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Tennessee Regulatory Authority
Andrew Jackson State Office Building
Fourth Floor
500 Deaderick Street
Nashville, TN 37242

VIA E-MAIL AND HAND DELIVERY
sharla.Dillon@tn.gov

RE: Atmos Energy General Rate Case and Petition to Adopt Annual Review
Mechanism and ARM Tariff, TRA Docket No. 14-00146

Dear Sharla:

Enclosed are the originals and five copies of the ARM tariff and final rates tariff sheets, pursuant to the Authority's May 11 approval of the settlement in this matter. I have enclosed an extra copy of each to be stamped and returned to me. Thank you for your assistance.

Best regards.

Sincerely,



A. Scott Ross

ASR:prd

Enclosures

cc: Wayne Irvin (by email)
David Foster (by email)

ARM
Annual Review Mechanism

I. Applicable

To all gas sold and transported under tariff services, excluding approved special contracts.

II. Purpose

This Annual Review Mechanism ("ARM") is implemented under the provisions of Tennessee Code Annotated Section 65-5-103(d)(6), which authorizes the Company to opt for an annual review of the Company's rates. Pursuant to this ARM and the annual filings described in section IV.A below, the Company's tariff rates (excluding approved special contract rates) shall be adjusted to provide that the Company earns the Authorized Return on Equity. The rate adjustments implemented under this mechanism will reflect changes in the Company's revenues, cost of service, and rate base. The ARM may be terminated or modified as provided under Tennessee Code Annotated 65-5-103(d)(6)(D) and the Final Order in TRA Docket 14-00146.

III. Definitions

A) **Annual Filing Date** shall be the date the Company will make its annual ARM filing. The Annual Filing Date shall be no later than February 1 of each year.

B) **Historic Base Period** is defined as the twelve month period ending September 30 of each year prior to each Annual Filing Date.

C) **Forward Looking Test Year** is defined as the twelve months beginning June 1 of each calendar year.

D) **Authorized Return on Equity** is defined as the return on equity established in TRA Docket No. 14-00146, or in any subsequent general rate case, whichever is more recent.

E) **Annual Reconciliation Revenue Requirement** is the revenue requirement necessary to adjust the actual return on equity to the Authorized Return on Equity for the Forward Looking Test Year immediately completed, all determined in accordance with the Approved Methodologies.

F) **New Matters** refers to any issue, adjustment, and/or ambiguity in or for any account, method of accounting or estimation, or ratemaking topic that would directly or indirectly affect the Annual ARM Filing for which there is no explicit prior determination by the Authority regarding the Company.

G) **Approved Methodologies** are defined as the methodologies approved and adopted by the Authority in Docket No. 14-00146 or in any subsequent general rate case, whichever is more recent, or as modified following a determination on a New Matter (defined in part F).

IV. ARM Filing

On the Annual Filing Date each year the Company shall file with the Authority schedules and supporting work papers that reflect the actual annual amounts as reflected on the books and records of the Company for the Historic Base Period as well as the projected amounts expected during the Forward Looking Test Year.

A. Contents of the Annual Filing. The ARM filing shall include:

Schedule 1: Cost of Service

Summarizes the elements of cost of service, including gas cost expense, operation and maintenance expense, depreciation expense, taxes other than income taxes, return on rate base, income tax, allowance for funds used during construction ("AFUDC") and interest on customer deposits. Compares the total cost of service to revenues at present rates in order to calculate a net revenue deficiency / sufficiency.

Schedule 2: Summary of Revenues at Present Rates

Presents per book revenues for the Historic Base Period and the projected Forward Looking Test Year revenues.

Schedule 3: Cost of Gas

Presents Historic Base Period per books gas cost and the projected Forward Looking Test Year cost of gas. Includes rate making adjustments consistent with the Approved Methodologies.

Schedule 4: Operation and Maintenance Expenses

Presents Historic Base Period per books operation and maintenance expense, and the projected Forward Looking Test Year operation and maintenance expense. Includes rate making adjustments consistent with the Approved Methodologies.

Schedule 5: Taxes Other than Income

Presents Historic Base Period per books taxes other than income taxes expense, and the projected Forward Looking Test Year taxes other than income taxes expense. Includes rate making adjustments consistent with the Approved Methodologies.

Schedule 6: Depreciation and Amortization Expenses

Presents Historic Base Period per books depreciation and amortization expense, and the projected Forward Looking Test Year depreciation and amortization expense. Includes rate making adjustments consistent with the Approved Methodologies and adjustments to reflect impact of proposed depreciation rates, if any, as defined in Section IV. B. b.

Schedule 7: Rate Base and Return

Presents the calculation of the Historic Base Period rate base, and projected Forward Looking Test Year rate base. The rate base includes the projected thirteen month averages of the original cost of plant, accumulated depreciation, construction work in progress ("CWIP"), storage gas investment, materials and supplies, cash working capital, accumulated deferred income tax ("ADIT"), customer advances, customer deposits, accumulated interest on customer deposits. Includes rate making adjustments consistent with the Approved Methodologies.

Schedule 8: Computation of State Excise and Income Taxes

Presents the calculation of state excise taxes and income taxes on the required return on rate base for the Historic Base Period and Forward Looking Test Year.

Schedule 9: Overall Cost of Capital

Presents the calculation of the overall cost of capital based on the capital structure, debt cost rates and the required rate of return on equity as defined in section IV. B. e.

Schedule 10: Rate of Return

Presents the calculation of a rate of return on rate base and a rate of return on the equity financed portion of rate base for the Base Period and the Forward Looking Test Year, with costs and revenues as presented in Schedules 2 through 9.

Schedule 11: Proof of Revenues and Calculation of Rates

Presents the forecasted billing determinants and calculation of new tariff rates by customer class and rate schedule for the Forward Looking Test Year consistent with the cost of service and net revenue deficiency / sufficiency presented in Schedule 1.

1. Schedule 11-1: Proof of Revenues and Calculation of Rates, Historic Base Period Margin at Present Rates
2. Schedule 11-2: Proof of Revenues and Calculation of Rates, Forward Looking Test Year Margin at Present Rates
3. Schedule 11-3: Proof of Revenues and Calculation of Rates, Rate Design
4. Schedule 11-4: Proof of Revenues and Calculation of Rates, Summary of Present and Proposed Rates.

Schedule 12: Calculation of Annual Reconciliation Revenue Requirement

Calculates the Annual Reconciliation Revenue Requirement as described in section VII.

TRA Staff Revenue Requirement Schedules from Docket 14-00146 Staff Data Requests**Relied-Upon Files:**

Referenced years of documents to be updated with each annual filing

1. 2013 Blending percentages for Greenville and CKV Center Effective Apr-13
2. 2014 Blending percentages for Greenville and CKV Center Effective Oct-13
3. ADIT TN Projection Oct 2014 to Rates
4. Cash Working Capital
5. Depreciation
6. Essbase Support Final
7. FY 2015 Ad Valorem Budget
8. FY14 Composite Factors for Rates_11.11.13
9. FY15 Blending percentages for Greenville and CKV Center Effective Oct-14
10. FY15 Composite Factors for Rates_11.5.14
11. Gas Storage forecast 2014_Thru May 2016
12. Income Statement
13. Inflation Calculation
14. Intercompany Lease Property 2014
15. KMD FY15 CapEx Projected Budget Final
16. KYMidStates CapEx Jul14
17. O&M Summary Historic Year
18. O&M Summary Test Year-Budget FY15
19. Plant Balances 2015 TN Case
20. Reg Asset Tenn Calcs Thru 073114
21. SSU FY15 CapEx Projected Budget as of 07-31-14
22. SSU-CapEx Projections-2014
23. Taxes Other FY15 Details 093
24. Taxes Other Historical
25. TN SSU Asset Depreciation activity by month Jun-13 to Jun-14
26. TN Depreciation Rates_03-2014
27. TN Office Leases 2015
28. TN-FYE2014-AcctAllocation
29. TRA Customer Deposits Interest Rate
30. Historic Base Period and Forward Looking Test Year Billing Determinants (Confidential)

Weather Normalization

1. 30 Year Smoothed Normal Bristol Weather
2. 30 Year Smoothed Normal Knoxville Weather
3. 30 Year Smoothed Normal Nashville Weather
4. 30 Year Smoothed Normal Paducah Weather

Tennessee minimum filing requirement #38

Trial Balance

General Ledger

B. Revenue Requirements. In presenting data that demonstrates the Forward Looking Test Year revenue requirements:

- a. Rate Base and Cash Working Capital requirements will be determined in accordance with the Approved Methodologies. The Company will use the factors derived from the Lead/Lag study performed in its most recent general rate case in calculating cash working capital requirements.
- b. Depreciation expenses shall reflect the depreciation rates approved by the Authority in the Company's most recent general rate case. If and when the Company performs a new depreciation study, the new study will be filed with the Authority. Following any appropriate discovery and rebuttal, and conditioned upon approval by the Authority of new rates, the Company shall calculate depreciation expenses using the newly approved rates in its subsequent Annual ARM Filing.
- c. Forward Looking Test Year Operating Expenses (O&M, Taxes other than Income Taxes, and Income Taxes) will be projected using the Approved Methodologies.
- d. The Historic Base Period data shall include actual revenues by billing component, and the Forward Looking Test Year data shall reflect adjustments to forecast revenue billing determinants based on the revenue forecasting methodologies included in the Approved Methodologies for projecting the number of customers and average customer use.
- e. Cost of Capital will be calculated using the Authorized Return on Equity. The Company's cost of debt and capital structure will be calculated using the Approved Methodologies.
- f. Schedules filed pursuant to this mechanism shall utilize the Approved Methodologies as well as other adjustments required to account properly for atypical, unusual, or nonrecurring events.

C. New Matters. If New Matters arise, the Company, TRA Staff, and the Consumer Advocate will endeavor to reach a resolved treatment, or if necessary, will seek a ruling from the Authority.

V. Attestation

With each Annual ARM Filing, a Company officer shall, as of the date of each Annual ARM Filing, affirmatively represent and warrant, upon information and belief formed after reasonable inquiry, by signing a certificate ("Certificate") under oath: (1) That the Company's Annual ARM Filing has been prepared in accordance with the Approved Methodologies, or that any deviation from or the resolution of any ambiguities in the Approved Methodologies has been affirmatively disclosed and explained in a document attached to such affidavit; (2) That all New Matters have been affirmatively disclosed and explained in a document attached to such affidavit; (3) That the Variance Report (as defined in section IX) includes all matters that are required; (4) That no Disallowed Items have been included in the Company's Annual ARM Filing; (5) That, except as expressly disclosed in a separate schedule dedicated to such disclosure, there have been no additions, deletions, or modifications to the accounts or subaccounts used by the Company as such accounts have been provided to the Authority and Consumer Advocate; (6) That there has been no change in the method of accounting or estimation in any account or subaccount referenced and described in the immediately preceding subsection (5).

VI. June 1 Rate Adjustment

Pursuant to the provisions of Tennessee Code Annotated 65-5-103(d)(6)(C), based upon the Forward Looking Test Year and the Approved Methodologies, the Company's tariff rates shall be adjusted to provide for the Company to earn the Authorized Return on Equity. Anything else to the contrary notwithstanding, in determining the annual rate adjustment specified by this paragraph, calculations shall include the Annual Reconciliation Revenue Requirement adjustment discussed in section VII below. All tariff rates shall be adjusted in proportion to the relative adjusted Historic Base Period revenue share of each class and rate, as specified in the Approved Methodologies. The Company shall file revised tariffs reflecting the new rates. The revised tariffs and new rates shall be effective for bills rendered on or after the June 1 immediately following the Annual Filing Date. Approved special contract rates shall be exempt from this ARM and shall not be adjusted hereunder.

VII. Annual Reconciliation to Authorized Return on Equity

On or before September 1 of each year, the Company shall file with the Authority, and shall provide a copy to the Consumer Advocate, a reconciliation of actual results ("Annual Reconciliation") to the Authorized Return on Equity for the Forward Looking Test Year immediately completed. The annual reconciliation shall include a calculation of actual cost of service, determined in accordance with the Approved Methodologies, for the Forward Looking Test Year immediately completed; using the same revenue requirement model used in each Annual Filing, substituting actual results in place of previously forecasted data for all aspects of cost of service, excluding revenue calculations. Actual cost of service shall be compared with actual booked revenue, ignoring the revenue impact of any prior year reconciliation, to determine the revenue requirement ("Annual Reconciliation Revenue Requirement") necessary to adjust the actual return on equity to the Authorized Return on Equity for the Forward Looking Test Year immediately completed, all determined in accordance with the Approved Methodologies. Interest shall be added to the "Annual Reconciliation Revenue Requirement" (whether positive or negative). The interest rate shall be the Overall Cost of Capital as stated on Schedule 9 of the Annual ARM Filing compounded for 2 years. New rates shall be calculated to produce a net rate adjustment comprised of the Annual Reconciliation Revenue Requirement from the most recently completed Forward Looking Test Year and the revenue sufficiency/deficiency for the ensuing Forward Looking Test Year, all determined in accordance with the Approved Methodologies. The resulting rates shall be effective on bills rendered on and after June 1 of each year. All tariff rates (except Special Contract rates, which shall not be affected) shall be adjusted in proportion to the relative base revenue share of each class as specified in the Approved Methodologies.

VIII. The Company will simultaneously copy the Consumer Advocate on all filings made pursuant to this ARM tariff.

IX. Variance Reporting and CAPD Authority to Petition

Variance Reporting - As part of its Annual ARM Filing, Atmos Energy shall prepare and file with the TRA, with a copy to the Consumer Advocate, a Variance Report that identifies and explains each and every Atmos Energy revenue and operating expense account and/or subaccount for which the Tennessee amount (including amounts allocated to Tennessee) either exceeds the prior year's amount (based on amounts either as filed by Atmos Energy in the Annual ARM Filing or as adjusted by the TRA under Tenn. Code Ann. § 65-5-103(d)(6)(C)) by 5% and \$30,000; or exceeds the amount (based on amounts either as filed by Atmos Energy in the Annual ARM Filing or as adjusted by the TRA under Tenn. Code Ann. § 65-5-103(d)(6)(C)) in such account in the third preceding year by 10% and \$60,000; or has been added or deleted or modified in form or substance in any way. As to any account and/or subaccount (and including without limitation any process related directly or indirectly to any such account or subaccount) included on a Variance Report, the TRA and/or Consumer Advocate shall have the right in its discretion to request additional information and an explanation from Atmos Energy. Atmos Energy will provide any such information or explanation requested within ten business days of such request. The Consumer Advocate, further, has the right in its discretion to bring such account and/or subaccount (or related process) to the attention of the Authority and to request the Authority to review and consider such account and/or subaccount (or related process). Without limiting the Authority's discretion, the Consumer Advocate may recommend any form or process of review it deems appropriate, including without limitation a review that would include the appointment of a third party to review and report on the account and/or subaccount (or related process).

CAPD Authority to Petition -- The CAPD shall have the right in its sole discretion to file a petition or complaint asking the TRA to terminate or modify any ARM Tariff resulting from this Docket or any directly or indirectly related docket or to take any other action contemplated by Tenn. Code Ann. § 65-5-103(d)(6). Atmos Energy shall not oppose the CAPD's petition or complaint filed under this Section on the grounds that such a proceeding is not statutorily authorized or that CAPD is not authorized to bring such a proceeding; provided, however, that Atmos Energy reserves all rights with regard to the merits of any termination or modification or other relief that the CAPD may request or position that the CAPD may assert in any such proceeding.

Tennessee Distribution System
Cost of Service
Twelve Months Ended May 31, XXXX

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Cost of Gas	Schedule 3	XXXX
2			
3	Operation & Maintenance Expense	Schedule 4	XXXX
4			
5	Taxes Other Than Income Taxes	Schedule 5	XXXX
6			
7	Depreciation & Amortization Expense	Schedule 6	XXXX
8			
9	Return	Schedule 7	XXXX
10			
11	Federal Income and State Excise Tax	Schedule 8	XXXX
12			
13	AFUDC	Wp 1-2	XXXX
14			
15	Interest on Customer Deposits	Wp 1-1	XXXX
16			
17	Total Cost of Service		<u>=ROUND(SUM(D11:D25),0)</u>
18			
19			
20	Revenue at Present Rates	Schedule 2	<u>XXXX</u>
21			
22	Net Revenue Deficiency		<u><u>=ROUND(+D27-D30,0)</u></u>

Tennessee Distribution System
Summary of Revenue at Present Rates
Twelve Months Ended May 31, XXXX

Line No.	Description	Amount
	(a)	(b) (c)
1	Base period per books revenue (1)	XXXX
2		
3	Change from Base Period to Attrition Year	<u>=D16-D9</u>
4		
5	Projected Attrition Year Revenue:	
6	Margin at proposed WNA	XXXX
7	Gas cost	<u>XXXX</u>
8	Total	<u>=C14+C15</u>
9		
10	Note:	
11	1. Twelve months ended September 30, XXXX	

Tennessee Distribution System
Cost of Gas
Twelve Months Ended May 31, XXXX

Line No.	Description	Amount
	(a)	(b)
1	Base period per books cost of gas (1)	XXXX
2		
3	Adjustments	
4	Net Elimination of Intercompany Leased Storage Property	<u>XXXX</u>
5		
6	Total Adjusted Gas Cost	=C13+C10
7		
8	Change from Base Period to Attrition Year	<u>0</u>
9		
10	Projected Attrition Year Gas Cost	<u>=C17+C15</u>
11		
12	Note:	
13	1. Twelve months ended September 30, XXXX	

Tennessee Distribution System
Operation and Maintenance Expenses
Twelve Months Ended May 31, XXXX

Line No.	Description (b)	Amount (c)
1	Base period per books O&M Expense (1)	XXXX
2		
3	Change from Base Period to Attrition Year	<u>=C14-C10</u>
4		
5	Attrition Year O&M Expenses - Before Eliminations	XXXX
6		
7	<u>Adjustments to O&M</u>	
8	Elimination of Intercompany Leased Property - Rent	XXXX
9	Inclusion of Barnsley Storage Operating Expense	XXXX
10		
11	Total Adjustments	<u>=ROUND(SUM(C17:C19),0)</u>
12		
13	Total Adjusted Operation and Maintenance Expenses	<u>=ROUND(+C20+C14,0)</u>
14		
15	Note:	
16	1. Twelve months ended September 30, XXXX	

**Tennessee Distribution System
Taxes Other Than Income Taxes
Twelve Months Ended May 31, XXXX**

Line No.	Description	Total
	(a)	(b)
1	Base period per books Other Taxes Expense (1)	XXXX
2		
3	Change from Base Period to Attrition Year	<u>=C14-C10</u>
4		
5	Attrition Year Other Taxes Expense	<u>XXXX</u>
6		
7	Inclusion of Barnsley Storage Other taxes	<u>XXXX</u>
8		
9	Attrition Year Adjusted Taxes Other Than Income Taxes	<u>=C16+C14</u>
10		
11	Note:	
12	1. Twelve months ended September 30, XXXX - Account 408	

**Tennessee Distribution System
Depreciation and Amortization Expense
Twelve Months Ended May 31, XXXX**

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Base period per books Depreciation Expense (1)		XXXX
2			
3	Change from Base Period to Attrition Year		<u>=D15-D11</u>
4			
5	Attrition Year Depreciation Expense at current Depreciation Rates	Wp 6-2	XXXX
6			
7	Adjustment to reflect Proposed Depreciation Rates		<u>=D19-D15</u>
8			
9	Attrition Year Depreciation Expense at proposed Depreciation Rates	Wp 6-1	XXXX
10			
11	Amortization of Deferred Pension Regulated Asset	Wp 7-3	XXXX
12			
13	=Sch 7!B37	Wp 3-1	<u>XXXX</u>
14			
15	Total Depreciation and Amortization Expense, As Adjusted		<u>=SUM(D19:D23)</u>
16			
17	Note:		
18	1. Twelve months ended September 30, XXXX		

**Tennessee Distribution System
Rate Base & Return
Twelve Months Ended May 31, XXXX
Thirteen Month Average**

Line No.	Description	Historic Base Period (1)	Change	Attrition Year	Reference
	(a)	(b)	(c)	(d)	(e)
1	Original Cost of Plant	XXXX	=E11-C11	XXXX	Wp 7-1 Wp7-2
2					
3	Accumulated Depreciation and Amortization	XXXX	=E13-C13	XXXX	Wp 7-1 Wp7-2
4					
5	Construction Work in Progress per Books	XXXX	=E15-C15	XXXX	Wp 7-1 Wp7-2
6					
7	Storage Gas Investment	XXXX	=E17-C17	XXXX	Wp 7-1 Wp7-2
8					
9	Cash Working Capital	XXXX	=E19-C19	XXXX	Wp 7-5
10					
11	Material & Supplies	XXXX	=E21-C21	XXXX	Wp 7-1 Wp7-2
12					
13	Deferred Pension Regualted Asset Balance	XXXX	=E23-C23	XXXX	Wp 7-3
14					
15	Accumulated Deferred Income Tax	XXXX	=E25-C25	XXXX	Wp 7-1
16					
17	Customer Advances for Construction	XXXX	=E27-C27	XXXX	Wp 7-1 Wp7-2
18					
19	Customer Deposits	XXXX	=E29-C29	XXXX	Wp 7-1 Wp7-2
20					
21	Accumulated Interest on Customer Deposits	XXXX	=E31-C31	XXXX	Wp 7-1 Wp7-2
22					
23	Unadjusted Rate Base	=SUM(C11:C31)	=SUM(D11:D31)	=SUM(E11:E31)	
24					
25	Adjustments:				
26					
27	Net Elimination of Intercompany Leased Property	XXXX	=E37-C37	XXXX	Wp 7-1 Wp7-2
28					
29	Total Rate Base	=SUM(C32:C38)	=SUM(D32:D38)	=SUM(E32:E38)	
30					
31	Return at Overall Cost of Capital on Rate Base	=ROUND('Sch 9'!\$E14*C39,0)	=ROUND('Sch 9'!\$E14*D39,0)	=ROUND('Sch 9'!\$E14*E39,0)	
32					
33	Note:				
34	1. Twelve months ended September 30, XXXX				

Tennessee Distribution System
Computation of State Excise & Income Taxes
Twelve Months Ended May 31, XXXX

Line No.	Description	Tax Rate	Base Period (1)	Attrition Year	Change
	(a)	(b)	(c)	(d)	
2					
3	Required Return		XXXX	XXXX	=E10-D10
1	Current Return		XXXX	XXXX	=E12-D12
4					
5	Pre-Tax Deficiency from Current Return		=D10-D12	=E10-E12	=E14-D14
6	Tax Expansion Factor		XXXX	=D15	
7	After-Tax Deficiency from Current Return		=D14*D15	=E15*E14	=E16-D16
8					
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		=D16-D14	=E16-E14	=E18-D18
10	Current Tax Liability		XXXX	XXXX	=E19-D19
11					
12	Income Tax Liability		=D19+D18	=E19+E18	=E21-D21
13					
14	Less: ITC Amortization		XXXX		=E23-D23
15					
16	Total Income Tax Liability		=D21-D23	=E21-E23	=E25-D25
17					
18	Note:				
19	1. Twelve months ended September 30, XXXX				

Tennessee Distribution System
Overall Cost of Capital
Twelve Months Ended May 31, XXXX

Line No.	Description	Percent	Cost Rate	Overall Cost of Capital
	(a)	(b)	(c)	(d)
1	Long Term Debt Capital	XXXX	XXXX	=ROUND(C10*D10,4)
2	Short Term Debt	XXXX	XXXX	=ROUND(C11*D11,4)
3	Equity Capital	XXXX	0.098	=ROUND(C12*D12,4)
4				
5	Total Capital	<u>=SUM(C10:C12)</u>		<u>=SUM(E10:E12)</u>

Tennessee Distribution System
Rate of Return
Twelve Months Ended May 31, XXXX

Line No.	Description	Reference	Historic Base Period (1)	Change	Attrition Year	Ratemaking Adjustments	Current Rate of Return
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Total Revenues	Sch. 2	XXXX	=+F11-D11	XXXX	=+H11-F11	XXXX
2							
3	Gas Cost	Sch. 3	XXXX	=+F13-D13	XXXX	=+H13-F13	XXXX
4							
5	Operation & Maintenance Expense	Sch. 4	XXXX	=+F15-D15	XXXX	=+H15-F15	XXXX
6							
7	Taxes Other Than Income Taxes	Sch. 5	XXXX	=+F17-D17	XXXX	=+H17-F17	XXXX
8							
9	Depreciation & Amortization Expense	Sch. 6	XXXX	=+F19-D19	XXXX	=+H19-F19	XXXX
10							
11	Federal Income and State Excise Tax	Wp 10-1	XXXX	=+F21-D21	XXXX	=+H21-F21	XXXX
12							
13	Interest on Customer Deposits	Wp 1-1	XXXX	=+F23-D23	XXXX	=+H23-F23	XXXX
14							
15	AFUDC Interest credit	Wp 1-2	XXXX	=+F25-D25	XXXX	=+H25-F25	=+F25
16							
17	Return on Rate Base		=D11-SUM(D13:D25)	=E11-SUM(E13:E25)	=F11-SUM(F13:F25)	=G11-SUM(G13:G25)	=H11-SUM(H13:H25)
18							
19	Total Rate Base	Sch. 7	XXXX	=+F29-D29	XXXX	=+H29-F29	XXXX
20							
21	Rate of Return on Rate Base		=ROUND(D27/D29,4)		=ROUND(F27/F29,4)		=ROUND(H27/H29,4)
22							
23	Interest Expense	Sch. 8	XXXX	=+F33-D33	XXXX	=+H33-F33	XXXX
24							
25							
26	Return on Equity		=D27-D33		=F27-F33		=H27-H33
27							
28	Rate of Return on Equity		XXXX		XXXX		XXXX
29							
30	Note:						
31	1. Twelve months ended June 30, 2014						

Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Historic Base Period Margin at Present Rates
Actual Twelve Months Ended September 30, XXXX

Line No.	Description	12 Mths Ended Jun 14		Rates effective Jun 14		12 mths Jun14 Margin at Jun14 rates	Weather Adjustment Volumes Mcf	=B WNA Adjusted Volumes Mcf	=K8 Weather adj Margin	=L8 WNA \$ Adj
		Base Count	Volumes Mcf	Monthly Customer chg	Commodity Charge/Mcf					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	RESIDENTIAL									
2	210 Residential Gas Service (Summer)	XXXX	XXXX	XXXX	XXXX	=SUM(D13F13)-(E13G13)	=E13-J13	=-(D13F13)-(K13G13)	=J13G13	
3	210 Residential Gas Service (Winter) (weather sensitive)	XXXX	XXXX	XXXX	=G13	=SUM(D14F14)-(E14G14)	XXXX	=E14-J14	=-(D14F14)-(K14G14)	=J14G14
4	210 Residential Gas Service Senior Citizen (Summer)	XXXX	XXXX	XXXX	=G13	=SUM(D15F15)-(E15G15)	=E15-J15	=-(D15F15)-(K15G15)	=J15G15	
5	210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)	XXXX	XXXX	XXXX	=G13	=SUM(D16F16)-(E16G16)	=E16-J16	=-(D16F16)-(K16G16)	=J16G16	
6	211 Residential/Sm. Commercial/Industrial Heating & Cooling Service	XXXX	XXXX	XXXX	XXXX	=SUM(D17F17)-(E17G17)	XXXX	=E17-J17	=-(D17F17)-(K17G17)	=J17G17
7	Total Residential	=SUM(D13D17)	=SUM(E13E17)			=SUM(I13I17)	=SUM(J13J17)	=SUM(K13K17)	=SUM(L13L17)	=SUM(M13M17)
8										
9	COMMERCIAL									
10	211 Residential/Sm. Commercial/Industrial Heating & Cooling Service	XXXX	XXXX	=F17	=G17	=SUM(D21F21)-(E21G21)	=E21-J21	=-(D21F21)-(K21G21)	=J21G21	
11	220 Commercial Gas Service (weather sensitive)	XXXX	XXXX	XXXX	XXXX	=SUM(D22F22)-(E22G22)	XXXX	=E22-J22	=-(D22F22)-(K22G22)	=J22G22
12	230 Large Commercial Gas Service (weather sensitive)	XXXX	XXXX	XXXX	XXXX	=SUM(D23F23)-(E23G23)	XXXX	=E23-J23	=-(D23F23)-(K23G23)	=J23G23
13	250 Commercial Interruptible Gas Service			XXXX		=SUM(D24F24)-(E24G24)	=E24-J24	=-(D24F24)-(K24G24)		
14					XXXX	=SUM(D25F25)-(E25G25)	=E25-J25	=-(D25F25)-(K25G25)		
15	Block 1 Volumes				XXXX	=SUM(D26F26)-(E26G26)	=E26-J26	=-(D26F26)-(K26G26)		
16	Block 2 Volumes				XXXX	=SUM(D27F27)-(E27G27)	=E27-J27	=-(D27F27)-(K27G27)		
17	Block 3 Volumes				XXXX					
18	293 Large Tonnage Air Conditioning Gas Service	XXXX		=F22		=SUM(D28F28)-(E28G28)	=E28-J28	=-(D28F28)-(K28G28)		
19	Block 1 Volumes		XXXX		XXXX	=SUM(D29F29)-(E29G29)	=E29-J29	=-(D29F29)-(K29G29)		
20	Block 2 Volumes		XXXX		XXXX	=SUM(D30F30)-(E30G30)	=E30-J30	=-(D30F30)-(K30G30)		
21	Block 3 Volumes		XXXX		XXXX	=SUM(D31F31)-(E31G31)	=E31-J31	=-(D31F31)-(K31G31)		
22	Total Commercial	=SUM(D21D31)	=SUM(E21E31)			=SUM(I21I31)	=SUM(J21J31)	=SUM(K21K31)	=SUM(L21L31)	=SUM(M21M31)
23										
24	INDUSTRIAL									
25	220 Industrial Gas Service (weather sensitive)	XXXX	XXXX	=F22	=G22	=SUM(D35F35)-(E35G35)	XXXX	=E35-J35	=-(D35F35)-(K35G35)	=J35G35
26	230 Large Industrial Gas Service	XXXX	XXXX	=F23	=G23	=SUM(D36F36)-(E36G36)	=E36-J36	=-(D36F36)-(K36G36)		
27	240 DEMAND/COMM GS	XXXX		XXXX		=SUM(D37F37)-(E37G37)	=E37-J37	=-(D37F37)-(K37G37)		
28	Block 1 Volumes		XXXX		=G25	=SUM(D38F38)-(E38G38)	=E38-J38	=-(D38F38)-(K38G38)		
29	Block 2 Volumes		XXXX		=G26	=SUM(D39F39)-(E39G39)	=E39-J39	=-(D39F39)-(K39G39)		
30	Block 3 Volumes		XXXX		=G27	=SUM(D40F40)-(E40G40)	=E40-J40	=-(D40F40)-(K40G40)		
31	Demand Volumes		XXXX		XXXX	=SUM(D41F41)-(E41G41)	=E41-J41	=-(D41F41)-(K41G41)		
32	250 Industrial Interruptible Gas Service	XXXX		XXXX		=SUM(D42F42)-(E42G42)	=E42-J42	=-(D42F42)-(K42G42)		
33	Block 1 Volumes		XXXX		=G38	=SUM(D43F43)-(E43G43)	=E43-J43	=-(D43F43)-(K43G43)		
34	Block 2 Volumes		XXXX		=G39	=SUM(D44F44)-(E44G44)	=E44-J44	=-(D44F44)-(K44G44)		
35	Block 3 Volumes		XXXX		=G40	=SUM(D45F45)-(E45G45)	=E45-J45	=-(D45F45)-(K45G45)		
36	280/250 Economic Development Gas Service	XXXX		=F42		=SUM(D46F46)-(E46G46)	=E46-J46	=-(D46F46)-(K46G46)		
37	Block 1 Volumes		XXXX		=G43	=SUM(D47F47)-(E47G47)	=E47-J47	=-(D47F47)-(K47G47)		
38	Block 1 Volumes @ Discount Rate		XXXX		=G47*0.75	=SUM(D48F48)-(E48G48)	=E48-J48	=-(D48F48)-(K48G48)		
39	Block 2 Volumes		XXXX		=G44	=SUM(D49F49)-(E49G49)	=E49-J49	=-(D49F49)-(K49G49)		
40	Block 2 Volumes @ Discount Rate		XXXX		=G49*0.75	=SUM(D50F50)-(E50G50)	=E50-J50	=-(D50F50)-(K50G50)		
41	Block 3 Volumes		XXXX		=G45	=SUM(D51F51)-(E51G51)	=E51-J51	=-(D51F51)-(K51G51)		
42	Block 3 Volumes @ Discount Rate		XXXX		=G51*0.75	=SUM(D52F52)-(E52G52)	=E52-J52	=-(D52F52)-(K52G52)		
43	292 Cogeneration, CNG, Prime Movers Service	XXXX		=F22		=SUM(D53F53)-(E53G53)	=E53-J53	=-(D53F53)-(K53G53)		
44	Block 1 Volumes		XXXX		=G25	=SUM(D54F54)-(E54G54)	=E54-J54	=-(D54F54)-(K54G54)		
45	Block 2 Volumes		XXXX		=G26	=SUM(D55F55)-(E55G55)	=E55-J55	=-(D55F55)-(K55G55)		
46	Block 3 Volumes		XXXX		=G27	=SUM(D56F56)-(E56G56)	=E56-J56	=-(D56F56)-(K56G56)		
47	Total Industrial	=SUM(D35D56)	=SUM(E35E56)-E41			=SUM(I35I56)	=SUM(J35J56)	=SUM(K35K56)-K41	=SUM(L35L56)	
48										
49	PUBLIC AUTHORITY									
50	211 Residential/Sm. Commercial/Industrial Heating & Cooling Service	XXXX	XXXX	=F17	=G17	=SUM(D60F60)-(E60G60)	=E60-J60	=-(D60F60)-(K60G60)	=J60G60	
51	221 Experimental School Gas Service	XXXX	XXXX	XXXX	XXXX		XXXX	=E61-J61	=-(D61F61)-(K61G61)	=J61G61
52	225 Public Authority Gas Service (Sr. Citizen) (Summer)	XXXX	XXXX	XXXX	=G13	=SUM(D62F62)-(E62G62)	=E62-J62	=-(D62F62)-(K62G62)	=J62G62	
53	225 Public Authority Gas Service (Sr. Citizen) (Winter)	XXXX	XXXX	=G62		=SUM(D63F63)-(E63G63)	=E63-J63	=-(D63F63)-(K63G63)	=J63G63	
54	225 Public Authority Gas Service (Summer)	XXXX	XXXX	=F13	=G62	=SUM(D64F64)-(E64G64)	=E64-J64	=-(D64F64)-(K64G64)	=J64G64	
55	225 Public Authority Gas Service (Winter)	XXXX	XXXX	=F14	=G62	=SUM(D65F65)-(E65G65)	=E65-J65	=-(D65F65)-(K65G65)	=J65G65	
56	Total Public Authority	=SUM(D60D65)	=SUM(E60E65)			=SUM(I60I65)	=SUM(J60J65)	=SUM(K60K65)	=SUM(L60L65)	=SUM(M60M65)
57										
58	TRANSPORTATION									
59	260 - TRANSP (220 SML COMMING)	XXXX	XXXX	XXXX	=G22	=SUM(D69F69)-(E69G69)	=E69-J69	=-(D69F69)-(K69G69)		
60	260 - TRANSP (230 LRG COMMING)	XXXX	XXXX	=F69	=G23	=SUM(D70F70)-(E70G70)	=E70-J70	=-(D70F70)-(K70G70)		
61	Block 1 Volumes	XXXX		=F69		=SUM(D71F71)-(E71G71)	=E71-J71	=-(D71F71)-(K71G71)		
62	Block 2 Volumes		XXXX		XXXX	=SUM(D72F72)-(E72G72)	=E72-J72	=-(D72F72)-(K72G72)		
63	Block 3 Volumes		XXXX		XXXX	=SUM(D73F73)-(E73G73)	=E73-J73	=-(D73F73)-(K73G73)		
64	Demand Volumes		XXXX		XXXX	=SUM(D74F74)-(E74G74)	=E74-J74	=-(D74F74)-(K74G74)		
65	260 - TRANSP (250 OPT GS)	XXXX		=F69		=SUM(D75F75)-(E75G75)	=E75-J75	=-(D75F75)-(K75G75)		
66	Block 1 Volumes		XXXX		XXXX	=SUM(D76F76)-(E76G76)	=E76-J76	=-(D76F76)-(K76G76)		
67	Block 2 Volumes		XXXX		XXXX	=SUM(D77F77)-(E77G77)	=E77-J77	=-(D77F77)-(K77G77)		
68	Block 3 Volumes		XXXX		XXXX	=SUM(D78F78)-(E78G78)	=E78-J78	=-(D78F78)-(K78G78)		
69	260 - TRANSP (280/250 ECON DEV - OPT GS)	XXXX		=F69		=SUM(D79F79)-(E79G79)	=E79-J79	=-(D79F79)-(K79G79)		
70	Block 1 Volumes		XXXX		XXXX	=SUM(D80F80)-(E80G80)	=E80-J80	=-(D80F80)-(K80G80)		
71	Block 1 Volumes @ Discount Rate		XXXX		=G81*0.75	=SUM(D81F81)-(E81G81)	=E81-J81	=-(D81F81)-(K81G81)		
72	Block 2 Volumes		XXXX		XXXX	=SUM(D82F82)-(E82G82)	=E82-J82	=-(D82F82)-(K82G82)		
73	Block 2 Volumes @ Discount Rate		XXXX		=G83*0.75	=SUM(D83F83)-(E83G83)	=E83-J83	=-(D83F83)-(K83G83)		
74	Block 3 Volumes		XXXX		=G84*0.75	=SUM(D84F84)-(E84G84)	=E84-J84	=-(D84F84)-(K84G84)		
75	Block 3 Volumes @ Discount Rate		XXXX		=G85*0.75	=SUM(D85F85)-(E85G85)	=E85-J85	=-(D85F85)-(K85G85)		
76	SPECIAL CONTRACTS	XXXX	XXXX			=SUM(D86F86)-(E86G86)	=E86-J86	=-(D86F86)-(K86G86)		
77	Total Transportation	=SUM(D69D87)	=SUM(E69E87)-E75			=SUM(I69I87)	=SUM(J69J87)	=SUM(K69K87)-K75	=SUM(L69L87)	
78										
79	TOTALS	=I88+J66+J57+J32+J18	=E88+K66+K57+K32+K18			=I88+J66+J57+J32+J18	=K88+K66+K57+K32+K18	=L88+L66+L57+L32+L18	=M88+M66+M57+M32+M18	
80										
81	4870 - Forfeited Discount								=I92	
82	4880 - Miscellaneous Service charges								=I93	
83	TOTAL MARGIN REVENUES					=SUM(I90I93)			=SUM(L90L93)	

		12 Mths Ended Jun 14		Rates effective Jun 14		12 mths ended Jun 14		Customer Changes		XXXX XXXX		XXXX XXXX		XXXX XXXX		Adjusted		Adjusted		Total	
Line	Description	Base Count	Weather Adj Vol Mcf	Commodity Charge/Mcf	Monthly Customer chg	Commodity Charge/Mcf	Weather Adj Margin at Jan 14 rates	Base Count	Volumes Mcf	Base Count	Volumes Mcf	Base Count	Volumes Mcf	Base Count	Volumes Mcf	Base Count	Adjusted Base Count	Adjusted Volumes Mcf	Margin Rev	Volume Rev	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
1	RESIDENTIAL																				
2	210 Residential Gas Service (Summer)	XXXX	XXXX	XXXX	XXXX	XXXX	=D15F15)-(E15F15)				=N8F2312)-(K15-D15)	=E15-N15)-(K15-D15)	=E15-N15)-(K15-D15)							=SUMP15F15)-(O15F15)	
3	210 Residential Gas Service (Winter) (weather sensitive)	XXXX	XXXX	XXXX	XXXX	XXXX	=D16F16)-(E16F16)				=N8F2312)-(K16-D16)	=E16-N16)-(K16-D16)	=E16-N16)-(K16-D16)							=SUMP16F16)-(O16F16)	
4	210 Residential Gas Service Senior Citizen (Summer)	XXXX	XXXX	XXXX	XXXX	XXXX	=D17F17)-(E17F17)				=N8F2312)-(K17-D17)	=E17-N17)-(K17-D17)	=E17-N17)-(K17-D17)							=SUMP17F17)-(O17F17)	
5	210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)	XXXX	XXXX	XXXX	XXXX	XXXX	=D18F18)-(E18F18)				=N8F2312)-(K18-D18)	=E18-N18)-(K18-D18)	=E18-N18)-(K18-D18)							=SUMP18F18)-(O18F18)	
6	211 Residential(Sm. Commercial)/Industrial Heating & Cooling Service	XXXX	XXXX	XXXX	XXXX	XXXX	=D19F19)-(E19F19)				=N8F2312)-(K19-D19)	=E19-N19)-(K19-D19)	=E19-N19)-(K19-D19)							=SUMP19F19)-(O19F19)	
7	Total Residential	=SUM(D15:D19)	=SUM(E15:E19)				=SUM(J15:J19)	=SUM(K15:K19)	=SUM(L15:L19)	=SUM(M15:M19)	=SUM(N15:N19)	=SUM(O15:O19)	=SUM(P15:P19)	=SUM(Q15:Q19)						=SUMP15:R19)	
8	COMMERCIAL																				
10	211 Residential(Sm. Commercial)/Industrial Heating & Cooling Service	XXXX	XXXX	XXXX	XXXX	XXXX	=D23F23)-(E23G23)				=N8F2312)-(K23-D23)	=E23-L23)-(K23-D23)	=E23-L23)-(K23-D23)							=SUMP23F23)-(O23G23)	
11	220 Commercial Gas Service (weather sensitive)	XXXX	XXXX	XXXX	XXXX	XXXX	=D24F24)-(E24G24)				=N8F2312)-(K24-D24)	=E24-L24)-(K24-D24)	=E24-L24)-(K24-D24)							=SUMP24F24)-(O24G24)	
12	230 Large Commercial Gas Service (weather sensitive)	XXXX	XXXX	XXXX	XXXX	XXXX	=D25F25)-(E25G25)				=N8F2312)-(K25-D25)	=E25-L25)-(K25-D25)	=E25-L25)-(K25-D25)							=SUMP25F25)-(O25G25)	
13	250 Commercial Interruptible Gas Service	XXXX	XXXX	XXXX	XXXX	XXXX	=D26F26)-(E26G26)				=N8F2312)-(K26-D26)	=E26-L26)-(K26-D26)	=E26-L26)-(K26-D26)							=SUMP26F26)-(O26G26)	
14	Block 1 Volumes		XXXX				=D27F27)-(E27G27)				=N8F2312)-(K27-D27)	=E27-L27)-(K27-D27)	=E27-L27)-(K27-D27)							=SUMP27F27)-(O27G27)	
15	Block 2 Volumes		XXXX				=D28F28)-(E28G28)				=N8F2312)-(K28-D28)	=E28-L28)-(K28-D28)	=E28-L28)-(K28-D28)							=SUMP28F28)-(O28G28)	
16	Block 3 Volumes		XXXX				=D29F29)-(E29G29)				=N8F2312)-(K29-D29)	=E29-L29)-(K29-D29)	=E29-L29)-(K29-D29)							=SUMP29F29)-(O29G29)	
17	293 Large Tonnage Air Conditioning Gas Service	XXXX		XXXX		XXXX	=D30F30)-(E30G30)				=N8F2312)-(K30-D30)	=E30-L30)-(K30-D30)	=E30-L30)-(K30-D30)							=SUMP30F30)-(O30G30)	
18	Block 1 Volumes		XXXX				=D31F31)-(E31G31)				=N8F2312)-(K31-D31)	=E31-L31)-(K31-D31)	=E31-L31)-(K31-D31)							=SUMP31F31)-(O31G31)	
19	Block 2 Volumes		XXXX				=D32F32)-(E32G32)				=N8F2312)-(K32-D32)	=E32-L32)-(K32-D32)	=E32-L32)-(K32-D32)							=SUMP32F32)-(O32G32)	
20	Block 3 Volumes		XXXX				=D33F33)-(E33G33)				=N8F2312)-(K33-D33)	=E33-L33)-(K33-D33)	=E33-L33)-(K33-D33)							=SUMP33F33)-(O33G33)	
21	Total Commercial	=SUM(D23:D33)	=SUM(E23:E33)				=SUM(J23:J33)	=SUM(K23:K33)	=SUM(L23:L33)	=SUM(M23:M33)	=SUM(N23:N33)	=SUM(O23:O33)	=SUM(P23:P33)	=SUM(Q23:Q33)						=SUMP23:R33)	
22	INDUSTRIAL																				
24	220 Industrial Gas Service (weather sensitive)	XXXX	XXXX	XXXX	XXXX	XXXX	=D37F37)-(E37G37)				=N8F2312)-(K37-D37)	=E37-L37)-(K37-D37)	=E37-L37)-(K37-D37)							=SUMP37F37)-(O37G37)	
25	230 Large Industrial Gas Service	XXXX	XXXX	XXXX	XXXX	XXXX	=D38F38)-(E38G38)				=N8F2312)-(K38-D38)	=E38-L38)-(K38-D38)	=E38-L38)-(K38-D38)							=SUMP38F38)-(O38G38)	
26	240 DEMAND/COMI/GS	XXXX		XXXX		XXXX	=D39F39)-(E39G39)	=12	XXXX		=N8F2312)-(K39-D39)	=E39-L39)-(K39-D39)	=E39-L39)-(K39-D39)							=SUMP39F39)-(O39G39)	
27	Block 1 Volumes		XXXX				=D40F40)-(E40G40)				=N8F2312)-(K40-D40)	=E40-L40)-(K40-D40)	=E40-L40)-(K40-D40)							=SUMP40F40)-(O40G40)	
28	Block 2 Volumes		XXXX				=D41F41)-(E41G41)				=N8F2312)-(K41-D41)	=E41-L41)-(K41-D41)	=E41-L41)-(K41-D41)							=SUMP41F41)-(O41G41)	
29	Block 3 Volumes		XXXX				=D42F42)-(E42G42)				=N8F2312)-(K42-D42)	=E42-L42)-(K42-D42)	=E42-L42)-(K42-D42)							=SUMP42F42)-(O42G42)	
30	Demand Volumes		XXXX				=D43F43)-(E43G43)				=N8F2312)-(K43-D43)	=E43-L43)-(K43-D43)	=E43-L43)-(K43-D43)							=SUMP43F43)-(O43G43)	
31	250 Industrial Interruptible Gas Service	XXXX		XXXX		XXXX	=D44F44)-(E44G44)				=N8F2312)-(K44-D44)	=E44-L44)-(K44-D44)	=E44-L44)-(K44-D44)							=SUMP44F44)-(O44G44)	
32	Block 1 Volumes		XXXX				=D45F45)-(E45G45)			XXXX	=N8F2312)-(K45-D45)	=E45-L45)-(K45-D45)	=E45-L45)-(K45-D45)							=SUMP45F45)-(O45G45)	
33	Block 2 Volumes		XXXX				=D46F46)-(E46G46)			XXXX	=N8F2312)-(K46-D46)	=E46-L46)-(K46-D46)	=E46-L46)-(K46-D46)							=SUMP46F46)-(O46G46)	
34	Block 3 Volumes		XXXX				=D47F47)-(E47G47)				=N8F2312)-(K47-D47)	=E47-L47)-(K47-D47)	=E47-L47)-(K47-D47)							=SUMP47F47)-(O47G47)	
35	280/250 Economic Development Gas Service	XXXX		XXXX		XXXX	=D48F48)-(E48G48)	=12	XXXX		=N8F2312)-(K48-D48)	=E48-L48)-(K48-D48)	=E48-L48)-(K48-D48)							=SUMP48F48)-(O48G48)	
36	Block 1 Volumes		XXXX				=D49F49)-(E49G49)			XXXX	=N8F2312)-(K49-D49)	=E49-L49)-(K49-D49)	=E49-L49)-(K49-D49)							=SUMP49F49)-(O49G49)	
37	Block 1 Volumes @ Discount Rate		XXXX				=D50F50)-(E50G50)			XXXX	=N8F2312)-(K50-D50)	=E50-L50)-(K50-D50)	=E50-L50)-(K50-D50)							=SUMP50F50)-(O50G50)	
38	Block 2 Volumes		XXXX				=D51F51)-(E51G51)				=N8F2312)-(K51-D51)	=E51-L51)-(K51-D51)	=E51-L51)-(K51-D51)							=SUMP51F51)-(O51G51)	
39	Block 2 Volumes @ Discount Rate		XXXX				=D52F52)-(E52G52)				=N8F2312)-(K52-D52)	=E52-L52)-(K52-D52)	=E52-L52)-(K52-D52)							=SUMP52F52)-(O52G52)	
40	Block 3 Volumes		XXXX				=D53F53)-(E53G53)				=N8F2312)-(K53-D53)	=E53-L53)-(K53-D53)	=E53-L53)-(K53-D53)							=SUMP53F53)-(O53G53)	
41	Block 3 Volumes @ Discount Rate		XXXX				=D54F54)-(E54G54)				=N8F2312)-(K54-D54)	=E54-L54)-(K54-D54)	=E54-L54)-(K54-D54)							=SUMP54F54)-(O54G54)	
42	292 Cogeneration, CNG, Prime Movers Service	XXXX		XXXX		XXXX	=D55F55)-(E55G55)				=N8F2312)-(K55-D55)	=E55-L55)-(K55-D55)	=E55-L55)-(K55-D55)							=SUMP55F55)-(O55G55)	
43	Block 1 Volumes		XXXX				=D56F56)-(E56G56)				=N8F2312)-(K56-D56)	=E56-L56)-(K56-D56)	=E56-L56)-(K56-D56)							=SUMP56F56)-(O56G56)	
44	Block 2 Volumes		XXXX				=D57F57)-(E57G57)				=N8F2312)-(K57-D57)	=E57-L57)-(K57-D57)	=E57-L57)-(K57-D57)							=SUMP57F57)-(O57G57)	
45	Block 3 Volumes		XXXX				=D58F58)-(E58G58)				=N8F2312)-(K58-D58)	=E58-L58)-(K58-D58)	=E58-L58)-(K58-D58)							=SUMP58F58)-(O58G58)	
46	Total Industrial	=SUM(D37:D58)	=SUM(E37:E58)	=E43			=SUM(J37:J58)	=SUM(K37:K58)	=SUM(L37:L43)	=SUM(M37:M58)	=SUM(N37:N58)	=SUM(O37:O58)	=SUM(P37:P58)	=SUM(Q37:Q58)	=O43					=SUMP37:R58)	
47	PUBLIC AUTHORITY																				
48	211 Residential(Sm. Commercial)/Industrial Heating & Cooling Service	XXXX	XXXX	XXXX	XXXX	XXXX	=D62F62)-(E62G62)				=N8F2312)-(K62-D62)	=E62-L62)-(K62-D62)	=E62-L62)-(K62-D62)							=SUMP62F62)-(O62G62)	
49	221 Experimental School Gas Service	XXXX	XXXX	XXXX	XXXX	XXXX	=D63F63)-(E63G63)				=N8F2312)-(K63-D63)	=E63-L63)-(K63-D63)	=E63-L63)-(K63-D63)							=SUMP63F63)-(O63G63)	
51	225 Public Authority Gas Service (Sr. Citizen) (Summer)	XXXX	XXXX	XXXX	XXXX	XXXX	=D64F64)-(E64G64)				=N8F2312)-(K64-D64)	=E64-L64)-(K64-D64)	=E64-L64)-(K64-D64)							=SUMP64F64)-(O64G64)	
52	225 Public Authority Gas Service (Sr. Citizen) (Winter) (weather Sensitive)	XXXX	XXXX	XXXX	XXXX	XXXX	=D65F65)-(E65G65)				=N8F2312)-(K65-D65)	=E65-L65)-(K65-D65)	=E65-L65)-(K65-D65)							=SUMP65F65)-(O65G65)	
53	225 Public Authority Gas Service (Summer)	XXXX	XXXX	XXXX	XXXX	XXXX	=D66F66)-(E66G66)				=N8F2312)-(K66-D66)	=E66-L66)-(K66-D66)	=E66-L66)-(K66-D66)							=SUMP66F66)-(O66G66)	
54	225 Public Authority Gas Service (Winter) (weather Sensitive)	XXXX	XXXX	XXXX	XXXX	XXXX	=D67F67)-(E67G67)				=N8F2312)-(K67-D67)	=E67-L67)-(K67-D67)	=E67-L67)-(K67-D67)							=SUMP67F67)-(O67G67)	
55	Total Public Authority	=SUM(D62:D67)	=SUM(E62:E67)				=SUM(J62:J67)	=SUM(K62:K67)	=SUM(L62:L67)	=SUM(M62:M67)	=SUM(N62:N67)	=SUM(O62:O67)	=SUM(P62:P67)	=SUM(Q62:Q67)						=SUMP62:R67)	
56	TRANSPORTATION																				
57	260 - TRANSP (220 SML COM/INDG)	XXXX	XXXX	XXXX	XXXX	XXXX	=D71F71)-(E71G71)				=N8F2312)-(K71-D71)	=E71-L71)-(K71-D71)	=E71-L71)-(K71-D71)							=SUMP71F71)-(O71G71)	
58	260 - TRANSP (230 LRG COM/INDG)	XXXX	XXXX	XXXX	XXXX	XXXX	=D72F72)-(E72G72)	=12-12	XXXX		=N8F2312)-(K72-D72)	=E72-L72)-(K72-D72)	=E72-L72)-(K72-D72)							=SUMP72F72)-(O72G72)	
59	260 - TRANSP (240 DEMAND)	XXXX	XXXX	XXXX	XXXX	XXXX	=D73F73)-(E73G73)				=N8F2312)-(K73-D73)	=E73-L73)-(K73-D73)	=E73-L73)-(K73-D73)							=SUMP73F73)-(O73G73)	
61	Block 1 Volumes		XXXX				=D74F74)-(E74G74)				=N8F2312)-(K74-D74)	=E74-L74)-(K74-D74)	=E74-L74)-(K74-D74)							=SUMP74F74)-(O74G74)	
62	Block 2 Volumes		XXXX				=D75F75)-(E75G75)				=N8F2312)-(K75-D75)	=E75-L75)-(K75-D75)	=E75-L75)-(K75-D75)							=SUMP75F75)-(O75G75)	
63	Block 3 Volumes		XXXX				=D76F76)-(E76G76)				=N8F2312)-(K76-D76)	=E76-L76)-(K76-D76)	=E76-L76)-(K76-D76)							=SUMP76F76)-(O76G76)	
64	Demand Volumes		XXXX				=D77F77)-(E77G77)				=N8F2312)-(K77-D77)	=E77-L77)-(K77-D77)	=E77-L77)-(K77-D77)							=SUMP77F77)-(O77G77)	
65	260 - TRANSP (250 OPT GS)	XXXX	XXXX	XXXX	XXXX	XXXX	=D78F78)-(E78G78)	=12-12	XXXX		=N8F2312)-(K78-D78)	=E78-L78)-(K78-D78)	=E78-L78)-(K78-D78)							=SUMP78F78)-(O78G78)	
66	Block 1 Volumes		XXXX				=D79F79)-(E79G79)			XXXX	=N8F2312)-(K79-D79)	=E79-L79)-(K79-D79)	=E79-L79)-(K79-D79)							=SUMP79F79)-(O79G79)	
67	Block 2 Volumes		XXXX				=D80F80)-(E80G80)			XXXX	=N8F2312)-(K80-D80)	=E80-L80)-(K80-D80)	=E80-L80)-(K80-D80)							=SUMP80F80)-(O80G80)	
68	Block 3 Volumes		XXXX				=D81F81)-(E81G81)				=N8F2312)-(K81-D81)	=E81-L81)-(K81-D81)	=E81-L81)-(K81-D81)							=SUMP81F81)-(O81G81)	
69	260 - TRANSP (280/250 ECON DEPT - OPT GS)	XXXX		XXXX		XXXX	=D82F82)-(E82G82)	=7+12			=N8F2312)-(K82-D82)	=E82-L82)-(K82-D82)	=E82-L82)-(K82-D82)							=SUMP82F82)-(O82G82)	
70	Block 1 Volumes		XXXX				=D83F83)-(E83G83)			XXXX	=N8F2312)-(K83-D83)	=E83-L83)-(K83-D83)	=E83-L83)-(K83-D83)							=SUMP83F83)-(O83G83)	
71	Block 1 Volumes @ Discount Rate		XXXX				=D84F84)-(E84G84)			XXXX	=N8F2312)-(K84-D84)	=E84-L84)-(K84-D84)	=E84-L84)-(K84-D84)							=SUMP84F84)-(O84G84)	
72	Block 2 Volumes		XXXX				=D85F85)-(E85G85)			XXXX	=N8F2312)-(K85-D85)	=E85-L85)-(K85-D85)	=E85-L85)-(K85-D85)							=SUMP85F85)-(O85G85)	
73	Block 2 Volumes @ Discount Rate		XXXX				=D86F86)-(E86G86)			XXXX	=N8F2312)-(K86-D86)	=E86-L86)-(K86-D86)	=E86-L86)-(K86-D86)							=SUMP86F86)-(

Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Rate Design
Historic Base Period Ended September 30, XXXX and Forward Looking Test Year Ended May 31, XXXX

Additional Revenue: XXXX

Line No.	Description	Rates effective Jan14 Monthly Customer chg	Commodity Charge/Mcf	Adjusted Base Count	Adjusted Volumes Mcf	Total Adjusted Margin Rev	Cost Charge Rev	Commodity Charge Rev	Cost Charge %	Commodity Charge %	% of Total Rev	Allocated Amount of Increase	Proposed Cust Charge	Proposed Commodity Charge	Proposed Cust Rev	Proposed Commodity Rev	Total	Cost Charge %	Commodity Charge %	% of Total Rev
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
1	Rate Schedule 210025																			
2	210025 SUMMER	XXXX	XXXX	XXXX	XXXX	-SUM(F14'D14)-(G14'E14)	-D14'F14	-E14'G14					XXXX	XXXX	-D14'F14	-P14'G14	-D14'F14-(P14'G14)			
3	210025 WINTER (weather sensitive)	XXXX	XXXX	XXXX	XXXX	-SUM(F15'D15)-(G15'E15)	-D15'F15	-E15'G15					XXXX	+P14	-D15'F15	-P15'G15	-D15'F15-(P15'G15)			
4	210025 SR CIT	XXXX	XXXX	XXXX	XXXX	-SUM(F16'D16)-(G16'E16)	-D16'F16	-E16'G16					XXXX	+P14	-D16'F16	-P16'G16	-D16'F16-(P16'G16)			
5	Total 210025			-SUM(F14'F16)	-SUM(G14'G16)	-SUM(H14'H16)	-SUM(I14'I16)	-SUM(J14'J16)	-I17'H17	-J17'H17	-H17'SH561	-M17'SN57			-SUM(K14'K16)	-SUM(L14'L16)	-SUM(M14'M16)	-Q17'S17	-R17'S17	-S17'S61
6																				
7	Rate Schedule 211																			
8	211 HVAC	XXXX	XXXX	XXXX	XXXX	-SUM(F20'D20)-(G20'E20)	-D20'F20	-E20'G20	-D20'H20	-D20'H20	-H20'SH561	-M20'SN57	-O14	XXXX	-D20'F20	-P20'G20	-D20'F20-(P20'G20)	-D20'S20	-R20'S20	-S20'S561
9																				
10	Rate Schedule 220																			
11	220 Commercial / Industrial Gas Service	XXXX	XXXX	XXXX	XXXX	-SUM(F23'D23)-(G23'E23)	-D23'F23	-E23'G23	-D23'H23	-D23'H23	-H23'SH561	-M23'SN57	XXXX	XXXX	-D23'F23	-P23'G23	-D23'F23-(P23'G23)	-D23'S23	-R23'S23	
12	220 Transportation	XXXX	XXXX	XXXX	XXXX	-SUM(F24'D24)-(G24'E24)	-D24'F24	-E24'G24	-D24'H24	-D24'H24	-H24'SH561	-M25'SN57	-O36	-P23	-D24'F24	-P24'G24	-D24'F24-(P24'G24)	-D24'S24	-R24'S24	
13	Total 220			-SUM(F23'F24)	-SUM(G23'G24)	-SUM(H23'H24)	-SUM(I23'I24)	-SUM(J23'J24)	-D25'H25	-J25'H25	-H25'SH561	-M25'SN57			-SUM(K23'K24)	-SUM(L23'L24)	-SUM(M23'M24)	-D25'S25	-R25'S25	-S25'S61
14																				
15	Rate Schedule 221																			
16	221 Experimental School Gas Service	XXXX	XXXX	XXXX	XXXX	-SUM(F28'D28)-(G28'E28)	-D28'F28	-E28'G28	-D28'H28	-D28'H28	-H28'SH561	-M28'SN57	-O23	XXXX	-D28'F28	-P28'G28	-D28'F28-(P28'G28)	-D28'S28	-R28'S28	-S28'S561
17																				
18	Rate Schedule 230																			
19	230 Large Commercial / Industrial Gas Service	XXXX	XXXX	XXXX	XXXX	-SUM(F31'D31)-(G31'E31)	-D31'F31	-E31'G31	-D31'H31	-D31'H31	-H31'SH561	-M33'SN57	XXXX	XXXX	-D31'F31	-P31'G31	-D31'F31-(P31'G31)	-D31'S31	-R31'S31	
20	230 Transportation	XXXX	XXXX	XXXX	XXXX	-SUM(F32'D32)-(G32'E32)	-D32'F32	-E32'G32	-D32'H32	-D32'H32	-H32'SH561	-M33'SN57	-O36	+P31	-D32'F32	-P32'G32	-D32'F32-(P32'G32)	-D32'S32	-R32'S32	
21	Total 230			-SUM(F31'F32)	-SUM(G31'G32)	-SUM(H31'H32)	-SUM(I31'I32)	-SUM(J31'J32)	-D33'H33	-J33'H33	-H33'SH561	-M33'SN57			-SUM(K31'K32)	-SUM(L31'L32)	-SUM(M31'M32)	-D33'S33	-R33'S33	-S33'S61
22																				
23	Rate Schedule 240/250/280/292/293																			
24	240 Demand/Commodity Gas Service	XXXX		XXXX		-SUM(F36'F36)	-D36'F36						XXXX	XXXX	-D36'F36		-D36'F36			
25	Block 1 Volumes		XXXX		XXXX	-SUM(F37'D37)-(G37'E37)	-E37'G37									+P37'G37	-P37'G37			
26	Block 2 Volumes		XXXX		XXXX	-SUM(F38'D38)-(G38'E38)	-E38'G38									+P38'G38	-P38'G38			
27	Block 3 Volumes		XXXX		XXXX	-SUM(F39'D39)-(G39'E39)	-E39'G39									+P39'G39	-P39'G39			
28	250 Interruptible Gas Service			XXXX		-SUM(F40'F40)	-D40'F40						-O36		-D40'F40		-D40'F40			
29	Block 1 Volumes		XXXX		XXXX	-SUM(F41'D41)-(G41'E41)	-E41'G41							+P37		+P41'G41	-P41'G41			
30	Block 2 Volumes		XXXX		XXXX	-SUM(F42'D42)-(G42'E42)	-E42'G42							+P38		+P42'G42	-P42'G42			
31	Block 3 Volumes		XXXX		XXXX	-SUM(F43'D43)-(G43'E43)	-E43'G43							+P39		+P43'G43	-P43'G43			
32	280 ECON DEV - OPT GS			XXXX		-SUM(F44'D44)	-D44'F44						-O36		-D44'F44		-D44'F44			
33	Block 1 Volumes @ Discount Rate		XXXX		XXXX	-SUM(F45'D45)-(G45'E45)	-E45'G45							+P37		+P45'G45	-P45'G45			
34	Block 2 Volumes @ Discount Rate		XXXX		XXXX	-SUM(F46'D46)-(G46'E46)	-E46'G46							+P45*0.75		+P46'G46	-P46'G46			
35	Block 3 Volumes @ Discount Rate		XXXX		XXXX	-SUM(F47'D47)-(G47'E47)	-E47'G47							+P38		+P47'G47	-P47'G47			
36	Block 2 Volumes @ Discount Rate		XXXX		XXXX	-SUM(F48'D48)-(G48'E48)	-E48'G48							+P47*0.75		+P48'G48	-P48'G48			
37	Block 3 Volumes @ Discount Rate		XXXX		XXXX	-SUM(F49'D49)-(G49'E49)	-E49'G49							+P39		+P49'G49	-P49'G49			
38	Block 3 Volumes @ Discount Rate		XXXX		XXXX	-SUM(F50'D50)-(G50'E50)	-E50'G50							+P49*0.75		+P50'G50	-P50'G50			
39	292 Cogeneration, CHG, Prime Movers Service	XXXX		XXXX		-SUM(F51'D51)-(G51'E51)	-D51'F51						-O23		-D51'F51		-D51'F51			
40	Block 1 Volumes		XXXX		XXXX	-SUM(F52'D52)-(G52'E52)	-E52'G52							+P37		+P52'G52	-P52'G52			
41	Block 2 Volumes		XXXX		XXXX	-SUM(F53'D53)-(G53'E53)	-E53'G53							+P38		+P53'G53	-P53'G53			
42	Block 3 Volumes		XXXX		XXXX	-SUM(F54'D54)-(G54'E54)	-E54'G54							+P39		+P54'G54	-P54'G54			
43	293 Large Tonnage Air Conditioning Gas Service			XXXX		-SUM(F55'D55)	-D55'F55						-O23		-D55'F55		-D55'F55			
44	Block 1 Volumes		XXXX		XXXX	-SUM(F56'D56)-(G56'E56)	-E56'G56							+P37		+P56'G56	-P56'G56			
45	Block 2 Volumes		XXXX		XXXX	-SUM(F57'D57)-(G57'E57)	-E57'G57							+P38		+P57'G57	-P57'G57			
46	Block 3 Volumes		XXXX		XXXX	-SUM(F58'D58)-(G58'E58)	-E58'G58							+P39		+P58'G58	-P58'G58			
47	Total 240/250/280/292/293			-SUM(F36'F58)	-SUM(G36'G58)	-SUM(H36'H58)	-SUM(I36'I58)	-SUM(J36'J58)	-D59'H59	-J59'H59	-H59'SH561	-M59'SN57			-SUM(K36'K58)	-SUM(L36'L58)	-SUM(M36'M58)	-D59'S59	-R59'S59	-S59'S61
48																				
49	TOTALS			-F17-F26-F25-F28-F33-F39	-G17-G26-G25-G28-G33-G39	-H17-H26-H25-H28-H33-H59	-J17-J26-J25-J28-J33-J59	-K61-N61	-J61-N61	-SUM(M14'M59)	-SUM(N17'N59)				-Q17-Q26-Q25-Q28-Q33-Q39	-R17-R26-R25-R28-R33-R59	-S17-S26-S25-S28-S33-S59	-Q61-S61	-R61-S61	-SUM(V12'V59)

=S61-J61-K61

Atmos Energy Corp - Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Summary Of Present And Proposed Rates
Forward Looking Test Year Ended May 31, XXXX

	<u>Current Rate</u> Monthly	<u>Proposed Rate</u> Monthly
Sales and Transportation Revenues:		
210 Residential Gas Service (WINTER)		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
210 Residential Gas Service (SUMMER)		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
211 Residential & Small Commercial/Industrial Heating & Cooling		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
220 Commercial & Industrial Gas Service		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
221 Experimental School Gas Service		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
225 Public Housing Authority Gas Service (WINTER)		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
225 Public Housing Authority Gas Service (SUMMER)		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
230 Large Commercial & Industrial Gas Service		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
240 Demand/Commodity Gas Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX
Demand Charge	XXXX	XXXX
250 Interruptible Gas Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX
260 Transportation Service / 250 Interruptible Gas Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX
260 Transportation Service / 220 Commercial & Industrial Gas Service		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
260 Transportation Service / 230 Large Commercial & Industrial Gas Service		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
Schedule 280 Economic Development Gas Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
1 - 2,000 Mcf @ Discount Rate	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Next 48,000 Mcf @ Discount Rate	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX
Over 50,000 Mcf @ Discount Rate	XXXX	XXXX
Schedule 292 Cogeneration, CNG. Prime Movers, Fuel Cell Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX
Schedule 293 Large Tonnage Air Conditioning Gas Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX

Tennessee Distribution System
Cost of Service True - Up
Twelve Months Ended May 31, 201(X)

Line No.	Description	Attrition Year	Amount
	(a)	(b)	(c)
1	Schedule 1 Net Revenue Deficiency	5/31/201(X)	XXXX
2			
3	<u>Cost of Service</u>		
4	Actual Cost of Service	5/31/201(X-2)	XXXX
5			
6	<u>Revenue</u>		
7	Total Book Revenues	5/31/201(X-2)	XXXX
8	Less: Prior True - Up Revenues	5/31/201(X-3)	XXXX
9	Total Attrition Year Revenues	5/31/201(X-2)	=D17-D18
10			
11	True - Up	5/31/201(X-2)	=D14-D19
12			
13	Cost of Capital	5/31/201(X-2)	=D21*(Cost of Capital^2)
14			
15	True - Up Incl. of Cost of Capital	5/31/201(X-2)	=D23+D21
16			
17	Deficiency Net of True-up		=D25+D11

Tennessee Distribution System
Proof of Revenues and Calculation of Rates
True - Up Rate Design
Forward Looking Test Year Ended May 31, XXXXX

Additional Revenue: XXXX

Line No.	Description	Rates effective Jan14 Monthly Customer chg	Commodity Charge/Mcf	Adjusted Base Count	Adjusted Volumes Mcf	Total Adjusted Margin Rev	Cost Charge Rev	Commodity Charge Rev	Cost Charge %	Commodity Charge %	% of Total Rev	Allocated Amount of Increase	Proposed Cust Charge	Proposed Commodity Charge	Proposed Cust Rev	Proposed Commodity Rev	Total	Cost Charge %	Commodity Charge %	% of Total Rev
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
1	Rate Schedule 210025																			
2	210025 SUMMER	XXXX	XXXX	XXXX	XXXX	-SUM(F14'D14)-(G14'E14)	-D14'F14	-E14'G14					XXXX	XXXX	-D14'F14	-P14'G14	-D14'F14-(P14'G14)			
3	210025 WINTER (weather sensitive)	XXXX	XXXX	XXXX	XXXX	-SUM(F15'D15)-(G15'E15)	-D15'F15	-E15'G15					XXXX	+P14	-D15'F15	-P15'G15	-D15'F15-(P15'G15)			
4	210025 SR CIT	XXXX	XXXX	XXXX	XXXX	-SUM(F16'D16)-(G16'E16)	-D16'F16	-E16'G16					XXXX	+P14	-D16'F16	-P16'G16	-D16'F16-(P16'G16)			
5	Total 210025			-SUM(F14'F16)	-SUM(G14'G16)	-SUM(H14'H16)	-SUM(I14'I16)	-SUM(J14'J16)	-I17'H17	-J17'H17	-H17'SH561	-M17'SN57			-SUM(K14'K16)	-SUM(L14'L16)	-SUM(M14'M16)	-Q17'S17	-R17'S17	-S17'S61
6																				
7	Rate Schedule 211																			
8	211 HVAC	XXXX	XXXX	XXXX	XXXX	-SUM(F20'D20)-(G20'E20)	-D20'F20	-E20'G20	-D20'H20	-D20'H20	-H20'SH561	-M20'SN57	-O14	XXXX	-D20'F20	-P20'G20	-D20'F20-(P20'G20)	-D20'S20	-R20'S20	-S20'S561
9																				
10	Rate Schedule 220																			
11	220 Commercial / Industrial Gas Service	XXXX	XXXX	XXXX	XXXX	-SUM(F23'D23)-(G23'E23)	-D23'F23	-E23'G23	-D23'H23	-D23'H23	-H23'SH561	-M23'SN57	XXXX	XXXX	-D23'F23	-P23'G23	-D23'F23-(P23'G23)	-D23'S23	-R23'S23	
12	220 Transportation	XXXX	XXXX	XXXX	XXXX	-SUM(F24'D24)-(G24'E24)	-D24'F24	-E24'G24	-D24'H24	-D24'H24	-H24'SH561	-M25'SN57	-O36	-P23	-D24'F24	-P24'G24	-D24'F24-(P24'G24)	-D24'S24	-R24'S24	
13	Total 220			-SUM(F23'F24)	-SUM(G23'G24)	-SUM(H23'H24)	-SUM(I23'I24)	-SUM(J23'J24)	-D25'H25	-J25'H25	-H25'SH561	-M25'SN57			-SUM(K23'K24)	-SUM(L23'L24)	-SUM(M23'M24)	-D25'S25	-R25'S25	-S25'S61
14																				
15	Rate Schedule 221																			
16	221 Experimental School Gas Service	XXXX	XXXX	XXXX	XXXX	-SUM(F28'D28)-(G28'E28)	-D28'F28	-E28'G28	-D28'H28	-D28'H28	-H28'SH561	-M28'SN57	-O23	XXXX	-D28'F28	-P28'G28	-D28'F28-(P28'G28)	-D28'S28	-R28'S28	-S28'S561
17																				
18	Rate Schedule 230																			
19	230 Large Commercial / Industrial Gas Service	XXXX	XXXX	XXXX	XXXX	-SUM(F31'D31)-(G31'E31)	-D31'F31	-E31'G31	-D31'H31	-D31'H31	-H31'SH561	-M33'SN57	XXXX	XXXX	-D31'F31	-P31'G31	-D31'F31-(P31'G31)	-D31'S31	-R31'S31	
20	230 Transportation	XXXX	XXXX	XXXX	XXXX	-SUM(F32'D32)-(G32'E32)	-D32'F32	-E32'G32	-D32'H32	-D32'H32	-H32'SH561	-M33'SN57	-O36	+P31	-D32'F32	-P32'G32	-D32'F32-(P32'G32)	-D32'S32	-R32'S32	
21	Total 230			-SUM(F31'F32)	-SUM(G31'G32)	-SUM(H31'H32)	-SUM(I31'I32)	-SUM(J31'J32)	-D33'H33	-J33'H33	-H33'SH561	-M33'SN57			-SUM(K31'K32)	-SUM(L31'L32)	-SUM(M31'M32)	-D33'S33	-R33'S33	-S33'S61
22																				
23	Rate Schedule 240/250/280/292/293																			
24	240 Demand/Commodity Gas Service	XXXX		XXXX		-SUM(F36'D36)-(G37'E37)	-D36'F36	-E37'G37					XXXX	XXXX	-D36'F36	-P37'G37	-D36'F36-(P37'G37)			
25	Block 1 Volumes		XXXX		XXXX	-SUM(F38'D38)-(G38'E38)	-E38'G38									-P38'G38				
26	Block 2 Volumes		XXXX		XXXX	-SUM(F39'D39)-(G39'E39)	-E39'G39									-P39'G39				
27	Block 3 Volumes		XXXX		XXXX	-SUM(F40'D40)-(G41'E41)	-D40'F40	-E41'G41					-O36		-D40'F40	-P41'G41	-D40'F40-(P41'G41)			
28	250 Interruptible Gas Service	XXXX	XXXX	XXXX	XXXX	-SUM(F42'D42)-(G42'E42)	-D42'F42	-E42'G42								-P42'G42	-D42'F42-(P42'G42)			
29	Block 1 Volumes		XXXX		XXXX	-SUM(F43'D43)-(G43'E43)	-D43'F43	-E43'G43								-P43'G43	-D43'F43-(P43'G43)			
30	Block 2 Volumes		XXXX		XXXX	-SUM(F44'D44)-(G45'E45)	-D44'F44	-E45'G45								-P45'G45	-D44'F44-(P45'G45)			
31	Block 3 Volumes		XXXX		XXXX	-SUM(F46'D46)-(G46'E46)	-D46'F46	-E46'G46								-P46'G46	-D46'F46-(P46'G46)			
32	280 ECON DEV - OPT GS	XXXX	XXXX	XXXX	XXXX	-SUM(F47'D47)-(G47'E47)	-D47'F47	-E47'G47								-P47'G47	-D47'F47-(P47'G47)			
33	Block 1 Volumes @ Discount Rate		XXXX		XXXX	-SUM(F48'D48)-(G48'E48)	-D48'F48	-E48'G48								-P48'G48	-D48'F48-(P48'G48)			
34	Block 2 Volumes @ Discount Rate		XXXX		XXXX	-SUM(F49'D49)-(G49'E49)	-D49'F49	-E49'G49								-P49'G49	-D49'F49-(P49'G49)			
35	Block 3 Volumes @ Discount Rate		XXXX		XXXX	-SUM(F50'D50)-(G50'E50)	-D50'F50	-E50'G50								-P50'G50	-D50'F50-(P50'G50)			
36	292 Cogeneration, CHG, Prime Movers Service	XXXX		XXXX		-SUM(F51'D51)-(G51'E51)	-D51'F51	-E52'G52					-O23		-D51'F51	-P52'G52	-D51'F51-(P52'G52)			
37	Block 1 Volumes		XXXX		XXXX	-SUM(F52'D52)-(G52'E52)	-D52'F52	-E53'G53								-P53'G53	-D52'F52-(P53'G53)			
38	Block 2 Volumes		XXXX		XXXX	-SUM(F53'D53)-(G53'E53)	-D53'F53	-E54'G54								-P54'G54	-D53'F53-(P54'G54)			
39	Block 3 Volumes		XXXX		XXXX	-SUM(F54'D54)-(G54'E54)	-D54'F54	-E55'G55								-P55'G55	-D54'F54-(P55'G55)			
40	293 Large Tonnage Air Conditioning Gas Service	XXXX		XXXX		-SUM(F56'D56)-(G56'E56)	-D56'F56	-E57'G57					-O23		-D56'F56	-P57'G57	-D56'F56-(P57'G57)			
41	Block 1 Volumes		XXXX		XXXX	-SUM(F57'D57)-(G57'E57)	-D57'F57	-E58'G58								-P58'G58	-D57'F57-(P58'G58)			
42	Block 2 Volumes		XXXX		XXXX	-SUM(F58'D58)-(G58'E58)	-D58'F58	-E59'G59								-P59'G59	-D58'F58-(P59'G59)			
43	Block 3 Volumes		XXXX		XXXX	-SUM(F59'D59)-(G59'E59)	-D59'F59	-E60'G60								-P60'G60	-D59'F59-(P60'G60)			
44	Total 240/250/280/292/293			-SUM(F36'F58)	-SUM(G36'G58)	-SUM(H36'H58)	-SUM(I36'I58)	-SUM(J36'J58)	-D59'H59	-J59'H59	-H59'SH561	-M59'SN57			-SUM(K36'K58)	-SUM(L36'L58)	-SUM(M36'M58)	-D59'S59	-R59'S59	-S59'S61
45																				
46	TOTALS			-F17-F26-F25-F28-F33-F39	-G17-G26-G25-G28-G33-G39	-H17-H26-H25-H28-H33-H39	-J17-J26-J25-J28-J33-J39	-K17-K26-K25-K28-K33-K39	-L17-L26-L25-L28-L33-L39	-M17-M26-M25-M28-M33-M39	-N17-N26-N25-N28-N33-N39	-O17-O26-O25-O28-O33-O39	-P17-P26-P25-P28-P33-P39	-Q17-Q26-Q25-Q28-Q33-Q39	-R17-R26-R25-R28-R33-R39	-S17-S26-S25-S28-S33-S39	-T17-T26-T25-T28-T33-T39	-U17-U26-U25-U28-U33-U39	-V17-V26-V25-V28-V33-V39	-W17-W26-W25-W28-W33-W39
47																				
48																				
49																				

-S61-J61-K61

RESIDENTIAL GAS SERVICE

Schedule 210: All Service AreasAvailability

Residential service is available within the Company's service area to single private residences, including the separate private units of apartment houses and other multiple dwellings, actually used for residential purposes, which are separately metered.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area.

Customer Charge

A monthly customer charge of \$17.15 for the months of October through April is payable regardless of the usage of gas.

A customer charge of \$14.15 for the months of May through September is payable regardless of the usage of gas.

Monthly

All consumption, per Ccf \$.1218

Minimum Bill

The minimum net monthly bill shall be the customer charge per month as described above.

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

Gas Lights

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light services prior to August 17, 1990 the customer will be billed for twenty (20) Ccf per standard residential gas light. For all unmetered gas light service after August 17, 1990 the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

RESIDENTIAL AND SMALL COMMERCIAL/INDUSTRIAL
HEATING AND COOLING SERVICESchedule 211: All Service AreasAvailability

This service is available within the Company service area to single private residences, including the separate private units of apartment houses and other multiple dwellings, actually used for residential purposes, which are separately metered and which utilize natural gas for heating and cooling the conditioned space. This schedule is also available within the Company's service area to commercial/industrial customers using less than 5,000 Ccf per year and which utilize natural gas for heating and cooling the conditioned space. Cooling equipment must have a COP greater than 0.7. Any additional gas measured through this single meter will be billed at this rate.

This service is intended to assist in the development of natural gas heating and cooling technologies. This rate is designed to significantly increase energy savings which will improve the economics of the technology. This service will cease when either of the following criteria has been met.

- 1) One hundred customers have qualified for this service
- 2) The service expires for new customers ten years after November 15, 1995.

Customers that have qualified for this service prior to the expiration date will continue to receive service under this rate schedule as long as natural gas is utilized for both heating and cooling.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area.

Customer Charge

A monthly customer charge of \$14.15 is payable regardless of the usage of gas.

Monthly

All consumption, per Ccf \$.0719

Minimum Bill

The minimum net monthly bill shall be the customer charge per month as described above.

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

COMMERCIAL/INDUSTRIAL GAS SERVICE

Schedule 220: All Service AreasAvailability

This schedule is available within the Company's service area to commercial/industrial customers using less than 135,000 Ccf per year for any purpose at the option of the Company, to the extent gas is available. This schedule is not available to residences, apartment or federal housing projects.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area, or such higher delivery pressure as agreed upon by customer and Company.

Customer Charge

A monthly customer charge of \$36.15 is payable regardless of the usage of gas.

Monthly Rate

All Consumption, per Ccf \$.2333

Minimum Bill

The minimum net monthly bill shall be the customer charge per meter as described above.

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

Gas Lights

For all metered gas light services under this tariff, the charge for such service shall be based on actual usage through a metered source at this tariff rate. It shall be within the Company's discretion whether a gas light should be metered, however if the gas light is unmetered, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

EXPERIMENTAL SCHOOL GAS SERVICE

Schedule 221: All Service AreasAvailability

This service is available to existing or new state, county, city, and private educational institutions or universities eligible for accreditation by the Southern Association of Secondary Schools and Colleges utilizing natural gas through a single meter for primary heating and cooling of the conditioned space. Any additional gas measured through this single meter will be billed at this rate. Gas cooling equipment must have a coefficient of performance (COP) greater than 0.7.

This service is intended to assist in the development of the natural gas cooling market. This rate is designed to significantly increase energy savings which improves the economics of natural gas cooling. This service is experimental and will cease when any one of the following criteria has been met.

1. Ten (10) schools have qualified for this service.
2. 250,000 Mcf per year of estimated gas consumption has qualified for this service.
3. The experimental service expires on October 1, 2002.

Schools that have qualified for this service prior to October 1, 2002 will continue to receive service under this rate schedule as long as natural gas is utilized for both heating and cooling.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area, or such higher delivery pressure as agreed upon by customer and Company.

Customer Charge

A monthly customer charge of \$36.15 is payable regardless of the usage of gas.

Monthly Rate

All Consumption, per Ccf \$.1146

Minimum Bill

The minimum net monthly bill shall be the customer charge per meter as described above.

PUBLIC HOUSING AUTHORITY GAS SERVICE

Schedule 225: All Service AreasAvailability

This service is available within the Company's service area to any customer in a housing project using gas primarily for domestic purposes and under the ownership and control of a public housing authority or other governmental agency, which are master metered.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area.

Customer Charge

A monthly customer charge of \$17.15 for the months of October through April is payable regardless of the usage of gas.

A customer charge of \$14.15 for the months of May through September is payable regardless of the usage of gas.

Minimum Bill

The minimum net monthly bill shall be the customer charge as described above.

Monthly Rate

All consumption, per Ccf \$.1218

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

LARGE COMMERCIAL/INDUSTRIAL GAS SERVICE

Schedule 230: All Service AreasAvailability

This service is available within the Company's service area to any commercial/industrial customers using more than 135,000 Ccf per year for any purpose at the option of the Company, to the extent gas is available.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area, or at such higher delivery pressure as agreed upon by Customer and Company. Service under this rate schedule may be terminated by either party following twelve (12) months notice to the other party.

Customer Charge

A monthly customer charge of \$385.00 is payable regardless of the usage of gas.

Monthly Rate

All Consumption, per Ccf \$.2057

Minimum Bill

The minimum net monthly bill shall be the customer charge per meter as described above.

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

Gas Lights

For all metered gas light services under this tariff, the charge for such service shall be based on actual usage through a metered source at this tariff rate. It shall be within the Company's discretion whether a gas light should be metered, however if the gas light is unmetered, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

DEMAND/COMMODITY GAS SERVICE

Schedule 240: All Service AreasAvailability

This service is available within the Company's service area to any commercial/industrial customers using at least 270,000 Ccf per year for any purpose at the option of the Company, to the extent gas is available.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area, or at such higher delivery pressure as agreed upon by Customer and Company. Service under this rate schedule may be terminated by either party following twelve (12) months notice to the other party.

Customer Charge

A monthly Customer Charge of \$435.00 is payable regardless of the usage of gas.

Monthly RateDemand Charge

Per Unit of Billing Demand \$1.6283 per Ccf

Commodity Charge

First	20,000	Ccf Per Month	\$1.153
Next	480,000	Ccf Per Month	\$0.0763
Over	500,000	Ccf Per Month	\$0.0353

Minimum Bill

The minimum net monthly bill shall be the Customer Charge per meter plus the Monthly Demand Charge as described above.

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

INTERRUPTIBLE GAS SERVICE

Schedule 250: All Service AreasAvailability

To any commercial or industrial customer using 270,000 Ccf or more per year, or 1,000 Ccf per day during off-peak periods. The Company recommends that the Customer has and maintains adequate standby facilities and an alternate fuel supply in order that gas deliveries hereunder may be interrupted at any time.

Customers that will utilize natural gas during off-peak periods only do not need to meet the volumetric annual requirement (i.e. 270,000 ccf or more per year) for eligibility under this schedule. Examples of customers utilizing natural gas during off-peak periods only would include, but is not limited to the following: asphalt plants, electric generating facilities, grain drying facilities, and farm irrigation systems. The Company recommends an adequate standby facility and alternate fuel supply for off-peak customers served under this schedule.

Deliveries to such customers shall be subject to curtailment at any time. Deliveries to such customers shall be subject to curtailment in whole or in part upon one-half (1/2) hour's notice.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area, or such higher delivery pressure as agreed upon by customer and Company.

Customer Charge

A monthly customer charge of \$435.00 is payable regardless of the usage of gas.

Monthly Rate

First	20,000	Ccf used per month	\$.1153
Next	480,000	Ccf used per month	\$.0763
Over	500,000	Ccf used per month	\$.0353

Minimum Bill

The minimum net monthly bill shall be \$435.00

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

TRANSPORTATION SERVICE (Continued)

Schedule 260: All Service Areas

- (vi) A percentage adjustment for lost and unaccounted for gas shall be made to the volumes of gas received by the Company from the Connecting Pipeline Company for the Customer's account, and the volumes of gas deliverable to the Customer under this rate schedule shall be reduced by such percentage. Such percentage shall be equal to the percent that unaccounted-for gas bore to total sendout as recorded by the Company during its most recent 12 months ended June.
- (vii) If the rendition of service to Customer under this rate schedule causes the Company to incur additional charges from the Connecting Pipeline Company, Customer shall reimburse Company for all such charges.
- (viii) All volumes transported under the terms of this rate schedule shall be included in the Purchased Gas Adjustment computations and included in the sales volumes of the Purchased Gas Adjustment computations.
- (ix) The Customers served under this Rate Schedule shall be required to pay for the cost of, installation of, replacement of, and maintenance of measurement data collection and verification equipment, including applicable income taxes. Customers shall also be required to pay the cost of installation, maintenance and any monthly usage charges associated with dedicated telephone, power or other utilities or energy sources required for the operation of the data collection and verification equipment, including applicable income taxes. Customers shall also be required to provide adequate space in new or existing facilities for the installation of the data collection equipment.
- (x) Once a customer elects and has qualified for service under this rate schedule, all services will be provided under the terms and conditions of this rate schedule for a term of no less than 12 months. At any time following the first six months of service under this rate schedule, service may be terminated by either party following at least six months written notice to the other party. After termination of this service, Customer may not re-elect for transportation service for a period of no less than 12 months after termination.

D. RateCustomer Charge

A monthly customer charge of \$435.00 per meter is payable regardless of the usage of gas.

Monthly Demand Charge

The Customers eligible to receive service under companion Rate Schedule 240 shall be billed the applicable Monthly Demand Charge.

Monthly Rate

The Customer shall be billed for the quantity of gas delivered under this rate schedule at the monthly rate of the companion rate schedule, plus any applicable taxes or fees.

COGENERATION, COMPRESSED NATURAL GAS, PRIME MOVERS, FUEL CELL SERVICE

Schedule 292: All Service AreasPurpose

The purpose of providing service under this schedule is to increase utilization of system supplies and system capacity.

Applicability

This schedule is available to the extent gas supply and delivery capacity is available to commercial and industrial customers, existing or new, for use as a single prime fuel source to generate electrical and thermal energy in order to optimize efficiency. This schedule is also available for compressed natural gas for automobile and truck fleets and fuel cell service.

Eligibility

Eligible customers shall include those who are currently connected to the Company's gas main or who will become newly connected. In either case, service will be provided, at the Company's option, through a separate meter.

Character of Service

Natural gas with a heating value of approximately 100,000 Btu per hundred cubic feet, supplied through a single delivery point meter, at the standard equipment utilization pressure, or at such higher delivery pressure as approved by Company.

RateCustomer Charge

A monthly charge of \$36.15 for each customer regardless of the usage of gas.

Customer charge for adjacent connected load will not be duplicated, otherwise the facilities charge will be at the customer's regular schedule charge.

Monthly Charge

First	20,000	Ccf used per month	\$.1153
Next	480,000	Ccf used per month	\$.0763
Over	500,000	Ccf used per month	\$.0353

LARGE TONNAGE AIR CONDITIONING GAS SERVICE

Schedule 293: All Service AreasPurpose

The purpose of providing service under this schedule is to increase utilization of system supplies and system capacity.

Applicability

This schedule is available to the extent gas supply and delivery capacity is available to commercial and industrial customers whose requirements may include high load factor systems that provide chilled water, space conditioning, processing, and/or humidity control. These conditions may be accomplished by the utilization of absorption, gas engine driven or desiccant systems.

Eligibility

Eligible customers shall include those who are currently connected to the Company's gas main or who will become newly connected. In either case, service will be provided, at the Company's option, through a separate meter.

Character of Service

Natural gas with a heating value of approximately 100,000 Btu per hundred cubic feet, supplied through a single delivery point and a single meter, at the standard equipment utilization pressure or at such higher delivery pressure as approved by Company.

RateCustomer Charge

A monthly charge of \$36.15 for each customer is payable regardless of the usage of gas.

Customer charge for adjacent connected load will not be duplicated; otherwise the facilities charge will be at the customers regular schedule charge.

Monthly Charge

First	20,000	Ccf used per month	\$.1153
Next	480,000	Ccf used per month	\$.0763
Over	500,000	Ccf used per month	\$.0353

WEATHER NORMALIZATION ADJUSTMENT (WNA) RIDER (Continued)

HSF _i	=	heat sensitive factor for the i th schedule or classification utilized by the Regulatory Authority in the Relevant Rate Order for the purpose of determining normalized test year revenues
NDD	=	normal billing cycle heating degree days utilized by the Regulatory Authority in the Relevant Rate Order for the purpose of determining normalized test year revenues
ADD	=	actual billing cycle heating degree days
Bl _i	=	base load sales for the i th schedule or classification utilized by the Regulatory Authority in the Relevant Rate Order for the purpose of determining normalized test year revenues

Filing with Regulatory Authority

The Company will file as directed by the Regulatory Authority (a) a copy of each computation of the Weather Normalization Adjustment, (b) a schedule showing the effective date of each such Weather Normalization Adjustment, and (c) a schedule showing the factors or values derived from the Relevant Rate Order used in calculating such Weather Normalization Adjustment.

Heat Use/Base Use Factors

<u>Town</u>	<u>Residential/PA</u>		<u>Commercial / Small Industrial</u>	
	<u>Base use Ccf</u>	<u>Heat use Ccf/HDD</u>	<u>Base use Ccf</u>	<u>Heat use Ccf/HDD</u>
Union City	7.11	.150337	64.63	.522940
Columbia Shelbyville Franklin Murfreesboro	9.96	.163893	106.90	.590445
Maryville Morristown	7.37	.130132	97.65	.687730
Johnson City Elizabethton Kingsport Greeneville Bristol	6.84	.126685	97.09	.625318

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