Suppliers - End users (cashouts and penalties)	\$16,144.10	\$59,263.73	\$50,841.20
3	Cost Recovery - Sales Customers	(\$1,195,952.15)	(\$2,120,408.22)	(\$4,623,123.31)
4	ACA Refund/Surcharge	\$222,601.54	\$199,339.23	\$358,386.43
5	Transportation Billings - Pipeline Refunds	\$0.00	\$0.00	\$0.00
	Cycle Billing			
1	Current Month Deferred Gas Cost - Unbilled	(\$565,019.92)	(\$2,399,514.57)	(\$3,214,511.07)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	\$127,479.87	\$565,019.92	\$2,399,514.57
	Inventory Activity			
1	Injections	(\$1,317,578.03)	(\$120,764.08)	(\$49,840.56)
2	LNG Liquefaction	\$0.00	(\$161,864.46)	\$0.00
3	Withdrawals	\$75,909.21	\$1,233,583.76	\$1,993,426.45
4	CSS Cashout (Injections are negative)	(\$18,613.61)	\$596.45	(\$52,874.81)
5	LNG Boiloff/Vaporization	\$112,847.29	\$117,249.28	\$440,911.30
6	FSPA Transfer	\$0.00	\$0.00	\$0.00
7	FSMA Transfer	\$0.00	\$0.00	\$0.00
8	CSS Transfer	\$0.00	\$0.00	\$0.00
9	LNG Transfer	\$0.00	\$0.00	\$0.00
10	LNG Annual Adjustment	\$206,061.89	\$0.00	\$0.00
	Miscellaneous			
1	Uncollected Gas Costs	(\$3,061.26)	(\$4,319.07)	(\$3,379.38)
2	SS-1 (Negotiated Margin Loss)	\$0.00	\$0.00	\$0.00
3	Company Use Gas Consumption	(\$30.60)	(\$67.18)	(\$307.96)
4	Interest Adjustment	\$0.00	\$0.00	\$0.00
5	Adjustment for incorrect billing factors	\$0.00	\$0.00	\$0.00
6	Exeter Review charges, Docket #07-00224	\$790.70	\$525.00	\$262.60
	Commodity Ending Balance Before Interest	(\$1,592,854.43)	(\$1,576,725.19)	(\$1,158,229.57)
1	Average Monthly Balance	(\$1,749,541.77)	(\$1,587,158.81)	(\$1,369,626.86)
2	Interest Rate	3.25%	3.25%	3.25%
3	Calculated Interest-Commodity	(\$4,738.00)	(\$4,299.00)	(\$3,709.00)
	Commodity Ending Balance Including Interest	(\$1,597,592.43)	(\$1,581,024.19)	(\$1,161,938.57)

Line	Demand	2013 OCTOBER	2013 NOVEMBER	2013 DECEMBER
1	Beginning Balance	(\$2,259,638.98)	(\$1,855,236.65)	(\$2,088,759.12)
2	ACA Audit Findings	\$0.00	\$0.00	\$0.00
3	WNA Audit Findings	\$0.00	\$0.00	\$0.00
	Invoiced Demand Gas Costs	\$1,142,072.51	\$1,140,567.87	\$1,145,801.63
	Cost of Gas Recovered - Demand			
3	Cost Recovery - Sales Customers	(\$617,465.01)	(\$1,092,953.70)	(\$2,116,788.81)
4	ACA Refund/Surcharge	(\$54,212.66)	\$225,710.44	\$545,260.43
5	Transportation Billings - Pipeline Refunds	\$0.00	\$0.00	\$0.00
	Cycle Billing			
1	Current Month Deferred Gas Cost - Unbilled	(\$221,834.41)	(\$723,095.65)	(\$940,713.34)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	\$161,728.33	\$221,834.41	\$723,095.65
	Miscellaneous			
1	Standby Charge	(\$321.43)	(\$251.84)	(\$251.84)
2	Adjustment for incorrect billing factors	\$0.00	\$0.00	\$0.00
3	Interest Adjustment	\$0.00	\$0.00	\$0.00
	Demand Ending Balance Before Interest	(\$1,849,671.65)	(\$2,083,425.12)	(\$2,732,355.40)
1	Average Monthly Balance	(\$2,054,655.31)	(\$1,969,330.88)	(\$2,410,557.26)
2	Interest Rate	3.25%	3.25%	3.25%
3	Calculated Interest-Commodity	(\$5,565.00)	(\$5,334.00)	(\$6,529.00)
64	Demand Ending Balance Including Interest	(\$1,855,236.65)	(\$2,088,759.12)	(\$2,738,884.40)

Line	Total ACA	2012 OCTOBER	2012 NOVEMBER	2012 DECEMBER
65	Total ACA Ending Balance (including interest)	(\$3,452,829.08)	(\$3,669,783.31)	(\$3,900,822.97)
66	Total Current Month ACA Interest	(\$10,303.00)	(\$9,633.00)	(\$10,238.00)

CHATTANOOGA GAS COMPANY
ANALYSIS OF DEFERRED GAS COST
JULY 1, 2013 THROUGH JUNE 30, 2014

ATTACHMENT A P1
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Line	Commodity	2014 JANUARY	2014 FEBRUARY	2014 MARCH
1	Beginning Balance	(\$1,161,938.57)	\$716,207.06	\$786,207.33
2	ACA Audit Findings	\$0.00	\$0.00	\$0.00
3	WNA Audit Findings	\$0.00	\$0.00	\$0.00
	Invoiced Commodity Gas Costs	\$5,466,970.33	\$5,128,020.86	\$4,412,715.50
	Cost of Gas Recovered - Commodity			
1	Transportation Billings - Sequent	(\$64,891.87)	(\$68,127.16)	(\$44,640.51)
2	Other Suppliers - End users (cashouts and penalties)	(\$410,829.61)	(\$21,205.26)	\$36,724.28
3	Cost Recovery - Sales Customers	(\$7,237,479.02)	(\$7,486,616.17)	(\$5,640,103.92)
4	ACA Refund/Surcharge	\$537,652.21	\$580,408.99	\$381,356.31
5	Transportation Billings - Pipeline Refunds	\$0.00	\$0.00	\$0.00
	Cycle Billing			
1	Current Month Deferred Gas Cost - Unbilled	(\$4,957,925.98)	(\$3,908,767.31)	(\$3,051,706.08)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	\$3,214,511.07	\$4,957,925.98	\$3,908,767.31
	Inventory Activity			
1	Injections	(\$139,508.87)	(\$213,901.38)	(\$181,472.57)
2	LNG Liquefaction	(\$10,682.68)	(\$1,391,272.50)	(\$1,878,884.74)
3	Withdrawals	\$2,874,333.82	\$2,458,959.02	\$1,798,196.86
4	CSS Cashout (Injections are negative)	(\$23,595.28)	(\$197,375.24)	(\$56,188.41)
5	LNG Boiloff/Vaporization	\$2,628,852.69	\$227,520.38	\$251,697.38
6	FSPA Transfer	\$570,425.54	\$380,283.70	\$0.00
7	FSMA Transfer	\$0.00	\$0.00	\$0.00
8	CSS Transfer	(\$570,425.54)	(\$380,283.70)	\$0.00
9	LNG Transfer	\$0.00	\$0.00	\$0.00
10	LNG Annual Adjustment	\$0.00	\$0.00	\$0.00
	Miscellaneous			
1	Uncollected Gas Costs	(\$1,677.21)	\$2,287.77	\$9,760.06
2	SS-1 (Negotiated Margin Loss)	\$0.00	\$0.00	\$0.00
3	Company Use Gas Consumption	(\$587.99)	(\$677.79)	(\$518.45)
4	Interest Adjustment	\$0.00	\$0.00	\$0.00
5	Adjustment for incorrect billing factors	\$0.00	\$0.00	\$0.00
6	Exeter Review charges, Docket #07-00224	\$3,807.00	\$788.10	\$3,600.80
	Commodity Ending Balance Before Interest	\$716,810.06	\$784,175.33	\$735,513.15
1	Average Monthly Balance	(\$222,564.25)	\$750,191.20	\$760,860.24
2	Interest Rate	3.25%	3.25%	3.25%
3	Calculated Interest-Commodity	(\$803.00)	\$2,032.00	\$2,061.00
	Commodity Ending Balance Including Interest	\$716,207.06	\$786,207.33	\$737,574.15

Line	Demand	2014 JANUARY	2014 FEBRUARY	2014 MARCH
1	Beginning Balance	(\$2,738,884.40)	(\$4,252,626.22)	(\$5,066,038.13)
2	ACA Audit Findings	\$0.00	\$0.00	\$0.00
3	WNA Audit Findings	\$0.00	\$0.00	\$0.00
	Invoiced Demand Gas Costs	\$1,145,801.63	\$1,143,360.53	\$1,142,701.63
	Cost of Gas Recovered - Demand			
3	Cost Recovery - Sales Customers	(\$2,917,378.07)	(\$3,327,160.44)	(\$2,097,149.57)
4	ACA Refund/Surcharge	\$751,732.20	\$857,342.42	\$556,209.05
5	Transportation Billings - Pipeline Refunds	\$0.00	\$0.00	\$0.00
	Cycle Billing			
1	Current Month Deferred Gas Cost - Unbilled	(\$1,424,904.08)	(\$899,004.66)	(\$706,577.58)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	\$940,713.34	\$1,424,904.08	\$899,004.66
	Miscellaneous			
1	Standby Charge	(\$251.84)	(\$251.84)	(\$251.84)
2	Adjustment for incorrect billing factors	\$0.00	\$0.00	\$0.00
3	Interest Adjustment	\$0.00	\$0.00	\$0.00
	Demand Ending Balance Before Interest	(\$4,243,171.22)	(\$5,053,436.13)	(\$5,272,101.78)
1	Average Monthly Balance	(\$3,491,027.81)	(\$4,653,031.17)	(\$5,169,069.95)
2	Interest Rate	3.25%	3.25%	3.25%
3	Calculated Interest-Commodity	(\$9,455.00)	(\$12,802.00)	(\$14,000.00)
64	Demand Ending Balance Including Interest	(\$4,252,626.22)	(\$5,066,038.13)	(\$5,286,101.78)

Line	Total ACA	2013 JANUARY	2013 FEBRUARY	2013 MARCH
65	Total ACA Ending Balance (including interest)	(\$3,536,419.16)	(\$4,279,830.80)	(\$4,548,527.62)
66	Total Current Month ACA Interest	(\$10,058.00)	(\$10,570.00)	(\$11,939.00)

CHATTANOOGA GAS COMPANY
ANALYSIS OF DEFERRED GAS COST
JULY 1, 2013 THROUGH JUNE 30, 2014

ATTACHMENT A P1
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Line	Commodity	2014 APRIL	2014 MAY	2014 JUNE	TOTALS
1	Beginning Balance	\$737,574.15	\$856,401.05	(\$500,125.44)	(\$2,463,747.69)
2	ACA Audit Findings	\$0.00	\$0.00	\$0.00	\$309.61
3	WNA Audit Findings	\$0.00	\$0.00	\$0.00	(\$1,341.86)
	Invoiced Commodity Gas Costs	\$3,541,578.19	\$3,700,771.52	\$3,048,082.21	\$42,343,875.49
	Cost of Gas Recovered - Commodity				
1	Transportation Billings - Sequent	(\$5,955.20)	(\$2,793.08)	(\$8,536.98)	(\$226,378.41)
2	Other Suppliers - End users (cashouts and penalties)	\$4,632.72	(\$306,859.36)	\$21,923.75	(\$561,517.42)
3	Cost Recovery - Sales Customers	(\$3,584,700.07)	(\$1,720,790.57)	(\$1,478,462.83)	(\$38,308,753.53)
4	ACA Refund/Surcharge	\$238,222.83	\$121,948.70	\$92,236.94	\$3,305,175.16
5	Transportation Billings - Pipeline Refunds	\$0.00	\$0.00	\$0.00	\$0.00
	Cycle Billing				
1	Current Month Deferred Gas Cost - Unbilled	(\$1,731,775.38)	(\$1,434,255.21)	(\$1,154,291.93)	(\$23,355,352.26)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	\$3,051,706.08	\$1,731,775.38	\$1,434,255.21	\$22,821,920.11
	Inventory Activity				
1	Injections	(\$1,629,790.50)	(\$2,057,960.57)	(\$1,340,556.69)	(\$12,111,460.70)
2	LNG Liquefaction	(\$123,134.75)	(\$552,300.33)	(\$1,197,780.19)	(\$6,674,872.85)
3	Withdrawals	\$132,432.88	\$137,298.11	\$152,079.20	\$10,944,782.93
4	CSS Cashout (Injections are negative)	(\$12,977.65)	(\$113,012.08)	(\$239,843.73)	(\$728,307.66)
5	LNG Boiloff/Vaporization	\$208,962.15	\$349,821.53	\$401,341.56	\$5,169,872.36
6	FSPA Transfer	\$0.00	(\$1,279,232.40)	\$0.00	(\$328,523.16)
7	FSMA Transfer	\$0.00	\$0.00	\$0.00	\$0.00
8	CSS Transfer	\$0.00	\$43.62	\$0.00	(\$950,665.62)
9	LNG Transfer	\$0.00	\$0.00	\$0.00	\$0.00
10	LNG Annual Adjustment	\$0.00	\$0.00	\$0.00	\$206,061.89
	Miscellaneous				
1	Uncollected Gas Costs	\$17,294.34	\$61,630.48	\$37,748.95	\$186,874.33
2	SS-1 (Negotiated Margin Loss)	\$0.00	\$0.00	\$0.00	\$0.00
3	Company Use Gas Consumption	(\$284.24)	(\$119.64)	(\$47.97)	(\$2,728.77)
4	Interest Adjustment	\$0.00	\$0.00	\$0.00	(\$18.00)
5	Adjustment for incorrect billing factors	\$0.00	\$0.00	\$0.00	\$0.00
6	Exeter Review charges, Docket #07-00224	\$10,459.50	\$7,025.40	\$1,341.20	\$28,400.30
	Commodity Ending Balance Before Interest	\$854,245.05	(\$500,607.44)	(\$730,636.75)	(\$706,395.75)
1	Average Monthly Balance	\$795,909.60	\$177,896.81	(\$615,381.09)	(\$1,585,071.72)
2	Interest Rate	3.25%	3.25%	3.25%	
3	Calculated Interest-Commodity	\$2,158.00	\$482.00	(\$1,687.00)	(\$25,908.00)
	Commodity Ending Balance Including Interest	\$856,401.05	(\$500,125.44)	(\$732,303.75)	(\$732,303.75)
Line	Demand	2013 APRIL	2013 MAY	2013 JUNE	TOTALS
1	Beginning Balance	(\$5,286,101.78)	(\$4,844,984.73)	(\$4,162,887.96)	(\$3,887,953.11)
2	ACA Audit Findings	\$0.00	\$0.00	\$0.00	\$0.00
3	WNA Audit Findings	\$0.00	\$0.00	\$0.00	\$13,899.28
	Invoiced Demand Gas Costs	\$1,141,987.93	\$1,120,576.93	\$1,120,576.93	\$13,667,651.14
	Cost of Gas Recovered - Demand				
3	Cost Recovery - Sales Customers	(\$1,354,661.75)	(\$772,487.04)	(\$612,415.84)	(\$16,757,776.30)
4	ACA Refund/Surcharge	\$359,261.78	\$202,969.93	\$167,117.39	\$3,462,447.89
5	Transportation Billings - Pipeline Refunds	\$0.00	\$0.00	\$0.00	\$0.00
	Cycle Billing				
1	Current Month Deferred Gas Cost - Unbilled	(\$398,095.65)	(\$254,624.86)	(\$238,429.32)	(\$6,549,342.74)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	\$706,577.58	\$398,095.65	\$254,624.86	\$6,687,008.50
	Miscellaneous				
1	Standby Charge	(\$251.84)	(\$251.84)	(\$251.84)	(\$3,300.44)
2	Adjustment for incorrect billing factors	\$0.00	\$0.00	\$0.00	\$0.00
3	Interest Adjustment	\$0.00	\$0.00	\$0.00	\$208.00
	Demand Ending Balance Before Interest	(\$4,831,283.73)	(\$4,150,705.96)	(\$3,471,665.78)	(\$3,367,365.78)
1	Average Monthly Balance	(\$5,058,892.75)	(\$4,497,845.34)	(\$3,817,276.87)	(\$1,683,882.89)
2	Interest Rate	3.25%	3.25%	3.25%	
3	Calculated Interest-Commodity	(\$13,701.00)	(\$12,182.00)	(\$10,338.00)	(\$114,638.00)
64	Demand Ending Balance Including Interest	(\$4,844,984.73)	(\$4,162,887.96)	(\$3,482,003.78)	(\$3,482,003.78)
Line	Total ACA	2013 APRIL	2013 MAY	2013 JUNE	TOTALS
65	Total ACA Ending Balance (including interest)	(\$3,988,583.67)	(\$4,663,013.40)	(\$4,214,307.53)	(\$4,214,307.53)
66	Total Current Month ACA Interest	(\$11,545.00)	(\$11,700.00)	(\$12,005.00)	(\$140,546.00)

CHATTANOOGA GAS COMPANY
COMPUTATION OF ACA FACTORS
BASED ON VOLUMES 12 MONTHS ENDED JUNE 30, 2011
EFFECTIVE OCTOBER 1, 2013

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 Industrial (F-1&T-2)	11,676	956,972	(\$292,657)	(\$81,110)	(\$373,768)	(\$2.0888)		(\$0.0848)	
Interruptible Industrial (I-1)		72,666	\$0	(\$6,159)	(\$6,159)			(\$0.0848)	
Med Com & Ind (C-2)	26,827	2,692,050	(\$672,426)	(\$228,171)		(\$2.0888)		(\$0.0848)	
T-3	4,611		(\$115,579)	\$0		(\$2.0888)			
ALL OTHER (R-1, R-4, C-1)	95,804	4,918,314	(\$2,401,341)	(\$416,863)	(\$2,818,205)		(\$0.4882)	(\$0.0848)	(\$0.5730)
V-1									
TOTAL	138,918	8,640,002	(\$3,482,004)	(\$732,304)	(\$4,214,308)				

CHATTANOOGA GAS COMPANY
Dth SALES & TRANSPORTATION BY RATE CLASS
TWELVE MONTHS ENDED: July 31, 2014

Attachment A
Page 3 of 3

							SALES	
Month	F-1	I-1	All Other	TOTAL	T-1, T-2 & T-3	TOTAL	SUMMER	WINTER
Jan-14	167,909	50,870	1,481,153	1,699,932	617,255	2,317,187		1,699,932
Feb-14	95,958	5,790	1,681,382	1,783,131	659,994	2,443,124		1,783,131
Mar-14	102,897	3,157	1,066,619	1,172,673	674,104	1,846,777		1,172,673
Apr-14	84,008	4,241	643,618	731,867	596,512	1,328,379		731,867
May-14	76,059	-21,355	293,475	348,179	588,157	936,336	348,179	
Jun-14	71,442	5,027	208,933	285,402	551,248	836,650	285,402	
Jul-13	59,717	4,378	179,408	243,503	601,076	844,579	243,503	
Aug-13	57,506	4,849	181,020	243,375	599,658	843,033	243,375	
Sep-13	62,173	4,684	175,692	242,549	596,807	839,356	242,549	
Oct-13	69,917	3,223	210,213	283,353	625,974	909,327	283,353	
Nov-12	36,297	4,939	463,729	504,964	694,250	1,199,214		504,964
Dec-13	73,089	2,863	1,025,122	1,101,074	665,599	1,766,674		1,101,074
TOTAL	956,972	72,666	7,610,364	8,640,002	7,470,635	16,110,637	1,646,361 19%	6,993,641 81%

DEMAND UNITS											
Month	R - 1	R - 4	C - 1	C-2	T-1*	T-2	T-3	F - 1/T-2	T-3	C-2	Total
Jan-14	825,905	1,298	197,772	456,178	488,846	63,505	64,904	12,395	4,626	27,460	44,481
Feb-14	942,686	1,692	245,956	491,048	519,667	79,625	60,701	12,468	4,626	27,196	44,291
Mar-14	567,882	1,240	145,256	352,241	537,335	78,541	58,228	13,114	4,743	27,099	44,956
Apr-14	331,052	782	70,965	240,819	490,908	62,552	43,052	13,114	4,626	27,113	44,854
May-14	130,841	427	26,000	136,207	489,489	61,222	37,446	13,114	4,626	26,656	44,396
Jun-14	84,196	313	16,913	107,511	459,350	59,733	32,165	13,114	4,626	26,422	44,162
Jul-13	66,137	303	12,741	100,227	521,702	49,809	29,565	10,165	4,277	26,391	40,833
Aug-13	64,866	304	13,515	102,335	512,881	53,666	33,111	10,275	4,626	26,508	41,409
Sep-13	64,885	293	13,711	96,803	512,639	50,158	34,010	10,415	4,626	26,268	41,309
Oct-13	80,500	276	15,382	114,055	523,732	57,680	44,562	10,584	4,626	26,400	41,610
Nov-12	251,452	124	38,347	173,806	534,574	100,357	59,320	10,558	4,626	26,946	42,131
Dec-13	586,474	901	116,927	320,820	518,871	81,255	65,473	10,794	4,679	27,465	42,938
TOTAL	3,996,876	7,953	913,484	2,692,050	6,109,995	798,104	562,536	140,110	55,334	321,925	517,369

Average								11,676	4,611	26,827	43,114
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* SS-1 and Discounted Volumes are included in T-1 Transportation .
Incremental g

CHATTANOOGA GAS COMPANY
PURCHASED GAS REFUNDS DUE CUSTOMERS
CALCULATION OF INTEREST
FY 2014

Commodity	BEGINNING BALANCE 162-204	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	CURRENT MO. INT. TO RECORD	ID	AMOUNT RECORDED	Current Month Journal Entry ACCUMULATED ADJUSTMENT	E.B. INCLUDING INTEREST
JANUARY 14	(\$1,161,938.57)	\$716,810.06	(\$222,564.00)	0.2708%	(\$603.00)		\$1,410.00	(\$20,951.00)	\$716,207.06
FEBRUARY	\$716,207.06	\$784,175.33	\$750,191.00	0.2708%	\$2,032.00		\$2,094.00	(\$21,013.00)	\$786,207.33
MARCH	\$786,207.33	\$735,513.15	\$760,860.00	0.2708%	\$2,061.00		\$3,044.00	(\$21,996.00)	\$737,574.15
APRIL	\$737,574.15	\$854,245.05	\$795,910.00	0.2708%	\$2,156.00		\$3,352.00	(\$23,192.00)	\$856,401.05
MAY	\$856,401.05	(\$500,607.44)	\$177,897.00	0.2708%	\$482.00		\$3,595.00	(\$26,305.00)	(\$500,125.44)
JUNE	(\$500,125.44)	(\$730,636.75)	(\$615,381.00)	0.2708%	(\$1,667.00)		(\$5,022.00)	(\$22,950.00)	(\$732,303.75)
JULY	(\$732,303.75)	\$0.00	(\$366,152.00)	0.0000%	\$0.00		\$0.00	(\$22,950.00)	\$0.00
AUGUST	\$0.00	\$0.00	\$0.00	0.0000%	\$0.00		\$0.00	(\$22,950.00)	\$0.00
SEPTEMBER	\$0.00	\$0.00	\$0.00	0.0000%	\$0.00		\$0.00	(\$22,950.00)	\$0.00
OCTOBER	\$0.00	\$0.00	\$0.00	0.0000%	\$0.00		\$0.00	(\$22,950.00)	\$0.00
NOVEMBER	\$0.00	\$0.00	\$0.00	0.0000%	\$0.00		\$0.00	(\$22,950.00)	\$0.00
DECEMBER	\$0.00	\$0.00	\$0.00	0.0000%	\$0.00		\$0.00	(\$22,950.00)	\$0.00
Demand	BEGINNING BALANCE 162-205	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	CURRENT MO. INT. TO RECORD	ID	AMOUNT RECORDED	Current Month Journal Entry ACCUMULATED ADJUSTMENT	E.B. INCLUDING INTEREST
JANUARY 14	(\$2,738,884.40)	(\$4,243,171.22)	(\$3,491,028.00)	0.2708%	(\$9,455.00)		(\$9,508.00)	\$2,789.00	(\$4,252,626.22)
FEBRUARY	(\$4,252,626.22)	(\$5,053,436.13)	(\$4,653,031.00)	0.2708%	(\$12,602.00)		(\$12,637.00)	\$2,824.00	(\$5,066,038.13)
MARCH	(\$5,066,038.13)	(\$5,272,101.78)	(\$5,169,070.00)	0.2708%	(\$14,000.00)		(\$14,078.00)	\$2,902.00	(\$5,286,101.78)
APRIL	(\$5,286,101.78)	(\$4,831,283.73)	(\$5,058,693.00)	0.2708%	(\$13,701.00)		(\$13,756.00)	\$2,957.00	(\$4,844,984.73)
MAY	(\$4,844,984.73)	(\$4,150,705.96)	(\$4,497,845.00)	0.2708%	(\$12,182.00)		(\$12,238.00)	\$3,013.00	(\$4,162,887.96)
JUNE	(\$4,162,887.96)	(\$3,471,665.78)	(\$3,817,277.00)	0.2708%	(\$10,338.00)		(\$10,395.00)	\$3,070.00	(\$3,482,003.78)
JULY	(\$3,482,003.78)	\$0.00	(\$1,741,002.00)	0.0000%	\$0.00		\$0.00	\$3,070.00	\$0.00
AUGUST	\$0.00	\$0.00	\$0.00	0.0000%	\$0.00		\$0.00	\$3,070.00	\$0.00
SEPTEMBER	\$0.00	\$0.00	\$0.00	0.0000%	\$0.00		\$0.00	\$3,070.00	\$0.00
OCTOBER	\$0.00	\$0.00	\$0.00	0.0000%	\$0.00		\$0.00	\$3,070.00	\$0.00
NOVEMBER	\$0.00	\$0.00	\$0.00	0.0000%	\$0.00		\$0.00	\$3,070.00	\$0.00
DECEMBER	\$0.00	\$0.00	\$0.00	0.0000%	\$0.00		\$0.00	\$3,070.00	\$0.00

O:\AGSC\Regulatory\Depts\1686\Reg Affairs\Regulatory Analysis\CGC\Tariffs\Chattanooga Tariff Filings\ACA 2014\2014 ACA Draft 8-26-2014.xls]2013-Interest Worksheet

CHATTANOOGA GAS COMPANY
PURCHASED GAS REFUNDS DUE CUSTOMERS
CALCULATION OF INTEREST
FY 2013

Commodity	BEGINNING BALANCE 162-204	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	CURRENT MO. INT. TO RECORD	ID	AMOUNT RECORDED	Current Month Journal Entry ACCUMULATED ADJUSTMENT	E.B. INCLUDING INTEREST
JANUARY 13	(\$3,651,277.46)	(\$3,632,113.13)	(\$3,641,695.00)	0.2708%	(\$9,863.00)		(\$9,528.00)	(\$10,899.00)	(\$3,641,976.13)
FEBRUARY	(\$3,641,976.13)	(\$4,078,830.33)	(\$3,860,403.00)	0.2708%	(\$10,455.00)		(\$9,437.00)	(\$11,917.00)	(\$4,089,285.33)
MARCH	(\$4,089,285.33)	(\$3,804,944.09)	(\$3,947,115.00)	0.2708%	(\$10,690.00)		(\$11,498.00)	(\$11,109.00)	(\$3,815,634.09)
APRIL	(\$3,815,634.09)	(\$3,240,708.22)	(\$3,528,171.00)	0.2708%	(\$9,555.00)		(\$6,976.00)	(\$13,688.00)	(\$3,250,263.22)
MAY	(\$3,250,263.22)	(\$3,038,537.69)	(\$3,144,400.00)	0.2708%	(\$8,516.00)		(\$7,849.00)	(\$14,355.00)	(\$3,047,053.69)
JUNE	(\$3,047,053.69)	(\$2,456,295.68)	(\$2,751,675.00)	0.2708%	(\$7,452.00)		(\$7,336.00)	(\$14,471.00)	(\$2,463,747.68)
JULY	(\$2,463,747.68)	(\$2,306,060.78)	(\$2,384,904.00)	0.2708%	(\$6,459.00)		(\$5,253.00)	(\$15,677.00)	(\$2,312,519.78)
AUGUST	(\$2,312,519.78)	(\$2,012,439.47)	(\$2,162,480.00)	0.2708%	(\$5,857.00)		(\$5,438.00)	(\$16,096.00)	(\$2,018,296.47)
SEPTEMBER	(\$2,018,296.47)	(\$1,900,922.11)	(\$1,959,609.00)	0.2708%	(\$5,307.00)		(\$4,284.00)	(\$17,119.00)	(\$1,906,229.11)
OCTOBER	(\$1,906,229.11)	(\$1,592,854.43)	(\$1,749,542.00)	0.2708%	(\$4,738.00)		(\$4,248.00)	(\$17,609.00)	(\$1,597,592.43)
NOVEMBER	(\$1,597,592.43)	(\$1,576,725.19)	(\$1,587,159.00)	0.2708%	(\$4,299.00)		(\$3,474.00)	(\$18,434.00)	(\$1,581,024.19)
DECEMBER	(\$1,581,024.19)	(\$1,158,229.57)	(\$1,369,627.00)	0.2708%	(\$3,709.00)		(\$3,205.00)	(\$18,938.00)	(\$1,161,938.57)
Demand	BEGINNING BALANCE 162-205	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	CURRENT MO. INT. TO RECORD	ID	AMOUNT RECORDED	Current Month Journal Entry ACCUMULATED ADJUSTMENT	E.B. INCLUDING INTEREST
JANUARY 13	\$752,068.17	(\$1,281,993.27)	(\$264,963.00)	0.2708%	(\$718.00)		(\$813.00)	\$2,314.00	(\$1,282,711.27)
FEBRUARY	(\$1,282,711.27)	(\$3,092,230.01)	(\$2,187,471.00)	0.2708%	(\$5,924.00)		(\$5,943.00)	\$2,333.00	(\$3,098,154.01)
MARCH	(\$3,098,154.01)	(\$4,770,735.65)	(\$3,934,445.00)	0.2708%	(\$10,656.00)		(\$10,675.00)	\$2,352.00	(\$4,781,391.65)
APRIL	(\$4,781,391.65)	(\$4,792,990.51)	(\$4,787,191.00)	0.2708%	(\$12,965.00)		(\$12,984.00)	\$2,371.00	(\$4,805,955.51)
MAY	(\$4,805,955.51)	(\$4,421,404.01)	(\$4,613,680.00)	0.2708%	(\$12,495.00)		(\$12,514.00)	\$2,390.00	(\$4,433,899.01)
JUNE	(\$4,433,899.01)	(\$3,876,699.11)	(\$4,155,299.00)	0.2708%	(\$11,254.00)		(\$11,273.00)	\$2,409.00	(\$3,887,953.11)
JULY	(\$3,887,953.11)	(\$3,325,269.14)	(\$3,606,611.00)	0.2708%	(\$9,768.00)		(\$9,838.00)	\$2,479.00	(\$3,335,037.14)
AUGUST	(\$3,335,037.14)	(\$2,800,912.23)	(\$3,067,975.00)	0.2708%	(\$8,309.00)		(\$8,366.00)	\$2,536.00	(\$2,809,221.23)
SEPTEMBER	(\$2,809,221.23)	(\$2,252,783.98)	(\$2,531,003.00)	0.2708%	(\$6,855.00)		(\$6,837.00)	\$2,518.00	(\$2,259,638.98)
OCTOBER	(\$2,259,638.98)	(\$1,849,671.65)	(\$2,054,655.00)	0.2708%	(\$5,565.00)		(\$5,694.00)	\$2,647.00	(\$1,855,236.65)
NOVEMBER	(\$1,855,236.65)	(\$2,083,425.12)	(\$1,969,331.00)	0.2708%	(\$5,334.00)		(\$5,450.00)	\$2,763.00	(\$2,088,759.12)
DECEMBER	(\$2,088,759.12)	(\$2,732,355.40)	(\$2,410,557.00)	0.2708%	(\$6,529.00)		(\$6,502.00)	\$2,736.00	(\$2,738,884.40)

CHATTANOOGA GAS COMPANY GAS TARIFF--- TRA NO. 1

Effective: October 1, 2014

		BASE RATES	Chattanooga Franchise Adjustment	Alignment and Usage Rider AUA	Adjusted Non-Gas Rate	PGA	ACA	IMCR	Total Refunds and Adjustments	Total Gas PGA+Total Refunds and Adjustments	Total Billed Rate = Adjusted Non-Gas Rate + Total Gas Rate
R-1	WINTER (NOV - APR)										
Residential	Base Use Charge/Bill	\$ 16.00			\$ 16.00						\$ 16.00
General Service	Commodity Charge/Therm	\$ 0.11591	(0.0026)	(0.0070)	0.10631	0.72880	(0.0573)	(0.0084)	(0.0657)	0.6611	0.76744
Rate Codes		0.11591	0.20647	0.52033							
101, 103, 121, 123											
	SUMMER (MAY - OCT)										
	Base Use Charge/Bill	\$ 13.00			\$ 13.00						\$ 13.00
	Commodity Charge/Therm	\$ 0.11591	(0.0026)	0.0076	0.12091	0.72680	(0.0573)	(0.0084)	(0.0657)	0.6611	0.78204
Air Conditioning	SUMMER (MAY - OCT)										
Rate Code 102, 122	Over 50 Therms	\$ 0.03948	(0.0026)	0.0076	0.04448	0.52133	(0.0085)	0.0000	(0.0085)	0.5129	0.55733
Standby Service											
Demand Charge	Rate Per Therm of Input per Month	\$ 0.55			0.55	0.90604	(0.2089)	(0.0654)	(0.2743)	0.6318	1.18176
R-4	WINTER (NOV - APR)										
Multi-Family	Base Use Charge/Unit	\$ 6.00			\$ 6.00						\$ 6.00
Housing Service	Commodity Charge/Therm	\$ 0.21768	(0.0026)		0.21508	0.72680	(0.0573)	(0.0084)	(0.0657)	0.6611	0.87621
Rate Code 367											
	SUMMER (MAY - OCT)										
	Base Use Charge/Bill	\$ 6.00			\$ 6.00						\$ 6.00
	Commodity Charge/Therm	\$ 0.19350	(0.0026)		0.19090	0.72680	(0.0573)	(0.0084)	(0.0657)	0.6611	0.85203
Air Conditioning	SUMMER (MAY - OCT)										
Rate Code 365	Flat Rate / Therm	\$ 0.03948	(0.0026)		0.03688	0.52133	(0.0085)		(0.0085)	0.5129	0.54973
Standby Service											
Demand Charge	Rate Per Therm of Input per Month	\$ 0.55			\$ 0.55	0.90604	(0.2089)	(0.0654)	(0.2743)	0.6318	1.18176
C-1	WINTER (NOV - APR)										
Commercial & Industrial	Base Use Charge/Bill	\$ 29.00			\$ 29.00						\$ 29.00
General Service	Flat Rate / Therms	\$ 0.18581	(0.0026)	0.0095	0.19271	0.72680	(0.0573)	(0.0084)	(0.0657)	0.6611	0.85384
Rate Codes											
311, 313, 371, 511, 513, 571	SUMMER (MAY - OCT)										
	Base Use Charge/Bill	\$ 25.00			\$ 25.00						\$ 25.00
	Flat Rate / Therms	\$ 0.14589	(0.0026)	0.0095	0.15279	0.72680	(0.0573)	(0.0084)	(0.0657)	0.6611	0.81392
Air Conditioning	SUMMER (MAY - OCT)										
Rate C 312, 348, 548, 512	Flat Rate / Therm	\$ 0.03968	(0.0026)	0.0095	0.04658	0.52133	(0.0085)		(0.0085)	0.5129	0.55943
Standby Service											
Demand Charge	Rate Per Therms of Input per Month	\$ 0.55			0.55	0.90604	(0.2089)	(0.0654)	(0.2743)	0.6318	1.18176
C-2	WINTER (NOV - APR)										
Medium Commercial	Base Use Charge/Bill	\$ 75.00			\$ 75.00						\$ 75.00
And Industrial General	First 3,000 Therms	\$ 0.18744	(0.0026)		0.18484	0.5203	(0.0085)		(0.0085)	0.5119	0.69689
Service	Next 2,000 Therms	\$ 0.17109	(0.0026)		0.16849	0.5203	(0.0085)		(0.0085)	0.5119	0.68034
Rate Code 347, 547	Next 10,000 Therms	\$ 0.16666	(0.0026)		0.16406	0.5203	(0.0085)		(0.0085)	0.5119	0.67591
	Over 15,000 Therms	\$ 0.08623	(0.0026)		0.08363	0.5203	(0.0085)		(0.0085)	0.5119	0.59548
	SUMMER (MAY - OCT)										
	Base Use Charge/Bill	\$ 75.00	0.0000		\$ 75.00						\$ 75.00

	First 3,000 Therms	\$ 0.14717	(0.0026)	0.14457	0.5203	(0.0085)		(0.0085)	0.5119	0.65648
	Next 2,000 Therms	\$ 0.11683	(0.0026)	0.11423	0.5203	(0.0085)		(0.0085)	0.5119	0.62608
	Next 10,000 Therms	\$ 0.10892	(0.0026)	0.10632	0.5203	(0.0085)		(0.0085)	0.5119	0.61817
	Over 15,000 Therms	\$ 0.08623	(0.0026)	0.08363	0.5203	(0.0085)		(0.0085)	0.5119	0.59548
Air Conditioning	SUMMER (MAY - OCT)									
	Flat Rate / Therm	\$ 0.03968	(0.0026)	0.03708	0.5213	(0.0085)		(0.0085)	0.5129	0.54993
Demand Charge	Rate per Unit of Billing Demand Per Dth	\$ 5.50	0.0000	5.50	9.0604	(2.0888)	(0.6540)	(2.7428)	6.3176	11.81758

F-1	Base Use Charge	\$ 300.00		\$ 300.00						\$ 300.00
Large Volume Firm Service	Demand Charge / Demand Unit	\$ 5.50		5.50	9.0604	(2.0888)	(0.6540)	(2.7428)	6.3176	11.81758
	Commodity Charge / Dth									
	First 1,500 Dths	\$ 0.8064	(0.0258)	0.7806	5.2033	(0.0848)		(0.0848)	5.1185	5.89910
	Next 2,500 Dths	\$ 0.6891	(0.0258)	0.6633	5.2033	(0.0848)		(0.0848)	5.1185	5.78180
	Next 11,000 Dths	\$ 0.3908	(0.0258)	0.3650	5.2033	(0.0848)		(0.0848)	5.1185	5.48350
	Over 15,000 Dths	\$ 0.2402	(0.0258)	0.2144	5.2033	(0.0848)		(0.0848)	5.1185	5.33290

I-1	Base Use Charge	\$ 300.00		\$ 300.00						\$ 300.00
Interruptible Service	Commodity Charge/Dth									
	First 1,500 Dths	\$ 0.8064	(0.0258)	0.7806	5.2133	(0.0848)		(0.0848)	5.1285	5.90910
	Next 2,500 Dths	\$ 0.6891	(0.0258)	0.6633	5.2133	(0.0848)		(0.0848)	5.1285	5.79180
	Next 11,000 Dths	\$ 0.3908	(0.0258)	0.3650	5.2133	(0.0848)		(0.0848)	5.1285	5.49350
	Over 15,000 Dths	\$ 0.2402	(0.0258)	0.2144	5.2133	(0.0848)		(0.0848)	5.1285	5.34290

T-1	Customer Charge	\$ 300.00		\$ 300.00						\$ 300.00
Interruptible Transportation Service	Transportation Charge/Dth									
	First 1,500 Dths	\$ 0.8064	(0.0258)	0.7806						0.78060
\$ -	Next 2,500 Dths	\$ 0.6891	(0.0258)	0.6633						0.66330
\$ -	Next 11,000 Dths	\$ 0.3908	(0.0258)	0.3650						0.36500
\$ -	Over 15,000 Dths	\$ 0.2402	(0.0258)	0.2144						0.21440
	System Capacity Charge/Dth	\$ 1.3500		1.35000						1.35000

T-2	Customer Charge	\$ 300.00		\$ 300.00						\$ 300.00
Interruptible Transportation Service with Firm Backup	Demand Charge/Demand Unit	\$ 5.5000		5.50	9.0604	(2.0888)	(0.6540)	(2.7428)	6.3176	11.81758
	Transportation Charge/Dth									
	First 1,500 Dths	\$ 0.8064	(0.0258)	0.7806						0.78060
	Next 2,500 Dths	\$ 0.6891	(0.0258)	0.6633						0.66330
	Next 11,000 Dths	\$ 0.3908	(0.0258)	0.3650						0.36500
	Over 15,000 Dths	\$ 0.2402	(0.0258)	0.2144						0.21440

T-3	WINTER (NOV - APR)									
Low Volume Transport General Service	Base Use Charge/Bill	\$ 75.00		\$ 75.00						\$ 75.00
	First 3,000 Therms	\$ 0.18744	(0.0026)	0.18486						0.18486
	Next 2,000 Therms	\$ 0.17109	(0.0026)	0.16851						0.16851
	Next 10,000 Therms	\$ 0.16666	(0.0026)	0.16408						0.16408
	Over 15,000 Therms	\$ 0.08623	(0.0026)	0.08365						0.08365
	SUMMER (MAY - OCT)									
	Base Use Charge/Bill	\$ 75.00		\$ 75.00						\$ 75.00
	First 3,000 Therms	\$ 0.14717	(0.0026)	0.14459						0.14459
	Next 2,000 Therms	\$ 0.11683	(0.0026)	0.11425						0.11425
	Next 10,000 Therms	\$ 0.10892	(0.0026)	0.10634						0.10634
	Over 15,000 Therms	\$ 0.08623	(0.0026)	0.08365						0.08365
Demand Charge	Rate per Unit of Billing Demand Per Dth	\$ 5.50		5.50000	9.0604	(2.0888)	(0.6540)	(2.7428)	6.3176	11.81758

CHATTANOOGA GAS COMPANY GAS TARIFF— TRA NO. 1

Effective	October 1, 2014	BASE RATE	CUMULATIVE PGA/ACA (Refund Credits & Surcharges	Base Rate Adjustments			BILLING RATE
				Chattanooga Franchise Credit	Alignment and Usage Adjustment (AUA) Rider	Total Franchise Credit and AUA Riders	
R-1 Residential General Service Tariff Codes 101, 103, 121, 122, 123	WINTER (NOV - APR) Base Use Charge/Bill Commodity Charge/Therm	\$16.00 \$0 11591 \$0 11591	\$0 86113 \$0 62296 \$0 62296	(0.0026) - \$0 00260 - \$0 00260	(0.0070) - \$0 00700 - \$0 00700	(0.0096) (0.0096) (0.0096)	\$16.00 0.76744 0.72897
	SUMMER (MAY - OCT) Base Use Charge/Bill Commodity Charge/Therm	\$13.00 \$0 11591	\$0 66113	(0.0028)	0.0078	0.0050	\$13.00 0.78204
Air Conditioning Tariff Code 103 Standby Service Demand Charge	SUMMER (MAY - OCT) Over 50 Therms Rate Per Therm of Input per Month	\$0 03948 \$0.55	\$0 51285 \$0 63178	(0.0026) 0.0000	0.0078 0.0000	0.0050 0.0000	0.55733 1.18176
R-4 Multi-Family Housing Service Tariff Code 365	WINTER (NOV - APR) Base Use Charge/Unit Commodity Charge/Therm	\$6.00 \$0 21768	\$0 86113	(0.0028)	0.0000	(0.0026)	\$6.00 0.87621
	SUMMER (MAY - OCT) Base Use Charge/Bill Commodity Charge/Therm	\$6.00 \$0 19350	\$0 66113	(0.0026)	0.0000	(0.0026)	6.00 0.85203
Air Conditioning Tariff Code 367 Standby Service Demand Charge	SUMMER (MAY - OCT) Flat Rate / Therm Rate Per Therm of Input per Month	\$0 03948 \$0.55	\$0 51285 \$0 63178	(0.0026) 0.0000	0.0000 0.0000	(0.0026) 0.0000	0.54973 1.1818
C-1 Commercial & Industrial General Service Tariff Codes 311, 313, 347, 371, 511, 513, 571	WINTER (NOV - APR) Base Use Charge/Bill Flat Rate / Therms	\$29.00 \$0 18581	0.8611	(0.0026)	0.0085	0.0089	\$29.00 0.8536
	SUMMER (MAY - OCT) Base Use Charge/Bill Flat Rate / Therms	\$25.00 \$0 14589	0.6611	(0.0026)	0.0085	0.0089	\$25.00 0.8139
Air Conditioning Tariff Code 312, 348, 512, 548 Standby Service Demand Charge	SUMMER (MAY - OCT) Flat Rate / Therm Rate Per Therms of Input per Month	\$0 03968 \$0.55	0.5129 0.6318	(0.0026) 0.0000	0.0085 0.0000	0.0089 0.0000	0.5594 1.1818
C-2 Medium Commercial And Industrial General Service Tariff Codes 347, 547	WINTER (NOV - APR) Base Use Charge/Bill First 3,000 Therms Next 2,000 Therms Next 10,000 Therms Over 15,000 Therms	\$75.00 \$0 18744 \$0 17108 \$0 16666 \$0 08623	0.5119 0.5119 0.5119 0.5119	(0.0026) (0.0026) (0.0026) (0.0026)	0.0000 0.0000 0.0000 0.0000	(0.0026) (0.0026) (0.0026) (0.0026)	\$75.00 0.6867 0.6803 0.6759 0.5955
	SUMMER (MAY - OCT) Base Use Charge/Bill First 3,000 Therms Next 2,000 Therms Next 10,000 Therms Over 15,000 Therms	\$75.00 \$0 14717 \$0 11683 \$0 10892 \$0 08623	0.5119 0.5119 0.5119 0.5119	(0.0026) (0.0026) (0.0026) (0.0026)	0.0000 0.0000 0.0000 0.0000	(0.0026) (0.0026) (0.0026) (0.0026)	\$75.00 0.65642 0.62906 0.61917 0.59548
Air Conditioning Demand Charge	SUMMER (MAY - OCT) Flat Rate / Therm Rate per Unit of Billing Demand Per Dth	\$0 03968 \$5.50	0.5129 8.3176	0.0000 0.0000	0.0000 0.0000	0.0000 0.0000	0.55253 11.8176
F-1 Large Volume Firm Service	Base Use Charge Demand Charge / Demand Unit Commodity Charge / Dth First 1,500 Dths Next 2,500 Dths Next 11,000 Dths Over 15,000 Dths	\$300.00 \$5.50 \$0 80640 \$0 68910 \$0 39080 \$0 24020	8.3176 5.1185 5.1185 5.1185 5.1185	0.0000 (0.0258) (0.0258) (0.0258) (0.0258)	0.0000 0.0000 0.0000 0.0000	0.0000 (0.0258) (0.0258) (0.0258) (0.0258)	\$300.00 11.8176 5.8991 5.7918 5.4935 5.3329
I-1 Interruptible Service	Base Use Charge Commodity Charge/Dth First 1,500 Dths Next 2,500 Dths Next 11,000 Dths Over 15,000 Dths	\$300.00 \$0 80640 \$0 68910 \$0 39080 \$0 24020	5.1285 5.1285 5.1285 5.1285	(0.0258) (0.0258) (0.0258) (0.0258)	0.0000 0.0000 0.0000 0.0000	(0.0258) (0.0258) (0.0258) (0.0258)	\$300.00 5.9091 5.7918 5.4935 5.3429
T-1 Interruptible Transportation Service	Customer Charge Transportation Charge/Dth First 1,500 Dths Next 2,500 Dths Next 11,000 Dths Over 15,000 Dths System Capacity Charge/Dth	\$300.00 \$0 80640 \$0 68910 \$0 39080 \$0 24020 \$1.35	0.0000 0.0000 0.0000 0.0000 0.0000	(0.0258) (0.0258) (0.0258) (0.0258) (0.0258)	0.0000 0.0000 0.0000 0.0000 0.0000	(0.0258) (0.0258) (0.0258) (0.0258) (0.0258)	\$300.00 0.7806 0.6633 0.3650 0.2144 1.3500
T-2 Interruptible Transportation Service with Firm Backup	Customer Charge Demand Charge/Demand Unit Transportation Charge/Dth First 1,500 Dths Next 2,500 Dths Next 11,000 Dths Over 15,000 Dths	\$300.00 \$5.50 \$0 80640 \$0 68910 \$0 39080 \$0 24020	6.3176 0.0000 0.0000 0.0000 0.0000	0.0000 (0.0258) (0.0258) (0.0258) (0.0258)	0.0000 0.0000 0.0000 0.0000	0.0000 (0.0258) (0.0258) (0.0258) (0.0258)	\$300.00 11.8176 0.7806 0.6633 0.3650 0.2144
T-3 Low Volume Transport General Service	WINTER (NOV - APR) Base Use Charge/Bill First 3,000 Therms Next 2,000 Therms Next 10,000 Therms Over 15,000 Therms	\$75.00 \$0 18744 \$0 17108 \$0 16666 \$0 08623	0.0000 0.0000 0.0000 0.0000	(0.0026) (0.0026) (0.0026) (0.0026)	0.0000 0.0000 0.0000 0.0000	(0.0026) (0.0026) (0.0026) (0.0026)	\$75.00 0.1849 0.1685 0.1641 0.0837
	SUMMER (MAY - OCT) Base Use Charge/Bill First 3,000 Therms Next 2,000 Therms Next 10,000 Therms Over 15,000 Therms	\$75.00 \$0 14717 \$0 11683 \$0 10892 \$0 08623	0.0000 0.0000 0.0000 0.0000	(0.0026) (0.0026) (0.0026) (0.0026)	0.0000 0.0000 0.0000 0.0000	(0.0026) (0.0026) (0.0026) (0.0026)	\$75.00 0.1446 0.1143 0.1063 0.0837
Demand Charge	Rate per Unit of Billing Demand Per Dth	\$5.50	6.3176	0.0000	0.0000	0.0000	11.8176

HATTANOOGA GAS COMPANY GAS TARIFF – TRA NO. 1													
Effective	October 1, 2014	REFUND AND SURCHARGES								BASE RATE SURCHARGES (CREDITS)			
		PGA			IMCR		ACA		CUMULATIVE PGARefund Credits & Surcharges	Chattanooga Franchise Credit	Alignment and Usage Adjustment (AUA)	Total Franchise Credit and AUA Riders	BILLING RATE
	BASE RATE	Demand	Commodity	PGA Total	Demand	Commodity	Demand	Commodity					
R-1 Residential General Service Tariff Codes 101, 103, 121, 122, 123	WINTER (NOV - APR) Base Use Charge/Bill Commodity Charge/Therm	\$16.00 \$0.11591	\$0.20647	\$0.52033	\$0.72680	(\$0.00837)	(\$0.04882)	(\$0.00848)	\$0.6611	(\$0.00260)	(\$0.00700)	(\$0.00960)	\$16.00 \$0.76744
	SUMMER (MAY - OCT) Base Use Charge/Bill Commodity Charge/Therm	\$13.00 \$0.11591	\$0.20647	\$0.52033	\$0.72680	(\$0.00837)	(\$0.04882)	(\$0.00848)	\$0.6611	(\$0.00260)	\$0.00760	\$0.00500	\$13.00 \$0.78204
Air Conditioning Tariff Code 103 Standby Service Demand Charge	SUMMER (MAY - OCT) Over 50 Therms Rate Per Therm of Input per Month	\$0.03948 \$0.55000	\$0.52133	\$0.52133			(\$0.00848)		\$0.5129	(\$0.00260)	\$0.00760	\$0.00500	\$0.55733 \$1.18176
R-4 Multi-Family Housing Service Tariff Code 365	WINTER (NOV - APR) Base Use Charge/Unit Commodity Charge/Therm	\$6.00 \$0.21768	\$0.20647	\$0.52033	\$0.72680	(\$0.00837)	(\$0.04882)	(\$0.00848)	\$0.6611	(\$0.00260)	\$0.00000	(\$0.00260)	\$6.00 \$0.87621
	SUMMER (MAY - OCT) Base Use Charge/Bill Commodity Charge/Therm	\$6.00 \$0.19350	\$0.20647	\$0.52033	\$0.72680	(\$0.00837)	(\$0.04882)	(\$0.00848)	\$0.6611	(\$0.00260)	\$0.00000	(\$0.00260)	\$6.00 \$0.85203
Air Conditioning Tariff Code 367 Standby Service Demand Charge	SUMMER (MAY - OCT) Flat Rate / Therm Rate Per Therm of Input per Month	\$0.03948 \$0.55000	\$0.52133	\$0.52133			(\$0.00848)		\$0.5129	(\$0.00260)	\$0.00000	(\$0.00260)	\$0.54973 \$1.18176
C-1 Commercial & Industrial General Service Tariff Codes 311, 313, 347, 371, 511, 513, 571	WINTER (NOV - APR) Base Use Charge/Bill Flat Rate / Therms	\$29.00 \$0.18581	\$0.20647	\$0.52033	\$0.72680	(\$0.00837)	(\$0.04882)	(\$0.00848)	\$0.6611	(\$0.00260)	\$0.00950	\$0.00690	\$29.00 \$0.85384
	SUMMER (MAY - OCT) Base Use Charge/Bill Flat Rate / Therms	\$25.00 \$0.14589	\$0.20647	\$0.52033	\$0.72680	(\$0.00837)	(\$0.04882)	(\$0.00848)	\$0.6611	(\$0.00260)	\$0.00950	\$0.00690	\$25.00 \$0.81392
Air Conditioning Tariff Code 312, 348, 512, 5 Standby Service Demand Charge	SUMMER (MAY - OCT) Flat Rate / Therm Rate Per Therms of Input per Month	\$0.03968 \$0.55	\$0.52133	\$0.52133			(\$0.00848)		\$0.5129	(\$0.00260)	\$0.00950	\$0.00690	\$0.55943 \$1.18176
C-2 Medium Commercial And Industrial General Service Tariff Codes 347, 547	WINTER (NOV - APR) Base Use Charge/Bill First 3,000 Therms Next 2,000 Therms Next 10,000 Therms Over 15,000 Therms	\$75.00 \$0.18744 \$0.17109 \$0.16666 \$0.08623	\$0.52033 \$0.52033 \$0.52033 \$0.52033	\$0.52033 \$0.52033 \$0.52033 \$0.52033			(\$0.00848) (\$0.00848) (\$0.00848) (\$0.00848)	\$0.51185 \$0.51185 \$0.51185 \$0.51185	(\$0.00260) (\$0.00260) (\$0.00260) (\$0.00260)	\$0.00000 \$0.00000 \$0.00000 \$0.00000	(\$0.00260) (\$0.00260) (\$0.00260) (\$0.00260)	\$75.00 \$0.69663 \$0.68034 \$0.67591 \$0.59548	
	SUMMER (MAY - OCT) Base Use Charge/Bill First 3,000 Therms Next 2,000 Therms Next 10,000 Therms Over 15,000 Therms	\$75.00 \$0.14717 \$0.11683 \$0.10892 \$0.08623	\$0.52033 \$0.52033 \$0.52033 \$0.52033	\$0.52033 \$0.52033 \$0.52033 \$0.52033			(\$0.00848) (\$0.00848) (\$0.00848) (\$0.00848)	\$0.51185 \$0.51185 \$0.51185 \$0.51185	(\$0.00260) (\$0.00260) (\$0.00260) (\$0.00260)	\$0.00000 \$0.00000 \$0.00000 \$0.00000	(\$0.00260) (\$0.00260) (\$0.00260) (\$0.00260)	\$75.00 \$0.65642 \$0.62608 \$0.61817 \$0.59548	
Air Conditioning Demand Charge	SUMMER (MAY - OCT) Flat Rate / Therm Rate per Unit of Billing Demand Per Dth	\$0.03968 \$5.50	\$0.52133	\$0.52133			(\$0.00848)		\$0.51285	(\$0.00260)	\$0.00000	(\$0.00260)	\$0.54993 \$11.8176
F-1 Large Volume Firm Service	Base Use Charge Demand Charge / Demand Unit Commodity Charge / Dth First 1,500 Dths Next 2,500 Dths Next 11,000 Dths Over 15,000 Dths	\$300.00 \$5.50 \$0.8064 \$0.6891 \$0.3908 \$0.2402	\$9.06040	\$9.06040	(\$0.65402)	(\$2.08880)		\$6.3176			\$0.00000		\$300.00 \$11.8176
I-1 Interruptible Service	Base Use Charge Commodity Charge/Dth First 1,500 Dths Next 2,500 Dths Next 11,000 Dths Over 15,000 Dths	\$300.00 \$0.8064 \$0.6891 \$0.3908 \$0.2402	\$5.21330	\$5.21330	(\$0.06480)	\$5.1285	(\$0.02580)	\$5.1285	(\$0.02580)		(\$0.02580)	(\$0.02580)	\$300.00 \$5.90910 \$5.79180 \$5.49350 \$5.34290
T-1 Interruptible Transportation Service	Customer Charge Transportation Charge/Dth First 1,500 Dths Next 2,500 Dths Next 11,000 Dths Over 15,000 Dths System Capacity Charge/Dth	\$300.00 \$0.8064 \$0.6891 \$0.3908 \$0.2402 \$1.35	\$0.0000										