TENNESSEE PUBLIC UTILITY COMMISSION

502 Deaderick Street, 4th Floor
Nashville, Tennessee 37243

April 6, 2018

Wayne M. Irvin, Esq.
Assistant Attorney General
Office of Attorney General and Reporter
Consumer Protection & Advocate Division
P.O. Box 20207
Nashville, Tennessee 37202

RE: Response to Request for Records under Tenn. Code Ann. § 65-4-118
Docket No. 18-00017, *Petition of Chattanooga Gas Company for Approval of an Adjustment in Rates and Tariff; the Termination of the AUA Mechanism and the Related Tariff Changes and Revenue Deficiency Recovery; and an Annual Rate Review Mechanism*

Dear Mr. Irvin:

In response to your letter of March 21, 2018, enclosed on CD are copies of records responsive to your requests that the Tennessee Public Utility Commission was able to locate in its files. As the Chattanooga Gas Company does not file pipeline safety reports with the Commission, no records are provided in response to request no. 3. The enclosed documents are being produced in accordance with Tenn. Code Ann. § 65-4-118 and should not be construed as an acknowledgment that such records are subject to the Tennessee Public Records Act.

A copy of this letter is also being sent to the counsels of record for the Petitioner, Chattanooga Gas Company, and the Chattanooga Regional Manufacturers Association in Docket No. 18-00017. Because your requests relate to the issues in the above styled docket, a copy of this letter, along with copies of the documents responsive to request nos. 1 after redaction of confidential or personally identifiable information, a CD with records responsive to no. 2, and your letter are being placed in the docket file. The Commission's spreadsheet requested in no. 4, which is provided to you on a separate CD, will not be filed in the docket file. Concerning this compilation, the Commission's response to your request should not be construed as a waiver of any privilege or work product protections to which the Commission and its staff may be entitled. Should you have any questions concerning this information, please do not hesitate to contact me.

Sincerely,

Kelly Cashman Grams

Kelly Cashman Grams
General Counsel

Encl.
Cc: Docket No. 18-00017
J.W. Luna, Esq. (w/o encl.)
Floyd Self, Esq. (w/o encl.)
Henry Walker, Esq. (w/o encl.)

Jaclyn House

From: nobody@ag03sdclw00069.dcsouth.tenn
Sent: Friday, January 10, 2014 12:44 PM
To: ConsumerComplaint TRA
Subject: Consumer Complaint Questionnaire

Below is the result of your feedback form. It was submitted by
() on Friday, January 10, 2014 at 12:43:45
---

next: /www/wwwroot/tra/response.htm

01_whole: [redacted]

02_streetaddress: [redacted]

03_City: Chattanooga

04_State: TN

05_ZIP: 37406

06_County: Hamilton

08_Work_Telephone: [redacted]

09_email: [redacted]

10_Contact_time: 7am-4pm

13_complaint_company: Chattanooga Gas

14_contacted_util: yes

15_complaint_descript: On Jan 6th, we received notice for full system curtailment of gas to our operations, both firm and interruptible amounts. We purchase both firm and interruptible gas. Area temperatures were well below freezing, dropping to 2F on Tuesday morning. We had ability to purchase additional gas through our marketer (Atmos), however Chattanooga Gas would not allow the additional gas to their system. Our contact allows for penalty gas to be purchased and emergency gas for safety & health systems. Our facilities in Chattanooga are chemical plants and loss of heating (gas) would severely damage our equipment including safety systems. It is my understanding that there was gas available (Atmos information) and that the curtailment was not necessary. I would like for the TRA to investigate why Chattanooga Gas required full system curtailment of gas when there was gas available? Why they restricted additional gas to be added to their system (Atmos)?

As a manufacturer in Chattanooga, we depend on reliable utilities to operate our facilities, safely and efficiently. It is critical that this type of event not occur again and I would appreciate your investigation and response to help assist us to prevent reoccurrence.

Jaclyn House

From: nobody@ag03sdclw00069.dcsouth.tenn
Sent: Monday, February 24, 2014 3:15 PM
To: ConsumerComplaint TRA
Subject: Consumer Complaint Questionnaire

Below is the result of your feedback form. It was submitted by
() on Monday, February 24, 2014 at 15:15:07
---

next: /www/wwwroot/tra/response.htm

01_whole: [redacted]

02_streetaddress: [redacted]

03_City: Chattanooga

04_State: TN

05_ZIP: 37421

06_County: Hamilton

07_Home_Telephone: [redacted]

08_Work_Telephone: [redacted]

09_email: [redacted]

10_Contact_time: Mon - Sat 10-6

13_complaint_company: Chattanooga Gas

14_contacted_util: yes

15_complaint_descript: On December 10 of 2013 I made notes on our gas bill that I made a payment of $45.96 however Chattanooga Gas says they did not receive it. I checked our bank records and indeed it does not show where the payment was ever deducted from our account. On Thursday 2/20/2014 our gas service was shut off. We didn't realize it until Friday 2/21 and called that morning to make arrangements to pay the bill and have the service restored however, we were told that because they had so many disconnects on Thursday they would not be able to restore the service until today 2/24 so we had to go the entire weekend with no heat. I think if service is interrupted (especially in the winter) that they should have sufficient personnel to restore the service in a reasonable amount of time. I hope the TRA will look into this matter.

TRA Utility Complaint Number 160154

Date Filed:	03/10/2016
First Name:	[redacted]
Last Name:	[redacted]
Address:	[redacted]
City:	Hixson
State:	TN
Zip Code:	37343
Phone Number:	[redacted]
Email Address:	[redacted]
Company That The Complaint Is Against:	Chattanooga Gas
Type Of Service (Internet, Cable, Phone, etc)	Gas
Contacted Utility Regarding Complaint?	Yes
Link To Additional Documents:	https://s3.amazonaws.com/files.formstack.com/uploads/1996460/33195133/243187258/33195133_gasbills.pdf

I bought my home on 6/12/13. On 2/12/16 the previous owner of my home contacted me and said he just realized he d been paying the gas bill the entire time. I had never had gas on my previous homes so I was unaware it was being used here. I told the previous owner I didn t know why he would be paying for that so he should cancel. After he canceled I signed up for service 2/22/16 . Now the gas company is wanting me to pay for all gas since I moved in. They had never sent a bill before this.

TRA Utility Complaint Number 160166

Date Filed:	03/17/2016
First Name:	[redacted]
Last Name:	[redacted]
Address:	
City:	
State:	TN
Zip Code:	
Phone Number:	
Email Address:	[redacted]
Company That The Complaint Is Against:	Chattanooga Gas Company
Type Of Service (Internet, Cable, Phone, etc)	Gas
Contacted Utility Regarding Complaint?	No
Link To Additional Documents:	

We Received A Natural Gas Bill From Chattanooga Gas Company. It Had A Miscellaneous Debit On It.
I Called To Ask About The Charge. I Was Told That This Charge Was Placed On Our Bill Because The Gas Company Had Over Bought Winter Gas Supplies. Due To The Fact It Was A Warmer Than
Normal Winter We Were Charged This Fee. Chattanooga Gas Bought More Supply Than They Could Sell. They Charged Us The Fee Even Though We Did Not Use The Gas. It Is Called A Winter
Normalization Charge.
Is This A Legitimate Charge

TRA Utility Complaint Number 160174

Date Filed:	03/23/2016
First Name:	[redacted]
Last Name:	[redacted]
Address:	[redacted]
City:	Cleveland
State:	TN
Zip Code:	37311
Phone Number:	[redacted]
Email Address:	[redacted]
Company That The Complaint Is Against:	Chattanooga Gas
Type Of Service (Internet, Cable, Phone, etc)	Gas
Contacted Utility Regarding Complaint?	Yes
Link To Additional Documents:	

Customer received a 2 00.00 plus gas bill with a 955.82 surcharge or miscellaneous debt. The consumer state a Chattanooga Gas Service Representative informed her the 955.82 surcharge was due to unseasonal warm weather this past November December & January. The customer state the business was closed and service was disconnected on 3/5/16. The customer seeks the TRA s assistance with establishing contact with someone at Chattanooga regarding this excessive gas bill.

TRA Utility Complaint Number 160496

Date Filed:	10/04/2016
First Name:	[redacted]
Last Name:	[redacted]
Address:	[redacted]
City:	Cleveland
State:	TN
Zip Code:	37323
Phone Number:	[redacted]
Email Address:	[redacted]
Company That The Complaint Is Against:	Chattanooga Gas
Type Of Service (Internet, Cable, Phone, etc)	Gas
Contacted Utility Regarding Complaint?	Yes
Link To Additional Documents:	https://s3.amazonaws.com/files.formstack.com/uploads/1996460/33195133/278704993/33195133_20161004102642428.pdf

Chattanooga Gas charges me 218.86 a month on a 40 00 sqft warehouse that is not using any gas. I have contacted them to question the charge and they tell me it is transmission line charges. I have several accounts with Chattanooga Gas and they do not have any charges like this on any other bills. For a small company like ours this is a very large expense. I believe these charges are unjustified. I would like this situation looked into so I can get some kind of resolution.

TRA Utility Complaint Number 160515

Date Filed:	10/12/2016
First Name:	[redacted]
Last Name:	[redacted]
Address:	[redacted]
City:	Chattanooga
State:	TN
Zip Code:	37411
Phone Number:	[redacted]
Email Address:	[redacted]
Company That The Complaint Is Against:	Chattanooga Gas
Type Of Service (Internet, Cable, Phone, etc)	Utility-Chattanooga Gas
Contacted Utility Regarding Complaint?	Yes
Link To Additional Documents:	

My complaint is that gas company just sent me a bill with a total amount due of 1728.02 On March 28 016 my bill reflected that I had a starting credit of 2152.49 In the end of winter maybe May2016 I requested the balance be sent to me as a refund and it was approved by their accounting department for 1805.75 mailed on June 1 2016 now they say it was a mistake and want me to repay it I feel I should and can not be held accountable for their error. I dont have the money I can mail a copy

TRA Utility Complaint Number 160632

Date Filed:	12/05/2016
First Name:	[redacted]
Last Name:	[redacted]
Address:	[redacted]
City:	Cleveland
State:	TN
Zip Code:	37323
Phone Number:	[redacted]
Email Address:	[redacted]
Company That The Complaint Is Against:	Chattanooga Gas
Type Of Service (Internet, Cable, Phone, etc)	Gas
Contacted Utility Regarding Complaint?	No
Link To Additional Documents:	https://s3.amazonaws.com/files.formstack.com/uploads/1996460/33195133/290884929/33195133_20161205120858890.pdf

Filed a previous complaint Chattanooga Gas was over charging for gas service. Chattanooga Gas insured me they were charging me only for gas used. I just received November 2016 and I was charged 223.63 and no gas was used. This proves my previous position that I was being overcharged.

TPUC Utility Complaint Number 170327

Date Filed:	06/27/2017
First Name:	[redacted]
Last Name:	[redacted]
Address:	[redacted]
City:	Chattanooga
State:	TN
Zip Code:	37415
Phone Number:	[redacted]
Email Address:	[redacted]
Company That The Complaint Is Against:	Chattanooga Gas Company
Type Of Service (Internet, Cable, Phone, etc)	gas
Contacted Utility Regarding Complaint?	Yes
Link To Additional Documents:	https://s3.amazonaws.com/files.formstack.com/uploads/1996460/33195133/335232857/33195133_correspondece_with_gas_company.pdf

On May 7 2017 I was reviewing my gas account online and noticed that I had a 650 credit! After a little more research I realized this was the result of their budget billing program in which I ve been enrolled for several years. I immediately sent them an email--God forbid they list a visible easy to access phone number on the website--demanding that I receive MY money back immediately! They wrote me back and explained it would take 7 - 10 days. It s June 27th--no check!

TPUC Utility Complaint Number 170482

Date Filed:	10/16/2017
First Name:	[redacted]
Last Name:	[redacted]
Address:	[redacted]
City:	Hixson
State:	TN
Zip Code:	37343
Phone Number:	[redacted]
Email Address:	[redacted]
Company That The Complaint Is Against:	Chattanooga Gas Company
Type Of Service (Internet, Cable, Phone, etc)	Gas
Contacted Utility Regarding Complaint?	No
Link To Additional Documents:	

The company refuses to call 30 min. in advance before they come out. They only have two options. 1 someone be present at the house or 2 they will go in a vacant home if the key is left or unlocked or has a lock box. However they will not go in if there is tools and other things if the property us under renovation and at the same time they will not call 30min in advance so that someone can meet up with them. They expect you to take time off from work for a connecting gas in a home with

TPUC Utility Complaint Number 170515

Date Filed:	11/21/2017
First Name:	[redacted]
Last Name:	[redacted]
Address:	[redacted]
City:	Hixson
State:	TN
Zip Code:	37343
Phone Number:	[redacted]
Email Address:	[redacted]
Company That The Complaint Is Against:	Chattanooga Gas
Type Of Service (Internet, Cable, Phone, etc)	Gas
Contacted Utility Regarding Complaint?	Yes
Link To Additional Documents:	

To Whom it May Concern I d like to open a complaint regarding the billing practices of Chattanooga Gas. Below are my issues. 1. The base rate for my last bill was prorated since I was between summer and winter schedules however the prorated amount exceeds the 16 base rate for winter. I believe the prorated amount should be 13 but 16. 2. The bill lacks transparency on all the charges and does not match the R-1 schedule available online based my conversation with a rep.

RECEIVED
CONSUMER SERVICES DIVISION
JAN 03 2018
TN PUBLIC UTILITY COMMISSION

Consumer Complaint Questionnaire

180004

RETURN TO
Tennessee Public Utility Commission
Consumer Services Division 502
Deaderick Street, 4th Floor
Nashville, TN 37243
(615) 741-2904
Facsimile (615) 741-8953

To complete this consumer complaint questionnaire by Internet, please visit our website at www.tn.gov/tpuc Under "File A Complaint" click on Online Utility Complaint. You can use this convenient method if you do not have documentation to attach to your complaint.

Your Name [redacted]

Address [redacted]

City Chattanooga County Hamilton State Tn ZIP 37405

Home Phone [redacted] Work/Contact Phone (___) _____

E-mail Address _____

Is this complaint for your home or business phone number? [redacted] Write Phone # Here

What company is your complaint against? Chattanooga Gas Company

Have you contacted the utility regarding your complaint? only the Customer Service Rep

Please describe your complaint briefly. Please mail or fax copies of any documentation, such as bills, that our office would need to file your complaint. PLEASE DO NOT STAPLE ANY DOCUMENTATION SENT TO OUR OFFICE.

I have a RENTAL Duplex heated by gas. On 12/8/17 I requested from the Challa Gas Co A TURN on of the service. I was told it would be turned on between 3-4 on Tuesday. I was told there was nothing I could do except WAIT in the cold apartment for 8 hours. That is an exceedingly long time to wait in A cold apartment.

Printing Authorization # PS-0367

My Recommendation would be that the gas Company call the new customer to Advise them when the representative would ARRIVE at the house or at least give A shorter window of time for the connect. It was very Cold in AN unheated apARTment on 12/12/17. Mary Lucile Sharp

TPUC Utility Complaint Number 180055

Date Filed:	01/24/2018
First Name:	[redacted]
Last Name:	[redacted]
Address:	[redacted]
City:	[redacted]
State:	TN
Zip Code: .	37415
Phone Number:	[redacted]
Email Address:	[redacted]
Company That The Complaint Is Against:	Chattanooga Gas Company
Type Of Service (Internet, Cable, Phone, etc)	natural gas distribution
Contacted Utility Regarding Complaint?	No
Link To Additional Documents:	

the Field Service Techs are forced to work on call duty at night and on weekends after they have already worked all day. If they are called out in the middle of the night they are expected to report to work that next morning at 7 30 am. This goes on for a solid week and then some one else is forced to do it. It is not on a volunteer basis. They only have 7 Service-Men to cover the entire town of Chattanooga. The company is woefully understaffed and the Manager Larry Buie knows this.

ANNUAL FINANCIAL AND OPERATING REPORT

OF

CHATTANOOGA GAS COMPANY

2207 OLAN MILLS DRIVE
CHATTANOOGA TENNESSEE 37421

TO THE

TENNESSEE REGULATORY AUTHORITY

FOR THE

YEAR ENDED DECEMBER 31, 2016

Name of the officer in charge of correspondence with the Commission regarding this report:	Michael J. Morley
Official Title:	Managing Director, Regulatory Accounting & Reporting
Official Address	10 Peachtree Place NE
	ATLANTA, GA 30309
Telephone Number:	404-584-4263

FERC FORM NO. 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent **Chattanooga Gas Company**		02 Year of Report **December 31, 2016**
03 Previous Name and Date of Change *(If name changed during year)*		
04 Address of Principal Office at End of Year *(Street, City, State, Zip Code)* **2207 Olan Mills Drive, Chattanooga, Tennessee 37421**		
05 Name of Contact Person **Michael J. Morley**	06 Title of Contact Person **Managing Director, Regulatory and Accounting and Reporting**	
07 Address of Contact Person *(Street, City, State, Zip Code)* **Ten Peachtree Place NE, Atlanta, Georgia, 30309**		
08 Telephone of Contact Person, *Including Area Code* **404-584-4530**	09 This Report Is [X] An Original [ ] A Resubmission	10 Date of Report *(Mo, Da, Yr)* **June 26, 2017**

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

01 Name	02 Title	
Grace A. Kolvereid	**Senior Vice President, Accounting**	
03 Signature G. A. Kolvereid		04 Date Signed *(Mo, Da, Yr)* 6/21/17

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Dione Edwards, my commission expires: October 13, 2019

DIONE EDWARDS
Notary Public
Gwinnett County, Georgia
My Commission Expires
October 13, 2019

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	June 26, 2017	December 31, 2016

LIST OF SCHEDULES (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," not applicable," or "NA."

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101		
Control Over Respondent	102		
Corporations Controlled by Respondent	103		
Security Holders and Voting Powers	107		
Important Changes During the Year	108		
Transportation And Storage Contracts	108-A		
Wage Scale Changes	108-B		
Comparative Balance Sheet	110-113		
Statement of Income for the Year	114-116		
Statement of Accumulated Comprehensive income and Hedging Activities	117-117A		
Statement of Retained Earnings for the Year	118-119		
Statement of Cash Flows	120-121		
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Gas Property and Capacity Leased to Others	213		
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Non-Traditional rate treatment Afforded New Projects	217-217A		
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Investments in Subsidiary Companies	224-225		
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Unamortized Debt Exp., Premium and Discount on Long-Term Debt	258-259		
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Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	June 26, 2017	December 31, 2016

LIST OF SCHEDULES (Natural Gas Company) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
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Gas Account - Natural Gas	520		
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Stockholders' Reports (check appropraite box)	-		

☐ Four copies will be submitted.

☒ No annual report to stockholders is prepared. However, copies of Southern Company Gas' 2016 Annual Report on Form 10-K are submitted to the Tennessee Regulatory Authority with the filing of Chattanooga Gas' 2016 Annual Financial and Operating Report.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept

Grace A. Kolvereid, Senior Vice President, Accounting
Southern Company Gas
Ten Peachtree Place NE
Atlanta, Georgia 30309

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Tennessee, October 11, 1906 - original
Tennessee, April 13, 1988 - present corporation

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Distribution of natural gas to end-use customers in Hamilton and Bradley Counties in the Chattanooga Area.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

N/A - Chattanooga Gas Company is not required to prepare audited financial statements.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

CONTROL OVER RESPONDENT

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	The Southern Company(*)	M	Delaware	100%
2	Southern Company Gas	D	Georgia	100%
3				
4				
5				

(*) On July 1, 2016, Southern Company Gas (formerly known as AGL Resources Inc.) completed its merger with The Southern Company. In accordance with the Merger Agreement, a wholly-owned, direct subsidiary of The Southern Company merged with and into Southern Company Gas, with Southern Company Gas surviving as a wholly-owned, direct subsidiary of The Southern Company. Chattanooga Gas Company continues to be a wholly-owned subsidiary of Southern Company Gas.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

4. In column (b) designate type of control of the respondent as "D" for direct, an I for indirect, or a "J" for joint control.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1	None				
2					
3					
4					
5					

[Next page is 107]

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a general public where the options, warrants, or rights were issued on a prorata supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.	3. Give the date and place of such meeting:
Not Applicable	By Proxy: 10,000	August 31, 2016 via written consent

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES 4. Number of votes as of (date): Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	10,000	10,000	0	0
6	TOTAL number of security holders	1	1		
7	TOTAL votes of security holders listed below	10,000	10,000		
8 9 10 11 12 13 14 15 16 17	1. Southern Company Gas Ten Peachtree Place NE Atlanta, GA 30309 2. Not Applicable 3. Not Applicable 4. Not Applicable	10,000	10,000		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

IMPORTANT CHANGES DURING THE YEAR

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.
1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

1. None.

2. On July 1, 2016, Southern Company Gas (formerly known as AGL Resources Inc.) completed its previously announced merger with The Southern Company. In accordance with the Merger Agreement, a wholly-owned, direct subsidiary of The Southern Company merged with and into Southern Company Gas, with Southern Company Gas surviving as a wholly-owned, direct subsidiary of The Southern Company. Chattanooga Gas Company (the Company) continues to be a wholly-owned subsidiary of Southern Company Gas. On July 11, 2016, AGL Resources Inc. changed its name to Southern Company Gas.

3. None.

4. None.

5. None. For sources of gas, see page 108-A.

6. None.

7. None.

8. See page 108-B.

9. The Company is subject to certain claims and legal actions arising in the ordinary course of business. The ultimate outcome of such pending or potential litigation cannot be predicted at this time; however, management does not anticipate that the ultimate liabilities, if any, arising from such claims and legal actions would have a material effect on the Company's financial statements.

10. The Company engages in transactions with affiliates of The Southern Company, including Southern Company Gas, consistent with its services, money pool, tax allocation, and asset management agreements.

11. None.

5. The following table sets forth certain information with respect to the Chattanooga Gas Company's contracts for firm transportation and underground storage.

CHATTANOOGA GAS COMPANY	Maximum Firm Transportation DT/Day	Bundled Peaking DT/Day	Production Area Underground Storage Maximum Withdrawal DT/Day [1]	Supplemental Underground Storage Maximum Withdrawal DT/Day [2]	Expiration Date
Southern Natural Gas Company					
Firm Transportation	3,369				August 31, 2019
Firm Transportation	4,747				August 31, 2019
Firm Transportation	5,105				August 31, 2019
Firm Transportation	14,346				August 31, 2019
Underground Storage			14,346		August 31, 2019
Tennessee Gas Pipeline Company					
Firm Transportation	37,819				October 31, 2020
Underground Storage			13,659		October 31, 2020
Underground Storage			7,741		November 1, 2020
East Tennessee Natural Gas Company					
Firm Transportation	13,000				October 31, 2022
Firm Transportation	28,350				October 31, 2019
Firm Transportation	25,000				January 31, 2022

(1) Production area storage requires a complementary amount of the firm transportation capacity identified in the first column to move storage gas withdrawals to Chattanooga Gas's service area.

(2) Supplemental underground storage withdrawals include delivery to Chattanooga Gas's service area and do not require any of the firm transportation capacity identified in the first column. Injections into supplemental underground storage require incremental transportation, primarily from transportation identified in Column 1.

"DT" is an abbreviation for dekatherms.

Page 108 - Important Changes During the Year

Item 8 - State the estimated annual effect and nature of any important wage scale changes during the year.

The overall average wage increase was approximately 3.00% for employees of Chattanooga Gas Company.

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[Next page is 110]

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	x An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2016 (c)	Balance at End of Previous Year (in dollars) 12/31/2015
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	277,313,234	261,518,769
3	Construction Work in Progress (107)	200-201	3,986,943	9,367,771
4	TOTAL Utility Plant *(Enter Total of lines 2 and 3)*	200-201	281,300,177	270,886,540
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(124,619,791)	(119,796,685)
6	Net Utility Plant *(Enter Total of line 4 less 5)*	200-201	156,680,386	151,089,855
7	Nuclear Fuel (120.1-120.4, 120.6)			
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)			
9	Net Nuclear Fuel *(Enter Total of line 7 less 8)*			
10	Net Utility Plant *(Enter Total of lines 6 and 9)*		156,680,386	151,089,855
11	Utility Plant Adjustments (116)	122		
12	Gas Stored-Base Gas (117.1)	220		
13	System Balancing Gas (117.2)	220		
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220		
15	Gas Owned to System Gas (117.4)	220		
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)			
18	(Less) Accum. Prov. for Depr. and Amort. (122)			
19	Investments in Associated Companies (123)	222-223		
20	Investments in Subsidiary Companies (123.1)	224-225		
21	(For Cost of Account 123.1, See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances			
23	Other Investments (124)	222-223		
24	Sinking Funds (125)			
25	Depreciation Fund (126)			
26	Amortization Fund (127)			
27	Other Special Funds (128)			
28	Long-Term Portion of Derivative Assets (175)			
29	Long-Term Portion of Derivative Assets - Hedges (176)			
30	TOTAL Other Property and Investments *(Total of lines 17-20, 22-29)*			
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		5	1,418
33	Special Deposits (132-134)			
34	Working Funds (135)			
35	Temporary Cash Investments (136)	222-223		
36	Notes Receivable (141)			
37	Customer Accounts Receivable (142)		10,142,424	6,991,768
38	Other Accounts Receivable (143)		239,176	362,419
39	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		(225,502)	(188,740)
40	Notes Receivable from Associated Companies (145)			
41	Accounts Receivable from Assoc. Companies (146)			
42	Fuel Stock (151)			
43	Fuel Stock Expenses Undistributed (152)			
44	Residuals (Elec) and Extracted Products (Gas) (153)			
45	Plant Materials and Operating Supplies (154)		425,626	319,315
46	Merchandise (155)			
47	Other Materials and Supplies (156)			
48	Nuclear Materials Held for Sale (157)			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company	x An Original A Resubmission	June 26, 2017	December 31, 2016

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2016 (c)	Balance at End of Previous Year (in dollars) 12/31/2015
49	Allowances (158.1 and 158.2)			
50	(Less) Noncurrent Portion of Allowances			
51	Stores Expense Undistributed (163)			
52	Gas Stored Underground - Current (164.1)	220	6,685,303	8,042,646
53	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	5,252,515	5,112,875
54	Prepayments (165)	230	2,099,264	2,785,703
55	Advances for Gas (166-167)			
56	Interest and Dividends Receivable (171)			
57	Rents Receivable (172)			
58	Accrued Utility Revenues (173)			
59	Miscellaneous Current and Accrued Assets (174)		4,947	13,931
60	Derivative Instrument Assets (175)			
61	(Less) Long-Term Portion of Derivative Instruments Assets (175)			
62	Derivative Instrument Assets - Hedges (176)			
63	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets *(Enter Total of lines 32 thru 63)*		24,623,758	23,441,335
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)			
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
69	Other Regulatory Assets (182.3)	232	289,027	43,522
70	Prelim. Survey and Investigation Charges (Electric) (183)			
71	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)			
72	Clearing Accounts (184)		42,221	42,221
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233	10,085	41,580
75	Def. Losses from Disposition of Utility Plt. (187)			
76	Research, Devel. and Demonstration Expend. (188)			
77	Unamortized Loss on Reacquired Debt (189)			
78	Accumulated Deferred Income Taxes (190)	234-235	2,800,022	2,658,977
79	Unrecovered Purchased Gas Costs (191)			
80	TOTAL Deferred Debits *(Enter Total of lines 66 thru 79)*		3,141,355	2,786,300
81	TOTAL Assets and Other Debits *(Enter Total of lines 10-15, 30, 64 and 80)*		184,445,499	177,317,490

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2016 (c)	Balance at End of Previous Year (in dollars) 12/31/2015
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	10,000	10,000
3	Preferred Stock Issued (204)	250-251		
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	55,457,616	55,466,076
7	Other Paid-In Capital (208-211)	253	187,472	
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254		
11	Retained Earnings (215, 215.1, 216)	118-119	11,644,622	10,747,072
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251	(2,363,278)	(2,363,278)
14	Accumulated Other Comprehensive Income (219)	117	(5,217,553)	(6,119,216)
15	TOTAL Proprietary Capital *(Enter Total of lines 2 thru 14)*		59,718,879	57,740,654
16	LONG-TERM DEBT			
17	Bonds (221)	256-257		
18	(Less) Reacquired Bonds (222)	256-257		
19	Advances from Associated Companies (223)	256-257	52,258,425	52,578,662
20	Other Long-Term Debt (224)	256-257		
21	Unamortized Premium on Long-Term Debt (225)	258-259		
22	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	258-259		
23	(Less) Current Portion of Long-Term Debt-Dr. (226)			
24	TOTAL Long-Term Debt *(Enter Total of lines 17-23)*		52,258,425	52,578,662
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)			
29	Accumulated Provision for Pensions and Benefits (228.3)		1,779,580	1,972,483
30	Accumulated Miscellaneous Operating Provisions (228.4)		35,907	35,907
31	Accumulated Provision for Rate Refunds (229)			
32	Long Term Portion of Derivative Instrument Liabilities			
33	Long Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligation (230)			
35	TOTAL Other Noncurrent Liabilities *(Enter Total of lines 26 thru 34)*		1,815,487	2,008,390

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2016 (c)	Balance at End of Previous Year (in dollars) 12/31/2015
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt			
38	Notes Payable (231)			
39	Accounts Payable (232)		1,479,195	1,693,706
40	Notes Payable to Associated Companies (233)			
41	Accounts Payable to Associated Companies (234)		14,601,659	13,676,361
42	Customer Deposits (235)		1,935,766	2,133,213
43	Taxes Accrued (236)	262A	3,458,230	3,429,440
44	Interest Accrued (237)		747,713	761,381
45	Dividends Declared (238)			
46	Matured Long-Term Debt (239)			
47	Matured Interest (240)			
48	Tax Collections Payable (241)		145,715	118,705
49	Miscellaneous Current and Accrued Liabilities (242)	268	3,282,029	2,846,137
50	Obligations Under Capital Leases-Current (243)			
51	Derivative Instrument Liabilities (244)			
52	(Less) Long-Term Portion of Derivative Instrument Liabilities			
53	Derivative Instrument Liabilities - Hedges (245)			
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges			
55	TOTAL Current and Accrued Liabilities *(Enter Total of lines 37 thru 54)*		25,650,307	24,658,943
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		270,871	270,871
58	Accumulated Deferred Investment Tax Credits (255)			
59	Deferred Gains from Disposition of Utility Plant (256)			
60	Other Deferred Credits (253)	269	3,750	6,750
61	Other Regulatory Liabilities (254)	278	2,050,578	2,231,739
62	Unamortized Gain on Reacquired Debt (257)	260		
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
64	Accumulated Deferred Income Taxes - Other Property (282)	274-275	41,051,352	37,821,482
65	Accumulated Deferred Income Taxes - Other (283)		1,625,850	-
66	TOTAL Deferred Credits *(Enter Total of lines 57 thru 65)*		45,002,401	40,330,842
67	TOTAL Liabilities and Other Credits *(Enter Total of lines 15, 24, 35 55, and 66)*		184,445,499	177,317,491

Name of Respondent	This Report Is:	Date of Report	Year of Report
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)
1	UTILITY OPERATING INCOME			
2	Gas Operating Revenues (400)	300-301		
3	Operating Expenses			
4	Operation Expenses (401)	317-325		
5	Maintenance Expenses (402)	317-325		
6	Depreciation Expense (403)	336-338		
7	Amortization and Depletion of Utility Plant (404-405)	336-338		
8	Amortization of Utility Plant Acu. Adjustment (406)	336-338		
9	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)			
10	Amortization of Conversion Expenses (407.2)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other than Income Taxes (408.1)	262-263		
14	Income Taxes—Federal (409.1)	262-263		
15	Income Taxes—Other (409.1)	262-263		
16	Provision of Deferred Income Taxes (410.1)	234-235		
17	(Less) Provision for Deferred Income Taxes—Credit (411.1)	234-235		
18	Investment Tax Credit Adjustment—Net (411.4)			
19	(Less) Gains from Disposition of Utility Plant (411.6)			
20	Losses from Disposition of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Total of lines 4 thru 22)			
24	Net Utility Operating Income (Total of lines 2 less 23) (Carry forward to page 116, line 25)			

Information on Utility Operating Income is on page 114-A.

Name of Respondent	This Report Is:	Date of Report	Year of Report
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STATEMENT OF INCOME FOR THE YEAR (Continued)

4. Explain in a footnote if the previous year's figures are different from those reported in prior reports.

5. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (in dollars) (e)	Previous Year (in dollars) (f)	Current Year (in dollars) (g)	Previous Year (in dollars) (h)	Current Year (in dollars) (I)	Previous Year (in dollars) (j)	
						1
						2
						3
						4
						5
						6
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						22
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						24

Information on Utility Operating Income is on page 114-A.

Chattanooga Gas Company
Fiscal Year Ended December 31, 2016

Line No.	Account (a)	(Ref.) Page No. (b)	STATEMENT OF INCOME FOR THE YEAR TOTAL Current Year (in dollars) (c)	TOTAL Previous Year (in dollars) (d)	ELECTRIC UTILITY Current Year (in dollars) (e)	ELECTRIC UTILITY Previous Year (in dollars) (f)	GAS UTILITY Current Year (in dollars) (g)	GAS UTILITY Previous Year (in dollars) (h)	OTHER UTILITY Current Year (in dollars) (i)	OTHER UTILITY Previous Year (in dollars) (j)	Line No.
1	UTILITY OPERATING INCOME										
2	Gas Operating Revenues (400)	300-301	68,112,589	72,428,395			68,112,589	72,428,395			1
3	Operating Expenses										2
4	Operation Expenses (401)	317-325	47,051,340	51,456,694			47,051,340	51,456,694			3
5	Maintenance Expenses (402)	317-325	1,861,365	1,900,725			1,861,365	1,900,725			4
6	Depreciation Expense (403) (1)	336-338	6,711,005	6,378,871			6,711,005	6,378,871			5
7	Amort. & Depl. of Utility Plant (404-405)	336-338									6
8	Amort. of Utility Plant Acq. Adj. (406)	336-338									7
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)										8
10	Amort. of Conversion Expenses (407.2)										9
11	Regulatory Debits (407.3)										10
12	(Less) Regulatory Credits (407.4)										11
13	Taxes Other Than Income Taxes (408.1)		3,412,295	3,058,772			3,412,295	3,058,772			12
14	Income Taxes - Federal (409.1)	262-A	(244,870)	(906,944)			(244,870)	(906,944)			13
15	Income Taxes - Other (409.1)	262-A	110,408	85,379			110,408	85,379			14
16	Provision for Deferred Income Taxes (410.1)	234-235 274-275	2,641,121	3,446,244			2,641,121	3,446,244			15
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235									16
18	Investment Tax Credit Adj. - Net (411.4)										17
19	(Less) Gains from Disp. of Utility Plant (411.6)										18
20	Losses from Disp. of Utility Plant (411.7)										19
21	(Less) Gains from Disposition of Allowances (411.8)										20
22	Losses from Disposition of Allowances (411.9)										21
23	TOTAL Utility Operating Expenses *(Enter Total of lines 4 thru 22)*		61,542,664	65,419,741			61,542,664	65,419,741			22
24	Net Utility Operating Inc *(Enter Total of line 2 less 23)* *(Carry forward to page 116-A, line 25)*		6,569,925	7,008,654			6,569,925	7,008,654			23
											24

(1) Includes AGL Services Company allocated depreciation expense of $305,684 in 2016 and $354,778 in 2015. Therefore, amounts do not agree to Cash Flow Statement (page 120) and Accumulated Provision for Depreciation (page 219).

A reconciliation of income taxes on the income statemnt to the income tax schedule on page 261 is as follows:

	Federal	State
Income Taxes per Page 114-A	(244,870)	110,408
Income Taxes per Page 116	232,290	1,416
Total Income Taxes per Income Statement	(12,580)	111,824
Income Taxes per Page 261	-	159,045
PUCHA Taxes Allocated per Tax Allocation Agreement	(12,580)	(47,221)
Variance	-	(0)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company	x An Original A Resubmission	June 26, 2017	December 31, 2016

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (in dollars) (c)	TOTAL Previous Year (in dollars) (d)
25	Net Utility Operating Income *(Carried forward from page 114-A)*		6,569,925	7,008,654
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)			
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		11,586	100,776
36	Allowance for Other Funds Used During Construction (419.1)		78,960	309,292
37	Miscellaneous Nonoperating Income (421)		667,724	770,146
38	Gain on Disposition of Property (421.1)		(3,770)	(31,677)
39	TOTAL Other Income *(Enter Total of lines 29 thru 38)*		754,500	1,148,537
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)	340		
43	Miscellaneous Income Deductions (426.1-426.5)	340	(6,234)	(271)
44	TOTAL Other Income Deductions *(Total of lines 41 thru 43)*		(6,234)	(271)
45	Taxes Applicable to Other Income and Deductions			
46	Taxes Other Than Income Taxes (406.2)	262-263		
47	Income Taxes-Federal (409.2)	262-A	(232,290)	(388,558)
48	Income Taxes-Other (409.2)	262-A	(1,416)	38,582
49	Provision for Deferred Income Taxes (410.2)	234-235		
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234-235		
51	Investment Tax Credit Adj.-Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Inc. and Ded. *(Total of 46 thru 52)*		(233,706)	(349,977)
54	Net Other Income and Deductions *(Enter Total of lines 39, 44, 53)*		514,560	798,290
55	Interest Charges			
56	Interest on Long-Term Debt (427)			
57	Amortization of Debt Discount and Expense (428)	258-259		
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt-Credit (429)	258-259		
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
61	Interest on Debt to Associated Companies (430)	340	2,623,553	2,637,250
62	Other Interest Expense (431)	340	217,169	281,725
63	(Less) Allow. for Borrowed Funds Used During Construction-Cr.(432)		(47,683)	(186,780)
64	Net Interest Charges *(Enter Total of lines 56 thru 63)*		2,793,039	2,732,195
65	Income Before Extraordinary Items *(Enter Total of lines 25, 54, 64)*		4,291,446	5,074,749
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items *(Enter Total of line 67 less 68)*			
70	Income Taxes-Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes *(Enter Total of line 69 less 70)*			
72	Net Income *(Enter Total of lines 65 and 71)*		4,291,446	5,074,749

Name of Respondent	This Report is:	Date of Report	Year of Report
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME AND HEDGING ACTIVITIES

1) Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of tax basis, where appropriate.

2) Report in columns (f) and (g) the amounts of other cash flow hedges.

3). For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of account 219 at the Beginning of Preceding Year		(6,149,605)		
2	Preceding Year Reclassification from Account 219 to Net Income (1)		30,389		
3	Preceding Year Changes in Fair Value		0		
4	Total (lines 2 and 3)		30,389		
5	Balance of Account 219 at End of Preceding Year / Beginning of Current Year		(6,119,216)		
6	Current Year Activity *		901,663		
7	Current Year Changes in Fair Value		0		
8	Total (lines 6 and 7)		901,663		
9	Balance of Account 219 at End of Current Year		(5,217,553)		

(1) Current year activity consists of unrecognized actuarial net gain/(loss) and prior service credit/(cost) for pensions and other post retirement benefits, net of tax.

	Name of Respondent	This Report is:	Date of Report	Year of Report
	Chattanooga Gas Company	(1) X An Original (2) A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges [Specify] *(f)*	Other Cash Flow Hedges [Specify] *(g)*	Totals for each category of items recorded in Account 219 *(h)*	Net Income (carried Forward from Page 116, Line 72) *(i)*	Total Comprehensive Income *(j)*
1			(6,149,605)		
2			30,389		
3			0		
4			30,389		
5			(6,119,216)		
6			901,663		
7			0		
8			901,663	4,291,446	5,193,109
9			(5,217,553)		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	(Mo, Da, Yr) December 31, 2016

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all charges in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
2. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (a)	Current Year Amount (in dollars) Fiscal 2016 (b)	Previous Year Amount (in dollars) Fiscal 2015 (c)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance - Beginning of Period		10,747,072	9,519,342
2	Charges (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
3.01	Credit: Unrecognized Actuarial Gain		-	-
4	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 3.01 thru 3.05)		-	-
4.01	Debit: Unrecognized Actuarial Gain/Loss Tax		-	-
5	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 4.01 thru 4.05)		-	-
6	Balance Transferred from Income (Acct 433 less Acct 418.1)		4,291,446	5,074,749
7	Appropriations of Retained Earnings (Account 436)			
8				
9	Dividends Declared-Preferred Stock (Account 437)			
10				
11	Dividends Declared - Common Stock (Account 438)			
11.01	Dividend to Southern Company Gas		3,393,896	3,847,019
12	TOTAL Dividends Declared-Common Stock (Account 438) (Total of lines 11.01 thru 11.04)		3,393,896	3,847,019
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance - End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		11,644,622	10,747,072
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
18	TOTAL Appropriated Retained Earnings-AmortizationReserve, Federal (Account 215.1)			
19	TOTAL Appropriated Retained Earnings(Accounts 215, 215.1)(Total of lines 16 and 17)			
20	TOTAL Appropriated Retained Earnings(Accounts 215, 215.1)(Total of lines 16 and 17)			
21	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 20)		11,644,622	10,747,072
22	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
23	Balance-Beginning of Year (Debit or Credit)			
24	Equity in Earnings for Year (Credit) (Account 418.1)			
25	(Less) Dividends Received (Debit)			
26	Other Changes (Explain)			
27	Balance-End of Year			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

STATEMENT OF CASH FLOWS

1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amount on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amount capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) *(a)*	Current Year Amount (in dollars) 12/31/16 *(b)*	Previous Year Amount (in dollars) 12/31/15 *(c)*	
1	Net Cash Flow from Operating Activities:			
2	Net Income (Line 72(c) on page 116)	4,291,446	5,074,749	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	6,405,321	6,024,093	
5	Amortization of: (Specify)			
5.01	Additions to leased property			
5.02				
6	Deferred Income Taxes (Net)	2,641,121	3,446,244	
7	Investment Tax Credit Adjustments (Net)			
8	Net (Increase) Decrease in Receivables	(2,990,651)	4,495,776	
9	Net (Increase) Decrease in Inventory	1,111,392	4,606,126	
10	Net (Increase) Decrease in Allowances Inventory			
11	Net Increase (Decrease) in Payables and Accrued Expenses	226,890	1,020,012	(1)
12	Net (Increase) Decrease in Other Regulatory Assets	(245,505)	(30,765)	
13	Net Increase (Decrease) in Other Regulatory Liabilities	-	(201,739)	(2)
14	(Less) Allowance for Other Funds Used During Construction	(78,959)	(309,292)	
15	(Less) Undistributed Earnings from Subsidiary Companies			
16	Other:			
16.01	Accounts Payable to Associated Companies			
16.02	Prepayments	686,439	891,907	
16.03	Customer Deposits	(197,447)	30,577	
16.04	Tax Collections Payable	27,010	(217,394)	
16.05	Misc Accrued Assets	40,479	187,117	(1)
16.06	Deferred Purchased Gas Cost	(162,170)	(2,149,455)	
16.07	Pensions and Benefits	1,325,928	(100,240)	(3)
16.08	Other - Net	(34,493)	(37,965)	(3)
16.09				
17	Net Cash Provided by (Used in) Operating Activities			
18	*(Total of lines 2 thru 16.09)*	13,046,801	22,729,751	
19				
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Capital Expenditures	(11,591,914)	(15,488,097)	
23				
24				
25				
26				
27	Other:			
27.01	Cost of Removal (Net of Proceeds)	(283,872)	(471,920)	
28	Cash Outflows for Plant (Total of lines 22 thru 27.02)	(11,875,786)	(15,960,017)	
29				
30	Acquisition of Other Noncurrent Assets			
31	Proceeds from Disposal of Noncurrent Assets			
32				
33	Investments in and Advances to Assoc. and Subsidiary Companies			
34	Contributions and Advances from Assoc. and Subsidiary Companies			
35	Disposition of Investments in (and Advances to)			
36	Associated and Subsidiary Companies			
37				
38	Purchase of Investment Securities			
39	Proceeds from Sales of Investment Securities			

Note:

Income taxes paid for the year 2016: 210,060
Interest paid for the year 2016: 2,806,706

(1) Revised 2015 for corrected classification of Miscellaneous Current and Accrued Liabilities to Payables and Accrued Expenses from Misc. Accrued Assets

(2) Excludes unrecovered Purchased Gas Costs, which are reflected as a separate line item in 16.06 below.

(3) In 2015, Pensions and Benefits was included in Other - Net, but has been presented as a separate line item herein.

Name of Respondent	This Report Is:	Date of Report	Year of Report
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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U.S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:
   (a) Net Proceeds or payments
   (b) Bonds, Debentures, and other long-term debt.
   (c) Include commercial paper.
   (d) Identify separate such items as investments fixed assets, intangibles, etc.
6. Enter on page 122 clarifications and explanations.
7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (in dollars) 12/31/2016 *(b)*	Previous Year Amount (in dollars) 12/31/2015 *(c)*
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other:		
47.01			
48	Net Cash Provided by (Used in) Investing Activities		
49	*(Total of lines 28 thru 47.01)*	(11,875,786)	(15,960,017)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt	(320,237)	644,086
54	Preferred Stock		
55	Common Stock	179,012	160,185
56	Other: APIC		
57	Net Increase in Short-Term Debt		
58	Other: Accounts Payable to Associated Companies	2,362,693	(3,902,880)
58.01			
58.02			
59	Cash Provided by Outside Sources *(Total of lines 53 thru 58.02)*	2,221,468	(3,098,609)
60			
61	Payments for Retirement of:		
62	Long-Term Debt		
63	Preferred Stock		
64	Common Stock		
65	Other:		
65.01	Intercompany loans		
66	Net Decrease in Short-Term Debt		
67	Other: Accounts Payable to Associated Companies		
68	Dividends on Preferred Stock		
69	Dividends on Common Stock Paid to Parent	(3,393,896)	(3,847,019)
70	Net Cash Provided by (Used in) Financing Activities		
71	*(Total of lines 59 thru 69)*	(1,172,428)	(6,945,628)
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	*(Total of lines 18, 49 and 71)*	(1,413)	(175,893)
75			
76	Cash and Cash Equivalents at Beginning of Year	1,418	177,311
77			
78	Cash and Cash Equivalents at End of Year	5	1,418

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

NOTES TO FINANCIAL STATEMENTS

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.
4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify and mechanism of account in which recovered funds are being placed (i.e. trust funds, insurance policies, suretly bonds). Furnish details on the accounting for the asset retirement obligationsand any changes in the measurement of method of accounting for the obligations. Include details on the accounting of the settlement of the obligations and any gains or losses expected or incurred on the settlement.
5. Provide a list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses of each tracked cost and special surcharge.
7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense
12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
13. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholder are applicable and furnish the data required by the above instructions, such notes may be included herein.

1. The December 31, 2016 capitalization balances reflect adjustments made for regulatory purposes to reflect a target capitalization ratio consistent with capital structure authorized in Tennessee Regulatory Authority Docket 09-00183. The adjustments include an increase in equity reflected in account 207–Premium on Capital Stock of $179,012, and a decrease in account 223–Advances from Associated Companies of $320,237. The offset to these adjustments is an increase to account 234–Accounts Payable Associated Companies of $141,225.
2. None.
3. Refer to Southern Company Gas' 2016 Annual Report on Form 10-K that was filed with the Security and Exchange Commission as part of The Southern Company's combined Form 10-K on February 22, 2017 (Southern Company Gas' 2016 Form 10-K).
4. None.
5. None.
6. In accordance with Tennessee Regulatory Authority (TRA) Rule 1220-4-7 the cost of gas incurred by Chattanooga Gas Company is recorded in the Deferred Gas Cost Account and recovered through the operation of the Purchase Gas Adjustment /Actual Cost Adjustment mechanism. As required by Rule 1220-4-7.03(2), each year the Company files with the TRA an annual report reflecting the transactions in the Deferred Gas Cost Account for the twelve months ended June 30. This report is audited by the Staff of the TRA. The report for the most recent reporting period ended June 30, 2016 was filed August 22, 2016.
7. Not applicable.
8. None.
9. On July 1, 2016, Southern Company Gas completed its previously announced merger with The Southern Company. A wholly-owned, direct subsidiary of The Southern Company merged with and into Southern Company Gas, with Southern Company Gas surviving as a wholly-owned, direct subsidiary of The Southern Company.
10. None.
11. None.
12. None.
13. Refer to Southern Company Gas' Form 10-K.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A resubmission	June 26, 2017	December 31, 2016

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item *(a)*	Total *(b)*
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	265,306,568
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	531,882
7	Experimental Plant Unclassified	
8	TOTAL (Total of lines 3 thru 7)	265,838,450
9	Leased to Others	
10	Improvements to Leased Property	
11	Construction Work in Progress	3,986,943
12	Acquisition Adjustments	11,474,784
13	TOTAL Utility Plant (Total of lines 8 thru 12)	281,300,177
14	Accum. Prov. for Depr., Amort., & Depl.	(124,619,791)
15	Net Utility Plant (Total of lines 13 and 14)	156,680,386
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	93,905,601
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	
20	Amort. of Underground Storage Land and Land Rights	
21	Amort. of Other Utility Plant (Retirements)	
21a	Accumulated Removal Obligations	25,986,424
22	TOTAL In Service (Total of lines 18 thru 21)	119,892,025
23	Leased to Others	
24	Depreciation	
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	
27	Improvements to Leased Property	
28	Depreciation	
29	Amortization	
30	TOTAL Improvements to Leased Property (Total of lines 28 and 29)	
31	Abandonment of Leases (Natural Gas)	
32	Amort. of Plant Acquisition Adj.	4,727,766
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	124,619,791

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A resubmission	June 26, 2017	December 31, 2016

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	265,306,568			3
				4
				5
	531,882			6
				7
	265,838,450			8
				9
				10
	3,986,943			11
	11,474,784			12
	281,300,177			13
	(124,619,791)			14
	156,680,386			15
				16
				17
	93,905,601			18
				19
				20
				21
	25,986,424			21a
	119,892,025			22
				23
				24
				25
				26
				27
				28
				29
				30
				31
	4,727,766			32
	124,619,791			33

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A resubmission	June 26, 2017	December 31, 2016

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106)

1. Report below the original cost of plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Classified, and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding years.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed on an estimated basis

if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary account at the end of the year, include in column (d) a tentative distribution of such retirement, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing in account distributions of these tentative classifications in columns (c) and (d),

Line No.		Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	46,201	
3	302 Franchises and Consents	2,028	
4	303 Miscellaneous Intangible Plant		
5	**TOTAL Intangible Plant (Enter Total lines 2 thru 4)**	48,229	
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights-of Way		
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	328 Field Measuring and Regulating Station Equipment		
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction		
18	331 Producing Gas Wells-Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration & Develepment Costs		
26	**TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)**		
27	PRODUCTS EXTRACTION PLANT		
28	340 Land and Land Rights		
29	341 Structures and Improvements		
30	342 Extraction and Refining Equipment		
31	343 Pipe Lines		
32	344 Extracted Products Storage Equipment		
33	345 Compressor Equipment		

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

including the reversals of the prior year tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at the end of the year.
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amount initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect accumulated provision for depreciation, acquisition, adjustments, etc.
and show in column (f) only the offset to the debits or credits to primary account classifications.
7. For account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			46,201	301	2
			2,028	302	3
				303	4
			48,229		5
					6
					7
				325.1	8
				325.2	9
				325.3	10
				325.4	11
				325.5	12
				326	13
				327	14
				328	15
				329	16
				330	17
				331	18
				332	19
				333	20
				334	21
				335	22
				336	23
				337	24
				338	25
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				340	28
				341	29
				342	30
				343	31
				344	32
				345	33

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Line No.				Balance at Beginning of Year (b)	Additions (c)
34	346	346	Gas Measuring and Regulating Equipment		
35	347	347	Other Equipment		
36			**TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)**		
37			**TOTAL Natural Gas Production Plant (Enter Total of lines 26 and 36)**		
38					
39			**TOTAL Production Plant (Enter Total of lines 37 and 38)**		
40			NATURAL GAS STORAGE AND PROCESSING PLANT		
41			Underground Storage Plant		
42	350.1	350.1	Land		
43	350.2	350.2	Rights-of-Way		
44	351	351	Structures and Improvements		
45	352	352	Wells		
46	352.1	352.1	Storage Leaseholds and Rights		
47	352.2	352.2	Reservoirs		
48	352.3	352.3	Non-recoverable Natural Gas		
49	353	353	Lines		
50	354	354	Compressor Station Equipment		
51	355	355	Measuring and Reg. Equipment		
52	356	356	Purification Equipment		
53	357	357	Other Equipment		
54			**TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)**		
55			Other Storage Plant		
56	360	360	Land and Land Rights	693,886	
57	361	361	Structures and Improvements	10,288,324	
58	362	362	Gas Holders	3,847,513	4,006,343
59	363	363	Purification Equipment	528,383	
60	363.1	363.1	Liquefaction Equipment	3,156,762	2,094,945
61	363.2	363.2	Vaporizing Equipment	2,067,144	
62	363.3	363.3	Compressor Equipment	2,731,450	
63	363.4	363.4	Measuring and Regulating Equipment	283,076	1
64	363.5	363.5	Other Equipment	2,143,973	
65		364.8	Other Equipment		
66			**TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)**	25,740,511	6,101,289
67			Base Load Liquefied Natural Gas Terminating and Processing Plant		
68	364.1	364.1	Land and Land Rights		
69	364.2	364.2	Structures and Improvements	454,478	66,257
70	364.3	364.3	LNG Processing Terminal Equipment		
71	364.4	364.4	LNG Transportation Equipment		
72	364.5	364.5	Measuring and Regulating Equipment	961,554	
73	364.6	364.6	Compressor Station Equipment		
74	364.7	364.7	Communications Equipment		
75	364.8	364.8	Other Equipment	618,584	113,680
76			**TOTAL Base Load Liquefied Nat'l Gas, Terminaling and Processing Plant** (lines 67-74)	2,034,616	179,937
77			**TOTAL Nat'l Gas Storage and Processing Plant** (Total of lines 54,65 and 75)	27,775,127	6,281,226
78					
79	365.1	365.1	Land and Land Rights		
80	365.2	365.2	Rights-of-Way		
81	366	366	Structures and Improvements		

Name of Respondent Chattanooga Gas Company	This Report Is: X An Original A resubmission	Date of Report June 26, 2017	Year Ending December 31, 2016	
GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				346	34
				347	35
					36
					37
					38
					39
					40
					41
				350.1	42
				350.2	43
				351	44
				352	45
				352.1	46
				352.2	47
				352.3	48
				353	49
				354	50
				355	51
				356	52
				357	53
					54
					55
			693,886	360	56
			10,288,324	361	57
			7,853,856	362	58
			528,383	363	59
			5,251,707	363.1	60
			2,067,144	363.2	61
			2,731,450	363.3	62
			283,077	363.4	63
			2,143,973	363.5	64
					65
			31,841,800		66
					67
				364.1	68
			520,735	364.2	69
				364.3	70
				364.4	71
			961,554	364.5	72
				364.6	73
				364.7	74
			732,264	364.8	75
			2,214,553		76
			34,056,353		77
					78
				365.1	79
				365.2	80
				366	81

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A resubmission	June 26, 2017	December 31, 2016

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Line No.				Balance at Beginning of Year (b)	Additions (c)
82	367	367	Mains		
83	368	368	Compressor Station Equipment		
84	369	369	Measuring and Reg. Station Equipment		
85	370	370	Communication Equipment		
86	371	371	Other Equipment		
87			**TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)**		
88			DISTRIBUTION PLANT		
89	374	374	Land and Land Rights	745,592	5,158
90	375	375	Structures and Improvements	68,361	4,118
91	376	376	Mains	123,807,049	7,121,754
92	377	377	Compressor Station Equipment	702,643	
93	378	378	Measuring and Regulating Sta. Equipment-General	1,056,195	
94	379	379	Measuring and Regulating Sta. Equipment-City Gate	1,752,454	
95	380	380	Services	60,327,727	1,813,102
96	381	381	Meters	16,814,518	651,735
97	382	382	Meter Installations	3,275,823	147,416
98	383	383	House Regulators	4,614,592	100,590
99	384	384	House Reg. Installations	281,498	5,918
100	385	385	Industrial Meas. and Reg. Sta. Equipment	138,553	
101	386	386	Other Prop. on Customers' Premises	16,919	
102	387	387	Other Equipment	386,029	176
103			**TOTAL Distribution Plant (Enter Total lines 88 thru 101)**	213,987,953	9,849,967
104			GENERAL PLANT		
105	389	389	Land and Land Rights	42,308	76,776
106	390	390	Structures and Improvements		
107	391	391	Office Furniture and Equipment	5,400,598	432,469
108	392	392	Transportation Equipment	1,453,748	289,671
109	393	393	Stores Equipment	38,624	
110	394	394	Tools, Shop, and Garage Equipment	369,023	14,704
111	395	395	Laboratory Equipment		
112	396	396	Power Operated Equipment	323,584	71,736
113	397	397	Communication Equipment	408,883	
114	398	398	Miscellaneous Equipment	195,906	13,269
115			**Subtotal (Enter Total of lines 104 thru 113)**	8,232,676	898,625
116	399	399	Other Tangible Property		
117			**TOTAL General Plant (Enter Total of lines 114 and 115)**	8,232,676	898,625
118			**TOTAL Accounts 101 and 106)**	250,043,985	17,029,818
119			Gas Plant Purchased (See Instruction 8)		
120			(Less) Gas Plant Sold (See Instruction 8)		
121			Experimental Gas Plant Unclassified		
122			**TOTAL Gas Plant In Service (Enter Total lines 117 thru 120)**	250,043,985	17,029,818

Name of Respondent Chattanooga Gas Company	This Report Is: X An Original A resubmission	Date of Report June 26, 2017	Year Ending December 31, 2016

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				367	82
				368	83
				369	84
				370	85
				371	86
					87
					88
			750,750	374	89
			72,479	375	90
(202,019)			130,726,784	376	91
			702,643	377	92
			1,056,195	378	93
			1,752,454	379	94
(282,694)			61,858,135	380	95
(222,085)			17,244,168	381	96
(23,805)			3,399,434	382	97
(153)			4,715,029	383	98
			287,416	384	99
			138,553	385	100
			16,919	386	101
			386,205	387	102
(730,756)			223,107,164		103
					104
			119,084	389	105
				390	106
(412,202)			5,420,865	391	107
(74,489)			1,668,930	392	108
		(21,077)	17,547	393	109
(15,724)			368,003	394	110
				395	111
		21,077	416,397	396	112
			408,883	397	113
(2,182)			206,993	398	114
(504,597)			8,626,704		115
				399	116
(504,597)			8,626,704		117
(1,235,353)			265,838,450		118
					119
					120
					121
(1,235,353)			265,838,450		122

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS PROPERTY AND CAPACITY LEASED FROM OTHERS

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.

2. For all leases in which the average annual lease payment over the initial term of the lease exceeds $500,000, provide in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments For 2016 (Current Year) (d)
1				
2	ARI		Vehicles	27,886
3				
4	Wheels, Inc.	(1)	Vehicles	(15,332)
5				
6	Dillard Partnership		Chattanooga Service Center	145,294
7				
8	David Conley		Cleveland Service Center	7,800
9				
10				
11				
12				
13				
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34				
35				
36				
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43				
44				
45	TOTAL			165,648

(1) Credit from Wheel, Inc. relates to asset sales of perviously leased vehicles.

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS PROPERTY AND CAPACITY LEASED TO OTHERS

1. For all leases in which the average lease income over the initial term of the lease exceeds $500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.

2. In column (d) provide the lease payments received from others.

3. Designate associated companies with and asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments For Current Year (d)
1	None			
2				
3				
4				
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44				
45	TOTAL			

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

GAS PLANT HELD FOR FUTURE USE (ACCOUNT 105)

1. Report separately each property held for future use at end of the year having an original coat of $1,000,000 or more. Group other items of property held for future use.

2. For property having an original cost of $1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
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44				
45	TOTAL			

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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CONSTRUCTION WORK IN PROGRESS (ACCOUNT 107)

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than $1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress - Gas (Account 107) (b)		Estimated Additional Cost of Project (c)
1	Gas Operations	2,103,787		
2	Support Projects	1,382,402		
3	Mandatory Projects	226,827		
4	Fleet	183,615		
5	New Business Projects	33,909		
6	Information Tech Projects	42,730		
7	Minor Projects	13,673		
8				
9				
10				
11				
12				
13				
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43	TOTAL	3,986,943		

Name of Respondent	This Report Is:	Date of Report	Year Ending
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Non-Traditional Rate Treatment Afforded New Projects

1. The Commission's Certificate Policy Statement provides a threshold requirement for Existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC p61, 128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.
2. In column b, list the CP Docket Number where the commission authorized the facility.
3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)
4. In column d, list the amount in Account 101, gas Plant in Service, associated with the facility.
5. In column d, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Serverice (d)
1	None			
2				
3				
4				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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Non-Traditonal Rate Treatment Afforded New Projects (continued)

6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes--Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes--Other Property; Account 283, Accumulated Deferred Income Taxes--Other, associated with the facility.
7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).
8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.
9. In column i, report the amount of depreciation expense accrued on the facility during the year.
10. In column j, list any other expenses (including taxes) allocated to the facility.
11. In column k, report the incremental revenues associated with the facility.
12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.
13. Provide the total amounts for each column.

Line No.	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including Taxes) (j)	Incremental Revenues (k)
1	None						
2							
3							
4							
5							
6							
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

1. (a) Capitalized overheads include Administrative and General Salaries, Office Supplies and Expenses, Employee Pensions and Benefits.

(b) (1) Administrative and General Salaries and Office Supplies and Expenses are capitalized on the basis of the ratio of construction payroll to total company payroll excluding Administrative and General Salaries, for twelve months ended 12/31/2016.

E = F x G.
Where:
E = Monthly A & G Salaries and Supplies Capitalized*
F = Current month actual A & G Salaries and Supplies
G = A & G Capitalization Ratio

*E is allocated to Construction Work In Progress on the basis of the percentage calculated by dividing the current month's total amount to be capitalized by the current month's total charges to construction. E is distributed to all projects having charges for the current month at a uniform percentage.

(2) Employee Pensions and Benefits are capitalized monthly, using the following formula, and data for the twelve months ended 12/31/16:
A = (B/C x D)
Where:
A = Monthly Employee Pensions and Benefits Capitalized
B = Employee Pensions and Benefits Expense
C = Total Company Payroll
D = Current Month Construction Payroll (including Administrative and General Salaries Capitalized)

(3) Engineering Costs–a predetermined percentage of expense for certain engineering departments.

(c) One Twelfth of the amounts computed under (b)(2) are distributed to Construction Work in Progress on the basis of a percentage calculated by dividing the amount to be capitalized by the current month payroll charges to construction. Engineering Costs are allocated to projects based on the percentage of each projects's expenditure to total.

(d) A&G Salaries, Office Supplies & Expenses, and Employee Benefits are distributed to all jobs having payroll changes for the current month at a uniform percentage. Engineering costs are allocated based on the percentage of capital expenditure for each project to total.

(e) No differentiation for A&G Salaries, Office Supplies & Expenses, and Employee Benefits and Pensions. Engineering costs are allocated to mandatory, new business, and support projects.

(f) Indirectly assigned.

2. The annual rate used for capitalizing the allowance for funds used during construction was 7.41 percent determined on the basis of the approximate cost of capital employed to finance the construction program. AFUDC is calculated on all eligible charges based on the eligible project types and activities. AFUDC eligible projects

(a) ((Current Monthly Expenditures x .0741/12) /2) + ((Cumulative Expenditures x .0741/12)

3. Not applicable.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.

1. Components of Formula (derived from actual balances and actual cost rates):

Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1) Average Short-Term Debt	S	11.60%	
(2) Short-Term Interest			s 2.04%
(3) Long-Term Debt	D	42.34%	d 6.03%
(4) Preferred Stock	P	0.00%	p 0.00%
(5) Common Equity	C	46.06%	c 10.05%
(6) Total Capitalization		100.00%	
(7) Average Construction Work in Progress Balance	W		

2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C))(1-(S/W)]$

3. Rate for Other Funds $[1-(S/W)][p(P/(D+P+C)) + c(C/(D+P+C))]$

4. Weighted Average Rate Actually Used for the Year:
   a. Rate for Borrowed Funds - 2.79%
   b. Rate for Other Funds - 4.62%

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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed form service. If the respondent has a significant amount of gas plant retired
at year end which has not been recorded and/or classified to the various reserve function classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01,7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. Balances and Changes During Year				
1	Balance Beginning of Year	119,796,685	119,796,685		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	6,405,321	6,405,321		
4	(403.1) Depreciation Expense for Asset Retirements Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing				
7	Other Clearing Accounts				
8	Other Clearing (Specify): Adjustments				
8.01	Provision for Additions to Leased Property				
9	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8.)	6,405,321	6,405,321	(1)	
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(1,235,353)	(1,235,353)		
12	Cost of Removal	(346,474)	(346,474)		
13	Salvage (Credit)	31,107	31,107		
14	TOTAL Net Chrgs. for Plant Ret. (Total of lines 11 thru 13)	(1,550,720)	(1,550,720)		
15	Other Debit or Credit Items (Reclass of Amortizable Assets):				
15.01	Change in Account Reserve for Amortization Adjustment Acquisition costs	(31,495)	(31,495)		
15.02	Transfers and Adjustments (1)				
16	Balance End of Year (Total of lines 1,9,14,15 to 15.2)	124,619,791	124,619,791		
	Section B. Balances at End of Year According to Fuctional Classifications				
17	Production-Manufactured Gas				
18	Prod. and Gathering-Natural Gas				
19	Products Extraction-Natural Gas				
20	Underground Gas Storage				
21	Other Storage Plant	13,374,405	13,374,405		
22	Base Load LNG Terminaling and Processing Plant				
23	Transmission				
24	Distribution	100,591,812	100,591,812		
25	General	10,653,574	10,653,574	(2)	
26	TOTAL (Total of lines 17 thru 25)	124,619,791	124,619,791		

(1) Excludes $305,684 of expense allocation retained in AGL Services Company reserve balances.
(2) Includes $4,727,765 of accumulated amortization related to the acquisition adjustment.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

GAS STORED (ACCOUNTS 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, AND 164.3)

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment charged and credited.

2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.
3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year					$ 8,042,646	$ 5,112,875		$ 13,155,521
2	Gas Delivered to Storage (4)					$ 9,384,940	$ 2,953,150		$ 12,338,090
3	Gas Withdrawn from Storage					$ 10,519,018	$ 2,813,510		$ 13,332,528
4	Other Debits and Credits (5)					$ (223,265)	$ -		$ (223,265)
5	Balance at End of Year					$ 6,685,303	$ 5,252,515		$ 11,937,818
6	Dth					2,298,894	1,361,814		3,660,708
7	Amount Per Dth					$ 2.91	$ 3.86		$ 3.26

1. No adjustments were made during the year to the stored gas inventory.

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2. Not applicable.

3. Natural gas inventory is stated at weighted average cost. All gas stored is classified as a current asset on the balance sheet.

4. Includes net cash out transactions

5. Includes asset optimization as follows:

	Natural Gas	LNG	TOTAL
Beginning Balance (1)	892,924	-	892,924
Optimization Activity for Year	(223,265)	-	(223,265)
Ending Balance	669,659	-	669,659

(1) Adjusted for 2014 journal entry recorded in 2015, but not included in the 2015 rollforward of asset optimization activity.

Name of Respondent	This Report Is:	Date of Report	Year of Report
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INVESTMENTS (Accounts 123, 124, 136)

1. Report below investments in Accounts 123, *Investments in Associated Companies*, 124, *Other Investments*, and 136, *Temporary Cash Investments*.
2. Provide a subheading for each account and list thereunder the information called for:

(a) Investment in Securities--List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, *Other Investments*)state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, also may be grouped by classes.

(b) Investment Advances--Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment		Book Cost at Beginning of Year *(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.*	Purchases or Additions During Year
	(a)	*(b)*	*(c)*	*(d)*
1	Account 123			
2	None			
3				
4				
5	Account 124			
6	None			
7				
8				
9	Account 136			
10	None			
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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INVESTMENTS (Accounts 123, 124, 136) (Continued)

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employers.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Beginning of Year *(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)* (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)	Line No.
None					1
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Name of Respondent	This Report Is:	Date of Report	Year of Report
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INVESTMENTS IN SUBSIDIARY COMPANIES (Accounts 123.1)

1. Report below investments in Accounts 123.1, *Investments in Subsidiary Companies.*
2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).
   (a) Investment in Securities--List and describe each security owned. For bonds, give also principal amount, date of issue, maturity, and interest rate.
   (b) Investment Advances--Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	None			
2				
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Name of Respondent	This Report Is:	Date of Report	Year of Report
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INVESTMENTS IN SUBSIDIARY COMPANIES (Accounts 123.1) (Continued)

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designated such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Invested disposed of (h)	Line No.
None				1
				2
				3
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Prepayment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Honeywell Software Maintenance	10,348
2	Prepaid Taxes	2,088,916
3		
4		
5	TOTAL	2,099,264

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

Line No.	Description of Extraordinary Loss [Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	WRITTEN OFF DURING YEAR		Balance at End of Year (g)
					Account Charged (e)	Amount (f)	
1	None						
2							
3							
4							
5							
6							
7							
8							
9							
10	TOTAL						

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of unrecovered Plant and Regulatory Study Costs [Include in the description of costs the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with next row number after the last row number used for extraordinary property losses. (a)	Balance Beginning of Year (b)	Total Amount of Charges (c)	Cost Recognized During Year (d)	WRITTEN OFF DURING YEAR		Balance at End of Year (g)
					Account Charged (e)	Amount (f)	
1	None						
2							
3							
4							
5							
6							
7							
8							
9							
10	TOTAL						

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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OTHER REGULATORY ASSETS (ACCOUNT 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than $250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350 - 351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits/(Credits)	WRITTEN OFF DURING YEAR		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Alignment and Usage Adjustment (AUA)	43,522	40,381	480, 481	(205,124)	289,027
2						
3						
4						
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40	TOTAL	43,522	40,381		(205,124)	289,027

Name of Respondent	This Report Is:	Date of Report	Year Ending
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MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

1. Report below the details called for concerning miscellaneous deferred debits.

2. For any deferred debit being amortized, show period of amortization in column (a).

3. Minor items (less than $250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance at End of Year (f)
1	Other Deferred Debits	41,580	10,085	186	41,580	10,085
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40	TOTAL	41,580	10,085		41,580	10,085

Name of Respondent	This Report Is:	Date of Report	Year Ending
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ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.
3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

Line No.	Account Subdivisions	Balance at Beginning of Year	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a)	(b)	(c)	(d)
1	Account 190			
2	Electric			
3	Gas	2,658,977	(717,933)	
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	2,658,977	(717,933)	
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 190 (Total of lines 5 thru 6.02)	2,658,977		
8	Classification of TOTAL			
9	Federal Income Tax	152,488	(693,821)	
10	State Income Tax	2,506,489	(24,112)	
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year Ending
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ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190) (Continued)

4. If more space is needed, use separate pages as required.

5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
							1
							2
				Various	576,888	2,800,022	3
							4
				Various	576,888	2,800,022	5
							6
							6.01
							6.02
				Various	576,888	2,800,022	7
							8
				Various	152,488	693,821	9
				Various	424,400	2,106,201	10
							11

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CAPITAL STOCK (ACCOUNTS 201 AND 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1				
2	Common Stock			
3	Common	1,000,000	1.00	
4	Total Common Stock	1,000,000	1.00	
5				
6				
7				
8	None			
9				
10				
11				
12				
13	Total Preferred Stock			
14				
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year Ending
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CAPITAL STOCK (ACCOUNTS 201 AND 204) (Continued)

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
						2
10,000	10,000		2,363,278			3
10,000	10,000		2,363,278			4
None						5
						6
						7
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (ACCOUNTS 202, 203, 205, 206, 207, and 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, *Common Stock Subscribed*, and Account 205, *Preferred Stock Subscribed*, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, *Common Stock Liability for Conversion*, or Account 206, *Preferred Stock Liability for Conversion*, at the end of year.
4. For Premium on Account 207, *Capital Stock*, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1	Premium on Capital Stock Account 207:			
2	Premium on Common Stock (1)		10,000	55,457,616
3				
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24				
25	TOTAL		10,000	55,457,616

(1) Includes an increase of $179,012 for a recapitalization entry that was recorded to attain target capitalization ratios per docket 09-00183. See note (1) on Page 122 for additional details. Additionally, includes a decrease of $187,472 for a reclassification entry to Account 208-211 - Other Paid-In Capital. See Page 253.

Name of Respondent	This Report Is:	Date of Report	Year Ending
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OTHER PAID-IN CAPITAL (ACCOUNTS 208-211)

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) *Donations Received from Stockholders* (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock* (Account 209) - State amount and briefly explain the capital changes t hat gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) *Gain or Resale or Cancellation of Reacquired Capital Stock* (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital* (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In Capital	
2	Beginning of year	-
3		
4	Activity during the year (1)	187,472
5		
6	End of year	187,472
7		
8		
9		
10	(1) Amount was reclassified from Account 207 - Premium on Capital Stock.	
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40	Total	187,472

Name of Respondent	This Report Is:	Date of Report	Year Ending
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DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		
3		
4		
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CAPITAL STOCK EXPENSE (ACCOUNT 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		
3		
4		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year Ending
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SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

1	None
2	None
3	None
4	None
5	None

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

LONG-TERM DEBT (ACCOUNTS 221, 222, 223, AND 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, *Bonds*, 222, *Reacquired Bonds*, 223, *Advances from Associated Companies*, and 224, *Other Long-Term Debt*.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange of Issue (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1	Affiliate Prommissory Note (1)	12/31/2008	12/30/2038	52,258,425
2				
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32				
33				
34	(1) Note issued and adjusted periodically to attain target capitalization ratios consistent with capital structure authorized			
35	in Tennessee Regulatory Authority Docket 09-00183. See Note (1) of Page 122 for additional details.			
36				
37				
38				
39				
40	TOTAL			52,258,425

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

LONG-TERM DEBT (ACCOUNT 221, 222, 223,and 224) (Continued)

5. In a supplement statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, *Interest on Long-Term Debt* and Account 430, *Interest on Debt to Associated Companies.*
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT			
Rate (in %)	Amount	Reacquired Bonds (Account 222)	Sinking and Other Funds	Redemption Price Per $100 at End of Year	Line No.
(e)	(f)	(g)	(h)	(i)	
4.74% (2)	2,548,751				1
					2
					3
					4
					5
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					32
					33
(2) Interest rate is as of December 31, 2016					34
					35
					36
					37
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					39
	2,548,751				40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (ACCOUNTS 181, 225, 226)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	None				
2					
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accts. 181, 225, 226) (Cont.)

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, *Amortization of Debt Discount and Expense*, or credited to Account 429, *Amortization of Premium on Debt-Credit.*

Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
None				1
				2
				3
				4
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				7
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
2. In column (c) show the principal amount of bonds or other long-term debt reacquired.
3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.
4. Show loss amounts by enclosing the figures in parentheses.
5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, *Amortization on Reacquired Debt*, or credited to Account 429.1, *Amortization of Gain on Reacquired Debit-Credit.*

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2	None					
3						
4						
5						
6						
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as return were to be filed, indicating, however, intercompany amounts to be practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	DETAILS (a)	Amount (b)	
1	Net Income for the Year (Page 116)	4,291,446	
2	Reconciling Items for the Year		
3			
4	Taxable Income Not Reported on Books		
5			
6			
7			
8			
9	Deductions Recorded on Books Not Deducted for Return		
10	Federal Income Tax	(693,821)	
11	State Income Tax	159,045	(1)
12	Deferred Federal and State Income Taxes	3,334,942	
13	Meals And Entertainment	4,521	
14	Club Dues	1,187	
15	Lobbying Expenses	7,382	
16	Pension	168,306	
17	Bad Debt Reserve	36,762	
18	Other	11,814	
19	Insurance Reserve		
20	Accrued Severence		
21	Income Recorded on Books Not Included in Return		
22			
23			
24	Deductions on Return Not Charged Against Book Income		
25	PUCHA Tax Expense	59,801	
26	Accrued Post Retirement Benefits	441,064	
27	Miscellaneous Accrued Taxes	159,395	
28	Depreciation	7,884,295	
29	Accrued Bonus	122,170	
30	Unearned Revenue	3,000	
31			
32	Federal Tax Net Income	(1,348,141)	
33	Show Computation of Tax:		
34	Tax @ 35%	(471,849)	
35	Prior Year Adjustments	(221,972)	
36	Total Current Federal Income Tax before NOL Reclass to Deferred Income Tax Expense	(693,821)	
37	NOL Reclass to Deferred Income Tax Expense	693,821	
38	Total Current Federal Income Tax after NOL Reclass to Deferred Income Tax Expense	(0)	(1)
39			
40			

(1) Agrees to reconciliation of income taxes per the Statement of Income on Page 114-A.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* June 26, 2017	0 December 31, 2016

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1			
2			
3			
4			
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13			
14			
15	TOTAL		

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (l)	Gas (Account 408.1, 409.1) (j)	Other Utility Department (Account 408.1, 409.1) (j)	Other Income and Deductions (Account 408.2, 409.2) (j)
1				
2				
3				
4				
5				
6				
7				
8				
9				
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11				
12				
13				
14				
15	TOTAL			

Refer to Page 262-A.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under $250,000 may be grouped.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Included in Acct 165) (h)	
					1
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Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
				1
				2
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				4
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Refer to Page 262-A.

CHATTANOOGA GAS COMPANY
Schedule of Taxes Accrued, Prepaid, and Charged
For the Calendar Year Ended December 31, 2016

Line No.	Kind of Tax (see instruction 5) (a)	Beginning-of-Year Balance		Current Year Activity			End-of-Year Balance		Line No.
		Accrued Taxes (b)	Prepaid Taxes (c)	Total Taxes Charged (d)	Total Taxes Paid (e)	Adjustments (f)	Accrued Taxes (g)	Prepaid Taxes (h)	
1	Federal:								1
2	Income								2
3	FYE 12.31.2016		2,291,732		(646,241)				3
4	Prior years							1,645,491	4
5	Payroll:								5
	Fed Withholding Taxes	(195)		(341,019)	341,019	195			
6	Unemployment	(64)		1,776	(1,712)				6
7	FICA & Medicare	(5,361)		(189,621)	179,366	1,102	(14,514)		7
8	Total Federal	(5,620)	2,291,732	(528,864)	(127,568)	1,297	(14,514)	1,645,491	8
9	State & County:								9
10	Income								10
11	FYE 12.31.2016		426,960	(159,045)	251,278	(75,800)			11
12	Prior years							443,393	12
13	Property	(2,528,105)		(1,815,768)	1,756,030		(2,587,843)		13
14	Gross Receipts tax and Franchise Fee	(765,011)		(871,874)	1,031,270		(605,615)		14
15	Sales & Use Tax			(31,982)	32,003	(11)		10	15
16	Unemployment	(1)		(159)	176	6		22	16
17	Motor Fuel								17
18	Total State & County	(3,293,117)	426,960	(2,878,828)	3,070,757	(75,805)	(3,193,458)	443,425	18
19	Local:								19
20	Business License								20
21	Gross Receipts								21
22	Sales & Use Tax								22
23	City Local Option Tax								23
24	Marta Tax Payable								24
25	Franchise	(130,703)		(380,496)	186,440	74,501	(250,258)		25
26	Total Local	(130,703)	-	(380,496)	186,440	74,501	(250,258)	-	26
27	CUMULATIVE TOTAL	(3,429,440)	2,718,692	(3,788,188)	3,129,629	(7)	**(3,458,231)**	2,088,916	27

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the
2. Minor items (less than $250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at end of Year (b)
1	Misc Adjustments - Gas Accounts Receivables	295,154
2	Unclaimed Customer Credits and Checks	71,835
3	Franchise Requirements	526,252
4	Miscellaneous Accrued Liabilities - Commodity	2,388,788
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40	TOTAL	3,282,029

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

OTHER DEFERRED CREDITS (ACCOUNT 253)

1. Report below the details called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than $250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Market access fee for Pivotal Home Solutions	6,750	923	3,000		3,750
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40	TOTAL	6,750		3,000		3,750

(Next Page is 274)

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (ACCOUNT 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	37,821,482	3,210,328	
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	37,821,482	3,210,328	
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 282 (Total of lined 5 thru 6.02)	37,821,482	3,210,328	
8	Classification of TOTAL			
9	Federal Income Tax	33,039,015	2,744,317	
10	State Income Tax	5,895,010	466,011	
11	Regulatory Tax Reclass	(1,112,543)		
12	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (ACCOUNT 282) (Continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
							2
		Various	297	Various	19,839	41,051,352	3
							4
		Various	297	Various	19,839	41,051,352	5
							6
							6.01
							6.02
		Various	297	Various	19,839	41,051,352	7
							8
		Various	297			35,783,035	9
				Various	848	6,361,869	10
				254	18,991	(1,093,552)	11
							12

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

ACCUMULATED DEFERRED INCOME TAXES-OTHER (ACCOUNT 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas		148,726	
3.01				
4	Other (Define)			
5	Total (Total of lines 2 thru 4)			
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 283 (Total of lined 5 thru 6.02)			
8	Classification of TOTAL			
9	Federal Income Tax			
9.01	Federal Income Tax		148,726	
10	State Income Tax			
10.01	State Income Tax			
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

ACCUMULATED DEFERRED INCOME TAXES-OTHER (ACCOUNT 283) (Continued)

3. Provide in a footnote explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.

4. Add additional rows as necessary to report all data. When rows are added, the additional row numbers should followin sequence 4.01, 4.02, and 6.01, 6.02, etc. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
							2
		190	152,488	Various	1,629,612	1,625,850	3
							3.01
							4
							5
							6
							6.01
							6.02
						-	7
							8
							9
		190	152,488	Various	1,629,612	1,625,850	9.01
							10
							10.01
							11

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	**X** An Original A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

OTHER REGULATORY LIABILITIES (ACCOUNT 254)

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).

2. For regulatory liabilities being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than $250,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Debited (c)	Amount (d)		
1	Regulatory Tax Liability	1,112,543	282	18,991		1,093,552
2	Deferred Purchased Gas Adjustment	1,119,196			(162,170)	957,026
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46	TOTAL	2,231,739		18,991	(162,170)	2,050,578

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da. Yr) June 26, 2017	December 31, 2016

GAS OPERATING REVENUES

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account (a)		REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
			Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480-484	Sales				
2	485	Intracompany Transfers				
3	487	Forfeited Discounts				
4	488	Miscellaneous Service Revenues				
5	489.1	Revenues from Transportation Gas of Others Through Gathering Facilities				
6	489.2	Revenues from Transportation Gas of Others Through Transmission Facilities				
7	489.3	Revenues from Transportation of Gas of Others Through Distribution Facilities				
8	489.4	Revenues from Storing Gas of Others				
9	490	Sales of Prod. Ext. from Natural Gas				
10	491	Revenues from Natural Gas Proc. by Others				
11	492	Incidental Gasoline and Oil Sales				
12	493	Rent from Gas Property				
13	494	Interdepartmental Rents				
14	495	Other Gas Revenues				
15		Subtotal:				
16	496	(Less) Provision for Rate Refunds				
17		TOTAL:				

Name of Respondent	This Report Is:	Date of Report (Mo, Da. Yr)	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

GAS OPERATING REVENUES (Continued)

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. On page 108, include information on major changes during the year, new service, and important rate increases or decreases.
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (F)	Amount for Previous Year (G)	Amount for Current Year (H)	Amount for Previous Year (I)	Amount for Current Year (J)	Amount for Previous Year (K)
		57,399,954	60,748,452	7,300,472	6,890,172
		220,338	275,207		
		305,460	295,691		
		7,480,043	7,233,151	7,312,207	7,480,394
		2,706,794	3,875,894		
		68,112,589	72,428,395		
		68,112,589	72,428,395		

Name of Respondent	This Report Is:	Date of Report	Year Ending
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (ACCOUNT 489.1)

1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).

2. Revenues for penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (Continued)

3. Other revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).

4. Delivered Dth of gas must not be adjusted for discounting.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
None					

Name of Respondent	This Report Is:	Date of Report	Year Ending
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (ACCOUNT 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate schedule. Total by Zone of Delivery and for all zones. If respondent doses not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
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Name of Respondent	This Report is:	Date of Report	Year Ending
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (Continued)

4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS		Line No.
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)	
None						1
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

REVENUES FROM STORING GAS OF OTHERS (ACCOUNT 489.4)

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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REVENUES FROM STORING GAS OF OTHERS (ACCOUNT 489.4) (Continued)

4. Delivered Dth of gas withdrawn from storage must not be adjusted for discounting.

5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS		Line No.
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)	
None						1
						2
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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OTHER GAS REVENUES (ACCOUNT 495)

1. For transactions with annual revenues of $250,000 or more, describe, for each transaction, commissions on sales of distributions of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.

Line No.	Description of Transaction (a)	Revenues - Current Year (in dollars) (b)	Revenues - Prior Year (in dollars) (b)
1	Other Revenues-ACA Surcharges	2,625,670	3,817,729
2	Gas Management fees	(16)	(18)
3	Damage Billing - Mains	29,587	12,913
4	Damage Billing - Services	50,118	44,198
5	Lost and Unaccounted For Gas	1,435	1,072
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24	TOTAL	2,706,794	3,875,894

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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DISCOUNTED RATE SERVICES AND NEGOTIATED RATE SERVICES

1. In column b, report the revenues from discounted rate services.
2. In column c, report the volumes of discounted rate services.
3. In column d, report the revenues from negotiated rate services.
4. In column e, report the volumes of negotiated rate services.

Line No.	Account (a)	Discounted Rate Services Revenue (b)	Discounted Rate Services Volumes (c)	Negotiated Rate Services Revenue (d)	Negotiated Rate Services Volumes (e)
1	Other gas revenue at negotiated rates	$ -	-	$ 936,711	1,374,544
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24					
25	TOTAL	$ -	-	$ 936,711	1,374,544

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.

2. Provide in footnotes the sources of the index used to determine the price for gas supplied by shippers as reflected on line 74.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)	-	-
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering	-	-
8	751 Production Maps and Records	-	-
9	752 Gas Well Expenses	-	-
10	753 Field Lines Expenses	-	-
11	754 Field Compressor Station Expenses	-	-
12	755 Field Compressor Station Fuel and Power	-	-
13	756 Field Measuring and Regulating Station Expense	-	-
14	757 Purification Expenses	-	-
15	758 Gas Well Expenses	-	-
16	759 Other Expenses	-	-
17	760 Rents	-	-
18	TOTAL Operation (Total of lines 7 thru 17)	-	-
19	Maintenance		
20	761 Maintenance Supervision and Engineering	-	-
21	762 Maintenance of Structures and Improvements	-	-
22	763 Maintenance of Producing Gas Wells	-	-
23	764 Maintenance of Field Lines	-	-
24	765 Maintenance of Field Compressor Station Equipment	-	-
25	766 Maintenance of Field Measuring and Regulating Station Equipment	-	-
26	767 Maintenance of Purification Equipment	-	-
27	768 Maintenance of Drilling and Cleaning Equipment	-	-
28	769 Maintenance of Other Equipment	-	-
29	TOTAL Maintenance (Total of line 20 thru 28)	-	-
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 thru 29)	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	-	-
34	771 Operation Labor	-	-
35	772 Gas Shrinkage	-	-
36	773 Fuel	-	-
37	774 Power	-	-
38	775 Materials	-	-
39	776 Operation Supplies and Expenses	-	-
40	777 Gas Processed by Others	-	-
41	778 Royalties on Products Extracted	-	-
42	779 Marketing Expenses	-	-
43	780 Products Purchased for Resale	-	-
44	781 Variation in Products Inventory	-	-
45	*(Less)* 782 Extracted Products Used by the Utility - Credit	-	-
46	783 Rents	-	-
47	TOTAL Operation (Total of lines 33 thru 46)	-	-
48	Maintenance		
49	784 Maintenance Supervision and Engineering	-	-
50	785 Maintenance of Structures and Improvements	-	-
51	786 Maintenance of Extraction and Refining Equipment	-	-
52	787 Maintenance of Pipe Lines	-	-
53	788 Maintenance of Extracted Products Storage Equipment	-	-
54	789 Maintenance of Compressor Equipment	-	-
55	790 Maintenance of Gas Measuring and Reg. Equipment	-	-
56	791 Maintenance of Other Equipment	-	-
57	TOTAL Maintenance (Total of lines 49 thru 56)	-	-
58	TOTAL Products Extraction (Total of lines 47 thru 57)	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development		
60	Operation		
61	795 Delay Rentals	-	-
62	796 Nonproductive Well Drilling	-	-
63	797 Abandoned Leases	-	-
64	798 Other Exploration	-	-
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64	-	-
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases	-	-
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	-	-
70	801 Natural Gas Field Line Purchases	-	-
71	802 Natural Gas Gasoline Plant Outlet Purchases	-	-
72	803 Natural Gas Transmission Line Purchases	-	-
73	804 Natural Gas City Gate Purchases	36,954,866	41,148,688
74	804 Liquefied Natural Gas Purchases	-	-
75	805 Other Gas Purchases (Environmental Response Cost Recoveries	-	-
76	*(Less)* 805.1 Purchases Gas Cost Adjustments	-	-
77	TOTAL Purchased Gas (Enter Total of lines 68 to 76)	36,954,866	41,148,688
78	806 Exchange Gas		
79	Purchased Gas Expenses		
80	807.1 Well Expense-Purchased Gas	-	-
81	807.2 Operation of Purchased Gas Measuring Stations	-	-
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-
83	807.4 Purchased Gas Calculations Expenses	-	-
84	807.5 Other Purchased Gas Expenses	10,975	38,472
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	10,975	38,472

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	-	-
87	*(Less)* 808.2 Gas Delivered to Storage-Credit	-	-
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Credit	-	-
89	*(Less)* 809.2 Deliveries of Natural Gas for Processing-Credit	-	-
90	Gas Used in Utility Operations-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	-	-
92	811 Gas Used for Products Extraction-Credit	-	-
93	812 Gas Used for Other Utility Operations-Credit	-	-
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	-	-
95	813 Other Gas Supply Expenses	-	-
96	TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	36,965,841	41,187,160
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	36,965,841	41,187,160
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	-	-
102	815 Maps and Records	-	-
103	816 Wells Expense	-	-
104	817 Lines Expense	-	-
105	818 Compressor Station Expenses	-	-
106	819 Compressor Station Fuel and Power	-	-
107	820 Measuring and Regulating Station Expenses	-	-
108	821 Purification Expenses	-	-
109	822 Exploration and Development	-	-
110	823 Gas Losses	-	-
111	824 Other Expenses	-	-
112	825 Storage Well Royalties	-	-
113	826 Rents	-	-
114	TOTAL Operation (Enter Total of lines 101 thru 113)	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
115	Maintenance		
116	830 Maintenance Supervision and Engineering	-	-
117	831 Maintenance of Structures and Improvements	-	-
118	832 Maintenance of Reservoirs and Wells	-	-
119	833 Maintenance of Lines	-	-
120	834 Maintenance of Compressor Station Equipment	-	-
121	835 Maintenance of Measuring and Regulating Station Equipment	-	-
122	836 Maintenance of Purification Equipment	-	-
123	837 Maintenance of Other Equipment	-	-
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	-	-
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	-	-
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering	99,723	29,048
129	841 Operation Labor and Expenses	369,764	484,760
130	842 Rents	-	-
131	842.1 Fuel	-	-
132	842.2 Power	-	-
133	842.3 Gas Losses	-	-
134	TOTAL Operation (Enter Total of lines 128 thru 133)	469,487	513,808
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	-	-
137	843.2 Maintenance of Structures and Improvements	-	-
138	843.3 Maintenance of Gas Holders	-	89
139	843.4 Maintenance of Purification Equipment	2,593	3,832
140	843.5 Maintenance of Liquefaction Equipment	140,927	156,100
141	843.6 Maintenance of Vaporizing Equipment	36,531	50,348
142	843.7 Maintenance of Compressor Equipment	174,332	152,181
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-
144	843.9 Maintenance of Other Equipment	164,262	216,497
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	518,645	579,047
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	988,132	1,092,855

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering	-	-
150	844.2 LNG Processing Terminal Labor and Expenses	-	-
151	844.3 Liquefaction Processing Labor and Expenses	-	-
152	844.4 Liquefaction Transportation Labor and Expenses	-	-
153	844.5 Measuring and Regulating Labor and Expenses	-	-
154	844.6 Compressor Station Labor and Expenses	-	-
155	844.7 Communication System Expenses	-	-
156	844.8 System Control and Load Dispatching	-	-
157	845.1 Fuel	-	-
158	845.2 Power	-	-
159	845.3 Rents	-	-
160	845.4 Demurrage Charges	-	-
161	*(less)* 845.5 Wharfage Receipts-Credit	-	-
162	845.6 Processing Liquefied or Vaporized by Others	-	-
163	846.1 Gas Losses	-	-
164	846.2 Other Expenses	-	-
165	TOTAL Operation (Total lines 149 thru 164)	-	-
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering	-	-
168	847.2 Maintenance of Structures and Improvements	-	-
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-
170	847.4 Maintenance of LNG Transportation Equipment	-	-
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-
172	847.6 Maintenance of Compressor Station Equipment	-	-
173	847.7 Maintenance of Communication Equipment	-	-
174	847.8 Maintenance of Other Equipment	-	-
175	TOTAL Maintenance (Total of lines 167 thru 174)	-	-
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	-	-
177	TOTAL Natural Gas Storage (Total of lines 125,146 and 176)	988,132	1,092,855

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	-	-
181	851 System Control and Load Dispatching	-	-
182	852 Communication System Expenses	-	-
183	853 Compressor Station Labor and Expenses	-	-
184	854 Gas for Compressor Station Fuel	-	-
185	855 Other Fuel and Power for Compressor Stations	-	-
186	856 Mains Expenses	96	-
187	857 Measuring and Regulating Station Expenses	5	368
188	858 Transmission and Compression of Gas by Others		
189	859 Other Expenses	-	-
190	860 Rents	-	-
191	TOTAL Operation (Total of lines 180 thru 190)	101	368
192	Maintenance		
193	861 Maintenance Supervision and Engineering	-	-
194	862 Maintenance of Structures and Improvements	-	-
195	863 Maintenance of Mains	-	-
196	864 Maintenance of Compressor Station Equipment	-	-
197	865 Maintenance of Measuring and Reg. Station Equipment	-	-
198	866 Maintenance of Communication Equipment	-	-
199	867 Maintenance of Other Equipment	-	-
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	-	-
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	101	368
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	143,527	138,633
205	871 Distribution Load Dispatching	8,453	14,466
206	872 Compressor Station Labor and Expenses	-	-
207	873 Compressor Station Fuel and Power	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
208	874 Mains and Services Expenses	1,127,123	950,666
209	875 Measuring and Regulating Station Expenses-General	38,518	32,443
210	876 Measuring and Regulating Station Expenses-Industrial	-	-
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	1,957	2,266
212	878 Meter and House Regulator Expenses	452,630	440,868
213	879 Customer Installations Expenses	156,781	165,093
214	880 Other Expenses	76,901	57,352
215	881 Rents	-	-
216	TOTAL Operation (Enter Total of lines 204 thru 215)	2,005,890	1,801,787
217	Maintenance		
218	885 Maintenance Supervision and Engineering	481	117
219	886 Maintenance of Structures and Improvements	-	-
220	887 Maintenance of Mains	390,975	353,029
221	888 Maintenance of Compressor Station Equipment	150	(24)
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	90,686	90,603
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	-	-
225	892 Maintenance of Services	175,850	252,509
226	893 Maintenance of Meters and House Regulators	220,171	212,009
227	894 Maintenance of Other Equipment	82	44
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	878,395	908,287
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	2,884,285	2,710,074
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision	-	-
233	902 Meter Reading Expenses	62,614	75,062
234	903 Customer Records and Collection Expenses	1,220	1,796

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	130,401	124,954
236	905 Miscellaneous Customer Accounts Expenses	233	542
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	194,468	202,354
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	-	-
241	908 Customer Assistance Expenses	5,601	4,204
242	909 Informational and Instructional Expenses	9,538	5,473
243	910 Miscellaneous Customer Service and Informational Expenses	4	-
244	TOTAL Customer Service and Information Expenses (lines 240 thru 243)	15,143	9,677
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	3	40
248	912 Demonstrating and Selling Expenses	2,047	313
249	913 Advertising Expenses	64,219	59,881
250	916 Miscellaneous Sales Expenses	(18,969)	3,165
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	47,300	63,399
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	4,246,539	3,775,220
255	921 Office Supplies and Expenses	1,071,279	1,094,884
256	*(Less)* (922) Administrative Expenses Transferred-Cr.	(874,267)	(713,458)
257	923 Outside Services Employed	913,559	1,171,092
258	924 Property Insurance	182,974	177,767
259	925 Injuries and Damages	73,321	80,225
260	926 Employee Pensions and Benefits	1,192,341	1,587,628
261	927 Franchise Requirements	-	-
262	928 Regulatory Commission Expenses	-	-
263	*(Less)* 929 Duplicate Charges-Credit	-	-
264	930.1 General Advertising Expenses	-	-
265	930.2 Miscellaneous General Expenses	236,793	205,642
266	931 Rents	310,570	299,142
	Restructuring	-	-
	Allocated Costs	-	-
267	TOTAL Operation (Enter Total of lines 254 thru 266)	7,353,109	7,678,142
268	Maintenance		
269	932 Maintenance of General Plant	464,325	413,391
270	TOTAL Administrative and General Exp. (Total of lines 267 and 269)	7,817,434	8,091,533
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251 and 270)	48,912,704	53,357,419

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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EXCHANGE AND IMBALANCE TRANSACTIONS

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges.

If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule	Gas Received from Others		Gas Delivered to Others	
		Amount	Dth	Amount	Dth
	(a)	(b)	(c)	(d)	(e)
1	Cashout/imbalance	$ 300,849	105,191	$ 85,664	24,099
2					
3					
4					
5					
6					
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22					
23					
24					
25	TOTAL	$ 300,849	105,191	$ 85,664	24,099

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

GAS USED IN UTILITY OPERATIONS

1. Report below details of credits during the year to Accounts 810, 811, and 812.

2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

Line No.	Purpose for Which Gas Was Used	Account Charged	Natural Gas		Manufactured Gas	
			Gas Used (Dth)	Amount of Credit (in dollars)	Gas Used (Dth)	Amount of Credit
	(a)	(b)	(c)	(d)	(e)	(f)
1	810 Gas Used for Compressor Station Fuel-Credit	None				
2	811 Gas Used for Products Extraction-Credit	None				
3	Gas Shrinkage and Other Usage in Respondent's Own Processing	None				
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others	None				
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)	921	268	1,411		
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25	TOTAL		268	1,411		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (ACCOUNT 858)

1. Report below details concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.

2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.

3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Service Performed (a)	(b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1	None			
2				
3				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

OTHER GAS SUPPLY EXPENSES (ACCOUNT 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of $250,000 or more.

Line No.	Description (a)	Amount (in dollars) (b)
1	None	
2		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	June 26, 2017	December 31, 2016

MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2)

1. Provide the information requested below on miscellaneous general expenses.

2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of $250,000 or more however, amounts less than $250,000 may be grouped if the number of items of so grouped is shown.

Line No.	Description (a)	Amount (in dollars) (b)
1	Association and Club Dues	49,605
2		
3	Other Expenses	
4	Fleet Fuel Expense	100,167
5	Fleet Capitalization	(18,621)
6	Miscellaneous Expense	79,009
7	Civic Participation	26,371
8	Travel	202
9	Seminar / Conference Fees	60
10		
11		
12		
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19		
20	TOTAL	236,793

Name of Respondent	This Report Is:	Date of Report	Year Ending
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405)

(Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization and for the accounts indicated and classified according to the plant functional groups shown.

2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total, (if more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification	Depreciation Expense (Account 403)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1)	Amortization of Underground Storage Land and Land Rights (Account 404.2)
	(a)	(b)	(c)	(d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground Gas Storage Plant			
6	Other storage plant	724,540		
7	Base load LNG terminaling and processing plant			
8	Transmission plant			
9	Distribution plant	4,844,880		
10	General plant	835,901		
11	Common plant-gas	305,684		
12	TOTAL	6,711,005		

Name of Respondent	This Report Is:	Date of Report	Year Ending
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3 405)

(Except Amortization of Acquisition Adjustments) (Continued)

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
			Intangible plant	1
			Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
		724,540	Other storage plant	6
			Base load LNG terminating and processing plant	7
			Transmission plant	8
		4,844,880	Distribution plant	9
		835,901	General plant	10
		305,684	Common plant - gas	11
		6,711,005	TOTAL	12

Name of Respondent	This Report Is:	Date of Report	Year Ending
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore		
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant		
9			
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15			

Note: Depreciation is calculated using the half year convention, based on factors for each FERC functional classification listed below multiplied by the depreciable balance for each classification.

Function	Rate
LNG Storage Plant	2.14%
Distribution Plant	2.26%
General Plant	13.48%

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) *Miscellaneous Amortization* (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions*-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, *Donations*; 426.2, *Life Insurance*; 426.3, *Penalties*; 426.4, *Expenditures for Certain Civic, Political and Related Activities*; and 426.5, *Other Deductions*, of the Uniform System of Accounts.

Amounts of less than $250,000 may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	(a) Miscellaneous Amortization (Account 425)	-
2		
3		
4	(b) Miscellaneous Income Deductions (Account 426)	
5	Government Affairs	(1,000)
6	Lobbying - State	(5,000)
7	Fines & Penalties	(234)
8	Total Miscellaneous Income Deductions	(6,234)
9		
10		
11	(c) Interest Income on Receivable from Associated Companies (Account 430)	
12	Money Pool	74,802
13	Interest on Affiliate Promissory Notes	2,548,751
14	Total Interest Income on Receivable from Assoc. Companies	2,623,553
15		
16		
17	(d) Other Interest Expense (Account 431)	
18	Customers' Deposits	96,953
19	Interest Expense-Other	120,216
20	Total Other Interest Expense	217,169
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

REGULATORY COMMISSION EXPENSES (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description *(Furnish name of regulatory commission or body the docket number, and a description of the case.)* (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Various State Regulatory Dockets and filings		83,333	83,333	
2	TRA--Gross Earnings and Inspection Fee	371,808		371,808	
3	FERC--General		22,702	22,702	
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25	TOTAL	371,808	106,035	477,843	

Name of Respondent	This Report Is;	Date of Report	Year Ending
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) period of amortization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g). and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than $250,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO							
Department	Account No.	Amount	Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
(f)	(g)	(h)	(i)	(j)	(k)		
	923	83,333					1
	408.1	371,808					2
	923	22,702					3
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		477,843					25

Name of Respondent	This Report Is:	Date of Report	Year Ending
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EMPLOYEE PENSIONS AND BENEFITS (ACCOUNT 926)

1. Report the items below contained in Account 926, Employee Pensions and Benefits.

Line No.	Expense (a)	Amount (in dollars) (b)
1		
2	Group Insurance	658,214
3	Pensions	271,173
4	401-K Contributions	257,652
5	Miscellaneous	41,347
6	Post-retirement Benefits Other than Pensions	(36,045)
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40	Total	1,192,342

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Name of Respondent	This Report Is:	Date of Report	Year of Report
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DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed By Affiliated Companies (c)	Allocation of Payroll Charged to Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maint. (Total of lines 12 thru 15)				
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
21	Customer Accounts (Line 6)				
22	Customer Service and Informational (Line 7)				
23	Sales (Line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)				
26	Gas				
27	Operation				
28	Production-Manufactured Gas				
29	Production-Nat. Gas (Including Expl. and Dev.)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing	373,342	28,203		401,545
32	Transmission	101	9,577		9,678
33	Distribution	1,039,091	9,547		1,048,638
34	Customer Accounts	62,784	13		62,797
35	Customer Service and Informational				
36	Sales		3		3
37	Administrative and General	779,688	2,302,276		3,081,964
38	TOTAL Operational (Total of lines 28 thru 37)	2,255,006	2,349,619		4,604,625
39	Maintenance				
40	Production-Manufactured Gas				
41	Production-Nat. Gas (Including Expl. and Dev.)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing	60,822	12,698		73,520
44	Transmission				
45	Distribution	437,347	119		437,466
46	Administrative and General	8,065	1,954		10,019
47	TOTAL Maint. (Total of lines 40 thru 46)	506,234	14,771		521,005

Name of Respondent	This Report Is:	Date of Report	Year of Report
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed By Affiliated Companies (c)	Allocation of Payroll Charged to Clearing Accounts (d)	Total (e)
	Gas (Continued)				
48	Total Operation and Maintenance	2,761,240	2,364,390		5,125,630
49	Production-Manufactured Gas (Lines 28 and 40)				
50	Production-Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)				
51	Other Gas Supply (Lines 30 and 42)				
52	Storage, LNG Terminaling and Processing (Lines 31 and 43)	434,164	40,901		475,065
53	Transmission (Lines 32 and 44)	101	9,577		9,678
54	Distribution (Lines 33 and 45)	1,476,438	9,666		1,486,104
55	Customer Accounts (Line 34)	62,784	13		62,797
56	Customer Service and Informational (Line 35)				
57	Sales (Line 36)		3		3
58	Administrative and General (Lines 37 and 46)	787,753	2,304,230		3,091,983
59	TOTAL Operation and M (Total of lines 49 thru 58)	2,761,240	2,364,390		5,125,630
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 6	2,761,240	2,364,390		5,125,630
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant				
66	Gas Plant				
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)				
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)				
74	Other Accounts (Specify):				
75					
76	Construction Work In Progress	205,547			205,547
77	Accum. Prov. for Depr. Amort. Depl.	18,225			18,225
78	Taxes other than income taxes	230,472			230,472
79	Accumulated provision pensions and benefits	22,144			22,144
80	Misc Other Expenses	(58,888)			(58,888)
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92	TOTAL Other Accounts	417,500			417,500
93	TOTAL SALARIES AND WAGES	3,178,740	2,364,390		5,543,130

Name of Respondent	This Report Is:	Date of Report	Year Ending
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than $10,000, including payments for legislative services, except those which should be reported in Account 426.4 *Expenditures for Certain Civic, Political and Related Activities.*
   (a) Name of person or organization rendering services.
   (b) Total charges for the year.
2. Sum under a description "Other", all of the aforementioned services amounting to $250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned services.
4. Charges for outside professional services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	(b)	Amount (in dollars) (c)
1	HIWASSEE CONSTRUCTION CO,INC.--Construction Services		4,382,050
2			
3	PLAYER AND COMPANY--Construction Services		1,089,846
4			
5	SOUTHEAST CONNECTIONS--Construction services		1,039,317
6			
7	HUNTER UTILITY CONSTRUCTION LLC--Construction Services		708,642
8			
9	USIC LOCATING SERVICES, INC--Locating Services		581,203
10			
11	DOUBLE M INC--Inspection Services		210,121
12			
13	SOUTHERN CROSS CORP.--Leak Surveys		148,726
14			
15	TNT CONCRETE, LLC--Construction Services		138,844
16			
17	QM3 UTILITY SERVICES, INC--Distribution Maintenance		124,532
18			
19	BALY INSULATION SERVI9CES, INC.--Construction Services		86,200
20			
21	STRATEGIC INDUSTRIAL SOLUTIONS--LNG Services		75,406
22			
23	FARMER & LUNA PLLC--Legal Services		64,126
24			
25	TENNESSEE ONE-CALL SYSTEM, INC.--Consulting		62,852
26			
27	QUALITY WELDING & FABRICATING--Construction Services		51,092
28			
29	CH2M HILL, INC.--Construction Services		45,052
30			
31	DST OUTPUT, LLC--Bill Printing Services		44,745
32			
33	HDR ENGINEERING INC--Engineering/Construction Services		43,460
34			
35	COLLIERS INTERNATIONAL MANAGEMENT--Janitorial Services		41,014
36			
37	TROUTMAN SANDERS LLP--Legal Services		27,342
38			
39	BERGER SINGERMAN LLP--Legal Services		23,708
40			
41	TDW SERVICES, INC--Construction Services		18,773
42			
43	STEEL CATHODIC INC--Construction Services		18,078
44			
45	JOHNSON SERVICE GROUP, INC--Staffing Agency		17,465
46			
47	SET ENVIRONMENTAL INC--Environmental Consulting		17,258
48			
49	CORESTAFF SERVICES--Staffing Agency		10,900
50			

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da. Yr) June 26, 2017	December 31, 2016

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all goods or services from or provided to associated (affiliated) companies amounting to more than $250,000.
2. Sum under a description "Other", all of the aforementioned goods and servcies amounting to $250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.

Line No.	Description of the Good or Services (a)	Name of Associated/Affiliated Company (b)	Accounts(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Allocated operations and maintenance Expense	AGL Services Company	Various O&M	5,057,092
2	Capital Payroll	AGL Services Company	121	(17,084)
3	Capital Payroll	Nicor Gas	107	(2,297)
4	Capital Payroll	Atlanta Gas Light Company	107	(496)
5	Money Pool Interest	AGL Services Company	403	74,802
6	Capitalized Distributed Overheads	AGL Services Company	107	233,221
7	Capital Payroll	Atlanta Gas Light Company	107	47,974
8	Capital Payroll	AGL Services Company	107	16,910
9	Off System Sales Pivotal LNG - 50% Sharing	Pivotal LNG LLC	242, 481	(2,008,539)
10	Gas Purchases and Asset Management Transactions	Sequent Energy Management	804, 164.1 and 164.2	19,389,194
11	Recovery of Cost Pivotal Home Solutions	Pivotal Home Solutions	488/921	(23,167)
12	Call Handling Costs	Pivotal Home Solutions	923	23,011
13	Inventory Transfers	Atlanta Gas Light Company	154	9,452
14	Assignment of Shared Assets	AGL Services Company	107	469,443
15				
16	**Disaster Recovery:**			
17	Hurricane Recovery	Florida City Gas	922	(8,073)
18	Mass Outage	Florida City Gas	922	(471)
19				
20				
21				
22	TOTAL			23,260,972

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

COMPRESSOR STATIONS

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location *(a)*	Number of Units at Station *(b)*	Certificated Horsepower for Each Station *(c)*	Plant Cost *(d)*
1	None			
2				
3				
4				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

COMPRESSOR STATIONS (Continued)

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.
3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Expenses (Except depreciation and taxes)			Operation Data			
Fuel or Power	Other	Gas for Compressor Fuel in Dth	Total Compressor Hours of Operation During Year	Number of Compressors Operated at Time of Station Peak	Date of Station Peak	Line No.
(e)	(f)	(g)	(h)	(I)	(j)	
None						1
						2
						3
						4
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

GAS STORAGE PROJECTS

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item *(a)*	Gas Belonging to Respondent (Dth) *(b)*	Gas Belonging to Others (Dth) *(c)*	Total Amount (Dth) *(d)*
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January 2016	722,592		722,592
3	February	62,101		62,101
4	March	8,945		8,945
5	April	297,095		297,095
6	May	393,632		393,632
7	June	495,417		495,417
8	July	476,040		476,040
9	August	397,155		397,155
10	September	381,536		381,536
11	October	318,869		318,869
12	November	13,711		13,711
13	December	27,810		27,810
14	TOTAL (Total of Lines 2 Thru 13)	3,594,903		3,594,903
15	Gas Withdrawn from Storage			
16	January 2016	1,437,681		1,437,681
17	February	655,563		655,563
18	March	625,485		625,485
19	April	50,705		50,705
20	May	11,636		11,636
21	June	44,066		44,066
22	July	43,644		43,644
23	August	11,722		11,722
24	September	33,882		33,882
25	October	5,904		5,904
26	November	325,512		325,512
27	December	497,186		497,186
28	TOTAL (Total of Lines 16 Thru 27)	3,742,986		3,742,986

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

GAS STORAGE PROJECTS (Continued)

1. On line 4, enter the storage capacity certificated by FERC.
2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.

Line No.	Item (a)	Total Amount (b) Dth
	STORAGE OPERATIONS	
1	Top or Working Gas End of Year *	2,298,894
2	Cushion Gas (Including Native Gas)	
3	Total Gas in Reservoir (Total of line 1 and 2)	2,298,894
4	Certificated Storage Capacity	3,605,160
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	
8	Date of Maximum Days' Withdrawal	
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

* Excludes stored LNG and amounts stored by an affiliate.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* June 26, 2017	December 31, 2016

TRANSMISSION LINES

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	(b)	Total Miles of Pipe (c)
1	Transmission System		6.6
2			
3			
4			
5			
6			
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

TRANSMISSION SYSTEM PEAK DELIVERIES

1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1	Date:			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation	NONE		
5	Interruptible Transportation			
6	Other (Describe)			
6.01				
7	TOTAL			
8	Volumes of gas Withdrawn form Storage under Storage Contracts			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe)			
12.01				
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe)			
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates:			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25	Other (Describe)			
25.01				
26	TOTAL			
27	Volumes of Gas Withdrawn from Storage under Storage Contracts			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31	Other (Describe)			
31.01				
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe)			
37	TOTAL			

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

AUXILIARY PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.
3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility (a)	*	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery? Yes (e)	No (f)
1	Chattanooga	10	Liquefied Natural Gas	122,880	n/a	X	
2							
3							
4							
5							
6							
7							
8	* Number of days in storage.						
9							
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30							

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 26, 2017	December 31, 2016

GAS ACCOUNT - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.
6. Also indicate by a footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01,14.02, etc.

01 NAME OF SYSTEM

Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)	
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800 - 805)		8,210,894	
4	Gas of Others Received for Gathering (Account 489.1)			
5	Gas of Others Received for Transmission (Account 489.2)			
6	Gas of Others Received for Distribution (Account 489.3)		7,194,488	
7	Gas of Others Received for Contract Storage (Account 489.4)			
8	Exchanged Gas Received from Others (Account 806)			
9	Gas Received as Imbalances (Account 806)	328	105,191	
10	Receipts of Respondent's Gas Transported by Others (Account 858)			
11	Other Gas Withdrawn from Storage (LNG)		809,361	
12	Gas Received from Shippers as Compressor Station Fuel			
13	Gas Received from Shippers as Lost and Unaccounted for			
14	Other Receipts (Specify)			
15	Total Receipts (Total of lines 3 thru 14)		16,319,934	
16	GAS DELIVERED			
17	Gas Sales (Accounts 480-484)	331	-	
18	Firm Sales	301	7,300,472	
19	Deliveries of Gas Gathered for Others (Account 489.1)			
20	Deliveries of Gas Transported for Others (Account 489.2)			
21	Firm Transportation	301	3,568,353	
22	Interruptible Sales and Transportation	301	2,559,713	
23	Deliveries of Gas Distributed for Others (Account 489.3)			
24	Deliveries of Contract Storage Gas (Account 489.4)			
25	Exchange Gas Delivered to Others (Account 806)			
26	Gas Delivered as Imbalances (Account 806)	328	24,099	
27	Deliveries of Gas to Others for Transportation (Account 858)			
28	Other Gas Delivered to Storage (Explain)		1,173,244	(1)
29	Gas Used for Liquefaction		187,706	
30	Other Deliveries (Specify) - Special Contract & Sales/Transportation	301	1,184,141	
31	Total Deliveries (Total of lines 17 thru 27)		15,997,728	
32	GAS UNACCOUNTED FOR			
33	Production System Losses			
34	Gathering System Losses			
35	Transmission System Losses			
36	Distribution System Losses		401,691	
37	Storage System Losses		(1,396)	
38	Other Losses (Specify)		(78,089)	
39	Total Unaccounted For (Total of lines 30 thru 35)		322,206	
40	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		16,319,934	

(1) Liquefaction of natural gas for storage.

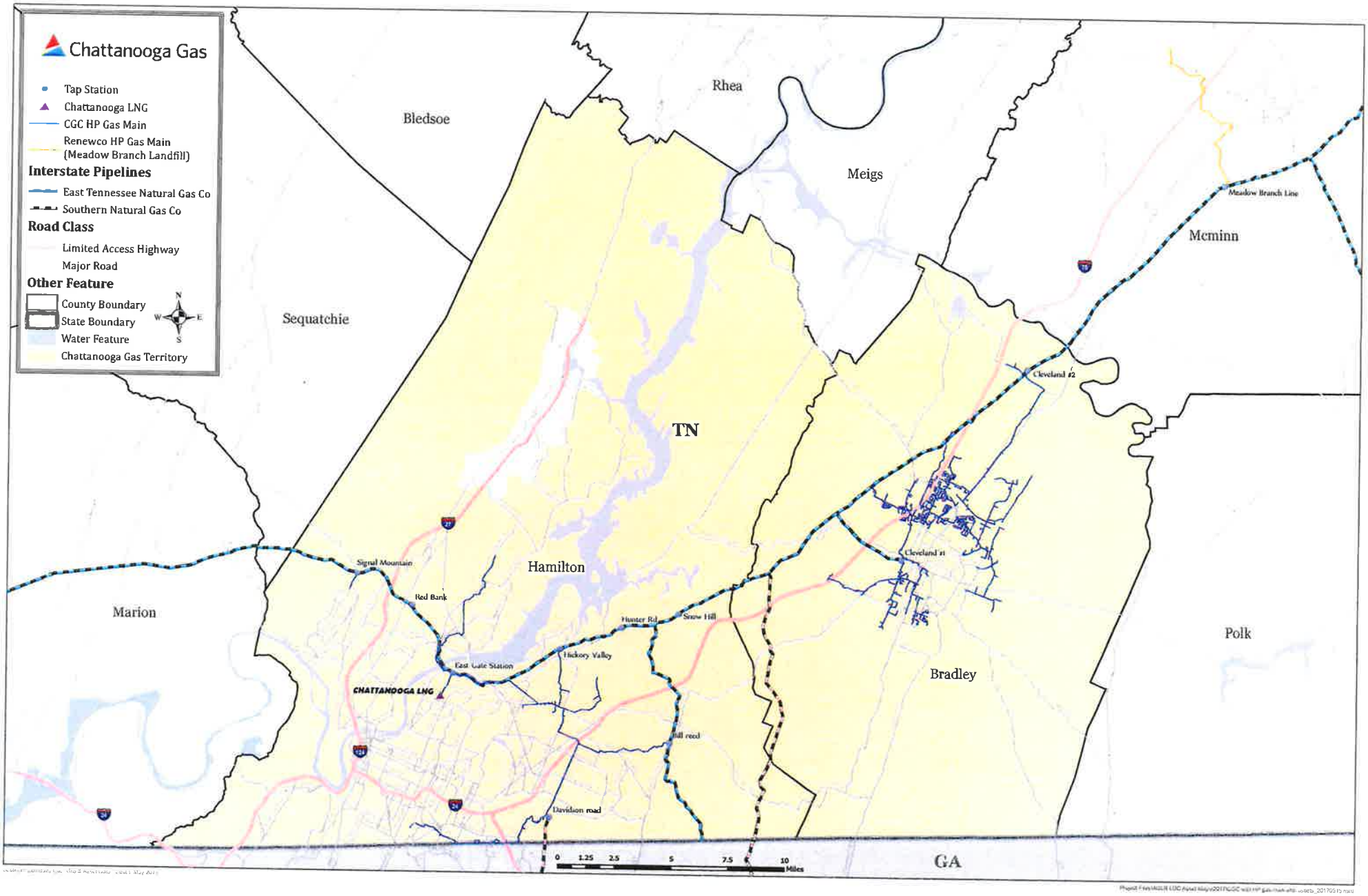
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) June 23, 2016	December 31, 2016

SYSTEM MAPS

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
   (a) Transmission lines.
   (b) Incremental facilities.
   (c) Location of gathering areas.
   (d) Location of zones and rate areas.
   (e) Location of storage fields.
   (f) Location of natural gas fields.
   (g) Location of compressor stations.
   (h) Normal direction of gas flow (indicated by arrows).
   (i) Size of pipe.
   (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
   (k) Principal communities receiving service through the respondent's pipeline.
3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger then this report. Bind the maps to the report.

See attached page 522.1


Chattanooga Gas
Tap Station
Chattanooga LNG
CGC HP Gas Main
Renewco HP Gas Main
(Meadow Branch Landfill)
Interstate Pipelines
East Tennessee Natural Gas Co
Southern Natural Gas Co
Road Class
Limited Access Highway
Major Road
Other Feature
County Boundary
State Boundary
Water Feature
Chattanooga Gas Territory
N
W
E
S
Bledsoe
Rhea
Meigs
Meadow Branch Line
Mcminn
Sequatchie
TN
Cleveland #2
Cleveland #1
Hamilton
Signal Mountain
Red Bank
Marion
Hunter Rd
Snow Hill
Hickory Valley
East Gate Station
CHATTANOOGA LNG
Bradley
Polk
Davidson road
0 1.25 2.5 5 7.5 10
Miles
GA

ANNUAL FINANCIAL AND OPERATING REPORT

OF

CHATTANOOGA GAS COMPANY

2207 OLAN MILLS DRIVE
CHATTANOOGA TENNESSEE 37421

TO THE

TENNESSEE REGULATORY AUTHORITY

FOR THE

YEAR ENDED DECEMBER 31, 2015

Name of the officer in charge of correspondence with the Commission regarding this report:	Michael J. Morley
Official Title:	Managing Director, Regulatory Accounting & Reporting
Official Address	10 Peachtree Place
	ATLANTA, GA 30309
Telephone Number:	404-584-4263

FERC FORM NO. 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent **Chattanooga Gas Company**		02 Year of Report **December 31, 2015**
03 Previous Name and Date of Change *(If name changed during year)*		
04 Address of Principal Office at End of Year *(Street, City, State, Zip Code)* **2207 Olan Mills Drive, Chattanooga, Tennessee 37421**		
05 Name of Contact Person **Michael J. Morley**	06 Title of Contact Person **Managing Director, Regulatory Accounting and Reporting**	
07 Address of Contact Person *(Street, City, State, Zip Code)* **Ten Peachtree Place, Dept. 1686, Atlanta, Georgia, 30309**		
08 Telephone of Contact Person, *Including Area Code* **404-584-4263**	09 This Report Is [X] An Original [ ] A Resubmission	10 Date of Report *(Mo, Da, Yr)* **March 30, 2016**

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

01 Name	02 Title
Bryan E. Seas	**Senior Vice President & Chief Accounting Officer**
03 Signature	04 Date Signed *(Mo, Da, Yr)* 3-28-2016

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Dione Edwards, My Commission expires: October 13, 2019

DIONE EDWARDS
Notary Public
Gwinnett County, Georgia
My Commission Expires
October 13, 2019

Name of Respondent	This Report is:	Date of Report	Year Ending
	(1) X An Original	*(Mo, Da, Yr)*	
Chattanooga Gas Company	(2) A Resubmission	March 30, 2016	December 31, 2015

LIST OF SCHEDULES (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," not applicable," or "NA."

Title of Schedule *(a)*	Reference Page No. *(b)*	Date Revised *(c)*	Remarks *(d)*
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101		
Control Over Respondent	102		
Corporations Controlled by Respondent	103		
Security Holders and Voting Powers	107		
Important Changes During the Year	108		
Transportation And Storage Contracts	108-A		
Wage Scale Changes	108-B		
Comparative Balance Sheet	110-113		
Statement of Income for the Year	114-116		
Statement of Accumulated Comprehensive income and Hedging Activities	117-117A		
Statement of Retained Earnings for the Year	118-119		
Statement of Cash Flows	120-121		
Notes to Financial Statements	122		
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
Gas Plant in Service	204-209		
Gas Property and Capacity Leased from Others	212		
Gas Property and Capacity Leased to Others	213		
Gas Plant Held for Future Use	214		
Construction Work in Progress - Gas	216		
Non-Traditional rate treatment Afforded New Projects	217-217A		
General Description of Construction Overhead Procedure	218		
Accumulated Provision for Depreciation of Gas Utility Plant	219		
Gas Stored	220		
Investments	222-223		
Investments in Subsidiary Companies	224-225		
Prepayments	230		
Extraordinary Property Losses	230		
Unrecovered Plant and Regulatory Study Costs	230		
Other Regulatory Assets	232		
Miscellaneous Deferred Debits	233		
Accumulated Deferred Income Taxes	234-235		
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251		
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		
Other Paid-in Capital	253		
Discount on Capital Stock	254		
Capital Stock Expense	254		
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255		
Long-Term Debt	256-257		
Unamortized Debt Exp., Premium and Discount on Long-Term Debt	258-259		
Unamortized Loss and Gain on Reacquired Debt	260		
Reonciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		

Name of Respondent	This Report is:	Date of Report	Year Ending
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

LIST OF SCHEDULES (Natural Gas Company) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Taxes Accrued, Prepaid and Charged During Year	262-262-A		
Miscellaneous Current and Accrued Liabilities	268		
Other Deferred Credits	269		
Accumulated Deferred Income Taxes - Other Property	274-275		
Accumulated Deferred Income Taxes - Other	276-277		
Other Regulatory Liabilities	278		
INCOME ACCOUNT SUPPORTING SCHEDULES			
Gas Operating Revenues	300-301		
Revenues from Transportation of Gas of Others through Gathering Facilities	302-303		
Revenues from Transportation of Gas of Others through Transmission Facilities	304-305		
Revenues from Storage Gas of Others	306-307		
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Stockholders' Reports (check appropraite box)	-		
☐ Four copies will be submitted.			
☒ No annual report to stockholders is prepared.			

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Bryan E. Seas, Senior Vice President and Chief Accounting Officer
Ten Peachtree Place
Atlanta, Georgia 30309

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Tennessee, October 11, 1906 - original
Tennessee, April 13, 1988 - present corporation

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Distribution of natural gas to end-use customers in Hamilton and Bradley Counties in the Chattanooga Area.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

No

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	Dec 31, 2015

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a general public where the options, warrants, or rights were issued on a prorata supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.	3. Give the date and place of such meeting:
Not Applicable	By Proxy: 10,000	July 31, 2015 via written consent

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES 4. Number of votes as of (date): Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	10,000	10,000	0	0
6	TOTAL number of security holders	1	1		
7	TOTAL votes of security holders listed below	10,000	10,000		
8	1. AGL Resources Inc.				
9	Ten Peachtree Place				
10	Atlanta, GA 30309	10,000	10,000		
11					
12	2. Not Applicable				
13					
14	3. Not Applicable				
15					
16	4. Not Applicable				
17					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

IMPORTANT CHANGES DURING THE YEAR

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.
1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

1. No material changes

2. None

3. On August 23, 2015 AGL Resources entered into the Merger Agreement with Southern Company and a new wholly owned subsidiary of Southern Company (Merger Sub), providing for the merger of Merger Sub with and into AGL Resources, with AGL Resources surviving as a wholly owned subsidiary of Southern Company. At a special meeting of shareholders held on November 19, 2015, the proposed merger was approved by our shareholders. Completion of the merger remains subject to various closing conditions as described in AGL Resources 2015 Form 10K filed with the Securities and Exchange Commission on February 11, 2016.

4. None

5. There were no Extensions or Reductions of the Distribution System.
For Sources of Gas, see page 108-A.

6. None

7. None

8. See page 108-B

9. Chattanooga Gas Company (CGC) is a party, as both plaintiff and defendant, to a number of suits, claims and counterclaims on an ongoing basis. Management believes that the outcome all of litigation in which it is involved will not have a material adverse effect on CGC's financial statements or on the consolidated financial statements of AGL Resources Inc. Refer to AGL Resources' Form 10-K filed with the Securities and Exchange Commission on February 11, 2016 for information regarding other litigation pending against AGL Resources and its subsidiaries.

10. CGC engages in transactions with AGL Resources' affiliates consistent with its services, tax allocation, money pool, and asset management agreements.

11. None

5. The following table sets forth certain information with respect to the Chattanooga Gas Company's contracts for firm transportation and underground storage.

	Maximum Firm Transportation DT/Day	Bundled Peaking DT/Day	Production Area Underground Storage Maximum Withdrawal DT/Day [1]	Supplemental Underground Storage Maximum Withdrawal DT/Day [2]	Expiration Date
CHATTANOOGA GAS COMPANY					
Southern Natural Gas Company					
Firm Transportation	3,369				August 31, 2017
Firm Transportation	4,747				August 31, 2017
Firm Transportation	5,105				August 31, 2017
Firm Transportation	14,346				August 31, 2017
Underground Storage			14,346		August 31, 2017
Tennessee Gas Pipeline Company					
Firm Transportation	37,819				October 31, 2020
Underground Storage			13,659		October 31, 2020
Underground Storage			7,741		November 1, 2020
East Tennessee Natural Gas Company					
Firm Transportation	13,000				October 31, 2017
Firm Transportation	28,350				October 31, 2018
Firm Transportation	25,000				January 31, 2022

(1) Production area storage requires a complementary amount of the firm transportation capacity identified in the first column to move storage gas withdrawals to Chattanooga Gas's service area.

(2) Supplemental underground storage withdrawals include delivery to Chattanooga Gas's service area and do not require any of the firm transportation capacity identified in the first column. Injections into supplemental underground storage require incremental transportation, primarily from transportation identified in Column 1.

"DT" is an abbreviation for dekatherms.

Page 108 - Important Changes During the Year

Item 8 - State the estimated annual effect and nature of any important wage scale changes during the year.

The overall average wage increase was approximately 3.00% for Chattanooga Gas Company employees.

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Name of Respondent **Chattanooga Gas Company**	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 30, 2016	Year of Report December 31, 2015

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2015 (c)	Balance at End of Previous Year (in dollars) 12/31/2014
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	261,518,769	247,195,175
3	Construction Work in Progress (107)	200-201	9,367,771	12,294,696
4	TOTAL Utility Plant *(Enter Total of lines 2 and 3)*	200-201	270,886,540	259,489,871
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(119,796,685)	(116,293,567)
6	Net Utility Plant *(Enter Total of line 4 less 5)*	200-201	151,089,855	143,196,304
7	Nuclear Fuel (120.1-120.4, 120.6)		-	-
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)		-	-
9	Net Nuclear Fuel *(Enter Total of line 7 less 8)*		-	-
10	Net Utility Plant *(Enter Total of lines 6 and 9)*		151,089,855	143,196,304
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored-Base Gas (117.1)	220	-	-
13	System Balancing Gas (117.2)	220	-	-
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	-	-
15	Gas Owned to System Gas (117.4)	220	-	-
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)		-	-
18	(Less) Accum. Prov. for Depr. and Amort. (122)		-	-
19	Investments in Associated Companies (123)	222-223	-	-
20	Investments in Subsidiary Companies (123.1)	224-225	-	-
21	(For Cost of Account 123.1, See Footnote Page 224, line 40)		-	-
22	Noncurrent Portion of Allowances		-	-
23	Other Investments (124)	222-223	-	-
24	Sinking Funds (125)		-	-
25	Depreciation Fund (126)		-	-
26	Amortization Fund (127)		-	-
27	Other Special Funds (128)		-	-
28	Long-Term Portion of Derivative Assets (175)		-	-
29	Long-Term Portion of Derivative Assets - Hedges (176)		-	-
30	TOTAL Other Property and Investments *(Total of lines 17-20, 22-29)*		-	-
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		1,418	177,311
33	Special Deposits (132-134)		-	-
34	Working Funds (135)		-	-
35	Temporary Cash Investments (136)	222-223	-	-
36	Notes Receivable (141)		-	-
37	Customer Accounts Receivable (142)		6,991,768	11,794,714
38	Other Accounts Receivable (143)		362,419	28,102
39	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		(188,740)	(161,593)
40	Notes Receivable from Associated Companies (145)		-	-
41	Accounts Receivable from Assoc. Companies (146)		-	-
42	Fuel Stock (151)		-	-
43	Fuel Stock Expenses Undistributed (152)		-	-
44	Residuals (Elec) and Extracted Products (Gas) (153)		-	-
45	Plant Materials and Operating Supplies (154)		319,315	201,071
46	Merchandise (155)		-	-
47	Other Materials and Supplies (156)		-	-
48	Nuclear Materials Held for Sale (157)		-	-

Name of Respondent **Chattanooga Gas Company**	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 30, 2016	Year of Report December 31, 2015

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2015 (c)	Balance at End of Previous Year (in dollars) 12/31/2014
49	Allowances (158.1 and 158.2)		-	-
50	(Less) Noncurrent Portion of Allowances		-	-
51	Stores Expense Undistributed (163)		-	-
52	Gas Stored Underground - Current (164.1)	220	8,042,646	12,114,476
53	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	5,112,875	5,765,414
54	Prepayments (165)	230	2,785,703	3,677,610
55	Advances for Gas (166-167)		-	-
56	Interest and Dividends Receivable (171)		-	-
57	Rents Receivable (172)		-	-
58	Accrued Utility Revenues (173)		-	-
59	Miscellaneous Current and Accrued Assets (174)		13,931	169,553
60	Derivative Instrument Assets (175)		-	-
61	(Less) Long-Term Portion of Derivative Instruments Assets (175)		-	-
62	Derivative Instrument Assets - Hedges (176)		-	-
63	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)		-	-
64	TOTAL Current and Accrued Assets *(Enter Total of lines 32 thru 63)*		23,441,335	33,766,658
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)		-	-
67	Extraordinary Property Losses (182.1)	230	-	-
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
69	Other Regulatory Assets (182.3)	232	43,522	12,756
70	Prelim. Survey and Investigation Charges (Electric) (183)		-	-
71	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		-	-
72	Clearing Accounts (184)		42,221	42,221
73	Temporary Facilities (185)		-	-
74	Miscellaneous Deferred Debits (186)	233	41,580	73,075
75	Def. Losses from Disposition of Utility Plt. (187)		-	-
76	Research, Devel. and Demonstration Expend. (188)		-	-
77	Unamortized Loss on Reacquired Debt (189)		-	-
78	Accumulated Deferred Income Taxes (190)	234-235	2,658,977	3,875,734
79	Unrecovered Purchased Gas Costs (191)		-	-
80	TOTAL Deferred Debits *(Enter Total of lines 66 thru 79)*		2,786,300	4,003,786
81	TOTAL Assets and Other Debits *(Enter Total of lines 10-15, 30, 64 and 80)*		177,317,490	180,966,748

Name of Respondent Chattanooga Gas Company	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 30, 2016	Year of Report December 31, 2015

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2015 (c)	Balance at End of Previous Year (in dollars) 12/31/2014
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	10,000	10,000
3	Preferred Stock Issued (204)	250-251	-	-
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	55,466,076	55,305,891
7	Other Paid-In Capital (208-211)	253	-	-
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	-	-
11	Retained Earnings (215, 215.1, 216)	118-119	10,747,072	9,519,342
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-
13	(Less) Reacquired Capital Stock (217)	250-251	(2,363,278)	(2,363,278)
14	Accumulated Other Comprehensive Income (219)	117	(6,119,216)	(6,149,605)
15	TOTAL Proprietary Capital *(Enter Total of lines 2 thru 14)*		57,740,654	56,322,350
16	LONG-TERM DEBT			
17	Bonds (221)	256-257	-	-
18	(Less) Reacquired Bonds (222)	256-257	-	-
19	Advances from Associated Companies (223)	256-257	52,578,662	51,934,577
20	Other Long-Term Debt (224)	256-257	-	-
21	Unamortized Premium on Long-Term Debt (225)	258-259	-	-
22	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	258-259	-	-
23	(Less) Current Portion of Long-Term Debt-Dr. (226)		-	-
24	TOTAL Long-Term Debt *(Enter Total of lines 17-23)*		52,578,662	51,934,577
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		-	-
27	Accumulated Provision for Property Insurance (228.1)		-	-
28	Accumulated Provision for Injuries and Damages (228.2)		-	-
29	Accumulated Provision for Pensions and Benefits (228.3)		1,972,483	2,130,814
30	Accumulated Miscellaneous Operating Provisions (228.4)		35,907	32,437
31	Accumulated Provision for Rate Refunds (229)		-	-
32	Long Term Portion of Derivative Instrument Liabilities		-	-
33	Long Term Portion of Derivative Instrument Liabilities - Hedges		-	-
34	Asset Retirement Obligation (230)		-	-
35	TOTAL Other Noncurrent Liabilities *(Enter Total of lines 26 thru 34)*		2,008,390	2,163,251

Name of Respondent Chattanooga Gas Company	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 30, 2016	Year of Report December 31, 2015

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2015 (c)	Balance at End of Previous Year (in dollars) 12/31/2014
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt		-	-
38	Notes Payable (231)		-	-
39	Accounts Payable (232)		1,457,520	3,478,565
40	Notes Payable to Associated Companies (233)		-	-
41	Accounts Payable to Associated Companies (234)		13,676,361	17,579,241
42	Customer Deposits (235)		2,133,213	2,102,635
43	Taxes Accrued (236)	262A	3,429,440	3,383,660
44	Interest Accrued (237)		761,381	732,084
45	Dividends Declared (238)		-	-
46	Matured Long-Term Debt (239)		-	-
47	Matured Interest (240)		-	-
48	Tax Collections Payable (241)		118,705	336,098
49	Miscellaneous Current and Accrued Liabilities (242)	268	3,082,323	2,499,502
50	Obligations Under Capital Leases-Current (243)		-	-
51	Derivative Instrument Liabilities (244)		-	-
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		-	-
53	Derivative Instrument Liabilities - Hedges (245)		-	-
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		-	-
55	TOTAL Current and Accrued Liabilities *(Enter Total of lines 37 thru 54)*		24,658,943	30,111,785
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		270,871	270,871
58	Accumulated Deferred Investment Tax Credits (255)		-	-
59	Deferred Gains from Disposition of Utility Plant (256)		-	-
60	Other Deferred Credits (253)	269	6,750	9,750
61	Other Regulatory Liabilities (254)	278	2,231,739	4,601,924
62	Unamortized Gain on Reacquired Debt (257)	260	-	-
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		-	-
64	Accumulated Deferred Income Taxes - Other Property (282)	274-275	37,821,482	35,552,241
65	Accumulated Deferred Income Taxes - Other (283)		-	-
66	TOTAL Deferred Credits *(Enter Total of lines 57 thru 65)*		40,330,842	40,434,786
67	TOTAL Liabilities and Other Credits *(Enter Total of lines 15, 24, 35 55, and 66)*		177,317,490	180,966,748

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 31, 2015

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)
1	UTILITY OPERATING INCOME			
2	Gas Operating Revenues (400)	300-301		
3	Operating Expenses			
4	Operation Expenses (401)	317-325		
5	Maintenance Expenses (402)	317-325		
6	Depreciation Expense (403)	336-338		
7	Amortization and Depletion of Utility Plant (404-405)	336-338		
8	Amortization of Utility Plant Acu. Adjustment (406)	336-338		
9	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)			
10	Amortization of Conversion Expenses (407.2)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other than Income Taxes (408.1)	262-263		
14	Income Taxes—Federal (409.1)	262-263		
15	Income Taxes—Other (409.1)	262-263		
16	Provision of Deferred Income Taxes (410.1)	234-235		
17	(Less) Provision for Deferred Income Taxes—Credit (411.1)	234-235		
18	Investment Tax Credit Adjustment—Net (411.4)			
19	(Less) Gains from Disposition of Utility Plant (411.6)			
20	Losses from Disposition of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Total of lines 4 thru 22)			
24	Net Utility Operating Income (Total of lines 2 less 23) (Carry forward to page 116, line 25)			

Please refer to page 114-A.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

STATEMENT OF INCOME FOR THE YEAR (Continued)

4. Explain in a footnote if the previous year's figures are different from those reported in prior reports.

5. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (in dollars) (e)	Previous Year (in dollars) (f)	Current Year (in dollars) (g)	Previous Year (in dollars) (h)	Current Year (in dollars) (l)	Previous Year (in dollars) (j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
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						11
						12
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						14
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						20
						21
						22
						23
						24

Please refer to page 114-A.

Chattanooga Gas Company
Fiscal Year Ended December 31, 2015

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (in dollars) (c)	TOTAL Previous Year (in dollars) (d)	ELECTRIC UTILITY Current Year (in dollars) (e)	ELECTRIC UTILITY Previous Year (in dollars) (f)	GAS UTILITY Current Year (in dollars) (g)	GAS UTILITY Previous Year (in dollars) (h)	OTHER UTILITY Current Year (in dollars) (i)	OTHER UTILITY Previous Year (in dollars) (j)	Line No.
1	UTILITY OPERATING INCOME										1
2	Gas Operating Revenues (400)	300-301	72,428,395	87,259,353			72,428,395	87,259,353			2
3	Operating Expenses										3
4	Operation Expenses (401)	317-325	51,456,694	66,531,634			51,456,694	66,531,634			4
5	Maintenance Expenses (402)	317-325	1,900,725	1,443,071			1,900,725	1,443,071			5
6	Depreciation Expense (403) ***	336-338	6,378,871	5,985,619			6,378,871	5,985,619			6
7	Amort. & Depl. of Utility Plant (404-405)	336-338									7
8	Amort. of Utility Plant Acq. Adj. (406)	336-338									8
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)										9
10	Amort. of Conversion Expenses (407.2)										10
11	Regulatory Debits (407.3)										11
12	(Less) Regulatory Credits (407.4)										12
13	Taxes Other Than Income Taxes (408.1)		3,058,772	2,923,265			3,058,772	2,923,265			13
14	Income Taxes - Federal (409.1)	262A	(906,944)	(1,692,722)			(906,944)	(1,692,722)			14
15	Income Taxes - Other (409.1)	262A	85,379	311,821			85,379	311,821			15
16	Provision for Deferred Income Taxes (410.1)	234-235, 274-275	3,446,244	4,093,070			3,446,244	4,093,070			16
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235									17
18	Investment Tax Credit Adj. - Net (411.4)			-							18
19	(Less) Gains from Disp. of Utility Plant (411.6)										19
20	Losses from Disp. of Utility Plant (411.7)										20
21	(Less) Gains from Disposition of Allowances (411.8)										21
22	Losses from Disposition of Allowances (411.9)										22
23	TOTAL Utility Operating Expenses *(Enter Total of lines 4 thru 22)*		65,419,741	79,595,757			65,419,741	79,595,757			23
24	Net Utility Operating Inc *(Enter Total of line 2 less 23) (Carry forward to page 116-A, line 25)*		7,008,654	7,663,596			7,008,654	7,663,596			24

*** Includes AGL Services Company allocated depreciation expense of $354,778 in 2015 and $319,683 in 2014 . Therefore, amounts will not agree to Cash Flow Statement (page 120) and Accumulated Provision for Depreciation (page 219).

(1) Reconciliation of Taxes on page 114A/116 vs. Page 262A:

	Federal	State
Page 114A above	(906,944)	85,379
Page 116 (tax on other)	388,558	(38,582)
Total Per Income St.	(518,386)	46,797
Page 262A	(531,174)	160,016
Taxes Allocated per Tax Allocation Agreement	12,788	(113,219)
Variance	0	0

Name of Respondent Chattanooga Gas Company	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 30, 2016	Year of Report December 31, 2015

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (in dollars) (c)	TOTAL Previous Year (in dollars) (d)
25	Net Utility Operating Income *(Carried forward from page 114-A)*	-	7,008,654	7,663,596
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)			
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		100,776	8
36	Allowance for Other Funds Used During Construction (419.1)		309,292	341,407
37	Miscellaneous Nonoperating Income (421)		770,146	721,308
38	Gain on Disposition of Property (421.1)		(31,677)	(10,288)
39	TOTAL Other Income *(Enter Total of lines 29 thru 38)*		1,148,537	1,052,436
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)	340		
43	Miscellaneous Income Deductions (426.1-426.5)	340	(271)	(12,076)
44	TOTAL Other Income Deductions *(Total of lines 41 thru 43)*		(271)	(12,076)
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (406.2)	262-263		
47	Income Taxes-Federal (409.2)	262-A	(388,558)	(361,008)
48	Income Taxes-Other (409.2)	262-A	38,582	177,386
49	Provision for Deferred Inc. Taxes (410.2)	234-235		
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234-235		
51	Investment Tax Credit Adj.-Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Inc. and Ded. *(Total of 46 thru 52)*		(349,977)	(183,622)
54	Net Other Income and Deductions *(Enter Total of lines 39, 44, 53)*		798,290	856,737
55	Interest Charges			
56	Interest on Long-Term Debt (427)			
57	Amort. of Debt Disc. and Expense (428)	258-259		
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt-Credit (429)	258-259		
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340	2,637,250	2,086,526
62	Other Interest Expense (431)	340	281,725	290,708
63	(Less) Allow. for Borrowed Funds Used During Construction-Cr.(432)		(186,780)	(206,174)
64	Net Interest Charges *(Enter Total of lines 56 thru 63)*		2,732,195	2,171,060
65	Income Before Extraordinary Items *(Enter Total of lines 25, 54, 64)*		5,074,749	6,349,273
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items *(Enter Total of line 67 less 68)*			
70	Income Taxes-Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes *(Enter Total of line 69 less 70)*			
72	Net Income *(Enter Total of lines 65 and 71)*		5,074,749	6,349,273

	Name of Respondent Chattanooga Gas Company	This Report is: (1) X An Original (2) A Resubmission	Date of Report *(Mo, Da, Yr)* March 30, 2016	Year of Report December 31, 2015

Statement of Accumulated Comprehensive Income and Hedging Activities

1) Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of tax basis, where appropriate.

2) Report in columns (f) and (g) the amounts of other cash flow hedges.

3). For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and losses on available-for-sale securities *(b)*	Minimum Pension liability Adjustment (net amount) *(c)*	Foreign Currency Hedges *(d)*	Other Adjustments *(e)*
1	Balance of account 219 at the Beginning of Preceding Year		(5,289,590)		
2	Preceding Year Reclassification from Account 219 to Net Income (1)		(860,015)		
3	Preceding Year Changes in Fair Value		0		
4	Total (lines 2 and 3)		(860,015)		
5	Balance of Account 219 at End of Preceding Year / Beginning of Current Year		(6,149,605)		
6	Current Year Activity (1)		30,389		
7	Current Year Changes in Fair Value		0		
8	Total (lines 6 and 7)		30,389		
9	Balance of Account 219 at End of Current Year		(6,119,216)		

(1) Unrecognized actuarial net Gain/(Loss) and prior service credit/(cost) for pensions and other post retirement benefits. These amounts are shown net of tax.

	Name of Respondent Chattanooga Gas Company	This Report is: (1) X An Original (2) A Resubmission	Date of Report *(Mo, Da, Yr)* March 30, 2016	Year of Report December 31, 2015
	Statement of Accumulated Comprehensive Income and Hedging Activities			

Line No.	Other Cash Flow Hedges [Specify] *(f)*	Other Cash Flow Hedges [Specify] *(g)*	Totals for each category of items recorded in Account 219 *(h)*	Net Income (carried Forward from Page 116, Line 72) *(i)*	Total Comprehensive Income *(j)*
1			(5,289,590)		
2			(860,015)		
3			0		
4			(860,015)		
5			(6,149,605)		
6			30,389		
7			0		
8			30,389	5,074,749	5,105,138
9			(6,119,216)		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	(Mo, Da, Yr) December 31, 2015

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all charges in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
2. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (a)	Current Year Amount (in dollars) Fiscal 2015 (b)	Previous Year Amount (in dollars) Fiscal 2014 (c)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance - Beginning of Period		9,519,342	7,551,825
2	Charges (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
3.01	Credit: Unrecognized Actuarial Gain		-	-
4	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 3.01 thru 3.05)		-	-
4.01	Debit: Unrecognized Actuarial Gain/Loss Tax		-	-
5	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 4.01 thru 4.05)		-	-
6	Balance Transferred from Income (Acct 433 less Acct 418.1)		5,074,749	6,349,273
7	Appropriations of Retained Earnings (Account 436)			
8				
9	Dividends Declared-Preferred Stock (Account 437)			
10				
11	Dividends Declared - Common Stock (Account 438)			
11.01	Dividend to AGL Resources Inc.		3,847,019	4,381,757
12	TOTAL Dividends Declared-Common Stock (Account 438) (Total of lines 11.01 thru 11.04)		3,847,019	4,381,757
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance - End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		10,747,072	9,519,342
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
18	TOTAL Appropriated Retained Earnings-AmortizationReserve, Federal (Account 215.1)			
19	TOTAL Appropriated Retained Earnings(Accounts 215, 215.1)(Total of lines 16 and 17)			
20	TOTAL Appropriated Retained Earnings(Accounts 215, 215.1)(Total of lines 16 and 17)			
21	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 20)		10,747,072	9,519,342
22	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
23	Balance-Beginning of Year (Debit or Credit)			
24	Equity in Earnings for Year (Credit) (Account 418.1)			
25	(Less) Dividends Received (Debit)			
26	Other Changes (Explain)			
27	Balance-End of Year			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**Dec. 31, 2015**

STATEMENT OF CASH FLOWS

1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amount on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amount capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) *(a)*	Current Year Amount (in dollars) Fiscal 2015 *(b)*	Previous Year Amount (in dollars) Fiscal 2014 *(c)*
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 116)	5,074,749	6,349,273
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	6,024,093	5,665,936
5	Amortization of: (Specify)		
5.01	Additions to leased property	-	-
5.02			
6	Deferred Income Taxes (Net)	3,446,244	4,093,070
7	Investment Tax Credit Adjustments (Net)	-	-
8	Net (Increase) Decrease in Receivables	4,495,776	(833,093)
9	Net (Increase) Decrease in Inventory	4,606,126	(2,608,033)
10	Net (Increase) Decrease in Allowances Inventory	-	-
11	Net Increase (Decrease) in Payables and Accrued Expenses	437,191	(477,865)
12	Net (Increase) Decrease in Other Regulatory Assets	(30,765)	981,812
13	Net Increase (Decrease) in Other Regulatory Liabilities (1)	(201,739)	201,739
14	(Less) Allowance for Other Funds Used During Construction	(309,292)	(341,407)
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other:		
16.01	Accounts Payable to Associated Companies	-	-
16.02	Prepayments	891,907	(3,609,091)
16.03	Customer Deposits	30,577	219,411
16.04	Tax Collections Payable	(217,394)	(325,957)
16.05	Misc Accrued Assets	769,938	(21,529)
16.06	Deferred Purchased Gas Cost	(2,149,455)	(324,847)
16.07			
16.08			
16.09	Other - Net	(138,205)	(774,405)
17	Net Cash Provided by (Used in) Operating Activities		
18	*(Total of lines 2 thru 16.09)*	22,729,751	8,195,014
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Capital Expenditures	(15,488,097)	(26,661,452)
23			
24			
25			
26			
27	Other:		
27.01	Cost of Removal (Net of Proceeds)	(471,920)	(646,865)
28	Cash Outflows for Plant (Total of lines 22 thru 27.02)	(15,960,017)	(27,308,317)
29			
30	Acquisition of Other Noncurrent Assets		
31	Proceeds from Disposal of Noncurrent Assets	-	-
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies	-	-
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities		
39	Proceeds from Sales of Investment Securities		

Note:

Income taxes paid for calendar year 2015:	(1,256,442)
Interest paid for the year 2015:	2,702,897

(1) Excludes unrecovered Purchased Gas Costs reflected as a separate line item in 16.06 below

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original	*(Mo, Da, Yr)*	December 31, 2015
	A Resubmiss	March 30, 2016	

STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U.S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:
(a) Net Proceeds or payments
(b) Bonds, Debentures, and other long-term debt.
(c) Include commercial paper.
(d) Identify separate such items as investments fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (in dollars) 12/31/2015 *(b)*	Previous Year Amount (in dollars) 12/31/2014 *(c)*
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other:		
47.01			
48	Net Cash Provided by (Used in) Investing Activities		
49	*(Total of lines 28 thru 47.01)*	(15,960,017)	(27,308,317)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt	644,086	11,145,998
54	Preferred Stock	-	-
55	Common Stock	160,185	7,471,512
56	Other: API C	-	-
57	Net Increase in Short-Term Debt		
58	Other: Accounts Payable to Associated Companies	(3,902,880)	4,988,401
58.01			
58.02			
59	Cash Provided by Outside Sources *(Total of lines 53 thru 58.02)*	(3,098,609)	23,605,911
60			
61	Payments for Retirement of:		
62	Long-Term Debt	-	-
63	Preferred Stock	-	-
64	Common Stock	-	-
65	Other:	-	-
65.01	Intercompany loans	-	-
66	Net Decrease in Short-Term Debt	-	-
67	Other: Accounts Payable to Associated Companies	-	-
68	Dividends on Preferred Stock	-	-
69	Dividends on Common Stock Paid to Parent	(3,847,019)	(4,381,757)
70	Net Cash Provided by (Used in) Financing Activities		
71	*(Total of lines 59 thru 69)*	(6,945,628)	19,224,154
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	*(Total of lines 18, 49 and 71)*	(175,893)	110,851
75			
76	Cash and Cash Equivalents at Beginning of Year	177,311	66,460
77			
78	Cash and Cash Equivalents at End of Year	1,418	177,311

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

NOTES TO FINANCIAL STATEMENTS

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.

2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.

3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.

4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify and mechanism of account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligationsand any changes in the measurement of method of accounting for the obligations. Include details on the accounting of the settlement of the obligations and any gains or losses expected or incurred on the settlement.

5. Provide a list of all environmental credits received during the reporting period.

6. Provide a summary of revenues and expenses of each tracked cost and special surcharge.

7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.

8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.

10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.

11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.

12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

13. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholder are applicable and furnish the data required by the above instructions, such notes may be included herein.

1. The December 31, 2015 capitalization balances reflect adjustments made for regulatory purposes to reflect a target capitalization ratio consistent with capital structure authorized in Tennessee Regulatory Authority Docket 09-00183. The adjustments include an increase in equity reflected in account 207--Premium on capital Stock of $160,186, and an increase in account 223--Advances from Associated Companies of $644,086. The offset to these adjustments is a decrease to account 234--Accounts Payable Associated Companies of $804,272.
2. None.
3, 4, and 13 - Reference AGL Resources Inc. Form 10-K filed with the Securities and Exchange Commission on February 11, 2016.
5. None.
6. In accordance with Tennessee Regulatory Authority (TRA) Rule 1220-4-7 the cost of gas incurred by Chattanooga Gas Company is recorded in the Deferred Gas Cost Account and recovered through the operation of the Purchase Gas Adjustment /Actual Cost Adjustment mechanism. As required by Rule 1220-4-7.03(2), each year the Company files with the TRA an annual report reflecting the transactions in the Deferred Gas Cost Account for the twelve months ended June 30. This report is audited by the Staff of the TRA. The report for the most recent reporting period ended June 30, 2015 was filed August 26, 2015.
7. Not applicable.
8. None.
9. None.
10. None.
11. None.
12. None.

Name of Respondent	This Report is:	Date of Report	Year Ending
Chattanooga Gas Company	(1) X An Original (2) A Resubmissio	March 30, 2016	December 31, 2015

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item (a)	Total (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	248,714,631
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	1,329,354
7	Experimental Plant Unclassified	
8	TOTAL (Total of lines 3 thru 7)	250,043,985
9	Leased to Others	
10	Improvements to Leased Property	
11	Construction Work in Progress	9,367,771
12	Acquisition Adjustments	11,474,784
13	TOTAL Utility Plant (Total of lines 8 thru 12)	270,886,540
14	Accum. Prov. for Depr., Amort., & Depl.	119,796,685
15	Net Utility Plant (Total of lines 13 and 14)	151,089,855
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	89,650,688
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	
20	Amort. of Underground Storage Land and Land Rights	
21	Amort. of Other Utility Plant (Retirements)	
21a	Accumulated Removal Obligations	25,386,737
22	TOTAL In Service (Total of lines 18 thru 21)	115,037,425
23	Leased to Others	
24	Depreciation	
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	
27	Improvements to Leased Property	
28	Depreciation	
29	Amortization	
30	TOTAL Improvements to Leased Property (Total of lines 28 and 29)	
31	Abandonment of Leases (Natural Gas)	
32	Amort. of Plant Acquisition Adj.	4,759,260
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	119,796,685

Name of Respondent	This Report is:	Date of Report	Year Ending
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	March 30, 2016	December 31, 2015

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	248,714,631			3
				4
				5
	1,329,354			6
				7
	250,043,985			8
				9
				10
	9,367,771			11
	11,474,784			12
	270,886,540			13
	119,796,685			14
	151,089,855			15
				16
				17
	89,650,688			18
				19
				20
				21
	25,386,737			
	115,037,425			22
				23
				24
				25
				26
				27
				28
				29
				30
				31
	4,759,260			32
	119,796,685			33

Name of Respondent	This Report is:	Date of Report	Year Ending
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	March 30, 2016	**December 31, 2015**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106)

1. Report below the original cost of plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Classified, and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding years.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary account at the end of the year, include in column (d) a tentative distribution of such retirement, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing in account distributions of these tentative classifications in columns (c) and (d),

Line No.			Balance at Beginning of Year (b)	Additions (c)
1		INTANGIBLE PLANT		
2	301	Organization	46,201	
3	302	Franchises and Consents	2,028	
4	303	Miscellaneous Intangible Plant		
5		**TOTAL Intangible Plant (Enter Total lines 2 thru 4)**	48,229	
6		PRODUCTION PLANT		
7		Natural Gas Production and Gathering Plant		
8	325.1	Producing Lands		
9	325.2	Producing Leaseholds		
10	325.3	Gas Rights		
11	325.4	Rights-of Way		
12	325.5	Other Land and Land Rights		
13	326	Gas Well Structures		
14	327	Field Compressor Station Structures		
15	328	Field Measuring and Regulating Station Equipment		
16	329	Other Structures		
17	330	Producing Gas Wells-Well Construction		
18	331	Producing Gas Wells-Well Equipment		
19	332	Field Lines		
20	333	Field Compressor Station Equipment		
21	334	Field Measuring and Regulating Station Equipment		
22	335	Drilling and Cleaning Equipment		
23	336	Purification Equipment		
24	337	Other Equipment		
25	338	Unsuccessful Exploration & Develepment Costs		
26		**TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)**		
27		PRODUCTS EXTRACTION PLANT		
28	340	Land and Land Rights		
29	341	Structures and Improvements		
30	342	Extraction and Refining Equipment		
31	343	Pipe Lines		
32	344	Extracted Products Storage Equipment		
33	345	Compressor Equipment		

Name of Respondent	This Report is:	Date of Report	Year Ending
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	March 30, 2016	**December 31, 2015**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

including the reversals of the prior year tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at the end of the year.
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amount initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect accumulated provision for depreciation, acquisition, adjustments, etc.
and show in column (f) only the offset to the debits or credits to primary account classifications.
7. For account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Retirements (1) (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			46,201	301	2
			2,028	302	3
				303	4
			48,229		5
					6
					7
				325.	8
				325.	9
				325.	10
				325.	11
				325.	12
				326	13
				327	14
				328	15
				329	16
				330	17
				331	18
				332	19
				333	20
				334	21
				335	22
				336	23
				337	24
				338	25
					26
					27
				340	28
				341	29
				342	30
				343	31
				344	32
				345	33

Name of Respondent	This Report is:	Date of Report	Year Ending
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	March 30, 2016	**December 31, 2015**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Line No.				Balance at Beginning of Year (b)	Additions (c)
34	346	346	Gas Measuring and Regulating Equipment		
35	347	347	Other Equipment		
36			**TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)**		
37			**TOTAL Natural Gas Production Plant (Enter Total of lines 26 and 36)**		
38					
39			**TOTAL Production Plant (Enter Total of lines 37 and 38)**		
40			NATURAL GAS STORAGE AND PROCESSING PLANT		
41			Underground Storage Plant		
42	350.1	350.1	Land		
43	350.2	350.2	Rights-of-Way		
44	351	351	Structures and Improvements		
45	352	352	Wells		
46	352.1	352.1	Storage Leaseholds and Rights		
47	352.2	352.2	Reservoirs		
48	352.3	352.3	Non-recoverable Natural Gas		
49	353	353	Lines		
50	354	354	Compressor Station Equipment		
51	355	355	Measuring and Reg. Equipment		
52	356	356	Purification Equipment		
53	357	357	Other Equipment		
54		0	**TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)**		
55		0	Other Storage Plant		
56	360	360	Land and Land Rights	553,383	140,503
57	361	361	Structures and Improvements	9,751,248	537,076
58	362	362	Gas Holders	3,847,513	
59	363	363	Purification Equipment	528,383	
60	363.1	363.1	Liquefaction Equipment	2,991,311	165,451
61	363.2	363.2	Vaporizing Equipment	2,067,144	
62	363.3	363.3	Compressor Equipment	2,731,450	
63	363.4	363.4	Measuring. and Regulating Equipment	283,076	
64	363.5	363.5	Other Equipment	1,658,146	485,827
		364.8	Other Equipment		
65		0	**TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)**	24,411,654	1,328,857
66		0	Base Load Liquefied Natural Gas Terminating and Processing Plant		
67	364.1	364.1	Land and Land Rights		
68	364.2	364.2	Structures and Improvements	20,825	433,653
69	364.3	364.3	LNG Processing Terminal Equipment		
70	364.4	364.4	LNG Transportation Equipment		
71	364.5	364.5	Measuring and Regulating Equipment	584,546	377,008
72	364.6	364.6	Compressor Station Equipment		
73	364.7	364.7	Communications Equipment		
74	364.8	364.8	Other Equipment	465,692	152,892
75		0	**TOTAL Base Load Liquefied Nat'l Gas, Terminaling and Processing Plant (lines 67-74)**	1,071,063	963,553
76		0	**TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 54,65 and 75)**	25,482,717	2,292,410
77		0			
78	365.1	365.1	Land and Land Rights		
79	365.2	365.2	Rights-of-Way		
80	366	366	Structures and Improvements		

Name of Respondent **Chattanooga Gas Company**	This Report is: (1) X An Original (2) A Resubmission	Date of Report March 30, 2016	Year Ending **December 31, 2015**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers ** (f)	Balance at End of Year (g)		Line No.
				346	34
				347	35
					36
					37
					38
					39
					40
					41
				350.	42
				350.	43
				351	44
				352	45
				352.	46
				352.	47
				352.	48
				353	49
				354	50
				355	51
				356	52
				357	53
					54
					55
			693,886	360	56
			10,288,324	361	57
			3,847,513	362	58
			528,383	363	59
			3,156,762	363.	60
			2,067,144	363.	61
			2,731,450	363.	62
			283,076	363.	63
			2,143,973	363.	64
			25,740,511		65
					66
				364.	67
			454,478	364.	68
				364.	69
				364.	70
			961,554	364.	71
				364.	72
				364.	73
			618,584	364.	74
			2,034,616		75
			27,775,128		76
					77
				365.	78
				365.	79
				366	80

Name of Respondent	This Report is:	Date of Report	Year Ending
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	March 30, 2016	**December 31, 2015**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Line No.				Balance at Beginning of Year (b)	Additions (c)
81	367	367	1 Mains		
82	368	368	Compressor Station Equipment		
83	369	369	Measuring and Reg. Station Equipment		
84	370	370	Communication Equipment		
85	371	371	Other Equipment		
86		0	**TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)**		
87		0	DISTRIBUTION PLANT		
88	374	374	Land and Land Rights	646,958	98,634
89	375	375	Structures and Improvements	29,501	38,860
90	376	376	Mains	115,946,238	8,771,626
91	377	377	Compressor Station Equipment	702,643	
92	378	378	Measuring and Regulating Sta. Equipment-General	966,705	89,490
93	379	379	Measuring and Regulating Sta. Equipment-City Gate	1,562,658	189,796
94	380	380	Services	58,779,401	2,176,822
95	381	381	Meters	15,794,242	1,279,281
96	382	382	Meter Installations	3,123,676	152,147
97	383	383	House Regulators	4,390,908	224,137
98	384	384	House Reg. Installations	239,048	42,450
99	385	385	Industrial Meas. and Reg. Sta. Equipment	138,553	
100	386	386	Other Prop. on Customers' Premises	16,919	
101	387	387	Other Equipment	302,117	83,912
102		0	**TOTAL Distribution Plant (Enter Total lines 88 thru 101)**	202,639,567	13,147,155
103		0	GENERAL PLANT		
104	389	389	Land and Land Rights	15,087	27,221
105	390	390	Structures and Improvements		
106	391	391	Office Furniture and Equipment	5,241,897	328,880
107	392	392	Transportation Equipment	1,041,992	411,756
108	393	393	Stores Equipment	38,624	
109	394	394	Tools, Shop, and Garage Equipment	368,196	9,178
110	395	395	Laboratory Equipment		
111	396	396	Power Operated Equipment	254,783	69,140
112	397	397	Communication Equipment	382,912	25,971
113	398	398	Miscellaneous Equipment	206,385	
114		0	**Subtotal (Enter Total of lines 104 thru 113)**	7,549,878	872,146
115	399	399	Other Tangible Property		
116			**TOTAL General Plant (Enter Total of lines 114 and 115)**	7,549,878	872,146
117			**TOTAL Accounts 101 and 106)**	235,720,391	16,311,711
118			Gas Plant Purchased (See Instruction 8)		
119			(Less) Gas Plant Sold (See Instruction 8)		
120			Experimental Gas Plant Unclassified		
121			**TOTAL Gas Plant In Service (Enter Total lines 117 thru 120)**	235,720,391	16,311,711

Name of Respondent **Chattanooga Gas Company**	This Report is: (1) X An Original (2) A Resubmission	Date of Report March 30, 2016	Year Ending **December 31, 2015**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				367	81
				368	82
				369	83
				370	84
				371	85
					86
					87
			745,592	374	88
			68,361	375	89
(910,815)			123,807,049	376	90
			702,643	377	91
			1,056,195	378	92
			1,752,454	379	93
(628,496)			60,327,727	380	94
(259,005)			16,814,518	381	95
			3,275,823	382	96
(453)			4,614,592	383	97
			281,498	384	98
			138,553	385	99
			16,919	386	100
			386,029	387	101
(1,798,769)			213,987,953		102
					103
			42,308	389	104
				390	105
(170,179)			5,400,598	391	106
			1,453,748	392	107
			38,624	393	108
(8,351)			369,023	394	109
				395	110
(339)			323,584	396	111
			408,883	397	112
(10,479)			195,906	398	113
(189,348)			8,232,676		114
				399	115
(189,348)			8,232,676		116
(1,988,117)			250,043,985		117
					118
					119
					120
(1,988,117)			250,043,985		121

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	December 31, 2015

GAS PROPERTY AND CAPACITY LEASED FROM OTHERS

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.

2. For all leases in which the average annual lease payment over the initial term of the lease exceeds $500,000, provide in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments For 2015 (Current Year) (d)
1				
2	ARI		Vehicles	$ 29,079
3				
4	Wheels	(1)	Vehicles	$ (3,630)
5				
6	Dillard Partnership		Chattanooga Service Center	$ 141,750
7				
8	David Conley		Cleveland Service Center	$ 7,800
9				
10				
11				
12				
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42				
43				
44				
45	TOTAL			$ 174,999

(1) Credit for GE Capital relates to proceeds from termination of leases

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	December 31, 2015

GAS PROPERTY AND CAPACITY LEASED TO OTHERS

1. For all leases in which the average lease income over the initial term of the lease exceeds $500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.

2. In column (d) provide the lease payments received from others.

3. Designate associated companies with and asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments For Current Year (d)
1	None			
2				
3				
4				
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9				
10				
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43				
44				
45	TOTAL			-

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	December 31, 2015

GAS PLANT HELD FOR FUTURE USE (ACCOUNT 105)

1. Report separately each property held for future use at end of the year having an original coat of $1,000,000 or more. Group other items of property held for future use.

2. For property having an original cost of $1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	None			
2				
3				
4				
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44				
45	TOTAL			

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	December 31, 2015

CONSTRUCTION WORK IN PROGRESS (ACCOUNT 107)

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than $1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress - Gas (Account 107) (b)		Estimated Additional Cost of Project (c)
1	Mandatory Projects	553,712		
2	Support Projects	3,306,975		
3	Gas Operations	4,870,819		
4	Fleet	366,921		
5	New Business Projects	262,367		
6	Minor Projects	6,978		
7				
8				
9				
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11				
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43	TOTAL	9,367,772		

Name of Respondent	This Report is:	Date of Report	Year Ending
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	March 30, 2016	December 31, 2015

Non-Traditional Rate Treatment Afforded New Projects

1. The Commission's Certificate Policy Statement provides a threshold requirement for Existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC p61, 128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.
2. In column b, list the CP Docket Number where the commission authorized the facility.
3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)
4. In column d, list the amount in Account 101, gas Plant in Service, associated with the facility.
5. In column d, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Serverice (d)
1	None			
2				
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25	TOTAL		0	0

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	**December 31, 2015**

Non-Traditonal Rate Treatment Afforded New Projects (continued)

6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes--Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes--Other Property; Account 283, Accumulated Deferred Income Taxes--Other, associated with the facility.
7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).
8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.
9. In column i, report the amount of depreciation expense accrued on the facility during the year.
10. In column j, list any other expenses (including taxes) allocated to the facility.
11. In column k, report the incremental revenues associated with the facility.
12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.
13. Provide the total amounts for each column.

Line No.	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including Taxes) (j)	Incremental Revenues (k)
1	None						
2							
3							
4							
5							
6							
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	**December 31, 2015**

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

1. (a) Capitalized overheads include Administrative and General Salaries, Office Supplies and Expenses, Employee Pensions and Benefits.

(b) (1) Administrative and General Salaries and Office Supplies and Expenses are capitalized on the basis of the ratio of construction payroll to total company payroll excluding Administrative and General Salaries, for twelve months ended 12/31/2015.

E = F x G.
Where:
E = Monthly A & G Salaries and Supplies Capitalized*
F = Current month actual A & G Salaries and Supplies
G = A & G Capitalization Ratio
*E is allocated to Construction Work In Progress on the basis of the percentage calculated by dividing the current month's total amount to be capitalized by the current month's total charges to construction. E is distributed to all projects having charges for the current month at a uniform percentage.

(2) Employee Pensions and Benefits are capitalized monthly, using the following formula, and data for the twelve months ended 12/31/15:

A = (B/C x D)
Where:
A = Monthly Employee Pensions and Benefits Capitalized
B = Employee Pensions and Benefits Expense
C = Total Company Payroll
D = Current Month Construction Payroll (including Administrative and General Salaries Capitalized)

(3) Engineering Costs--a predetermined percentage of expense for certain engineering departments.

(c) The amounts computed under (b)(2) are distributed to Construction Work in Progress on the basis of a percentage calculated by dividing the amount to be capitalized by the current month payroll charges to construction. Engineering Costs are allocated to projects based on the percentage of each projects's expenditure to total.

(d) A&G Salaries, Office Supplies & Expenses, and Employee Benefits are distributed to all jobs having payroll changes for the current month at a uniform percentage. Engineering costs are allocated based on the percentage of capital expenditure for each project to total.

(e) No differentiation for A&G Salaries, Office Supplies & Expenses, and Employee Benefits and Pensions. Engineering costs are allocated to mandatory, new business, and support projects.

(f) Indirectly assigned.

2. The annual rate used for capitalizing the allowance for funds used during construction was 7.41 percent determined on the basis of the approximate cost of capital employed to finance the construction program. AFUDC is calculated on all eligible charges based on the eligible project types and activities. AFUDC eligible projects do not have requirements for minimum dollar amount or time to complete; therefore, AFUDC is calculated on all eligible charges beginning on the first month incurred until the month that the charges are cleared from the project by entering and closing a completion report in the Project Costing system. The AFUDC rate is equal to the authorized cost of capital in effect during the year. The calculation is as follows:

(a) ((Current Monthly Expenditures x .0741/12) /2) + ((Cumulative Expenditures x .0741/12)

3. Not applicable.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.

1. Components of Formula (derived from actual balances and actual cost rates):

Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1) Average Short-Term Debt	S	11.60%	
(2) Short-Term Interest			s 2.04%
(3) Long-Term Debt	D	42.34%	d 6.03%
(4) Preferred Stock	P	0.00%	p 0%
(5) Common Equity	C	46.06%	c 10.05%
(6) Total Capitalization		100.00%	
(7) Average Construction Work in Progress Balance	W		

2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C))(1-(S/W)]$

3. Rate for Other Funds $[1-(S/W)][p(P/(D+P+C)) + c(C/(D+P+C))]$

4. Weighted Average Rate Actually Used for the Year:
   a. Rate for Borrowed Funds - 2.79%
   b. Rate for Other Funds - 4.62%

Name of Respondent	This Report is:	Date of Report	Year Ending
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	March 30, 2016	December 31, 2015

ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed form service. If the respondent has a significant amount of gas plant retired
at year end which has not been recorded and/or classified to the various reserve function classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01,7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. Balances and Changes During Year				
1	Balance Beginning of Year	116,293,567	116,293,567		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	6,024,093	6,024,093		
4	(403.1) Depreciation Expense for Asset Retirements Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing				
7	Other Clearing Accounts				
8	Other Clearing (Specify): Adjustments				
8.01	Provision for Additions to Leased Property				
9	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8.)	6,024,093	6,024,093		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	1,988,117	1,988,117		
12	Cost of Removal	504,213	504,213		
13	Salvage (Credit)	(2,850)	(2,850)		
14	TOTAL Net Chrgs. for Plant Ret. (Total of lines 11 thru 13)	2,489,480	2,489,480		
15	Other Debit or Credit Items (Reclass of Amortizable Assets):				
15.01	Change in Account Reserve for Amortization Adjustment Acquisition costs	(31,495)	(31,495)		
15.02	Transfers and Adjustments (1)				
16	Balance End of Year (Total of lines 1,9,14,15 to 15.2)	119,796,685	119,796,685		
	Section B. Balances at End of Year According to Fuctional Classifications				
17	Production-Manufactured Gas				
18	Prod. and Gathering-Natural Gas				
19	Products Extraction-Natural Gas				
20	Underground Gas Storage				
21	Other Storage Plant	12,649,865	12,649,865		
22	Base Load LNG Terminaling and Processing Plant				
23	Transmission				
24	Distribution	96,824,161	96,824,161		
25	General	10,322,659	10,322,659		
26	TOTAL (Total of lines 17 thru 25)	119,796,685	119,796,685		

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	**December 31, 2015**

GAS STORED (ACCOUNTS 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, AND 164.3)

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment charged and credited.

2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.
3. State in as footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year					$12,114,475	$5,765,414		$17,879,890
2	Gas Delivered to Storage (4)					$7,755,965	$4,166,552		$11,922,517
3	Gas Withdrawn from Storage					$10,575,088	$4,819,092		$15,394,180
4	Other Debits and Credits (5)					($1,252,706)	$0		($1,252,706)
5	Balance at End of Year					$8,042,646	$5,112,875		$13,155,521
6	Dth					2,174,458	1,109,670		3,284,128
7	Amount Per Dth					$ 3.70	$ 4.61		$ 4.01

1. No adjustments.

2. Not applicable.

3. Inventories are stated at weighted average cost. All Gas stored is classified as a current asset.

4. Includes net cash out transactions

5. Includes the following:

	Natural Gas	LNG	TOTAL
Beginning Balance	$1,555,905	$589,725	$2,145,630
Activity for Year	($604,764)	($562,965)	($1,252,706)
Ending Balance	$951,141	$26,761	$977,902

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 31, 2015

INVESTMENTS (Accounts 123, 124, 136)

1. Report below investments in Accounts 123, *Investments in Associated Companies*, 124, *Other Investments*, and 136, *Temporary Cash Investments*.
2. Provide a subheading for each account and list thereunder the information called for:

(a) Investment in Securities--List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, *Other Investments)* state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, also may be grouped by classes.

(b) Investment Advances--Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment	*	Book Cost at Beginning of Year *(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.*	Purchases or Additions During Year
	(a)	*(b)*	*(c)*	*(d)*
1	Account 123			
2	None			
3				
4				
5	Account 124			
6	None			
7				
8				
9	Account 136			
10	None			
11				
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 31, 2015

INVESTMENTS (Accounts 123, 124, 136) (Continued)

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employers.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Beginning of Year *(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)* (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)	Line No.
None					1
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 31, 2015

INVESTMENTS IN SUBSIDIARY COMPANIES (Accounts 123.1)

1. Report below investments in Accounts 123.1, *Investments in Subsidiary Companies.*
2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

(a) Investment in Securities--List and describe each security owned. For bonds, give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances--Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment *(a)*	Date Acquired *(b)*	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	None			
2				
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40	TOTAL Cost of Account 123.1		TOTAL	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 31, 2015

INVESTMENTS IN SUBSIDIARY COMPANIES (Accounts 123.1) (Continued)

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designated such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year *(e)*	Revenues for Year *(f)*	Amount of Investment at End of Year *(g)*	Gain or Loss from Invested disposed of *(h)*	Line No.
None				1
				2
				3
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0	0	0	0	40

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Prepayment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Honeywell Software Maintenance	9,519
2	Prepayments for Tennesse One-Call	57,492
3	Prepaid Taxes	2,718,692
4		
5		
6	TOTAL	2,785,703

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

Line No.	Description of Extraordinary Loss [Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	WRITTEN OFF DURING YEAR Account Charged (e)	WRITTEN OFF DURING YEAR Amount (f)	Balance at End of Year (g)
7	None						
8							
9							
10							
11							
12							
13							
14							
15	TOTAL						

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of unrecovered Plant and Regulatory Study Costs [Include in the description of costs the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with next row number after the last row number used for extraordinary property losses. (a)	Balance Beginning of Year (b)	Total Amount of Charges (c)	Cost Recognized During Year (d)	WRITTEN OFF DURING YEAR Account Charged (e)	WRITTEN OFF DURING YEAR Amount (f)	Balance at End of Year (g)
16	None						
17							
18							
19							
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21							
22							
23							
24							
25							
26	TOTAL						

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

OTHER REGULATORY ASSETS (ACCOUNT 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than $250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350 - 351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits/(Credits)	WRITTEN OFF DURING YEAR		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	LNG Tank Painting (8/1/2010 - 5/31/2015)	12,756		843.9	12,756	-
2	Alignment and Usage Adjustment (AUA)	-	(9,520)	480, 481	(53,042)	43,522
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5						
6						
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41	TOTAL	12,756	(9,520)		(40,286)	43,522

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

1. Report below the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than $250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Other Deferred Debits	73,075	41,580	various	73,075	41,580
3						
4						
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7						
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39	TOTAL	73,075	41,580		73,075	41,580

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.
3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

Line No.	Account Subdivisions	Balance at Beginning of Year	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1	Amounts Credited to Account 410.1
	(a)	(b)	(c)	(d)
1	Account 190			
2	Electric			
3	Gas	3,875,734	175,149	
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	3,875,734	175,149	
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 190 (Total of lines 5 thru 6.02)	3,875,734	175,149	
8	Classification of TOTAL			
9	Federal Income Tax	430,446	(14,810)	
10	State Income Tax	3,445,288	189,958	
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190) (Continued)

4. If more space is needed, use separate pages as required.

5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct No. (g)	Amount (h)	Acct. No. (l)	Amount (j)	(k)	
							1
							2
		219; 282	1,041,609			2,658,977	3
							4
			1,041,609			2,658,977	5
							6
							6.01
							6.02
			1,041,609			2,658,977	7
							8
		219; 282	292,768			152,488	9
		219; 282	748,841			2,506,489	10
							11

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	December 31, 2015

CAPITAL STOCK (ACCOUNTS 201 AND 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1				
2	Common Stock			
3	Common	1,000,000	1.00	
4	Total Common Stock	1,000,000	1.00	
5				
6				
7				
8				
9				
10				
11				
12				
13	Total Preferred Stock	0		
14				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

CAPITAL STOCK (ACCOUNTS 201 AND 204) (Continued)

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT AS REQUIRED STOCK (Account 217)		HELD BY RESPONDENT IN SINKING AND OTHER FUNDS		Line No.
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
						2
10,000	10,000		2,363,278			3
10,000	10,000		2,363,278			4
						5
						6
						7
						8
						9
						10
						11
0	0			0	0	12
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(ACCOUNTS 202, 203, 205, 206, 207, and 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, *Common Stock Subscribed,* and Account 205, *Preferred Stock Subscribed,* show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, *Common Stock Liability for Conversion,* or Account 206, *Preferred Stock Liability for Conversion,* at the end of year.
4. For Premium on Account 207, *Capital Stock,* designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1	Premium on Capital Stock Account 207:			
2	Premium on Common Stock (1)		10,000	55,466,076
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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22				
23				
24				
25	TOTAL		10,000	55,466,076

(1) The adjustments include an increase in equity reflected in account 207--Premium on captial Stock of $160,185
Adjustment made to attain target capitalization ratios per docket 09-00183. See note (1) on page 122 for Details.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 31, 2015

OTHER PAID-IN CAPITAL (ACCOUNTS 208-211)

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) *Donations Received from Stockholders* (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock* (Account 209) - State amount and briefly explain the capital changes t hat gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) *Gain or Resale or Cancellation of Reacquired Capital Stock* (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital* (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1		
2	Additional Paid-In-Capital	
3		
4		
5		
6	Balance Beginning of Year	0
7		
8		
9	Activity	0
10		
11		
12		
13	Balance End of Year	0
14		
15		
16		
17		
18		
19		
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41		
42		0

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original	(Mo, Da, Yr)	December 31, 2015
	A Resubmission	March 30, 2016	

DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
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11		
12		
13		
14		
15	TOTAL	

CAPITAL STOCK EXPENSE (ACCOUNT 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	None	
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29	TOTAL	

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 31, 2015

LONG-TERM DEBT (ACCOUNT 221, 222, 223,and 224) (Continued)

5. In a supplement statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, *Interest on Long-Term Debt* and Account 430, *Interest on Debt to Associated Companies.*
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT			
Rate (in %)	Amount	Reacquired Bonds (Account 222)	Sinking and Other Funds	Redemption Price Per $100 at End of Year	Line No.
(e)	(f)	(g)	(h)	(i)	
4.95%**	2,577,253				1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
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					36
** As of December 31, 2015.					37
					38
					39
	2,577,253				40

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (ACCOUNTS 181, 225, 226)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt	Principal Amount of Debt Issued	Total Expense Premium or Discount	AMORTIZATION PERIOD	
				Date From	Date To
	(a)	(b)	(c)	(d)	(e)
1	None				
2					
3					
4					
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accts. 181, 225, 226) (Cont.)

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, *Amortization of Debt Discount and Expense,* or credited to Account 429, *Amortization of Premium on Debt-Credit.*

Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
None				1
				2
				3
				4
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
2. In column (c) show the principal amount of bonds or other long-term debt reacquired.
3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.
4. Show loss amounts by enclosing the figures in parentheses.
5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, *Amortization on Reacquired Debt,* or credited to Account 429.1, *Amortization of Gain on Reacquired Debit-Credit.*

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2	**None**					
3						
4						
5						
6						
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as return were to be filed, indicating, however, intercompany amounts to be practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	DETAILS (a)	Amount (b)
1	Net Income for the Year (Page 116)	5,074,749
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Tax	2,974,655
11	Meals And Entertainment	5,051
12	Club Dues	1,187
13	Lobbying Expenses	2,228
14	Pension	228,943
15	Bad Debt Reserve	27,147
16	Chattanooga Rate Case	12,756
17	Insurance Reserve	3,470
18	Accrued Severence	10,000
19	Income Recorded on Books Not Included in Return	
20		
21		
22	Deductions on Return Not Charged Against Book Income	
23	Accrued Post Retirement Benefits	300,663
24	Miscellaneous Accrued Taxes	242,628
25	Depreciation	9,019,437
26	Accrued Bonus	3,430
27	Unearned Revenue	3,000
28	State Income Tax Deduction	160,016
29	Federal Tax Net Income	(1,388,988)
30	Show Computation of Tax:	
31	Tax @ 35%	(486,146)
32	Prior Year Adjustments	(45,028)
33	Total	(531,174)
34		
35		
36		
37		
38		

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 30, 2015

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	TOTAL		

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (l)	Gas (Account 408.1, 409.1) (j)	Other Utility Department (Account 408.1, 409.1) (j)	Other Income and Deductions (Account 408.2, 409.2) (j)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	TOTAL			

Please refer to Page 262-A.

CHATTANOOGA GAS COMPANY
Schedule of Taxes Accrued, Prepaid, and Charged
For the Calendar Year Ended December 31, 2015

Line No.	Kind of Tax (see instruction 5) (a)	Beginning-of-Year Balance Accrued Taxes (b)	Beginning-of-Year Balance Prepaid Taxes (c)	Current Year Activity Total Taxes Charged (d)	Current Year Activity Total Taxes Paid (e)	Current Year Activity Adjustments (f)	End-of-Year Balance Accrued Taxes (g)	End-of-Year Balance Prepaid Taxes (h)	Line No.
1	Federal:								1
2	Income								2
3	FYE 12.31.2015		3,225,942	531,174 (1)	(1,465,385)			2,291,732	3
4	Prior years								4
5	Payroll:								5
	Fed Withholding Taxes	5		(392,667)	392,529	(62)	(195)		
6	Unemployment	(758)		1,893	(1,199)		(64)		6
7	FICA & Medicare	(2,630)		(439,714)	436,983		(5,361)		7
8	Total Federal	(3,383)	3,225,942	(299,314)	(637,072)	(62)	(5,620)	2,291,732	8
9	State & County:								9
10	Income								10
11	FYE 12.31.2015		378,038	(160,016) (1)	208,938			426,960	11
12	Prior years								12
13	Property	(2,371,283)		(1,769,222)	1,612,400		(2,528,105)		13
14	Gross Receipts tax and Franchise Fee	(1,007,639)		(770,964)	1,013,592		(765,011)		14
15	Unemployment	(55)		(655)	709		(1)		15
16	Motor Fuel		2,729			(2,729)	-		16
17	Total State & County	(3,378,977)	380,767	(2,700,857)	2,835,639	(2,729)	(3,293,117)	426,960	17
18	Local:								18
19	Business License		1,666			(1,666)	-		19
20	Gross Receipts		-						20
21	Sales & Use Tax		40			(40)	-		21
22	City Local Option Tax		3,822			(3,822)	0		22
23	Marta Tax Payable								23
24	Franchise	(1,300)	-	(303,204)	172,501	1,300	(130,703)		24
25	Total Local	(1,300)	5,528	(303,204)	172,501	(4,228)	(130,703)	-	25
26	CUMULATIVE TOTAL	(3,383,660)	3,612,237	(3,303,375)	2,371,068	(7,019)	(3,429,440)	2,718,692	26

(1) Amount does not include allocated tax expense of ($100,431). See reconciliation on pages 114A and 116.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 30, 2015

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under $250,000 may be grouped.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Included in Acct 165) (h)	
					1
					2
					3
					4
					5
					6
					7
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					9
					10
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					13
					14
					15

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
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				10
				11
				12
				13
				14
				15

Please refer to Page 262-A.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	December 31, 2015

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the
2. Minor items (less than $250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at end of Year (b)
1	Misc Adjustments - Gas Accounts Receivables	307,527
2	Unclaimed Customer Credits and Checks	77,693
3	Accrued Incentive Compensation	236,187
4	Franchise Requirements	427,351
5	Miscellaneous Accrued Liabilities - Commodity	2,033,565
6		
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45		
46	TOTAL	3,082,323

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

OTHER DEFERRED CREDITS (ACCOUNT 253)

1. Report below the details called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than $250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Market access fee for Pivotal Home Solutions	9,750	923	3,000	0	6,750
2						
3						
4						
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44						
45	TOTAL	9,750		3,000	0	6,750

(Next Page is 274)

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (ACCOUNT 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	35,552,241	3,271,096	
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	35,552,241	3,271,096	
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 282 (Total of lined 5 thru 6.02)	35,552,241	3,271,096	
8	Classification of TOTAL			
9	Federal Income Tax	30,177,403	3,138,017	
10	State Income Tax	6,506,372	133,079	
11	Regulatory Tax Reclass	(1,131,534)		
12	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year Ending
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ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (ACCOUNT 282) (Continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
							2
		190	1,020,846	254	18,991	37,821,482	3
							4
			1,020,846		18,991	37,821,482	5
							6
							6.01
							6.02
			1,020,846		18,991	37,821,482	7
							8
			276,405			33,039,015	9
			744,441			5,895,010	10
				254	18,991	(1,112,543)	11
							12

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

ACCUMULATED DEFERRED INCOME TAXES-OTHER (ACCOUNT 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas			
3.01				
4	Other (Define)			
5	Total (Total of lines 2 thru 4)			
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 283 (Total of lined 5 thru 6.02)			
8	Classification of TOTAL			
9	Federal Income Tax			
9.01	Federal Income Tax			
10	State Income Tax			
10.01	State Income Tax			
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

ACCUMULATED DEFERRED INCOME TAXES-OTHER (ACCOUNT 283) (Continued)

3. Provide in a footnote explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.

4. Add additional rows as necessary to report all data. When rows are added, the additional row numbers should followin sequence 4.01, 4.02, and 6.01, 6.02, etc. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
							2
							3
							3.01
							4
							5
							6
							6.01
							6.02
							7
							8
							9
							9.01
							10
							10.01
							11

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

OTHER REGULATORY LIABILITIES (ACCOUNT 254)

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).

2. For regulatory liabilities being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than $250,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS Account Debited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Regulatory Tax Liability	1,131,534	282	18,991		1,112,543
2	Deferred Purchased Gas Adjustment	3,268,651	804		(4,387,847)	1,119,196
3	Alignment and Usage Adjustment (AUA)	201,739			(201,739)	-
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46	TOTAL	4,601,924		18,991	(4,589,586)	2,231,739

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	**X** An Original A Resubmission	*(Mo, Da. Yr)* March 30, 2016	**December 31, 2015**

GAS OPERATING REVENUES

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480-484 Sales				
2	485 Intracompany Transfers				
3	487 Forfeited Discounts				
4	488 Miscellaneous Service Revenues				
5	489.1 Revenues from Transportation Gas of Others Through Gathering Facilities				
6	489.2 Revenues from Transportation Gas of Others Through Transmission Facilities				
7	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
8	489.4 Revenues from Storing Gas of Others				
9	490 Sales of Prod. Ext. from Natural Gas				
10	491 Revenues from Natural Gas Proc. by Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal:				
16	496 (Less) Provision for Rate Refunds				
17	TOTAL:				

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATING REVENUES (Continued)

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. On page 108, include information on major changes during the year, new service, and important rate increases or decreases.
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (F)	Amount for Previous Year (G)	Amount for Current Year (H)	Amount for Previous Year (I)	Amount for Current Year (J)	Amount for Previous Year (K)
		60,748,452	72,765,369	6,890,172	8,397,705
		275,207	313,532		
		295,691	322,073		
		7,233,151	7,244,163	7,480,394	7,585,946
		3,875,894	6,614,215		
		72,428,395	87,259,353		
		72,428,395	87,259,353		

Name of Respondent	This Report Is:	Date of Report	Year Ending
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (ACCOUNT 489.1)

1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).
2. Revenues for penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (Continued)

3. Other revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).

4. Delivered Dth of gas must not be adjusted for discounting.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
None					

Name of Respondent	This Report Is:	Date of Report	Year Ending
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (ACCOUNT 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (Continued)

4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS		
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)	Line No.
None						1
						2
						3
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

REVENUES FROM STORING GAS OF OTHERS (ACCOUNT 489.4)

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
2					
3					
4					
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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REVENUES FROM STORING GAS OF OTHERS (ACCOUNT 489.4) (Continued)

4. Delivered Dth of gas withdrawn from storage must not be adjusted for discounting.

5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS		
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)	Line No.
None						1
						2
						3
						4
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	**December 31, 2015**

Discounted Rate Services and Negotiated Rate Services

1. In column b, report the revenues from discounted rate services.
2. In column c, report the volumes of discounted rate services.
3. In column d, report the revenues from negotiated rate services.
4. In column e, report the volumes of negotiated rate services.

Line No.	Account (a)	Discounted Rate Services Revenue (b)	Discounted Rate Services Volumes (c)	Negotiated Rate Services Revenue (d)	Negotiated Rate Services Volumes (e)
1	Other Gas Revenue	$ -	-	$ 577,540	1,378,158
2					
3					
4					
5					
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11					
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25	TOTAL	$ -	-	577,540	1,378,158

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	**December 31, 2015**

GAS OPERATION AND MAINTENANCE EXPENSES

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.

2. Provide in footnotes the sources of the index used to determine the price for gas supplied by shippers as reflected on line 74.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)	-	-
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering	-	-
8	751 Production Maps and Records	-	-
9	752 Gas Well Expenses	-	-
10	753 Field Lines Expenses	-	-
11	754 Field Compressor Station Expenses	-	-
12	755 Field Compressor Station Fuel and Power	-	-
13	756 Field Measuring and Regulating Station Expense	-	-
14	757 Purification Expenses	-	-
15	758 Gas Well Expenses	-	-
16	759 Other Expenses	-	-
17	760 Rents	-	-
18	TOTAL Operation (Total of lines 7 thru 17)	-	-
19	Maintenance		
20	761 Maintenance Supervision and Engineering	-	-
21	762 Maintenance of Structures and Improvements	-	-
22	763 Maintenance of Producing Gas Wells	-	-
23	764 Maintenance of Field Lines	-	-
24	765 Maintenance of Field Compressor Station Equipment	-	-
25	766 Maintenance of Field Measuring and Regulating Station Equipment	-	-
26	767 Maintenance of Purification Equipment	-	-
27	768 Maintenance of Drilling and Cleaning Equipment	-	-
28	769 Maintenance of Other Equipment	-	-
29	TOTAL Maintenance (Total of line 20 thru 28)	-	-
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 thru 29)	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	-	-
34	771 Operation Labor	-	-
35	772 Gas Shrinkage	-	-
36	773 Fuel	-	-
37	774 Power	-	-
38	775 Materials	-	-
39	776 Operation Supplies and Expenses	-	-
40	777 Gas Processed by Others	-	-
41	778 Royalties on Products Extracted	-	-
42	779 Marketing Expenses	-	-
43	780 Products Purchased for Resale	-	-
44	781 Variation in Products Inventory	-	-
45	*(Less)* 782 Extracted Products Used by the Utility - Credit	-	-
46	783 Rents	-	-
47	TOTAL Operation (Total of lines 33 thru 46)	-	-
48	Maintenance		
49	784 Maintenance Supervision and Engineering	-	-
50	785 Maintenance of Structures and Improvements	-	-
51	786 Maintenance of Extraction and Refining Equipment	-	-
52	787 Maintenance of Pipe Lines	-	-
53	788 Maintenance of Extracted Products Storage Equipment	-	-
54	789 Maintenance of Compressor Equipment	-	-
55	790 Maintenance of Gas Measuring and Reg. Equipment	-	-
56	791 Maintenance of Other Equipment	-	-
57	TOTAL Maintenance (Total of lines 49 thru 56)	-	-
58	TOTAL Products Extraction (Total of lines 47 thru 57)	-	-

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development		
60	Operation		
61	795 Delay Rentals	-	-
62	796 Nonproductive Well Drilling	-	-
63	797 Abandoned Leases	-	-
64	798 Other Exploration	-	-
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64	-	-
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases	-	-
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	-	-
70	801 Natural Gas Field Line Purchases	-	-
71	802 Natural Gas Gasoline Plant Outlet Purchases	-	-
72	803 Natural Gas Transmission Line Purchases	-	-
73	804 Natural Gas City Gate Purchases	41,148,688	56,243,207
74	804 Liquefied Natural Gas Purchases	-	-
75	805 Other Gas Purchases (Environmental Response Cost Recoveries	-	-
76	*(Less)* 805.1 Purchases Gas Cost Adjustments	-	-
77	TOTAL Purchased Gas (Enter Total of lines 68 to 76)	41,148,688	56,243,207
78	806 Exchange Gas		
79	Purchased Gas Expenses		
80	807.1 Well Expense-Purchased Gas	-	-
81	807.2 Operation of Purchased Gas Measuring Stations	-	-
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-
83	807.4 Purchased Gas Calculations Expenses	-	-
84	807.5 Other Purchased Gas Expenses	38,472	37,266
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	38,472	37,266

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	-	-
87	*(Less)* 808.2 Gas Delivered to Storage-Credit	-	-
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Credit	-	-
89	*(Less)* 809.2 Deliveries of Natural Gas for Processing-Credit	-	-
90	Gas Used in Utility Operations-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	-	-
92	811 Gas Used for Products Extraction-Credit	-	-
93	812 Gas Used for Other Utility Operations-Credit	-	-
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	-	-
95	813 Other Gas Supply Expenses	-	-
96	TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	41,187,160	56,280,472
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	41,187,160	56,280,472
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	-	-
102	815 Maps and Records	-	-
103	816 Wells Expense	-	-
104	817 Lines Expense	-	-
105	818 Compressor Station Expenses	-	-
106	819 Compressor Station Fuel and Power	-	-
107	820 Measuring and Regulating Station Expenses	-	-
108	821 Purification Expenses	-	-
109	822 Exploration and Development	-	-
110	823 Gas Losses	-	-
111	824 Other Expenses	-	-
112	825 Storage Well Royalties	-	-
113	826 Rents	-	-
114	TOTAL Operation (Enter Total of lines 101 thru 113)	-	-

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
115	Maintenance		
116	830 Maintenance Supervision and Engineering	-	-
117	831 Maintenance of Structures and Improvements	-	-
118	832 Maintenance of Reservoirs and Wells	-	-
119	833 Maintenance of Lines	-	-
120	834 Maintenance of Compressor Station Equipment	-	-
121	835 Maintenance of Measuring and Regulating Station Equipment	-	-
122	836 Maintenance of Purification Equipment	-	-
123	837 Maintenance of Other Equipment	-	-
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	-	-
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	-	-
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering	29,048	38,390
129	841 Operation Labor and Expenses	484,760	454,582
130	842 Rents	-	-
131	842.1 Fuel	-	-
132	842.2 Power	-	-
133	842.3 Gas Losses	-	-
134	TOTAL Operation (Enter Total of lines 128 thru 133)	513,808	492,972
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	-	-
137	843.2 Maintenance of Structures and Improvements	-	-
138	843.3 Maintenance of Gas Holders	89	18,603
139	843.4 Maintenance of Purification Equipment	3,832	3,710
140	843.5 Maintenance of Liquefaction Equipment	156,100	222,618
141	843.6 Maintenance of Vaporizing Equipment	50,348	49,630
142	843.7 Maintenance of Compressor Equipment	152,181	59,162
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-
144	843.9 Maintenance of Other Equipment	216,497	117,987
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	579,047	471,710
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	1,092,855	964,682

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering	-	-
150	844.2 LNG Processing Terminal Labor and Expenses	-	-
151	844.3 Liquefaction Processing Labor and Expenses	-	-
152	844.4 Liquefaction Transportation Labor and Expenses	-	-
153	844.5 Measuring and Regulating Labor and Expenses	-	-
154	844.6 Compressor Station Labor and Expenses	-	-
155	844.7 Communication System Expenses	-	-
156	844.8 System Control and Load Dispatching	-	-
157	845.1 Fuel	-	-
158	845.2 Power	-	-
159	845.3 Rents	-	-
160	845.4 Demurrage Charges	-	-
161	*(less)* 845.5 Wharfage Receipts-Credit	-	-
162	845.6 Processing Liquefied or Vaporized by Others	-	-
163	846.1 Gas Losses	-	-
164	846.2 Other Expenses	-	-
165	TOTAL Operation (Total lines 149 thru 164)	-	-
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering	-	-
168	847.2 Maintenance of Structures and Improvements	-	-
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-
170	847.4 Maintenance of LNG Transportation Equipment	-	-
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-
172	847.6 Maintenance of Compressor Station Equipment	-	-
173	847.7 Maintenance of Communication Equipment	-	-
174	847.8 Maintenance of Other Equipment	-	-
175	TOTAL Maintenance (Total of lines 167 thru 174)	-	-
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	-	-
177	TOTAL Natural Gas Storage (Total of lines 125,146 and 176)	1,092,855	964,682

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	-	-
181	851 System Control and Load Dispatching	-	-
182	852 Communication System Expenses	-	-
183	853 Compressor Station Labor and Expenses	-	-
184	854 Gas for Compressor Station Fuel	-	-
185	855 Other Fuel and Power for Compressor Stations	-	-
186	856 Mains Expenses	-	5
187	857 Measuring and Regulating Station Expenses	368	-
188	858 Transmission and Compression of Gas by Others	-	-
189	859 Other Expenses	-	-
190	860 Rents	-	-
191	TOTAL Operation (Total of lines 180 thru 190)	368	5
192	Maintenance		
193	861 Maintenance Supervision and Engineering	-	-
194	862 Maintenance of Structures and Improvements	-	-
195	863 Maintenance of Mains	-	-
196	864 Maintenance of Compressor Station Equipment	-	-
197	865 Maintenance of Measuring and Reg. Station Equipment	-	-
198	866 Maintenance of Communication Equipment	-	-
199	867 Maintenance of Other Equipment	-	-
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	-	-
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	368	5
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	138,633	142,433
205	871 Distribution Load Dispatching	14,466	14,390
206	872 Compressor Station Labor and Expenses	-	-
207	873 Compressor Station Fuel and Power	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)		Amount for Current Year (b)	Amount for Previous Year (c)
208	874	Mains and Services Expenses	950,666	902,425
209	875	Measuring and Regulating Station Expenses-General	32,443	34,886
210	876	Measuring and Regulating Station Expenses-Industrial	-	232
211	877	Measuring and Regulating Station Expenses-City Gate Check Station	2,266	2,028
212	878	Meter and House Regulator Expenses	440,868	507,958
213	879	Customer Installations Expenses	165,093	163,460
214	880	Other Expenses	57,352	61,568
215	881	Rents	-	-
216		TOTAL Operation (Enter Total of lines 204 thru 215)	1,801,787	1,829,379
217	Maintenance			
218	885	Maintenance Supervision and Engineering	117	-
219	886	Maintenance of Structures and Improvements	-	-
220	887	Maintenance of Mains	353,029	268,478
221	888	Maintenance of Compressor Station Equipment	(24)	216
222	889	Maintenance of Meas. and Reg. Sta. Equip.-General	90,603	82,820
223	890	Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-
224	891	Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	-	38
225	892	Maintenance of Services	252,509	100,551
226	893	Maintenance of Meters and House Regulators	212,009	144,696
227	894	Maintenance of Other Equipment	44	3,012
228		TOTAL Maintenance (Enter Total of lines 218 thru 227)	908,287	599,811
229		TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	2,710,074	2,429,190
230		5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation			
232	901	Supervision	-	-
233	902	Meter Reading Expenses	75,062	88,602
234	903	Customer Records and Collection Expenses	1,796	1,964

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	December 31, 2015

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	124,954	59,074
236	905 Miscellaneous Customer Accounts Expenses	542	5,592
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	202,354	155,231
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	-	-
241	908 Customer Assistance Expenses	4,204	9,807
242	909 Informational and Instructional Expenses	5,473	6,836
243	910 Miscellaneous Customer Service and Informational Expenses	-	-
244	TOTAL Customer Service and Information Expenses (lines 240 thru 243)	9,677	16,643
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	40	67
248	912 Demonstrating and Selling Expenses	313	210
249	913 Advertising Expenses	59,881	101,020
250	916 Miscellaneous Sales Expenses	3,165	(3,204)
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	63,399	98,093
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	3,775,220	3,638,790
255	921 Office Supplies and Expenses	1,094,884	1,219,958
256	*(Less)* (922) Administrative Expenses Transferred-Cr.	(713,458)	(632,991)
257	923 Outside Services Employed	1,171,092	1,135,059
258	924 Property Insurance	177,767	183,413
259	925 Injuries and Damages	80,225	116,643
260	926 Employee Pensions and Benefits	1,587,628	1,291,379
261	927 Franchise Requirements	-	-
262	928 Regulatory Commission Expenses	-	-
263	*(Less)* 929 Duplicate Charges-Credit	-	-
264	930.1 General Advertising Expenses	-	-
265	930.2 Miscellaneous General Expenses	205,642	346,970
266	931 Rents	299,142	359,619
	Restructuring	-	-
	Allocated Costs	-	-
267	TOTAL Operation (Enter Total of lines 254 thru 266)	7,678,142	7,658,839
268	Maintenance		
269	932 Maintenance of General Plant	413,391	371,549
270	TOTAL Administrative and General Exp. (Total of lines 267 and 269)	8,091,533	8,030,388
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251 and 270)	53,357,419	67,974,704

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

EXCHANGE AND IMBALANCE TRANSACTIONS

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges.

If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule	Gas Received from Others		Gas Delivered to Others	
		Amount	Dth	Amount	Dth
	(a)	(b)	(c)	(d)	(e)
1	Cashout/imbalance	$ 230,135	86,881	$ 50,266	14,827
2					
3					
4					
5					
6					
7					
8					
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11					
12					
13					
14					
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16					
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20					
21					
22					
23					
24					
25	TOTAL	$ 230,135	86,881	$ 50,266	14,827

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**Decedmber 31, 2015**

GAS USED IN UTILITY OPERATIONS

1. Report below details of credits during the year to Accounts 810, 811, and 812.

2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

Line No.	Purpose for Which Gas Was Used	Account Charged	Natural Gas		Manufactured Gas	
			Gas Used (Dth)	Amount of Credit (in dollars)	Gas Used (Dth)	Amount of Credit
	(a)	(b)	(c)	(d)	(e)	(f)
1	810 Gas Used for Compressor Station Fuel-Credit	None				
2	811 Gas Used for Products Extraction-Credit	None				
3	Gas Shrinkage and Other Usage in Respondent's Own Processing	None				
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others	None				
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)	921	322.2	1,961		
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7						
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9						
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11						
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	TOTAL		322.2	1,961		

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (ACCOUNT 858)

1. Report below details concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.

2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.

3. Designate associated companies with an asterisk in column (b).

Line No.	me of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
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24				
25		TOTAL		

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	☒ An Original ☐ A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

OTHER GAS SUPPLY EXPENSES (ACCOUNT 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of $250,000 or more.

Line No.	Description (a)	Amount (in dollars) (b)
1	None	
2		
3		
4		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	**December 31, 2015**

MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2)

1. Provide the information requested below on miscellaneous general expenses.

2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of $250,000 or more however, amounts less than $250,000 may be grouped if the number of items of so grouped is shown.

Line No.	Description (a)	Amount (in dollars) (b)
1	Association and Club Dues-Comp	34,188
2		
3	Other Expenses	
4		
5		
6	Miscellaneous Expense	49,759
7	Travel	401
8	Fleet Fuel Expense	115,388
9	Fleet Capitalization	(17,380)
10	Seminar/ Conference Fees	29
11	Civic Participation	23,257
12		
13		
14		
15		
16		
17		
18		
19		
20	TOTAL	205,642

Name of Respondent	This Report Is:	Date of Report	Year Ending
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405)

(Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization and for the accounts indicated and classified according to the plant functional groups shown.

2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total, (if more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification	Depreciation Expense (Account 403)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1)	Amortization of Underground Storage Land and Land Rights (Account 404.2)
	(a)	(b)	(c)	(d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground Gas Storage Plant			
6	Other storage plant	634,752		
7	Base load LNG terminaling and processing plant			
8	Transmission plant			
9	Distribution plant	4,631,119		
10	General plant	758,223		
11	Common plant-gas ***	354,777		
12	TOTAL	6,378,871		

***AGL Services Company Allocated

Name of Respondent	This Report Is:	Date of Report	Year Ending
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3 405)

(Except Amortization of Acquisition Adjustments) (Continued)

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
			Intangible plant	1
			Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
		634,752	Other storage plant	6
			Base load LNG terminating and processing plant	7
			Transmission plant	8
		4,631,119	Distribution plant	9
		758,223	General plant	10
		354,777	Common plant - gas	11
		6,378,871	TOTAL	12

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 30, 2016	December 31, 2015

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore		
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant		
9			
10			
11			
12			
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14			
15			

Note: Depreciation based on factors for each FERC account times the depreciable balance for each account using the half year convention.

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Chattanooga Gas Company
Depreciation Rates

Line No.		FERC Acct	Rates
1	**LNG Storage Plant**		
2	Structures & Improvements (LNG Tank)	361.00/364.20	2.03%
3	Gas Holders - LNG	362.00	1.39%
4	Purification Equipment	363.00	0.33%
5	Liquification Equipment	363.10	2.23%
6	Vaporizing Equipment	363.20	1.87%
7	Compressor Equipment	363.30	3.81%
8	Measuring Equipment	363.40/364.50	0.24%
9	Other Equipment	363.50/364.80	6.50%
10			
11			
12	**Distribution Plant**		
13	Land rights	374.20	1.47%
14	Sturctures & Equipment	375.00	2.73%
15	Mains (Less CIAC)	376.00	1.96%
16	Compressor Station Equipment	377.00	1.76%
17	Measuring & Regulating Station Equipment-General	378.00	2.36%
18	Measuring & Regulating Station Equipment-City Gate	379.00	1.97%
19	Services	380.00	2.79%
20	Meters & ERT's	381.00/381.10	2.19%
21	Metreteks	381.30	2.02%
22	Meter Installation	382.00	2.43%
23	House Regulators	383.00	1.98%
24	House Regulator Installations	384.00	2.34%
25	Industrial Measuring & Regulating Station Equipment	385.00	1.84%
26	Other Distribution Equipment	387.00	1.87%
27	Other Property on Customer's Premises	386.00	2.92%
28			
29			
30	**General Plant**		
31	Structures & Improvements	390.00	12.24%
32	Office Furniture	391.00	6.16%
33	Computer Equipment and Software	391.10	23.28%
34	Enterprise Systems	391.20	10.38%
35	Transportation - Light Trucks	392.20	9.45%
36	Transportation - Heavy Trucks	392.30	9.45%
37	Transportation - Auto/Service Trucks	392.10	12.22%
38	Stores Equipment	393.00	5.39%
39	Tools, Shop, & Garage Equipment	394.00	7.91%
40	Power-Operated Equipment	396.00	15.19%
41	Communication Equipment	397.00	12.35%
42	Miscellaneous Equipment	398.00	6.87%

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) *Miscellaneous Amortization* (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions*-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, *Donations*; 426.2, *Life Insurance;* 426.3, *Penalties;* 426.4, *Expenditures for Certain Civic, Political and Related Activities;* and 426.5, *Other Deductions,* of the Uniform System of Accounts.

Amounts of less than $250,000 may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	(a) Miscellaneous Amortization (Account 425)	-
2		
3		
4	(b) Miscellaneous Income Deductions (Account 426)	
5		
6	Government Affairs	-
7		
8	Fines & Penalties	(271)
9		
10	Total Miscellaneous Income Deductions	(271)
11		
12		
13	(c) Interest Income on Receivable from Associated Companies (Account 430)	
14		
15	Money Pool	59,997
16		
17	Interest on Affiliate Promissory Notes	2,577,253
18		
19	Total Interest Income on Receivable from Assoc. Companies	2,637,250
20		
21	(d) Other Interest Expense (Account 431)	
22		
23	Interest Income/Expense	(1,104)
24		
25	Customers' Deposits	120,962
26		
27	Interest Expense-Other	161,867
28		
29		281,725
30		
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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REGULATORY COMMISSION EXPENSES (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description *(Furnish name of regulatory commission or body the docket number, and a description of the case.)* (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Various State Regulatory Dockets and filings		71,688	71,688	
2	TRA–Gross Earnings and Inspecton Fee	371,809		371,809	
3	FERC–General		136,945	136,945	
4					
5					
6					
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	TOTAL	371,809	208,633	580,442	-

Name of Respondent	This Report Is;	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) period of amorization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g). and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than $250,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)		
	923	71,688					1
	408.1	303,348					2
	923	136,945					3
							4
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		511,981			-	-	

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

Employee Pensions and Benefits (Account 926)

1. Report the items below contained in Account 926, Employee Pensions and Benefits.

Line No.	Expense (a)	Amount (in dollars) (b)
1	Pensions	440,766
2	Post-retirement Benefits Other than Pensions	(31,747)
3	401-K Contributions	252,822
4	Group Insurance	914,225
5	Miscellaneous	11,562
6		
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43	Total	1,587,628

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	**X An Original** A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed By Affiliated Companies (c)	Allocation of Payroll Charged to Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation *(Total of lines 3 thru 9)*				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maint. *(Total of lines 12 thru 15)*				
17	Total Operation and Maintenance				
18	Production *(Total of lines 3 and 12)*				
19	Transmission *(Total of lines 4 and 13)*				
20	Distribution *(Total of lines 5 and 14)*				
21	Customer Accounts *(Line 6)*				
22	Customer Service and Informational *(Line 7)*				
23	Sales *(Line 8)*				
24	Administrative and General *(Total of lines 9 and 15)*				
25	TOTAL Oper. and Maint. *(Total of lines 18 thru 24)*				
26	Gas				
27	Operation				
28	Production-Manufactured Gas				
29	Production-Nat. Gas (Including Expl. and Dev.)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing	417,708	30,461		448,169
32	Transmission	368	10,002		10,370
33	Distribution	1,009,003	10,509		1,019,512
34	Customer Accounts	75,600	14		75,614
35	Customer Service and Informational	371	0		371
36	Sales	0	40		40
37	Administrative and General	578,849	2,271,296		2,850,145
38	TOTAL Operational *(Total of lines 28 thru 37*	2,081,899	2,322,322		4,404,221
39	Maintenance				
40	Production-Manufactured Gas				
41	Production-Nat. Gas (Including Expl. and Dev.)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing	67,009	13,569		80,578
44	Transmission				
45	Distribution	437,180	270		437,450
46	Administrative and General	5,154	2,189		7,343
47	TOTAL Maint. *(Total of lines 40 thru 46*	509,343	16,028		525,371

Name of Respondent	This Report Is:	Date of Report	Year of Report
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	(c)	Allocation of Payroll Charged to Clearing Accounts (d)	Total (e)
	Gas (Continued)				
48	Total Operation and Maintenance	2,591,242	2,338,350		4,929,592
49	Production-Manufactured Gas *(Lines 28 and 40)*				
50	Production-Natural Gas (Including Expl. and Dev.) *(Lines 29 and 41)*				
51	Other Gas Supply *(Lines 30 and 42)*				
52	Storage, LNG Terminaling and Processing *(Lines 31 and 43)*	484,717	44,030		528,747
53	Transmission *(Lines 32 and 44)*	368	10,002		10,370
54	Distribution *(Lines 33 and 45)*	1,446,183	10,779		1,456,962
55	Customer Accounts *(Line 34)*	75,600	14		75,614
56	Customer Service and Informational *(Line 35)*	371	0		371
57	Sales *(Line 36)*	0	40		40
58	Administrative and General *(Lines 37 and 46)*	584,003	2,273,485		2,857,488
59	TOTAL Operation and M *(Total of lines 49 thru 58*	2,591,242	2,338,350		4,929,592
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. *(Total of lines 25, 59, an*	2,591,242	2,338,350		4,929,592
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant				
66	Gas Plant				
67	Other				
68	TOTAL Construction *(Total of lines 65 thru 67)*				
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal *(Total of lines 70 thru 72)*				
74	Other Accounts *(Specify):*				
75					
76	Construction Work In Progress	243,663			243,663
77	Accum. Prov. for Depr. Amort. Depl.	50,886			50,886
78	Taxes other than income taxes	203,040			203,040
79	Accumulated provision pensions and benefits	21,293			21,293
80	Misc Other Expenses	(64,109)			(64,109)
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92	TOTAL Other Accounts	454,773	0		454,773
93	TOTAL SALARIES AND WAGES	3,046,015	2,338,350		5,384,365

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than $10,000, including payments for legislative services, except those which should be reported in Account 426.4 *Expenditures for Certain Civic, Political and Related Activities.*

(a) Name of person or organization rendering services.

(b) Total charges for the year.

2. Sum under a descripton "Other", all of the aforementioned services amounting to $250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	* (b)	Amount (in dollars) (c)
1	HIWASSEE CONSTRUCTION CO,INC.--Construction Services		4,896,310
2			
3	PLAYER AND COMPANY--Construction Services		3,050,740
4			
5	PRIDE UTILITY CONSTRUCTION CO--Construction Services		1,667,861
6			
7	SOUTHEAST CONNECTIONS--Construction services		1,091,424
8			
9	HUNTER UTILITY CONSTRUCTION LLC--Construction Services		517,079
10			
11	USIC LOCATING SERVICES, INC -- Locating Services		444,512
12			
13	DOUBLE M INC--Inspection Services		390,386
14			
15	BENTON-GEORGIA INC--Construction Services		283,430
16			
17	SOUTHERN CROSS CORP.--Leak Surveys		147,967
18			
19	TROUTMAN SANDERS LLP--Legal Services		136,945
20			
21	QM3 UTILITY SERVICES, INC--Distribution Maintenance		124,300
22			
23	TNT CONCRETE, LLC--Construction Services		104,238
24			
25	FARMER & LUNA PLLC--Legal Services		71,688
26			
27	DST OUTPUT, LLC--Bill Printing Services		61,673
28			
29	TENNESSEE ONE-CALL SYSTEM, INC.--Consulting		57,492
30			
31	SAPP ENGINEERING & SERVICES--Construction Services		55,196
32			
33	COLLIERS INTERNATIONAL MANAGEMENT--Janitorial Services		47,752
34			
35	EDGEN MURRAY CORPORATION -- Engineering/Construction Services		47,752
36			
37	HDR ENGINEERING INC -- Engineering/Construction Services		42,255
38			
39	MEI, LLC.--Engineering/Construction Services		39,561
40			
41	BROWN AND CALDWELL--Engineering Services		27,148
42			
43	QUALITY WELDING & FABRICATING--Construction Services		27,121
44			
45	CORESTAFF SERVICES - Staffing Agency		25,125
46			
47	VALDES ENGINEERING COMPANY -- Engineering/Construction Services		24,239
48			
49	POND AND COMPANY -- Engineering Services		23,513
50			
51	ALL N 1 SECURITY SERVICES -- Security Service		22,238
52			
53	TDW SERVICES, INC -- Construction Services		22,190
54			
55	DACA LLC--Painting Services		22,115
56			
57	TRANSCAT -- Calibration Service		19,256
58			
59	ALLIED CORROSION INDUSTRIES -- Construction Services		18,666
60			
61	STRATEGIC INDUSTRIAL SOLUTIONS--LNG Services		12,846
	BERGER SINGERMAN LLP -- Legal Services		11,725

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	Dec. 31, 2015

Transactions with Associated (Affiliated) Companies

1. Report below the information called for concerning all goods or services from or provided to associated (affiliated) companies amounting to more than $250,000.
2. Sum under a description "Other", all of the aforementioned goods and servcies amounting to $250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.

Line No.	Description of the Good or Services (a)	Name of Associated/Affiliated Company (b)	Accounts(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Allocated operations and maintenance Expense	AGL Services Company	Various O&M	4,761,030
2	Capital Payroll	AGL Services Company	107	49,608
3	Capital Payroll	Atlanta Gas Light Company	107	39,422
4	Capitalized Distributed Overheads	AGL Services Company	107	700,677
5	Capital Payroll	Atlanta Gas Light Company	108	381
6	Capital Payroll	AGL Services Company	107	(1,422)
7	Off System Sales Pivotal LNG - 50% Sharing	Pivotal LNG LLC	242	(799,165)
8	Gas Purchases and Asset Management Transactions	Sequent Energy Management	804, 164.1 and 164.2	20,145,633
9	Operations and Maintenance Payroll	AGL Services Company	889	(1,896)
10	Operations and Maintenance Payroll	AGL Services Company	920	(1,150)
11	Recovery of Cost Pivotal Home Solutions	Pivotal Home Solutions	488/921	(20,686)
12	Call Handling Costs	Pivotal Home Solutions	923	19,209
13				
14				
15				
16				
17				
18				
19	TOTAL			24,891,641

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 31, 2015

COMPRESSOR STATIONS

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location *(a)*	Number of Units at Station *(b)*	Certificated Horsepower for Each Station *(c)*	Plant Cost *(d)*
1	None			
2				
3				
4				
5				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

COMPRESSOR STATIONS (Continued)

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.
3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Expenses (Except depreciation and taxes)			Operation Data			
Fuel or Power	Other	Gas for Compressor Fuel in Dth	Total Compressor Hours of Operation During Year	Number of Compressors Operated at Time of Station Peak	Date of Station Peak	Line No.
(e)	(f)	(g)	(h)	(I)	(j)	
None						1
						2
						3
						4
						5
						6
						7
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Name of Respondent **Chattanooga Gas Company**	This Report Is: X An Original	Date of Report *(Mo, Da, Yr)* March 30, 2016	Year Ending **December 31, 2015**

GAS STORAGE PROJECTS

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item *(a)*	Gas Belonging to Respondent (Dth) *(b)*	Gas Belonging to Others (Dth) *(c)*	Total Amount (Dth) *(d)*
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January 2015	13,741		13,741
3	February	18,729		18,729
4	March	52,059		52,059
5	April	336,681		336,681
6	May	413,681		413,681
7	June	425,612		425,612
8	July	400,074		400,074
9	August	407,883		407,883
10	September	387,808		387,808
11	October	348,412		348,412
12	November	27,651		27,651
13	December	17,375		17,375
14	TOTAL (Total of Lines 2 Thru 13)	2,849,706		2,849,706
15	Gas Withdrawn from Storage			
16	January 2015	781,649		781,649
17	February	697,345		697,345
18	March	399,217		399,217
19	April	43,385		43,385
20	May	26,169		26,169
21	June	13,007		13,007
22	July	26,823		26,823
23	August	19,710		19,710
24	September	34,846		34,846
25	October	53,933		53,933
26	November	223,008		223,008
27	December	419,262		419,262
28	TOTAL (Total of Lines 16 Thru 27)	2,738,354		2,738,354

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

GAS STORAGE PROJECTS (Continued)

1. On line 4, enter the storage capacity certificated by FERC.

2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.

Line No.	Item (a)	Total Amount * (b) Dth
	STORAGE OPERATIONS	
1	Top or Working Gas End of Year	2,174,458
2	Cushion Gas (Including Native Gas)	
3	Total Gas in Reservoir (Total of line 1 and 2)	2,174,458
4	Certificated Storage Capacity	3,605,160
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	
8	Date of Maximum Days' Withdrawal	
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	**December 31, 2015**

TRANSMISSION LINES

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Transmission System		6.6
2			
3			
4			
5			
6			
7			
8			
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

TRANSMISSION SYSTEM PEAK DELIVERIES

1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1	Date:			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation	**NONE**		
5	Interruptible Transportation			
6	Other (Describe)			
6.01				
7	TOTAL			
8	Volumes of gas Withdrawn form Storage under Storage Contracts			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe)			
12.01				
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe)			
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates:			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25	Other (Describe)			
25.01				
26	TOTAL			
27	Volumes of Gas Withdrawn from Storage under Storage Contracts			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31	Other (Describe)			
31.01				
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe)			
37	TOTAL			

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 31, 2015

AUXILIARY PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.
3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility (a)	*	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery? Yes (e)	No (f)
1	Chattanooga	10	Liquefied Natural Gas	122,880	n/a	X	
2							
3							
4							
5							
6							
7							
8	* Number of days in storage.						
9							
10							
11							
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30							

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 30, 2016	December 31, 2015

GAS ACCOUNT - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.
6. Also indicate by a footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01,14.02, etc.

01 NAME OF SYSTEM

Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800 - 805)		8,296,672
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)		
6	Gas of Others Received for Distribution (Account 489.3)		7,144,666
7	Gas of Others Received for Contract Storage (Account 489.4)		
8	Exchanged Gas Received from Others (Account 806)		
9	Gas Received as Imbalances (Account 806)	228	86,881
10	Receipts of Respondent's Gas Transported by Others (Account 858)		
11	Other Gas Withdrawn from Storage (LNG)		1,009,861
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify)		
15	Total Receipts (Total of lines 3 thru 14)		16,538,080
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)	331	322
18	Firm Sales	301	6,890,172
19	Deliveries of Gas Gathered for Others (Account 489.1)		
20	Deliveries of Gas Transported for Others (Account 489.2)		
21	Firm Transportation	301	3,362,711
22	Interruptible Sales and Transportation	301	2,739,525
23	Deliveries of Gas Distributed for Others (Account 489.3)		
24	Deliveries of Contract Storage Gas (Account 489.4)		
25	Exchange Gas Delivered to Others (Account 806)		
26	Gas Delivered as Imbalances (Account 806)	228	14,827
27	Deliveries of Gas to Others for Transportation (Account 858)		
28	Other Gas Delivered to Storage (Explain)		1,416,669
29	Gas Used for Liquefaction		270,712
30	Other Deliveries (Specify) - Special Contract & Sales/Transportation	301	1,378,158
31	Total Deliveries (Total of lines 17 thru 27)		16,073,096
32	GAS UNACCOUNTED FOR		
33	Production System Losses		
34	Gathering System Losses		
35	Transmission System Losses		
36	Distribution System Losses		423,157
37	Storage System Losses		(48)
38	Other Losses (Specify)		41,876
39	Total Unaccounted For (Total of lines 30 thru 35)		464,984
40	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		16,538,080

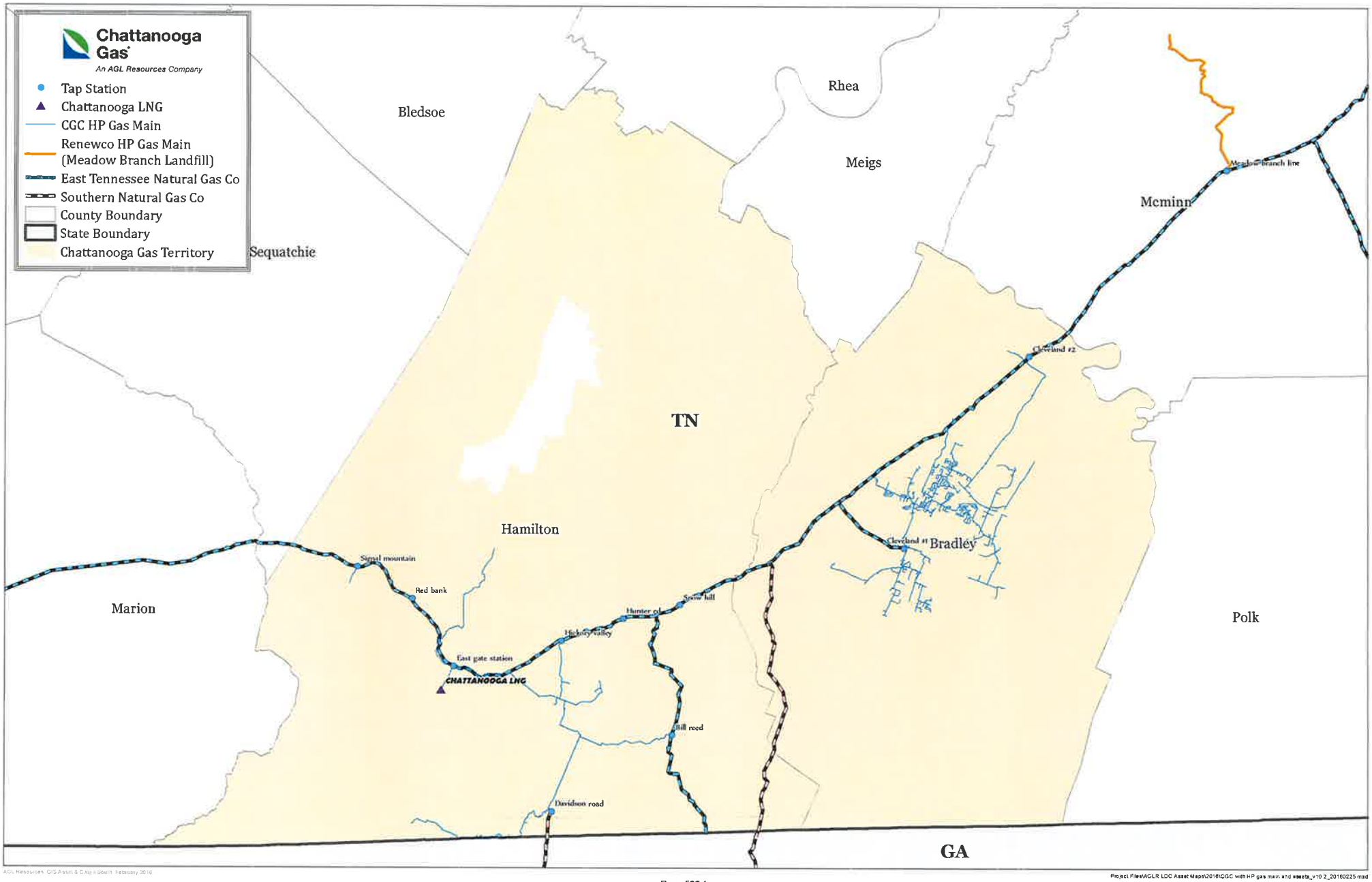
Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 30, 2016	December 31, 2015

SYSTEM MAPS

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
   (a) Transmission lines.
   (b) Incremental facilities.
   (c) Location of gathering areas.
   (d) Location of zones and rate areas.
   (e) Location of storage fields.
   (f) Location of natural gas fields.
   (g) Location of compressor stations.
   (h) Normal direction of gas flow (indicated by arrows).
   (i) Size of pipe.
   (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
   (k) Principal communities receiving service through the respondent's pipeline.
3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger then this report. Bind the maps to the report.

See attached page 522.1

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Chattanooga Gas
An AGL Resources Company
Tap Station
Chattanooga LNG
CGC HP Gas Main
Renewco HP Gas Main (Meadow Branch Landfill)
East Tennessee Natural Gas Co
Southern Natural Gas Co
County Boundary
State Boundary
Chattanooga Gas Territory
Bledsoe
Rhea
Meigs
Mcminn
Sequatchie
TN
Hamilton
Marion
Polk
GA
Bradley
Cleveland #2
Cleveland #1
Signal mountain
Red bank
Hunter rd
Snow hill
Hickory valley
East gate station
CHATTANOOGA LNG
Bill reed
Davidson road

ANNUAL FINANCIAL AND OPERATING REPORT

OF

CHATTANOOGA GAS COMPANY

2207 OLAN MILLS DRIVE
CHATTANOOGA TENNESSEE 37421

TO THE

TENNESSEE REGULATORY AUTHORITY

FOR THE

YEAR ENDED DECEMBER 31, 2014

Name of the officer in charge of correspondence with the Commission regarding this report:	Michael J. Morley
Official Title:	Managing Director, Regulatory Accounting & Reporting
Official Address	10 Peachtree Place
	ATLANTA, GA 30309
Telephone Number:	404-584-4263

FERC FORM NO. 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent **Chattanooga Gas Company**		02 Year of Report **Dec 31, 2014**
03 Previous Name and Date of Change *(If name changed during year)*		
04 Address of Principal Office at End of Year *(Street, City, State, Zip Code)* **2207 Olan Mills Drive, Chattanooga, Tennessee 37421**		
05 Name of Contact Person **Michael J. Morley**	06 Title of Contact Person **Managing Director, Regulatory Accounting and Reporting**	
07 Address of Contact Person *(Street, City, State, Zip Code)* **Ten Peachtree Place, Dept. 1686, Atlanta, Georgia, 30309**		
08 Telephone of Contact Person, *Including Area Code* **404-584-4263**	09 This Report Is [X] An Original [ ] A Resubmission	10 Date of Report *(Mo, Da, Yr)* **March 31, 2015**

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

01 Name	02 Title	
Bryan E. Seas	**Senior Vice President & Chief Accounting Officer**	
03 Signature		04 Date Signed *(Mo, Da, Yr)* 3/23/2015

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

3/23/15

DIONE EDWARDS
Notary Public, Georgia
Gwinnett County
My Commission Expires
October 13, 2015

Name of Respondent	This Report is:	Date of Report	Year Ending
	(1) X An Original	*(Mo, Da, Yr)*	
Chattanooga Gas Company	(2) A Resubmission	March 31, 2015	Dec 31, 2014

LIST OF SCHEDULES (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," not applicable," or "NA."

Title of Schedule *(a)*	Reference Page No. *(b)*	Date Revised *(c)*	Remarks *(d)*
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101		
Control Over Respondent	102		
Corporations Controlled by Respondent	103		
Security Holders and Voting Powers	107		
Important Changes During the Year	108		
Transportation And Storage Contracts	108-A		
Wage Scale Changes	108-B		
Comparative Balance Sheet	110-113		
Statement of Income for the Year	114-116		
Statement of Accumulated Comprehensive income and Hedging Activities	117-117A		
Statement of Retained Earnings for the Year	118-119		
Statement of Cash Flows	120-121		
Notes to Financial Statements	122		
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
Gas Plant in Service	204-209		
Gas Property and Capacity Leased from Others	212		
Gas Property and Capacity Leased to Others	213		
Gas Plant Held for Future Use	214		
Construction Work in Progress - Gas	216		
Non-Traditional rate treatment Afforded New Projects	217-217A		
General Description of Construction Overhead Procedure	218		
Accumulated Provision for Depreciation of Gas Utility Plant	219		
Gas Stored	220		
Investments	222-223		
Investments in Subsidiary Companies	224-225		
Prepayments	230		
Extraordinary Property Losses	230		
Unrecovered Plant and Regulatory Study Costs	230		
Other Regulatory Assets	232		
Miscellaneous Deferred Debits	233		
Accumulated Deferred Income Taxes	234-235		
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
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Name of Respondent	This Report is:	Date of Report	Year Ending
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec 31, 2014

LIST OF SCHEDULES (Natural Gas Company) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
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Stockholders' Reports (check appropraite box)	-		
☐ Four copies will be submitted.			
☐ No annual report to stockholders is prepared.			

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	*(Mo, Da, Yr)* March 31, 2015	Dec. 31, 2014

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Bryan E. Seas, Senior Vice President and Chief Accounting Officer
Ten Peachtree Place
Atlanta, Georgia 30309

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Tennessee, October 11, 1906 - original
Tennessee, April 13, 1988 - present corporation

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Distribution of natural gas to end-use customers in Hamilton and Bradley Counties in the Chattanooga Area.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

No

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec 31, 2014

CONTROL OVER RESPONDENT

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	AGL Resources Inc.	M	Georgia	100%
2				
3				
4				
5				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec 31, 2014

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

4. In column (b) designate type of control of the respondent as "D" for direct, an I for indirect, or a "J" for joint control.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1	None				
2					
3					
4					
5					

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec 31, 2014

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a general public where the options, warrants, or rights were issued on a prorata supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.	3. Give the date and place of such meeting:
Not Applicable	By Proxy: 10,000	July 31, 2014 via written consent

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES 4. Number of votes as of (date): Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	10,000	10,000	0	0
6	TOTAL number of security holders	1	1		
7	TOTAL votes of security holders listed below	10,000	10,000		
8	1. AGL Resources Inc.				
9	Ten Peachtree Place				
10	Atlanta, GA 30309	10,000	10,000		
11					
12	2. Not Applicable				
13					
14	3. Not Applicable				
15					
16	4. Not Applicable				
17					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec. 31, 2014

IMPORTANT CHANGES DURING THE YEAR

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.
1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

1. No material changes

2. None

3. None

4. None

5. There were no Extensions or Reductions of the Distribution System.
For Sources of Gas, see page 108-A.

6. None

7. None

8. See page 108-B

9. Chattanooga Gas Company (CGC) is a party, as both plaintiff and defendant, to a number of suits, claims and counterclaims on an ongoing basis. Management believes that the outcome all of litigation in which it is involved will not have a material adverse effect on CGC's financial statements or on the consolidated financial statements of AGL Resources Inc. Refer to AGL Resources' Form 10-K filed with the Securities and Exchange Commission on February 12, 2015 for information regarding other litigation pending against AGL Resources and its subsidiaries.

10. CGC engages in transactions with AGL Resources affiliates consistent with its services, tax allocation, money pool, and asset management agreements.

11. None

5. The following table sets forth certain information with respect to the Chattanooga Gas Company's contracts for firm transportation and underground storage.

	Maximum Firm Transportation DT/Day	Bundled Peaking DT/Day	Production Area Underground Storage Maximum Withdrawal DT/Day [1]	Supplemental Underground Storage Maximum Withdrawal DT/Day [2]	Expiration Date
CHATTANOOGA GAS COMPANY					
Southern Natural Gas Company					
Firm Transportation	3,369				August 31, 2017
Firm Transportation	4,747				August 31, 2017
Firm Transportation	5,105				August 31, 2017
Firm Transportation	14,346				August 31, 2017
Underground Storage			14,346		August 31, 2017
Tennessee Gas Pipeline Company					
Firm Transportation	37,819				October 31, 2020
Underground Storage			13,659		October 31, 2020
Underground Storage			7,741		November 1, 2020
East Tennessee Natural Gas Company					
Firm Transportation	13,000				October 31, 2017
Firm Transportation	28,350				October 31, 2018

(1) Production area storage requires a complementary amount of the firm transportation capacity identified in the first column to move storage gas withdrawals to Chattanooga Gas's service area.

(2) Supplemental underground storage withdrawals include delivery to Chattanooga Gas's service area and do not require any of the firm transportation capacity identified in the first column. Injections into supplemental underground storage require incremental transportation, primarily from transportation identified in Column 1.

"DT" is an abbreviation for dekatherms.

Page 108 - Important Changes During the Year

Item 8 - State the estimated annual effect and nature of any important wage scale changes during the year.

The overall average wage increase was approximately 3.00% for Chattanooga Gas Company employees.

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Name of Respondent **Chattanooga Gas Company**	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report Dec. 31, 2014

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2014 (c)	Balance at End of Previous Year (in dollars) 12/31/2013
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	247,195,175	227,359,006
3	Construction Work in Progress (107)	200-201	12,294,696	5,946,391
4	TOTAL Utility Plant *(Enter Total of lines 2 and 3)*	200-201	259,489,871	233,305,397
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(116,293,567)	(113,294,364)
6	Net Utility Plant *(Enter Total of line 4 less 5)*	200-201	143,196,304	120,011,033
7	Nuclear Fuel (120.1-120.4, 120.6)		-	-
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)		-	-
9	Net Nuclear Fuel *(Enter Total of line 7 less 8)*		-	-
10	Net Utility Plant *(Enter Total of lines 6 and 9)*		143,196,304	120,011,033
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored-Base Gas (117.1)	220	-	-
13	System Balancing Gas (117.2)	220	-	-
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	-	-
15	Gas Owned to System Gas (117.4)	220	-	-
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)		-	-
18	(Less) Accum. Prov. for Depr. and Amort. (122)		-	-
19	Investments in Associated Companies (123)	222-223	-	-
20	Investments in Subsidiary Companies (123.1)	224-225	-	-
21	(For Cost of Account 123.1, See Footnote Page 224, line 40)		-	-
22	Noncurrent Portion of Allowances		-	-
23	Other Investments (124)	222-223	-	-
24	Sinking Funds (125)		-	-
25	Depreciation Fund (126)		-	-
26	Amortization Fund (127)		-	-
27	Other Special Funds (128)		-	-
28	Long-Term Portion of Derivative Assets (175)			
29	Long-Term Portion of Derivative Assets - Hedges (176)			
30	TOTAL Other Property and Investments *(Total of lines 17-20, 22-29)*		-	-
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		177,311	66,460
33	Special Deposits (132-134)		-	-
34	Working Funds (135)		-	-
35	Temporary Cash Investments (136)	222-223	-	-
36	Notes Receivable (141)		-	-
37	Customer Accounts Receivable (142)		11,794,714	11,045,990
38	Other Accounts Receivable (143)		28,102	12,265
39	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		(161,593)	(230,126)
40	Notes Receivable from Associated Companies (145)		-	-
41	Accounts Receivable from Assoc. Companies (146)		-	-
42	Fuel Stock (151)		-	-
43	Fuel Stock Expenses Undistributed (152)		-	-
44	Residuals (Elec) and Extracted Products (Gas) (153)		-	-
45	Plant Materials and Operating Supplies (154)		201,071	249,704
46	Merchandise (155)		-	-
47	Other Materials and Supplies (156)		-	-
48	Nuclear Materials Held for Sale (157)		-	-

Name of Respondent **Chattanooga Gas Company**	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report Dec. 31, 2014

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2014 (c)	Balance at End of Previous Year (in dollars) 12/31/2013
49	Allowances (158.1 and 158.2)		-	-
50	(Less) Noncurrent Portion of Allowances		-	-
51	Stores Expense Undistributed (163)		-	-
52	Gas Stored Underground - Current (164.1)	220	12,114,476	10,703,378
53	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	5,765,414	4,519,846
54	Prepayments (165)	230	3,677,610	68,520
55	Advances for Gas (166-167)		-	-
56	Interest and Dividends Receivable (171)		-	-
57	Rents Receivable (172)		-	-
58	Accrued Utility Revenues (173)		-	-
59	Miscellaneous Current and Accrued Assets (174)		169,553	148,024
60	Derivative Instrument Assets (175)		-	-
61	(Less) Long-Term Portion of Derivative Instruments Assets (175)		-	-
62	Derivative Instrument Assets - Hedges (176)		-	-
63	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)		-	-
64	TOTAL Current and Accrued Assets *(Enter Total of lines 32 thru 63)*		33,766,658	26,584,061
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)		-	-
67	Extraordinary Property Losses (182.1)	230	-	-
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
69	Other Regulatory Assets (182.3)	232	12,756	994,568
70	Prelim. Survey and Investigation Charges (Electric) (183)		-	-
71	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		-	-
72	Clearing Accounts (184)		42,221	42,221
73	Temporary Facilities (185)		-	-
74	Miscellaneous Deferred Debits (186)	233	73,075	104,570
75	Def. Losses from Disposition of Utility Plt. (187)		-	-
76	Research, Devel. and Demonstration Expend. (188)		-	-
77	Unamortized Loss on Reacquired Debt (189)		-	-
78	Accumulated Deferred Income Taxes (190)	234-235	3,875,734	4,140,881
79	Unrecovered Purchased Gas Costs (191)		-	-
80	TOTAL Deferred Debits *(Enter Total of lines 66 thru 79)*		4,003,786	5,282,240
81	TOTAL Assets and Other Debits *(Enter Total of lines 10-15, 30, 64 and 80)*		180,966,748	151,877,334

Name of Respondent **Chattanooga Gas Company**	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report Dec. 31, 2014

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2014 (c)	Balance at End of Previous Year (in dollars) 12/31/2013
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	10,000	10,000
3	Preferred Stock Issued (204)	250-251	-	-
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	55,305,891	47,834,378
7	Other Paid-In Capital (208-211)	253	-	-
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	-	-
11	Retained Earnings (215, 215.1, 216)	118-119	9,519,342	7,551,825
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-
13	(Less) Reacquired Capital Stock (217)	250-251	(2,363,278)	(2,363,278)
14	Accumulated Other Comprehensive Income (219)	117	(6,149,605)	(5,289,590)
15	TOTAL Proprietary Capital *(Enter Total of lines 2 thru 14)*		56,322,350	47,743,335
16	LONG-TERM DEBT			
17	Bonds (221)	256-257	-	-
18	(Less) Reacquired Bonds (222)	256-257	-	-
19	Advances from Associated Companies (223)	256-257	51,934,577	40,788,579
20	Other Long-Term Debt (224)	256-257	-	-
21	Unamortized Premium on Long-Term Debt (225)	258-259	-	-
22	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	258-259	-	-
23	(Less) Current Portion of Long-Term Debt-Dr. (226)		-	-
24	TOTAL Long-Term Debt *(Enter Total of lines 17-23)*		51,934,577	40,788,579
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		-	-
27	Accumulated Provision for Property Insurance (228.1)		-	-
28	Accumulated Provision for Injuries and Damages (228.2)		-	-
29	Accumulated Provision for Pensions and Benefits (228.3)		2,130,814	746,702
30	Accumulated Miscellaneous Operating Provisions (228.4)		32,437	35,411
31	Accumulated Provision for Rate Refunds (229)		-	-
32	Long Term Portion of Derivative Instrument Liabilities			
33	Long Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligation (230)			
35	TOTAL Other Noncurrent Liabilities *(Enter Total of lines 26 thru 34)*		2,163,251	782,113

Name of Respondent **Chattanooga Gas Company**	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report Dec. 31, 2014

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2014 (c)	Balance at End of Previous Year (in dollars) 12/31/2013
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt		-	-
38	Notes Payable (231)		-	-
39	Accounts Payable (232)		3,478,565	2,194,303
40	Notes Payable to Associated Companies (233)		-	-
41	Accounts Payable to Associated Companies (234)		17,579,241	12,590,840
42	Customer Deposits (235)		2,102,635	1,883,224
43	Taxes Accrued (236)	262A	3,383,660	4,204,271
44	Interest Accrued (237)		732,084	709,786
45	Dividends Declared (238)		-	-
46	Matured Long-Term Debt (239)		-	-
47	Matured Interest (240)		-	-
48	Tax Collections Payable (241)		336,098	662,055
49	Miscellaneous Current and Accrued Liabilities (242)	268	2,499,502	3,001,337
50	Obligations Under Capital Leases-Current (243)		-	-
51	Derivative Instrument Liabilities (244)		-	-
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		-	-
53	Derivative Instrument Liabilities - Hedges (245)			-
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		-	-
55	TOTAL Current and Accrued Liabilities *(Enter Total of lines 37 thru 54)*		30,111,785	25,245,816
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		270,871	270,871
58	Accumulated Deferred Investment Tax Credits (255)		-	-
59	Deferred Gains from Disposition of Utility Plant (256)		-	-
60	Other Deferred Credits (253)	269	9,750	13,001
61	Other Regulatory Liabilities (254)	278	4,601,924	4,744,004
62	Unamortized Gain on Reacquired Debt (257)	260	-	-
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		-	-
64	Accumulated Deferred Income Taxes - Other Property (282)	274-275	35,552,241	32,289,615
65	Accumulated Deferred Income Taxes - Other (283)		-	-
66	TOTAL Deferred Credits *(Enter Total of lines 57 thru 65)*		40,434,786	37,317,491
67	TOTAL Liabilities and Other Credits *(Enter Total of lines 15, 24, 35 55, and 66)*		180,966,748	151,877,334

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec. 31, 2014

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)
1	UTILITY OPERATING INCOME			
2	Gas Operating Revenues (400)	300-301		
3	Operating Expenses			
4	Operation Expenses (401)	317-325		
5	Maintenance Expenses (402)	317-325		
6	Depreciation Expense (403)	336-338		
7	Amortization and Depletion of Utility Plant (404-405)	336-338		
8	Amortization of Utility Plant Acu. Adjustment (406)	336-338		
9	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)			
10	Amortization of Conversion Expenses (407.2)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other than Income Taxes (408.1)	262-263		
14	Income Taxes—Federal (409.1)	262-263		
15	Income Taxes—Other (409.1)	262-263		
16	Provision of Deferred Income Taxes (410.1)	234-235		
17	(Less) Provision for Deferred Income Taxes—Credit (411.1)	234-235		
18	Investment Tax Credit Adjustment—Net (411.4)			
19	(Less) Gains from Disposition of Utility Plant (411.6)			
20	Losses from Disposition of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Total of lines 4 thru 22)			
24	Net Utility Operating Income (Total of lines 2 less 23) (Carry forward to page 116, line 25)			

Please refer to page 114-A.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec. 31, 2014

STATEMENT OF INCOME FOR THE YEAR (Continued)

4. Explain in a footnote if the previous year's figures are different from those reported in prior reports.

5. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (in dollars) (e)	Previous Year (in dollars) (f)	Current Year (in dollars) (g)	Previous Year (in dollars) (h)	Current Year (in dollars) (I)	Previous Year (in dollars) (j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24

Please refer to page 114-A.

Chattanooga Gas Company
Fiscal Year Ended December 31, 2014

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (in dollars) (c)	TOTAL Previous Year (in dollars) (d)	ELECTRIC UTILITY Current Year (in dollars) (e)	ELECTRIC UTILITY Previous Year (in dollars) (f)	GAS UTILITY Current Year (in dollars) (g)	GAS UTILITY Previous Year (in dollars) (h)	OTHER UTILITY Current Year (in dollars) (i)	OTHER UTILITY Previous Year (in dollars) (j)	Line No.
1	UTILITY OPERATING INCOME										1
2	Gas Operating Revenues (400)	300-301	87,259,353	81,990,707			87,259,353	81,990,707			2
3	Operating Expenses										3
4	Operation Expenses (401)	317-325	66,531,634	61,776,770			66,531,634	61,776,770			4
5	Maintenance Expenses (402)	317-325	1,443,071	1,604,828			1,443,071	1,604,828			5
6	Depreciation Expense (403) ***	336-338	5,985,619	5,691,825			5,985,619	5,691,825			6
7	Amort. & Depl. of Utility Plant (404-405)	336-338									7
8	Amort. of Utility Plant Acq. Adj. (406)	336-338									8
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)										9
10	Amort. of Conversion Expenses (407.2)										10
11	Regulatory Debits (407.3)										11
12	(Less) Regulatory Credits (407.4)										12
13	Taxes Other Than Income Taxes (408.1)		2,923,265	2,943,085			2,923,265	2,943,085			13
14	Income Taxes - Federal (409.1)	262A	(1,692,722)	2,371,765			(1,692,722)	2,371,765			14
15	Income Taxes - Other (409.1)	262A	311,821	804,468			311,821	804,468			15
16	Provision for Deferred Income Taxes (410.1)	234-235, 274-275	4,093,070	(59,249)			4,093,070	(59,249)			16
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235									17
18	Investment Tax Credit Adj. - Net (411.4)			-							18
19	(Less) Gains from Disp. of Utility Plant (411.6)										19
20	Losses from Disp. of Utility Plant (411.7)										20
21	(Less) Gains from Disposition of Allowances (411.8)										21
22	Losses from Disposition of Allowances (411.9)										22
23	TOTAL Utility Operating Expenses *(Enter Total of lines 4 thru 22)*		79,595,757	75,133,492			79,595,757	75,133,492			23
24	Net Utility Operating Inc *(Enter Total of line 2 less 23)* *(Carry forward to page 116-A, line 25)*		7,663,596	6,857,215			7,663,596	6,857,215			24

*** Includes AGL Services Company allocated depreciation Expense of $319,683 in 2014 and $266,195 in 2013. Therefore, amounts will not agree to cash flow statement (page 120).

(1) Reconciliation of Taxes on page 114A/116 vs. Page 262A:

	Federal	State
Page 114A above	(1,692,722)	311,821
Page 116 (tax on other)	361,008	(177,386)
Total Per Income St.	(1,331,714)	134,435
Page 262A	(1,352,264)	379,444
Variance	20,550	(245,009)

Variance is explained by expense amount per tax allocation agreement.

(2) Income Taxes - Federal (409.1), Income Taxes State (409.1), Income Taxes - Federal (409.2) and Income Taxes Other (409.2) changed for prior year to correct account classification.
(3) Reclassification of cost related to Merchandising, Jobbing and Contract Work from Operating revenues to Account 415 for prior year.

Name of Respondent Chattanooga Gas Company	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report Dec. 31, 2014

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (in dollars) (c)	TOTAL Previous Year (in dollars) (d)
25	Net Utility Operating Income *(Carried forward from page 114-A)*	-	7,663,596	6,857,215
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			(37)
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)			
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		8	1
36	Allowance for Other Funds Used During Construction (419.1)		341,407	139,573
37	Miscellaneous Nonoperating Income (421)		721,308	695,305
38	Gain on Disposition of Property (421.1)		(10,288)	(5,862)
39	TOTAL Other Income *(Enter Total of lines 29 thru 38)*		1,052,436	828,980
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)	340		
43	Miscellaneous Income Deductions (426.1-426.5)	340	(12,076)	(22,675)
44	TOTAL Other Income Deductions *(Total of lines 41 thru 43)*		(12,076)	(22,675)
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (406.2)	262-263		
47	Income Taxes-Federal (409.2)	262-A	(361,008)	(263,864)
48	Income Taxes-Other (409.2)	262-A	177,386	109,282
49	Provision for Deferred Inc. Taxes (410.2)	234-235		
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234-235		
51	Investment Tax Credit Adj.-Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Inc. and Ded. *(Total of 46 thru 52)*		(183,622)	(154,581)
54	Net Other Income and Deductions *(Enter Total of lines 39, 44, 53)*		856,737	651,724
55	Interest Charges			
56	Interest on Long-Term Debt (427)			
57	Amort. of Debt Disc. and Expense (428)	258-259		
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt-Credit (429)	258-259		
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340	2,086,526	2,029,007
62	Other Interest Expense (431)	340	290,709	363,649
63	(Less) Allow. for Borrowed Funds Used During Construction-Cr.(432)		(206,174)	(84,283)
64	Net Interest Charges *(Enter Total of lines 56 thru 63)*		2,171,060	2,308,373
65	Income Before Extraordinary Items *(Enter Total of lines 25, 54, 64)*		6,349,273	5,200,566
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items *(Enter Total of line 67 less 68)*			
70	Income Taxes-Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes *(Enter Total of line 69 less 70)*			
72	Net Income *(Enter Total of lines 65 and 71)*		6,349,273	5,200,566

Name of Respondent	This Report is:	Date of Report	Year of Report
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	*(Mo, Da, Yr)* March 31, 2015	Dec. 31, 2014

Statement of Accumulated Comprehensive Income and Hedging Activities

1) Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of tax basis, where appropriate.

2) Report in columns (f) and (g) the amounts of other cash flow hedges.

3). For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and losses on available-for-sale securities *(b)*	Minimum Pension liability Adjustment (net amount) *(c)*	Foreign Currency Hedges *(d)*	Other Adjustments *(e)*
1	Balance of account 219 at the Beginning of Preceding Year		(8,015,837)		
2	Preceding Year Reclassification from Account 219 to Net Income		2,726,247		
3	Preceding Year Changes in Fair Value		0		
4	Total (lines 2 and 3)		2,726,247		
5	Balance of Account 219 at End of Preceding Year / Beginning of Current Year		(5,289,590)		
6	Current Year Activity (1)		(860,015)		
7	Current Year Changes in Fair Value		0		
8	Total (lines 6 and 7)		(860,015)		
9	Balance of Account 219 at End of Current Year		(6,149,605)		

(1) Unrecognized actuarial net Gain/(Loss) and prior service credit/(cost) for pensions and other post retirement benefits. These amounts are shown net of tax.

	Name of Respondent Chattanooga Gas Company	This Report is: (1) X An Original (2) A Resubmission	Date of Report *(Mo, Da, Yr)* March 31, 2015	Year of Report Dec. 31, 2014
	Statement of Accumulated Comprehensive Income and Hedging Activities			

Line No.	Other Cash Flow Hedges [Specify] *(f)*	Other Cash Flow Hedges [Specify] *(g)*	Totals for each category of items recorded in Account 219 *(h)*	Net Income (carried Forward from Page 116, Line 72) *(i)*	Total Comprehensive Income *(j)*
1			(8,015,837)		
2			2,726,247		
3			0		
4			2,726,247		
5			(5,289,590)		
6			(860,015)		
7			0		
8			(860,015)	6,349,273	5,489,258
9			(6,149,605)		

Name of Respondent **Chattanooga Gas Company**	This Report Is: X An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report (Mo, Da, Yr) Dec. 31, 2014

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all charges in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
2. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (a)	Current Year Amount (in dollars) Fiscal 2014 (b)	Previous Year Amount (in dollars) Fiscal 2013 (c)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance - Beginning of Period		7,551,825	6,116,977
2	Charges (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
3.01	Credit: Unrecognized Actuarial Gain		-	-
4	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 3.01 thru 3.05)		-	-
4.01	Debit: Unrecognized Actuarial Gain/Loss Tax		-	-
5	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 4.01 thru 4.05)		-	-
6	Balance Transferred from Income (Acct 433 less Acct 418.1)		6,349,273	5,200,566
7	Appropriations of Retained Earnings (Account 436)			
8				
9	Dividends Declared-Preferred Stock (Account 437)			
10				
11	Dividends Declared - Common Stock (Account 438)			
11.01	Non-cash dividend to AGL Resources Inc.		4,381,757	3,765,717
12	TOTAL Dividends Declared-Common Stock (Account 438) (Total of lines 11.01 thru 11.04)		4,381,757	3,765,717
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance - End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		9,519,342	7,551,825
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
18	TOTAL Appropriated Retained Earnings-AmortizationReserve, Federal (Account 215.1)			
19	TOTAL Appropriated Retained Earnings(Accounts 215, 215.1)(Total of lines 16 and 17)			
20	TOTAL Appropriated Retained Earnings(Accounts 215, 215.1)(Total of lines 16 and 17)			
21	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 20)		9,519,342	7,551,825
22	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
23	Balance-Beginning of Year (Debit or Credit)			
24	Equity in Earnings for Year (Credit) (Account 418.1)			
25	(Less) Dividends Received (Debit)			
26	Other Changes (Explain)			
27	Balance-End of Year			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

STATEMENT OF CASH FLOWS

1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amount on the balance sheet.
2. Under "Other" specify significant amounts and group others.

3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amount capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) *(a)*	Current Year Amount (in dollars) Fiscal 2014 *(D)*	Previous Year Amount (in dollars) Fiscal 2013 *(C)*	
1	Net Cash Flow from Operating Activities:			
2	Net Income (Line 72(c) on page 116)	6,349,273	5,200,566	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	5,665,936	5,425,630	
5	Amortization of: (Specify)			
5.01	Additions to leased property	-	-	
5.02				
6	Deferred Income Taxes (Net)	4,093,070	(59,249)	(1)
7	Investment Tax Credit Adjustments (Net)	-	-	
8	Net (Increase) Decrease in Receivables	(833,093)	(275,317)	
9	Net (Increase) Decrease in Inventory	(2,608,033)	(3,036,293)	
10	Net (Increase) Decrease in Allowances Inventory	-	-	
11	Net Increase (Decrease) in Payables and Accrued Expenses	(477,865)	1,779,966	
12	Net (Increase) Decrease in Other Regulatory Assets	981,812	622,163	
13	Net Increase (Decrease) in Other Regulatory Liabilities	201,739	-	(2)
14	(Less) Allowance for Other Funds Used During Construction	(341,407)	(139,573)	(3)
15	(Less) Undistributed Earnings from Subsidiary Companies			
16	Other:			
16.01	Accounts Payable to Associated Companies	-	-	
16.02	Prepayments	(3,609,091)	316,301	
16.03	Customer Deposits	219,411	(56,392)	
16.04	Tax Collections Payable	(325,957)	48,157	
16.05	Misc Accrued Assets	(21,529)	2,984	
16.06	Deferred Purchased Gas Cost	(324,847)	988,801	
16.07				
16.08				
16.09	Other - Net	(774,405)	678,378	
17	Net Cash Provided by (Used in) Operating Activities			
18	*(Total of lines 2 thru 16.09)*	8,195,014	11,496,122	
19				
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Capital Expenditures	(26,661,452)	(10,681,505)	
23				
24				
25				
26				
27	Other:			
27.01	Cost of Removal	(661,631)	(414,257)	
28	Cash Outflows for Plant (Total of lines 22 thru 27.02)	(27,323,083)	(11,095,762)	
29				
30	Acquisition of Other Noncurrent Assets			
31	Proceeds from Disposal of Noncurrent Assets	14,766	-	
32				
33	Investments in and Advances to Assoc. and Subsidiary Companies	-	-	
34	Contributions and Advances from Assoc. and Subsidiary Companies			
35	Disposition of Investments in (and Advances to)			
36	Associated and Subsidiary Companies			
37				
38	Purchase of Investment Securities			
39	Proceeds from Sales of Investment Securities			

Note:

Income taxes paid for calendar year 2014:	3,747,766
Interest paid for the year 2014:	2,148,762

(1) 2013 amount revised to reflect change in regulatory tax liability as deferred tax expense rather than change in as a component of Other Regulatory Tax Liabilities.
(2) Excludes unrecovered Purchased Gas Costs reflected as a separate line item in 16.06 below
(3) Revised for 2013 to exclude AFUDC on borrowed funds. AFUDC on borrowed funds is now included as a part of capital expenditures.

Name of Respondent	This Report Is:	Date of Report	Year of Report
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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U.S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:
   (a) Net Proceeds or payments
   (b) Bonds, Debentures, and other long-term debt.
   (c) Include commercial paper.
   (d) Identify separate such items as investments fixed assets, intangibles, etc.
6. Enter on page 122 clarifications and explanations.
7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (in dollars) 12/31/2014 *(b)*	Previous Year Amount (in dollars) 12/31/2013 *(c)*
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other:		
47.01			
48	Net Cash Provided by (Used in) Investing Activities		
49	*(Total of lines 28 thru 47.01)*	(27,308,317)	(11,095,762)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt	-	-
54	Preferred Stock	-	-
55	Common Stock	-	-
56	Other: API C	-	-
57	Net Increase in Short-Term Debt		
58	Other: Accounts Payable to Associated Companies	4,988,401	2,975,266
58.01			
58.02			
59	Cash Provided by Outside Sources *(Total of lines 53 thru 58.02)*	4,988,401	2,975,266
60			
61	Payments for Retirement of:		
62	Long-Term Debt	11,145,998	1,052,531
63	Preferred Stock	-	-
64	Common Stock	7,471,512	(912,536)
65	Other:	-	-
65.01	Intercompany loans	-	-
66	Net Decrease in Short-Term Debt	-	-
67	Other: Accounts Payable to Associated Companies	-	-
68	Dividends on Preferred Stock	-	-
69	Dividends on Common Stock Paid to Parent	(4,381,757)	(3,765,717)
70	Net Cash Provided by (Used in) Financing Activities		
71	*(Total of lines 59 thru 69)*	19,224,154	(650,456)
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	*(Total of lines 18, 49 and 71)*	110,851	(250,096)
75			
76	Cash and Cash Equivalents at Beginning of Year	66,460	316,556
77			
78	Cash and Cash Equivalents at End of Year	177,311	66,460

Name of Respondent	This Report Is:	Date of Report	Year of Report
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NOTES TO FINANCIAL STATEMENTS

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.

2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.

3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.

4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify and mechanism of account in which recovered funds are being placed (i.e. trust funds, insurance policies, suretly bonds). Furnish details on the accounting for the asset retirement obligationsand any changes in the measurement of method of accounting for the obligations. Include details on the accounting of the settlement of the obligations and any gains or losses expected or incurred on the settlement.

5. Provide a list of all environmental credits received during the reporting period.

6. Provide a summary of revenues and expenses of each tracked cost and special surcharge.

7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.

8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.

10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.

11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.

12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

13. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholder are applicable and furnish the data required by the above instructions, such notes may be included herein.

1. The December 31, 2014 capitalization balances reflect adjustments made for regulatory purposes to reflect a target capitalization ratio consistent with capital structure authorized in Tennessee Regulatory Authority Docket 09-00183. The adjustments include an increase in equity reflected in account 207--Premium on capital Stock of $7,471,513, and an increase in account 223--Advances from Associated Companies of $11,145,998. The offset to these adjustments is a decrease to account 234--Accounts Payable Associated Companies of $18,617,511.
2. None.
3, 4, and 13 - Reference AGL Resources Inc. Form 10-K filed with the Securities and Exchange Commission on February 12, 2015.
5. None.
6. In accordance with Tennessee Regulatory Authority (TRA) Rule 1220-4-7 the cost of gas incurred by Chattanooga Gas Company is recorded in the Deferred Gas Cost Account and recovered through the operation of the Purchase Gas Adjustment /Actual Cost Adjustment mechanism. As required by Rule 1220-4-7.03(2), each year the Company files with the TRA an annual report reflecting the transactions in the Deferred Gas Cost Account for the twelve months ended June 30. This report is audited by the Staff of the TRA. The report for the most recent reporting period ended June 30, 2014 was filed August 28, 2014.
7. Not applicable.
8. None.
9. None.
10. None.
11. None.
12. None.

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	3/31/2015	Dec. 31, 2014

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item (a)	Total (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	235,720,391
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	0
7	Experimental Plant Unclassified	
8	TOTAL (Total of lines 3 thru 7)	235,720,391
9	Leased to Others	0
10	Improvements to Leased Property	0
11	Construction Work in Progress	12,294,696
12	Acquisition Adjustments	11,474,784
13	TOTAL Utility Plant (Total of lines 8 thru 12)	259,489,871
14	Accum. Prov. for Depr., Amort., & Depl.	116,293,567
15	Net Utility Plant (Total of lines 13 and 14)	143,196,304
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	88,746,878
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	
20	Amort. of Underground Storage Land and Land Rights	
21	Amort. of Other Utility Plant (Retirements)	0
21a	Accumulated Removal Obligations	22,755,934
22	TOTAL In Service (Total of lines 18 thru 21a)	111,502,812
23	Leased to Others	
24	Depreciation	0
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	0
27	Improvements to Leased Property	
28	Depreciation	0
29	Amortization	0
30	TOTAL Improvements to Leased Property (Total of lines 28 and 29)	0
31	Abandonment of Leases (Natural Gas)	
32	Amort. of Plant Acquisition Adj.	4,790,755
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	116,293,567

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	3/31/2015	Dec. 31, 2014

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	235,720,391			3
				4
				5
	0			6
				7
	235,720,391			8
	0			9
	0			10
	12,294,696			11
	11,474,784			12
	259,489,871			13
	116,293,567			14
	143,196,304			15
				16
				17
	88,746,878			18
				19
				20
	0			21
	22,755,934			
	111,502,812			22
				23
	0			24
				25
	0			26
				27
	0			28
	0			29
	0			30
				31
	4,790,755			32
	116,293,567			33

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	**December 31, 2014**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106)

1. Report below the original cost of plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Classified, and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding years.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary account at the end of the year, include in column (d) a tentative distribution of such retirement, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing in account distributions of these tentative classifications in columns (c) and (d),

Line No.			Balance at Beginning of Year (b)	Additions (c)
1		INTANGIBLE PLANT		
2	301	Organization	46,201	0
3	302	Franchises and Consents	2,028	0
4	303	Miscellaneous Intangible Plant		
5		**TOTAL Intangible Plant (Enter Total lines 2 thru 4)**	48,229	0
6		PRODUCTION PLANT		
7		Natural Gas Production and Gathering Plant		
8	325.1	Producing Lands		
9	325.2	Producing Leaseholds		
10	325.3	Gas Rights		
11	325.4	Rights-of Way		
12	325.5	Other Land and Land Rights		
13	326	Gas Well Structures		
14	327	Field Compressor Station Structures		
15	328	Field Measuring and Regulating Station Equipment		
16	329	Other Structures		
17	330	Producing Gas Wells-Well Construction		
18	331	Producing Gas Wells-Well Equipment		
19	332	Field Lines		
20	333	Field Compressor Station Equipment		
21	334	Field Measuring and Regulating Station Equipment		
22	335	Drilling and Cleaning Equipment		
23	336	Purification Equipment		
24	337	Other Equipment		
25	338	Unsuccessful Exploration & Develepment Costs		
26		**TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)**	0	
27		PRODUCTS EXTRACTION PLANT		
28	340	Land and Land Rights		
29	341	Structures and Improvements		
30	342	Extraction and Refining Equipment		
31	343	Pipe Lines		
32	344	Extracted Products Storage Equipment		
33	345	Compressor Equipment		

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	**December 31, 2014**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

including the reversals of the prior year tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at the end of the year.
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amount initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect accumulated provision for depreciation, acquisition, adjustments, etc.
and show in column (f) only the offset to the debits or credits to primary account classifications.
7. For account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Retirements (1) (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			46,201	301	2
			2,028	302	3
			0	303	4
0	0	0	48,229		5
					6
					7
			0	325.1	8
			0	325.2	9
			0	325.3	10
			0	325.4	11
			0	325.5	12
			0	326	13
			0	327	14
			0	328	15
			0	329	16
			0	330	17
			0	331	18
			0	332	19
			0	333	20
			0	334	21
			0	335	22
			0	336	23
			0	337	24
			0	338	25
			0		26
					27
			0	340	28
			0	341	29
			0	342	30
			0	343	31
			0	344	32
			0	345	33

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	**December 31, 2014**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Line No.			Balance at Beginning of Year (b)	Additions (c)
34	346	Gas Measuring and Regulating Equipment		
35	347	Other Equipment		
36		**TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)**		
37		**TOTAL Natural Gas Production Plant (Enter Total of lines 26 and 36)**		
38				
39		**TOTAL Production Plant (Enter Total of lines 37 and 38)**	0	0
40		NATURAL GAS STORAGE AND PROCESSING PLANT		
41		Underground Storage Plant		
42	350.1	Land		
43	350.2	Rights-of-Way		
44	351	Structures and Improvements		
45	352	Wells		
46	352.1	Storage Leaseholds and Rights		
47	352.2	Reservoirs		
48	352.3	Non-recoverable Natural Gas		
49	353	Lines		
50	354	Compressor Station Equipment		
51	355	Measuring and Reg. Equipment		
52	356	Purification Equipment		
53	357	Other Equipment		
54		**TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)**	0	0
55		Other Storage Plant		
56	360	Land and Land Rights	553,383	0
57	361	Structures and Improvements	9,730,648	20,599
58	362	Gas Holders	3,847,513	0
59	363	Purification Equipment	7,064,151	4,247
60	363.1	Liquefaction Equipment	2,483,281	508,030
61	363.2	Vaporizing Equipment	0	0
62	363.3	Compressor Equipment	0	54,505
63	363.4	Measuring. and Regulating Equipment	0	145,297
64	363.5	Other Equipment	0	0
65		**TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)**	23,678,976	732,678
66		Base Load Liquefied Natural Gas Terminating and Processing Plant		
67	364.1	Land and Land Rights		
68	364.2	Structures and Improvements		20,825
69	364.3	LNG Processing Terminal Equipment		
70	364.4	LNG Transportation Equipment		
71	364.5	Measuring and Regulating Equipment		584,546
72	364.6	Compressor Station Equipment		
73	364.7	Communications Equipment		
74	364.8	Other Equipment	465,692	
75		**TOTAL Base Load Liquefied Nat'l Gas, Terminaling and Processing Plant** (lines 67-74)	465,692	605,371
76		TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 54,65 and 75)	24,144,668	1,338,049
77				
78	365.1	Land and Land Rights	0	0
79	365.2	Rights-of-Way	0	0
80	366	Structures and Improvements	0	0

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	**December 31, 2014**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			0	346	34
			0	347	35
			0		36
			0		37
					38
0	0	0	0		39
					40
					41
			0	350.1	42
			0	350.2	43
			0	351	44
			0	352	45
			0	352.1	46
			0	352.2	47
			0	352.3	48
			0	353	49
			0	354	50
			0	355	51
			0	356	52
			0	357	53
0	0	0	0		54
					55
			553,383	360	56
	0		9,751,248	361	57
	0		3,847,513	362	58
	0	(6,540,015)	528,383	363	59
	0		2,991,311	363.1	60
	0	2,067,144	2,067,144	363.2	61
	0	2,676,945	2,731,450	363.3	62
	0	137,780	283,076	363.4	63
	0	1,658,146	1,658,146	363.5	64
0	0	0	24,411,654		65
					66
			0	364.1	67
			20,825	364.2	68
			0	364.3	69
			0	364.4	70
			584,546	364.5	71
			0	364.6	72
			0	364.7	73
			465,692	364.8	74
0	0	0	1,071,063		75
0	0	0	25,482,717		76
					77
			0	365.1	78
			0	365.2	79
			0	366	80

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	**December 31, 2014**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Line No.			Balance at Beginning of Year (b)	Additions (c)
81	367	1 Mains	0	
82	368	Compressor Station Equipment	0	
83	369	Measuring and Reg. Station Equipment	0	
84	370	Communication Equipment	0	
85	371	Other Equipment	0	
86		**TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)**	0	0
87		DISTRIBUTION PLANT		
88	374	Land and Land Rights	639,618	7,340
89	375	Structures and Improvements	26,861	2,640
90	376	Mains (A)	101,894,081	14,671,378
91	377	Compressor Station Equipment	702,643	
92	378	Measuring and Regulating Sta. Equipment-General	730,843	235,862
93	379	Measuring and Regulating Sta. Equipment-City Gate	1,562,658	0
94	380	Services	57,333,414	2,116,146
95	381	Meters	14,768,401	1,691,916
96	382	Meter Installations	3,050,259	73,417
97	383	House Regulators	3,578,777	813,027
98	384	House Reg. Installations	193,411	45,636
99	385	Industrial Meas. and Reg. Sta. Equipment	138,553	
100	386	Other Prop. on Customers' Premises	16,919	
101	387	Other Equipment	302,117	
102		**TOTAL Distribution Plant (Enter Total lines 88 thru 101)**	184,938,555	19,657,364
103		GENERAL PLANT		
104	389	Land and Land Rights	0	15,087
105	390	Structures and Improvements	0	
106	391	Office Furniture and Equipment	4,964,257	277,640
107	392	Transportation Equipment	668,765	486,322
108	393	Stores Equipment	60,965	
109	394	Tools, Shop, and Garage Equipment	351,050	17,146
110	395	Laboratory Equipment	0	
111	396	Power Operated Equipment	128,915	22,455
112	397	Communication Equipment	382,912	
113	398	Miscellaneous Equipment	195,906	10,479
114		**Subtotal (Enter Total of lines 104 thru 113)**	6,752,770	829,129
115	399	Other Tangible Property	0	
116		**TOTAL General Plant (Enter Total of lines 114 and 115)**	6,752,770	829,129
117		**TOTAL Accounts 101 and 106)**	215,884,222	21,824,542
118		Gas Plant Purchased (See Instruction 8)		
119		(Less) Gas Plant Sold (See Instruction 8)		
120		Experimental Gas Plant Unclassified		
121		**TOTAL Gas Plant In Service (Enter Total lines 117 thru 120)**	215,884,222	21,824,542

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	**December 31, 2014**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			0	367	81
			0	368	82
			0	369	83
			0	370	84
			0	371	85
0	0	0	0		86
					87
			646,958	374	88
			29,501	375	89
(619,221)			115,946,238	376	90
			702,643	377	91
			966,705	378	92
			1,562,658	379	93
(670,159)			58,779,401	380	94
(666,075)			15,794,242	381	95
			3,123,676	382	96
(896)			4,390,908	383	97
			239,048	384	98
			138,553	385	99
			16,919	386	100
			302,117	387	101
(1,956,350)	0	0	202,639,567		102
					103
			15,087	389	104
			0	390	105
			5,241,897	391	106
(9,682)		(103,413)	1,041,992	392	107
(22,341)			38,624	393	108
			368,196	394	109
			0	395	110
		103,413	254,783	396	111
			382,912	397	112
			206,385	398	113
(32,023)	0	0	7,549,878		114
			0	399	115
(32,023)	0	0	7,549,878		116
(1,988,373)	0	0	235,720,391		117
					118
					119
					120
(1,988,373)	0	0	235,720,391		121

Note: Transfers are reclassifications adjustments to reflect the the appropriate FERC categories.

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	Dec. 31, 2014

GAS PROPERTY AND CAPACITY LEASED FROM OTHERS

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.

2. For all leases in which the average annual lease payment over the initial term of the lease exceeds $500,000, provide in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments For 2014 (Current Year) (d)
1				
2	G E Fleet	(1)	Vehicles	$ (22,865)
3				
4	Wheels		Vehicles	$ 67,168
5				
6	Dillard Partnership		Chattanooga Service Center	$ 141,750
7				
8	David Conley		Cleveland Service Center	$ 7,800
9				
10	ARI		Vehicles	$ 21,652
11				
12				
13				
14				
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18				
19				
20				
21				
22				
23				
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42				
43				
44				
45	TOTAL			$ 215,505

(1) Credit for GE Capital relates to proceeds from termination of leases

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	Dec. 31, 2014

GAS PROPERTY AND CAPACITY LEASED TO OTHERS

1. For all leases in which the average lease income over the initial term of the lease exceeds $500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.

2. In column (d) provide the lease payments received from others.

3. Designate associated companies with and asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments For Current Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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42				
43				
44				
45	TOTAL			-

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	Dec. 31, 2014

GAS PLANT HELD FOR FUTURE USE (ACCOUNT 105)

1. Report separately each property held for future use at end of the year having an original coat of $1,000,000 or more. Group other items of property held for future use.

2. For property having an original cost of $1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	None			
2				
3				
4				
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43				
44				
45	TOTAL			

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	3/31/2015	12/31/2014

CONSTRUCTION WORK IN PROGRESS (ACCOUNT 107)

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than $1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress - Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Mandatory Projects	3,581,103	
2	Support Projects	5,015,432	
3	Gas Operations	3,294,250	
4	Fleet	421,725	
5	Minor Projects	(17,814)	
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
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19			
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42			
43	TOTAL	12,294,696	

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) 3/31/2015	**December 31, 2014**

Non-Traditional Rate Treatment Afforded New Projects

1. The Commission's Certificate Policy Statement provides a threshold requirement for Existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC p61, 128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.
2. In column b, list the CP Docket Number where the commission authorized the facility.
3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)
4. In column d, list the amount in Account 101, gas Plant in Service, associated with the facility.
5. In column d, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Serverice (d)
1	None			
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25	TOTAL		0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da. Yr)	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	3/31/2015	**December 31, 2014**

Non-Traditonal Rate Treatment Afforded New Projects (continued)

6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes--Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes--Other Property; Account 283, Accumulated Deferred Income Taxes--Other, associated with the facility.
7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).
8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.
9. In column i, report the amount of depreciation expense accrued on the facility during the year.
10. In column j, list any other expenses (including taxes) allocated to the facility.
11. In column k, report the incremental revenues associated with the facility.
12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.
13. Provide the total amounts for each column.

Line No.	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including Taxes) (j)	Incremental Revenues (k)
1	None						
2							
3							
4							
5							
6							
7							
8							
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	3/31/2015	**Dec. 31, 2014**

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

1. (a) Capitalized overheads include Administrative and General Salaries, Office Supplies and Expenses, Employee Pensions and Benefits.

(b) (1) Administrative and General Salaries and Office Supplies and Expenses are capitalized on the basis of the ratio of construction payroll to total company payroll excluding Administrative and General Salaries, for twelve months ended 12/31/2014.

E = F x G.
Where:
E = Monthly A & G Salaries and Supplies Capitalized*
F = Current month actual A & G Salaries and Supplies
G = A & G Capitalization Ratio
*E is allocated to Construction Work In Progress on the basis of the percentage calculated by dividing the current month's total amount to be capitalized by the current month's total charges to construction. E is distributed to all projects having charges for the current month at a uniform percentage.

(2) Employee Pensions and Benefits are capitalized monthly, using the following formula, and data for the twelve months ended 12/31/14:

A = (B/C x D)
Where:
A = Monthly Employee Pensions and Benefits Capitalized
B = Employee Pensions and Benefits Expense
C = Total Company Payroll
D = Current Month Construction Payroll (including Administrative and General Salaries Capitalized)

(3) Engineering Costs--a predetermined percentage of expense for certain engineering departments.

(c) One Twelfth of the amounts computed under (b)(2) are distributed to Construction Work in Progress on the basis of a percentage calculated by dividing the amount to be capitalized by the current month payroll charges to construction. Engineering Costs are allocated to projects based on the percentage of each projects's expenditure to total.

(d) A&G Salaries, Office Supplies & Expenses, and Employee Benefits are distributed to all jobs having payroll changes for the current month at a uniform percentage. Engineering costs are allocated based on the percentage of capital expenditure for each project to total.

(e) No differentiation for A&G Salaries, Office Supplies & Expenses, and Employee Benefits and Pensions. Engineering costs are allocated to mandatory, new business, and support projects.

(f) Indirectly assigned.

2. The annual rate used for capitalizing the allowance for funds used during construction was 7.41 percent determined on the basis of the approximate cost of capital employed to finance the construction program. AFUDC is calculated on all eligible charges based on the eligible project types and activities. AFUDC eligible projects do not have requirements for minimum dollar amount or time to complete; therefore, AFUDC is calculated on all eligible charges beginning on the first month incurred until the month that the charges are cleared from the project by entering and closing a completion report in the Project Costing system. The AFUDC rate is equal to the authorized cost of capital in effect during the year. The calculation is as follows:

(a) ((Current Monthly Expenditures x .0741/12) /2) + ((Cumulative Expenditures x .0741/12)

3. Not applicable.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.

1. Components of Formula (derived from actual balances and actual cost rates):

Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1) Average Short-Term Debt	S	11.60%	
(2) Short-Term Interest			s 2.04%
(3) Long-Term Debt	D	42.34%	d 6.03%
(4) Preferred Stock	P	0.00%	p 0%
(5) Common Equity	C	46.06%	c 10.05%
(6) Total Capitalization		100.00%	
(7) Average Construction Work in Progress Balance	W		

2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C))(1-(S/W)]$

3. Rate for Other Funds $[1-(S/W)][p(P/(D+P+C)) + c(C/(D+P+C))]$

4. Weighted Average Rate Actually Used for the Year:
   a. Rate for Borrowed Funds - 2.79%
   b. Rate for Other Funds - 4.62%

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	3/31/2015	Dec. 31, 2014

ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed form service. If the respondent has a significant amount of gas plant retired
at year end which has not been recorded and/or classified to the various reserve function classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01,7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. Balances and Changes During Year				
1	Balance Beginning of Year	113,294,364	113,294,364		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	5,665,936	5,665,936		
4	(403.1) Depreciation Expense for Asset Retirements Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing	0			
7	Other Clearing Accounts	0			
8	Other Clearing (Specify): Adjustments	0			
8.01	Provision for Additions to Leased Property	0			
9	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8.)	5,665,936	5,665,936		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	1,988,373	1,988,373		
12	Cost of Removal	661,631	661,631		
13	Salvage (Credit)	(14,766)	(14,766)		
14	TOTAL Net Chrgs. for Plant Ret. (Total of lines 11 thru 13)	2,635,237	2,635,237		
15	Other Debit or Credit Items (Reclass of Amortizable Assets):	0	0		
	Change in Account Reserve for Amortization Adjustment	0	0		
15.01	Acquisition costs	(31,495)	(31,495)		
15.02	Transfers and Adjustments (1)	0			
16	Balance End of Year (Total of lines 1,9,14,15 to 15.2)	116,293,567	116,293,567		
	Section B. Balances at End of Year According to Fuctional Classifications				
17	Production-Manufactured Gas	0			
18	Prod. and Gathering-Natural Gas	0			
19	Products Extraction-Natural Gas	0			
20	Underground Gas Storage	0			
21	Other Storage Plant	12,019,838	12,019,838		
22	Base Load LNG Terminaling and Processing Plant	0			
23	Transmission	0			
24	Distribution	94,491,300	94,491,300		
25	General	9,782,429	9,782,429	***	
26	TOTAL (Total of lines 17 thru 25)	116,293,567	116,293,567		

***$4,790,755 of acquisition adjustment accumulated amortization

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	**Dec. 31, 2014**

GAS STORED (ACCOUNTS 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, AND 164.3)

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment charged and credited.

2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.
3. State in as footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year (5)					$ 10,703,378	$ 4,519,846		$ 15,223,224
2	Gas Delivered to Storage (4)					$ 13,447,355	$ 8,165,485		$ 21,612,840
3	Gas Withdrawn from Storage					$ 12,028,241	$ 6,919,917		$ 18,948,159
4	Other Debits and Credits (5)					$ (8,015)	$ -		(8,015)
5	Balance at End of Year (5)					$ 12,114,476	$ 5,765,414		$ 17,879,890
6	Dth					3,063,070	1,077,895		4,140,965
7	Amount Per Dth					$ 3.96	$ 5.35		$ 4.32

1. No adjustments.

2. Not applicable.

3. Inventories are stated at weighted average cost. All Gas stored is classified as a current asset.

4. Includes net cash out transactions

5. Includes the following:

Asset Optimization	Natural Gas	LNG	TOTAL
Beginning Balance	$1,367,824	$785,822	$2,153,646
Activity for Year	$188,081	($196,097)	($8,015)
Ending Balance	$1,555,905	$589,725	$2,145,631

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

INVESTMENTS (Accounts 123, 124, 136)

1. Report below investments in Accounts 123, *Investments in Associated Companies*, 124, *Other Investments*, and 136, *Temporary Cash Investments*.
2. Provide a subheading for each account and list thereunder the information called for:

(a) Investment in Securities--List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, *Other Investments)* state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, also may be grouped by classes.

(b) Investment Advances--Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment	*	Book Cost at Beginning of Year *(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.*	Purchases or Additions During Year
	(a)	(b)	(c)	(d)
1	Account 123			
2	None			
3				
4				
5	Account 124			
6	None			
7				
8				
9	Account 136			
10	None			
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

INVESTMENTS (Accounts 123, 124, 136) (Continued)

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employers.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Beginning of Year *(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)* (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)	Line No.
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Name of Respondent	This Report Is:	Date of Report	Year of Report
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INVESTMENTS IN SUBSIDIARY COMPANIES (Accounts 123.1)

1. Report below investments in Accounts 123.1, *Investments in Subsidiary Companies.*
2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

(a) Investment in Securities--List and describe each security owned. For bonds, give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances--Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment *(a)*	Date Acquired *(b)*	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	None			
2				
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40	TOTAL Cost of Account 123.1		TOTAL	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
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INVESTMENTS IN SUBSIDIARY COMPANIES (Accounts 123.1) (Continued)

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designated such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year *(e)*	Revenues for Year *(f)*	Amount of Investment at End of Year *(g)*	Gain or Loss from Invested disposed of *(h)*	Line No.
				1
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0	0	0	0	40

Name of Respondent	This Report Is:	Date of Report	Year Ending
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PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Prepayment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid AGA Dues	-
2	Prepaid Honeywell Software Maintenance	8,507
3	Prepaid DOT Fees	833
4	Prepayments for Tennesse One-Call	56,033
5	Prepaid Taxes	3,612,237
6	TOTAL	3,677,610

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

Line No.	Description of Extraordinary Loss [Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	WRITTEN OFF DURING YEAR Account Charged (e)	WRITTEN OFF DURING YEAR Amount (f)	Balance at End of Year (g)
7	None						
8							
9							
10							
11							
12							
13							
14							
15	TOTAL						

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of unrecovered Plant and Regulatory Study Costs [Include in the description of costs the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with next row number after the last row number used for extraordinary property losses. (a)	Balance Beginning of Year (b)	Total Amount of Charges (c)	Cost Recognized During Year (d)	WRITTEN OFF DURING YEAR Account Charged (e)	WRITTEN OFF DURING YEAR Amount (f)	Balance at End of Year (g)
16	None						
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26	TOTAL						

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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OTHER REGULATORY ASSETS (ACCOUNT 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than $250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350 - 351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits/(Credits)	WRITTEN OFF DURING YEAR		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	LNG Tank Painting (8/1/2010 - 5/31/2015)	43,372		843.9	30,616	12,756
2	Alignment and Usage Adjustment (AUA) (1)	951,196	(33,045)	480, 481	918,151	-
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41	TOTAL	994,568	(33,045)		948,767	12,756

(1) AUA has a liability balance as of December 2014 shown on Page 278 (Account 254)

Name of Respondent	This Report Is:	Date of Report	Year Ending
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MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

1. Report below the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than $250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits	Balance at Beginning of Year	Debits	Credits		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Other Deferred Debits	104,570	73,075	186	104,570	73,075
3						
4						
5						
6						
7						
8						
9						
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39	TOTAL	104,570	73,075		104,570	73,075

Name of Respondent	This Report Is:	Date of Report	Year Ending
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ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.
3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

Line No.	Account Subdivisions	Balance at Beginning of Year	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1	Amounts Credited to Account 410.1
	(a)	(b)	(c)	(d)
1	Account 190			
2	Electric			
3	Gas	4,140,881	849,417	-
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	4,140,881	849,417	-
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 190 (Total of lines 5 thru 6.02)	4,140,881	849,417	-
8	Classification of TOTAL			
9	Federal Income Tax	570,611	603,250	
10	State Income Tax	3,570,270	246,167	-
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year Ending
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ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190) (Continued)

4. If more space is needed, use separate pages as required.

5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct No. (g)	Amount (h)	Acct. No. (l)	Amount (j)	(k)	
							1
							2
		219,282	584,271		-	3,875,735	3
							4
			584,271		-	3,875,735	5
							6
							6.01
							6.02
			584,271		-	3,875,735	7
							8
		219,282	463,085			430,446	9
		219,282	121,186			3,445,289	10
							11

[Next page is 250]

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec. 31, 2014

CAPITAL STOCK (ACCOUNTS 201 AND 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1				
2	Common Stock			
3	Common	1,000,000	1.00	
4	Total Common Stock	1,000,000	1.00	
5				
6				
7				
8				
9				
10				
11				
12				
13	Total Preferred Stock	0		
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
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27				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	x An Original A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec. 31, 2014

CAPITAL STOCK (ACCOUNTS 201 AND 204) (Continued)

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
						2
10,000	10,000		2,363,278			3
10,000	10,000		2,363,278			4
						5
						6
						7
						8
						9
						10
						11
0	0			0	0	12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
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						39

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec. 31, 2014

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(ACCOUNTS 202, 203, 205, 206, 207, and 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, *Common Stock Subscribed,* and Account 205, *Preferred Stock Subscribed,* show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, *Common Stock Liability for Conversion,* or Account 206, *Preferred Stock Liability for Conversion,* at the end of year.
4. For Premium on Account 207, *Capital Stock,* designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1	Premium on Capital Stock Account 207:			
2	Premium on Common Stock (1)		10,000	55,305,891
3				
4				
5				
6				
7				
8				
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10				
11				
12				
13				
14				
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16				
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19				
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21				
22				
23				
24				
25	TOTAL		10,000	55,305,891

(1) The adjustments include an increase in equity reflected in account 207--Premium on captial Stock of $7,471,513.
Adjustment made to attain target capitalization ratios per docket 09-00183. See note (1) on page 122 for Details.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec. 31, 2014

OTHER PAID-IN CAPITAL (ACCOUNTS 208-211)

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) *Donations Received from Stockholders* (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock* (Account 209) - State amount and briefly explain the capital changes t hat gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) *Gain or Resale or Cancellation of Reacquired Capital Stock* (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital* (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1		
2	Additional Paid-In-Capital	
3		
4		
5		
6	Balance Beginning of Year	0
7		
8		
9	Activity	0
10		
11		
12		
13	Balance End of Year	0
14		
15		
16		
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41		
42		0

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original	(Mo, Da, Yr)	Dec. 31, 2014
	A Resubmission	March 31, 2015	

DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		
3		
4		
5		
6		
7		
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10		
11		
12		
13		
14		
15	TOTAL	

CAPITAL STOCK EXPENSE (ACCOUNT 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	None	
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29	TOTAL	

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

1	None
2	None
3	None
4	None
5	None

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec. 31, 2014

LONG-TERM DEBT (ACCOUNTS 221, 222, 223, AND 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, *Bonds*, 222, *Reacquired Bonds*, 223, *Advances from Associated Companies*, and 224, *Other Long-Term Debt*.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange of Issue (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1	Affiliate Prommissory Note (1)	12/31/2008	12/30/2038	51,934,577
2				
3				
4				
5				
6				
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28				
29				
30				
31				
32				
33				
34	(1) Note issued and adjusted periodically to attain target capitalization			
35	ratios consistent with capital structure authorized in Tennessee Regulatory			
36	Authority Docket 09-00183. See Note 1 of Page 122 for additional details.			
37				
38				
39				
40	TOTAL			51,934,577

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	Dec. 31, 2014

LONG-TERM DEBT (ACCOUNT 221, 222, 223,and 224) (Continued)

5. In a supplement statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, *Interest on Long-Term Debt* and Account 430, *Interest on Debt to Associated Companies.*
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT			
Rate (in %)	Amount	Reacquired Bonds (Account 222)	Sinking and Other Funds	Redemption Price Per $100 at End of Year	Line No.
(e)	(f)	(g)	(h)	(i)	
4.98%**					1
					2
					3
					4
					5
					6
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** As of December 31, 2014.					37
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (ACCOUNTS 181, 225, 226)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt	Principal Amount of Debt Issued	Total Expense Premium or Discount	AMORTIZATION PERIOD	
				Date From	Date To
	(a)	(b)	(c)	(d)	(e)
1	None				
2					
3					
4					
5					
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accts. 181, 225, 226) (Cont.)

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, *Amortization of Debt Discount and Expense*, or credited to Account 429, *Amortization of Premium on Debt-Credit.*

Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
None				1
				2
				3
				4
				5
				6
				7
				8
				9
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
2. In column (c) show the principal amount of bonds or other long-term debt reacquired.
3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.
4. Show loss amounts by enclosing the figures in parentheses.
5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, *Amortization on Reacquired Debt,* or credited to Account 429.1, *Amortization of Gain on Reacquired Debit-Credit.*

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2	**None**					
3						
4						
5						
6						
7						
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2015	Dec. 31, 2014

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as return were to be filed, indicating, however, intercompany amounts to be practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	DETAILS (a)	Amount (b)
1	Net Income for the Year (Page 116)	6,349,273
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Tax	2,895,791
11	Meals And Entertainment	4,734
12	Club Dues	1,187
13	Lobbying Expenses	12,738
14	Pension	134,691
15	Accrued Bonus	43,398
16	Chattanooga Rate Case	30,615
17	Income Recorded on Books Not Included in Return	
18		
19		
20		
21		
22	Deductions on Return Not Charged Against Book Income	
23	Accrued Post Retirement Benefits	321,828
24	Bad Debt Reserve	68,533
25	Miscellaneous Accrued Taxes	524,023
26	Depreciation	12,230,540
27	Insurance Reserve	2,974
28	Unearned Revenue	3,250
29	State Income Tax Deduction	379,444
30	Federal Tax Net Income	(4,058,165)
31	Show Computation of Tax:	
32	Tax @ 35%	(1,420,358)
33	Prior Year Adjustments	68,094
34	Total	(1,352,264)
35		
36		
37		
38		

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	Dec. 31, 2014

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	TOTAL		

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (l)	Gas (Account 408.1, 409.1) (j)	Other Utility Department (Account 408.1, 409.1) (j)	Other Income and Deductions (Account 408.2, 409.2) (j)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	TOTAL			

Please refer to Page 262-A.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	Dec. 31, 2014

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under $250,000 may be grouped.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Included in Acct 165) (h)	
					1
					2
					3
					4
					5
					6
					7
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					9
					10
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					14
					15

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
				1
				2
				3
				4
				5
				6
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				12
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				14
				15

Please refer to Page 262-A.

CHATTANOOGA GAS COMPANY
Schedule of Taxes Accrued, Prepaid, and Charged
For the Calendar Year Ended December 31, 2014

Line No.	Kind of Tax (see instruction 5) (a)	Beginning-of-Year Balance		Current Year Activity			End-of-Year Balance		Line No.
		Accrued Taxes (b)	Prepaid Taxes (c)	Total Taxes Charged (d)	Total Taxes Paid (e)	Adjustments (f)	Accrued Taxes (g)	Prepaid Taxes (h)	
1	Federal:								1
2	Income								2
3	FYE 12.31.2014	(830,050)		1,352,264 (1)	2,703,728			3,225,942	3
4	Prior years	-					-		4
5	Payroll:	-					-		5
	Fed Withholding Taxes	-		392,710	(392,450)	(255)	5		
6	Unemployment	(708)		1,837	(1,887)		(758)		6
7	FICA & Medicare	(1,005)	434	426,961	(429,020)		(2,630)	-	7
8	Total Federal	(831,763)	434	2,173,772	1,880,371	(255)	(3,383)	3,225,942	8
9	State & County:								9
10	Income								10
11	FYE 12.31.2014	(286,560)		(379,444) (1)	1,044,042			378,038	11
12	Prior years	-					-		12
13	Property	(1,553,255)		(2,511,444)	1,693,416		(2,371,283)		13
14	Gross Receipts tax and Franchise Fee	(1,531,661)		(223,702)	747,724		(1,007,639)		14
15	Unemployment	(431)		(685)	1,061		(55)		15
16	Motor Fuel		2,729					2,729	16
17	Total State & County	(3,371,907)	2,729	(3,115,275)	3,486,243	-	(3,378,977)	380,767	17
18	Local:								18
19	Business License		1,666					1,666	19
	Gross Receipts		-					-	20
	Sales & Use Tax		40					40	21
	City Local Option Tax		3,826	-		(4)		3,822	22
	Marta Tax Payable	-					-		23
20	Franchise	(604)	-	(293,196)	292,500		(1,300)	-	24
21	Total Local	(604)	5,532	(293,196)	292,500	(4)	(1,300)	5,528	25
22	CUMULATIVE TOTAL	(4,204,274)	8,695	(1,234,699)	5,659,114	(259)	(3,383,660)	3,612,237	26

(1) Amount does not include allocated tax expense of ($224,459). Will not agree to amounts on pages 114A and 116.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	Dec. 31, 2014

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the
2. Minor items (less than $250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at end of Year (b)
1	Misc Adjustments - Gas Accounts Receivables	186,857
2	Unclaimed Customer Credits and Checks	79,481
3	Accrued Incentive Compensation	239,615
4	Franchise Requirements	212,260
5	Miscellaneous Accrued Liabilities - Commodity	1,781,289
6		
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45		
46	TOTAL	2,499,502

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

OTHER DEFERRED CREDITS (ACCOUNT 253)

1. Report below the details called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than $250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits	Balance at Beginning of Year	DEBITS		Credits	Balance at End of Year
			Contra Account	Amount		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Market access fee for Pivotal Home Solutions	13,001	923	3,251	0	9,750
2						
3						
4						
5						
6						
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45	TOTAL	13,001		3,251	0	9,750

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (ACCOUNT 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	32,289,615	3,243,654	-
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	32,289,615	3,243,654	-
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 282 (Total of lined 5 thru 6.02)	32,289,615	3,243,654	-
8	Classification of TOTAL			
9	Federal Income Tax	27,297,081	2,880,322	
10	State Income Tax	6,143,040	363,332	
11	Regulatory Tax Reclass	(1,150,506)		
12	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (ACCOUNT 282) (Continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
							2
				254	18,972	35,552,241	3
							4
			-		18,972	35,552,241	5
							6
							6.01
							6.02
			-		18,972	35,552,241	7
							8
						30,177,403	9
						6,506,372	10
				254	18,972	(1,131,534)	11
							12

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

ACCUMULATED DEFERRED INCOME TAXES-OTHER (ACCOUNT 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a)	(b)	(c)	(d)
1	Account 283			
2	Electric			
3	Gas	-	-	-
3.01		-		
4	Other (Define)	-		
5	Total (Total of lines 2 thru 4)	-	-	-
6	Other (Specify)	-		
6.01		-		
6.02		-		
7	TOTAL Account 283 (Total of lined 5 thru 6.02)	-	-	-
8	Classification of TOTAL			
9	Federal Income Tax	-	-	-
9.01	Federal Income Tax	-		
10	State Income Tax	-	-	-
10.01	State Income Tax	-		
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

ACCUMULATED DEFERRED INCOME TAXES-OTHER (ACCOUNT 283) (Continued)

3. Provide in a footnote explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.

4. Add additional rows as necessary to report all data. When rows are added, the additional row numbers should followin sequence 4.01, 4.02, and 6.01, 6.02, etc. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
							2
			-		-	-	3
						-	3.01
						-	4
			-		-	-	5
						-	6
						-	6.01
						-	6.02
			-		-	-	7
							8
			-		-	-	9
						-	9.01
			-			-	10
						-	10.01
							11

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	**Dec. 31, 2014**

OTHER REGULATORY LIABILITIES (ACCOUNT 254)

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).

2. For regulatory liabilities being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than $250,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS Account Debited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Regulatory Tax Liability	1,150,506	282	18,972		1,131,534
2	Deferred Purchased Gas Adjustment	3,593,498	804	324,847		3,268,651
3	Alignment and Usage Adjustment (AUA)				201,739	201,739
4						
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46	TOTAL	4,744,004		343,819	201,739	4,601,924

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da. Yr)* 3/31/2015	**Dec 31, 2014**

GAS OPERATING REVENUES

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account		REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
			Amount for Current Year	Amount for Previous Year	Amount for Current Year	Amount for Previous Year
	(a)		(b)	(c)	(d)	(e)
1	480-484	Sales				
2	485	Intracompany Transfers				
3	487	Forfeited Discounts				
4	488	Miscellaneous Service Revenues				
5	489.1	Revenues from Transportation Gas of Others Through Gathering Facilities				
6	489.2	Revenues from Transportation Gas of Others Through Transmission Facilities				
7	489.3	Revenues from Transportation of Gas of Others Through Distribution Facilities				
8	489.4	Revenues from Storing Gas of Others				
9	490	Sales of Prod. Ext. from Natural Gas				
10	491	Revenues from Natural Gas Proc. by Others				
11	492	Incidental Gasoline and Oil Sales				
12	493	Rent from Gas Property				
13	494	Interdepartmental Rents				
14	495	Other Gas Revenues (1)				
15		Subtotal:				
16	496	(Less) Provision for Rate Refunds				
17		TOTAL:				

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da. Yr)* 3/31/2015	**Dec 31, 2014**

GAS OPERATING REVENUES (Continued)

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. On page 108, include information on major changes during the year, new service, and important rate increases or decreases.
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (F)	Amount for Previous Year (G)	Amount for Current Year (H)	Amount for Previous Year (I)	Amount for Current Year (J)	Amount for Previous Year (K)
		72,765,369	68,978,830	8,397,705	7,982,075
		313,532	295,821		
		322,073	310,880		
		7,244,163	7,198,425	7,585,946	7,863,122
		6,614,215	5,206,751		
		87,259,353	81,990,707		
		87,259,353	81,990,707		

(1) Reclassification of cost related to Merchandising, Jobbing and Contract Work from Operating revenues to Account 415 for prior year.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da. Yr) March 31, 2015	Dec 31, 2014

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (ACCOUNT 489.1)

1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).

2. Revenues for penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
2					
3					
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da. Yr) March 31, 2015	Dec 31, 2014

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (Continued)

3. Other revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).

4. Delivered Dth of gas must not be adjusted for discounting.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da. Yr) March 31, 2015	**Dec 31, 2014**

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (ACCOUNT 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate schedule. Total by Zone of Delivery and for all zones. If respondent doses not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
2					
3					
4					
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da. Yr) March 31, 2015	Dec 31, 2014

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (Continued)

4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS		
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)	Line No.
						1
						2
						3
						4
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da. Yr) March 31, 2015	Dec 31, 2014

REVENUES FROM STORING GAS OF OTHERS (ACCOUNT 489.4)

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
2					
3					
4					
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da. Yr) March 31, 2015	Dec 31, 2014

REVENUES FROM STORING GAS OF OTHERS (ACCOUNT 489.4) (Continued)

4. Delivered Dth of gas withdrawn from storage must not be adjusted for discounting.

5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS		Line No.
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)	
						1
						2
						3
						4
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						6
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						25

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da. Yr) 3/31/2015	Dec 31, 2014

OTHER GAS REVENUES (ACCOUNT 495)

1. For transactions with annual revenues of $250,000 or more, describe, for each transaction, commissions on sales of distributions of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.

Line No.	Description of Transaction (a)	Revenues - Current Year (in dollars) (b)	Revenues - Prior Year (in dollars) (b)
1	Other Revenues-ACA	6,541,831	5,143,609
2	Gas Management fees	(22)	(18)
3	Damage Billing - Mains	21,529	20,254
4	Damage Billing - Services	49,803	42,072
5	Lost and Unaccounted For Gas	1,075	834
6			
7			
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23			
24	TOTAL	6,614,215	5,206,751

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da. Yr) 3/31/2015	December 31, 2014

Discounted Rate Services and Negotiated Rate Services

1. In column b, report the revenues from discounted rate services.
2. In column c, report the volumes of discounted rate services.
3. In column d, report the revenues from negotiated rate services.
4. In column e, report the volumes of negotiated rate services.

Line No.	Account (a)	Discounted Rate Services Revenue (b)	Discounted Rate Services Volumes (c)	Negotiated Rate Services Revenue (d)	Negotiated Rate Services Volumes (e)
1	Other Gas Revenue	$ -	-	$ 119,210	1,448,992
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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22					
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24					
25	TOTAL	$ -	-	119,210	1,448,992

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	**Dec. 31, 2014**

GAS OPERATION AND MAINTENANCE EXPENSES

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.

2. Provide in footnotes the sources of the index used to determine the price for gas supplied by shippers as reflected on line 74.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)	-	-
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering	-	-
8	751 Production Maps and Records	-	-
9	752 Gas Well Expenses	-	-
10	753 Field Lines Expenses	-	-
11	754 Field Compressor Station Expenses	-	-
12	755 Field Compressor Station Fuel and Power	-	-
13	756 Field Measuring and Regulating Station Expense	-	-
14	757 Purification Expenses	-	-
15	758 Gas Well Expenses	-	-
16	759 Other Expenses	-	-
17	760 Rents	-	-
18	TOTAL Operation (Total of lines 7 thru 17)	-	-
19	Maintenance		
20	761 Maintenance Supervision and Engineering	-	-
21	762 Maintenance of Structures and Improvements	-	-
22	763 Maintenance of Producing Gas Wells	-	-
23	764 Maintenance of Field Lines	-	-
24	765 Maintenance of Field Compressor Station Equipment	-	-
25	766 Maintenance of Field Measuring and Regulating Station Equipment	-	-
26	767 Maintenance of Purification Equipment	-	-
27	768 Maintenance of Drilling and Cleaning Equipment	-	-
28	769 Maintenance of Other Equipment	-	-
29	TOTAL Maintenance (Total of line 20 thru 28)	-	-
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 thru 29)	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	Dec. 31, 2014

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	-	-
34	771 Operation Labor	-	-
35	772 Gas Shrinkage	-	-
36	773 Fuel	-	-
37	774 Power	-	-
38	775 Materials	-	-
39	776 Operation Supplies and Expenses	-	-
40	777 Gas Processed by Others	-	-
41	778 Royalties on Products Extracted	-	-
42	779 Marketing Expenses	-	-
43	780 Products Purchased for Resale	-	-
44	781 Variation in Products Inventory	-	-
45	*(Less)* 782 Extracted Products Used by the Utility - Credit	-	-
46	783 Rents	-	-
47	TOTAL Operation (Total of lines 33 thru 46)	-	-
48	Maintenance		
49	784 Maintenance Supervision and Engineering	-	-
50	785 Maintenance of Structures and Improvements	-	-
51	786 Maintenance of Extraction and Refining Equipment	-	-
52	787 Maintenance of Pipe Lines	-	-
53	788 Maintenance of Extracted Products Storage Equipment	-	-
54	789 Maintenance of Compressor Equipment	-	-
55	790 Maintenance of Gas Measuring and Reg. Equipment	-	-
56	791 Maintenance of Other Equipment	-	-
57	TOTAL Maintenance (Total of lines 49 thru 56)	-	-
58	TOTAL Products Extraction (Total of lines 47 thru 57)	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	**Dec. 31, 2014**

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development		
60	Operation		
61	795 Delay Rentals	-	-
62	796 Nonproductive Well Drilling	-	-
63	797 Abandoned Leases	-	-
64	798 Other Exploration	-	-
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64	-	-
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases	-	-
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	-	-
70	801 Natural Gas Field Line Purchases	-	-
71	802 Natural Gas Gasoline Plant Outlet Purchases	-	-
72	803 Natural Gas Transmission Line Purchases	-	-
73	804 Natural Gas City Gate Purchases	56,243,207	51,188,396
74	804 Liquefied Natural Gas Purchases	-	-
75	805 Other Gas Purchases (Environmental Response Cost Recoveries	-	-
76	*(Less)* 805.1 Purchases Gas Cost Adjustments	-	-
77	TOTAL Purchased Gas (Enter Total of lines 68 to 76)	56,243,207	51,188,396
78	806 Exchange Gas		
79	Purchased Gas Expenses		
80	807.1 Well Expense-Purchased Gas	-	-
81	807.2 Operation of Purchased Gas Measuring Stations	-	-
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-
83	807.4 Purchased Gas Calculations Expenses	-	-
84	807.5 Other Purchased Gas Expenses	37,266	21,613
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	37,266	21,613

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2015	Dec. 31, 2014

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	-	-
87	*(Less)* 808.2 Gas Delivered to Storage-Credit	-	-
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Credit	-	-
89	*(Less)* 809.2 Deliveries of Natural Gas for Processing-Credit	-	-
90	Gas Used in Utility Operations-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	-	-
92	811 Gas Used for Products Extraction-Credit	-	-
93	812 Gas Used for Other Utility Operations-Credit	-	-
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	-	-
95	813 Other Gas Supply Expenses	-	-
96	TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	56,280,472	51,210,010
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	56,280,472	51,210,010
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	-	-
102	815 Maps and Records	-	-
103	816 Wells Expense	-	-
104	817 Lines Expense	-	-
105	818 Compressor Station Expenses	-	-
106	819 Compressor Station Fuel and Power	-	-
107	820 Measuring and Regulating Station Expenses	-	-
108	821 Purification Expenses	-	-
109	822 Exploration and Development	-	-
110	823 Gas Losses	-	-
111	824 Other Expenses	-	-
112	825 Storage Well Royalties	-	-
113	826 Rents	-	-
114	TOTAL Operation (Enter Total of lines 101 thru 113)	-	-

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
115	Maintenance		
116	830 Maintenance Supervision and Engineering	-	-
117	831 Maintenance of Structures and Improvements	-	-
118	832 Maintenance of Reservoirs and Wells	-	-
119	833 Maintenance of Lines	-	-
120	834 Maintenance of Compressor Station Equipment	-	-
121	835 Maintenance of Measuring and Regulating Station Equipment	-	-
122	836 Maintenance of Purification Equipment	-	-
123	837 Maintenance of Other Equipment	-	-
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	-	-
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	-	-
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering	38,390	138,009
129	841 Operation Labor and Expenses	454,582	695,169
130	842 Rents	-	-
131	842.1 Fuel	-	-
132	842.2 Power	-	-
133	842.3 Gas Losses	-	-
134	TOTAL Operation (Enter Total of lines 128 thru 133)	492,972	833,178
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	-	-
137	843.2 Maintenance of Structures and Improvements	-	-
138	843.3 Maintenance of Gas Holders	18,603	4,920
139	843.4 Maintenance of Purification Equipment	3,710	74,917
140	843.5 Maintenance of Liquefaction Equipment	222,618	181,920
141	843.6 Maintenance of Vaporizing Equipment	49,630	5,516
142	843.7 Maintenance of Compressor Equipment	59,162	71,380
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-
144	843.9 Maintenance of Other Equipment	117,987	91,545
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	471,710	430,198
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	964,682	1,263,376

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering	-	-
150	844.2 LNG Processing Terminal Labor and Expenses	-	-
151	844.3 Liquefaction Processing Labor and Expenses	-	-
152	844.4 Liquefaction Transportation Labor and Expenses	-	-
153	844.5 Measuring and Regulating Labor and Expenses	-	-
154	844.6 Compressor Station Labor and Expenses	-	-
155	844.7 Communication System Expenses	-	-
156	844.8 System Control and Load Dispatching	-	-
157	845.1 Fuel	-	-
158	845.2 Power	-	-
159	845.3 Rents	-	-
160	845.4 Demurrage Charges	-	-
161	*(less)* 845.5 Wharfage Receipts-Credit	-	-
162	845.6 Processing Liquefied or Vaporized by Others	-	-
163	846.1 Gas Losses	-	-
164	846.2 Other Expenses	-	-
165	TOTAL Operation (Total lines 149 thru 164)	-	-
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering	-	-
168	847.2 Maintenance of Structures and Improvements	-	-
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-
170	847.4 Maintenance of LNG Transportation Equipment	-	-
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-
172	847.6 Maintenance of Compressor Station Equipment	-	-
173	847.7 Maintenance of Communication Equipment	-	-
174	847.8 Maintenance of Other Equipment	-	-
175	TOTAL Maintenance (Total of lines 167 thru 174)	-	-
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	-	-
177	TOTAL Natural Gas Storage (Total of lines 125,146 and 176)	964,682	1,263,376

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	-	-
181	851 System Control and Load Dispatching	-	-
182	852 Communication System Expenses	-	-
183	853 Compressor Station Labor and Expenses	-	-
184	854 Gas for Compressor Station Fuel	-	-
185	855 Other Fuel and Power for Compressor Stations	-	-
186	856 Mains Expenses	5	-
187	857 Measuring and Regulating Station Expenses	-	-
188	858 Transmission and Compression of Gas by Others	-	-
189	859 Other Expenses	-	-
190	860 Rents	-	-
191	TOTAL Operation (Total of lines 180 thru 190)	5	-
192	Maintenance		
193	861 Maintenance Supervision and Engineering	-	-
194	862 Maintenance of Structures and Improvements	-	-
195	863 Maintenance of Mains	-	16
196	864 Maintenance of Compressor Station Equipment	-	-
197	865 Maintenance of Measuring and Reg. Station Equipment	-	-
198	866 Maintenance of Communication Equipment	-	-
199	867 Maintenance of Other Equipment	-	-
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	-	16
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	5	16
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	142,433	71,032
205	871 Distribution Load Dispatching	14,390	3,087
206	872 Compressor Station Labor and Expenses	-	-
207	873 Compressor Station Fuel and Power	-	-

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)		Amount for Current Year (b)	Amount for Previous Year (c)
208	874	Mains and Services Expenses	902,425	1,031,045
209	875	Measuring and Regulating Station Expenses-General	34,886	33,250
210	876	Measuring and Regulating Station Expenses-Industrial	232	-
211	877	Measuring and Regulating Station Expenses-City Gate Check Station	2,028	2,288
212	878	Meter and House Regulator Expenses	507,958	526,655
213	879	Customer Installations Expenses	163,460	166,673
214	880	Other Expenses	61,568	52,546
215	881	Rents	-	-
216		TOTAL Operation (Enter Total of lines 204 thru 215)	1,829,379	1,886,576
217	Maintenance			
218	885	Maintenance Supervision and Engineering	-	-
219	886	Maintenance of Structures and Improvements	-	-
220	887	Maintenance of Mains	268,478	393,452
221	888	Maintenance of Compressor Station Equipment	216	83
222	889	Maintenance of Meas. and Reg. Sta. Equip.-General	82,820	82,526
223	890	Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-
224	891	Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	38	-
225	892	Maintenance of Services	100,551	237,442
226	893	Maintenance of Meters and House Regulators	144,696	149,728
227	894	Maintenance of Other Equipment	3,012	1,594
228		TOTAL Maintenance (Enter Total of lines 218 thru 227)	599,811	864,825
229		TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	2,429,191	2,751,401
230		5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation			
232	901	Supervision	-	-
233	902	Meter Reading Expenses	88,602	94,403
234	903	Customer Records and Collection Expenses	1,964	2,081

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	59,074	157,198
236	905 Miscellaneous Customer Accounts Expenses	5,592	5,007
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	155,231	258,689
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	-	-
241	908 Customer Assistance Expenses	9,807	13,327
242	909 Informational and Instructional Expenses	6,836	5,088
243	910 Miscellaneous Customer Service and Informational Expenses	-	-
244	TOTAL Customer Service and Information Expenses (lines 240 thru 243)	16,643	18,415
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	67	44
248	912 Demonstrating and Selling Expenses	210	33,588
249	913 Advertising Expenses	101,020	2,487
250	916 Miscellaneous Sales Expenses	(3,203)	-
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	98,093	36,119
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	3,638,790	3,400,062
255	921 Office Supplies and Expenses	1,219,958	1,060,770
256	*(Less)* (922) Administrative Expenses Transferred-Cr.	(632,991)	(523,658)
257	923 Outside Services Employed	1,135,059	1,120,992
258	924 Property Insurance	183,413	182,067
259	925 Injuries and Damages	116,643	112,007
260	926 Employee Pensions and Benefits	1,291,379	1,431,301
261	927 Franchise Requirements	-	-
262	928 Regulatory Commission Expenses	-	119,698
263	*(Less)* 929 Duplicate Charges-Credit	-	-
264	930.1 General Advertising Expenses	-	-
265	930.2 Miscellaneous General Expenses	355,756	314,041
266	931 Rents	350,833	316,502
	Restructuring	-	-
	Allocated Costs	-	-
267	TOTAL Operation (Enter Total of lines 254 thru 266)	7,658,839	7,533,783
268	Maintenance		
269	932 Maintenance of General Plant	371,549	309,789
270	TOTAL Administrative and General Exp. (Total of lines 267 and 269)	8,030,388	7,843,572
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251 and 270)	67,974,705	63,381,598

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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EXCHANGE AND IMBALANCE TRANSACTIONS

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges.

If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule	Gas Received from Others		Gas Delivered to Others	
		Amount	Dth	Amount	Dth
	(a)	(b)	(c)	(d)	(e)
1	Cashout/imbalance	$ 349,894	75,649	$ 88,060	16,462
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3					
4					
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24					
25	TOTAL	$ 349,894	75,649	$ 88,060	16,462

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS USED IN UTILITY OPERATIONS

1. Report below details of credits during the year to Accounts 810, 811, and 812.

2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

Line No.	Purpose for Which Gas Was Used	Account Charged	Natural Gas		Manufactured Gas	
			Gas Used (Dth)	Amount of Credit (in dollars)	Gas Used (Dth)	Amount of Credit
	(a)	(b)	(c)	(d)	(e)	(f)
1	810 Gas Used for Compressor Station Fuel-Credit	None				
2	811 Gas Used for Products Extraction-Credit	None				
3	Gas Shrinkage and Other Usage in Respondent's Own Processing	None				
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others	None				
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)	921	409	2,830		
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	TOTAL		409	2,830		

Name of Respondent	This Report Is:	Date of Report	Year Ending
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TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (ACCOUNT 858)

1. Report below details concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.

2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.

3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1	None			
2				
3				
4				
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24				
25		TOTAL		

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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OTHER GAS SUPPLY EXPENSES (ACCOUNT 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of $250,000 or more.

Line No.	Description (a)	Amount (in dollars) (b)
1	None	
2		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2)

1. Provide the information requested below on miscellaneous general expenses.

2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of $250,000 or more however, amounts less than $250,000 may be grouped if the number of items of so grouped is shown.

Line No.	Description (a)	Amount (in dollars) (b)
1	Association and Club Dues-Comp	89,968
2		
3	Other Expenses	
4		
5	Parking - Facilities	8,786
6	Miscellaneous Expense	103,297
7	Travel	517
8	Fleet Fuel Expense	156,336
9	Fleet Capitalization	(26,852)
10	Seminar/ Conference Fees	182
11	Civic Participation	23,521
12		
13		
14		
15		
16		
17		
18		
19		
20	TOTAL	355,756

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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405)

(Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization and for the accounts indicated and classified according to the plant functional groups shown.

2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total, (if more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification	Depreciation Expense (Account 403)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1)	Amortization of Underground Storage Land and Land Rights (Account 404.2)
	(a)	(b)	(c)	(d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground Gas Storage Plant			
6	Other storage plant	595,153		
7	Base load LNG terminaling and processing plant			
8	Transmission plant			
9	Distribution plant	4,326,761		
10	General plant	744,022		
11	Common plant-gas ***	319,683		
12	TOTAL	5,985,619		

***AGL Services Company Allocated

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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3 405)

(Except Amortization of Acquisition Adjustments) (Continued)

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
		-	Intangible plant	1
		-	Production plant, manufactured gas	2
		-	Production and gathering plant, natural gas	3
		-	Products extraction plant	4
		-	Underground gas storage plant	5
		595,153	Other storage plant	6
		-	Base load LNG terminating and processing plant	7
		-	Transmission plant	8
		4,326,761	Distribution plant	9
-		744,022	General plant	10
		319,683	Common plant - gas	11
-		5,985,619	TOTAL	12

Name of Respondent	This Report Is:	Date of Report	Year Ending
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore		
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant		
9			
10			
11			
12			
13			
14			
15			

Note: Depreciation based on factors for each FERC functional classification listed below times the depreciable balance for each classification using the half year convention.

Function	Rate
LNG Storage Plant	2.14%
Distribution Plant	2.26%
General Plant	13.48%

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) *Miscellaneous Amortization* (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions*-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, *Donations*; 426.2, *Life Insurance;* 426.3, *Penalties;* 426.4, *Expenditures for Certain Civic, Political and Related Activities;* and 426.5, *Other Deductions,* of the Uniform System of Accounts.

Amounts of less than $250,000 may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	(a) Miscellaneous Amortization (Account 425)	-
2		
3		
4	(b) Miscellaneous Income Deductions (Account 426)	
5	Government Affairs	(11,000)
6		
7	Fines & Penalties	(1,076)
8		
9		
10		
11		
12		
13	Total Miscellaneous Income Deductions	(12,076)
14		
15	(c) Interest Income on Receivable from Associated Companies (Account 430)	
16		
17		
18		
19	Money Pool	47,097
20	Interest on Affiliate Promissory Notes	2,039,429
21		2,086,526
22		
23	(d) Other Interest Expense (Account 431)	
24	Customers' Deposits	113,578
25	Interest Expense-Other	177,131
26		290,709
27		
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REGULATORY COMMISSION EXPENSES (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description *(Furnish name of regulatory commission or body the docket number, and a description of the case.)*	Assessed by Regulatory Commission	Expenses of Utility	Total Expenses to Date	Deferred in Account 182.3 at Beginning of Year
	(a)	(b)	(c)	(d)	(e)
1	Various State Regulatory Dockets and filings		89,626	89,626	
2	TRA--Gross Earnings and Inspecton Fee	352,426		352,426	
3	FERC--General		57,002	57,002	
4					
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25					
	TOTAL		146,628		0

Name of Respondent	This Report Is:	Date of Report	Year Ending
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) period of amorization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g). and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than $250,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO							
Department	Account No.	Amount	Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
(f)	(g)	(h)	(i)	(j)	(k)		
	923	89,626					1
	408.1	303,348					2
	923	57,002					3
							4
							5
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		449,976			-	-	

Name of Respondent	This Report Is:	Date of Report	Year Ending
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Employee Pensions and Benefits (Account 926)

1. Report the items below contained in Account 926, Employee Pensions and Benefits.

Line No.	Expense (a)	Amount (in dollars) (b)
1	Pensions	214,491
2	Post-retirement Benefits Other than Pensions	(35,928)
3	401-K Contributions	220,700
4	Group Insurance	678,078
5	Miscellaneous	214,038
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43	Total	1,291,379

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Name of Respondent	This Report Is:	Date of Report	Year of Report
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DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed By Affiliated Companies (c)	Allocation of Payroll Charged to Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation *(Total of lines 3 thru 9)*	0	0		0
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maint. *(Total of lines 12 thru 15)*				
17	Total Operation and Maintenance				
18	Production *(Total of lines 3 and 12)*				
19	Transmission *(Total of lines 4 and 13)*				
20	Distribution *(Total of lines 5 and 14)*				
21	Customer Accounts *(Line 6)*				
22	Customer Service and Informational *(Line 7)*				
23	Sales *(Line 8)*				
24	Administrative and General *(Total of lines 9 and 15)*				
25	TOTAL Oper. and Maint. *(Total of lines 18 thru 24)*	0	0		0
26	Gas				
27	Operation				
28	Production-Manufactured Gas				0
29	Production-Nat. Gas (Including Expl. and Dev.)				0
30	Other Gas Supply				0
31	Storage, LNG Terminaling and Processing	452,274	28,821		481,095
32	Transmission	0	10,196		10,196
33	Distribution	1,006,158	9,073		1,015,231
34	Customer Accounts	92,882	1,381		94,263
35	Customer Service and Informational	5,090	0		5,090
36	Sales	0	95		95
37	Administrative and General	461,507	2,118,246		2,579,753
38	TOTAL Operational *(Total of lines 28 thru 37)*	2,017,911	2,167,812		4,185,723
39	Maintenance				
40	Production-Manufactured Gas				0
41	Production-Nat. Gas (Including Expl. and Dev.)				0
42	Other Gas Supply				0
43	Storage, LNG Terminaling and Processing	67,680	13,406		81,086
44	Transmission	0	0		0
45	Distribution	497,463	813		498,276
46	Administrative and General	12,223	1,953		14,176
47	TOTAL Maint. *(Total of lines 40 thru 46)*	577,366	16,172		593,538

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	(c)	Allocation of Payroll Charged to Clearing Accounts (d)	Total (e)
	Gas (Continued)				
48	Total Operation and Maintenance	2,595,277	2,183,984		4,779,261
49	Production-Manufactured Gas *(Lines 28 and 40)*	0	0		0
50	Production-Natural Gas (Including Expl. and Dev.) *(Lines 29 and 41)*	0	0		0
51	Other Gas Supply *(Lines 30 and 42)*	0	0		0
52	Storage, LNG Terminaling and Processing *(Lines 31 and 43)*	519,954	42,227		562,181
53	Transmission *(Lines 32 and 44)*	0	10,196		10,196
54	Distribution *(Lines 33 and 45)*	1,503,621	9,886		1,513,507
55	Customer Accounts *(Line 34)*	92,882	1,381		94,263
56	Customer Service and Informational *(Line 35)*	5,090	0		5,090
57	Sales *(Line 36)*	0	95		95
58	Administrative and General *(Lines 37 and 46)*	473,730	2,120,199		2,593,929
59	TOTAL Operation and Maint *(Total of lines 49 thru 58)*	2,595,277	2,183,984		4,779,261
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. *(Total of lines 25, 59, and 61)*	2,595,277	2,183,984		4,779,261
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant				
66	Gas Plant				
67	Other				
68	TOTAL Construction *(Total of lines 65 thru 67)*	0	0		0
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal *(Total of lines 70 thru 72)*	0	0		0
74	Other Accounts *(Specify):*				
75					
76	Construction Work In Progress	288,778			288,778
77	Accum. Prov. for Depr. Amort. Depl.	24,532			24,532
78	Other Regulatory Assets	0			0
79	Taxes other than income taxes	216,006			216,006
80	Accumulated provision pensions and benefits	22,144			22,144
81	Misc Other Expenses	(49,854)			(49,854)
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92	TOTAL Other Accounts	501,606	0	0	501,606
93	TOTAL SALARIES AND WAGES	3,096,883	2,183,984	0	5,280,867

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than $10,000, including payments for legislative services, except those which should be reported in Account 426.4 *Expenditures for Certain Civic, Political and Related Activities.*
(a) Name of person or organization rendering services.
(b) Total charges for the year.
2. Sum under a descripton "Other", all of the aforementioned services amounting to $250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned services.
4. Charges for outside professional services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	* (b)	Amount (in dollars) (c)
1	SOUTHEAST CONNECTIONS--Construction services		6,603,251
2			
3	HIWASSEE CONSTRUCTION CO,INC.--Construction Services		6,076,686
4			
5	PLAYER AND COMPANY--Construction Services		2,935,654
6			
7	BENTON-GEORGIA INC--Construction Services		2,182,336
8			
9	PRIDE UTILITY CONSTRUCTION CO--Construction Services		1,842,215
10			
11	HUNTER UTILITY CONSTRUCTION LLC--Construction Services		1,529,220
12			
13	DOUBLE M INC--Inspection Services		731,543
14			
15	USIC LOCATING SERVICES, INC -- Locating Services		434,195
16			
17	SAPP ENGINEERING & SERVICES--Construction Services		246,775
18			
19	HENKELS & MCCOY INC--Pipeline Services		216,606
20			
21	SOUTHERN CROSS CORP.--Leak Surveys		163,498
22			
23	TNT CONCRETE, LLC--Construction Services		110,999
24			
25	FARMER & LUNA PLLC--Legal Services		89,626
26			
27	MEI, LLC.--Engineering Services		89,010
28			
29	PALMETTO LINE CONTRACTORS--Distribution Maintenance		88,500
30			
31	QM3 UTILITY SERVICES, INC--Distribution Maintenance		85,927
32			
33	QUALITY WELDING & FABRICATING--Construction Services		83,453
34			
35	DACA LLC--Painting Services		75,825
36			
37	MELTON FUELING LLC--CNG Conversion Services		59,147
38			
39	TROUTMAN SANDERS LLP--Legal Services		57,002
40			
41	TENNESSEE ONE-CALL SYSTEM, INC.--Consulting		56,578
42			
43	DST OUTPUT, LLC--Bill Printing Services		46,885
44			
45	ASPLUNDH TREE EXPERT COMPANY, INC--Environmental Services		45,810
46			
47	BYERS ENGINEERING COMPANY--Scanning Services		45,656
48			
49	COLLIERS INTERNATIONAL MANAGEMENT--Janitorial Services		44,895
50			
51	TDW SERVICES, INC--Construction Services		44,578
52			
53	AECOM, INC--Environmental Services		39,891
54			
55	STRATEGIC INDUSTRIAL SOLUTIONS--LNG Services		39,358
56			
57	JACOBS ENGINEERING GROUP, INC--Consulting		31,675
58			
59	AMEC ENVIRONMENT & INFRASTRUCTURE, INC--LNG Services		24,915
60			
61	BROWN AND CALDWELL--Engineering Services		23,997
62			
63	BREEDING INSULATION CO. CHATTANOOGA INC--Construction Services		22,590
64			
65	JANX--Construction Services		12,795
66			
67	CASH CYCLE SOLUTIONS--Consulting-Info Systems		12,413
68			
69	SEYFARTH SHAW--Real Estate Services		10,530

Name of Respondent	This Report Is:	Date of Report	Year Ending
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Transactions with Associated (Affiliated) Companies

1. Report below the information called for concerning all goods or services from or provided to associated (affiliated) companies amounting to more than $250,000.
2. Sum under a description "Other", all of the aforementioned goods and servcies amounting to $250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. Where amounts billed to or received from the associated (affilated) company are based on an allocation process, explain in a footnote the basis of the allocation.

Line No.	Description of the Good or Services (a)	Name of Associated/Affiliated Company (b)	Accounts(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Allocated operations and maintenance Expense	AGL Services Company	Various O&M	4,686,046
2	Capital Payroll	AGL Services Company	107	110,145
3	Capital Payroll	AGL Services Company	108	931
4	Capitalized Distributed Overheads	AGL Services Company	107	1,663,895
5	Capital Payroll	Atlanta Gas Light Company	107	82,336
6	Capital Payroll	Atlanta Gas Light Company	108	860
7	Off System Sales Pivotal LNG - 50% Sharing	Pivotal LNG LLC	242	(431,796)
8	Gas Purchases and Asset Management Transactions	Sequent Energy Management	804	23,263,889
9	Capital Payroll	Atlanta Gas Light Company	107	(1,641)
10	Capital Payroll	Florida City Gas	107	(3,978)
11				
12				
13				
14				
15				
16				
17				
18				
19	TOTAL			29,370,687

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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COMPRESSOR STATIONS

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location *(a)*	Number of Units at Station *(b)*	Certificated Horsepower for Each Station *(c)*	Plant Cost *(d)*
1	None			
2				
3				
4				
5				
6				
7				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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COMPRESSOR STATIONS (Continued)

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.
3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Expenses (Except depreciation and taxes)			Operation Data			
Fuel or Power	Other	Gas for Compressor Fuel in Dth	Total Compressor Hours of Operation During Year	Number of Compressors Operated at Time of Station Peak	Date of Station Peak	Line No.
(e)	(f)	(g)	(h)	(I)	(j)	
						1
						2
						3
						4
						5
						6
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Name of Respondent **Chattanooga Gas Company**	This Report Is: X An Original	Date of Report *(Mo, Da, Yr)* March 31, 2015	Year Ending **Dec. 31, 2014**

GAS STORAGE PROJECTS

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item *(a)*	Gas Belonging to Respondent (Dth) *(b)*	Gas Belonging to Others (Dth) *(c)*	Total Amount (Dth) *(d)*
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January 2014	33,367	-	33,367
3	February	67,492	-	67,492
4	March	46,084	-	46,084
5	April	354,835	-	354,835
6	May	867,409	-	867,409
7	June	340,823	-	340,823
8	July	444,263	-	444,263
9	August	263,613	-	263,613
10	September	294,110	-	294,110
11	October	226,747	-	226,747
12	November	31,112	-	31,112
13	December	110,514	-	110,514
14	TOTAL (Total of Lines 2 Thru 13)	3,080,369	-	3,080,369
15	Gas Withdrawn from Storage			
16	January 2014	732,113	-	732,113
17	February	641,199	-	641,199
18	March	460,463	-	460,463
19	April	30,731	-	30,731
20	May	31,489	-	31,489
21	June	34,333	-	34,333
22	July	43,851	-	43,851
23	August	69,750	-	69,750
24	September	57,410	-	57,410
25	October	18,165	-	18,165
26	November	255,062	-	255,062
27	December	603,751	-	603,751
28	TOTAL (Total of Lines 16 Thru 27)	2,978,317	-	2,978,317

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GAS STORAGE PROJECTS (Continued)

1. On line 4, enter the storage capacity certificated by FERC.

2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.

Line No.	Item (a)	Total Amount (b) Dth
	STORAGE OPERATIONS	
1	Top or Working Gas End of Year	3,063,070
2	Cushion Gas (Including Native Gas)	
3	Total Gas in Reservoir (Total of line 1 and 2)	3,063,070
4	Certificated Storage Capacity	3,605,160
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	
8	Date of Maximum Days' Withdrawal	
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

Name of Respondent	This Report Is:	Date of Report	Year Ending
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TRANSMISSION LINES

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Transmission System		6.6
2			
3			
4			
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TRANSMISSION SYSTEM PEAK DELIVERIES

1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1	Date:			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation			
5	Interruptible Transportation			
6	Other (Describe)			
6.01				
7	TOTAL	-		
8	Volumes of gas Withdrawn form Storage under Storage Contracts			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe)			
12.01				
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe)			
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates:			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25	Other (Describe)			
25.01				
26	TOTAL			
27	Volumes of Gas Withdrawn from Storage under Storage Contracts			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31	Other (Describe)			
31.01				
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe)			
37	TOTAL	**NONE**		

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AUXILIARY PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.
3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility (a)	*	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery? Yes (e)	No (f)
1	Chattanooga	10	Liquefied Natural Gas	122,880	n/a	X	
2							
3							
4							
5							
6							
7							
8	* Number of days in storage.						
9							
10							
11							
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS ACCOUNT - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.
6. Also indicate by a footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01,14.02, etc.

01 NAME OF SYSTEM

Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800 - 805)		9,565,614
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)		
6	Gas of Others Received for Distribution (Account 489.3)		7,508,644
7	Gas of Others Received for Contract Storage (Account 489.4)		
8	Exchanged Gas Received from Others (Account 806)		
9	Gas Received as Imbalances (Account 806)		
10	Receipts of Respondent's Gas Transported by Others (Account 858)		
11	Other Gas Withdrawn from Storage (LNG)		1,265,273
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify)		
15	Total Receipts (Total of lines 3 thru 14)		18,339,531
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)	331	409
18	Firm Sales	301	8,397,705
19	Deliveries of Gas Gathered for Others (Account 489.1)		
20	Deliveries of Gas Transported for Others (Account 489.2)		
21	Firm Transportation	301	569,618
22	Interruptible Sales and Transportation	301	5,567,336
23	Deliveries of Gas Distributed for Others (Account 489.3)		
24	Deliveries of Contract Storage Gas (Account 489.4)		
25	Exchange Gas Delivered to Others (Account 806)		
26	Gas Delivered as Imbalances (Account 806)		
27	Deliveries of Gas to Others for Transportation (Account 858)		
28	Other Gas Delivered to Storage (Explain)		1,909,864
29	Gas Used for Liquefaction		367,884
30	Other Deliveries (Specify) - Special Contract & Sales/Transportation	301	1,448,992
31	Total Deliveries (Total of lines 17 thru 30)		18,261,808
32	GAS UNACCOUNTED FOR		
33	Production System Losses		
34	Gathering System Losses		
35	Transmission System Losses		
36	Distribution System Losses		32,520
37	Storage System Losses		(3,177)
38	Other Losses (Specify)		48,381
39	Total Unaccounted For (Total of lines 33 thru 38)		77,723
40	Total Deliveries & Unaccounted For (Total of lines 31 and 39)		18,339,531

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[Next page is 522]

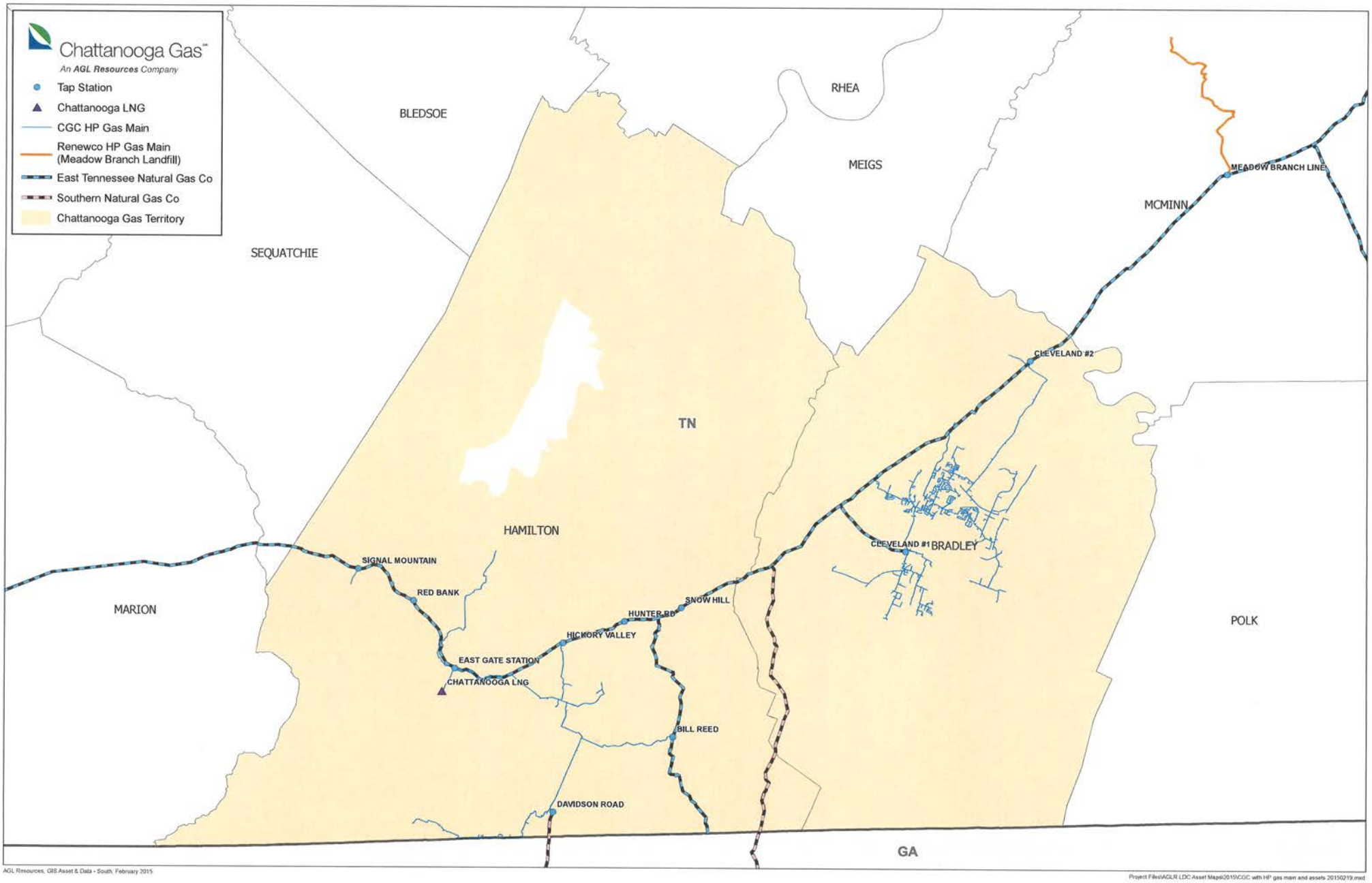
Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2015	Dec. 31, 2014

SYSTEM MAPS

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
   (a) Transmission lines.
   (b) Incremental facilities.
   (c) Location of gathering areas.
   (d) Location of zones and rate areas.
   (e) Location of storage fields.
   (f) Location of natural gas fields.
   (g) Location of compressor stations.
   (h) Normal direction of gas flow (indicated by arrows).
   (i) Size of pipe.
   (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
   (k) Principal communities receiving service through the respondent's pipeline.
3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger then this report. Bind the maps to the report.

See attached.

[Next page is 551]



AGL Resources, GIS Asset & Data - South, February 2015

Project Files\AGLR LDC Asset Maps\2015\CGC with HP gas main and assets 20150219.mxd

ANNUAL FINANCIAL AND OPERATING REPORT

OF

CHATTANOOGA GAS COMPANY

2207 OLAN MILLS DRIVE
CHATTANOOGA TENNESSEE 37421

TO THE

TENNESSEE REGULATORY AUTHORITY

FOR THE

YEAR ENDED DECEMBER 31, 2013

Name of the officer in charge of correspondence with the Commission regarding this report:	Michael J. Morley
Official Title:	Managing Director, Regulatory Accounting & Reporting
Official Address	10 Peachtree Place
	ATLANTA, GA 30309
Telephone Number:	404-584-4263

FERC FORM NO. 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent **Chattanooga Gas Company**		02 Year of Report **Dec 31, 2013**
03 Previous Name and Date of Change *(If name changed during year)*		
04 Address of Principal Office at End of Year *(Street, City, State, Zip Code)* **2207 Olan Mills Drive, Chattanooga, Tennessee 37421**		
05 Name of Contact Person **Michael J. Morley**	06 Title of Contact Person **Managing Director, Regulatory Accounting and Reporting**	
07 Address of Contact Person *(Street, City, State, Zip Code)* **Ten Peachtree Place, Dept. 1686, Atlanta, Georgia, 30309**		
08 Telephone of Contact Person, *Including Area Code* **404-584-4263**	09 This Report Is [X] An Original [ ] A Resubmission	10 Date of Report *(Mo, Da, Yr)* **March 31, 2014**

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

01 Name	02 Title	
Bryan E. Seas	**Senior Vice President & Chief Accounting Officer**	
03 Signature		04 Date Signed *(Mo, Da, Yr)* 3.27.2014

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Lucy Blizzard 3/27/14

LUCY BLIZZARD NOTARY PUBLIC HENRY COUNTY, GEORGIA MY COMMISSION EXPIRES MARCH 16, 2015

Name of Respondent	This Report is:	Date of Report	Year Ending
	(1) X An Original	*(Mo, Da, Yr)*	
Chattanooga Gas Company	(2) A Resubmission	March 31, 2014	Dec 31, 2013

LIST OF SCHEDULES (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," not applicable," or "NA."

Title of Schedule *(a)*	Reference Page No. *(b)*	Date Revised *(c)*	Remarks *(d)*
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101		
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Security Holders and Voting Powers	107		
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Transportation And Storage Contracts	108-A		
Wage Scale Changes	108-B		
Comparative Balance Sheet	110-113		
Statement of Income for the Year	114-116		
Statement of Accumulated Comprehensive income and Hedging Activities	117-117A		
Statement of Retained Earnings for the Year	118-119		
Statement of Cash Flows	120-121		
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Unamortized Loss and Gain on Reacquired Debt	260		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		

Name of Respondent	This Report is:	Date of Report	Year Ending
Chattanooga Gas Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) March 31, 2014	Dec 31, 2013

LIST OF SCHEDULES (Natural Gas Company) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Taxes Accrued, Prepaid and Charged During Year	262-262-A		
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COMMON SECTION			
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Transmission System Peak Deliveries	518		
Auxiliary Peaking Facilities	519		
Gas Account - Natural Gas	520		
System Map	522		
Stockholders' Reports (check appropraite box)	-		
☐ Four copies will be submitted.			
☐ No annual report to stockholders is prepared.			

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	(Mo, Da, Yr) March 31, 2014	Dec. 31, 2013

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Bryan E. Seas, Senior Vice President and Chief Accounting Officer
Ten Peachtree Place
Atlanta, Georgia 30309

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Tennessee, October 11, 1906 - original
Tennessee, April 13, 1988 - present corporation

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Distribution of natural gas to end-use customers in Hamilton and Bradley Counties in the Chattanooga Area.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

No

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	(Mo, Da, Yr) March 31, 2014	Dec 31, 2013

CONTROL OVER RESPONDENT

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	AGL Resources Inc.	M	Georgia	100%
2				
3				
4				
5				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	(Mo, Da, Yr) March 31, 2014	Dec 31, 2013

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

4. In column (b) designate type of control of the respondent as "D" for direct, an I for indirect, or a "J" for joint control.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1	None				
2					
3					
4					
5					

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2014	Dec 31, 2013

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a general public where the options, warrants, or rights were issued on a prorata supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.	3. Give the date and place of such meeting:
Not Applicable	By Proxy: 10,000	July 31, 2013 via written consent

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES 4. Number of votes as of (date): Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	10,000	10,000	0	0
6	TOTAL number of security holders	1	1		
7	TOTAL votes of security holders listed below	10,000	10,000		
8	1. AGL Resources Inc.				
9	Ten Peachtree Place				
10	Atlanta, GA 30309	10,000	10,000		
11					
12	2. Not Applicable				
13					
14	3. Not Applicable				
15					
16	4. Not Applicable				
17					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2014	Dec. 31, 2013

IMPORTANT CHANGES DURING THE YEAR

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.

6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

1. No material changes

2. None

3. None

4. None

5. There were no Extensions or Reductions of the Distribution System.
For Sources of Gas, see page 108-A.

6. None

7. None

8. See page 108-B

9. Chattanooga Gas Company (CGC) is a party, as both plaintiff and defendant, to a number of suits, claims and counterclaims on an ongoing basis. Management believes that the outcome all of litigation in which it is involved will not have a material adverse effect on CGC's financial statements or on the consolidated financial statements of AGL Resources Inc. Refer to AGL Resources' Form 10-K filed with the Securities and Exchange Commission on February 6, 2014 for information regarding other litigation pending against AGL Resources and its subsidiaries.

10. CGC engages in transactions with AGL Resources affiliates consistent with its services, tax allocation, money pool, and asset management agreements.

11. None

5. The following table sets forth certain information with respect to the Chattanooga Gas Company's contracts for firm transportation and underground storage.

	Maximum Firm Transportation DT/Day	Bundled Peaking DT/Day	Production Area Underground Storage Maximum Withdrawal DT/Day [1]	Supplemental Underground Storage Maximum Withdrawal DT/Day [2]	Expiration Date
CHATTANOOGA GAS COMPANY					
Southern Natural Gas Company					
Firm Transportation	3,369				August 31, 2016
Firm Transportation	4,747				August 31, 2016
Firm Transportation	5,105				August 31, 2016
Firm Transportation	14,346				August 31, 2016
Underground Storage			14,346		August 31, 2016
Tennessee Gas Pipeline Company					
Firm Transportation	37,819				October 31, 2015
Underground Storage			13,659		October 31, 2015
Underground Storage			7,741		November 1, 2015
East Tennessee Natural Gas Company					
Firm Transportation	13,000				October 31, 2017
Firm Transportation	28,350				October 31, 2015
Winter 2013-2014 Incremental Capacity [3]					
East Tennessee Natural Gas Company		3,000[a]			Availability - October 1, 2013 - April 30, 2014
Winter 2013-2014 Bundled Peaking [3]					
East Tennessee Natural Gas Company		5,000[b]			Availability - December 1, 2013 - February 28, 2014
Winter 2013-2014 Bundled Peaking [3,4]					
East Tennessee Natural Gas Company		5,000[c]			Availability - December 1, 2013 - February 28, 2014

(1) Production area underground storage requires a complementary amount of the firm transportation capacity identified in the first column to move storage gas withdrawals to Chattanooga Gas's service area.

(2) Supplemental underground storage withdrawals include delivery to Chattanooga Gas's service area and do not require any of the firm transportation capacity identified in the first column. Injections into supplemental underground storage require incremental transportation, primarily from transportation identified in Column 1.

(3) CGC contracted for this supply service since it is short supply on Design Day.

(4) This contract comes with no reservation fees.

(a) Callable in increments up to 3,000 DT for a maximum quantity not to exceed 636,000 DT. Transportation is Firm

(b) Callable in increments up to 5,000 DT for a maximum quantity not to exceed 75,000 DT. Transportation is Firm

(c) Callable in increments up to 5,000 DT for a maximum quantity not to exceed 75,000 DT. Transportation is Non-Firm

"DT" is an abbreviation for dekatherms.

Page 108 - Important Changes During the Year

Item 8 - State the estimated annual effect and nature of any important wage scale changes during the year.

The overall average wage increase was approximately 3.00% for Chattanooga Gas Company employees.

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Name of Respondent **Chattanooga Gas Company**	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2014	Year of Report Dec. 31, 2013

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2013 (c)	Balance at End of Previous Year (in dollars) 12/31/2012
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	227,359,006	220,522,736
3	Construction Work in Progress (107)	200-201	5,946,391	2,463,269
4	TOTAL Utility Plant *(Enter Total of lines 2 and 3)*	200-201	233,305,397	222,986,005
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(113,294,364)	(108,053,961)
6	Net Utility Plant *(Enter Total of line 4 less 5)*	200-201	120,011,033	114,932,044
7	Nuclear Fuel (120.1-120.4, 120.6)		-	-
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)		-	-
9	Net Nuclear Fuel *(Enter Total of line 7 less 8)*		-	-
10	Net Utility Plant *(Enter Total of lines 6 and 9)*		120,011,033	114,932,044
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored-Base Gas (117.1)	220	-	-
13	System Balancing Gas (117.2)	220	-	-
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	-	-
15	Gas Owned to System Gas (117.4)	220	-	-
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)		-	-
18	(Less) Accum. Prov. for Depr. and Amort. (122)		-	-
19	Investments in Associated Companies (123)	222-223	-	-
20	Investments in Subsidiary Companies (123.1)	224-225	-	-
21	(For Cost of Account 123.1, See Footnote Page 224, line 40)		-	-
22	Noncurrent Portion of Allowances		-	-
23	Other Investments (124)	222-223	-	-
24	Sinking Funds (125)		-	-
25	Depreciation Fund (126)		-	-
26	Amortization Fund (127)		-	-
27	Other Special Funds (128)		-	-
28	Long-Term Portion of Derivative Assets (175)			
29	Long-Term Portion of Derivative Assets - Hedges (176)			
30	TOTAL Other Property and Investments *(Total of lines 17-20, 22-29)*		-	-
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		66,460	316,556
33	Special Deposits (132-134)		-	-
34	Working Funds (135)		-	-
35	Temporary Cash Investments (136)	222-223	-	-
36	Notes Receivable (141)		-	-
37	Customer Accounts Receivable (142)		11,045,990	10,705,100
38	Other Accounts Receivable (143)		12,265	17,108
39	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		(230,126)	(169,395)
40	Notes Receivable from Associated Companies (145)		-	-
41	Accounts Receivable from Assoc. Companies (146)		-	-
42	Fuel Stock (151)		-	-
43	Fuel Stock Expenses Undistributed (152)		-	-
44	Residuals (Elec) and Extracted Products (Gas) (153)		-	-
45	Plant Materials and Operating Supplies (154)		249,704	238,769
46	Merchandise (155)		-	-
47	Other Materials and Supplies (156)		-	-
48	Nuclear Materials Held for Sale (157)		-	-

Name of Respondent **Chattanooga Gas Company**	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2014	Year of Report Dec. 31, 2013

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2013 (c)	Balance at End of Previous Year (in dollars) 12/31/2012
49	Allowances (158.1 and 158.2)		-	-
50	(Less) Noncurrent Portion of Allowances		-	-
51	Stores Expense Undistributed (163)		-	-
52	Gas Stored Underground - Current (164.1)	220	10,703,378	7,229,131
53	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	4,519,846	4,968,735
54	Prepayments (165)	230	68,520	384,821
55	Advances for Gas (166-167)		-	-
56	Interest and Dividends Receivable (171)		-	-
57	Rents Receivable (172)		-	-
58	Accrued Utility Revenues (173)		-	-
59	Miscellaneous Current and Accrued Assets (174)		148,024	151,009
60	Derivative Instrument Assets (175)		-	-
61	(Less) Long-Term Portion of Derivative Instruments Assets (175)		-	-
62	Derivative Instrument Assets - Hedges (176)		-	-
63	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)		-	-
64	TOTAL Current and Accrued Assets *(Enter Total of lines 32 thru 63)*		26,584,061	23,841,834
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)		-	-
67	Extraordinary Property Losses (182.1)	230	-	-
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
69	Other Regulatory Assets (182.3)	232	994,568	1,616,731
70	Prelim. Survey and Investigation Charges (Electric) (183)		-	-
71	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		-	-
72	Clearing Accounts (184)		42,221	42,221
73	Temporary Facilities (185)		-	-
74	Miscellaneous Deferred Debits (186)	233	104,570	136,065
75	Def. Losses from Disposition of Utility Plt. (187)		-	-
76	Research, Devel. and Demonstration Expend. (188)		-	-
77	Unamortized Loss on Reacquired Debt (189)		-	-
78	Accumulated Deferred Income Taxes (190)	234-235	4,140,881	5,740,179
79	Unrecovered Purchased Gas Costs (191)		-	-
80	TOTAL Deferred Debits *(Enter Total of lines 66 thru 79)*		5,282,240	7,535,196
81	TOTAL Assets and Other Debits *(Enter Total of lines 10-15, 30, 64 and 80)*		151,877,334	146,309,074

Name of Respondent **Chattanooga Gas Company**	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2014	Year of Report Dec. 31, 2013

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2013 (c)	Balance at End of Previous Year (in dollars) 12/31/2012
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	10,000	10,000
3	Preferred Stock Issued (204)	250-251	-	-
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	47,834,378	48,746,914
7	Other Paid-In Capital (208-211)	253	-	-
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	-	-
11	Retained Earnings (215, 215.1, 216)	118-119	7,551,825	6,116,977
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-
13	(Less) Reacquired Capital Stock (217)	250-251	(2,363,278)	(2,363,278)
14	Accumulated Other Comprehensive Income (219)	117	(5,289,590)	(8,015,837)
15	TOTAL Proprietary Capital *(Enter Total of lines 2 thru 14)*		47,743,335	44,494,776
16	LONG-TERM DEBT			
17	Bonds (221)	256-257	-	-
18	(Less) Reacquired Bonds (222)	256-257	-	-
19	Advances from Associated Companies (223)	256-257	40,788,579	39,736,048
20	Other Long-Term Debt (224)	256-257	-	-
21	Unamortized Premium on Long-Term Debt (225)	258-259	-	-
22	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	258-259	-	-
23	(Less) Current Portion of Long-Term Debt-Dr. (226)		-	-
24	TOTAL Long-Term Debt *(Enter Total of lines 17-23)*		40,788,579	39,736,048
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		-	-
27	Accumulated Provision for Property Insurance (228.1)		-	-
28	Accumulated Provision for Injuries and Damages (228.2)		-	-
29	Accumulated Provision for Pensions and Benefits (228.3)		746,702	5,097,476
30	Accumulated Miscellaneous Operating Provisions (228.4)		35,411	-
31	Accumulated Provision for Rate Refunds (229)		-	-
32	Long Term Portion of Derivative Instrument Liabilities			
33	Long Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligation (230)			
35	TOTAL Other Noncurrent Liabilities *(Enter Total of lines 26 thru 34)*		782,113	5,097,476

Name of Respondent **Chattanooga Gas Company**	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2014	Year of Report Dec. 31, 2013

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (in dollars) 12/31/2013 (c)	Balance at End of Previous Year (in dollars) 12/31/2012
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt		-	-
38	Notes Payable (231)		-	-
39	Accounts Payable (232)		2,194,303	1,711,817
40	Notes Payable to Associated Companies (233)		-	-
41	Accounts Payable to Associated Companies (234)		12,590,840	9,615,574
42	Customer Deposits (235)		1,883,224	1,939,616
43	Taxes Accrued (236)	262A	4,204,271	2,918,572
44	Interest Accrued (237)		709,786	698,005
45	Dividends Declared (238)		-	-
46	Matured Long-Term Debt (239)		-	-
47	Matured Interest (240)		-	-
48	Tax Collections Payable (241)		662,055	613,898
49	Miscellaneous Current and Accrued Liabilities (242)	268	3,001,337	3,399,578
50	Obligations Under Capital Leases-Current (243)		-	-
51	Derivative Instrument Liabilities (244)		-	-
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		-	-
53	Derivative Instrument Liabilities - Hedges (245)			-
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		-	-
55	TOTAL Current and Accrued Liabilities *(Enter Total of lines 37 thru 54)*		25,245,816	20,897,060
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		270,871	270,871
58	Accumulated Deferred Investment Tax Credits (255)		-	-
59	Deferred Gains from Disposition of Utility Plant (256)		-	-
60	Other Deferred Credits (253)	269	13,001	-
61	Other Regulatory Liabilities (254)	278	4,744,004	3,774,185
62	Unamortized Gain on Reacquired Debt (257)	260	-	-
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		-	-
64	Accumulated Deferred Income Taxes - Other Property (282)	274-275	32,289,615	32,038,657
65	Accumulated Deferred Income Taxes - Other (283)		-	-
66	TOTAL Deferred Credits *(Enter Total of lines 57 thru 65)*		37,317,491	36,083,714
67	TOTAL Liabilities and Other Credits *(Enter Total of lines 15, 24, 35 55, and 66)*		151,877,334	146,309,074

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2014	Dec. 31, 2013

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)
1	UTILITY OPERATING INCOME			
2	Gas Operating Revenues (400)	300-301		
3	Operating Expenses			
4	Operation Expenses (401)	317-325		
5	Maintenance Expenses (402)	317-325		
6	Depreciation Expense (403)	336-338		
7	Amortization and Depletion of Utility Plant (404-405)	336-338		
8	Amortization of Utility Plant Acu. Adjustment (406)	336-338		
9	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)			
10	Amortization of Conversion Expenses (407.2)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other than Income Taxes (408.1)	262-263		
14	Income Taxes—Federal (409.1)	262-263		
15	Income Taxes—Other (409.1)	262-263		
16	Provision of Deferred Income Taxes (410.1)	234-235		
17	(Less) Provision for Deferred Income Taxes—Credit (411.1)	234-235		
18	Investment Tax Credit Adjustment—Net (411.4)			
19	(Less) Gains from Disposition of Utility Plant (411.6)			
20	Losses from Disposition of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Total of lines 4 thru 22)			
24	Net Utility Operating Income (Total of lines 2 less 23) (Carry forward to page 116, line 25)			

Please refer to page 114-A.

Name of Respondent	This Report Is:	Date of Report	Year of Report
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STATEMENT OF INCOME FOR THE YEAR (Continued)

4. Explain in a footnote if the previous year's figures are different from those reported in prior reports.

5. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (in dollars) (e)	Previous Year (in dollars) (f)	Current Year (in dollars) (g)	Previous Year (in dollars) (h)	Current Year (in dollars) (i)	Previous Year (in dollars) (j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24

Please refer to page 114-A.

Chattanooga Gas Company
Fiscal Year Ended December 31, 2013

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (in dollars) (c)	TOTAL Previous Year (in dollars) (d)	ELECTRIC UTILITY Current Year (in dollars) (e)	ELECTRIC UTILITY Previous Year (in dollars) (f)	GAS UTILITY Current Year (in dollars) (g)	GAS UTILITY Previous Year (in dollars) (h)	OTHER UTILITY Current Year (in dollars) (i)	OTHER UTILITY Previous Year (in dollars) (j)	Line No.
1	UTILITY OPERATING INCOME										1
2	Gas Operating Revenues (400)	300-301	81,990,671	70,300,388			81,990,671	70,300,388			2
3	Operating Expenses										3
4	Operation Expenses (401)	317-325	61,776,770	49,452,544			61,776,770	49,452,544			4
5	Maintenance Expenses (402)	317-325	1,604,828	2,071,721			1,604,828	2,071,721			5
6	Depreciation Expense (403) ***	336-338	5,691,825	5,482,099			5,691,825	5,482,099			6
7	Amort. & Depl. of Utility Plant (404-405)	336-338									7
8	Amort. of Utility Plant Acq. Adj. (406)	336-338									8
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)										9
10	Amort. of Conversion Expenses (407.2)										10
11	Regulatory Debits (407.3)										11
12	(Less) Regulatory Credits (407.4)										12
13	Taxes Other Than Income Taxes (408.1)		2,943,085	2,833,872			2,943,085	2,833,872			13
14	Income Taxes - Federal (409.1)	262A	2,371,754	1,080,182			2,371,754	1,080,182			14
15	Income Taxes - Other (409.1)	262A	804,466	392,072			804,466	392,072			15
16	Provision for Deferred Income Taxes (410.1)	234-235, 274-275	(59,249)	1,726,947			(59,249)	1,726,947			16
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235									17
18	Investment Tax Credit Adj. - Net (411.4)			-							18
19	(Less) Gains from Disp. of Utility Plant (411.6)										19
20	Losses from Disp. of Utility Plant (411.7)										20
21	(Less) Gains from Disposition of Allowances (411.8)										21
22	Losses from Disposition of Allowances (411.9)										22
23	TOTAL Utility Operating Expenses *(Enter Total of lines 4 thru 22)*		75,133,479	63,039,436			75,133,479	63,039,436			23
24	Net Utility Operating Inc *(Enter Total of line 2 less 23)* *(Carry forward to page 116-A, line 25)*		6,857,192	7,260,952			6,857,192	7,260,952			24

*** Includes AGL Services Company allocated depreciation Expense of $266,195 in 2013 and $270,285 in 2012. Therefore, amounts will not agree to cash flow statement (page 120).

(1) Reconciliation of Taxes on page 114A/116 vs. Page 262A:

	Federal	State
Page 114A above	2,371,754	804,466
Page 116 (tax on other)	263,875	(109,280)
Total Per Income St	2,635,629	695,186
Page 262A	2,635,629	856,878
Variance	-	(161,692)

Variance is explained by expense amount per tax allocation agreement.

Name of Respondent Chattanooga Gas Company	This Report Is: x An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2014	Year of Report Dec. 31, 2013

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (in dollars) (c)	TOTAL Previous Year (in dollars) (d)
25	Net Utility Operating Income *(Carried forward from page 114-A)*	-	6,857,192	7,260,952
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)			
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		1	
36	Allowance for Other Funds Used During Construction (419.1)		139,573	72,646
37	Miscellaneous Nonoperating Income (421)		695,305	734,263
38	Gain on Disposition of Property (421.1)		(5,862)	(9,381)
39	TOTAL Other Income *(Enter Total of lines 29 thru 38)*		829,017	797,529
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)	340		
43	Miscellaneous Income Deductions (426.1-426.5)	340	(22,675)	(13,418)
44	TOTAL Other Income Deductions *(Total of lines 41 thru 43)*		(22,675)	(13,418)
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (406.2)	262-263		
47	Income Taxes-Federal (409.2)	262-263	(263,875)	(256,600)
48	Income Taxes-Other (409.2)	262-263	109,280	(132,153)
49	Provision for Deferred Inc. Taxes (410.2)	234-235		
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234-235		
51	Investment Tax Credit Adj.-Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Inc. and Ded. *(Total of 46 thru 52)*		(154,595)	(388,753)
54	Net Other Income and Deductions *(Enter Total of lines 39, 44, 53)*		651,747	395,358
55	Interest Charges			
56	Interest on Long-Term Debt (427)			
57	Amort. of Debt Disc. and Expense (428)	258-259		
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt-Credit (429)	258-259		
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340	2,029,007	2,111,879
62	Other Interest Expense (431)	340	363,649	300,615
63	(Less) Allow. for Borrowed Funds Used During Construction-Cr.(432)		(84,283)	(43,867)
64	Net Interest Charges *(Enter Total of lines 56 thru 63)*		2,308,373	2,368,627
65	Income Before Extraordinary Items *(Enter Total of lines 25, 54, 64)*		5,200,566	5,287,682
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items *(Enter Total of line 67 less 68)*			
70	Income Taxes-Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes *(Enter Total of line 69 less 70)*			
72	Net Income *(Enter Total of lines 65 and 71)*		5,200,566	5,287,682

Name of Respondent	This Report is:	Date of Report	Year of Report
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Statement of Accumulated Comprehensive Income and Hedging Activities

1) Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of tax basis, where appropriate.

2) Report in columns (f) and (g) the amounts of other cash flow hedges.

3). For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and losses on available-for-sale securities *(b)*	Minimum Pension liability Adjustment (net amount) *(c)*	Foreign Currency Hedges *(d)*	Other Adjustments *(e)*
1	Balance of account 219 at the Beginning of Preceding Year		(8,664,584)		
2	Preceding Year Reclassification from Account 219 to Net Income		648,747		
3	Preceding Year Changes in Fair Value		0		
4	Total (lines 2 and 3)		0		
5	Balance of Account 219 at End of Preceding Year / Beginning of Current Year		(8,015,837)		
6	Current Year Activity (1)		2,726,247		
7	Current Year Changes in Fair Value		0		
8	Total (lines 6 and 7)		2,726,247		
9	Balance of Account 219 at End of Current Year		(5,289,590)		

(1) Unrecognized actuarial net Gain/(Loss) and prior service credit/(cost) for pensions and other post retirement benefits. These amounts are shown net of tax.

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	Statement of Accumulated Comprehensive Income and Hedging Activities			

Line No.	Other Cash Flow Hedges [Specify] *(f)*	Other Cash Flow Hedges [Specify] *(g)*	Totals for each category of items recorded in Account 219 *(h)*	Net Income (carried Forward from Page 116, Line 72) *(i)*	Total Comprehensive Income *(j)*
1			(8,664,584)		
2			648,747		
3			0		
4			0		
5			(8,015,837)		
6			2,726,247		
7			0		
8			2,726,247	5,200,566	7,926,813
9			(5,289,590)		

Name of Respondent **Chattanooga Gas Company**	This Report Is: X An Original A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2014	Year of Report (Mo, Da, Yr) Dec. 31, 2013

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all charges in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
2. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (a)	Current Year Amount (in dollars) Fiscal 2013 (b)	Previous Year Amount (in dollars) Fiscal 2012 (c)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance - Beginning of Period		6,116,977	4,440,405
2	Charges (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
3.01	Credit: Unrecognized Actuarial Gain		-	-
4	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 3.01 thru 3.05)		-	-
4.01	Debit: Unrecognized Actuarial Gain/Loss Tax		-	-
5	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 4.01 thru 4.05)		-	-
6	Balance Transferred from Income (Acct 433 less Acct 418.1)		5,200,566	5,287,682
7	Appropriations of Retained Earnings (Account 436)			
8				
9	Dividends Declared-Preferred Stock (Account 437)			
10				
11	Dividends Declared - Common Stock (Account 438)			
11.01	Non-cash dividend to AGL Resources Inc.		3,765,717	3,611,110
12	TOTAL Dividends Declared-Common Stock (Account 438) (Total of lines 11.01 thru 11.04)		3,765,717	3,611,110
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance - End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		7,551,825	6,116,977
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
18	TOTAL Appropriated Retained Earnings-AmortizationReserve, Federal (Account 215.1)			
19	TOTAL Appropriated Retained Earnings(Accounts 215, 215.1)(Total of lines 16 and 17)			
20	TOTAL Appropriated Retained Earnings(Accounts 215, 215.1)(Total of lines 16 and 17)			
21	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 20)		7,551,825	6,116,977
22	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
23	Balance-Beginning of Year (Debit or Credit)			
24	Equity in Earnings for Year (Credit) (Account 418.1)			
25	(Less) Dividends Received (Debit)			
26	Other Changes (Explain)			
27	Balance-End of Year			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

STATEMENT OF CASH FLOWS

1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amount on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amount capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) *(a)*	Current Year Amount (in dollars) Fiscal 2013 *(D)*	Previous Year Amount (in dollars) Fiscal 2012 *(C)*	
1	Net Cash Flow from Operating Activities:			
2	Net Income (Line 72(c) on page 116)	5,200,566	5,287,682	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	5,425,630	5,211,814	
5	Amortization of: (Specify)			
5.01	Additions to leased property	-	-	
5.02				
6	Deferred Income Taxes (Net)	(40,267)	1,745,927	(1)
7	Investment Tax Credit Adjustments (Net)	-	-	
8	Net (Increase) Decrease in Receivables	(275,317)	(1,134,252)	
9	Net (Increase) Decrease in Inventory	(3,036,293)	4,316,441	
10	Net (Increase) Decrease in Allowances Inventory	-	-	
11	Net Increase (Decrease) in Payables and Accrued Expenses	1,779,966	(408,954)	
12	Net (Increase) Decrease in Other Regulatory Assets	622,163	(983,534)	
13	Net Increase (Decrease) in Other Regulatory Liabilities	(18,982)	(18,980)	(2)
14	(Less) Allowance for Other Funds Used During Construction	(223,857)	(116,513)	
15	(Less) Undistributed Earnings from Subsidiary Companies			
16	Other:			
16.01	Accounts Payable to Associated Companies	-	-	
16.02	Prepayments	316,301	2,883,208	
16.03	Customer Deposits	(56,392)	(250,513)	
16.04	Tax Collections Payable	48,157	35,739	
16.05	Misc Accrued Assets	2,985	(80,701)	
16.06	Deferred Purchased Gas Cost	988,801	7,111	
16.07		-	-	
16.08		-	-	
16.09	Other - Net	678,378	(1,137,412)	
17	Net Cash Provided by (Used in) Operating Activities			
18	*(Total of lines 2 thru 16.09)*	11,411,839	15,357,064	
19				
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Capital Expenditures	(10,597,221)	(8,539,705)	
23				
24				
25				
26				
27	Other:			
27.01	Cost of Removal	(414,257)	(225,095)	
28	Cash Outflows for Plant (Total of lines 22 thru 27.02)	(11,011,478)	(8,764,800)	
29				
30	Acquisition of Other Noncurrent Assets			
31	Proceeds from Disposal of Noncurrent Assets	-	-	
32				
33	Investments in and Advances to Assoc. and Subsidiary Companies	-	-	
34	Contributions and Advances from Assoc. and Subsidiary Companies			
35	Disposition of Investments in (and Advances to)			
36	Associated and Subsidiary Companies			
37				
38	Purchase of Investment Securities			
39	Proceeds from Sales of Investment Securities			

Note:

Income taxes paid for calendar year 2013:	2,056,274
Interest paid for the year 2013:	2,296,592

(1) Total change in deferred tax liability of $(40,267) minus change in regulatory tax liability of $18,982 equals total deferred tax expense on Line 16 of page 114A.

(2) Excludes unrecovered Purchased Gas Costs reflected as a separate line item in 16.06 below

Name of Respondent	This Report Is:	Date of Report	Year of Report
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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U.S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:
(a) Net Proceeds or payments
(b) Bonds, Debentures, and other long-term debt.
(c) Include commercial paper.
(d) Identify separate such items as investments fixed assets, intangibles, etc

6. Enter on page 122 clarifications and explanations.

7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (in dollars) 12/31/2013 *(b)*	Previous Year Amount (in dollars) 12/31/2012 *(c)*
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other:		
47.01			
48	Net Cash Provided by (Used in) Investing Activities		
49	*(Total of lines 28 thru 47.01)*	(11,011,478)	(8,764,800)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt	-	-
54	Preferred Stock	-	-
55	Common Stock	-	-
56	Other: API C	-	-
57	Net Increase in Short-Term Debt		
58	Other: Accounts Payable to Associated Companies	2,975,266	(1,456,970)
58.01			
58.02			
59	Cash Provided by Outside Sources *(Total of lines 53 thru 58.02)*	2,975,266	(1,456,970)
60			
61	Payments for Retirement of:		
62	Long-Term Debt	1,052,531	(277,447)
63	Preferred Stock	-	-
64	Common Stock	(912,536)	(1,063,574)
65	Other:	-	-
65.01	Intercompany loans	-	-
66	Net Decrease in Short-Term Debt	-	-
67	Other: Accounts Payable to Associated Companies	-	-
68	Dividends on Preferred Stock	-	-
69	Dividends on Common Stock Paid to Parent	(3,765,717)	(3,611,110)
70	Net Cash Provided by (Used in) Financing Activities		
71	*(Total of lines 59 thru 69)*	(650,457)	(6,409,101)
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	*(Total of lines 18, 49 and 71)*	(250,096)	183,163
75			
76	Cash and Cash Equivalents at Beginning of Year	316,556	133,393
77			
78	Cash and Cash Equivalents at End of Year	66,460	316,556

Name of Respondent	This Report Is:	Date of Report	Year of Report
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NOTES TO FINANCIAL STATEMENTS

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.

2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.

3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.

4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify and mechanism of account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligationsand any changes in the measurement of method of accounting for the obligations. Include details on the accounting of the settlement of the obligations and any gains or losses expected or incurred on the settlement.

5. Provide a list of all environmental credits received during the reporting period.

6. Provide a summary of revenues and expenses of each tracked cost and special surcharge.

7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.

8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.

10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.

11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.

12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

13. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholder are applicable and furnish the data required by the above instructions, such notes may be included herein.

1. The December 31, 2013 capitalization balances reflect adjustments made for regulatory purposes to reflect a target capitalization ratio consistent with capital structure authorized in Tennessee Regulatory Authority Docket 09-00183. The adjustments include a decrease in equity reflected in account 207--Premium on capital Stock of $912,536, and an increase in account 223--Advances from Associated Companies of $1,052,531. The offset to these adjustments is a decrease to account 234--Accounts Payable Associated Companies of $139,995.
2. None.
3, 4, and 13 - Reference AGL Resources Inc. Form 10-K filed with the Securities and Exchange Commission on February 6, 2014.
5. None.
6. In accordance with Tennessee Regulatory Authority (TRA) Rule 1220-4-7 the cost of gas incurred by Chattanooga Gas Company is recorded in the Deferred Gas Cost Account and recovered through the operation of the Purchase Gas Adjustment /Actual Cost Adjustment mechanism. As required by Rule 1220-4-7.03(2), each year the Company files with the TRA an annual report reflecting the transactions in the Deferred Gas Cost Account for the twelve months ended June 30. This report is audited by the Staff of the TRA. The report for the most recent reporting period ended June 30, 2013 was filed September 18, 2013.
7. Not applicable.
8. None.
9. None.
10. None.
11. None.
12. None.

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	Dec. 31, 2013

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item (a)	Total (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	215,884,222
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	0
7	Experimental Plant Unclassified	
8	TOTAL (Total of lines 3 thru 7)	215,884,222
9	Leased to Others	0
10	Improvements to Leased Property	0
11	Construction Work in Progress	5,946,391
12	Acquisition Adjustments	11,474,784
13	TOTAL Utility Plant (Total of lines 8 thru 12)	233,305,397
14	Accum. Prov. for Depr., Amort., & Depl.	113,294,364
15	Net Utility Plant (Total of lines 13 and 14)	120,011,033
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	85,941,049
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	
20	Amort. of Underground Storage Land and Land Rights	
21	Amort. of Other Utility Plant (Retirements)	0
21a	Accumulated Removal Obligations	22,531,064
22	TOTAL In Service (Total of lines 18 thru 21)	108,472,113
23	Leased to Others	
24	Depreciation	0
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	0
27	Improvements to Leased Property	
28	Depreciation	0
29	Amortization	0
30	TOTAL Improvements to Leased Property (Total of lines 28 and 29)	0
31	Abandonment of Leases (Natural Gas)	
32	Amort. of Plant Acquisition Adj.	4,822,250
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	113,294,364

Name of Respondent	This Report Is:	Date of Report	Year Ending
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	215,884,222			3
				4
				5
	0			6
				7
	215,884,222			8
	0			9
	0			10
	5,946,391			11
	11,474,784			12
	233,305,397			13
	113,294,364			14
	120,011,033			15
				16
				17
	85,941,049			18
				19
				20
	0			21
	22,531,064			
	108,472,113			22
				23
	0			24
				25
	0			26
				27
	0			28
	0			29
	0			30
				31
	4,822,250			32
	113,294,364			33

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	**Dec. 31, 2013**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106)

1. Report below the original cost of plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Classified, and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding years.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary account at the end of the year, include in column (d) a tentative distribution of such retirement, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing in account distributions of these tentative classifications in columns (c) and (d),

Line No.			Balance at Beginning of Year (b)	Additions (c)
1		INTANGIBLE PLANT		
2	301	Organization	46,201	0
3	302	Franchises and Consents	2,028	0
4	303	Miscellaneous Intangible Plant		
5		**TOTAL Intangible Plant (Enter Total lines 2 thru 4)**	48,229	0
6		PRODUCTION PLANT		
7		Natural Gas Production and Gathering Plant		
8	325.1	Producing Lands		
9	325.2	Producing Leaseholds		
10	325.3	Gas Rights		
11	325.4	Rights-of Way		
12	325.5	Other Land and Land Rights		
13	326	Gas Well Structures		
14	327	Field Compressor Station Structures		
15	328	Field Measuring and Regulating Station Equipment		
16	329	Other Structures		
17	330	Producing Gas Wells-Well Construction		
18	331	Producing Gas Wells-Well Equipment		
19	332	Field Lines		
20	333	Field Compressor Station Equipment		
21	334	Field Measuring and Regulating Station Equipment		
22	335	Drilling and Cleaning Equipment		
23	336	Purification Equipment		
24	337	Other Equipment		
25	338	Unsuccessful Exploration & Develepment Costs		
26		**TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)**	0	
27		PRODUCTS EXTRACTION PLANT		
28	340	Land and Land Rights		
29	341	Structures and Improvements		
30	342	Extraction and Refining Equipment		
31	343	Pipe Lines		
32	344	Extracted Products Storage Equipment		
33	345	Compressor Equipment		

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	**Dec. 31, 2013**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

including the reversals of the prior year tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at the end of the year.
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amount initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect accumulated provision for depreciation, acquisition, adjustments, etc.
and show in column (f) only the offset to the debits or credits to primary account classifications.
7. For account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Retirements (1) (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			46,201	301	2
			2,028	302	3
			0	303	4
0	0	0	48,229		5
					6
					7
			0	325.	8
			0	325.	9
			0	325.	10
			0	325.	11
			0	325.	12
			0	326	13
			0	327	14
			0	328	15
			0	329	16
			0	330	17
			0	331	18
			0	332	19
			0	333	20
			0	334	21
			0	335	22
			0	336	23
			0	337	24
			0	338	25
			0		26
					27
			0	340	28
			0	341	29
			0	342	30
			0	343	31
			0	344	32
			0	345	33

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Line No.				Balance at Beginning of Year (b)	Additions (c)
34	346	346	Gas Measuring and Regulating Equipment		
35	347	347	Other Equipment		
36			**TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)**		
37			**TOTAL Natural Gas Production Plant (Enter Total of lines 26 and 36)**		
38					
39			**TOTAL Production Plant (Enter Total of lines 37 and 38)**	0	0
40			NATURAL GAS STORAGE AND PROCESSING PLANT		
41			Underground Storage Plant		
42	350.1	350.1	Land		
43	350.2	350.2	Rights-of-Way		
44	351	351	Structures and Improvements		
45	352	352	Wells		
46	352.1	352.1	Storage Leaseholds and Rights		
47	352.2	352.2	Reservoirs		
48	352.3	352.3	Non-recoverable Natural Gas		
49	353	353	Lines		
50	354	354	Compressor Station Equipment		
51	355	355	Measuring and Reg. Equipment		
52	356	356	Purification Equipment		
53	357	357	Other Equipment		
54		0	**TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)**	0	0
55		0	Other Storage Plant		
56	360	360	Land and Land Rights	553,383	0
57	361	361	Structures and Improvements	11,775,685	0
58	362	362	Gas Holders	3,864,017	0
59	363	363	Purification Equipment	500,801	0
60	363.1	363.1	Liquefaction Equipment	2,483,281	0
61	363.2	363.2	Vaporizing Equipment	2,046,951	0
62	363.3	363.3	Compressor Equipment	319,702	0
63	363.4	363.4	Measuring. and Regulating Equipment	29,738	
64	363.5	363.5	Other Equipment	2,571,112	0
		364.8	Other Equipment		
65		0	**TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)**	24,144,670	0
66		0	Base Load Liquefied Natural Gas Terminating and Processing Plant		
67	364.1	364.1	Land and Land Rights		
68	364.2	364.2	Structures and Improvements		
69	364.3	364.3	LNG Processing Terminal Equipment		
70	364.4	364.4	LNG Transportation Equipment		
71	364.5	364.5	Measuring and Regulating Equipment		
72	364.6	364.6	Compressor Station Equipment		
73	364.7	364.7	Communications Equipment		
74	364.8	364.8	Other Equipment		
75		0	**TOTAL Base Load Liquefied Nat'l Gas, Terminaling and Processing Plant** (lines 67-74)		
76		0	**TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 54,65 and 75)**	24,144,670	0
77		0			
78	365.1	365.1	Land and Land Rights	0	0
79	365.2	365.2	Rights-of-Way	0	0
80	366	366	Structures and Improvements	0	0

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	**Dec. 31, 2013**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers ** (f)	Balance at End of Year (g)		Line No.
			0	346	34
			0	347	35
			0		36
			0		37
					38
0	0	0	0		39
					40
					41
			0	350.	42
			0	350.	43
			0	351	44
			0	352	45
			0	352.	46
			0	352.	47
			0	352.	48
			0	353	49
			0	354	50
			0	355	51
			0	356	52
			0	357	53
0	0	0	0		54
					55
			553,383	360	56
	(2,045,037)		9,730,648	361	57
	(16,504)		3,847,513	362	58
	6,563,350		7,064,151	363	59
	(0)		2,483,281	363.	60
	(2,046,951)		0	363.	61
	(319,702)		0	363.	62
	(29,738)		0	363.	63
	(2,571,112)		0	363.	64
	465,692		465,692		
0	(2)	0	24,144,668		65
					66
			0	364.	67
			0	364.	68
			0	364.	69
			0	364.	70
			0	364.	71
			0	364.	72
			0	364.	73
			0	364.	74
			0		75
0	(2)	0	24,144,668		76
					77
			0	365.	78
			0	365.	79
			0	366	80

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	3/31/14	**December 31, 2013**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Line No.				Balance at Beginning of Year (b)	Additions (c)
81	367	367	1 Mains	0	
82	368	368	Compressor Station Equipment	0	
83	369	369	Measuring and Reg. Station Equipment	0	
84	370	370	Communication Equipment	0	
85	371	371	Other Equipment	0	
86		0	**TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)**	0	0
87		0	DISTRIBUTION PLANT		
88	374	374	Land and Land Rights	620,084	19,534
89	375	375	Structures and Improvements	26,861	
90	376	376	Mains (A)	98,678,211	1,368,636
91	377	377	Compressor Station Equipment	0	
92	378	378	Measuring and Regulating Sta. Equipment-General	1,401,168	46,266
93	379	379	Measuring and Regulating Sta. Equipment-City Gate	1,548,710	
94	380	380	Services	56,299,772	1,208,063
95	381	381	Meters	13,546,029	1,301,881
96	382	382	Meter Installations	3,005,424	44,432
97	383	383	House Regulators	3,450,193	130,312
98	384	384	House Reg. Installations	188,018	5,393
99	385	385	Industrial Meas. and Reg. Sta. Equipment	138,554	
100	386	386	Other Prop. on Customers' Premises	16,919	
101	387	387	Other Equipment	302,118	
102		0	**TOTAL Distribution Plant (Enter Total lines 88 thru 101)**	179,222,060	4,124,518
103		0	GENERAL PLANT		
104	389	389	Land and Land Rights	0	
105	390	390	Structures and Improvements	(1)	
106	391	391	Office Furniture and Equipment	3,805,079	147,039
107	392	392	Transportation Equipment	743,536	110,804
108	393	393	Stores Equipment	60,965	0
109	394	394	Tools, Shop, and Garage Equipment	322,217	28,831
110	395	395	Laboratory Equipment	0	0
111	396	396	Power Operated Equipment	163,802	0
112	397	397	Communication Equipment	383,853	0
113	398	398	Miscellaneous Equipment	153,543	42,367
114		0	**Subtotal (Enter Total of lines 104 thru 113)**	5,632,994	329,040
115	399	399	Other Tangible Property	0	
116			**TOTAL General Plant (Enter Total of lines 114 and 115)**	5,632,994	329,040
117			**TOTAL Accounts 101 and 106)**	209,047,953	4,453,558
118			Gas Plant Purchased (See Instruction 8)		
119			(Less) Gas Plant Sold (See Instruction 8)		
120			Experimental Gas Plant Unclassified		
121			**TOTAL Gas Plant In Service (Enter Total lines 117 thru 120)**	209,047,953	4,453,558

Note:
The amounts included in the Adjustment column are primarily related to the PowerPlant system implementation and data conversion.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	**Dec. 31, 2013**

GAS PLANT IN SERVICE (Accounts 101, 102 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			0	367	81
			0	368	82
			0	369	83
			0	370	84
			0	371	85
0	0	0	0		86
					87
			639,618	374	88
			26,861	375	89
167	1,847,401		101,894,081	376	90
	702,643		702,643	377	91
	(716,591)		730,843	378	92
	13,948		1,562,658	379	93
180,001	5,580		57,333,414	380	94
97,929	18,420		14,768,401	381	95
0	403		3,050,259	382	96
1,990	262		3,578,777	383	97
0	0		193,411	384	98
			138,553	385	99
			16,919	386	100
			302,117	387	101
280,087	1,872,065	0	184,938,555		102
					103
			0	389	104
	1		0	390	105
0	5,423	1,006,716	4,964,257	391	106
186,714	1,139		668,765	392	107
0	0		60,965	393	108
0	1		351,050	394	109
0	0		0	395	110
34,887	0		128,915	396	111
0	(941)		382,912	397	112
0	(4)		195,906	398	113
221,601	5,619	1,006,716	6,752,770		114
			0	399	115
221,601	5,619	1,006,716	6,752,770		116
501,688	1,877,682	1,006,716	215,884,222		117
					118
					119
					120
501,688	1,877,682	1,006,716	215,884,222		121

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	Dec. 31, 2013

GAS PROPERTY AND CAPACITY LEASED FROM OTHERS

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.

2. For all leases in which the average annual lease payment over the initial term of the lease exceeds $500,000, provide in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments For 2013 (Current Year) (d)
1				
2	G E Fleet	(1)	Vehicles	$ (24,461)
3				
4	Wheels		Vehicles	$ 62,892
5				
6	Dillard Partnership		Chattanooga Service Center	$ 141,750
7				
8	David Conley		Cleveland Service Center	$ 7,800
9				
10	ARI		Vehicles	$ 118
11				
12				
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43				
44				
45	TOTAL			$ 188,099

(1) Credits due to the termination of GE as vehicle lessor.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	Dec. 31, 2013

GAS PROPERTY AND CAPACITY LEASED TO OTHERS

1. For all leases in which the average lease income over the initial term of the lease exceeds $500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.

2. In column (d) provide the lease payments received from others.

3. Designate associated companies with and asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments For Current Year (d)
1	None			
2				
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44				
45	TOTAL			-

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	Dec. 31, 2013

GAS PLANT HELD FOR FUTURE USE (ACCOUNT 105)

1. Report separately each property held for future use at end of the year having an original coat of $1,000,000 or more. Group other items of property held for future use.

2. For property having an original cost of $1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	None			
2				
3				
4				
5				
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44				
45	TOTAL			

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	**Dec. 31, 2013**

CONSTRUCTION WORK IN PROGRESS (ACCOUNT 107)

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than $1,000,000) may be grouped

Line No.	Description of Project (a)	Construction Work in Progress - Gas (Account 107) (b)		Estimated Additional Cost of Project (c)
1	Fleet	390,657		
2	Mandatory Projects	3,194,962		
3	New Business	42,518		
4	Support Projects	2,249,630		
5	Projects Under $1 million	68,624		
6				
7				
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43	TOTAL	5,946,391		

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2014	12/31/2013

Non-Traditional Rate Treatment Afforded New Projects

1 The Commission's Certificate Policy Statement provides a threshold requirement for Existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC p61, 128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement) In column a, list the name of the facility granted non-traditional rate treatment

2 In column b, list the CP Docket Number where the commission authorized the facility

3 In column c, indicate the type of rate treatment approved by the Commission (e g incremental, at risk)

4 In column d, list the amount in Account 101, gas Plant in Service, associated with the facility

5 In column d, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility

Line No	Name of Facility (a)	CP Docket No (b)	Type of Rate Treatment (c)	Gas Plant in Serverice (d)
1	None			
2				
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25	TOTAL		0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da. Yr)	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	Dec. 31, 2013

Non-Traditonal Rate Treatment Afforded New Projects (continued)

6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes--Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes--Other Property; Account 283, Accumulated Deferred Income Taxes--Other, associated with the facility.
7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).
8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.
9. In column i, report the amount of depreciation expense accrued on the facility during the year.
10. In column j, list any other expenses (including taxes) allocated to the facility.
11. In column k, report the incremental revenues associated with the facility.
12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.
13. Provide the total amounts for each column.

Line No.	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including Taxes) (j)	Incremental Revenues (k)
1	None						
2							
3							
4							
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	**Dec. 31, 2013**

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

1. (a) Capitalized overheads include Administrative and General Salaries, Office Supplies and Expenses, Employee Pensions and Benefits.

(b) (1) Administrative and General Salaries and Office Supplies and Expenses are capitalized on the basis of the ratio of construction payroll to total company payroll excluding Administrative and General Salaries, for twelve months ended 12/31/2013.

E = F x G
Where:
E = Monthly A & G Salaries and Supplies Capitalized*
F = Current month actual A & G Salaries and Supplies
G = A & G Capitalization Ratio
*E is allocated to Construction Work In Progress on the basis of the percentage calculated by dividing the current month's total amount to be capitalized by the current month's total charges to construction. E is distributed to all projects having charges for the current month at a uniform percentage.

(2) Employee Pensions and Benefits are capitalized monthly, using the following formula, and data for the twelve months ended 12/31/2013:

A = (B/C x D)
Where:
A = Monthly Employee Pensions and Benefits Capitalized
B = Employee Pensions and Benefits Expense
C = Total Company Payroll
D = Current Month Construction Payroll (including Administrative and General Salaries Capitalized)

(3) Engineering Costs--a predetermined percentage of expense for certain engineering departments.

(c) One Twelfth of the amounts computed under (b)(2) are distributed to Construction Work in Progress on the basis of a percentage calculated by dividing the amount to be capitalized by the current month payroll charges to construction. Engineering Costs are allocated to projects based on the percentage of each projects's expenditure to total.

(d) A&G Salaries, Office Supplies & Expenses, and Employee Benefits are distributed to all jobs having payroll changes for the current month at a uniform percentage. Engineering costs are allocated based on the percentage of capital expenditure for each project to total.

(e) No differentiation for A&G Salaries, Office Supplies & Expenses, and Employee Benefits and Pensions. Engineering costs are allocated to mandatory, new business, and support projects.

(f) Indirectly assigned.

2. The annual rate used for capitalizing the allowance for funds used during construction was 7.41 percent determined on the basis of the approximate cost of capital employed to finance the construction program. AFUDC is calculated on all eligible charges based on the eligible project types and activities. AFUDC eligible projects do not have requirements for minimum dollar amount or time to complete; therefore, AFUDC is calculated on all eligible charges beginning on the first month incurred until the month that the charges are cleared from the project by entering and closing a completion report in the Project Costing system. The AFUDC rate is equal to the authorized cost of capital in effect during the year. The calculation is as follows:

(a) ((Current Monthly Expenditures x .0741/12) /2) + ((Cumulative Expenditures x .0741/12)

3. Not applicable.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.

1. Components of Formula (derived from actual balances and actual cost rates):

Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1) Average Short-Term Debt	S	11.60%	
(2) Short-Term Interest			s 2.04%
(3) Long-Term Debt	D	42.34%	d 6.03%
(4) Preferred Stock	P	0.00%	p 0%
(5) Common Equity	C	46.06%	c 10.05%
(6) Total Capitalization		100.00%	
(7) Average Construction Work in Progress Balance	W		

2. Gross Rate for Borrowed Funds s(S/W) + d[(D/(D+P+C))(1-(S/W)]

3. Rate for Other Funds [1-(S/W)][p(P/(D+P+C)) + c(C/(D+P+C))]

4. Weighted Average Rate Actually Used for the Year:
   a. Rate for Borrowed Funds - 2.79%
   b. Rate for Other Funds - 4.62%

Name of Respondent	This Report Is:	Date of Report	Year Ending
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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed form service. If the respondent has a significant amount of gas plant retired
at year end which has not been recorded and/or classified to the various reserve function classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01,7.02, etc

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. Balances and Changes During Year				
1	Balance Beginning of Year	108,053,961	108,053,961		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	5,425,630	5,425,630		
4	(403.1) Depreciation Expense for Asset Retirements Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing	0			
7	Other Clearing Accounts	0			
8	Other Clearing (Specify): Adjustments	0			
8.01	Provision for Additions to Leased Property	0			
9	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8.)	5,425,630	5,425,630		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	501,688	501,688		
12	Cost of Removal	414,257	414,257		
13	Salvage (Credit)	0	0		
14	TOTAL Net Chrgs. for Plant Ret. (Total of lines 11 thru 13)	915,945	915,945		
15	Other Debit or Credit Items (Reclass of Amortizable Assets):				
	Change in Account Reserve for Amortization Adjustment	123,940	123,940		
15.01	Acquisition costs	(31,495)	(31,495)		
15.02	Transfers and Adjustments (1)	638,272	638,272		
16	Balance End of Year (Total of lines 1,9,14,15 to 15.2)	113,294,364	113,294,364		
	Section B. Balances at End of Year According to Fuctional Classifications				
17	Production-Manufactured Gas	0			
18	Prod. and Gathering-Natural Gas	0			
19	Products Extraction-Natural Gas	0			
20	Underground Gas Storage	0			
21	Other Storage Plant	11,424,686	11,424,686		
22	Base Load LNG Terminaling and Processing Plant	0			
23	Transmission	0			
24	Distribution	94,913,939	94,913,939		
25	General	6,955,739	6,955,739	***	
26	TOTAL (Total of lines 17 thru 25)	113,294,364	113,294,364		

***$4,822,250 of acquisition adjustment accumulated amortization

(1) Reconciliation Amount

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS STORED (ACCOUNTS 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, AND 164.3)

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment charged and credited.

2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.

3. State in as footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year					$ 7,229,131	$ 4,968,735		$ 12,197,866
2	Gas Delivered to Storage (4)					$ 12,008,919	$ 1,859,918		$ 13,868,837
3	Gas Withdrawn from Storage					$ 10,688,318	$ 2,308,807		$ 12,997,125
4	Other Debits and Credits (5)					$ 2,153,646	$ -		2,153,646
5	Balance at End of Year					$ 10,703,378	$ 4,519,846		$ 15,223,225
6	Dth					2,880,996	811,558		3,692,554
7	Amount Per Dth					$ 3.72	$ 5.57		$ 4.12

1. No adjustments.

2. Not applicable.

3. Inventories are stated at weighted average cost. All Gas stored is classified as a current asset.

4. Includes net cash out transactions

5. Includes the following.

	Natural Gas	LNG	TOTAL
Beginning Balance	0	0	0
Activity for Year	$1,367,824	$785,822	$2,153,646
Ending Balance	$1,367,824	$785,822	$2,153,646

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

INVESTMENTS (Accounts 123, 124, 136)

1 Report below investments in Accounts 123, *Investments in Associated Companies*, 124, *Other Investments*, and 136, *Temporary Cash Investments*.
2 Provide a subheading for each account and list thereunder the information called for:
(a) Investment in Securities--List and describe each security owned, giving name of issuer, date acquired and date of maturity For bonds, also give principal amount, date of issue, maturity, and interest rate For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, *Other Investments)*state number of shares, class, and series of stock Minor investments may be grouped by classes Investments included in Account 136, *Temporary Cash Investments*, also may be grouped by classes
(b) Investment Advances--Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123 Include advances subject to current repayment in Account 145 and 146 With respect to each advance, show whether the advance is a note or open account

Line No	Description of Investment	*	Book Cost at Beginning of Year *(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.*	Purchases or Additions During Year
	(a)	*(b)*	*(c)*	*(d)*
1	Account 123			
2	None			
3				
4				
5	Account 124			
6	None			
7				
8				
9	Account 136			
10	None			
11				
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

INVESTMENTS (Accounts 123, 124, 136) (Continued)

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employers.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Beginning of Year *(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)* (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)	Line No.
					1
					2
					3
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

INVESTMENTS IN SUBSIDIARY COMPANIES (Accounts 123.1)

1. Report below investments in Accounts 123.1, *Investments in Subsidiary Companies*.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).
(a) Investment in Securities--List and describe each security owned. For bonds, give also principal amount, date of issue, maturity, and interest rate
(b) Investment Advances--Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment *(a)*	Date Acquired *(b)*	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	None			
2				
3				
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5				
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40	TOTAL Cost of Account 123.1		TOTAL	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

INVESTMENTS IN SUBSIDIARY COMPANIES (Accounts 123.1) (Continued)

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designated such fact in a footnote and give name of Commission, date of authorization, and case or docket number
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustment includible in column (f)
8. Report on Line 40, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year *(e)*	Revenues for Year *(f)*	Amount of Investment at End of Year *(g)*	Gain or Loss from Invested disposed of *(h)*	Line No.
				1
				2
				3
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0	0	0	0	40

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Prepayment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid AGA Dues	(0)
2	Prepaid Honeywell Software Maintenance	6,549
3	Prepaid DOT Fees	833
4	Prepayments for Tennesse One-Call	52,443
5	Prepaid Taxes	8,695
6	TOTAL	68,520

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

Line No.	Description of Extraordinary Loss [Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data (a)	Balance at Beginning of year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	WRITTEN OFF DURING YEAR Account Charged (e)	WRITTEN OFF DURING YEAR Amount (f)	Balance at End of Year (g)
7	None						
8							
9							
10							
11							
12							
13							
14							
15	TOTAL						

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of unrecovered Plant and Regulatory Study Costs [Include in the description of costs the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with next row number after the last row number used for extraordinary property losses. (a)	Balance Beginning of Year (b)	Total Amount of Charges (c)	Cost Recognized During Year (d)	WRITTEN OFF DURING YEAR Account Charged (e)	WRITTEN OFF DURING YEAR Amount (f)	Balance at End of Year (g)
16	None						
17							
18							
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21							
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25							
26	TOTAL						

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

OTHER REGULATORY ASSETS (ACCOUNT 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than $250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350 - 351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits/(Credits)	WRITTEN OFF DURING YEAR		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Deferred rate case expenses Docket 09-00183	119,698		928	119,698	0
2	LNG Tank Painting	73,987		843.9	30,615	43,372
3	Alignment and Usage Adjustment (AUA)	1,423,046	(75,248)	142, 242	396,602	951,196
4						
5						
6						
7						
8						
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41	TOTAL	1,616,731	(75,248)		546,915	994,568

Name of Respondent	This Report Is:	Date of Report	Year Ending
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MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

1. Report below the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than $250,000) may be grouped by classes.

Line No	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Other Deferred Debits	136,065	104,570	186	136,065	104,570
2						
3						
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6						
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39	TOTAL	136,065	104,570		136,065	104,570

Name of Respondent	This Report Is:	Date of Report	Year Ending
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ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.
3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

Line No.	Account Subdivisions	Balance at Beginning of Year	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1	Amounts Credited to Account 410.1
	(a)	(b)	(c)	(d)
1	Account 190			
2	Electric			
3	Gas	5,740,179		291,225
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	5,740,179		291,225
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 190 (Total of lines 5 thru 6.?)	5,740,179		291,225
8	Classification of TOTAL			
9	Federal Income Tax	1,840,269		198,322
10	State Income Tax	3,899,910		92,903
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year Ending
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ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190) (Continued)

4. If more space is needed, use separate pages as required.

5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct No. (g)	Amount (h)	Acct. No. (I)	Amount (j)	(k)	
							1
							2
				219,282	1,890,523	4,140,881	3
							4
					1,890,523	4,140,881	5
							6
							6.01
							6.02
					1,890,523	4,140,881	7
							8
				219,282	1,467,980	570,611	9
				219,282	422,543	3,570,270	10
							11

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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CAPITAL STOCK (ACCOUNTS 201 AND 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1				
2	Common Stock			
3	Common	1,000,000	1.00	
4	Total Common Stock	1,000,000	1.00	
5				
6				
7				
8				
9				
10				
11				
12				
13	Total Preferred Stock	0		
14				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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CAPITAL STOCK (ACCOUNTS 201 AND 204) (Continued)

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT AS REQUIRED STOCK (Account 217)		HELD BY RESPONDENT IN SINKING AND OTHER FUNDS		Line No.
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
						2
10,000	10,000		2,363,278			3
10,000	10,000		2,363,278			4
						5
						6
						7
						8
						9
						10
						11
0	0			0	0	12
						13
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(ACCOUNTS 202, 203, 205, 206, 207, and 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock
2. For Account 202, *Common Stock Subscribed,* and Account 205, *Preferred Stock Subscribed,* show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, *Common Stock Liability for Conversion,* or Account 206, *Preferred Stock Liability for Conversion,* at the end of year.
4. For Premium on Account 207, *Capital Stock,* designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value

Line No	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1	Premium on Capital Stock Account 207:			
2	Premium on Common Stock (1)		10,000	47,834,378
3				
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25	TOTAL		10,000	47,834,378

(1) The adjustments include a decrease in equity reflected in account 207--Premium on captial Stock of $912,535. Adjustment made to attain target capitalization ratios per docket 09-00183. See note (1) on page 122 for Details.

Name of Respondent	This Report Is:	Date of Report	Year Ending
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OTHER PAID-IN CAPITAL (ACCOUNTS 208-211)

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) *Donations Received from Stockholders* (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock* (Account 209) - State amount and briefly explain the capital changes t hat gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) *Gain or Resale or Cancellation of Reacquired Capital Stock* (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital* (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1		
2	Additional Paid-In-Capital	
3		
4		
5		
6	Balance Beginning of Year	0
7		
8		
9	Activity	0
10		
11		
12		
13	Balance End of Year	0
14		
15		
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42		0

Name of Respondent	This Report Is:	Date of Report	Year Ending
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DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		
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15	TOTAL	

CAPITAL STOCK EXPENSE (ACCOUNT 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	None	
17		
18		
19		
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24		
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26		
27		
28		
29	TOTAL	

Name of Respondent	This Report Is:	Date of Report	Year Ending
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SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

1	None
2	None
3	None
4	None
5	None

Name of Respondent	This Report Is:	Date of Report	Year Ending
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LONG-TERM DEBT (ACCOUNTS 221, 222, 223, AND 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, *Bonds*, 222, *Reacquired Bonds*, 223, *Advances from Associated Companies*, and 224, *Other Long-Term Debt*.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange of Issue (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1	Affiliate Prommissory Note (1)	12/31/2008	12/30/2038	40,788,579
2				
3				
4				
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33				
34	(1) Note issued and adjusted periodically to attain target capitalization			
35	ratios consistent with capital structure authorized in Tennessee Regulatory			
36	Authority Docket 09-00183. See Note 1 of Page 122 for additional details.			
37				
38				
39				
40	TOTAL			40,788,579

Name of Respondent	This Report Is:	Date of Report	Year Ending
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LONG-TERM DEBT (ACCOUNT 221, 222, 223,and 224) (Continued)

5. In a supplement statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, *Interest on Long-Term Debt* and Account 430, *Interest on Debt to Associated Companies*.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT			
Rate (in %)	Amount	Reacquired Bonds (Account 222)	Sinking and Other Funds	Redemption Price Per $100 at End of Year	Line No.
(e)	(f)	(g)	(h)	(i)	
5.01%**					1
					2
					3
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** As of December 31, 2013.					37
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (ACCOUNTS 181, 225, 226)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt	Principal Amount of Debt Issued	Total Expense Premium or Discount	AMORTIZATION PERIOD	
				Date From	Date To
	(a)	(b)	(c)	(d)	(e)
1	None				
2					
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accts. 181, 225, 226) (Cont.)

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, *Amortization of Debt Discount and Expense*, or credited to Account 429, *Amortization of Premium on Debt-Credit.*

Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
None				1
				2
				3
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
2. In column (c) show the principal amount of bonds or other long-term debt reacquired.
3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.
4. Show loss amounts by enclosing the figures in parentheses.
5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, *Amortization on Reacquired Debt*, or credited to Account 429.1, *Amortization of Gain on Reacquired Debit-Credit*.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2	**None**					
3						
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2014	Dec. 31, 2013

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as return were to be filed, indicating, however, intercompany amounts to be practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	DETAILS (a)	Amount (b)
1	Net Income for the Year (Page 116)	5,200,566
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Tax	3,271,566
11	Meals And Entertainment	4,668.00
12	Club Dues	1,126.00
13	Lobbying Expenses	24,254.00
14	Bad Debt Reserve	60,731.00
15	Pension	387,409.00
16	Unearned Revenue	13,000.00
17	Accrued Bonus	196,218.00
18	Miscellaneous Accrued Taxes	304,691.00
19	Contributions in Aid of Construction	71,062.00
20	Chattanooga Rate Case	193,684.00
21	Income Recorded on Books Not Included in Return	
22		
23		
24		
25		
26	Deductions on Return Not Charged Against Book Income	
27	Accrued Post Retirement Benefits	109,977
28	Relocation Cost	0
29	Depreciation	469,330
30	Removal Costs	414,257
31	Deductible G & A Costs	95,424
32	Engineering Costs	93,987
33	Software Amortization	0
34	Interest and Taxes Charged to Construction	104,562
35	Gain/Loss Difference	54,173
36	Salaries Overhead G and A	0
37	State Income Tax Deduction	856,878
38	Federal Tax Net Income	7,530,387
39	Show Computation of Tax:	
40	Tax @ 35%	2,635,635
41	Prior Year Adjustments	(6)
42	Total	2,635,629
43		
44		
45		
46		

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	Dec. 31, 2013

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1			
2			
3			
4			
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12			
13			
14			
15	TOTAL		

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (l)	Gas (Account 408.1, 409.1) (j)	Other Utility Department (Account 408.1, 409.1) (j)	Other Income and Deductions (Account 408.2, 409.2) (j)
1				
2				
3				
4				
5				
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13				
14				
15	TOTAL			

Please refer to Page 262-A.

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	Dec. 31, 2013

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under $250,000 may be grouped.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Included in Acct 165) (h)	
					1
					2
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Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
				1
				2
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Please refer to Page 262-A.

CHATTANOOGA GAS COMPANY
Schedule of Taxes Accrued, Prepaid, and Charged
For the Calendar Year Ended December 31, 2013

Line No.	Kind of Tax (see instruction 5) (a)	Beginning-of-Year Balance Accrued Taxes (b)	Beginning-of-Year Balance Prepaid Taxes (c)	Current Year Activity Total Taxes Charged (d)	Current Year Activity Total Taxes Paid (e)	Current Year Activity Adjustments (f)	End-of-Year Balance Accrued Taxes (g)	End-of-Year Balance Prepaid Taxes (h)	Line No.
1	Federal:								1
2	Income								2
3	FYE 12.31.2013		370,110	(2,635,629)	1,435,469		(830,050)		3
4	Prior years						-		4
5	Payroll:						-		5
	Fed Withholding Taxes		2,262			(2,262)	-	-	
6	Unemployment	(612)		(1,791)	1,695		(708)		6
7	FICA & Medicare	(898)		(381,623)	381,951		(1,005)	434	7
8	Total Federal	(1,510)	372,372	(3,019,043)	1,819,115	(2,262)	(831,763)	434	8
9	State & County:								9
10	Income								10
11	FYE 12 31.2013	(50,487)		(856,878) (1)	620,805		(286,560)		11
12	Prior years	-					-		12
13	Property	(1,638,215)		(1,400,004)	1,484,964		(1,553,255)		13
14	Gross Receipts tax and Franchise Fee	(1,226,970)		(927,108)	622,417		(1,531,661)		14
15	Unemployment	(1,391)		(3,325)	4,288		(428)		15
16	Motor Fuel		2,729					2,729	16
17	Total State & County	(2,917,063)	2,729	(3,187,315)	2,732,474	-	(3,371,904)	2,729	17
18	Local:								18
19	Business License		1,666					1,666	19
20	Gross Receipts		-					-	20
21	Sales & Use Tax		40					40	21
22	City Local Option Tax		1,644	2,178		4		3,826	22
23	Marta Tax Payable						-		23
24	Franchise			(290,604)	290,000		(604)	-	24
25	Total Local	-	3,350	(288,426)	290,000	4	(604)	5,532	25
26	CUMULATIVE TOTAL	(2,918,573)	378,451	(6,494,784)	4,841,589	(2,258)	(4,204,271)	8,695	26

(1) Amount does not include allocated tax expense of ($161,692) Will not agree to State Income Tax amounts on pages 114A and 116

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	Dec. 31, 2013

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the
2. Minor items (less than $250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at end of Year (b)
1	Misc Adjustments - Gas Accounts Receivables	196,330
2	Unclaimed Customer Credits and Checks	86,876
3	Accrued Bonus- AIP	196,218
4	Franchise Requirements	518,189
5	Miscellaneous Accrued Liabilities - Commodity	2,003,724
6		
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46	TOTAL	3,001,337

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

OTHER DEFERRED CREDITS (ACCOUNT 253)

1. Report below the details called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than $250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Market access fee for Pivotal Home Solutions	-	923	2,000	15,001	13,001
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45	TOTAL	0		2,000	15,001	13,001

(Next Page is 274)

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (ACCOUNT 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

2. For Other, include deferrals relating to other income and deductions.

Line No	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	32,038,657	231,976	
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	32,038,657	231,976	-
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 282 (Total of lined 5 thru 6.02)	32,038,657	231,976	-
8	Classification of TOTAL			
9	Federal Income Tax	27,069,455	227,626	
10	State Income Tax	6,138,690	4,350	
11	Regulatory Tax Reclass	(1,169,488)		
12	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (ACCOUNT 282) (Continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
							2
				254	18,982	32,289,615	3
							4
			-		18,982	32,289,615	5
							6
							6.01
							6.02
			-		18,982	32,289,615	7
							8
						27,297,081	9
						6,143,040	10
				254	18,982	(1,150,506)	11
							12

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

ACCUMULATED DEFERRED INCOME TAXES-OTHER (ACCOUNT 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	-	-	-
3.01		-		
4	Other (Define)	-		
5	Total (Total of lines 2 thru 4)	-	-	-
6	Other (Specify)	-		
6.01		-		
6.02		-		
7	TOTAL Account 283 (Total of lined 5 thru 6.02)	-	-	-
8	Classification of TOTAL			
9	Federal Income Tax	-	-	-
9.01	Federal Income Tax	-		
10	State Income Tax	-	-	-
10.01	State Income Tax	-		
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

ACCUMULATED DEFERRED INCOME TAXES-OTHER (ACCOUNT 283) (Continued)

3. Provide in a footnote explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.

4. Add additional rows as necessary to report all data. When rows are added, the additional row numbers should followin sequence 4.01, 4.02, and 6.01, 6.02, etc. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Acct. No.	Amount	Acct. No.	Amount	Balance at End of Year	Line No.
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
							1
							2
			-		-	-	3
						-	3.01
						-	4
			-		-	-	5
						-	6
						-	6.01
						-	6.02
			-		-	-	7
							8
			-		-	-	9
						-	9.01
			-			-	10
						-	10.01
							11

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

OTHER REGULATORY LIABILITIES (ACCOUNT 254)

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).

2. For regulatory liabilities being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than $250,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS Account Debited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Regulatory Tax Liability	1,169,488	282	18,982		1,150,506
2	Deferred Purchased Gas Adjustment	2,604,697			988,801	3,593,498
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45						
46	TOTAL	3,774,185		18,982	988,801	4,744,004

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da. Yr)* March 31, 2014	**Dec 31, 2013**

GAS OPERATING REVENUES

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account (a)		REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
			Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480-484	Sales				
2	485	Intracompany Transfers				
3	487	Forfeited Discounts				
4	488	Miscellaneous Service Revenues				
5	489.1	Revenues from Transportation Gas of Others Through Gathering Facilities				
6	489.2	Revenues from Transportation Gas of Others Through Transmission Facilities				
7	489.3	Revenues from Transportation of Gas of Others Through Distribution Facilities				
8	489.4	Revenues from Storing Gas of Others				
9	490	Sales of Prod. Ext. from Natural Gas				
10	491	Revenues from Natural Gas Proc. by Others				
11	492	Incidental Gasoline and Oil Sales				
12	493	Rent from Gas Property				
13	494	Interdepartmental Rents				
14	495	Other Gas Revenues				
15		Subtotal:				
16	496	(Less) Provision for Rate Refunds				
17		TOTAL:				

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	**X** An Original A Resubmission	*(Mo, Da. Yr)* March 31, 2014	**Dec 31, 2013**

GAS OPERATING REVENUES (Continued)

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. On page 108, include information on major changes during the year, new service, and important rate increases or decreases.
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (F)	Amount for Previous Year (G)	Amount for Current Year (H)	Amount for Previous Year (I)	Amount for Current Year (J)	Amount for Previous Year (K)
		68,978,830	59,238,120	7,982,075	6,189,853
		295,821	245,859		
		310,844	270,811		
		7,198,425	6,816,842	7,863,122	7,471,801
		5,206,751	3,728,757		
		81,990,671	70,300,388		
		81,990,671	70,300,388		

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2014	Dec 31, 2013

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (ACCOUNT 489.1)

1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).

2. Revenues for penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
2					
3					
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da. Yr) March 31, 2014	Dec 31, 2013

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (Continued)

3. Other revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).

4. Delivered Dth of gas must not be adjusted for discounting.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2014	**Dec 31, 2013**

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (ACCOUNT 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate schedule. Total by Zone of Delivery and for all zones. If respondent doses not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
2					
3					
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2014	**Dec 31, 2013**

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (Continued)

4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS		
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)	Line No.
						1
						2
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2014	**Dec 31, 2013**

REVENUES FROM STORING GAS OF OTHERS (ACCOUNT 489.4)

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	None				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	(Mo, Da, Yr) March 31, 2014	**Dec 31, 2013**

REVENUES FROM STORING GAS OF OTHERS (ACCOUNT 489.4) (Continued)

4. Delivered Dth of gas withdrawn from storage must not be adjusted for discounting.

5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS		
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)	Line No.
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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OTHER GAS REVENUES (ACCOUNT 495)

1. For transactions with annual revenues of $250,000 or more, describe, for each transaction, commissions on sales of distributions of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.

Line No.	Description of Transaction (a)	Revenues - Current Year (in dollars) (b)	Revenues - Prior Year (in dollars) (b)
1	Other Revenues-ACA Surcharges	5,143,609	3,607,167
2	Gas Management fees	(18)	(17)
3	Damage Billing - Mains	20,254	65,471
4	Damage Billing - Services	42,072	52,820
5	Lost and Unaccounted For Gas	834	3,316
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25	TOTAL	5,206,751	3,728,757

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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Discounted Rate Services and Negotiated Rate Services

1. In column b, report the revenues from discounted rate services.
2. In column c, report the volumes of discounted rate services.
3. In column d, report the revenues from negotiated rate services.
4. In column e, report the volumes of negotiated rate services.

Line No.	Account (a)	Discounted Rate Services Revenue (b)	Discounted Rate Services Volumes (c)	Negotiated Rate Services Revenue (d)	Negotiated Rate Services Volumes (e)
1	Other Gas Revenue	$ -	-	$ 103,512	1,398,212
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25	TOTAL	$ -	-	103,512	1,398,212

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	**Dec. 31, 2013**

GAS OPERATION AND MAINTENANCE EXPENSES

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.

2. Provide in footnotes the sources of the index used to determine the price for gas supplied by shippers as reflected on line 74.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)	-	-
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering	-	-
8	751 Production Maps and Records	-	-
9	752 Gas Well Expenses	-	-
10	753 Field Lines Expenses	-	-
11	754 Field Compressor Station Expenses	-	-
12	755 Field Compressor Station Fuel and Power	-	-
13	756 Field Measuring and Regulating Station Expense	-	-
14	757 Purification Expenses	-	-
15	758 Gas Well Expenses	-	-
16	759 Other Expenses	-	-
17	760 Rents	-	-
18	TOTAL Operation (Total of lines 7 thru 17)	-	-
19	Maintenance		
20	761 Maintenance Supervision and Engineering	-	-
21	762 Maintenance of Structures and Improvements	-	-
22	763 Maintenance of Producing Gas Wells	-	-
23	764 Maintenance of Field Lines	-	-
24	765 Maintenance of Field Compressor Station Equipment	-	-
25	766 Maintenance of Field Measuring and Regulating Station Equipment	-	-
26	767 Maintenance of Purification Equipment	-	-
27	768 Maintenance of Drilling and Cleaning Equipment	-	-
28	769 Maintenance of Other Equipment	-	-
29	TOTAL Maintenance (Total of line 20 thru 28)	-	-
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 thru 29)	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	Dec. 31, 2013

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	-	-
34	771 Operation Labor	-	-
35	772 Gas Shrinkage	-	-
36	773 Fuel	-	-
37	774 Power	-	-
38	775 Materials	-	-
39	776 Operation Supplies and Expenses	-	-
40	777 Gas Processed by Others	-	-
41	778 Royalties on Products Extracted	-	-
42	779 Marketing Expenses	-	-
43	780 Products Purchased for Resale	-	-
44	781 Variation in Products Inventory	-	-
45	*(Less)* 782 Extracted Products Used by the Utility - Credit	-	-
46	783 Rents	-	-
47	TOTAL Operation (Total of lines 33 thru 46)	-	-
48	Maintenance		
49	784 Maintenance Supervision and Engineering	-	-
50	785 Maintenance of Structures and Improvements	-	-
51	786 Maintenance of Extraction and Refining Equipment	-	-
52	787 Maintenance of Pipe Lines	-	-
53	788 Maintenance of Extracted Products Storage Equipment	-	-
54	789 Maintenance of Compressor Equipment	-	-
55	790 Maintenance of Gas Measuring and Reg. Equipment	-	-
56	791 Maintenance of Other Equipment	-	-
57	TOTAL Maintenance (Total of lines 49 thru 56)	-	-
58	TOTAL Products Extraction (Total of lines 47 thru 57)	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	Dec. 31, 2013

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development		
60	Operation		
61	795 Delay Rentals	-	-
62	796 Nonproductive Well Drilling	-	-
63	797 Abandoned Leases	-	-
64	798 Other Exploration	-	-
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64	-	-
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases	-	-
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	-	-
70	801 Natural Gas Field Line Purchases	-	-
71	802 Natural Gas Gasoline Plant Outlet Purchases	-	-
72	803 Natural Gas Transmission Line Purchases	-	-
73	804 Natural Gas City Gate Purchases	51,188,396	39,429,383
74	804 Liquefied Natural Gas Purchases	-	-
75	805 Other Gas Purchases (Environmental Response Cost Recoveries	-	-
76	*(Less)* 805.1 Purchases Gas Cost Adjustments	-	-
77	TOTAL Purchased Gas (Enter Total of lines 68 to 76)	51,188,396	39,429,383
78	806 Exchange Gas		
79	Purchased Gas Expenses		
80	807.1 Well Expense-Purchased Gas	-	-
81	807.2 Operation of Purchased Gas Measuring Stations	-	-
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-
83	807.4 Purchased Gas Calculations Expenses	-	-
84	807.5 Other Purchased Gas Expenses	21,613	27,230
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	21,613	27,230

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	-	-
87	*(Less)* 808.2 Gas Delivered to Storage-Credit	-	-
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Credit	-	-
89	*(Less)* 809.2 Deliveries of Natural Gas for Processing-Credit	-	-
90	Gas Used in Utility Operations-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	-	-
92	811 Gas Used for Products Extraction-Credit	-	-
93	812 Gas Used for Other Utility Operations-Credit	-	-
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	-	-
95	813 Other Gas Supply Expenses	-	-
96	TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	51,210,010	39,456,613
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	51,210,010	39,456,613
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	-	-
102	815 Maps and Records	-	-
103	816 Wells Expense	-	-
104	817 Lines Expense	-	-
105	818 Compressor Station Expenses	-	-
106	819 Compressor Station Fuel and Power	-	-
107	820 Measuring and Regulating Station Expenses	-	-
108	821 Purification Expenses	-	-
109	822 Exploration and Development	-	-
110	823 Gas Losses	-	-
111	824 Other Expenses	-	-
112	825 Storage Well Royalties	-	-
113	826 Rents	-	-
114	TOTAL Operation (Enter Total of lines 101 thru 113)	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
115	Maintenance		
116	830 Maintenance Supervision and Engineering	-	-
117	831 Maintenance of Structures and Improvements	-	-
118	832 Maintenance of Reservoirs and Wells	-	-
119	833 Maintenance of Lines	-	-
120	834 Maintenance of Compressor Station Equipment	-	-
121	835 Maintenance of Measuring and Regulating Station Equipment	-	-
122	836 Maintenance of Purification Equipment	-	-
123	837 Maintenance of Other Equipment	-	-
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	-	-
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	-	-
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering	138,009	224,149
129	841 Operation Labor and Expenses	695,169	565,754
130	842 Rents	-	-
131	842.1 Fuel	-	-
132	842.2 Power	-	-
133	842.3 Gas Losses	-	-
134	TOTAL Operation (Enter Total of lines 128 thru 133)	833,178	789,904
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	-	-
137	843.2 Maintenance of Structures and Improvements	-	544
138	843.3 Maintenance of Gas Holders	4,920	22
139	843.4 Maintenance of Purification Equipment	74,917	2,619
140	843.5 Maintenance of Liquefaction Equipment	181,920	137,777
141	843.6 Maintenance of Vaporizing Equipment	5,516	40,414
142	843.7 Maintenance of Compressor Equipment	71,380	42,375
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-
144	843.9 Maintenance of Other Equipment	91,545	204,209
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	430,198	427,960
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	1,263,376	1,217,863

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering	-	-
150	844.2 LNG Processing Terminal Labor and Expenses	-	-
151	844.3 Liquefaction Processing Labor and Expenses	-	-
152	844.4 Liquefaction Transportation Labor and Expenses	-	-
153	844.5 Measuring and Regulating Labor and Expenses	-	-
154	844.6 Compressor Station Labor and Expenses	-	-
155	844.7 Communication System Expenses	-	-
156	844.8 System Control and Load Dispatching	-	-
157	845.1 Fuel	-	-
158	845.2 Power	-	-
159	845.3 Rents	-	-
160	845.4 Demurrage Charges	-	-
161	*(less)* 845.5 Wharfage Receipts-Credit	-	-
162	845.6 Processing Liquefied or Vaporized by Others	-	-
163	846.1 Gas Losses	-	-
164	846.2 Other Expenses	-	-
165	TOTAL Operation (Total lines 149 thru 164)	-	-
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering	-	-
168	847.2 Maintenance of Structures and Improvements	-	-
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-
170	847.4 Maintenance of LNG Transportation Equipment	-	-
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-
172	847.6 Maintenance of Compressor Station Equipment	-	-
173	847.7 Maintenance of Communication Equipment	-	-
174	847.8 Maintenance of Other Equipment	-	-
175	TOTAL Maintenance (Total of lines 167 thru 174)	-	-
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	-	-
177	TOTAL Natural Gas Storage (Total of lines 125.146 and 176)	1,263,376	1,217,863

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	-	-
181	851 System Control and Load Dispatching	-	-
182	852 Communication System Expenses	-	-
183	853 Compressor Station Labor and Expenses	-	-
184	854 Gas for Compressor Station Fuel	-	-
185	855 Other Fuel and Power for Compressor Stations	-	-
186	856 Mains Expenses	-	-
187	857 Measuring and Regulating Station Expenses	-	-
188	858 Transmission and Compression of Gas by Others	-	-
189	859 Other Expenses	-	-
190	860 Rents	-	-
191	TOTAL Operation (Total of lines 180 thru 190)	-	-
192	Maintenance		
193	861 Maintenance Supervision and Engineering	-	-
194	862 Maintenance of Structures and Improvements	-	-
195	863 Maintenance of Mains	16	13
196	864 Maintenance of Compressor Station Equipment	-	-
197	865 Maintenance of Measuring and Reg. Station Equipment	-	-
198	866 Maintenance of Communication Equipment	-	-
199	867 Maintenance of Other Equipment	-	-
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	16	13
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	16	13
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	71,032	73,010
205	871 Distribution Load Dispatching	3,087	6,092
206	872 Compressor Station Labor and Expenses	-	4
207	873 Compressor Station Fuel and Power	-	-

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)		Amount for Current Year (b)	Amount for Previous Year (c)
208	874	Mains and Services Expenses	1,031,045	961,399
209	875	Measuring and Regulating Station Expenses-General	33,250	34,594
210	876	Measuring and Regulating Station Expenses-Industrial	-	-
211	877	Measuring and Regulating Station Expenses-City Gate Check Station	2,288	2,574
212	878	Meter and House Regulator Expenses	526,655	495,066
213	879	Customer Installations Expenses	166,673	138,947
214	880	Other Expenses	52,546	65,809
215	881	Rents	-	-
216		TOTAL Operation (Enter Total of lines 204 thru 215)	1,886,576	1,777,494
217	Maintenance			
218	885	Maintenance Supervision and Engineering	-	-
219	886	Maintenance of Structures and Improvements	-	-
220	887	Maintenance of Mains	393,452	766,212
221	888	Maintenance of Compressor Station Equipment	83	28
222	889	Maintenance of Meas. and Reg. Sta. Equip.-General	82,526	48,100
223	890	Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-
224	891	Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	-	-
225	892	Maintenance of Services	237,442	196,311
226	893	Maintenance of Meters and House Regulators	149,728	310,107
227	894	Maintenance of Other Equipment	1,594	23
228		TOTAL Maintenance (Enter Total of lines 218 thru 227)	864,825	1,320,781
229		TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	2,751,401	3,098,276
230		5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation			
232	901	Supervision	-	-
233	902	Meter Reading Expenses	94,403	80,505
234	903	Customer Records and Collection Expenses	2,081	2,108

Name of Respondent	This Report Is:	Date of Report	Year Ending
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	157,198	179,564
236	905 Miscellaneous Customer Accounts Expenses	5,007	1,508
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	258,689	263,685
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	-	188
241	908 Customer Assistance Expenses	13,327	25,276
242	909 Informational and Instructional Expenses	5,088	5,935
243	910 Miscellaneous Customer Service and Informational Expenses	-	-
244	TOTAL Customer Service and Information Expenses (lines 240 thru 243)	18,415	31,399
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	44	41
248	912 Demonstrating and Selling Expenses	33,588	(3,144)
249	913 Advertising Expenses	2,487	21,336
250	916 Miscellaneous Sales Expenses	-	(14,444)
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	36,119	3,789
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	3,400,062	2,325,572
255	921 Office Supplies and Expenses	1,060,770	1,255,357
256	*(Less)* (922) Administrative Expenses Transferred-Cr.	(523,658)	(494,188)
257	923 Outside Services Employed	1,120,992	1,014,582
258	924 Property Insurance	182,067	254,189
259	925 Injuries and Damages	112,007	102,986
260	926 Employee Pensions and Benefits	1,431,301	1,738,446
261	927 Franchise Requirements	-	-
262	928 Regulatory Commission Expenses	119,698	287,279
263	*(Less)* 929 Duplicate Charges-Credit	-	-
264	930.1 General Advertising Expenses	-	-
265	930.2 Miscellaneous General Expenses	314,041	216,988
266	931 Rents	316,502	428,448
	Restructuring	-	-
	Allocated Costs	-	-
267	TOTAL Operation (Enter Total of lines 254 thru 266)	7,533,783	7,129,658
268	Maintenance		
269	932 Maintenance of General Plant	309,789	322,967
270	TOTAL Administrative and General Exp. (Total of lines 267 and 268)	7,843,572	7,452,625
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251 and 270)	63,381,598	51,524,264

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

EXCHANGE AND IMBALANCE TRANSACTIONS

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges.

If respondent does not have separate zones, provide totals by rate schedule Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule	Gas Received from Others		Gas Delivered to Others	
		Amount	Dth	Amount	Dth
	(a)	(b)	(c)	(d)	(e)
1	Cashout/imbalance	$ 434,056	106,341	$ 70,885	15,919
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25	TOTAL	$ 434,056	106,341	$ 70,885	15,919

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

GAS USED IN UTILITY OPERATIONS

1. Report below details of credits during the year to Accounts 810, 811, and 812.

2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

Line No.	Purpose for Which Gas Was Used	Account Charged	Natural Gas		Manufactured Gas	
			Gas Used (Dth)	Amount of Credit (in dollars)	Gas Used (Dth)	Amount of Credit
	(a)	(b)	(c)	(d)	(e)	(f)
1	810 Gas Used for Compressor Station Fuel-Credit	None				
2	811 Gas Used for Products Extraction-Credit	None				
3	Gas Shrinkage and Other Usage in Respondent's Own Processing	None				
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others	None				
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)	921	309.4	2,232		
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	TOTAL		309.4	2,232		

Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	X An Original A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (ACCOUNT 858)

1. Report below details concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.

2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.

3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1	None			
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25		TOTAL		

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Name of Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company	[X] An Original [ ] A Resubmission	*(Mo, Da, Yr)* March 31, 2014	**Dec. 31, 2013**

OTHER GAS SUPPLY EXPENSES (ACCOUNT 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of $250,000 or more.

Line No.	Description (a)	Amount (in dollars) (b)
1	None	
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company	X An Original A Resubmission	March 31, 2014	**Dec 31, 2013**

MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2)

1. Provide the information requested below on miscellaneous general expenses.

2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of $250,000 or more however, amounts less than $250,000 may be grouped if the number of items of so grouped is shown.

Line No.	Description (a)	Amount (in dollars) (b)
1	Association and Club Dues-Comp	42,435
2		
3	Other Expenses	
4		
5	Parking - Facilities	10,945
6	Miscellaneous Expense	110,063
7	Travel	303
8	Fleet Fuel Expense	156,250
9	Fleet Capitalization	(24,291)
10	Seminar/ Conference Fees	28
11	Civic Participation	18,308
12		
13		
14		
15		
16		
17		
18		
19		
20	TOTAL	314,041

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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405)

(Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization and for the accounts indicated and classified according to the plant functional groups shown.

2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total, (if more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground Gas Storage Plant			
6	Other storage plant	574,759		
7	Base load LNG terminaling and processing plant			
8	Transmission plant			
9	Distribution plant	4,051,899		
10	General plant	798,972		
11	Common plant-gas ***	266,195		
12	TOTAL	5,691,825		

***AGL Services Company Allocated

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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3 405)

(Except Amortization of Acquisition Adjustments) (Continued)

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
		-	Intangible plant	1
		-	Production plant, manufactured gas	2
		-	Production and gathering plant, natural gas	3
		-	Products extraction plant	4
		-	Underground gas storage plant	5
		574,759	Other storage plant	6
		-	Base load LNG terminating and processing plant	7
		-	Transmission plant	8
		4,051,899	Distribution plant	9
-		798,972	General plant	10
		266,195	Common plant - gas	11
-		5,691,825	TOTAL	12

Name of Respondent	This Report Is:	Date of Report	Year Ending
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore		
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant		
9			
10			
11			
12			
13			
14			
15			

Note: Depreciation based on factors for each FERC functional classification listed below times the depreciable balance for each classification using the half year convention.

Function	Rate
LNG Storage Plant	2.14%
Distribution Plant	2.26%
General Plant	13.48%

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) *Miscellaneous Amortization* (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization

(b) *Miscellaneous Income Deductions*-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, *Donations*; 426.2, *Life Insurance;* 426.3, *Penalties;* 426.4, *Expenditures for Certain Civic, Political and Related Activities;* and 426.5, *Other Deductions,* of the Uniform System of Accounts

Amounts of less than $250,000 may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	(a) Miscellaneous Amortization (Account 425)	-
2		
3		
4	(b) Miscellaneous Income Deductions (Account 426)	
5	Government Affairs	(22,500)
6		
7	Fines & Penalties	(175)
8		
9		
10		
11		
12		
13	Total Miscellaneous Income Deductions	(22,675)
14		
15	(c) Interest Income on Receivable from Associated Companies (Account 430)	
16		
17		
18	AGL Services Company Allocated	(0)
19	Other	12,403
20	Interest on Affiliate Promissory Notes	2,016,604
21		2,029,007
22		
23	(d) Other Interest Expense (Account 431)	
24	Customers' Deposits	108,404
25	Interest Expense-Other	255,245
26		363,649
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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REGULATORY COMMISSION EXPENSES (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description *(Furnish name of regulatory commission or body the docket number, and a description of the case.)* (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Various State Regulatory Dockets and filings		100,164	100,164	
2	TRA--Gross Earnings and Inspecton Fee	227,531		227,531	
3	FERC--General		14,997	14,997	
4	Rate Case Docket 09-00183		0	858,091	119,698
5					
6					
7					
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	TOTAL		115,161		119,698

Name of Respondent	This Report Is;	Date of Report	Year Ending
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) period of amorization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g). and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than $250,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)		
	923	100,164					1
	408.1	328,092					2
	923	14,997					3
	182.3	0		928	119,698	-	4
							5
							6
							7
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		443,253			119,698	-	

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Employee Pensions and Benefits (Account 926)

1. Report the items below contained in Account 926, Employee Pensions and Benefits.

Line No.	Expense (a)	Amount (in dollars) (b)
1	Pensions	559,646
2	Post-retirement Benefits Other than Pensions	57,765
3	401-K Contributions	180,152
4	Group Insurance	570,094
5	Miscellaneous	63,644
6		
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43	Total	1,431,301

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DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed By Affiliated Companies (c)	Allocation of Payroll Charged to Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation *(Total of lines 3 thru 9)*	0	0		0
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maint. *(Total of lines 12 thru 15)*				
17	Total Operation and Maintenance				
18	Production *(Total of lines 3 and 12)*				
19	Transmission *(Total of lines 4 and 13)*				
20	Distribution *(Total of lines 5 and 14)*				
21	Customer Accounts *(Line 6)*				
22	Customer Service and Informational *(Line 7)*				
23	Sales *(Line 8)*				
24	Administrative and General *(Total of lines 9 and 15)*				
25	TOTAL Oper. and Maint. *(Total of lines 18 thru 24*	0	0		0
26	Gas				
27	Operation				
28	Production-Manufactured Gas				0
29	Production-Nat. Gas (Including Expl. and Dev.)				0
30	Other Gas Supply				0
31	Storage, LNG Terminaling and Processing	545,526	26,284		571,810
32	Transmission	0	7,567		7,567
33	Distribution	824,733	9,676		834,409
34	Customer Accounts	97,930	1,844		99,774
35	Customer Service and Informational	8,065	0		8,065
36	Sales	0	44		44
37	Administrative and General	457,383	1,956,975		2,414,358
38	TOTAL Operational *(Total of lines 28 thru 37*	1,933,637	2,002,390		3,936,027
39	Maintenance				
40	Production-Manufactured Gas				0
41	Production-Nat. Gas (Including Expl. and Dev.)				0
42	Other Gas Supply				0
43	Storage, LNG Terminaling and Processing	1,982	10,222		12,204
44	Transmission	0	16		16
45	Distribution	517,566	636		518,202
46	Administrative and General	4,001	1,519		5,520
47	TOTAL Maint. *(Total of lines 40 thru 46*	523,549	12,393		535,942

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	(c)	Allocation of Payroll Charged to Clearing Accounts (d)	Total (e)
	Gas (Continued)				
48	Total Operation and Maintenance	2,457,186	2,014,783		4,471,969
49	Production-Manufactured Gas *(Lines 28 and 40)*	0	0		0
50	Production-Natural Gas (Including Expl. and Dev.) *(Lines 29 and 41)*	0	0		0
51	Other Gas Supply *(Lines 30 and 42)*	0	0		0
52	Storage, LNG Terminaling and Processing *(Lines 31 and 43)*	547,508	36,506		584,014
53	Transmission *(Lines 32 and 44)*	0	7,582		7,582
54	Distribution *(Lines 33 and 45)*	1,342,299	10,313		1,352,612
55	Customer Accounts *(Line 34)*	97,930	1,844		99,774
56	Customer Service and Informational *(Line 35)*	8,065	0		8,065
57	Sales *(Line 36)*	0	44		44
58	Administrative and General *(Lines 37 and 46)*	461,385	1,958,494		2,419,879
59	TOTAL Operation and M *(Total of lines 49 thru 58*	2,457,187	2,014,783		4,471,970
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. *(Total of lines 25, 59, an*	2,457,187	2,014,783		4,471,970
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant				
66	Gas Plant				
67	Other				
68	TOTAL Construction *(Total of lines 65 thru 6*	0	0		0
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal *(Total of lines 70 thru 72*	0	0		0
74	Other Accounts *(Specify):*				
75					
76	Construction Work In Progress	208,194			208,194
77	Accum. Prov. for Depr. Amort. Depl.	19,661			19,661
78	Other Regulatory Assets	0			0
79	Taxes other than income taxes	192,166			192,166
80	Accumulated provision pensions and benefits	22,144			22,144
81	Misc Other Expenses	(47,553)			(47,553)
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92	TOTAL Other Accounts	394,612	0	0	394,612
93	TOTAL SALARIES AND WAGES	2,851,799	2,014,783	0	4,866,582

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Name of Respondent	This Report Is:	Date of Report	Year Ending
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than $10,000, including payments for legislative services, except those which should be reported in Account 426.4 *Expenditures for Certain Civic, Political and Related Activities.*
   (a) Name of person or organization rendering services
   (b) Total charges for the year
2. Sum under a descripton "Other", all of the aforementioned services amounting to $250,000 or less
3. Total under a description "Total", the total of all of the aforementioned services
4. Charges for outside professional services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule

Line No.	Description (a)	* (b)	Amount (in dollars) (c)
1	HIWASSEE CONSTRUCTION CO,INC.--Construction Services		3,045,351
2			
3	SOUTHEAST CONNECTIONS--construction services		2,091,221
4			
5	HUNTER UTILITY CONSTRUCTION LLC--Construction Services		733,507
6			
7	USIC LOCATING SERVICES, INC -- Locating		483,068
8			
9	STRATEGIC INDUSTRIAL SOLUTIONS--LNG Services		379,639
10			
11	BENTON-GEORGIA INC--Construction Services		213,395
12			
13	PLAYER AND COMPANY--Construction Services		180,838
14			
15	QUALITY WELDING & FABRICATING--Construction Services		164,393
16			
17	FARMER & LUNA PLLC--Legal Services		100,164
18			
19	TNT CONCRETE, LLC--Construction Services		95,175
20			
21	INTEGRATED CONSTRUCTION--Construction Services		73,616
22			
23	PALMETTO LINE CONTRACTORS--Distribution Maintenance		72,800
24			
25	CASH CYCLE SOLUTIONS--Consulting-Info Systems		70,466
26			
27	SOUTHERN CROSS CORP.--Leak Surveys		69,799
28			
29	TENNESSEE ONE-CALL SYSTEM, INC.--Consulting		62,286
30			
31	HEATH CONSULTANTS INC.--LNG Services		44,822
32			
33	SULZER TURBO SERVICES NEW ORLEANS, INC--Construction Services		44,601
34			
35	COLLIERS INTERNATIONAL MANAGEMENT--Janitorial Services		41,349
36			
37	CATALYST HANDLING SERVICE CO., INC--LNG Services		33,000
38			
39	BYERS ENGINEERING COMPANY--Scanning Services		31,710
40			
41	ABUCK INCORPORATED--LNG Services		27,761
42			
43	DACA LLC--Painting Services		19,749
44			
45	PHOENIX SOLUTIONS, INC--LNG Services		17,678
46			
47	TROUTMAN SANDERS LLP--Legal Services		14,337
48			
49	HARBINS MECHANICAL SERVICES, INC.--LNG Services		13,330
50			
51	JANX--Construction Services		13,270
52			
53	TDW SERVICES, INC--Construction Services		12,494
54			
55	PHOENIX CONSULTING SERVICES, INC--LNG Services		11,214
56			
57	AECOM, INC--Environmental Services		10,747

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Transactions with Associated (Affiliated) Companies

1. Report below the information called for concerning all goods or services from or provided to associated (affiliated) companies amounting to more than $250,000.
2. Sum under a description "Other", all of the aforementioned goods and servcies amounting to $250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.

Line No.	Description of the Good or Services (a)	Name of Associated/Affiliated Company (b)	Accounts(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Allocated operations and maintenance Expense	AGL Services Company	Various O&M	4,460,071
2	Allocated Cost of Capital	AGL Services Company	430	0
4	Capital Payroll	AGL Services Company	107	66,039
5	Capitalized Distributed Overheads	AGL Services Company	107	427,554
6	Capital Payroll	Atlanta Gas Light Company	107	56,844
7	Capital Payroll	Atlanta Gas Light Company	108	535
9	Operation and Maintenance Payroll	Atlanta Gas Light Company	920	(668)
10	Operation and Maintenance Payroll	AGL Services Company	926	(3,670)
12	Salaries and Wages	AGL Resources, Inc.	232	(35,875)
13	Off System Sales Pivotal LNG - 50% Sharing	Pivotal LNG LLC	242	(143,930)
14	Gas Purchases and Asset Management Transactions	Sequent Energy Management	804	30,298,731
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL			35,125,631

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COMPRESSOR STATIONS

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location *(a)*	Number of Units at Station *(b)*	Certificated Horsepower for Each Station *(c)*	Plant Cost *(d)*
1	None			
2				
3				
4				
5				
6				
7				
8				
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Name of Respondent	This Report Is:	Date of Report	Year Ending
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COMPRESSOR STATIONS (Continued)

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.

3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Expenses (Except depreciation and taxes)			Operation Data			
Fuel or Power	Other	Gas for Compressor Fuel in Dth	Total Compressor Hours of Operation During Year	Number of Compressors Operated at Time of Station Peak	Date of Station Peak	Line No.
(e)	(f)	(g)	(h)	(I)	(j)	
						1
						2
						3
						4
						5
						6
						7
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GAS STORAGE PROJECTS

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item *(a)*	Gas Belonging to Respondent (Dth) *(b)*	Gas Belonging to Others (Dth) *(c)*	Total Amount (Dth) *(d)*
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January 2013	36,053	-	36,053
3	February	-	-	-
4	March	34,560	-	34,560
5	April	318,630	-	318,630
6	May	453,317	-	453,317
7	June	444,649	-	444,649
8	July	461,415	-	461,415
9	August	472,199	-	472,199
10	September	448,623	-	448,623
11	October	371,833	-	371,833
12	November	30,697	-	30,697
13	December	22,473	-	22,473
14	TOTAL (Total of Lines 2 Thru 13)	3,094,449	-	3,094,449
15	Gas Withdrawn from Storage			
16	January 2013	661,758	-	661,758
17	February	806,741	-	806,741
18	March	573,918	-	573,918
19	April	56,811	-	56,811
20	May	32,518	-	32,518
21	June	124,511	-	124,511
22	July	7,992	-	7,992
23	August	9,592	-	9,592
24	September	4,705	-	4,705
25	October	19,670	-	19,670
26	November	322,797	-	322,797
27	December	539,484	-	539,484
28	TOTAL (Total of Lines 16 Thru 27)	3,160,497	-	3,160,497

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GAS STORAGE PROJECTS (Continued)

1. On line 4, enter the storage capacity certificated by FERC.
2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.

Line No.	Item (a)	Total Amount * (b) Dth
	STORAGE OPERATIONS	
1	Top or Working Gas End of Year **	2,880,996
2	Cushion Gas (Including Native Gas)	
3	Total Gas in Reservoir (Total of line 1 and 2)	2,880,996
4	Certificated Storage Capacity	3,605,160
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	
8	Date of Maximum Days' Withdrawal	
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

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TRANSMISSION LINES

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Transmission System		6.5
2			
3			
4			
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TRANSMISSION SYSTEM PEAK DELIVERIES

1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1	Date:			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation			
5	Interruptible Transportation			
6	Other (Describe)			
6.01				
7	TOTAL	-		
8	Volumes of gas Withdrawn form Storage under Storage Contracts			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe)			
12.01				
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe)			
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates:			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25	Other (Describe)			
25.01				
26	TOTAL			
27	Volumes of Gas Withdrawn from Storage under Storage Contracts			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31	Other (Describe)			
31.01				
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe)			
37	TOTAL	**NONE**		

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AUXILIARY PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.
3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility (a)	*	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery? Yes (e)	No (f)
1	Chattanooga	10	Liquefied Natural Gas	122,880	n/a	X	
2							
3							
4							
5							
6							
7							
8	* Number of days in storage.						
9							
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GAS ACCOUNT - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.
6. Also indicate by a footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01,14.02, etc.

01 NAME OF SYSTEM

Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800 - 805)		8,159,020
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)		
6	Gas of Others Received for Distribution (Account 489.3)		7,863,122
7	Gas of Others Received for Contract Storage (Account 489.4)		
8	Exchanged Gas Received from Others (Account 806)		
9	Gas Received as Imbalances (Account 806)		
10	Receipts of Respondent's Gas Transported by Others (Account 858)		
11	Other Gas Withdrawn from Storage (LNG)		465,818
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify)		
15	Total Receipts (Total of lines 3 thru 14)		16,487,960
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)	331	309
18	Firm Sales	301	7,982,075
19	Deliveries of Gas Gathered for Others (Account 489.1)		
20	Deliveries of Gas Transported for Others (Account 489.2)		
21	Firm Transportation	301	2,485,767
22	Interruptible Sales and Transportation	301	3,980,532
23	Deliveries of Gas Distributed for Others (Account 489.3)		
24	Deliveries of Contract Storage Gas (Account 489.4)		
25	Exchange Gas Delivered to Others (Account 806)		
26	Gas Delivered as Imbalances (Account 806)		
27	Deliveries of Gas to Others for Transportation (Account 858)		
28	Other Gas Delivered to Storage (Explain)		450,283
29	Gas Used for Liquefaction		87,184
30	Other Deliveries (Specify) - Special Contract & Sales/Transportation	301	1,396,823
31	Total Deliveries (Total of lines 17 thru 27)		16,382,973
32	GAS UNACCOUNTED FOR		
33	Production System Losses		
34	Gathering System Losses		
35	Transmission System Losses		
36	Distribution System Losses		(4,356)
37	Storage System Losses		(46,551)
38	Other Losses (Specify)		155,894
39	Total Unaccounted For (Total of lines 30 thru 35)		104,986
40	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		16,487,960

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SYSTEM MAPS

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

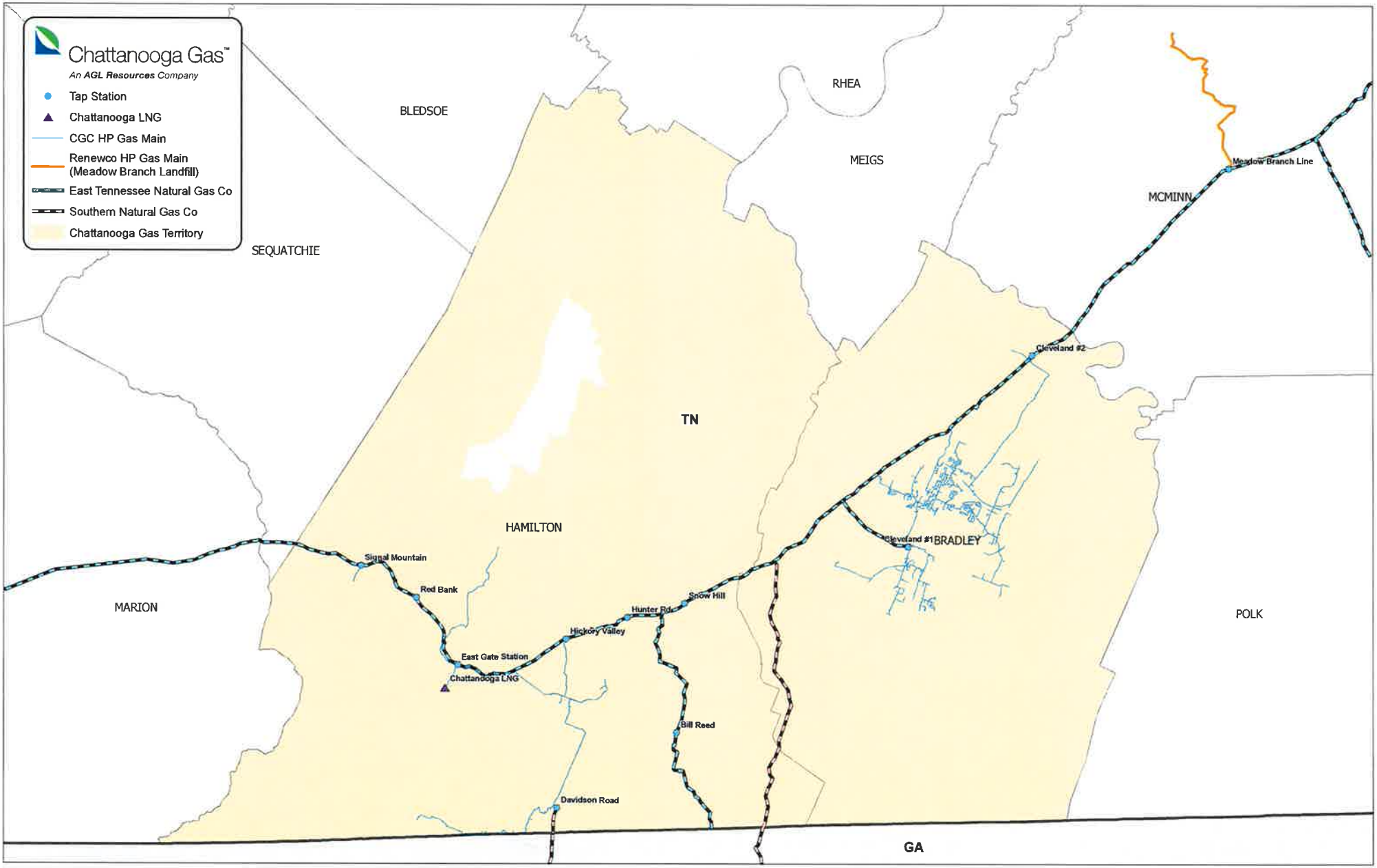
2. Indicate the following information on the maps:
   (a) Transmission lines
   (b) Incremental facilities
   (c) Location of gathering areas
   (d) Location of zones and rate areas
   (e) Location of storage fields
   (f) Location of natural gas fields
   (g) Location of compressor stations.
   (h) Normal direction of gas flow (indicated by arrows)
   (i) Size of pipe
   (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
   (k) Principal communities receiving service through the respondent's pipeline.

3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger then this report. Bind the maps to the report.

See attached.

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AGL Resources GIS & Asset Data - South: Feburary 2014

Project Files\AGLR LDC Asset Maps\2014\CGC with HP gas main and assets 20140211