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BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

IN RE:	)	
	)	
CHATTANOOGA GAS COMPANY	)	**Docket No. 21-00048**
PETITION FOR APPROVAL OF ITS	)	
2020 ANNUAL RATE REVIEW	)	
FILING PURSUANT TO	)	
TENN. CODE ANN. § 65-5-103(d)(6)	)	
	)	

SETTLEMENT AGREEMENT

Chattanooga Gas Company ("Company" or "CGC") and the Consumer Advocate Unit in the Financial Division of the Office of the Tennessee Attorney General ("Consumer Advocate" or "CAU"), (hereinafter, individually "Party" and collectively "Parties") and in full and complete settlement of the matters at issue in this proceeding, do hereby jointly submit to the Tennessee Public Utility Commission ("Commission" or "TPUC") for its approval this Settlement Agreement, along with its supporting exhibits, reflecting the following stipulations and agreement of the Parties:

I. BACKGROUND

1. CGC is incorporated under the laws of the State of Tennessee and is engaged in the business of transporting, distributing, and selling natural gas in the greater Chattanooga and Cleveland, Tennessee areas within Hamilton and Bradley Counties. CGC is a wholly owned subsidiary of Southern Company Gas ("SGC"), a natural gas holding company that is the parent company of several regulated natural gas utilities in addition to CGC. CGC's principal office and place of business is located at 2207 Olan Mills Drive, Chattanooga, Tennessee 37421.

2. CGC is a public utility pursuant to the laws of the State of Tennessee, and its public utility operations, including its rates, terms, and conditions of service, are subject to the jurisdiction of this Commission.

3. In TPUC Docket No. 19-00047, the Company requested approval to opt into an alternative regulatory method as authorized by Tennessee Code Annotated Section 65-5-103(d)(1)(a). Specifically, CGC sought an annual review-of-rates process as authorized by Tennessee Code Annotated Section 65-5-103(d)(6), with CGC's specific annual rate review mechanism referred to therein as the CGC "Annual Review Mechanism" or "ARM." The parties to that docket – the Consumer Advocate, the Chattanooga Regional Manufacturers' Association, Party Staff, and CGC – ultimately negotiated a Settlement Agreement that modified CGC's ARM. After conducting an evidentiary proceeding, the Commission approved the Stipulation and Settlement Agreement by its Order Approving Settlement Agreement dated October 7, 2019 ("2019 ARM Order"). Among other things, the approved CGC ARM contemplates a multiyear process with annual compliance filings on or before April 20th of each year reflecting the Company's prior calendar year or Historic Base Period.

4. CGC's first annual review of rates for its 2019 expenses and revenues was conducted in 2020, with the Consumer Advocate as the only intervenor. The Commission ultimately approved a settlement of all issues by its Order Approving 2019 ARM Filing issued on October 27, 2020 ("2020 ARM Order").

5. On April 20, 2021, CGC filed a petition initiating this Docket for its second annual rate review, herein to consider CGC's 2020 Historic Base Period revenues and expenses pursuant to the 2019 ARM Order ("Petition"). In support of its Petition, CGC filed the schedules required by the 2019 ARM Order and the 2020 ARM Order along with the direct testimony and supporting

exhibits of its witnesses Archie Hickerson, Gary Tucker, and Paul Leath.

6. On May 6, 2021, the CAU filed its Petition to Intervene, which was granted by the TPUC in an order dated May 13, 2021. The Consumer Advocate is the only intervenor of record in the docket.

7. On June 25, 2021, the CAU submitted direct expert testimony and supporting exhibit/workpapers from David N. Dittemore and William H. Novak.

8. CGC has responded to both formal and informal discovery requests from the CAU, with the Parties' witnesses and other representatives meeting multiple times by video conference to discuss the issues and documentation presented in the docket.

9. The Parties have engaged in extensive settlement discussions in this matter and have resolved all issues raised by the Parties in this docket. For the purposes of avoiding further litigation and resolving this proceeding upon acceptable terms, the Parties have agreed to the settlement terms set forth below, subject to TPUC Approval, which the Parties jointly request.

II. SETTLEMENT SPECIFIC TERMS

10. Annual Reconciliation Revenue Requirement ("ARRR"). With its Petition and the Direct Testimony of Mr. Gary Tucker, Mr. Tucker provided his Exhibit GT-1, which is CGC's ARM Model, an Excel workbook reflecting the numerous schedules associated with calculating the revenue deficiency and rate reset associated with the total ARRR sought by CGC in this Docket. The original GT-1 ARM Model identified $11,783,474 as the total ARRR sought to be recovered in this docket.

11. In response to discovery and adjustments in the ARRR identified by the Consumer Advocate, CGC provided a revised ARM Model Exhibit GT-1 that was provided as attachment CA-2-010a dated June 16, 2021, and which incorporated all of the changes and corrections CGC

made in response to issues raised by the Consumer Advocate in its discovery to CGC. These changes may be summarized as follows:

a. In the Company's response to the Consumer Advocate's Discovery Request CA 1-5, the Company provided revisions to Schedule 14 and 14.1.

b. In the Company's response to the Consumer Advocate's Discovery Request CA 1-9, the Company provided revisions to Schedule 15 and 15.1.

c. In the Company's response to the Consumer Advocate's Discovery Requests CA 2-4, the Company identified revisions to its protected and unprotected EDIT calculations.

d. In the Company's response to the Consumer Advocate's Discovery Request CA 2-5, the Company identified revisions to the ADIT adjustment for pension and OPEB on Schedule 2A1.

e. In the Company's response to the Consumer Advocate's Discovery Request CA 2-6, the Company identified that an additional adjustment was needed and provided revisions with corrections to Schedule 35.10 Impacts of April 2020 Tornado Event.

f. In the Company's response to the Consumer Advocate's Discovery Request CA 2-12, the Company revised the classification of income tax expense which impacted the lead-lag calculation.

g. In the Company's response to the Consumer Advocate's Discovery Request CA 2-16, the Company provided revisions with corrections to the Company's response to CA 1-9.

h. In the Company's response to the Consumer Advocate's Discovery Request CA-2-18 the Company provided revisions to the Incentive Compensation Adjustments on Schedule 27.

i. In the Company's response to the Consumer Advocate's Discovery Request CA-2-20, the Company removed certain legal costs from the Company's cost of service.

j. In the Company's response to the Consumer Advocate's Discovery Request CA-2-23, the Company removed certain allocated costs from the Company's cost of service.

12. In addition to the above identified changes, through Mr. Dittemore's testimony on behalf of the Consumer Advocate, the CAU disputed[1] the costs associated with the PricewaterhouseCoopers ("PwC") shared service study that was identified in CGC's Response to CA-1-023a. After discussions and information sharing, the Parties have agreed that the revenue requirements impact associated with the PwC study is $296,194. For purposes of this settlement, the Parties agreed that one-half of the one-time PWC costs should be included in the calculation of the historic-period revenue deficiency. This adjustment reduces the historic-period revenue deficiency and the ARRR by approximately $148,000 as agreed by the parties.

13. Mr. Novak, on behalf of the Consumer Advocate, also identified an error in CGC's calculation for customer deposits. CGC proposed changes as to which customer deposits CGC would pay interest on and the amount of such interest, which is further discussed below. However, in making its proposal, CGC should have calculated interest only from customer deposits held for six months or greater, and not interest on all customer deposits. Removing interest for deposits

[1] TPUC Docket No. 21-00048, Direct Testimony of David N. Dittemore, at 2:8 – 5:8, (June 25, 2021).

held less than six months results in an adjustment of $3,196.

14. On the basis of the foregoing adjustments identified and agreed to by the Parties, CGC has prepared the attached Settlement Exhibit A ARM Model, a further updated GT-1 dated June 30, 2021. Settlement Exhibit A reflects a 2020 revenue deficiency of $7,243,245[2], which with the addition of carrying costs is a total deficiency balance of $7,538,057.18[3], and a rate reset of $3,799,951[4], for a total ARRR of $11,545,439[5], which reflects the cumulative corrections, revisions, and settlement terms of the Parties. Accordingly, the Parties hereby stipulate to and request that the Commission approve $11,545,439 as the total authorized recovery. As for the amount to be recovered in rates, the Parties agree that the amount to be recovered in rates be temporarily limited to $6.8 million, pursuant to the rate cap discussed below.

15. Rate Cap. In its Petition, CGC proposed to voluntarily and temporarily limit the total rate increase for any year over the next four years to a maximum amount of $6.8 million.[6] This cap was proposed by CGC in recognition of the overall size of the expected revenue deficiency and rate reset as a means of helping to minimize rate shock and to provide customers with greater rate predictability and stability. Under this proposal, any CGC rate increases for the 2021 through 2024 dockets (the Historic Base Periods 2020 through 2023) will be limited to no more than $6.8 million per year. Thus, while the authorized recovery in this docket is $11,545,439, the Parties have agreed that the actual amount to be recovered in rates to be effective September 1, 2020, will be $6.8 million, with the balance of the unrecovered amounts in excess of $6.8 million to be carried forward to the 2021 CGC ARM Docket, as is set forth in more detail in CGC's Petition and supporting testimony. Further, the Parties agree that rates should only recover a maximum of $6.8 million per year for the 2021 through 2024 dockets, with any

[2] Updated GT-1, Schedule 1, Line 8, *see* GT-4.
[3] Updated GT-1, Schedule 29, Line 32, *see* GT-4.
[4] Updated GT-1, Schedule 1, Line 8, *see* GT-4.
[5] Updated GT-1, Schedule 1, Line 8, *see* GT-4.
[6] *Petition*, at p. 5, ¶11.

authorized unrecovered amounts each year carried over to CGC's following year's ARM Docket. Any authorized amounts unrecovered in the 2024 Docket will carry over to the 2025 Docket.

16. Rate Design. The Parties have agreed to adopt the rate design proposed by CGC's witness Mr. Archie Hickerson to implement new rates, which is essentially an across-the-board increase. This rate design excludes any rate changes to the single CGC special contract customer's rates.

17. Additional Considerations and Future ARM Filings. The Consumer Advocate raised several issues in its testimony regarding this Docket and future CGC ARM proceedings. Without agreeing to any changes in CGC's ARM mechanism, the Parties agree as follows:

a. Depreciation. CGC proposed a 1.4% depreciation rate for Account 367.10, Steel Transmission Mains. The Parties mutually agreed that this rate should be approved for this schedule.

b. Customer Deposits. CGC, through the testimony of Mr. Hickerson, proposed changes to CGC's customer deposits tariff, including rates of interest and different treatment for deposits held less than six months versus deposits held longer than six months. The CAU did not disagree with the proposed tariff changes but believed that this type of forward policy change should not be made in the ARM Docket. For purposes of this settlement, the Parties agree that the Commission should approve the proposed Customer Deposits tariff changes without prejudice and without determining whether such forward policy changes should be made in an ARM Docket. The Parties further agree that in future ARM Dockets CGC and the Consumer Advocate each reserve its rights to make proposals regarding forward policy changes or to oppose or seek modifications to the other Party's proposals for forward policy changes, including the ability of a Party to seek a determination from the Commission whether such forward policy proposals are appropriate

or not appropriate in an ARM Docket.

c. T-3 Rate Schedule. CGC, through the testimony of Mr. Hickerson, proposed changes to CGC's T-3 tariff with respect to providing additional details concerning how a T-3 customer's demand volumes are determined. The CAU did not disagree with the proposed tariff changes but believed that this type of forward policy change should not be made in the ARM Docket. For purposes of this settlement, the Parties agree that the Commission should approve the proposed T-3 Rate Schedule tariff changes without prejudice and without determining whether such forward policy changes should be made in an ARM Docket. The Parties further agree that in future ARM Dockets CGC and the Consumer Advocate each reserve its rights to make proposals regarding forward policy changes or to oppose or seek modifications to the other Party's proposals for forward policy changes, including the ability of a Party to seek a determination from the Commission whether such forward policy proposals are appropriate or not appropriate in an ARM Docket.

d. Weather Normalization. The Consumer Advocate, through the testimony of Mr. Novak' proposed that the Company's weather normalization adjustment totaling $22,887 was redundant and should be removed from the current and future ARM Docket filings. CGC asserts that this adjustment is incorporated into and an approved part of CGC's ARM. For purposes of this settlement, the Parties have agreed that the weather-normalization adjustment should not be removed and remain as proposed by CGC. The Parties agree that in future ARM dockets the Consumer Advocate reserves its right to oppose any weather normalization adjustment or to seeks the exclusion of any weather-normalization adjustment from future ARM dockets.

e. Special Contracts. The Consumer Advocate, through the testimony of Mr. Novak, proposed that the any rate increases approved in this Docket be applied to all customer classes, including CGC's single special contract customer. For purposes of this settlement, the Parties have agreed that the particular circumstances associated with this special contract, which was approved by the Commission, merit exclusion of any rate increase to the special contract customer's rates. The Parties agree that pursuant to the provisions of Paragraph 12(g) of the Stipulation and Settlement Agreement approved by the 2019 ARM Order, any party to any future ARM Docket may make its own rate-class allocations and rate design proposals for how any decrease/increase in rates should be accomplished, including to special contract customers.

III. SETTLEMENT GENERAL TERMS

18. All schedules, pre-filed testimony and exhibits, discovery responses, and other documents filed with the Commission in this Docket are introduced into evidence without objection, and the Parties waive their right to cross-examine all witnesses with respect to all such pre-filed testimony, exhibits, and schedules. CGC shall filing the testimony of Mr. Tucker in support of the settlement along with the attached Exhibit A. If the Commission requires the presence of witnesses for the final hearing and if the Commissioners desire to question any witness regarding their testimony or this settlement, any Party may present testimony and exhibits to respond to such questions and may cross-examine any witnesses with respect to such testimony and exhibits.

18. The Parties agree to support this Settlement Agreement before the Commission and in any testimony, hearing, proposed order, or brief conducted or filed in this proceeding. The

provisions of this Settlement Agreement reflect compromises and acceptance of actions, positions, or policies done solely for the purposes of settlement of this matter. The provisions in this Settlement Agreement do not necessarily reflect the positions asserted by any Party. None of the Parties to this Settlement Agreement shall be deemed to have acquiesced in or agreed to any ratemaking or accounting methodology or procedural principle, including without limitation, any cost-of-service determination or cost allocation or revenue-related methodology, except to the limited extent necessary to implement the provisions hereof.

19. This Settlement Agreement shall not have any precedential effect in any future proceeding or be binding on any of the Parties in this or any other jurisdiction except to the limited extent necessary to implement the provisions hereof. The Parties are free to take different positions in future proceedings as each Party deems appropriate for that proceeding.

20. The Parties agree and request the Commission to order that the settlement of any issue pursuant to this Settlement Agreement shall not be cited by the Parties or any other entity as binding precedent in any other proceeding before the Commission or any court, state or federal, except to the limited extent necessary to implement the provisions hereof.

21. The terms of this Settlement Agreement have resulted from extensive negotiations between the signatories and the terms hereof are interdependent. The Parties jointly recommend that the Commission issue an order adopting this Settlement Agreement in its entirety without modification.

22. If the Commission does not accept the settlement in whole, the Parties are not bound by any position or term set forth in this Settlement Agreement. In the event that the Commission does not approve this Settlement Agreement in its entirety, each of the signatories to this Settlement Agreement will retain the right to terminate this Settlement Agreement by

giving notice of the exercise of such right within ten business days of the date of such non-approval; provided, however, that the signatories to this Settlement Agreement could, by unanimous consent, elect to modify this Settlement Agreement to address any modification required by, or issues raised by, the Commission within the same time frame. Should this Settlement Agreement terminate, it would be considered void and have no binding precedential effect, and the signatories to this Settlement Agreement would reserve their rights to resume and advocate for their prior positions and to fully participate in all relevant proceedings notwithstanding their agreement to the terms of this Settlement Agreement.

23. By agreeing to this Settlement Agreement, no Party waives any right to continue litigating this matter should this Settlement Agreement be rejected by the Commission in whole or in part.

24. No provision of this Settlement Agreement shall be deemed an admission of any Party and no provision of this Settlement Agreement shall be deemed a waiver of any position asserted by a Party in this docket, except to the limited extent necessary to implement the provisions thereof.

25. The Parties agree that this Settlement Agreement constitutes the complete understanding among the Parties concerning the resolution of issues and matters under this TPUC Docket No. 21-00048, and any oral statements, representations or agreements concerning such issues and matters made prior to the execution of this Settlement Agreement have been merged into this Settlement Agreement.

26. All exhibits and schedules attached to or referenced in this Settlement Agreement are hereby incorporated by reference into this Settlement Agreement.

27. The CAU's agreement to this Settlement Agreement is expressly premised upon

the truthfulness, accuracy and completeness of the information provided by CGC to the CAU throughout the course of this docket, which information was relied upon by the CAU in negotiating and agreeing to the terms and conditions of this Settlement Agreement.

28. The acceptance of this Settlement Agreement by the Attorney General shall not be deemed approval by the Attorney General of any of CGC's acts or practices.

29. Each signatory to this Settlement Agreement represents and warrants that it/he/she has informed, advised, and otherwise consulted with the Party for whom it/he/she signs regarding the contents and significance of this Settlement Agreement and has obtained authority to sign on behalf of such Party, and based upon those communications, each signatory represents and warrants that it/he/she is authorized to execute this Settlement Agreement on behalf of its/his/her respecting Party.

30. This Settlement Agreement shall be governed by and construed under the law of the State of Tennessee, Tennessee choice of law rules notwithstanding.

31. Nothing herein limits or alters the Sovereign Immunity of the State of Tennessee or any of its entities or subdivisions.

32. The Parties agree that approval of the Settlement Agreement will become effective upon the oral decision of the Commission.

The foregoing is agreed and stipulated to this 15th day of July, 2021.

[signatures continue on the next pages]

Settlement Agreement
Tennessee Public Utility Commission Docket No. 21-00048
Chattanooga Gas Company's Signature Page

CHATTANOOGA GAS COMPANY

HAVE SEEN AND AGREED

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Settlement Agreement
Tennessee Public Utility Commission Docket No. 21-00048
Attorney General's Signature Page

OFFICE OF THE TENNESSEE ATTORNEY GENERAL
CONSUMER ADVOCATE UNIT
FINANCIAL DIVISION

HAVE SEEN AND AGREED

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Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Annual Reconciliation Revenue Deficiency/ (Excess)
Twelve Months Ending December 31, 2020
Schedule 1

Line No.	Description	Adopted Docket 18-00017	Prior Year Adopted Docket 20-00049	Historic Base Period with Rate Making Adjustments	Historic Base Period Normalized	Annual True-Up Revenue Requirement Rate Adjustment	
1	Rate Base - Sch 2	149,739,716	163,379,679	189,255,343	187,345,257	190,129,250	
2	Operating Income - Sch 5	10,657,876	8,096,435	8,093,798	10,513,794	4,962,492	
3	Earned Return [L2/L1]	7.12%	4.96%	4.28%	5.61%	2.61%	
4	Fair Rate of Return - Sch 11	7.12%	7.12%	7.12%	7.12%	7.12%	
5	Required Operating Income [L4 X L1]	10,657,876	11,628,714	13,470,440	13,334,488	13,532,641	
6	Operating Income Deficiency (Excess) [L6-L2]	(0)	3,532,279	5,376,642	2,820,694	8,570,149	
7	Gross Revenue Conversion Factor - Sch 12	1.347168975	1.347168975	1.347168975	1.347168975	1.347168975	
8	Revenue Deficiency (Surplus) [L6 X L7]	(1)	4,758,576	7,243,245	3,799,951	11,545,439	
		(1)	4,758,576	7,405,780	3,864,181	11,783,474	
			-	(3,078)	(3,078)	(6,370)	Correction for yearend tax expense reclassification. Change made to deferred tax expense in Schedule 9. Correction discussed in response CA-2-12.
			-	(316)	(316)	(654)	Correction in ADITs adjustment amounts for Pension, OPEB and OCI. Change made to ADIT amounts in Schedule 2A1. Correction discussed in response CA-2-05.
			-	(165)	1,961	1,784	Correction in EDIT amortization. Correction made in Schedule 9 to protected and federal basis adjustment EDITs. Correction discussed in response CA-2-04.
			-	(319)	(319)	(661)	Removal of certain allocated charges. Correction made in Schedules 7 and Inputs tab. Correction discussed in response CA-2-23.
			-	-	(33,712)	(33,712)	Correction Schedule 15.1. Changes Discussed in responses CA-1-09 and CA-2-16.
			-	(21,314)	(21,314)	(44,106)	Removal of certain legal charges. Correction made in Schedules 7 and Inputs tab. Correction discussed in response CA-2-20.
			-	0	(3,092)	(3,092)	Update to April Tornado normalization adjustment to include estimated payroll taxes. Change made in Schedule 28.1. Correction discussed in response CA-2-06.
			-	1,152	1,152	2,384	Correction in SCS AIP adjustment to 100%. Change made to in Schedule 27. Correction discussed in response CA-2-18.
			-	-	(2,316)	(2,316)	Correction to plant balances used in the calculation of the depreciation normalization adjustment. Change made in Schedule 14. Correction discussed in response CA-1-05.
			-	(138,494)	(0)	(148,097)	Removal of 50% PWC cost from deficiency and full normalizt ion in rate reset
			-	0	(3,194)	(3,194)	Correction of error identified on Interest on Customer Deposits to balances greater than 6 months
			-	(0)	0	(0)	Check

Summary

The Company has removed 50% of the PWC Shared Services Study cost from the deficiency calculation. The adjustment is made on Schedule 7. The Impact of the adjustment is shown above on Line 37, and reflects the impacts of taxes and carrying charges.

The Company, also, identified and corrected the Interest on Customer Deposits to balances greater than 6 months. This adjustment was made on Schedule 28. The impact of the adjustment is shown above on Line 38.

The Corrections/Adjustments on Lines 28-36 are in response to and discussed in the Company's Repsonse to CA-2-010

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Rate Base
Twelve Months Ending December 31, 2020
Schedule 2

Line No.	Description		Adopted Docket 18-00017	Prior Year Adopted Docket 20-00049	Historic Base Period 13 Month Average	Remove Prior Year Average Unamortized ARM Asset/(Liability	Normalization Adjustments	Current Year Unamortized ARM Asset/(Liability) and Related Deferred Tax	Annual Rate True-Up Normalized Historic Base Period
	Additions								
1	Plant-in-Service	a/	$ 301,415,025	$ 315,200,253	$ 352,338,509				$ 352,338,509
2	Construction Work in Progress (CWIP)	a/	12,457,439	19,004,354	13,709,361				13,709,361
3	Deferred LNG Maintenance, net of ADITs				256,983				256,983
4	Incremental ARM Reg Asset, net of ADITs	a/			82,205				82,205
5	Material and Supplies	a/	343,442	402,877	487,141		(56,377)		430,765
6	Prepayments	a/	46,803	48,487	27,568		14,635		42,203
7	Stored Gas Inventory	a/	9,425,959	9,199,996	7,757,841		750,552		8,508,393
8	Deferred Rate Case Expense	a/	1,117,499	1,278,489	991,122				991,122
9	Working Capital	b/	350,066	588,948	187,704		56,816		244,520
10	Unamortized ARM Reconciliation Balance	a/	-	1,981,102	3,809,812		(3,809,812)	3,769,029	3,769,029
11	Deferred Pension Contribution	a/	-	82,598	693,997				693,997
	Total Additions		**$ 325,156,233**	**$ 347,787,104**	**$ 380,342,243**	**$ -**	**$ (3,044,185)**	**$ 3,769,029**	**$ 381,067,086**
	Deductions								
12	Removal of Non-allocable Net AGSC Plant		$ -	$ 340,186	$ 542,881	$ -	$ -	$ -	$ 542,881
13	Accumulated Depreciation	a/	127,903,439	132,712,913	138,302,817				$ 138,302,817
14	Accumulated Deferred Income Tax-ADIT	a/	23,114,266	24,975,430	25,553,498		(835)		25,552,663
15	Regulated Liability-EDIT	a/	22,177,646	22,289,323	21,044,625				21,044,625
16	Deferred Income Tax-ARM Reconciliation Balance			517,761	995,694		(995,694)	985,036	985,036
17	Deferred Tax Cuts & Jobs Act Regulatory Liability			922,355	1,773,760				1,773,760
18	Customer Advances for Construction	a/		-	-				-
19	Reserve for Uncollectible	a/	169,708	201,415	288,440		(57,808)		230,631
20	Reserve for Health Insurance	a/	33,409	45,928	84,345		(20,840)		63,504
21	Other Reserves	a/	72,774	62,194	145,665		(58,920)		86,745
22	Customer Deposits	a/	1,612,342	1,988,149	1,985,513				1,985,513
23	Accrued Interest on Customer Deposits	a/	332,933	351,772	369,662				369,662
24	**Total Deductions**		**$ 175,416,517**	**$ 184,407,425**	**$ 191,086,900**	**$ -**	**$ (1,134,099)**	**$ 985,036**	**$ 190,937,837**
25	**Total Rate Base**		**$ 149,739,716**	**$ 163,379,679**	**$ 189,255,343**	**$ -**	**$ (1,910,087)**	**$ 2,783,993**	**$ 190,129,250**

a/ Historic Base Period 13-Month Average Sch 2A
b/ Leg Lag Schedule 3

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Rate Base-13 Month Average Workpaper
Twelve Months Ending December 31, 2020
Schedule 2A

Line No.	Description		December	January	February	March	April	May	June	July	August	September	October	November	December	13-MA
	Additions															
1	Plant-in-Service	a/	$ 340,186,028	$ 343,982,010	$ 348,046,033	$ 346,370,659	$ 353,305,214	$ 353,695,064	$ 354,777,204	$ 354,849,548	$ 356,038,426	$ 357,182,513	$ 356,921,997	$ 357,498,139	$ 357,547,781	**352,338,509**
2	Construction Work in Progress (CWIP)	a/	14,351,313	13,279,443	10,992,400	12,291,114	9,025,200	10,158,947	11,366,437	12,616,354	14,640,340	15,326,937	16,202,307	17,428,009	20,542,889	**13,709,361**
3	2019 Deficiency, net of ADITs	a/	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,632,021	3,301,837	2,971,653	**3,809,812**
4	Deferred LNG Maintenance, net of ADITs	a/	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	**256,983**
5	Incremental ARM Reg Asset, net of ADITs	a/	118,741	118,741	118,741	118,741	118,741	118,741	118,741	118,741	118,741	-	-	-	-	**82,205**
6	Prepaid Pension Cash Contributions, Net of ADITs	a/	793,140	776,616	760,092	743,568	727,045	710,521	693,997	677,474	660,950	644,426	627,902	611,379	594,855	**693,997**
7	Material and Supplies	a/	451,592	439,810	472,378	498,963	487,463	493,564	498,903	492,760	498,873	496,545	500,275	499,946	501,767	**487,141**
8	Prepayments	a/	15,257	12,682	19,615	13,484	27,138	22,149	17,160	14,056	21,135	34,729	28,775	22,820	109,378	**27,568**
9	Stored Gas Inventory	a/	10,003,148	8,790,704	6,620,747	5,320,372	5,596,253	6,194,223	6,735,076	7,185,463	7,848,411	9,276,000	9,788,227	9,221,469	8,271,837	**7,757,841**
10	Deferred Rate Case Expense	a/	1,033,121	1,012,427	996,207	1,100,671	1,095,502	1,115,860	908,955	888,260	867,566	1,007,626	980,211	952,796	925,381	**991,122**
11	Average ARM Regulatory Asset a/															**-**
12	**Total Additions**		**$ 371,171,527**	**$ 372,631,620**	**$ 372,245,401**	**$ 370,676,761**	**$ 374,601,742**	**$ 376,728,257**	**$ 379,335,661**	**$ 381,061,844**	**$ 384,913,629**	**$ 388,187,964**	**$ 388,938,697**	**$ 389,793,377**	**$ 391,722,526**	**$ 380,154,539**
	Deductions															
13	Accumulated Depreciation	a/	(135,911,550)	(136,474,063)	(137,466,445)	(136,079,181)	(137,190,902)	(137,404,928)	(137,828,003)	(138,506,271)	(139,245,952)	(139,459,915)	(140,351,211)	(141,033,511)	(140,984,687)	**$ (138,302,817)**
14	2019 Deficiency ADITs		(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(949,229)	(862,935)	(776,642)	**$ (995,694)**
15	Accumulated Deferred Income Tax-ADIT	a/	(25,144,587)	(25,191,710)	(25,342,757)	(25,594,729)	(25,779,753)	(25,928,803)	(25,964,063)	(26,082,489)	(26,391,755)	(24,967,195)	(25,130,445)	(25,249,104)	(25,428,090)	**(25,553,498)**
16	Regulated Liability-EDIT	a/	(21,713,662)	(21,606,522)	(21,499,382)	(21,385,431)	(21,270,922)	(21,166,610)	(21,057,198)	(20,947,788)	(20,838,375)	(20,729,796)	(20,538,155)	(20,339,216)	(20,487,062)	**(21,044,625)**
17	Deferred Tax Cuts & Jobs Act Regulatory Liability	a/	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,690,984)	(1,537,258)	(1,383,533)	**(1,773,760)**
18	Customer Advances for Construction	a/	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Reserve for Uncollectibles	a/	(191,479)	(225,594)	(232,137)	(246,219)	(269,289)	(275,127)	(301,937)	(327,191)	(316,652)	(325,847)	(332,483)	(346,862)	(358,897)	**(288,440)**
20	Reserve for Health Insurance	a/	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(97,113)	(97,113)	**(84,345)**
21	Other Reserves	a/	(136,622)	(140,574)	(140,055)	(147,498)	(148,909)	(150,320)	(152,166)	(154,666)	(156,802)	(156,460)	(134,357)	(136,929)	(138,289)	**(145,665)**
22	Customer Deposits	a/	(2,069,540)	(1,922,513)	(1,867,394)	(1,917,036)	(1,877,896)	(1,924,761)	(1,938,590)	(1,982,868)	(2,010,098)	(2,051,318)	(2,161,659)	(2,144,107)	(1,943,895)	**(1,985,513)**
23	Accrued Interest on Customer Deposits	a/	(360,257)	(362,455)	(364,509)	(360,582)	(367,146)	(367,588)	(370,586)	(372,247)	(372,132)	(376,885)	(374,676)	(377,984)	(378,559)	**(369,662)**
24	Average ARM Regulatory Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	**Total Deductions**		**$ (188,489,952)**	**$ (188,885,686)**	**$ (189,874,934)**	**$ (188,692,931)**	**$ (189,867,072)**	**$ (190,180,391)**	**$ (190,574,799)**	**$ (191,335,776)**	**$ (192,294,021)**	**$ (191,029,671)**	**$ (191,745,222)**	**$ (192,125,020)**	**$ (191,976,767)**	**$ (190,544,019)**
26	**Total Rate Base**		**$ 182,681,575**	**$ 183,745,934**	**$ 182,370,467**	**$ 181,983,830**	**$ 184,734,670**	**$ 186,547,865**	**$ 188,760,862**	**$ 189,726,067**	**$ 192,619,608**	**$ 197,158,293**	**$ 197,193,475**	**$ 197,668,358**	**$ 199,745,758**	**$ 189,610,520**
27	245511 Taxes Payable-Tennessee S	a/	$ (184,477)	$ (215,906)	$ (152,029)	$ (186,281)	$ (102,689)	$ (75,487)	$ (81,912)	$ (73,588)	$ (70,311)	$ (70,840)	$ (83,032)	$ (113,096)	$ (197,361)	$ (123,616)
28	245512 Taxes Payable- Tennessee U	a/	(24,136)	(24,185)	(20,738)	(20,755)	(20,725)	(20,730)	(20,734)	(20,730)	(20,730)	(25,242)	(22,305)	(5,885)	(5,894)	(19,445)
29	246010 Franchise Requirements 1	a/	(573,901)	(912,978)	(1,155,507)	(884,475)	(168,987)	(302,287)	(437,938)	(105,633)	(228,501)	(327,966)	(134,026)	(292,140)	(588,248)	(470,199)
30	**Franchise Fee and Sale Tax Withheld Balance**		**$ (782,513)**	**$ (1,153,069)**	**$ (1,328,274)**	**$ (1,091,510)**	**$ (292,401)**	**$ (398,504)**	**$ (540,585)**	**$ (199,951)**	**$ (319,542)**	**$ (424,049)**	**$ (239,362)**	**$ (411,121)**	**$ (791,503)**	**$ (613,260)**

a/ Historic Base Period 13-Month Average Sch 2A1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lead Lag Results
Twelve Months Ending December 31, 2020
Schedule 3

Line No.	Description		Adopted Docket 18-00017	Prior Year Adopted Docket 20-00049	Historic Base Period	Annual True-Up Revenue Requirement Rate Adjustment
1	Revenue Lag	c/	43.76	43.76	43.76	43.76
2	Expense Lag	b/	39.01	36.92	39.14	38.96
3	Net Lag		4.75	6.84	4.62	4.80
4	Daily Cost of Service	b/	180,221	173,895	173,317	178,564
5	Cash Working Capital		856,635	1,189,613	800,964	857,780
6	Less: Tax Collections Withheld	a/	(506,569)	(600,665)	(613,260)	(613,260)
7	**Net Cash Working Capital Provided**		350,066	588,948	187,704	244,520

a/ Rate Base-13 Month Average Workpaper Schedule 2A
b/ Working Capital Expense Lag Schedule 4
c/ Rate Case Docket 18-00017

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Working Capital Expense Lag
Twelve Months Ending December 31, 2020
Schedule 4 (Deficiency)

Line No.	Description	Historic Base Period Amount		Lag		$ Days
	Operating & Maintenance Expense					
1	Purchased Gas	$ 30,528,398	c/	40.94	b/	$ 1,249,832,614
2	O&M Labor	3,694,166	a/	14.01	b/	51,755,272
3	Pension	22,144	a/	0.00	b/	-
4	Post-Retirement Benefits Other than Pension	199,615	a/	0.00	b/	-
5	Miscellaneous Employee Benefits	(936)	a/	4.47	b/	(4,186)
6	401 K Benefits	135,468	a/	12.07	b/	1,635,097
7	Health/Life Insurance Expense	294,881	a/	8.98	b/	2,648,035
8	Allocated Cost	6,326,336	a/	21.94	b/	138,799,803
9	Uncollectible	325,527	a/	43.76	b/	14,245,064
10	Other Operating Expense	6,412,378	f/	31.49	b/	201,925,789
	Taxes					
11	Taxes-Other than Income Tax	3,760,637	c/	171.16	b/	643,670,714
12	State Excise (Income) Tax-Current	262,905	d/	37.88	b/	9,958,858
13	State Excise (Income) Tax-Deferred	(116,686)	d/	0.00	b/	-
14	FIT-Current	101,379	d/	37.88	b/	3,840,225
15	Fit-Deferred	(1,156,529)	d/	0.00	b/	-
	Other Expense					
16	Depreciation and Amortization	8,214,820	c/	0.00	b/	-
17	Interest on Customer Deposits	78,210	c/	0.00	b/	-
18	Interest Short-Term Debt	345,508	e/	(51.36)	b/	(17,745,282)
19	Interest Long-Term Debt	3,832,473	e/	45.76	b/	175,373,968
20	**Total Working Capital Requirements [L1:L19]**	$ 63,260,694				$ 2,475,935,971
21	Net Lead(lag) Days [Col E L20/Col BCL20]			39.14		
22	Daily Working Capital Requirements. Col C L20/365	$ 173,316.97				
23	Return on Equity	$ 9,130,700				
24	Total Cost of Serviced	$ 72,391,394				
		(0)				

a/ Operating and Maintenance Expense Summary Schedule 7
b/ Rate Case Docket 18-00017
c/ Income Statement Historic Base Period Schedule 5
d/ Excise and Income Tax Schedule 9
e/ Capital Structure and Rate of Return Summary Schedule 11
f/ Calculation of Operating Expense for Lead Lag Schedule 4.1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Working Capital Expense Lag after Normalization Adjustments
Twelve Months Ending December 31, 2020
Schedule 4 (Reset)

Line No.	Description	Historic Base Period Amount		Lag		$ Days
	Operating & Maintenance Expense					
1	Purchased Gas	$ 30,528,398	c/	40.94	b/	$ 1,249,832,614
2	O&M Labor	3,694,166	a/	14.01	b/	51,755,272
3	Pension	22,144	a/	0.00	b/	-
4	Post-Retirement Benefits Other than Pension	199,615	a/	0.00	b/	-
5	Miscellaneous Employee Benefits	(936)	a/	4.47	b/	(4,186)
6	401 K Benefits	135,468	a/	12.07	b/	1,635,097
7	Health/Life Insurance Expense	504,818	a/	8.98	b/	4,533,264
8	Allocated Cost	6,120,790	a/	21.94	b/	134,290,126
9	Uncollectible	231,871	a/	43.76	b/	10,146,676
10	Other Operating Expense	5,793,467	f/	31.49	b/	182,436,273
	Taxes					
11	Taxes-Other than Income Tax	3,760,637	c/	171.16	b/	643,670,714
12	State Excise (Income) Tax-Current	579,099	d/	37.88	b/	21,936,251
13	State Excise (Income) Tax-Deferred	(116,686)	d/	0.00	b/	-
14	FIT-Current	2,185,899	d/	37.88	b/	82,801,856
15	Fit-Deferred	(1,156,529)	d/	0.00	b/	-
	Other Expense					
16	Depreciation and Amortization	8,519,496	c/	0.00	b/	-
17	Interest on Customer Deposits	40,062	c/	0.00	b/	-
18	Interest Short-Term Debt	341,886	e/	(51.36)	b/	(17,559,251)
19	Interest Long-Term Debt	3,792,296	e/	45.76	b/	173,535,452
20	**Total Working Capital Requirements [L1:L19]**	$ 65,175,960				$ 2,539,010,159
21	Net Lead(lag) Days [Col E L20/Col BCL20]			38.96		
22	Daily Working Capital Requirements. Col C L20/365	$ 178,564.27				
23	Return on Equity	$ 9,130,700				
24	Total Cost of Serviced	$ 74,306,660				
		-				

a/ Operating and Maintenance Expense Summary Schedule 7
b/ Rate Case Docket 18-00017
c/ Income Statement Historic Base Period Schedule 5
d/ Excise and Income Tax Schedule 9
e/ Capital Structure and Rate of Return Summary Schedule 11
f/ Calculation of Operating Expense for Lead Lag Schedule 4.1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Working Capital Expense Lag / Calculation of Other Operating for Lead Lag
Twelve Months Ending December 31, 2020
Schedule 4.1

Line No.	Description	Historic Base Period Adjusted	Historic Base Period Normalized	
1	Total O&M	17,409,579	16,701,403	a/
2	O&M Labor- Payroll	3,694,166	3,694,166	a/
3	Pension	22,144	22,144	a/
4	Post-Retirement Benefits Other than Pension	199,615	199,615	a/
5	Miscellaneous Employee Benefits	(936)	(936)	a/
6	401 K Benefits	135,468	135,468	a/
7	Health/Life Insurance Expense	294,881	504,818	a/
8	AGL Service Company Allocations	6,326,336	6,120,790	a/
9	Bad Debt Expense (Uncollectible)	325,527	231,871	a/
10	Total	10,997,201	10,907,936	
11	Other Operating Expense (L1-L10)	6,412,378	5,793,467	

a/ Operating and Maintenance Expense Summary Schedule 7

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Income Statement Historic Base Period
Twelve Months Ending December 31, 2020
Schedule 5

Line No.	Description		Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Historic Base Period Actual Without Rate Making Adjustments	Rate Making Adjustments	Historic Base Period with Rate Making Adjustments	Normalization Adjustment		Normalized and Current Rates	Adjustment to include Amortization of Current Year ARM Regulatory Asset/(Liability)		Annual True-Up Revenue Requirement Rate Adjustment
	Revenue												
1	Revenues	a/	$ 70,473,655	$ 69,602,788	$ 67,039,511	$ (451,806)	$ 66,587,705	$ 3,461,930	d/	$ 70,049,634			$ 70,049,634
2	AFUDC -Interest	e/		172,195	161,760		161,760			161,760			161,760
3	AFUDC-Equity	e/	823,951	369,038	340,428		340,428			340,428			340,428
4	Other Revenues	e/	675,121	854,766	3,646,559	(2,569,389)	1,077,171	(73,419)	e/	1,003,751			1,003,751
5	**Total Operating Revenues**		$ 71,972,727	$ 70,998,787	$ 71,188,257	$ (3,021,195)	$ 68,167,063	$ 3,388,510		$ 71,555,573	$ -		$ 71,555,573
	Operating & Maintenance Expense												
6	Purchased Gas Expense	e/	$ 38,611,525	$ 35,313,102	$ 30,550,482	$ (22,084)	$ 30,528,398			$ 30,528,398			$ 30,528,398
7	Operating & Maintenance Expense-Labor	b/	3,216,717	3,581,237	3,994,127	(299,961)	3,694,166			3,694,166			3,694,166
8	Operating & Maintenance Expense-Non Labor	b/	8,733,561	11,389,445	17,956,455	(4,241,042)	13,715,413	(708,177)	f/	13,007,236			13,007,236
9	**Total Operating & Maintenance Expense**		$ 50,561,803	$ 50,283,783	$ 52,501,064	(4,563,087)	$ 47,937,977	$ (708,177)		$ 47,229,801	$ -		$ 47,229,801
	Other Expense												
10	Depreciation Expense	e/	$ 7,718,131	$ 8,246,593	$ 8,462,331	$ (247,512)	$ 8,214,820	$ 304,676		$ 8,519,496			$ 8,519,496
11	Amortization -ARM Reconciliation Balance (ARM Regulatory Asset/(Liability)			$ 3,962,204	$ 990,551		$ 990,551	$ (990,551)		$ -	$ 7,538,057	j/	$ 7,538,057
12	Interest on Customer Deposits	d/	96,740	83,159	78,210		78,210	(38,147)	g/	$ 40,062			$ 40,062
13	Taxes Other than Income	e/	3,339,316	3,528,664	3,781,027	(20,390)	3,760,637			$ 3,760,637			$ 3,760,637
14	State Excise (Income) Tax	c/	372,213	30,433	28,583	117,637	146,219	316,193	h/	462,413	(494,123)		(31,711)
15	Federal Income Tax	c/	264,062	(3,286,069)	(1,410,503)	355,353	(1,055,150)	2,084,520	i/	1,029,370	(1,492,632)		(463,262)
16	Total Other Expense		$ 62,352,265	$ 62,848,768	$ 64,431,263	$ (4,357,999)	$ 60,073,264	$ 968,514		$ 61,041,779	$ 5,551,302		$ 66,593,081
17	Utility Operating Income		$ 9,620,462	$ 8,150,020	$ 6,756,994	$ 1,336,804	$ 8,093,798	$ 2,419,996		$ 10,513,794	$ (5,551,302)		$ 4,962,492

a/ Revenue Summary Schedule 6
b/ Operating and Maintenance Expense Summary Schedule 7
c/ Excise and Income Tax Schedule 9
d/ Capital Structure and Rate of Return Summary Schedule 11
e/ Chattanooga Gas Company detailed Income Statement Schedule 19
d/ Weather Normalized Revenue Adjustment for the Historic Base Period Schedule 16.3
e/ Rate Reset Normalization Adjustments-Non-Weather Adjustments Schedule 28
f/ Uncollectible Adjusted to 5 Year Average
g/ See Schedule 28
h/ (L5-L9-L10-L11-L12-L13)X6.5%
i/ (L5-L9-L10-L11-L12-L13-L14)X21%
j/ Carrying Charges and Historic Period annual Reconciliation Balance Schedule 29

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Reconciliation
Twelve Months Ending December 31, 2020
Schedule 5.1

Line No.	Descriptions	Amount		
1	Operating Revenues		$ 70,686,070	a/
	Classify as Other Revenues o Income Statement			
2	402300 LNG Sales	-		a/
3	404301 Revenue - Franchise Collected	$ 2,296,258		a/
4	412250 Miscellaneous Revenue	22,292		a/
5	407050 Late Payment Fees	485,319		a/
6	407090 Returned Check -Marketer	9,380		a/
7	407100 Reconnect Charge - Firm	33,385		a/
8	407101 Seasonal Reconnect Change	31,225		a/
9	407102 Turn-on Charge- Firm	129,920		a/
10	407103 Meter Set Charge- Firm	38,780		a/
11	410100 Management and Consulting Fee	600,000		a/
12	Total Deduct [L2:L12]		$ 3,646,559	
13	Sales and Transportation Revenue Including PGA [L1-L12]		$ 67,039,511	
14	Sales and Transportation Revenue L13		$ 67,039,511	
	Add:			
15	Reverse the Tax Rate Reduction Accrual		(454,254)	a/
16	Remove Miscellaneous Base Revenue Adjustment		2,448	
17	Adjusted Sales and Transportation Revenue		$ 66,587,705	

			Adjustment		Adjusted Revenue
	Other Revenues				
18	402300 LNG Sales	-	-	b/	-
19	404301 Revenue - Franchise Collected	$ 2,296,258	$ (2,296,258)	c/	-
20	412250 Miscellaneous Revenue	22,292			$ 22,292
21	407050 Late Payment Fees	485,319			485,319
22	407090 Returned Check -Marketer	9,380			9,380
23	407100 Reconnect Charge - Firm	33,385			33,385
24	407101 Seasonal Reconnect Change	31,225			31,225
25	407102 Turn-on Charge- Firm	129,920			129,920
26	407103 Meter Set Charge- Firm	38,780			38,780
27	410100 Management and Consulting Fee	600,000	(600,000)	b/	-
28	70250 Damage Billing - Gas Reclassed as Revenue instead of Expense Credit		8,315	d/	8,315
29	670251 Damage Billing - Non-Gas Reclassed as Revenue instead f Expense Credit		318,554	d/	318,554
30	Total Other Revenues	$ 3,646,559	$ (2,569,389)		$ 1,077,171

			Adjustment		
	Purchased Gas Cost Adjustment				
32	Purchased Gas Cost per books a/	$ 30,550,482	$ (22,084)	e/	$ 30,528,398

33	Adjusted Sales and Transportation Revenue L17	$ 66,587,705
34	Adjusted Other Revenue L31	1,077,171
		$ 67,664,875
35	Cost of Gas L32	(30,528,398)
36	Margin	$ 37,136,477
		-

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ LNG Sale and AMA Fee -Non Base Revenue handled through IMCR filings. AMA Fee recorded as Management and Consulting Fee
c/ Franchise Fee is a direct pass through also removed from expense
d/ Outside services increased to reflect the re-classification of Damage Billing from expense off-set to revenue Scheduled 7.
e/ Purchased Gas Adjustment Exclude Cost of OFF-System Sales Included in IMCR filing

LNG Cost-Off-System Sales	$ -	h/
Gain Shared LNG Transfers	$ -	h/
Odorant- Cost Not Recovered through PGA Reclassified Other Operating	22,084	a/
	$ 22,084	

h/ Department 8100 Income Statement - Chattanooga Gas Company detailed Income Statement Schedule 19

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Summary
Twelve Months Ending December 31, 2020
Schedule 6

Line No.	Descriptions	Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Historic Base Period b/		Annulization 10-1-2020 Rates g/	Weather Normalization Adjustment		Other Normalization Adjustments		Normalized Revenue at Billed Rates
	Sales & Transportation Margin										
1	Residential (R-1)	$ 14,251,629	$ 15,076,524	$ 16,301,517	b/	$ 1,494,686	$ (383,186)	d/			$ 17,413,018
2	Multi-Family (R-4)	28,029	28,858	32,214	b/	3,101	(2,639)	d/			32,677
3	Gas Lights		211	219	b/	(219)					-
4	Commercial (C-1)	3,495,831	3,583,778	3,694,918	b/	342,607	29,820	d/			4,067,345
5	Commercial (C-2)	8,254,355	9,142,723	9,353,421	b/	871,090	378,893	d/			10,603,404
6	Industrial (F-1/T-2)	2,004,732	2,574,922	2,709,037	b/	357,133					3,066,170
7	Industrial (I-1)	36,274	-	-	b/	-					-
8	Industrial (T-1)	1,082,153	1,035,144	1,041,784	b/	94,967					1,136,751
9	Industrial (F-1/T-1/T-2)	1,290,946	1,732,479	1,687,573	b/	167,492					1,855,065
10	Industrial (T-3)	1,276,880	1,100,769	1,163,749	b/	108,183					1,271,932
11	Special Contract	141,302	14,277	74,883	b/	-					74,883
12	**Total**	**$ 31,862,131**	**$ 34,289,686**	**$ 36,059,314**		**$ 3,439,041**	**$ 22,888**		**$ -**		**$ 39,521,244**
13	Misc. Base Revenue Adjustments			-			-				-
14	**Total Sales and Transport Margin**	**$ 31,862,131**	**$ 34,289,686**	**$ 36,059,314**		**$ 3,439,041**	**$ 22,888**		**$ -**		**$ 39,521,244**
15	Purchased Gas Cost	38,611,525	35,313,102	30,528,398	c/						30,528,398
16	**Total Sales and Transport Revenue**	**$ 70,473,656**	**$ 69,602,788**	**$ 66,587,712**		**$ 3,439,041**	**$ 22,888**		**$ -**		**$ 70,049,642**
17	Other Revenue a/	**675,121**	854,766	1,077,171	c/	31,707	201	d/	(105,328)	e/	1,003,751
18	AFUDC -Interest		172,195	161,760							161,760
19	AFUDC-Equity		369,038	340,428							340,428
20	Total AFUDC	823,951	541,233	502,187		-	-		-		502,187
21	**Total Revenue**	**$ 71,972,728**	**$ 70,998,788**	**$ 68,167,071**		**$ 3,470,749**	**$ 23,090**		**$ (105,328)**		**$ 71,555,581**

a/ Normalization 4 Yr. Average - Rate Reset Normalization Adjustments-Non-Weather Adjustments Schedule 28
b/ Summary - Historic Base Period Jurisdictional Non-Gas Revenues -Current Rates - Schedule 15
c/ Revenue Reconciliation Schedule 5.1
d/ Weather Normalized Revenue Adjustment for the Historic Base Period Schedule 16.3
e/ Rate Reset Normalization Adjustments-Non-Weather Adjustments Schedule 28
g/ Schedule 15.1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Summary - Reconciliation
Twelve Months Ending December 31, 2020
Schedule 6.1

Please reference Schedule 5.1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
CGC Department 8100 Income Statement
Twelve Months Ending December 31, 2020
Schedule 6.1A

There were no off system sales of Liquid Natural Gas (LNG) during the Historic Base Period

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Operating and Maintenance Expense Summary
Twelve Months Ending December 31, 2020
Schedule 7

Line No.	Description		Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Historic Base Period Per Books		Rate Making Adjustments	Historic Base Period Adjusted	Normalization Adjustments	Historic Base Period Normalized
1	Payroll Expense	a/	3,216,717	3,581,237	3,994,127		(299,961)	3,694,166		3,694,166
2	Pension	a/	22,964	22,144	242,625		(220,481)	22,144		22,144
3	Post-Retirement Benefits Other than Pension	a/	-	49,612	16,595		183,020	199,615		199,615
4	Miscellaneous Employee Benefits	a/	(312)	15,063	(936)			(936)		(936)
5	401 K Benefits	a/	120,978	120,507	135,468			135,468		135,468
6	Health/Life Insurance Expense	a/	573,050	574,377	294,881		-	294,881	209,936	504,818
7	Benefits Capitalized	a/	(92,484)	(111,850)	(146,430)		-	(146,430)		(146,430)
8	Fleet Services & Facilities Expense	a/	810,419	607,162	594,714			594,714		594,714
9	Outside Services	a/	1,849,778	2,829,421	3,814,580	b/	327,442	4,142,022	(551,597)	3,590,424
10	Bad Debt Expense	a/	127,227	191,881	325,527		-	325,527	(93,656)	231,871
11	Advertising and Outreach	a/	-	879	122,880		(121,320)	1,560		1,560
12	Customer Services & Accounts Expense	a/	4,859	8,526	4,650			4,650		4,650
13	Franchise and Riders	a/	-	-	2,296,258		(2,296,258)	-		-
14	Administrative & General Expense a/	a/	951,611	912,450	859,955	a/	(1,525)	858,430	60,483	918,913
15	Admin & Gen. Salaries & Exp. Capitalized	a/	(60,878)	(111,881)	(128,343)			(128,343)		(128,343)
16	Other Distribution & Storage Expense	a/	588,213	898,051	1,759,510		(673,734)	1,085,776	(127,797)	957,979
17	AGL Service Company Allocations		3,838,136	5,383,103	7,764,521	c/	(1,438,186)	6,326,336	(205,546)	6,120,790
	Total Operation and Maintenance		11,950,278	14,970,682	21,950,582		(4,541,003)	17,409,579	(708,177)	16,701,403
			-	0	-		-	-	-	-

a/ Administrative and General Schedule 7(b)
b/ Move Damage Billing from credit to expense to revenue consistent with Docket No. 18-00017. Schedules 5.1 & 7(a).
c/ Historic base period includes total AGSC allocated costs. As the rate case amount for Service Company costs allocated to Taxes Other Than Income Tax was not known, the Company has used the allocated TOTIT as calculated by Mr. David Dittemore of 148,755 and added the approved allocated depreciation expense of 317,518 to AGSC cost adopted in 18-00017. This adjustment has been made so that this Historic Base Period may be compared to the allocated service company cost approved in CGC's 2017 rate case.

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
O&M Expense Roll Up Summary
Twelve Months Ending December 31, 2020
Schedule 7A

Line No.	Description		Amount	
	Total Expense			
1	Operation Expenses	a/	12,952,552	
2	Maintenance Expenses	a/	1,525,597	
3	Capitalized Expenses	a/	(292,088)	
4	Intercompany Billing	a/	101,655	
5	Allocated Costs	a/	7,662,866	
6	**Total Operating Expense Net of Depreciating and Tax**			**21,950,582**
	Payroll Expense			
7	Fixed Compensation	a/	3,559,434	
8	Variable Compensation			
9	AIP	a/	423,912	
10	Sales Bonus	a/	10,782	
11	**Total Payroll**			**3,994,127**
	Pension			
12	Pensions	a/	242,625	
13	Non-Qualified Pension Plan	a/	-	
14	**Total Pension**			**242,625**
15	Other Post Retirement Benefits	a/		16,595
16	Other Benefits	a/		(936)
17	401K Benefits	a/		135,468
18	Health Benefits	a/		294,881
19	Benefits Capitalized	a/		(146,430)
20	Fleet Services	a/	235,806	
21	Facilities	a/	376,223	
22	Fleet Exp Cap & Distributed	a/	(17,316)	
23	**Total Fleet and Facilities**			**594,714**
24	Outside Services			3,814,580
25	Customer Account Expenses	a/		325,527
26	Sales Promotion Expense			
27	Marketing Admin and Support	a/	31,740	
28	Civic Participation-Other		26,155	
29	Civic Participation-Commun Dev		64,986	
30	**Total Marketing & Civic Expense**			**122,880**
31	Customer Account Expenses	a/	325,527	
32	Less: Uncollectible (Included Separately)	a/	(325,527)	
33	Customer Service Expenses	a/	4,650	
34	**Total Customer Service and Account Expenses**			**4,650**
	Franchise and Riders			2,296,258
35	Administrative & General Expense	b/	859,955	
36	Admin & Gen Exp Capitalized	a/	(128,343)	
37	**Total Administrative & General Expense**			**731,613**
38	Allocated Expense			7,764,521
39	Other Distribution and Storage Expense			1,759,510
40	**Total**			**21,950,582**

a/Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Administrative and General Schedule 7(b)

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Administrative and General Expense
Twelve Months Ending December 31, 2020
Schedule 7B

Line No.	Account	Historic Base Period		Reclassify	After Reclass	Rate Making Adjustment		Adjusted Expense
1	607500 Strategic Environmental Costs	2,584	a/		2,584			2,584
2	670051 Company Use Gas	-	a/		-			-
3	670080 Tax and License	25,775	a/		25,775			25,775
4	670100 Office and Administrative	24,691	a/		24,691			24,691
5	670101 Supplies	1,361	a/		1,361			1,361
6	670102 Development and Training-Acctg.	4,313	a/		4,313			4,313
7	670103 Organizational Development	-	a/		-			-
8	670104 Postage	198,704	a/		198,704			198,704
9	670105 Operational Training	-	a/		-			-
10	670106 Safety Training and Reg Compliance	21,674	a/		21,674			21,674
11	670110 Seminars and Meetings	-	a/		-			-
12	670127 Uniforms	26,617	a/		26,617			26,617
13	670130 Bank Service Charges	27,207	a/		27,207			27,207
14	670165 Stores -Other	2,956	a/		2,956			2,956
15	670166 Inventory Adjustment Expense	(2,523)	a/		(2,523)			(2,523)
16	670172 Stores - Capitalization	-	a/		-			-
17	670300 General Business Insurance	147,850	a/		147,850			147,850
18	670351 Printing/ Reproduction	-	a/		-			-
19	670352 Forms	(11,036)	a/		(11,036)			(11,036)
20	670353 Freight/Shipping	-	a/		-			-
21	670355 Computer Software/Hardware Exp	-	a/		-			-
22	670400 Injuries and Damages	10,511	a/		10,511	-		10,511
23	670401 Workers Compensation Expense	-	a/		-			-
24	Regulatory	272,397	a/		272,397			272,397
25	670800 Association and Club Dues-Comp	30,835	a/		30,835	(1,525)	b/	29,310
26	670805 AssociationandClub Dues-Employee	2,440	a/		2,440			2,440
27	670806 General Dues and Subscriptions	15,718	a/		15,718			15,718
28	670840 Miscellaneous Expense	12,250	a/		12,250			12,250
29	670841 Fines and Penalties	-	a/		-			-
30	670855 Travel Expense	17,780	a/		17,780			17,780
31	670856 Meals and Entertainment	18,134	a/		18,134			18,134
32	670857 Meals and Entertainment 100 Percent	10,060	a/		10,060			10,060
33	670868 Spousal Travel Expense	-	a/		-			-
34	670880 Laboratory	-	a/		-			-
35	670881 AGL Acquisition	-	a/		-			-
36	670885 Restructuring-Severance	-	a/		-			-
37	670888 Transportation Reimbursement	-	a/		-			-
38	670159 Scrap Materials	(343)	a/		(343)			(343)
	Administrative & General Expense	**859,955**		**-**	**859,955**	**(1,525)**		**858,430**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Lobbying, Charitable Contribution, Social Club Membership, Athletic Events Schedule 24

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Other Distribution & Storage Expense
Twelve Months Ending December 31, 2020
Schedule 7C

Line No.	Account	Historic Base Period		Reclassify			Rate Making Adjustment	Adjusted Expense
1	620050 LNG Operation	201,124	a/			201,124	-	201,124
2	640605 Turn-off Service	1,129	a/			1,129	-	1,129
3	640607 Activate Meter	1,868	a/			1,868	-	1,868
4	640611 RelocateService(Re-Route)-Cred	(74,299)	a/			(74,299)	-	(74,299)
5	640707 Investigate Leaks-Distribution	800	a/			800	-	800
6	640749 Distribution-Mat Mgt	103,287	a/			103,287	-	103,287
7	640770 CCF Materials	3	a/			3	-	3
8	625200 Maintenance of Gas Holders	117,364	a/			117,364	-	117,364
9	625300 LNG Mnt Purification Equip	1,759	a/			1,759	-	1,759
10	625400 LNG Maint Liquefaction Equip	995,531	a/			995,531	(695,819)	299,713
11	625500 LNG Mnt- of Vaporizing Equip	7,765	a/			7,765	-	7,765
12	625600 LNG Mnt- of Compressor Equip	51,195	a/			51,195	-	51,195
13	625900 LNG Mnt-Other Equip	82,237	a/			82,237	-	82,237
14	645200 Repair and Maintain Mains	58,936	a/			58,936	-	58,936
15	645214 Repair damage mains	6,489	a/			6,489	-	6,489
16	645400 Maintenance Regulator Stations	30,088	a/			30,088	-	30,088
17	645501 Maint. Meter Sets andReg. Pro	10,666	a/			10,666	-	10,666
18	645503 Repair Damage Service	6,121	a/			6,121	-	6,121
19	645506 Repair Meter Sets and Reg. Re	2,098	a/			2,098	-	2,098
20	645700 Maintenance of Services	35,712	a/			35,712	-	35,712
21	675100 Maintenance of Facilities	37,841	a/			37,841	-	37,841
22	675105 Software Maintenance	32,132	a/			32,132	-	32,132
23	675110 Maintenance Power Equipment	-	a/			-	-	-
24	675120 Maintenance Hand Tools	48,202	a/			48,202	-	48,202
25	675140 Maintenance of Office Equip	1,038	a/			1,038	-	1,038
26	675160 Small Tools and Equipment	422	a/			422	-	422
27	675170 Tools and Equipment Repair	-	a/			-	-	-
28	610100 Purchased Gas Exp	-	a/	22,084	b/	22,084	-	22,084
29	**Other Distribution & Storage Expense**	**1,759,510**		**22,084**		**1,781,594**	**(695,819)**	**1,085,776**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Purchased Gas Adjustment Exclude Cost of OFF-System Sales Included in IMCR filing

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Taxes Other than Income Tax
Twelve Months Ending December 31, 2020
Schedule 8

Line No.	Description		Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Historic Base Period	Adj.		Adj. Other Tax
1	Property Tax	a/	2,093,447	2,000,004	2,199,996			2,199,996
2	Commission Inspection Fee	a/	305,345	291,223	324,852			324,852
3	Payroll Tax	a/	383,805	219,683	245,948	(20,390)	b/	225,558
4	Franchise Tax	a/	136,334	507,527	500,003			500,003
5	Gross Receipts Tax	a/	569,140	510,228	510,228			510,228
6	Allocated & Other Tax	c/			-			-
7	**Total**		**3,488,071**	**3,528,664**	**3,781,027**	**(20,390)**		**3,760,637**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Incentive Compensation Adjustment Schedule 27
c/ Rate Case taxes other than income taxes of $3,488,071 includes allocated TOTIT as approved by the Tennessee Public Utility Commission in Docket 18-00017. Allocated TOTIT of 148,755 have been removed from TOTIT on Schedule 5 and reclassed to Allocated cost for comparability purposes as discussed in Schedule 7

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Excise and Income Taxes
Twelve Months Ending December 31, 2020
Schedule 9

Line No.	Description		Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Historic Base Period	Rate Making Adjustments	Historic Base Period with Rate Making Adjustments	Normalization Adjustment Schedule 16.3 & Schedule 28	Historic Base Period Normalized	Adjustment to include Amortization of Current Year ARM Regulatory Asset/(Liability)	Historic Base Period With Annual True-Up Revenue Requirement Rate Adjustment
1	**Operating Revenue**	a/	71,972,727	70,998,787	71,188,257	(3,021,195)	68,167,063	3,388,510	71,555,573	-	71,555,573
	Operating Expense:										
2	Purchased Gas Expense	a/	38,611,525	35,313,102	30,550,482	(22,084)	30,528,398		30,528,398	-	30,528,398
3	O&M Expense	a/	11,950,278	15,024,266	21,950,582	(4,541,003)	17,409,579	(708,177)	16,701,403	-	16,701,403
4	Depreciation Expense	a/	7,718,131	8,246,593	8,462,331	(247,512)	8,214,820	304,676	8,519,496	-	8,519,496
	Amortization -ARM Reconciliation Balance (ARM Regulatory Asset/(Liability)	a/		3,962,204	990,551		990,551	(990,551)	-	7,538,057	7,538,057
5	Interest on Customer Deposits	a/	96,740	83,159	78,210	-	78,210	(38,147)	40,062	-	40,062
6	General Taxes (Taxes Other than Income)	a/	3,339,316	3,528,664	3,781,027	(20,390)	3,760,637	-	3,760,637	-	3,760,637
7	**Total Operating Expense [L2:L7]**		61,715,990	66,157,988	65,813,184	(4,830,989)	60,982,195	(1,432,199)	59,549,996	7,538,057	67,088,053
8	**NOI Before Excise and Income Tax [L1-L7]**		10,256,737	4,840,799	5,375,073	1,809,794	7,184,867	4,820,709	12,005,577	(7,538,057)	4,467,519
9	AFUDC (Equity-Portion)	a/	(823,951)	(369,038)	(340,428)	-	(340,428)		(340,428)		(340,428)
10	Interest Expense	b/	3,433,623	3,746,396	4,339,740	-	4,339,740	(43,799)	4,295,941	63,839	4,359,780
	Permanent Differences			21,000	23,000		23,000		23,000		23,000
11	**Net Income Before Excise and Income Tax [L8:L11]**		5,999,163	746,365	717,905	1,809,794	2,527,699	4,864,509	7,392,208	(7,601,896)	(209,688)
	Tennessee Excise Tax Calculation										
12	**Net Income Before Excise and Income Tax [L11]**		5,999,163	746,365	717,905	1,809,794	2,527,699	4,864,509	7,392,208	(7,601,896)	(209,688)
13	Excise Tax Rate		6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
14	Excise Tax Expense **[L12 x L13]**		**389,946**	**48,514**	**46,664**	117,637	**164,300**	**316,193**	**480,494**	**(494,123)**	**(13,630)**
15	Less After - Tax Excess Deferred Tax Lability Amortization		(18,081)	(18,081)	(18,081)		(18,081)		(18,081)		(18,081)
16	**Net Excise Tax Expense [L14:L15]**		**371,865**	**30,433**	**28,583**	**117,637**	146,219	**316,193**	**462,413**	**(494,123)**	**(31,711)**
17	**Excise Tax Current [L16-L18]**		(348)	(559,540)	145,269	117,637	262,905	316,193	579,099	(494,123)	84,975
18	**Excise Tax Deferred**	a/	**372,213**	**560,921**	**(116,686)**	**-**	**(116,686)**	**-**	**(116,686)**	**-**	**(116,686)**
	Federal Income Tax Calculation										
19	**Net Income Before Excise and Income Tax [L12]**		5,999,163	746,365	717,905	1,809,794	2,527,699	4,864,509	7,392,208	(7,601,896)	(209,688)
20	**Net Excise Tax Expense [L16]**		371,865	30,433	28,583	117,637	146,219	316,193	462,413	(494,123)	(31,711)
21	**Net Income Before Federal Income Tax [L19:L20}**		5,627,298	715,932	689,322	1,692,157	2,381,480	4,548,316	6,929,795	(7,107,773)	(177,977)
22	**FIT Rate**		21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%
23	**Federal Income Tax Expense [L21 x L22]**		1,181,733	150,346	144,758	355,353	500,111	955,146	1,455,257	(1,492,632)	(37,375)
24	Less After-Tax Excess Deferred Tax Liability Amortization-	c/	(918,724)	(893,619)	(891,297)		(891,297)	500,995	(390,302)		(390,302)
25	Less After-Tax Excess Deferred Tax Liability Amortization-Tax Cust & Jobs Act	d/		(1,362,595)	(340,649)		(340,649)	340,649	-		-
26	Less After-Tax Excess Deferred Tax Liability Amortization- Federal			(35,585)	(35,585)		(35,585)		(35,585)		(35,585)
27	Less Acceleration of federal basis adjustment EDIT Amortization	d/		(707,004)	(178,328)		(178,328)	178,328	-		-
	Less Acceleration of 2021 Unprotected EDIT Amortization	d/		(437,611)	(109,403)		(109,403)	109,403	-		-
28	**Net Federal Income Tax Expense [L23:L26]**		263,009	(3,286,069)	(1,410,503)	355,353	(1,055,150)	2,084,520	1,029,370	(1,492,632)	(463,262)
28	Federal Income Tax -Current **[L27-L29]**		(1,053)	(5,313,167)	(253,974)	355,353	101,379	2,084,520	2,185,899	(1,492,632)	693,267
29	Federal Income Tax -Deferred	a/	264,062	**2,027,098**	**(1,156,529)**	**-**	**(1,156,529)**	**-**	**(1,156,529)**	**-**	**(1,156,529)**

a/ Income Statement Historic Base Period Schedule 5
b/ Rate of Return Summary Schedule 11
c/ EDIT amortization separate into protected and unprotected. See Schedule 35.5

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Income Statement at Proposed Rates
Twelve Months Ending December 31, 2020

Line No.	Description	Current Rates		Rate Increase		Proposed Rates
	Revenue					
1	Gas Sales & Transportation Revenues	70,049,634	e/	11,545,439	g/	81,595,073
2	AFUDC	502,187	e/			502,187
3	Other Revenues	1,003,751	e/	101,548	a/	1,105,299
4	**Total Operating Revenues**	**71,555,573**		**11,646,987**		**83,202,560**
	Operating & Maintenance Expense					
5	Purchased Gas Expense	30,528,398	e/			30,528,398
6	Operating & Maintenance Expense-Labor	3,694,166	e/			3,694,166
7	Operating & Maintenance Expense-Non-Labor	13,007,236	e/	44,544	b/	13,051,780
8	**Total Operating & Maintenance Expense**	**47,229,801**		**44,544**		**47,274,344**
	Other Expense					
9	Depreciation Expense	8,519,496	e/			8,519,496
10	Amortization -Prior Year Earnings Deficiency/(Surplus)	7,538,057	e/			7,538,057
11	Interest on Customer Deposits	40,062	e/			40,062
12	Taxes Other than Income	3,760,637	e/			3,760,637
13	State Excise (Income) Tax	(31,711)	e/	754,159	c/	722,448
14	Federal Income Tax	(463,262)	e/	2,278,140	d/	1,814,877
15	**Total Other Expense**	**19,363,280**		**3,032,298**		**22,395,578**
16	**Operating Income**	**4,962,492**		**8,570,144**		**13,532,637**
17	Interest Expense	4,359,780	f/			4,359,780
18	Net Income	602,713		8,570,144		9,172,857
19	**Rate Base**	**190,129,250**				**190,129,250**
20	Overall Rate of Return **[L16/L19]**	2.61%				7.12%
21	Equity % of Capital Structure)	49.23%				49.23%
22	Rate Base Financed by Equity **[L19 Xx L21]**	93,600,630				93,600,630
23	Return on Equity **[L18/L22]**	0.64%				9.80%
24	Authorized Return on Equity	9.80%				9.80%
25	Equity Rate of Return Deficiency (Excess) **[L23-L24]**	9.16%				0.00%
26	Net Income Deficiency (Excess) **[L22 X L25]**	8,570,149				5
27	Revenue Conversion Factor	1.3472				1.3472
28	Revenue Deficiency (Excess) **[L26XL27]**	11,545,439				6

a/ Line 1 X Forfeited Discount Factor Sch 12
b/ (Line 1 + L4) X Uncollectible Factor Sch 12
c/ (Line 1 + Line 4-Line 9) X 6.5%
d/ (Line 1 + Line 4 -Line 9 -Line 15) X 21%
e/ Income Statement Historic Base Period Schedule 5
f/ Rate of Return Summary Schedule 11
g/ Annual Reconciliation Revenue Deficiency/ (Excess) Schedule 1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Rate of Return Summary
Twelve Months Ending December 31, 2020
Schedule 11

Line No.	Class of Capital	Rate Case Capital Structure and Rate Case Costs Rate Case	Prior Year Capital Structure and Rate Case Costs	Rate Case Capital Structure and Rate Case Costs Historic Base Period	Rate Case Capital Structure and Rate Case Costs Historic Base Period With Normalization Adjustments	Rate Case Capital Structure and Rate Case Costs Historic Base Period With Annual True-Up Revenue Requirement Rate Adjustment
1	Short-Term Debt	6.30%	6.30%	6.30%	6.30%	6.30%
2	Long-Term Debt	44.47%	44.47%	44.47%	44.47%	44.47%
3	Equity % of Total	49.23%	49.23%	49.23%	49.23%	49.23%
	Cost Rate					
4	Short-Term Debt	3.01%	3.01%	3.01%	3.01%	3.01%
5	Long-Term Debt	4.73%	4.73%	4.73%	4.73%	4.73%
6	Equity Authorized Dkt 18-00017	9.80%	9.80%	9.80%	9.80%	9.80%
	Weighted Cost					
12	Short-Term Debt	0.19%	0.19%	0.19%	0.19%	0.19%
13	Long-Term Debt	2.10%	2.10%	2.10%	2.10%	2.10%
14	Equity Authorized Dkt 18-00017	4.82%	4.82%	4.82%	4.82%	4.82%
16	Overall Rate of Return	7.118%	7.118%	7.118%	7.118%	7.118%
18	Average Rate Base	149,739,716	163,379,679	189,255,343	187,345,257	190,129,250
	Interest Expense					
18	Short-erm Debt-Interest	283,951	309,817	358,885	355,263	360,542
19	Long-Term Debt-Interest	3,149,672	3,436,579	3,980,856	3,940,678	3,999,238
20	Total Interest Expense	3,433,623	3,746,396	4,339,740	4,295,941	4,359,780
21	Required Equity	7,224,252	7,882,318	9,130,700	9,038,547	9,172,862
22	Total Return	10,657,876	11,628,714	13,470,440	13,334,488	13,532,641
23	Customer Deposit Balance	1,985,513				
24	Interest Rate -Customer Deposits Annual CGC TPUC Tariff No. 2 Sheet No. 5	6.00%				
25	Interest-Customer Deposits	119,131 a/				

a/ Calculated amount is not used for the rate reset normalization adjustment, please see Schedule 28 for the normalizaiton adjustment. The change in the calculation of interest on customer deposits is discussed in the testimony of Mr. Archie Hickerson.

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Conversion and Income Tax Gross-up Factors
Twelve Months Ending December 31, 2020
Schedule 12

Line No.	Description	Percentage	Amount
(a)	(b)	(c)	(d)
1	Operating Revenue		100%
2	Add: Forfeited Discounts **[Col (c) L2 X Col (d) L1)]**	0.8796%	0.0087955
3	Balance **[L1+L2]**		1.008796
4	Uncollectible **[Col (c) L4 X Col (d) L3]**	0.3825%	0.0038581
5	Balance **[L3-L4]**		1.0049379
6	State Excise **[Col (c) L6 X Col (d) L5]**	6.5%	0.065320964
7	Balance **[L5-L6]**		0.939616937
8	Federal Income Tax **[Col (c) L8 X Col (d) L7]**	21.0%	0.197319557
9	Balance **[L7-L8]**		0.74229738
10	Revenue Conversion Factor **[L1/L9]**		1.347169
	Effective Tax Rate		
11	Net Income		100%
12	State Excise Rate **[Col (c) L12 X Col (d) L11]**	6.5%	6.50%
13	Subject to FIT **[L11-L12]**		93.50%
14	FIT Rate **[Col (c) L14 X Col (d) L13)]**	21.0%	19.64%
15	Composite Income Tax Rate **[L12+L14]**		26.135%
16	Income Tax Gross Up Factor **[L15/(1-L15]**		1.3538212

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Margin by Rates Schedule Current and Proposed Rates
Twelve Months Ending December 31, 2020
Schedule 13

Line No.	Descriptions	Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Normalized Margin Current Rates	Normalized Margin Proposed Rates Schedule 17	Margin Change	% Change
	Sales & Transportation Margin						
1	Residential (R-1)	$ 14,251,629	$ 17,125,507	$ 17,413,018	$ 22,550,221	$ 5,137,203	29.5%
2	Multi-Family (R-4)	28,029	32,829	32,677	42,302	9,625	29.5%
3	Commercial (C-1)	3,495,831	4,067,059	4,061,595	5,257,027	1,195,432	29.4%
4	Commercial (C-2)	8,254,355	10,461,069	10,603,404	13,727,427	3,124,024	29.5%
5	Industrial (F-1/T-2)	2,004,732	2,640,164	2,966,984	3,841,357	874,373	29.5%
6	Industrial (I-1)	36,274	-	-	-	-	0.0%
7	Industrial (T-1)	1,082,153	1,175,368	1,136,750	1,469,525	332,775	29.3%
8	Industrial (F-1/T-1/T-2)	1,290,946	1,658,066	1,855,065	2,400,634	545,569	29.4%
9	Industrial (T-3)	1,276,880	1,264,408	1,274,177	1,650,402	376,225	29.5%
10	Special Contract	141,302	14,277	74,883	74,883	$ -	0.0%
11	**Total Sales and Transport Revenue**	**$ 31,862,131**	**$ 38,438,748**	**$ 39,418,551**	**$ 51,013,777**	**$ 11,595,226**	29.4%
12	Other Revenue a/	**675,121**	**854,766**	1,003,751	1,003,751	-	0.0%
13	**Total Margin**	**$ 32,537,252**	**$ 39,293,514**	**$ 40,422,303**	**$ 52,017,529**	**$ 11,595,226**	28.7%

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Depreciation and Amortization
Twelve Months Ending December 31, 2020

Line No.	Account	Description	Balance as of 12/31/2020	Adjustments	Balance as of 12/31/2020	Current Rates	Total
1	301	301.00 Organization - Depr	12,563		12,563	0.00%	-
2	302	302.00 Fran & Cons - Depr	-		-	0.00%	-
3	360	360.10 Land - Other SP	1,262,030		1,262,030	0.00%	-
4	361	361.00 Structures & Imp - NatGas	10,720,079		10,720,079	1.51%	161,873
5	362	362.00 Gas Holders - Natural Gas	8,152,891		8,152,891	0.96%	78,268
6	363	363.00 Purification Equipment	582,978		582,978	0.21%	1,224
7	363	363.10 Liquefaction Equipment	6,387,143		6,387,143	3.59%	229,298
8	363	363.20 Vaporizing Equip	2,361,662		2,361,662	1.35%	31,882
9	363	363.30 Compressor Station Equip	3,328,608		3,328,608	1.73%	57,585
10	363	363.40 M&R Equipment	321,972		321,972	3.49%	11,237
11	363	363.50 Other Equipment Storage	2,143,973		2,143,973	7.54%	161,656
12	364	364.20 Structures & Imp - LNG	1,585,632		1,585,632	1.84%	29,176
13	364	364.50 M&R Equipment - LNG	1,211,162		1,211,162	3.62%	43,844
14	364	364.80 Other Equipment- LNG	2,965,714		2,965,714	7.62%	225,987
15	367	367.10 Mains - Steel	513,689		513,689	1.40%	7,192
16	374	374.00 Land & Land Rights - DP	1,572,045		1,572,045	1.17%	18,393
17	374	374.10 Land - DP	486,627		486,627	0.00%	-
18	375	375.00 Structures & Improvements DP	533,095		533,095	3.80%	20,258
19	376	376.00 Mains	190,651,944		190,651,944	1.95%	3,721,408
20	377	377.00 Compressor Station Equip			-	0.00%	-
21	378	378.00 M&R Station Equip - General	2,694,847		2,694,847	2.34%	63,059
22	379	379.00 M&R Station Equip - City Gat	3,339,666		3,339,666	1.80%	60,114
23	380	380.00 Services	65,932,006		65,932,006	2.92%	1,927,327
24	381	381.00 Meters	14,741,882		14,741,882	2.97%	437,834
25	381	381.10 Meters - ERTs	3,633,350		3,633,350	6.25%	227,084
26	382	382.00 Meter Installations	4,821,807		4,821,807	1.13%	54,486
27	383	383.00 House Regulators	6,013,719		6,013,718.94	1.73%	103,917
28	384	384.00 House Reg Installations	1,333,854		1,333,854	1.80%	24,009
29	385	385.00 Industrial M&R Station Equip	138,554		138,554	2.22%	3,076
30	386	386.00 Other Property on CP	16,919		16,919	0.00%	-
31	387	387.00 Other Equipment - DP	533,513		533,513	1.86%	9,923
32	389	389.10 Land - GP	99,156		99,156	0.00%	-
33	390	390.00 Structures & Improvements GP	176,594		176,594	0.00%	-
34	391	391.00 Office Furniture	-		-	5.00%	-
35	391	391.10 OFE - Software Non-Enterpris	(135)		(135)	20.00%	(27)
36	391	391.11 OFE - Enterprise Software	2,255,119		2,255,119	10.00%	225,512
37	391	391.12 OFE - Servers - Hardware	333,523		333,523	20.00%	66,705
38	391	391.20 OFE - Enterprise - 10YR	5,480,332		5,480,332	8.33%	456,512
39	392	392.00 Trans Equip	627,683		627,683	16.12%	101,182
40	392	392.10 Trans Eq - Autos & Lt Trcks	230,401		230,401	16.12%	37,141
41	392	392.20 Trans Equip - Service Trucks	1,003,993		1,003,993	8.71%	87,448
42	392	392.30 Trans Equip - Heavy Trucks	918,455		918,455	7.43%	68,241
43	393	393.00 Stores Equipment	2,055,110		2,055,110	4.00%	82,204
44	394	394.00 Tools,Shop,& Garage Equip	558,638		558,638	7.69%	42,959
45	395	395.00 Laboratory Equipment	-		-	0.00%	-
46	396	396.00 Power Operated Equip	500,264		500,264	1.87%	9,355
47	397	397.00 Communication Equip	442,839		442,839	8.33%	36,888
48	398	398.00 Miscellaneous Equipment	228,831		228,831	6.67%	15,263
			352,904,728	**-**	**352,904,728**		**8,939,496**
			-				

Rate Case Adjustment	**(172,488)**
Total	**8,767,008**
Depreciation and Amortization	**8,462,331**
Adjustment	**304,676**

Factor 0.0000000 %
(0.0000000 % applied to Revenue Expenses & Tax Credits and Deferred Income)

Schedule 1
Page 1 of 1

Schedule 1 Revenue Requirement
For the Year Ended December 31, 2022
Tariff: RS
Schedule 1 Revenue Requirement - 12 MOS
Schedule 1

Line No.	Acct. No.	Description	Rate Base Item	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
				Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
				Actual Rate Base												Actual Rate Base
1	101	Gas - Electric Plant in Service	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
2	101.1	Electric - Property under Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
3	102	Gas - Gas Plant Purchased or Sold	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
4	102	Electric - Electric Plant Purchased or Sold	Electric Plant in Service	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
5	103	Gas - Property Held for Future Use	Electric Plant in Service	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
6	103	Electric - Property Held for Future Use	Electric Plant in Service	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
7	105	Gas - Plant Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
8	105	Electric - Plant Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
9	106	Gas - Completed Construction not Classified	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
10	106	Electric - Completed Construction not Classified	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
11	107	Gas - Construction Work in Progress	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
12	107	Electric - Construction Work in Progress	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
13	108.1	Gas - Accumulated Depreciation	Electric Plant in Service	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
14	108.1	Electric - Accumulated Depreciation	Electric Plant in Service	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
15	108.2	Gas - Accumulated Depreciation - Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
16	108.2	Electric - Accumulated Depreciation - Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
17	108.3	Gas - Accumulated Depreciation - Property Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
18	108.3	Electric - Accumulated Depreciation - Property Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
19	108.4	Gas - Accumulated Depreciation - Plant Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
20	108.4	Electric - Accumulated Depreciation - Plant Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
21	108.5	Gas - Accumulated Depreciation - Completed Construction not Classified	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
22	108.5	Electric - Accumulated Depreciation - Completed Construction not Classified	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
23	108.6	Gas - Accumulated Depreciation - Construction Work in Progress	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
24	108.6	Electric - Accumulated Depreciation - Construction Work in Progress	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
25	111	Gas - Accumulated Amortization	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
26	111	Electric - Accumulated Amortization	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
27	111	Gas - Accumulated Amortization - Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
28	111	Electric - Accumulated Amortization - Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
29	114	Gas - Electric Plant Acquisition Adjustments	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
30	114	Electric - Electric Plant Acquisition Adjustments	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
31	115	Gas - Accumulated Amortization - Electric Plant Acquisition Adjustments	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
32	115	Electric - Accumulated Amortization - Electric Plant Acquisition Adjustments	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
33	120.1	Gas - Nuclear Fuel in Process of Refining, Conversion, Enrichment and Fabrication	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
34	120.1	Electric - Nuclear Fuel in Process of Refining, Conversion, Enrichment and Fabrication	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
35	120.2	Gas - Nuclear Fuel Materials and Assemblies	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
36	120.2	Electric - Nuclear Fuel Materials and Assemblies	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
37	120.3	Gas - Nuclear Fuel Assemblies in Reactor	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
38	120.3	Electric - Nuclear Fuel Assemblies in Reactor	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
39	120.4	Gas - Spent Nuclear Fuel	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
40	120.4	Electric - Spent Nuclear Fuel	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
41	120.5	Gas - Nuclear Fuel Under Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
42	120.5	Electric - Nuclear Fuel Under Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
43	120.6	Gas - Accumulated Provision for Amortization of Nuclear Fuel in Process of Refining, Conversion, Enrichment and Fabrication	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
44	120.6	Electric - Accumulated Provision for Amortization of Nuclear Fuel in Process of Refining, Conversion, Enrichment and Fabrication	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
45	120.7	Gas - Accumulated Provision for Amortization of Nuclear Fuel Materials and Assemblies	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
46	120.7	Electric - Accumulated Provision for Amortization of Nuclear Fuel Materials and Assemblies	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
47	120.8	Gas - Accumulated Provision for Amortization of Nuclear Fuel Assemblies in Reactor	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
48	120.8	Electric - Accumulated Provision for Amortization of Nuclear Fuel Assemblies in Reactor	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
49	120.9	Gas - Accumulated Provision for Amortization of Spent Nuclear Fuel	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
50	120.9	Electric - Accumulated Provision for Amortization of Spent Nuclear Fuel	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
51	120.10	Gas - Accumulated Provision for Amortization of Nuclear Fuel Under Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
52	120.10	Electric - Accumulated Provision for Amortization of Nuclear Fuel Under Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
53	154	Gas - Materials and Supplies	Materials and Supplies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
54	154	Electric - Materials and Supplies	Materials and Supplies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
55	163	Gas - Stores Expense Undistributed	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
56	163	Electric - Stores Expense Undistributed	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
57	165	Gas - Prepayments	Materials and Supplies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
58	165	Electric - Prepayments	Materials and Supplies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
59	182.3	Gas - Other Regulatory Assets	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
60	182.3	Electric - Other Regulatory Assets	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
61	186	Gas - Miscellaneous Deferred Debits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
62	186	Electric - Miscellaneous Deferred Debits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
63	190	Gas - Accumulated Deferred Income Taxes	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
64	190	Electric - Accumulated Deferred Income Taxes	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
65	235	Gas - Customer Deposits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
66	235	Electric - Customer Deposits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
67	252	Gas - Customer Advances for Construction	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
68	252	Electric - Customer Advances for Construction	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
69	253	Gas - Other Deferred Credits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
70	253	Electric - Other Deferred Credits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
71	255	Gas - Accumulated Deferred Investment Tax Credits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
72	255	Electric - Accumulated Deferred Investment Tax Credits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
73		Total		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Acct. No.	Description	Rate Base Item	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
				Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
				Actual Rate Base												Actual Rate Base
1	101	Gas - Electric Plant in Service	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
2	101.1	Electric - Property under Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
3	102	Gas - Gas Plant Purchased or Sold	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
4	102	Electric - Electric Plant Purchased or Sold	Electric Plant in Service	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
5	103	Gas - Property Held for Future Use	Electric Plant in Service	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
6	103	Electric - Property Held for Future Use	Electric Plant in Service	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
7	105	Gas - Plant Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
8	105	Electric - Plant Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
9	106	Gas - Completed Construction not Classified	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
10	106	Electric - Completed Construction not Classified	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
11	107	Gas - Construction Work in Progress	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
12	107	Electric - Construction Work in Progress	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
13	108.1	Gas - Accumulated Depreciation	Electric Plant in Service	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
14	108.1	Electric - Accumulated Depreciation	Electric Plant in Service	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
15	108.2	Gas - Accumulated Depreciation - Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
16	108.2	Electric - Accumulated Depreciation - Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
17	108.3	Gas - Accumulated Depreciation - Property Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
18	108.3	Electric - Accumulated Depreciation - Property Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
19	108.4	Gas - Accumulated Depreciation - Plant Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
20	108.4	Electric - Accumulated Depreciation - Plant Held for Future Use	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
21	108.5	Gas - Accumulated Depreciation - Completed Construction not Classified	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
22	108.5	Electric - Accumulated Depreciation - Completed Construction not Classified	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
23	108.6	Gas - Accumulated Depreciation - Construction Work in Progress	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
24	108.6	Electric - Accumulated Depreciation - Construction Work in Progress	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
25	111	Gas - Accumulated Amortization	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
26	111	Electric - Accumulated Amortization	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
27	111	Gas - Accumulated Amortization - Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
28	111	Electric - Accumulated Amortization - Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
29	114	Gas - Electric Plant Acquisition Adjustments	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
30	114	Electric - Electric Plant Acquisition Adjustments	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
31	115	Gas - Accumulated Amortization - Electric Plant Acquisition Adjustments	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
32	115	Electric - Accumulated Amortization - Electric Plant Acquisition Adjustments	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
33	120.1	Gas - Nuclear Fuel in Process of Refining, Conversion, Enrichment and Fabrication	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
34	120.1	Electric - Nuclear Fuel in Process of Refining, Conversion, Enrichment and Fabrication	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
35	120.2	Gas - Nuclear Fuel Materials and Assemblies	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
36	120.2	Electric - Nuclear Fuel Materials and Assemblies	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
37	120.3	Gas - Nuclear Fuel Assemblies in Reactor	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
38	120.3	Electric - Nuclear Fuel Assemblies in Reactor	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
39	120.4	Gas - Spent Nuclear Fuel	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
40	120.4	Electric - Spent Nuclear Fuel	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
41	120.5	Gas - Nuclear Fuel Under Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
42	120.5	Electric - Nuclear Fuel Under Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
43	120.6	Gas - Accumulated Provision for Amortization of Nuclear Fuel in Process of Refining, Conversion, Enrichment and Fabrication	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
44	120.6	Electric - Accumulated Provision for Amortization of Nuclear Fuel in Process of Refining, Conversion, Enrichment and Fabrication	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
45	120.7	Gas - Accumulated Provision for Amortization of Nuclear Fuel Materials and Assemblies	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
46	120.7	Electric - Accumulated Provision for Amortization of Nuclear Fuel Materials and Assemblies	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
47	120.8	Gas - Accumulated Provision for Amortization of Nuclear Fuel Assemblies in Reactor	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
48	120.8	Electric - Accumulated Provision for Amortization of Nuclear Fuel Assemblies in Reactor	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
49	120.9	Gas - Accumulated Provision for Amortization of Spent Nuclear Fuel	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
50	120.9	Electric - Accumulated Provision for Amortization of Spent Nuclear Fuel	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
51	120.10	Gas - Accumulated Provision for Amortization of Nuclear Fuel Under Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
52	120.10	Electric - Accumulated Provision for Amortization of Nuclear Fuel Under Capital Lease	Electric Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
53	154	Gas - Materials and Supplies	Materials and Supplies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
54	154	Electric - Materials and Supplies	Materials and Supplies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
55	163	Gas - Stores Expense Undistributed	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
56	163	Electric - Stores Expense Undistributed	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
57	165	Gas - Prepayments	Materials and Supplies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
58	165	Electric - Prepayments	Materials and Supplies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
59	182.3	Gas - Other Regulatory Assets	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
60	182.3	Electric - Other Regulatory Assets	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
61	186	Gas - Miscellaneous Deferred Debits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
62	186	Electric - Miscellaneous Deferred Debits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
63	190	Gas - Accumulated Deferred Income Taxes	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
64	190	Electric - Accumulated Deferred Income Taxes	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
65	235	Gas - Customer Deposits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
66	235	Electric - Customer Deposits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
67	252	Gas - Customer Advances for Construction	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
68	252	Electric - Customer Advances for Construction	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
69	253	Gas - Other Deferred Credits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
70	253	Electric - Other Deferred Credits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
71	255	Gas - Accumulated Deferred Investment Tax Credits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
72	255	Electric - Accumulated Deferred Investment Tax Credits	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
73		Total		-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Monthly Summaries of Plant
Twelve Months Ending December 31, 2020
Schedule 14.2

Line No.	Account	Description	Classification	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Depreciation and Amortization - Active Services Lines
Twelve Months Ending December 31, 2020
Schedule 14.3

DOT Report Total Service Lines		80,757	
Customers at			
Rate Schedule			
Residential General Service R-1	59,881		
Residnetial Multi-Family Housing Service R-4	2		
Small Commercial and Industrial General Service C-1	6,626		
Medium Commercial and Industrial General Service C-2	2,010		
Industrial F-1, I-1, T-1, T-2, T-3, & Special Contract	116		
TotalCustomers 12/31/2020		68,635	a/
Service Lines with inactive meters		1,751	
Inactive Service lines to be evaluated for retirement			
Depreciation per Service Line at 2.92% Depr Rate		10,371	
Depreciation Adjustment at 2.92% Depr Rate		$ 23.87	
		247,512	

a/ Schedule 16.4 Number of Customers, Volume, & Base Revenue

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Summary Historic Base Period Jurisdictional Non-Gas Revenue Present Rates
Twelve Months Ending December 31, 2020
Schedule 15

	January	February	March	April	May	June	July	August	September	October	November	December	Total	Winter	Summer	Total
Residential R-1																
Bills	59.238	59.462	59.400	59.180	59.064	58.960	58.897	58.933	59.032	59.020	59.480	59.871	710.537	356.631	353.906	710.537
Volume-Therms (Billed and Unbilled)	6.185.182	6.276.818	2.789.340	2.112.440	1.530.189	814.068	631.832	659.904	816.845	1.292.377	3.501.055	7.686.610	34.296.661	28.551.445	5.745.216	34.296.661
Customer Charge Rate	17.00	17.00	17.00	17.00	14.00	14.00	14.00	14.00	14.00	15.90	19.30	19.30				
Volumetric Charge Rate/Therm																
Customer Charge Revenue	1.008.195	988.652	1.005.770	1.016.876	790.033	821.197	877.841	814.978	840.990	917.848	1.175.107	1.147.256	$ 11.404.743	$ 6.341.856	$ 5.062.887	$ 11.404.743
Volumetric Revenue	716.943	727.551	323.320	244.875	177.365	94.366	73.244	76.498	94.688	168.826	462.192	1.014.864	4.174.732	3.489.744	684.987	4.174.732
Franchise Fee Credit	-	-	0	(2)	-	(0)	0	-	-	-	(3)	-	(4)	(4)	-	(4)
AUA Revenue Net	-	-	(0)	5	-	1	(1)	-	-	-	10	-	15	15	-	15
WNA Revenue	201.742	124.414	163.583	(7.605)	23.398	16	(15)	0	(7)	19	211.751	4.735	722.031	698.621	23.410	722.031
Total Margin	$ 1.926.880	$ 1.840.617	$ 1.492.674	$ 1.254.148	$ 990.796	$ 915.579	$ 951.069	$ 891.476	$ 935.671	$ 1.086.693	$ 1.849.058	$ 2.166.856	$ 16.301.517	$ 10.530.232	$ 5.771.284	$ 16.301.517
Residential R-4																
Units Billed	185	185	185	185	185	185	185	205	165	170	185	185	2.205	1.110	1.095	2.205
Volume-Therms (Billed and Unbilled)	9.259	11.816	11.125	6.631	4.634	3.688	2.270	2.879	2.271	3.377	4.586	8.509	71.044	51.926	19.118	71.044
Customer Charge/Unit Rate	$ 6.25	$ 6.25	$ 6.25	$ 6.25	$ 6.25	$ 6.25	$ 6.25	$ 6.25	$ 6.25	$ 7.10	$ 7.10	$ 7.10				
Volumetric Charge Rate/Therm	$ 0.22	$ 0.22	$ 0.22	$ 0.22	$ 0.19	$ 0.19	$ 0.19	$ 0.19	$ 0.19	$ 0.22	$ 0.25	$ 0.25				
Customer Charge Revenue	1.156	1.156	1.156	1.156	1.156	1.156	1.156	1.280	1.032	1.210	1.314	1.314	$ 14.243	$ 7.252	$ 6.991	$ 14.243
Volumetric Revenue	2.016	2.572	2.422	1.443	991	714	439	557	439	670	1.031	2.110	15.404	11.594	3.810	15.404
Franchise Fee Credit	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-
WNA Revenue	585	604	313	388	0	0	0	0	0	0	361	317	2.568	2.568	-	2.568
Total Margin	$ 3.757	$ 4.332	$ 3.891	$ 2.987	$ 2.147	$ 1.870	$ 1.596	$ 1.837	$ 1.472	$ 1.879	$ 2.706	$ 3.740	$ 32.214	$ 21.413	$ 10.801	$ 32.214
Gas Lights																
Bills	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6	12
Volume-Therms (Billed and Unbilled)	10	10	10	10	10	10	10	10	10	10	10	10	120	60	60	120
Customer Charge Rate	17	17.00	17.00	17.00	14.00	14.00	14.00	14.00	14.00	15.90	19.30	19.30	193			
Volumetric Charge Rate/Therm	$ 0.11591	$ 0.11591	$ 0.11591	$ 0.11591	$ 0.11591	$ 0.11591	$ 0.11591	$ 0.11591	$ 0.11591	$ 0.13193	$ 0.13193	$ 0.13193				
Customer Charge Revenue	$ 17	$ 17	$ 17	$ 17	$ 15	$ 14	$ 14	$ 14	$ 14	$ 15	$ 19	$ 19	$ 192	$ 106	$ 86	$ 192
Volumetric Revenue	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	26.30	13	13	26
Demand Charge																
Franchise Fee Credit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-
AUA Revenue Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-
WNA Revenue																
Total Margin	$ 19	$ 19	$ 19	$ 19	$ 17	$ 16	$ 16	$ 16	$ 16	$ 18	$ 21	$ 22	$ 219	$ 119	$ 99	$ 219
													0			
Commercial Industrial C-1																
Bills	6.682	6.687	6.654	6.567	6.525	6.484	6.450	6.433	6.388	6.403	6.514	6.625	78.412	39.729	38.683	78.412
Volume-Therms (Billed and Unbilled)	1.291.811	1.253.138	523.110	282.981	130.490	80.992	85.911	98.297	109.888	165.584	539.448	1.396.554	5.958.204	5.287.042	671.161	5.958.204
Customer Charge Rate	$ 31.00	$ 31.00	$ 31.00	$ 31.00	$ 26.80	$ 26.80	$ 26.80	$ 26.80	$ 26.80	$ 30.50	$ 35.50	$ 35.50				
Volumetric Charge Rate/Therm	$ 0.18581	$ 0.18581	$ 0.18581	$ 0.18581	$ 0.14589	$ 0.14589	$ 0.14589	$ 0.14589	$ 0.14589	$ 0.18581	$ 0.21149	$ 0.21149				
Customer Charge Revenue	$ 211.777	$ 201.826	$ 199.837	$ 205.970	$ 169.419	$ 172.706	$ 184.814	$ 171.424	$ 172.474	$ 188.960	$ 231.406	$ 229.996	$ 2.340.610	$ 1.280.812	$ 1.059.798	$ 2.340.610
Volumetric Revenue	$ 240.087	$ 232.841	$ 97.102	$ 52.580	$ 16.663	$ 11.832	$ 12.533	$ 14.325	$ 16.032	$ 27.333	$ 113.816	$ 295.320	1.130.465	1.031.747	98.718	1.130.465
Demand Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-
Franchise Fee Credit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-
AUA Revenue Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-
WNA Revenue	$ 63.692	$ 43.055	$ 57.379	$ (9.864)	$ 8.214	$ 5	$ (0)	$ (5)	$ -	$ (1)	$ 53.049	$ 2.239	217.763	209.550	8.213	217.763
Total Margin	$ 515.557	$ 477.722	$ 354.317	$ 248.687	$ 194.296	$ 184.543	$ 197.347	$ 185.744	$ 188.506	$ 216.292	$ 398.271	$ 527.555	$ 3.688.838	$ 2.522.109	$ 1.166.729	$ 3.688.838
Commercial Industrial C-1 AC																
Bills	11	13	13	14	14	14	15	15	15	16	16	19	175	86	89	175
Volume-Therms (Billed and Unbilled)	669	1.105	1.075	211	144	73	45	57	47	84	243	1.000	4.752	4.303	450	4.752
Customer Charge Rate	$ 31.00	$ 31.00	$ 31.00	$ 31.00	$ 26.80	$ 26.80	$ 26.80	$ 26.80	$ 26.80	$ 26.80	$ 31.00	$ 31.00				
Volumetric Charge Rate/Therm	$ 0.18581	$ 0.18581	$ 0.18581	$ 0.18581							$ 0.21149	$ 0.21149				
Summer Air Conditioning rate	$ -				$0.03968	$0.03968	$0.03968	$0.03968	$0.03968	$0.03968						
Customer Charge Revenue	$ 341	$ 347	$ 338	$ 445	$ 386	$ 390	$ 372	$ 418	$ 398	$ 437	$ 502	$ 639	$ 5.013	$ 2.613	$ 2.400	$ 5.013
Volumetric Revenue	$ 124	$ 205	$ 200	$ 39	$ 23	$ 3	$ 2	$ 2	$ 2	$ 3	$ 26	$ 211	841	806	35	841
Demand Charge													-	-	-	-
Franchise Fee Credit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-
AUA Revenue Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-
WNA Revenue	$ 45	$ 62	$ 47	$ 17	$ -	$ -	$ -	$ -	$ -	$ -	$ 29	$ 27	227	227	-	227
Total Margin	$ 511	$ 615	$ 584	$ 502	$ 409	$ 393	$ 373	$ 420	$ 399	$ 440	$ 557	$ 877	6.081	$ 3.646	$ 2.435	$ 6.081
Commercial Industrial C-2																
Bills	1.980	1.982	1.977	1.958	1.946	1.943	1.932	1.933	1.985	1.995	2.006	2.010	23.647	11.913	11.734	23.647
Demand Determinants/Dth	33.631	32.272	34.436	33.010	31.326	32.892	34.861	32.552	34.117	34.790	35.711	34.765	404.361	203.824	200.537	404.361
Volume-Therms (Billed and Unbilled)	3.827.116	3.758.035	2.391.064	1.434.325	1.258.397	1.008.463	926.217	995.260	1.174.757	1.471.289	2.437.825	4.404.952	25.087.701	18.253.318	6.834.382	25.087.701
Customer Charge Rate	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00				
Demand Charge Rate	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35				
Volumetric Charge Rate																
0-3.000 Therms	$ 0.18744	$ 0.18744	$ 0.18744	$ 0.18744	$ 0.14717	$ 0.14717	$ 0.14717	$ 0.14717	$ 0.14717	$ 0.14717	$ 0.18744	$ 0.18744				
3.001-5.000 Therms	$ 0.17109	$ 0.17109	$ 0.17109	$ 0.17109	$ 0.11683	$ 0.11683	$ 0.11683	$ 0.11683	$ 0.11683	$ 0.11683	$ 0.17109	$ 0.17109				
5.001-15.000 Therms	$ 0.16666	$ 0.16666	$ 0.16666	$ 0.16666	$ 0.10892	$ 0.10892	$ 0.10892	$ 0.10892	$ 0.10892	$ 0.10892	$ 0.16666	$ 0.16666				
Over 15.000 Therms	$ 0.08623	$ 0.08623	$ 0.08623	$ 0.08623	$ 0.08623	$ 0.08623	$ 0.08623	$ 0.08623	$ 0.08623	$ 0.08623	$ 0.08623	$ 0.08623				
Customer Charge Revenue	$ 148.322	$ 144.020	$ 148.889	$ 147.767	$ 139.530	$ 144.679	$ 155.461	$ 142.558	$ 152.629	$ 164.345	$ 175.974	$ 169.598	$ 1.833.772	$ 934.570	$ 899.202	$ 1.833.772
Volumetric Revenue	682.832	672.272	428.771	263.800	175.450	141.358	127.092	138.406	163.246	230.048	490.669	902.153	4.416.097	3.440.497	975.600	4.416.097
Demand Revenues	213.263	203.121	212.665	209.631	197.309	204.403	222.847	202.534	222.633	238.396	257.749	250.062	2.634.613	1.346.491	1.288.122	2.634.613
Franchise Fee Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WNA Revenue	120.819	85.033	121.711	(15.952)	17.038	6	-	(114)	(462)	46	131.547	9.268	468.938	452.425	16.513	468.938
Total Revenue	$ 1.165.235	$ 1.104.446	$ 912.036	$ 605.246	$ 529.326	$ 490.447	$ 505.400	$ 483.384	$ 538.046	$ 632.835	$ 1.055.938	$ 1.331.082	$ 9.353.421	$ 6.173.983	$ 3.179.437	$ 9.353.421
	$ 47															
Commercial Industrial T-3																
Bills	47	46	46	49	49	49	49	49	49	49	49	49	580	286	294	580
Demand Determinants/Dth	4.405	4.447	4.604	4.699	4.604	4.604	4.604	4.993	4.993	4.993	4.993	5.151	57.089	28.298	28.791	57.089
Volume-Therms (Billed and Unbilled)	661.907	629.257	473.233	385.333	323.123	275.773	255.782	263.884	303.963	354.680	483.966	693.045	5.103.946	3.326.741	1.777.205	5.103.946
Customer Charge Rate	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 85.43	$ 85.43	$ 85.43				
Demand Charge Rate	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 7.20	$ 7.20	$ 7.20				
Volumetric Charge Rates																
0-3.000 Therms	$ 0.18744	$ 0.18744	$ 0.18744	$ 0.18744	$ 0.14717	$ 0.14717	$ 0.14717	$ 0.14717	$ 0.14717	$ 0.16764	$ 0.21351	$ 0.21351				
3.001-5.000 Therms	0.17109	0.17109	0.17109	0.17109	0.11683	0.11683	0.11683	0.11683	0.11683	0.13308	0.19489	0.19489				
5.001-15.000 Therms	0.16666	0.16666	0.16666	0.16666	0.10892	0.10892	0.10892	0.10892	0.10892	0.12407	0.18984	0.18984				
Over 15.000 Therms	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.09820	0.09822	0.09822				
Customer Charge Revenue	$ 3.525	$ 3.525	$ 3.675	$ 3.675	$ 3.675	$ 3.675	$ 3.675	$ 3.675	$ 3.675	$ 4.186	$ 4.186	$ 4.186	45.333	$ 22.772	$ 22.561	$ 45.333
Demand Revenue	62.004	27.824	(1.168)	57.660	31.561	(3.807)	29.236	31.706	31.706	35.950	35.950	37.084	375.706	219.354	156.352	375.706
Volumetric Revenue	95.229	91.811	73.760	61.208	38.867	33.974	31.513	32.434	36.958	48.193	85.484	113.280	742.710	520.772	221.938	742.710
Total Revenue	$ 160.758	$ 123.160	$ 76.267	$ 122.543	$ 74.103	$ 33.842	$ 64.423	$ 67.815	$ 72.339	$ 88.330	$ 125.621	$ 154.550	$ 1.163.749	$ 762.898	$ 400.851	$ 1.163.749
	62003,54	27824,05	-1167,9	57660,2	31561,17	-3807,09	29235,52	31706,17	31706,16	35950,31	35950,31	37083,59				
Commercial Industrial I-1																
Bills	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Volume Dths	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Customer Charge Rate	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 341.50	$ 341.50	$ 341.50				
Volumetric Charge Rates	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth				
0-1.500 Dths	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.91800	$ 0.91800	$ 0.91800				
1.501-4.000 Dth	$ 0.68910	$ 0.68910	$ 0.68910	$ 0.68910	$ 0.68910	$ 0.68910	$ 0.68910	$ 0.68910	$ 0.68910	$ 0.78400	$ 0.78400	$ 0.78400				
4.001-15.000 Dth	$ 0.39080	$ 0.39080	$ 0.39080	$ 0.39080	$ 0.39080	$ 0.39080	$ 0.39080	$ 0.39080	$ 0.39080	$ 0.44500	$ 0.44500	$ 0.44500				
Over 15.000 Dth	$ 0.24020	$ 0.24020	$ 0.24020	$ 0.24020	$ 0.24020	$ 0.24020	$ 0.24020	$ 0.24020	$ 0.24020	$ 0.27300	$ 0.27300	$ 0.27300				
Customer Charge Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -
Volumetric Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Margin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commercial Industrial F-1/T-2																
Bills	36	36	36	36	36	36	36	36	35	35	35	35	428	214	214	428
Demand Determinants /Dth	14.063	14.073	13.640	13.640	27.281	13.640	13.640	13.640	13.640	13.640	13.874	13.929	178.701	83.219	95.482	178.701
Volume Dths	264.320	247.920	239.056	200.979	180.638	196.437	200.992	209.176	202.728	202.078	213.812	260.446	2.618.584	1.426.533	1.192.051	2.618.584
Customer Charge Rate	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 341.70	$ 341.70	$ 341.70				
Demand Charge Rate	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 7.20	$ 7.20	$ 7.20				
Volumetric Charge Rates (Adjusted for Franchise Credit Schedule 15A)	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth				
0-1.500 Dths	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.91800	$ 0.91800	$ 0.91800				
1.501-4.000 Dth	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.78400	0.78400	0.78400				
4.001-15.000 Dth	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.44500	0.44500	0.44500				
Over 15.000 Dth	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.27400	0.27400	0.27400				
														224	217	
Customer Charge Revenue	$ 10.800	$ 10.800	$ 10.800	$ 10.800	$ 10.800	$ 10.800	$ 10.500	$ 10.500	$ 10.500	$ 11.960	$ 11.960	$ 11.960	$ 132.179	$ 67.119	$ 65.060	$ 132.179
Demand Charge Revenue	89.298	89.364	86.616	86.616	86.616	86.616	86.616	86.616	86.616	98.210	99.894	100.286	1.083.362	552.072	531.290	1.083.362
T-1 Capacity Charge Revenue																
Volumetric Revenue	142.099	136.348	129.992	113.158	104.148	107.837	108.188	112.041	110.074	129.762	138.972	160.878	1.493.497	821.446	672.050	1.493.497
Total Margin	$ 242.197	$ 236.512	$ 227.408	$ 210.573	$ 201.564	$ 205.253	$ 205.304	$ 209.157	$ 207.190	$ 239.931	$ 250.825	$ 273.123	$ 2.709.037	$ 1.440.638	$ 1.268.399	$ 2.709.037
Commercial Industrial F-1/T-2/T-1																
Bills	14	14	14	14	14	14	14	14	14	14	14	14	168	84	84	168
Demand Determinants -Dths	5.399	5.399	5.399	5.399	5.399	5.399	5.399	5.399	5.399	5.399	5.399	5.399	64.788	32.394	32.394	64.788
T-1 Capacity Demand Determinant -Dths	6.117	6.220	6.108	6.108	6.108	6.108	6.108	6.108	6.108	6.108	5.876	6.267	73.342	36.695	36.647	73.342
Volume Dths	270.589	265.998	242.542	229.966	215.243	184.184	195.208	206.868	223.582	223.963	209.059	256.524	2.723.726	1.474.678	1.249.048	2.723.726
Customer Charge	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 341.70	$ 341.70	$ 341.70				
Demand Charge/Dth	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 6.35	$ 7.20	$ 7.20	$ 7.20				
T-1 Capacity Charge/Dth	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.50	$ 1.50	$ 1.50				
Volumetric Charge Rates (Adjusted for Franchise Credit Schedule 15A)	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth				
0-1.500 Dths	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.91900	$ 0.91900	$ 0.91900				
1.501-4.000 Dth	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.78500	0.78500	0.78500				
4.001-15.000 Dth	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.44500	0.44500	0.44500				
Over 15.000 Dth	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.27400	0.27400	0.27400				
Customer Charge Revenue	$ 4.200	$ 4.200	$ 4.200	$ 4.200	$ 4.200	$ 4.200	$ 4.200	$ 4.200	$ 4.200	$ 4.784	$ 4.784	$ 4.784	$ 52.151	$ 26.368	$ 25.784	$ 52.151
Demand Charge Revenue	34.284	34.284	34.284	34.284	34.284	34.284	34.284	34.284	34.284	38.873	38.873	38.873	425.171	214.880	210.291	425.171
T-1 Capacity Charge Revenue	8.257	8.397	8.246	8.246	8.246	8.246	8.246	8.246	8.246	9.162	8.814	9.401	101.749	51.360	50.389	101.749
Volumetric Revenue	103.425	101.648	94.891	90.033	82.977	76.404	79.083	83.401	87.542	100.056	96.988	112.053	1.108.501	599.038	509.463	1.108.501
Total Margin	$ 150.166	$ 148.529	$ 141.621	$ 136.763	$ 129.706	$ 123.133	$ 125.812	$ 130.130	$ 134.271	$ 152.874	$ 149.458	$ 165.110	1.687.573	$ 891.646	$ 795.927	$ 1.687.573
Commercial Industrial T-1																
Bills	17	17	17	17	17	17	17	17	17	17	17	17	204	102	102	204
Demand Determinants -Dth																-
T-1 Capacity Demand Determinant-Dths	8.839	9.072	9.042	9.042	9.042	9.042	9.042	9.042	9.042	8.854	9.278	8.910	108.249	54.184	54.065	108.249
Volume Dths	145.338	138.947	157.354	141.868	139.879	143.667	136.945	139.464	142.141	151.210	147.686	139.331	1.723.830	870.525	853.305	1.723.830
Custmer Charge	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 341.70	$ 341.70	$ 341.70				
Demand Charge																
T-1 Capacity Charge	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.35	$ 1.50	$ 1.50	$ 1.50				
Volumetric Charge Rates (Adjusted for Franchise Credit Schedle 15A)	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm				
0-1.500 Dth	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.80640	$ 0.91900	$ 0.91900	$ 0.91900				
1.501-4.000 Dth	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.78500	0.78500	0.78500				
4.001-15.000 Dth	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.44500	0.44500	0.44500				
Over 15.000 Dth	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.27400	0.27400	0.27400				
Customer Charge Revenue	$ 5.100	$ 5.100	$ 5.100	$ 5.100	$ 5.100	$ 5.100	$ 5.100	$ 5.100	$ 5.100	$ 5.809	$ 5.809	$ 5.809	$ 63.327	$ 32.018	$ 31.309	$ 63.327
Demand Charge Revenue													-			
T-1 Capacity Charge Revenue	11.932	12.247	12.207	12.207	12.207	12.207	12.207	12.207	12.207	13.281	13.918	13.365	150.192	75.876	74.316	150.192
Volumetric Revenue	66.631	62.236	71.022	66.161	65.091	67.729	65.322	65.864	66.930	80.092	79.009	72.178	828.265	417.237	411.028	828.265
Total Margin	$ 83.663	$ 79.584	$ 88.329	$ 83.468	$ 82.398	$ 85.036	$ 82.629	$ 83.171	$ 84.237	$ 99.181	$ 98.736	$ 91.352	$ 1.041.784	$ 525.131	$ 516.653	$ 1.041.784
Special Contracts																
Bills	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6	12
Demand Determinants /Dth													0	-	-	-
T-1 Capacity Demand Determinant													0			
Volume Dths	22.356	28.221	28.569	18.080	2.223	12.622	26.189	26.375	27.659	28.257	30.137	34.443	285.131	161.807	123.324	285.131
Custmer Charge	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300				
Demand Charge	$ 6,35	$ 6,35	$ 6,35	$ 6,35	$ 6,35	$ 6,35	$ 6,35	$ 6,35	$ 6,35	$ 6,35	$ 6,35	$ 6,35				
Customer Charge Revenue	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 3.600	$ 1.800	$ 1.800	$ 3.600
Demand Charge Revenue a/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T-1 Capacity Charge Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Volumetric Revenue	5.589	7.055	7.142	4.520	556	3.156	6.547	6.594	6.915	7.064	7.534	8.611	71.283	40.452	30.831	71.283
Total Margin	5,889	7,355	7,442	4,820	856	3,456	6,847	6,894	7,215	7,364	7,834	8,911	74,883	42,252	32,631	74,883
a/ Base Demand Charge not applicable to one contract																
Total Non Gas Revenue	$ 4.254.631	$ 4.022.890	$ 3.304.588	$ 2.669.757	$ 2.205.618	$ 2.043.567	$ 2.140.816	$ 2.060.045	$ 2.169.362	$ 2.525.838	$ 3.939.024	$ 4.723.178	$ 36.059.314	$ 22.913.949	$ 13.145.147	$ 36.059.314
																36.059.307
Miscellaneous Base Revenue	(261)	(1)	(544)	(196)	(134)	(78)	1.341	(87)	(1.851)	(90)	(267)	(279)	(2.448)			
																$ 8

Volumetric Revenue (Includes the Franchise Credit)

Forfeited Discount Factor Dkt
Adjustment Forfeited Discount

Uncollectible Factor Dkt 19-
Uncollectible Adjustment

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Weather Normalized Usage Rate Schedules R-1, R-4, C-1, & C-2
Twelve Months Ending December 31, 2020
Schedule 16.1

Line	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
	Residential R-1		Number of Bills b/		Average Annual Use Per Bill Dkt 18-00017 Therms a/		Normalize Usage Therms Col 3 X Col 5
1			710,549		51.88		36,863,282
	Multi-Family R-4	Number of Winter Units	Number of Summer Units b/	Average Normalized Use Per Unit Winter Dkt 18-00017 Therms a/	Average Normalized Use per Unit Summer Dkt 18-00017 Therms a/	Normalized Winter Usage Therms Col 2 X Col 4	Normalized Summer Usage Therms Col 3 X Col 5
2		1,110	1,095	48.56	15.13	53,902	16,573
	Commercial C-1	Number Winter Bills	Number Summer Bills b/	Average Normalized Use Per Unit Winter Dkt 18-00017 Therms a/	Average Normalized Use Per Unit Winter Dkt 18-00017 Therms a/	Normalized Winter Usage Therms Col 2 X Col 4	Normalized Summer Usage Therms Col 3 X Col 5
3		39,729	38,683	158.53	22.75	6,298,238	880,038
	Commercial C-2	Number Winter Bills	Number Summer Bills b/	Average Normalized Use Per Unit Winter Dkt 18-00017 Therms a/	Average Normalized Use Per Unit Winter Dkt 18-00017 Therms a/	Normalized Winter Usage Therms Col 2 X Col 4	Normalized Summer Usage Therms Col 3 X Col 5
4		11,913	11,734				
	Therms						
5	0-3000			1,373.0	508.3	16,356,787	5,964,275
6	3,001-5,000			163.3	60.5	1,945,155	709,320
7	5,001-15,000			213.2	78.9	2,540,328	926,282
8	Over 15,000			68.3	25.3	813,062	296,518
						21,655,332	7,896,395

a/ Weather Normalization Schedule 16.1A
b/ Non Gas Revenue Schedule 15

a/ Attachment 2 TPUC 1/15/2019 Order Docket 18-00017

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14
Description	Post Test Year Billing Units			Current Winter Rates Nov-Apr		Current Summer Rates May-Oct		Present Total Revenue	Rates Approved Docket 18-00017 Winter Rates Nov-Apr		Rates Approved Docket 18-00017 Summer Rates Nov-Apr		Proposed Total
	Winter Nov-Apr	Summer Apr-Oct	Total	Winter Nov-Apr	Revenue	Rates	Revenue		Rates	Revenue	Rates	Revenue	
Residential R-1													
Number of Bills	350.470	343.784	694.254	$ 16.00	$ 5.607.520	$ 13.00	$ 4.469.192	$ 10.076.712	$ 17.00	$ 5.957.990	$ 14.00	$ 4.812.976	$ 10.770.966
Volumes Therms			36.018.609	$ 0.11591	0	$ 0.11591		$ 4.174.917.0	0.11591		0.11591		4.174.917
Total Revenue								$ 14.251.629					$ 14.945.883
Increase													$ 694.254
% Increase													4.87%
Multi-Family R-4													
Number of Units	1.095	1.107	2.202	$ 6.00	$ 6.576.00	$ 6.00	$ 6.842.00	$ 13.212	$ 6.25	$ 6.844	$ 6.25	$ 6.919	$ 13.763
Volumes Therms	53.177	16.749	69.926	$ 0.21788	$ 11.575.57	$ 0.19350	$ 3.240.93	$ 14.817	$ 0.21788	11.576	$ 0.19350	$ 3.241	14.817
Total Revenue								$ 28.029					$ 28.579
Increase													$ 551
% Increase													1.96%
Commercial C-1													
Number of Bills	40.822	39.181	80.003	$ 29.00	$ 1.183.838	$ 25.00	$ 979.525	$ 2.163.363	$ 31.00	$ 1.265.482	$ 26.80	$ 1.050.051	$ 2.315.533
Volumes Therms	6.471.362	891.247	7.362.609	$ 0.18561	$ 1.202.444	$ 0.14589	$ 130.024	$ 1.332.468	$ 0.18561	$ 1.202.444	$ 0.14589	$ 130.024.02	$ 1.332.468
Total Revenue					$ 2.386.282		$ 1.109.549	$ 3.495.831		$ 2.467.926		$ 1.180.075	$ 3.648.001
Increase													$ 152.170
% Increase													4.35%
Commercial C-2													
Number of Bills	10.746	10.540	21.286	$ 75.00	$ 805.950	$ 75.00	$ 790.500	$ 1.596.450	$ 75.00	$ 805.950	$ 75.00	$ 790.500	$ 1.596.450
DODC Firm Demand Dths			395.133.6	$ 5.50		$ 5.50		$ 2.173.235	$ 6.35		$ 6.35		$ 2.509.098
Volumes Therms													
0-3,000 Therms	14.754.459	5.357.351	20.111.801	$ 0.18744	$ 2.765.574	$ 0.14717	$ 788.441	$ 3.554.015	$ 0.18744	$ 2.765.574	$ 0.14717	$ 788.441.35	$ 3.554.015
3.00-5.000 Therms	1.754.660	637.118	2.391.778	$ 0.17109	$ 300.205	$ 0.11983	$ 74.434	$ 374.639	$ 0.17109	$ 300.205	$ 0.11983	$ 74.434.50	$ 374.639
5.00-15.000 Therms	2.291.488	832.040	3.123.528	$ 0.16666	$ 381.899	$ 0.10892	$ 90.626	$ 472.525	$ 0.16666	$ 381.899	$ 0.10892	$ 90.625.80	$ 472.525
Over 15.000 Therms	733.407	266.301	999.708	$ 0.09823	$ 63.242	$ 0.08623	$ 22.963	$ 86.205	$ 0.09823	$ 63.242	$ 0.08623	$ 22.963.14	$ 86.205
Economic Development Discount								$ (2.716)					
Total	19.544.749	7.103.350	27.043.233		4.316.870		1.766.965	$ 8.254.355		4.316.870		1.766.965	8.592.933
Increase													$ 338.578
% Increase													4.10%
Commercial T-3													
Number of Bills	287	289	576	$ 75.00	$ 21.525	$ 75.00	$ 21.675	$ 43.200	$ 75.00	$ 21.525	$ 75.00	$ 21.675	$ 43.200
DODC Firm Demand Dths			62.302	$ 5.50		$ 5.50		$ 342.663	$ 6.35		$ 6.35		$ 395.630
Volumes Therms													
0-3,000 Therms	1.023.915	581.256	1.605.171	$ 0.18744	$ 191.923	$ 0.14717	$ 85.543	$ 277.466	$ 0.18744	$ 191.923	$ 0.14717	$ 85.543.45	$ 277.466
3.00-5.000 Therms	536.975	304.830	841.805	$ 0.17109	$ 91.871	$ 0.11983	$ 35.613	$ 127.484	$ 0.17109	$ 91.871	$ 0.11983	$ 35.613.29	$ 127.484
5.00-15.000 Therms	1.567.229	869.684	2.436.913	$ 0.16666	$ 261.194	$ 0.10892	$ 96.904	$ 358.099	$ 0.16666	$ 261.194	$ 0.10892	$ 96.904.38	$ 358.099
Over 15.000 Therms	949.638	537.387	1.484.025	$ 0.09823	$ 91.629	$ 0.08623	$ 46.339	$ 127.967	$ 0.09823	$ 91.629	$ 0.08623	$ 46.338.98	$ 127.967
Total	4.074.757	2.313.157	6.387.914					$ 1.276.880					$ 1.329.037
Increase													$ 52.957
% Increase													4.15%
Industrial T-1/T-2													
Number of Bills	188	186	374	$ 300.00	$ 56.400	$ 300.00	$ 55.800	$ 112.200	$ 300.00	$ 56.400	$ 300.00	$ 55.800	$ 112.200
DODC Firm Demand Dths			128.896	$ 5.50		$ 5.50		$ 707.928	$ 6.35		$ 6.35		$ 817.220
Volumes Therms													
0-3,000 Therms			5.425.197	$ 0.09064	$ -	$ 0.09064	$ -	$ 437.488	$ 0.09064	$ -	$ 0.09064	$ -	$ 437.488
3.00-5.000 Therms			6.104.799	$ 0.06891	$ -	$ 0.06891	$ -	$ 420.882	$ 0.06891	$ -	$ 0.06891	$ -	$ 420.882
5.00-15.000 Therms			7.250.462	$ 0.03908	$ -	$ 0.03908	$ -	$ 283.348	$ 0.03908	$ -	$ 0.03908	$ -	$ 283.348
Over 15.000 Therms			1.797.936	$ 0.02402	$ -	$ 0.02402	$ -	$ 43.188	$ 0.02402	$ -	$ 0.02402	$ -	$ 43.188
Total			20.578.394					$ 2.004.732					$ 2.114.124
Increase													$ 109.392
% Increase													5.45%
Industrial F-1/T-2+T-1)													
Number of Bills	84	84	168	$ 300.00	$ 25.200	$ 300.00	$ 25.200	$ 50.400	$ 300.00	$ 25.200	$ 300.00	$ 25.200	$ 50.400
DODC Firm Demand Dths			49.878	$ 5.50		$ 5.50		$ 274.329	$ 6.35		$ 6.35		$ 316.725
Capacity (Non-Firm) Demand (T-1)			51.584	$ 1.35		$ 1.35		$ 69.638	$ 1.35		$ 1.35		$ 69.638
Volumes Therms													
0-3,000 Therms			2.474.062	$ 0.09064	$ -	$ 0.09064	$ -	$ 199.508	$ 0.09064	$ -	$ 0.09064	$ -	$ 199.508
3.00-5.000 Therms			3.433.970	$ 0.06891	$ -	$ 0.06891	$ -	$ 236.635	$ 0.06891	$ -	$ 0.06891	$ -	$ 236.635
5.00-15.000 Therms			7.936.817	$ 0.03908	$ -	$ 0.03908	$ -	$ 309.780	$ 0.03908	$ -	$ 0.03908	$ -	$ 309.780
Over 15.000 Therms			6.273.062	$ 0.02402	$ -	$ 0.02402	$ -	$ 150.655	$ 0.02402	$ -	$ 0.02402	$ -	$ 150.655
Total			20.106.911					$ 1.290.946					$ 1.333.342
Increase													$ 42.396
% Increase													3.28%
Interruptible Sales (I-1)													
Number of Bills	6	6	12	$ 300.00	$ 1.800	$ 300.00	$ 1.800	$ 3.600	$ 300.00	$ 1.800	$ 300.00	$ 1.800	$ 3.600
0-3,000 Therms			160.000	$ 0.09064	$ -	$ 0.09064	$ -	$ 14.515	$ 0.09064	$ -	$ 0.09064	$ -	$ 14.515
3.00-5.000 Therms			255.454	$ 0.06891	$ -	$ 0.06891	$ -	$ 17.603	$ 0.06891	$ -	$ 0.06891	$ -	$ 17.603
5.00-15.000 Therms			14.212	$ 0.03908	$ -	$ 0.03908	$ -	$ 555	$ 0.03908	$ -	$ 0.03908	$ -	$ 555
Over 15.000 Therms				$ 0.02402	$ -	$ 0.02402	$ -	$ -	$ 0.02402	$ -	$ 0.02402	$ -	$ -
Total Revenue								$ 36.274					$ 36.274
Increase													$ -
% Increase													0.00%
Interruptible Industrial Transportation (T-1)													
Number of Bills	106	107	213	$ 300.00	$ 31.800	$ 300.00	$ 32.100	$ 63.900	$ 300.00	$ 31.800	$ 300.00	$ 32.100	$ 63.900
Capacity (Non Firm) Demand (T-1)			106.079	$ 1.35		$ 1.35		$ 143.207	$ 1.35		$ 1.35		$ 143.207
Volumes Therms													
0-3,000 Therms			3.671.708	$ 0.09064	$ -	$ 0.09064	$ -	$ 215.447	$ 0.09064	$ -	$ 0.09064	$ -	$ 215.447
3.00-5.000 Therms			3.693.400	$ 0.06891	$ -	$ 0.06891	$ -	$ 254.518	$ 0.06891	$ -	$ 0.06891	$ -	$ 254.518
5.00-15.000 Therms			6.092.145	$ 0.03908	$ -	$ 0.03908	$ -	$ 237.890	$ 0.03908	$ -	$ 0.03908	$ -	$ 237.890
Over 15.000 Therms			6.968.859	$ 0.02402	$ -	$ 0.02402	$ -	$ 167.392	$ 0.02402	$ -	$ 0.02402	$ -	$ 167.392
Total Revenue								$ 1.082.153					$ 1.082.153
Increase													$ -
% Increase													0.00%
						Total Margin-All Rates Schedule		$ 31.730.838					$ 33.111.125
						Other Revenues		$ 675.121					$ 675.121
						AFUDC		$ 623.951					$ 623.951
						Special Contract Revenue		$ 161.992					$ 161.992
						Total		$ 33.191.902					$ 34.551.189

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Weather Normalized Revenue Rate Schedules R-1, R-4, C-1, & C-2
Twelve Months Ending December 31, 2020
Schedule 16.2

Line	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
	Residential R-1	Normalized Usage Therms Sch 16.1		Current Volumetric Rate/Therm Rates Effective 10/1/20	Current Volumetric Rate/Therm Rates Effective 10/1/20		Normalized Volumetric Revenue Col 2 X Col 5	Total Normalized Volumetric Revenue Col 6 + Col 7
1		36,863,282			$0.13203			$4,867,059
	Multi-Family R-4	Normalized Winter Usage Therm Sch 16.1	Normalized Summer Usage Therms Sch 16.1	Winter Current Volumetric Rate/Therm	Summer Current Volumetric Rate/Therm	Normalized Winter Volumetric Revenue Col 2 X Col 4	Normalized Summer Volumetric Revenue Col 3 X Col 5	Total Normalized Volumetric Revenue Col 6 + Col 7
2		53,902	16,573	$0.24796	$0.22042	$ 13,365	$ 3,653	$17,018
	Commercial C-1	Normalized Winter Usage-Therms Sch 16.1	Normalized Summer Usage-Therms Sch 16.1	Winter Current Volumetric Rate/Therm	Summer Current Volumetric Rate/Therm	Normalized Winter Volumetric Revenue Col 2 X Col 4	Normalized Winter Volumetric Revenue Col 2 X Col 4	Total Normalized Volumetric Revenue Col 6 + Col 7
3		6,298,238	880,038	$0.21166	$0.16618	$ 1,333,085	$146,245	$1,479,330
	Commercial C-2	Normalized Winter Usage - Therms Sch 16.1	Normalized Summer Usage-Therms Sch 16.1	Winter Current Volumetric Rate	Summer Current Volumetric Rate	Normalized Winter Volumetric Revenue Col 2 X Col 4	Normalized Summer Volumetric Revenue Col 3 X Col 5	Total Normalized Volumetric Revenue Col 6 + Col 7
4	0-3000	16,356,787	5,964,275	$ 0.21351	$ 0.16764	$ 3,492,338	$ 999,851	$ 4,492,189
5	3,001-5,000	1,945,155	709,320	$ 0.19489	$ 0.13308	$ 379,091	$ 94,396	$ 473,488
6	5,001-15,000	2,540,328	926,282	$ 0.18984	$ 0.12407	$ 482,256	$ 114,924	$ 597,180
7	Over 15,000	813,062	296,518	$ 0.09822	$ 0.09822	$ 79,859	$ 29,124	$ 108,983
8	Total C-2	21,655,332	7,896,395			$ 4,433,544	$ 1,238,295	$ 5,671,839

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Weather Normalized Revenue Adjustments Rate Schedules R-1, R-4, C-1, & C-2
Twelve Months Ending December 31, 2020
Schedule 16.3

Line	Col 1	Col 2	Col 3	Col 4
	Residential R-1	Volumetric Revenue Base Period	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3
1	R-1 Adjustment	$ 5,250,244.69	$4,867,059	($383,186)
	Multi-Family R-4	Volumetric Base Revenue	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3
2	R-4 Adjustment	$19,657	$17,018	($2,639)
	Commercial C-1	Volumetric Base Revenue	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3t
3	C-1 Adjustment	$1,449,510	$1,479,330	$29,820
	Commercial C-2	Volumetric Base Revenue	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3t
4	C-2 Adjustment	$5,292,946	$ 5,671,839	$378,893
5	**Total Weather Normalization Revenue Adjustment (L1+L2+L3+L4)**			**$22,888**
6	Forfeited Discount Factor Dkt 18-00017		.	0.8796%
7	Adjustment Forfeited Discount Revenue		(L5 X L6)	$ 201
8	Uncollectible Factor Dkt 18-00017		.	0.3825%
9	Uncollectible Adjustment		(L5+L7) X L9	$ 88
10	Excise Tax Rate Dkt 18-00017			6.50%
11	Excise Tax Adjustment		(L5+L7-L9) X L10	$ 1,495
12	Federal Income Tax Rate Dkt 18-00017			21%
13	Income Tax Adjustment		(L5+L7-L9-L11) X L12	$ 4,516

Weather Normalization Adjustment L5		$22,888
Theoretical Increase from 2017 Review 8/1/201	$ -	
Increase Realized 8/1-12/31 2018	$ -	
Additional Revenue from 8/1/2018 Rates		-
Total Weather Normalization and Rate increase Dkth 18-00017		$22,888

	Jan-20		Feb-20			Ma
	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS		VOLUMES BILLED (DT)	NO. OF CUSTOMERS
VOLUMES SOLD AND TRANSPORTED						
R-1 (RESIDENTIAL GENERAL SERVICE)	59,248	535,307	59,472		651,592	59,410
PGA Commodity Charge						
Total R-1	59,248	535,307	59,472		651,592	59,410
R-4 (Multi-Family Housing Svc.)	2	926	2	-	1,182	2
PGA Commodity Charge						
R-4 (Air Conditioning Service)						
Total R-4	2	926	2		1,182	2
C-1 (Commercial & Industrial Svc.)	6,694	107,183	6,688	-	130,612	6,655
PGA Commodity Charge						
C-1 (Air Conditioning Service)						
Total C-1	6,694	107,183	6,688		130,612	6,655
C-2 (Medium Commercial & Industrial General Svc.)	-	-	-	-	-	-
PGA Demand	-	-	-	-	-	-
PGA Commodity Charge	-	-	-	-	-	-
Demand Charge	-	33,799	-	-	32,953	-
First 300 Dt Per Month	1,491	260,271	1,450	-	283,658	1,424
Next 200 Dt	183	31,914	191	-	37,379	185
Next 1000 Dt	248	43,297	262	-	51,328	267
Over 1500 Dt	58	10,141	79	-	15,410	101
Total C-2	1,980	345,624	1,982		387,774	1,977
I-1 (Interruptible Service)						
Customer Base Use Charges	-	-	-	-	-	-
First 1,500 Dt Per Month	-	-	-	-	-	-
Next 2,500 Dt	-	-	-	-	-	-
Next 11,000 Dt	-	-	-	-	-	-
Over 15,000 Dt	-	-	-	-	-	-
I-1 Supply Purchased (Dt)	-	-	-	-	-	-
Total Volumes	-	-	-		-	-
F-1/T-2 (Lrg. Volume Firm Service & Transportation (T-2)						
Customer Base Use Charges	36	-	36	-	-	36
Demand Units	-	14,063	-	-	14,063	-
First 1,500 Dt Per Month	-	51,333	-	-	50,835	-
Next 2,500 Dt	-	68,414	-	-	68,987	-
Next 11,000 Dt	-	125,057	-	-	113,192	-
Over 15,000 Dt	-	19,517	-	-	14,907	-
F-1 Supply Purchased (Dt)	-	13,765	-	-	16,913	-
Total Volumes	36	264,320	36		247,920	36
F-1/T-2/T-1 (Lrg. Volume Firm Service & Transportation (T-2 & T - 1)						
Customer Base Use Charges	14	-	14	-	-	14
Demand Units	-	5,399	-	-	5,399	-
System Capacity Charges	-	6,117	-	-	6,220	-
First 1,500 Dt Per Month	-	21,000	-	-	21,000	-
Next 2,500 Dt	-	32,099	-	-	31,255	-
Next 11,000 Dt	-	80,545	-	-	78,584	-
Over 15,000 Dt	-	136,945	-	-	135,158	-
F-1 Supply Purchased (Dt)	-	3,705	-	-	8,753	-
Incremental Supply	-	-	-	-	-	-
Total Volumes	14	270,589	14		265,998	14
T-1 (Interruptible Service & Interruptible Transportation)						
Customer Base Use Charges	17	-	17	-	-	17
Demand	-	-	-	-	-	-
System Capacity Charges	-	8,839	-	-	9,072	-
First 1,500 Dt Per Month	-	23,733	-	-	22,381	-
Next 2,500 Dt	-	30,408	-	-	26,678	-
Next 11,000 Dt	-	30,763	-	-	27,974	-
Over 15,000 Dt	-	60,434	-	-	36,712	-
I-1 Supply Purchased (Dt)	-	-	-	-	-	-
Incremental Supply	-	-	-	-	-	-
Total Volumes	17	145,338	17	-	113,745	17
T-3 (Low Volume Firm Service & Transportation)						
Customer Base Use Charges	46	-	46	-	-	46
Demand Units	-	4,351	-	-	4,447	-
First 300 Dt Per Month	-	12,912	-	-	13,152	-
Next 200 Dt	-	7,344	-	-	7,386	-
Next 1,000 Dt	-	23,235	-	-	22,345	-
Over 1,500 Dt	-	22,537	-	-	20,043	-
F-1 Supply Purchased (Dt)	-	958	-	-	3,123	-
Total Volumes	46	65,028	46		62,926	46
REGULAR TARIFF SALES AND TRANSPORT	68,037	1,735,314	68,257		1,861,749	68,157
SS-1 Sales and Transportation						
SS-1 Customers	-	-	-	-	-	-
Total SS-1	-	-	-		-	-
Special Contract						
Customer Base Charge	1	-	1	-	-	1
Demand Units	-	1,699	-	-	1,699	-
Special Contract Rate	-	28,221	-	-	28,569	-
F-1 Supply Purchased (Dt)	-	28,221	-	-	28,569	-
Incremental Supply	-	-	-	-	-	-
Total Special Contract	1	28,221	1		28,569	1
V-1 NATURAL GAS VEHICLE SERVICE	-	-	-	-	-	-
Flat Rate Per Dt	-	-	-	-	-	-
	-	-	-	-	-	-
MONTHLY TOTAL	68,038	1,763,535	68,258		1,890,318	68,158

CYCLE BILLED	989,039	1,171,160
INDUSTRIAL BILLED	774,496	719,158
TOTAL	1,763,535	1,890,318

Description	Historic Base Period Winter Nov-Apr	Historic Base Period Summer Apr-Oct	Historic Base Period Total		Current Winter Rates Nov-Apr Rates 10/1/2020	Current Winter Rates Nov-Apr Revenue	Current Summer Rates May-Oct Rates 10/1/2020	Current Summer Rates May-Oct Revenue	Present Total Revenue	Proposed Winter Rates Nov-Apr Rates	Proposed Winter Rates Nov-Apr Revenue	Proposed Summer Rates May-Oct Rates	Proposed Summer Rates May-Oct Revenue	Proposed Total
Residential R-1														
Number of Bills	356,637	353,912	710,549	a/	$ 19,40	$ 6,918,758	$ 15,90	$ 5,627,201	$ 12,545,959	$ 25,10	$ 8,951,589	$ 20,60	$ 7,290,587	$ 16,242,176
Volumes Therms Weather Normalized			36,863,282	b/	$ 0,13203	0	$0,13203		$ 4,867,059,1	$ 0,17112		$ 0,17112		6,308,044,84
Total Revenue									$ 17,413,018					$ 22,550,221
Increase														$ 5,137,203
% increase														29,50%
Multi-Family R-4														
Number of Units	1,110	1,095	2,205	a/	$ 7,10	$ 7,881,00	$ 7,10	$ 7,777,15	$ 15,658	$ 9,20	$ 10,212	$ 9,20	$ 10,077	$ 20,289
Volumes Therms Weather Normalized	53,902	16,573	70,475	b/	$ 0,24796	$ 13,365,44	$ 0,22042	$ 3,653,02	$ 17,018	$ 0,32072	17,287	$ 0,28510	$ 4,725	22,012
Total Revenue									$ 32,677					$ 42,302
Increase														$ 9,625
% increase														29,46%
Commercial C-1														
Number of Bills	39,729	38,683	78,412	a/	$ 35,30	$ 1,402,434	$ 30,50	$ 1,179,832	$ 2,582,265	$ 45,70	$ 1,815,615	$ 39,50	$ 1,527,979	$ 3,343,594
Volumes Therms Weather Normalized	6,258,238	880,038	7,178,277	b/	$ 0,21166	$ 1,333,085	$ 0,16618	$ 146,245	$ 1,479,330	$ 0,27377	$ 1,724,269	$ 0,21495	$ 189,164,22	$ 1,913,433
Total Revenue						$ 2,735,519		$ 1,326,076	$ 4,061,595		$ 3,539,884		$ 1,717,143	$ 5,257,027
Increase														$ 1,195,432
% increase														as 29,43%
Commercial C-2														
Number of Bills	11,913	11,734	23,647	a/	$ 85,43	$ 1,017,728	$ 85,43	$ 1,002,436	$ 2,020,163	$ 110,50	$ 1,316,387	$ 110,50	$ 1,296,607	$ 2,612,994
DDOC Firm Demand Dths	203,824	200,537	404,361	b/	$ 7,20		$ 7,20		$ 2,911,402	$ 9,30		$ 9,30		$ 3,760,560
Volumes Therms Weather Normalized														
0-3,000 Therms	16,356,787	5,964,275	22,321,062	b/	$ 0,21351	$ 3,492,338	$ 0,16764	$ 998,851	$ 4,492,189	$ 0,27676	$ 4,526,904	$ 0,21743	$ 1,296,812,28	$ 5,823,717
3,00+-5,000 Therms	1,945,155	709,320	2,654,475	b/	$ 0,19489	$ 379,091	$ 0,13308	$ 94,396	$ 473,488	$ 0,25268	$ 491,502	$ 0,17273	$ 122,520,90	$ 614,023
5,00+-15,000 Therms	2,540,328	926,282	3,466,610	b/	$ 0,18984	$ 482,256	$ 0,12407	$ 114,924	$ 597,180	$ 0,24615	$ 625,302	$ 0,16108	$ 149,205,50	$ 774,507
Over 15,000 Therms	813,062	296,518	1,109,580	b/	$ 0,09822	$ 79,899	$ 0,09822	$ 29,124	$ 109,983	$ 0,12764	$ 103,779	$ 0,12764	$ 37,847,68	$ 141,627
Total Therms	21,871,069	8,108,667	29,979,736											
Total Revenue						5,451,271		2,240,731	10,603,404				2,902,993	13,727,427
Increase														$ 3,124,024
% increase														29,46%
												7,063,874		
Commercial T-3														
Number of Bills	285	294	579	c/	$ 85,43	$ 24,348	$ 85,43	$ 25,116	$ 49,464	$ 110,50	$ 31,493	$ 110,50	$ 32,487	$ 63,980
DDOC Firm Demand Dths	28,622	28,791	57,413	c/	$ 7,20		$ 7,20		$ 413,374	$ 9,30		$ 9,30		$ 533,941
Volumes Therms														
0-3,000 Therms	755,704	638,622	1,395,326	c/	$ 0,21351	$ 161,350	$ 0,16764	$ 107,226	$ 268,577	$ 0,27676	$ 209,149	$ 0,21743	139,073	$ 348,222
3,00+-5,000 Therms	395,287	270,458	665,745	c/	$ 0,19489	$ 77,037	$ 0,13308	$ 35,993	$ 113,030	$ 0,25268	$ 99,881	$ 0,17273	46,716	$ 146,597
5,00+-15,000 Therms	1,236,446	685,350	1,921,796	c/	$ 0,18984	$ 234,727	$ 0,12407	$ 85,031	$ 319,758	$ 0,24615	$ 304,351	$ 0,16108	110,396	$ 414,747
Over 15,000 Therms	937,900	181,775	1,119,675	c/	$ 0,09822	$ 92,121	$ 0,09822	$ 17,854	$ 109,974	$ 0,12764	$ 119,714	$ 0,12764	23,202	$ 142,915
Total Revenue			5,102,542						$ 1,274,177					$ 1,650,402
Increase														$ 376,225
% increase														29,53%
Industrial F-1/T-2														
Number of Bills	214	213	427	c/	$ 341,70	$ 73,124	$ 341,70	$ 72,782	$ 145,906	$ 442,00	$ 94,588	$ 442,00	$ 94,146	$ 188,734
DDOC Firm Demand Dths	83,209	81,842	165,051	c/	$ 7,20		$ 7,20		$ 1,188,365	$ 9,30		$ 9,30		$ 1,534,972
Volumes Therms														
0-15,000 Therms	2,994,809	2,627,335	5,622,144	c/	$ 0,09180	$ 274,923	$ 0,09180	$ 241,189	$ 516,113	$ 0,11910	$ 356,682	$ 0,11910	$ 312,915,60	$ 669,597
15,000+40,000Therms	3,899,543	3,164,130	7,063,673	c/	$ 0,07850	$ 306,114	$ 0,07850	$ 248,384	$ 554,498	$ 0,10180	$ 396,973	$ 0,10180	$ 322,108,43	$ 719,082
40,001+150,000	6,475,799	5,009,270	11,485,069	c/	$ 0,04450	$ 288,173	$ 0,04450	$ 222,913	$ 511,086	$ 0,05770	$ 373,854	$ 0,05770	$ 289,034,88	$ 662,888
Over 150,000 Therms	895,180	966,716	1,861,896	c/	$ 0,02740	$ 24,528	$ 0,02740	$ 26,488	$ 51,016	$ 0,03560	$ 31,868	$ 0,03560	$ 34,415,09	$ 66,283
Total Revenue									$ 2,966,984					$ 3,841,357
Increase														$ 874,373
% increase									0					29,47%
Industrial(F-1/T-2+T-1)														
Number of Bills	84	84	168	c/	$ 341,70	$ 28,703	$ 341,70	$ 28,703	$ 57,406	$ 442,00	$ 37,128	$ 442,00	$ 37,128	$ 74,256
DDOC Firm Demand Dths	32,394	32,394	64,788	c/	$ 7,20		$ 7,20		$ 466,474	$ 9,30		$ 9,30		$ 602,528
Capacity (Non Firm) Demand (T-1)	36,695	36,647	73,342	c/	$ 1,50		$ 1,50		$ 110,013	$ 1,80		$ 1,80		$ 138,349
Volumes Therms														
0-15,000 Therms	1,249,014	1,199,993	2,449,007	c/	$ 0,09190	$ 114,784	$ 0,09190	$ 110,279	$ 225,064	$ 0,11920	$ 148,882	$ 0,11920	$ 143,039,17	$ 291,922
15,000+40,000Therms	1,804,759	1,610,270	3,415,029	c/	$ 0,07850	$ 141,674	$ 0,07850	$ 126,406	$ 268,080	$ 0,10180	$ 183,724	$ 0,10180	$ 163,925,49	$ 347,650
40,001+150,000	4,481,114	3,846,554	8,327,668	c/	$ 0,04450	$ 199,410	$ 0,04450	$ 171,172	$ 370,581	$ 0,05770	$ 258,580	$ 0,05770	$ 221,946,17	$ 480,526
Over 150,000 Therms	7,211,891	5,833,665	13,045,556	c/	$ 0,02740	$ 197,606	$ 0,02740	$ 159,842	$ 357,448	$ 0,03560	$ 256,743	$ 0,03560	$ 207,678,47	$ 464,422
Total Revenue									$ 1,856,065					$ 2,400,634
Increase														$ 545,569
% increase														29,41%
Interruptible Sales (I-1)														
Number of Bills	-	-	-	c/	$ 341,70	$ -	$ 341,70	$ -	$ -	$ 442,00	$ -	$ 442,00	$ -	$ -
Volumes Therms														
0-15,000 Therms	-	-	-	c/	$ 0,09190	$ -	$ 0,09190	$ -	$ -	$ 0,11920	$ -	$ 0,11920	$ -	$ -
15,000-40,000Therms	-	-	-	c/	$ 0,07850	$ -	$ 0,07850	$ -	$ -	$ 0,10180	$ -	$ 0,10180	$ -	$ -
40,001+150,000	-	-	-	c/	$ 0,04450	$ -	$ 0,04450	$ -	$ -	$ 0,05770	$ -	$ 0,05770	$ -	$ -
Over 150,000 Therms	-	-	-		$ 0,02740	$ -	$ 0,02740	$ -	$ -	$ 0,03560	$ -	$ 0,03560	$ -	$ -
Total Revenue									$ -					$ -
Increase														$ -
% increase									$ -					
									$ -					
Interruptible Industrial Transportation (T-1)														
Number of Bills	102	102	204	c/	$ 341,70	$ 34,853	$ 341,70	$ 34,853	$ 69,707	$ 442,00	$ 45,084	$ 442,00	$ 45,084	$ 90,168
Capacity (Non Firm) Demand (T-1)	54,184	54,065	108,248	c/	$ 1,50		$ 1,50		$ 162,373	$ 1,80		$ 1,80		$ 205,672
Volumes Therms														
0-15,000 Therms	1,439,735	1,493,060	2,932,795	c/	$ 0,09190	$ 132,312	$ 0,09190	$ 137,212	$ 269,524	$ 0,11920	$ 171,616	$ 0,11920	$ 177,972,75	$ 349,589
15,000+40,000Therms	1,808,905	1,899,124	3,708,029	c/	$ 0,07850	$ 143,078	$ 0,07850	$ 149,081	$ 291,159	$ 0,10180	$ 184,248	$ 0,10180	$ 193,330,82	$ 377,579
40,001+150,000	1,783,332	1,757,602	3,540,934	c/	$ 0,04450	$ 78,358	$ 0,04450	$ 78,213	$ 157,572	$ 0,05770	$ 102,898	$ 0,05770	$ 101,413,64	$ 204,312
Over 150,000 Therms	3,420,254	3,383,265	6,803,519	c/	$ 0,02740	$ 93,715	$ 0,02740	$ 92,701	$ 186,416	$ 0,03560	$ 121,761	$ 0,03560	$ 120,444,23	$ 242,205
Total Revenue			16,988,277						$ 1,136,750					$ 1,468,525
Increase														$ 332,775
% increase														29,27%
					Total Sales and Transport Margin-All Rates Schedules				$ 39,343,669				$ 11,595,226	$ 50,938,894

Non Gas Revenue Schedule 15
Weather Normalized Usage Schedule 16,1
Customers, Volume, & Base Revenue Schedule 16,4

Target Margin Increase
Increase
Actual Increase exceed tar

Exhibit GT-4

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Increase Allocation
Twelve Months Ended December 31, 2020
Schedule 17.1

Line No.	Description	Revenue Per Rate Schedule Docket 18-00017		% of Total by Rate Schedule	Revenue Per Rate Schedule Docket 20-00049	% of Total by Rate Schedule	Normalized Revenue Historic Base Period	% Increase	Target Equal % Increase
	Sales & Transportation Margin								
1	Residential (R-1)	$ 14,746,292	a/	44.81%	$ 17,125,507	44.57%	17,413,018	29.35%	5,109,867
2	Multi-Family (R-4)	28,579	a/	0.09%	$ 32,829	0.09%	32,677	29.35%	9,589
3	Commercial (C-1)	3,648,001	a/	11.08%	$ 4,067,059	10.58%	4,061,595	29.35%	1,191,879
4	Commercial (C-2)	8,592,933	a/	26.11%	$ 10,461,069	27.23%	10,603,404	29.35%	3,111,579
5	Industrial (F-1/T-2)	2,114,124	a/	6.42%	$ 2,640,164	6.87%	2,966,984	29.35%	870,664
6	Industrial (I-1)	36,274	a/	0.11%	$ -	0.00%	-	29.35%	-
7	Industrial (T-1)	1,082,153	a/	3.29%	$ 1,175,368	3.06%	1,136,750	29.35%	333,580
8	Industrial (F-1/T-2/T-1)	1,333,342	a/	4.05%	$ 1,658,066	4.32%	1,855,065	29.35%	544,371
9	Industrial (T-3)	1,329,837	a/	4.04%	$ 1,264,408	3.29%	1,274,177	29.35%	373,909
10	Special Contract		a/	0.00%		-			-
11	Total Sales and Transport Margin	$ 32,911,534	a/	100.00%	$ 38,424,471	100.00%	39,343,669		11,545,439
12	Other Revenue	687,351	b/		745,199		1,003,751		-
13	Total Margin	$ 33,598,885	a/		$ 39,169,670		40,347,420		11,545,439
									% Increase
14	Increase in Revenue Deficiency Schedule 1						$ 11,545,438.84		29.35%

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Other Revenue
Twelve Months Ending December 31, 2020
Schedule 18

Line No.	Description	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December	2019 Total
1	Forfeited Discounts	56,327	56,794	63,078	55,370	48,333	34,791	26,643	22,383	20,624	25,875	18,223	33,304	461,743
2	Returned Check Charges	1,060	1,120	1,080	1,620	900	760	720	840	720	1,080	860	860	11,620
3	Reconnect Charges	1,190	4,335	4,680	3,050	2,000	4,440	6,945	4,815	4,230	3,970	685	700	41,040
4	Seasonal Reconnect Charges	2,480	930	995	910	310	830	960	2,035	2,475	23,120	19,985	2,220	57,250
5	Turn-On Charges	9,720	9,345	9,105	8,775	8,144	8,685	10,242	9,390	8,055	12,495	14,790	10,395	119,141
6	Meter Set Charges	3,200	2,975	2,150	1,675	2,250	1,925	2,400	2,625	2,075	3,350	4,900	3,550	33,075
7	Miscellaneous Charges	1,834	1,861	1,618	1,729	1,659	1,648	1,812	1,788	1,709	1,949	1,652	2,072	21,330
8	Damage Billing	44,616	17,418	15,380	12,307	24,270	27,725	18,980	15,485	19,028	39,185	12,637	12,949	259,979
9	**Total**	**120,427**	**94,778**	**98,086**	**85,435**	**87,865**	**80,803**	**68,702**	**59,361**	**58,916**	**111,024**	**73,731**	**66,049**	**1,005,177**
10	Allowance for Funds - Debt	26,512	24,227	8,715	18,467	14,940	9,335	22,901	22,713	25,282	(30,115)	15,024	14,194	172,195
11	Allowance for Funds - Equity	55,802	51,144	24,814	38,869	31,751	19,798	48,216	47,806	53,217	(63,386)	31,130	29,876	369,038
12	**Total AFUDC**	**82,314**	**75,371**	**33,530**	**57,336**	**46,691**	**29,133**	**71,117**	**70,519**	**78,499**	**(93,501)**	**46,154**	**44,070**	**541,233**

Line No.	Description	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December	2020 Total
1	Forfeited Discounts	53,186	40,535	55,722	62,597	54,106	61,100	55,370	53,621	10,550	868	19,175	18,488	485,319
2	Returned Check Charges	1,180	1,040	940	840	440	660	580	560	660	540	920	1,020	9,380
3	Reconnect Charges	7,605	6,930	1,875	195	-	-	-	-	505	9,840	4,070	2,365	33,385
4	Seasonal Reconnect Charges	1,515	1,320	785	780	440	295	650	605	2,930	6,585	10,710	4,610	31,225
5	Turn-On Charges	9,645	8,640	8,100	8,625	7,170	8,325	9,630	8,760	10,530	15,290	18,440	16,765	129,920
6	Meter Set Charges	4,300	3,490	3,075	2,450	1,850	2,075	2,350	2,340	2,850	3,760	4,985	5,255	38,780
7	Miscellaneous Charges	1,988	1,826	1,954	1,895	1,829	1,857	1,860	1,805	1,919	1,887	1,792	1,681	22,292
8	Damage Billing	16,855	21,797	25,506	16,955	9,671	23,566	34,258	25,315	28,638	15,740	86,604	21,964	326,869
9	**Total**	**96,274**	**85,578**	**97,957**	**94,337**	**75,507**	**97,878**	**104,698**	**93,006**	**58,582**	**54,509**	**146,696**	**72,148**	**1,077,171**
10	Allowance for Funds - Debt	17,702	16,353	13,328	(20,471)	11,690	12,971	12,104	15,512	17,639	20,038	22,163	22,729	161,760
11	Allowance for Funds - Equity	37,260	34,340	28,053	(43,085)	24,605	27,280	25,425	32,756	37,127	42,177	46,649	47,839	340,428
12	**Total AFUDC**	**54,962**	**50,693**	**41,381**	**(63,556)**	**36,295**	**40,251**	**37,530**	**48,269**	**54,767**	**62,216**	**68,812**	**70,568**	**502,187**

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Exhibit GT-I
Chattanooga Gas Company
Annual Rate Review Mechanism (ARM)
Other Revenue
Twelve Months Ending December 31, 2020
Schedule 18.1

	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	
	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	
	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	
	January	February	March	April	May	June	July	August	September	October	November	December	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	
	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	
412250 Miscellaneous Revenue	1,988	1,826	1,954	1,895	1,829	1,857	1,860	1,805	1,919	1,887	1,792	1,681	22,292
407050 Late Payment Fees	53,186	40,535	55,722	62,597	54,106	61,100	55,370	53,621	10,550	868	19,175	18,488	485,319
407090 Returned Check -Marketer	1,180	1,040	940	840	440	660	580	560	660	540	920	1,020	9,380
407100 Reconnect Charge - Firm	7,605	6,930	1,875	195	-	-	-	-	505	9,840	4,070	2,365	33,385
407101 Seasonal Reconnect Change	1,515	1,320	785	780	440	295	650	605	2,930	6,585	10,710	4,610	31,225
407102 Turn-on Charge- Firm	9,645	8,640	8,100	8,625	7,170	8,325	9,630	8,760	10,530	15,290	18,440	16,765	129,920
407103 Meter Set Charge- Firm	4,300	3,490	3,075	2,450	1,850	2,075	2,350	2,340	2,850	3,760	4,985	5,255	38,780
670250 Damage Billing - Gas	403	853	783	414	-	217	639	338	634	-	3,710	324	8,315
670251 Damage Billing - Non-Gas	16,452	20,943	24,723	16,541	9,671	23,350	33,620	24,977	28,004	15,740	82,894	21,639	318,554
446300 Allowance for Funds-Equity	37,260	34,340	28,053	(43,085)	24,605	27,280	25,425	32,756	37,127	42,177	46,649	47,839	340,428
Allowance for Funds - Debt	17,702	16,353	13,328	(20,471)	11,690	12,971	12,104	15,512	17,639	20,038	22,163	22,729	161,760

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Chattanooga Gas Company - Income Statement
Twelve Months Ending December 31, 2020
Schedule 19

	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	
	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	
	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	
	January	February	March	April	May	June	July	August	September	October	November	December	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	
	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	12 Month Total
	4,415,183	4,863,304	3,836,734	2,367,541	1,929,625	1,449,256	1,256,819	1,223,902	1,211,407	1,485,945	2,408,386	4,404,198	30,852,301
	434,406	(358,459)	(1,403,472)	(270,584)	(328,684)	(118,404)	(10,346)	(49,321)	101,992	214,983	1,109,975	1,427,634	749,718
	4,849,589	**4,504,845**	**2,433,262**	**2,096,957**	**1,600,941**	**1,330,852**	**1,246,473**	**1,174,581**	**1,313,399**	**1,700,928**	**3,518,361**	**5,831,832**	**31,602,019**
	3,101,915	3,273,062	2,785,237	1,655,707	1,334,703	1,200,156	1,161,001	1,122,318	1,127,931	1,291,803	1,737,497	2,837,471	22,628,802
	132,560	(91,517)	(362,059)	(75,985)	(76,875)	(28,468)	1,851	(9,478)	18,508	44,856	266,582	341,226	161,201
	3,234,474	**3,181,546**	**2,423,178**	**1,579,722**	**1,257,829**	**1,171,688**	**1,162,852**	**1,112,839**	**1,146,440**	**1,336,659**	**2,004,079**	**3,178,697**	**22,790,003**
	221,125	220,423	200,194	138,683	108,632	100,921	101,635	100,401	96,711	112,252	137,307	197,087	1,735,371
	110,887	(186,799)	(496,829)	(196,431)	(88,874)	(42,053)	(30,879)	(47,825)	91,576	111,667	465,455	528,931	318,825
	116,645	121,557	135,142	70,934	34,378	56,290	95,290	98,236	108,620	106,789	119,735	140,586	1,204,205
	724	-	309	2,598	630	420	178	952	857	773	15	1,295	8,749
	449,381	**155,182**	**(161,184)**	**15,784**	**54,765**	**115,580**	**166,224**	**151,764**	**297,765**	**331,480**	**722,512**	**867,899**	**3,167,151**
	124,094	120,679	127,356	111,806	110,255	114,935	106,788	110,657	114,856	139,487	139,969	126,976	1,447,859
	688,573	680,648	648,798	592,441	566,079	560,723	568,869	578,612	583,521	641,018	697,162	771,781	7,578,224
	812,667	**801,327**	**776,154**	**704,247**	**676,334**	**675,658**	**675,657**	**689,269**	**698,377**	**780,504**	**837,131**	**898,758**	**9,026,083**
	-	-	-	-	-	(6,923)	-	-	-	153,726	153,726	153,726	454,254
	-	**-**	**-**	**-**	**-**	**(6,923)**	**-**	**-**	**-**	**153,726**	**153,726**	**153,726**	**454,254**
	9,346,111	**8,642,899**	**5,471,411**	**4,396,710**	**3,589,868**	**3,286,855**	**3,251,206**	**3,128,453**	**3,455,981**	**4,303,297**	**7,235,809**	**10,930,911**	**67,039,511**
	339,077	246,624	302,868	176,295	133,300	135,647	117,242	122,869	119,844	134,026	163,528	304,938	2,296,258
	1,988	1,826	1,954	1,895	1,829	1,857	1,860	1,805	1,919	1,887	1,792	1,681	22,292
	341,065	**248,450**	**304,822**	**178,190**	**135,129**	**137,504**	**119,101**	**124,673**	**121,763**	**135,912**	**165,320**	**306,619**	**2,318,550**
	53,186	40,535	55,722	62,597	54,106	61,100	55,370	53,621	10,550	868	19,175	18,488	485,319
	1,180	1,040	940	840	440	660	580	560	660	540	920	1,020	9,380
	7,605	6,930	1,875	195	-	-	-	-	505	9,840	4,070	2,365	33,385
	1,515	1,320	785	780	440	295	650	605	2,930	6,585	10,710	4,610	31,225
	9,645	8,640	8,100	8,625	7,170	8,325	9,630	8,760	10,530	15,290	18,440	16,765	129,920
	4,300	3,490	3,075	2,450	1,850	2,075	2,350	2,340	2,850	3,760	4,985	5,255	38,780
	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
	127,431	**111,955**	**120,497**	**125,487**	**114,006**	**122,455**	**118,580**	**115,886**	**78,025**	**86,883**	**108,300**	**98,503**	**1,328,009**
[illegible]	**9,814,608**	**9,003,305**	**5,896,730**	**4,700,388**	**3,839,003**	**3,546,814**	**3,488,888**	**3,369,012**	**3,655,769**	**4,526,092**	**7,509,429**	**11,336,033**	**70,686,070**
	5,487,782	5,087,811	2,578,016	1,918,679	1,525,731	1,355,991	1,201,720	1,148,869	1,392,082	1,736,154	3,299,820	6,418,851	33,151,506
	-	-	-	-	-	-	-	-	24,127	(2,043)	-	-	22,084
	(396,041)	(467,801)	(411,416)	(191,522)	(141,347)	(105,702)	(92,826)	(89,794)	(94,191)	(112,332)	(155,573)	(364,564)	(2,623,108)
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

FERC Acct	GL Acct	Description	Total Project Element / Total Plan / FY20 / January / Actual / Final / Chattanooga Gas Compa	Total Project Element / Total Plan / FY20 / February / Actual / Final / Chattanooga Gas Compa	Total Project Element / Total Plan / FY20 / March / Actual / Final / Chattanooga Gas Compa	Total Project Element / Total Plan / FY20 / April / Actual / Final / Chattanooga Gas Compa	Total Project Element / Total Plan / FY20 / May / Actual / Final / Chattanooga Gas Compa	Total Project Element / Total Plan / FY20 / June / Actual / Final / Chattanooga Gas Compa	Total Project Element / Total Plan / FY20 / July / Actual / Final / Chattanooga Gas Compa	Total Project Element / Total Plan / FY20 / August / Actual / Final / Chattanooga Gas Compa	Total Project Element / Total Plan / FY20 / September / Actual / Final / Chattanooga Gas Compa	Total Project Element / Total Plan / FY20 / October / Actual / Final / Chattanooga Gas Compa	Total Project Element / Total Plan / FY20 / November / Actual / Final / Chattanooga Gas Compa	Total Project Element / Total Plan / FY20 / December / Actual / Final / Chattanooga Gas Compa	12 Month Total
480	400100		4,415,183	4,863,304	3,836,734	2,367,541	1,929,625	1,449,256	1,256,819	1,223,902	1,211,407	1,485,045	2,408,386	4,404,198	30,852,301
480	400101		434,406	(358,459)	(1,403,472)	(270,584)	(328,684)	(118,404)	(10,346)	(49,321)	101,992	214,883	1,109,975	1,427,634	749,718
			4,849,589	4,504,845	2,433,262	2,096,957	1,600,941	1,330,852	1,246,473	1,174,581	1,313,399	1,700,928	3,518,361	5,831,832	31,602,019
480	400101		3,101,915	3,273,062	2,785,237	1,655,707	1,334,703	1,200,156	1,161,001	1,122,318	1,127,931	1,291,803	1,737,497	2,837,471	22,628,802
481	400201		132,560	(91,517)	(362,059)	(75,985)	(76,875)	(28,468)	1,851	(9,479)	18,508	44,856	266,582	341,226	161,201
			3,234,474	3,181,546	2,423,178	1,579,722	1,257,829	1,171,688	1,162,852	1,112,839	1,146,440	1,336,659	2,004,079	3,178,697	22,790,003
481	400400		221,125	220,423	200,104	138,683	108,632	100,921	101,635	100,401	96,711	112,252	137,307	197,087	1,735,371
481	400401		110,887	(186,789)	(496,829)	(196,431)	(88,874)	(42,053)	(30,879)	(47,825)	91,576	111,667	465,455	528,931	218,825
481	400500		116,645	121,557	135,142	70,934	34,378	55,283	85,290	98,236	108,620	106,789	119,735	140,586	1,204,205
481	400505		724	-	309	2,598	630	420	178	952	857	773	15	1,295	8,748
			449,381	155,192	(161,184)	15,784	54,765	115,580	156,224	151,764	297,765	331,480	722,512	867,899	3,167,151
489.3	407160		124,084	120,679	127,356	111,806	110,255	114,935	106,788	110,657	114,856	139,487	139,969	126,976	1,447,859
489.3	407161		688,573	680,648	648,798	592,441	566,079	560,723	568,869	578,612	583,521	641,018	697,162	771,781	7,578,224
			812,657	801,327	776,154	704,247	676,334	675,658	675,657	689,269	698,377	780,504	837,131	898,758	9,026,083
496	407303		-	-	-	-	-	(8,923)	-	-	-	153,726	153,726	153,726	454,254
			-	-	-	-	-	(8,923)	-	-	-	153,726	153,726	153,726	454,254
			9,346,111	8,642,899	5,471,411	4,396,710	3,589,868	3,286,855	3,251,206	3,128,453	3,455,981	4,303,297	7,235,809	10,930,911	67,039,511
488	404301		339,077	246,624	302,868	176,295	133,300	135,647	117,242	122,869	119,844	134,026	163,528	304,938	2,296,258
488	412250		1,988	1,826	1,954	1,895	1,829	1,857	1,869	1,805	1,919	1,887	1,792	1,681	22,292
			341,065	248,450	304,822	178,190	135,129	137,504	119,101	124,673	121,763	135,912	165,320	306,619	2,318,550
487	407050		53,186	40,535	55,722	62,597	54,106	61,100	55,370	53,621	10,550	868	10,175	18,488	485,319
488	407090		1,180	1,040	840	840	440	660	580	560	660	540	920	1,020	9,380
488	407100		7,605	6,930	1,875	195	-	-	-	-	505	8,840	4,070	2,365	33,385
488	407101		1,515	1,320	785	790	440	285	650	605	2,030	6,585	10,710	4,610	31,225
488	407102		9,645	8,640	8,100	8,625	7,170	8,325	9,630	8,760	10,530	15,290	18,440	16,765	129,920
488	407103		4,300	3,490	3,075	2,450	1,850	2,075	2,350	2,340	2,850	3,760	4,985	5,255	38,780
421	410100		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
			127,431	111,955	120,497	125,497	114,006	122,455	118,580	115,886	78,025	86,883	108,300	98,503	1,328,009
			9,814,608	9,003,305	5,896,730	4,700,398	3,839,003	3,546,814	3,488,888	3,369,012	3,655,769	4,526,092	7,509,429	11,336,033	70,686,070
804	610030		5,487,782	5,087,811	2,578,016	1,918,679	1,525,731	1,355,981	1,201,720	1,148,869	1,392,092	1,736,154	3,299,820	6,418,851	33,151,506
807	610100		-	-	-	-	-	-	-	-	24,127	(2,043)	-	-	22,084
804	610440		(396,041)	(467,801)	(411,416)	(191,522)	(141,347)	(105,702)	(92,826)	(89,794)	(94,191)	(112,332)	(155,572)	(364,564)	(2,623,108)
			5,091,741	4,620,010	2,166,601	1,727,157	1,384,384	1,250,280	1,108,894	1,059,075	1,322,018	1,621,780	3,144,247	6,054,287	30,550,482
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Chattanooga Gas Company - Income Statement - FERC vs Actual
Twelve Months Ending December 31, 2020
Schedule 19.1a

Statement of Income 2020-12-31 Chattanooga Gas Company FERC vs ACTUAL		Column F GL8 2020-12-31 FERC	Column G GL8 2020-12-31 ACTUAL
Utility Operating Income			
480	Residential Sales	31,602,019.40	31,602,019.40
481	Commercial & Industrial Sales	25,957,154.11	25,957,154.11
482	Other Sales to Public Authorities	-	-
483	Sales for Resale	-	-
484	Interdepartmental Sales		
	Total Gas Service Revenues	57,559,173.51	57,559,173.51
487	Forfeited Discounts	485,319.29	485,319.29
488	Misc. Service Revenues	2,561,239.97	2,561,239.97
489	Rev. from Trans of Gas of Others	9,026,082.54	9,026,082.54
492	Incidental Gasoline and Oil Sales	-	-
493	Rent from Gas Property	-	-
495	Other Gas Revenues	-	-
	Total Other Operating Revenues	12,072,641.80	12,072,641.80
400	TOTAL Gas Operating Revenues	70,086,069.80	70,086,069.80
Utility Operating Expenses			
401	Operation Expenses	47,814,448.07	41,043,770.27
402	Maintenance Expenses	3,020,334.41	2,927,054.86
403	Depreciation Expense	9,049,089.94	8,462,331.48
404-405	Amort. & Depl. of Utility Plant	-	-
406	Amort. of Utility Plant Acq. Adj.	-	-
407.1	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs		
407.2	Amort. of Conversion Expenses	-	-
407.3	Regulatory Debits	-	-
407.4	(Less) Regulatory Credits		
408.1	Taxes Other Than Income Taxes	3,976,308.42	3,781,027.30
409.1	Income Taxes - Federal	758,011.00	758,011.00
409.2	Income taxes on other income-Fe	(453,146.51)	(458,519.27)
409.1	Income Taxes - Federal	304,864.49	299,491.73
409.1	Income Taxes - Other	316,043.00	316,043.00
409.2	Income taxes on other income-oth	(128,047.68)	(129,565.88)
409.1	Income Taxes - Other	187,995.32	186,477.12
410.1	Provision for Deferred Income Taxes	(1,273,215.00)	(1,273,215.00)
411.1	(Less) Provision for Deferred Income Taxes-Cr.		
411.4	Investment Tax Credit Adj. - Net	-	-
411.6	(Less) Gains from Disp. of Utility Plant		
411.7	Losses from Disp. of Utility Plant		
411.8	(Less) Gains from Disposition of Allowances		
411.9	Losses from Disposition of Allowances		
	Total Utility Operating Expenses	63,079,825.65	55,426,937.76
	Allocated Costs	-	7,662,865.87
	Net Operating Income (Loss)	7,006,244.15	6,996,266.17
Other Income (Deductions)			
	Nonutility Operating Income		
415	Mdsing, jobb Revenues From Merchandising, J	-	-
416	Costs & Exp (Less) Costs and Exp. of Merchar	-	-
417	Revenues From Nonutility Operations (417)		
417.1	(Less) Expenses of Nonutility Operations (417.1)		
418	Nonoperating Nonoperating Rental Income (418	-	-
418.1	Equity earnin Equity in Earnings of Subsidiary C	-	-
419	Interest and Dividend Income (419)	9,792.02	9,792.02
419.1	Allowance for Other Funds Used During Constr	340,427.83	340,427.83
421	Miscellaneous Nonoperating Income (421)	1,089,401.09	1,089,401.09
421.1	Gain on Disposition of Property (421.1)	(16,805.96)	-
415-421.1	Other Income	1,422,814.98	1,439,620.94
	Other deductions		
	Loss on Disposition of Property (421.2)		
425	Miscellaneous Amortization		
426.1-426.5	Miscellaneous Income Deductions	(62.98)	-
	Total Other Income Deductions	(62.98)	-
	Taxes Applic. to Other Income and Deductions		
	Total basis for income tax	1,422,752.00	1,439,620.94
408.2	Taxes Other Than Income Taxes	-	-
409.2	Income Taxes Fed Other Inc. and Ded.(409.2)	-	-
409.2	Income Taxes-Federal (409.2)	(453,146.51)	(458,519.27)
409.2	Total Income Taxes-Federal (409.2)	(453,146.51)	(458,519.27)
409.2	Income Taxes-Other (409.2)	(128,047.68)	(129,565.88)
	Provision for Deferred Inc. Taxes (410.2)		
	(Less) Provision for Deferred Income Taxes-Cr. (411.2)		
	Investment Tax Credit Adj.-Net (411.5)		
	(Less) Investment Tax Credits (420)		
409.2	Total Taxes on Other Inc. and Ded.	(581,194.19)	(588,085.15)
	Net Other Income (Deductions)	841,557.81	851,535.79
Interest Charges			
427	Interest on Long-Term Debt	-	-
428	Amort. of Debt Disc. and Expense	-	-
428.1	Amortization of Loss on Reacquired Debt	-	-
429	(Less) Amort. of Premium on Debt-Credit (429)		
429.1	(Less) Amortization of Gain on Reacquired Deb	-	-
430	Interest on Debt to Assoc. Companies	3,933,387.06	3,933,387.06
431	Other Interest Expense	217,223.03	217,223.03
432	(Less) Allow. for Borrowed Funds Used Duri	(161,759.57)	(161,759.57)
	Net Interest Charges	3,988,850.52	3,988,850.52
	Income Before Extraordinary Items		
	Extraordinary Items		
	Extraordinary Income (434)		
	(Less) Extraordinary Deductions (435)		
	Net Extraordinary Items		
	Income Taxes-Federal and Other (409.3)		
	Extraordinary Items After Taxes		
Net Income (Loss)		3,858,951.44	3,858,951.44

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism (ARM)
AGL Services Company Income Statement
Twelve Months Ending December 31, 2020
Schedule 20

[illegible]

Exhibit GT-4
Chattanooga Gas Company
Annual Review Mechanism ("ARM")
AGL Services Company - Income Statement - FERC
Twelve Months Ending December 31, 2020
Schedule 20.1

FERC Acct	GL Acct	January	February	March	April	May	June	July	August	September	October	November	December	12 Month Total
		Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	Total Project Element / Total Plan / EV20 / Actual / Final / AGL Services Company	
		Total Operating Income	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Gain/Loss	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Operating Income	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Interest	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Other Income	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Earnings bf Interest & Taxes	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Intercompany Interest	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Other Interest Expense	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Allowance for Fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Interest and Stock	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Earnings Before Taxes	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
409.1	427300	427300 Federal Income Tax	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
409.1	427400	427400 State Income Tax	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
410.1	427500	427500 Deferred FIT - Property	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
410.1	427510	427510 Deferred FIT - Other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
410.1	427520	427520 Deferred SIT - Property	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
410.1	427530	427530 Deferred SIT - Other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Income Tax Expense	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Net Income from Continuing Operations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Capital Expenditures by Category
Twelve Months Ending December 31, 2020
Schedule 22

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Capital Expenditures Classified as:													
1	A - Safety	1,833.00	11,833.00	51,833.00	152,846.00	256,833.00	301,833.00	660,788.00	296,833.00	271,833.00	146,833.00	51,833.00	315,792.00	2,520,923
2	B - Regulatory	28,916.00	-	215,000.00	540,000.00	555,000.00	530,000.00	193,107.00	60,000.00	30,000.00	20,000.00	15,000.00	133,107.00	2,320,130
3	C - Reliability/Integrity	351,232.82	319,112.09	1,123,242.10	1,786,007.89	3,101,690.15	2,965,474.88	3,174,811.95	3,254,135.31	2,416,580.44	1,921,120.55	1,325,467.60	1,163,752.71	22,902,629
4	D - Obsolescence/Upgrades	25,224.44	19,863.44	49,863.44	27,827.44	29,863.44	29,863.44	29,863.44	29,863.44	29,863.44	19,863.44	19,863.44	19,863.44	331,686
5	E - Productivity	250,770.68	289,442.94	431,155.71	619,624.96	452,943.21	429,255.28	373,574.69	357,001.43	359,911.17	328,723.02	251,671.57	190,849.10	4,334,924
6	F - Business Projects/Programs	137,837.33	128,888.77	190,289.02	242,549.19	280,693.22	285,091.27	264,506.27	263,640.31	231,261.72	203,162.75	193,085.76	237,471.70	2,658,477
7	**Total Expenditures**	795,814.28	769,140.24	2,061,383.27	3,368,855.48	4,677,023.03	4,541,517.87	4,696,651.34	4,261,473.50	3,339,449.78	2,639,702.77	1,856,921.37	2,060,835.96	35,068,769

* Please see Schedule 14.1 for monthly plant additions by plant account for the historic base period.

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Allocated Cost Adjustment
Twelve Months Ending December 31, 2020

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	AGSC Allocated Factor														
1	Allocated Costs	a/	593,980	588,070	744,676	588,564	553,560	626,170	591,539	568,621	701,674	635,531	673,730	796,752	7,662,866
2	447011 Non-Service Cost Pension Allocated	a/	(16,438)	(27,781)	(5,669)	(22,039)	(21,923)	(21,847)	(21,454)	(21,397)	(21,392)	(21,478)	(21,447)	(21,618)	(244,482)
3			577,541.95	560,288.58	739,007.02	566,524.73	531,636.80	604,322.50	570,084.97	547,223.77	680,282.87	614,053.90	652,283.11	775,133.32	7,418,384
	Total Amount Subject to Allocation AGSC														
4	Allocated Costs	b/	27,366,612	23,801,092	36,068,906	23,860,502	21,409,843	25,962,855	24,144,265	21,857,151	29,880,550	25,437,658	27,332,985	33,657,702	320,780,122
5	447011 Non-Service Cost Pension Allocated	b/	(1,099,983)	(1,858,759)	(365,119)	(1,419,703)	(1,424,898)	(1,424,124)	(1,414,591)	(1,414,591)	(1,414,591)	(1,421,917)	(1,421,917)	(1,421,917)	(16,102,110)
6			26,266,628	21,942,332	35,703,786	22,440,800	19,984,946	24,538,731	22,729,674	20,442,560	28,465,958	24,015,742	25,911,068	32,235,785	304,678,011
7	**% Allocated to CGC**		**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**	**2.43%**
	AGSC Incentive Compensation Adjustment														
	Allocated Expense - AGSC														
8	AIP	c/	(73,617)	(78,050)	(40,303)	(31,750)	(27,884)	(45,778)	(33,764)	(30,400)	(91,819)	(47,630)	(80,279)	(93,990)	(675,265)
9	LTI	c/	(5,527)	(9,325)	(164,004)	(11,131)	(10,032)	(8,988)	(7,143)	(10,201)	(13,725)	(8,843)	(8,333)	(17,920)	(275,173)
10	AIP/LTI Payroll Tax	c/	(4,963)	(9,422)	(5,990)	(2,155)	(1,961)	(2,509)	(1,946)	(2,000)	(3,760)	(2,477)	(3,198)	(5,253)	(45,635)
	Allocated Expense - SCS														
11	AIP	c/	(13,796)	(10,936)	(8,050)	(7,703)	(10,730)	(9,841)	(15,315)	(10,677)	(23,434)	(11,401)	(12,279)	(21,388)	(155,551)
12	LTI	c/	(2,782)	(2,721)	(60,362)	(7,039)	(1,327)	(3,619)	(3,846)	(3,985)	(8,759)	(4,194)	(3,951)	(8,688)	(111,272)
13	AIP/LTI Payroll Tax	c/	(859)	(720)	(1,772)	(704)	(681)	(627)	(1,452)	(1,344)	(2,750)	(917)	(1,053)	(3,063)	(15,942)
14	**Allocated Cost- Incentive Pay Adjustment**		(101,545)	(111,174)	(280,481)	(60,480)	(52,615)	(71,362)	(63,466)	(58,607)	(144,248)	(75,463)	(109,094)	(150,302)	(1,278,837)
	AGSC Pension/OPEB Adjustment														
15	Total Pension Expense	d/	(16,726)	(19,911)	(17,380)	(19,958)	(21,046)	(19,389)	(19,510)	(21,161)	(18,814)	(20,167)	(19,986)	(18,709)	(232,757)
16	Pension Payments														268,442
17	Total Pension Adjustment														35,685
18	670503 Other Post Retirement Benefits	d/	(585)	(680)	(428)	(622)	(656)	(607)	(618)	(660)	(589)	(630)	(620)	(593)	(7,288)
19	OPEB Payments	d/	3,394	3,550	2,624	583	3,219	2,969	2,250	(473)	3,299	2,004	2,923	6,844	33,187
20	Total OPEB Adjustment		2,809	2,870	2,196	(39)	2,563	2,362	1,632	(1,133)	2,710	1,373	2,303	6,251	25,899
21	**Total Pension/OPEB Adjustment**		(13,917)	(17,041)	(15,184)	(19,997)	(18,483)	(17,027)	(17,878)	(22,294)	(16,104)	(18,794)	(17,683)	(12,458)	61,584
	AGSC Lobbying Expense, Charitable Contributions & Social Club Membership Adjustment														
22	a. Lobbying Expense	e/	(19,795)	(15,766)	(15,477)	(12,432)	(12,821)	(14,032)	(15,328)	(14,742)	(19,246)	(14,479)	(15,676)	(33,999)	(203,792)
23	b. Charitable Contribution	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
24	c. Social Club Membership	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	d. Athletic Events	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Total Adjustment		(19,795)	(15,766)	(15,477)	(12,432)	(12,821)	(14,032)	(15,328)	(14,742)	(19,246)	(14,479)	(15,676)	(33,999)	(203,792)
	AGSC Advertising Expense Adjustment														
27	Allocated Advertising and Outreach Adjustment	f/	(244)	(1,846)	(567)	(1,303)	(633)	(3,003)	(849)	(801)	(1,409)	(884)	(3,467)	(1,761)	(16,767)
	AGSC Fines & Penalties Adjustment														
28	Fines and Penalties	g/	-	(15)	(24)	-	-	-	(13)	-	(2)	-	-	-	(54)
															(1,437,866)

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ AGL Services Company Income Statement Schedule 20
c/ Incentive Compensation Adjustment Schedule 27
d/ Pension and Other Post-Employment Benefits Adjustment Schedule 25
e/ Lobbying Expense, charitable contribution, social club membership Adjustment Schedule 24
f/ Advertising Expense Adjustment Schedule 26
g/ Fine and Penalties Schedule 35.9

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lobbying, Charitable Contribution, Social Club Membership, Athletic Events
Twelve Months Ending December 31, 2020
Schedule 24

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Total Charges														
1	a. Lobbying Expense	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
2	b. Charitable Contributions	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
3	c. Association Membership	a/	2,431	5,283	2,243	2,952	2,024	17,129	2,209	4,212	2,243	2,763	2,243	3,263	48,993
4	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			2,431	5,283	2,243	2,952	2,024	17,129	2,209	4,212	2,243	2,763	2,243	3,263	48,993
	Charges Excluded from Cost of Service														
5	a. Lobbying Expense	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
6	b. Charitable Contributions	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
7	c. Association Membership	a/	-	(391)	-	(351)	-	-	-	(391)	-	-	-	(391)	(1,525)
8	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	(391)	-	(351)	-	-	-	(391)	-	-	-	(391)	(1,525)
	Allocated from Service Company														
	Total Charges														
9	a. Lobbying Expense	a/	19,795	15,766	15,477	12,432	12,821	14,032	15,328	14,742	19,246	14,479	15,676	33,999	203,792
10	b. Charitable Contributions	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
11	c. Association Membership	a/	2,558	1,908	1,063	2,336	1,397	1,344	731	1,324	1,873	617	749	1,733	17,634
12	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			22,353	17,674	16,540	14,768	14,219	15,376	16,058	16,066	21,119	15,096	16,424	35,732	221,426
	Charges Excluded from Cost of Service														
13	a. Lobbying Expense	a/	(19,795)	(15,766)	(15,477)	(12,432)	(12,821)	(14,032)	(15,328)	(14,742)	(19,246)	(14,479)	(15,676)	(33,999)	(203,792)
14	b. Charitable Contributions	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
15	c. Association Membership	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
16	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			(19,795)	(15,766)	(15,477)	(12,432)	(12,821)	(14,032)	(15,328)	(14,742)	(19,246)	(14,479)	(15,676)	(33,999)	(203,792)
	Total Adjustment		**(19,795)**	**(16,157)**	**(15,477)**	**(12,783)**	**(12,821)**	**(14,032)**	**(15,328)**	**(15,133)**	**(19,246)**	**(14,479)**	**(15,676)**	**(34,390)**	**(205,317)**

a/ Lobbying WP Schedule 24.1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lobbying Workpaper
Twelve Months Ending December 31, 2020
Schedule 24.1

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Total Charges														
1	a. Lobbying Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
2	b. Charitable Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-
3	c. Association Membership		**2,431**	**5,283**	**2,243**	**2,952**	**2,024**	**17,129**	**2,209**	**4,212**	**2,243**	**2,763**	**2,243**	**3,263**	**48,993**
4	670800 Association and Club Dues-Comp	a/	2,181	5,283	2,243	2,024	2,024	2,024	2,024	4,212	2,243	2,168	2,243	2,168	30,835
5	670805 AssociationandClub Dues-Employee	a/	250	-	-	315	-	-	185	-	-	595	-	1,095	2,440
6	670806 General Dues and Subscriptions	a/	-	-	-	613	-	15,105	-	-	-	-	-	-	15,718
7	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-
	Charges Excluded from Cost of Service														
8	a. Lobbying Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
9	b. Charitable Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-
10	c. Association Membership		-	**391**	-	**351**	-	-	-	**391**	-	-	-	**391**	**1,525**
11	American Gas Association	b/	-	6,314	-	5,657	-	-	-	6,314	-	-	-	6,314	24,597
12	% lobbying	b/	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	
13	Total Dues to Associations - Lobby related activities		-	391	-	351	-	-		391	-	-	-	391	1,525
14	d. Athletic Events		-	-	-	-	-	-	-	-	-	-	-	-	-
15	Direct Charges Adjustment		-	**391**	-	**351**	-	-	-	**391**	-	-	-	**391**	**1,525**
	Allocated from Service Company														
	Total Charges														
16	a. Lobbying Expense		**19,795**	**15,766**	**15,477**	**12,432**	**12,821**	**14,032**	**15,328**	**14,742**	**19,246**	**14,479**	**15,676**	**33,999**	**203,792**
17	**Government Affairs (AGLC-CGC)**														
18	Fixed Compensation	c/	9,675	8,658	9,852	9,857	9,398	9,857	10,307	9,398	9,857	9,852	9,403	10,530	116,644
19	670591 LTI Awards - Other	c/	-	-	-	-	-	-	-	-	-	-	-	-	-
20	670590 AIP Bonus	c/	8,098	7,086	5,061	3,037	2,531	4,188	3,229	2,691	8,588	4,427	6,624	8,992	64,553
21	670594 Other/Sales Bonuses	c/	-	-	-	-	-	-	-	-	-	-	-	13,063	13,063
22	Benefits	c/	3,579	1,910	1,777	1,701	2,556	2,272	2,098	2,002	2,506	2,398	2,165	3,822	28,783
23	Office Administration and Supply	c/	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Development and Training	c/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Dues and Subscriptions	c/	-	-	-	-	-	-	-	2,800	-	-	-	-	2,800
26	Travel and Entertainment	c/	335	81	712	64	-	-	124	-	119	74	-	-	1,509
27	Miscellaneous Operation Exp	c/	-	-	-	-	505	-	1,500	-	-	-	94	-	2,099
28	670150 Admin&Gen Salaries-Capitalized	c/	(1,919)	(1,719)	(1,997)	(1,954)	(1,865)	(1,954)	(2,043)	(1,865)	(1,954)	(1,954)	(1,865)	(2,043)	(23,132)
29	Benefits Capitalized	c/	(1,102)	(987)	(1,146)	(1,122)	(1,071)	(1,122)	(1,173)	(1,071)	(1,122)	(1,122)	(1,071)	(1,173)	(13,279)
30	Taxes Other Than Income	c/	886	510	507	535	512	515	857	522	515	210	(10)	232	5,791
31	672552 Allocated Ext Relations - SCS	c/	244	227	712	314	256	275	428	265	736	594	336	575	4,961
32	b. Charitable Contributions	c/	-	-	-	-	-	-	-	-	-	-	-	-	-
33	c. Association Membership		2,558	1,908	1,063	2,336	1,397	1,344	731	1,324	1,873	617	749	1,733	**17,634**
34	670800 Association and Club Dues-Comp	d/	62,945	26,270	28,440	23,787	3,500	11,006	-	28,237	7,720	7,061	11,600	37,144	247,709
35	670805 AssociationandClub Dues-Employee	d/	7,767	13,250	15,243	21,562	2,698	6,620	2,716	4,531	16,435	6,495	8,211	21,992	127,521
36	670806 General Dues and Subscriptions	d/	45,624	35,221	7,683	47,177	46,335	36,964	26,410	16,696	54,225	10,583	9,932	12,933	349,784
37	Total Costs		116,336	74,740	51,366	92,526	52,534	54,589	29,127	49,464	78,380	24,139	29,743	72,069	725,014
38	Allocation Factor	e/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
39	Total Allocated Costs		2,558	1,908	1,063	2,336	1,397	1,344	731	1,324	1,873	617	749	1,733	17,634
40	d. Athletic Events		-	-	-	-	-	-	-	-	-	-	-	-	-
			22,353	**17,674**	**16,540**	**14,768**	**14,219**	**15,376**	**16,058**	**16,066**	**21,119**	**15,096**	**16,424**	**35,732**	**221,426**
	Charges Excluded from Cost of Service														
41	a. Lobbying Expense		19,795	15,766	15,477	12,432	12,821	14,032	15,328	14,742	19,246	14,479	15,676	33,999	203,792
42	b. Charitable Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-
43	c. Association Membership		-	-	-	-	-	-	-	-	-	-	-	-	-
44	d. Athletic Events		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Allocated Charges Adjustment		**19,795**	**15,766**	**15,477**	**12,432**	**12,821**	**14,032**	**15,328**	**14,742**	**19,246**	**14,479**	**15,676**	**33,999**	**203,792**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ America Gas Association Invoice
c/ Lobbing WP - Dept 1637 - Schedule 24.1
d/ AGL Services Company Income Statement Schedule 20
e/ Allocated Cost Adjustment Schedule 23.1

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Department 1637 Government Affairs
Twelve Months Ending December 31, 2020
Schedule 24.2

	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	
	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	
	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	
	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
	January	February	March	April	May	June	July	August	September	October	November	December	
600119 Vacation Pay Accrual	(152)	(142)	(152)	(147)	(152)	(147)	(152)	(152)	(147)	(152)	(147)	71	(1,571)
600120 Pay-AandG Salaries	9,827	8,800	10,004	10,004	9,550	10,004	10,459	9,550	10,004	10,004	9,550	10,459	118,215
Fixed Compensation	**9,675**	**8,658**	**9,852**	**9,857**	**9,398**	**9,857**	**10,307**	**9,398**	**9,857**	**9,852**	**9,403**	**10,530**	116,644
670590 AIP Bonus	8,098	7,086	5,061	3,037	2,531	4,188	3,229	2,691	8,588	4,427	6,624	8,992	64,553
670594 Other/Sales Bonuses	-	-	-	-	-	-	-	-	-	-	-	13,063	13,063
Bonus	**8,098**	**7,086**	**5,061**	**3,037**	**2,531**	**4,188**	**3,229**	**2,691**	**8,588**	**4,427**	**6,624**	**22,056**	77,616
Variable Compensation	**8,098**	**7,086**	**5,061**	**3,037**	**2,531**	**4,188**	**3,229**	**2,691**	**8,588**	**4,427**	**6,624**	**22,056**	77,616
Payroll Expenses	**17,773**	**15,744**	**14,914**	**12,894**	**11,928**	**14,045**	**13,536**	**12,089**	**18,445**	**14,280**	**16,027**	**32,586**	194,260
670551 Cell Phone	-	-	-	-	-	-	-	-	55	-	-	-	55
Facilities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55**	**-**	**-**	**-**	55
670530 Retirement Savings Plus Plan	673	449	460	464	464	464	696	464	464	464	464	696	6,220
401K Benefits	**673**	**449**	**460**	**464**	**464**	**464**	**696**	**464**	**464**	**464**	**464**	**696**	6,220
670509 Health - Distributed	1,911	436	729	302	1,161	865	468	623	769	983	755	1,671	10,672
Health Benefits	**1,911**	**436**	**729**	**302**	**1,161**	**865**	**468**	**623**	**769**	**983**	**755**	**1,671**	10,672
670601 COVID Telework Reimbursemer	-	-	-	-	-	-	-	-	245	-	-	105	350
Other Benefits	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**245**	**-**	**-**	**105**	350
670459 Pension - Distributed	995	1,025	588	935	931	943	934	915	973	950	946	1,349	11,485
Pension Benefits	**995**	**1,025**	**588**	**935**	**931**	**943**	**934**	**915**	**973**	**950**	**946**	**1,349**	11,485
Benefits	**3,579**	**1,910**	**1,777**	**1,701**	**2,556**	**2,272**	**2,098**	**2,002**	**2,506**	**2,398**	**2,165**	**3,822**	28,783
670800 Association and Club Dues-Comp	-	-	-	-	-	-	-	2,800	-	-	-	-	2,800
Dues and Subscriptions	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,800**	**-**	**-**	**-**	**-**	2,800
670855 Travel Expense	322	69	675	40	-	-	84	-	79	74	-	-	1,343
670856 Meals and Entertainment	13	12	36	24	-	-	40	-	40	-	-	-	166
Travel and Entertainment	**335**	**81**	**712**	**64**	**-**	**-**	**124**	**-**	**119**	**74**	**-**	**-**	1,509
670120 Civic Participation-Other	-	-	-	-	-	-	-	-	-	-	94	-	94
670122 Civic Participation-Commun Dev	-	-	-	-	-	-	1,500	-	-	-	-	-	1,500
670840 Miscellaneous Expense	-	-	-	-	505	-	-	-	-	-	-	-	505
Miscellaneous Operation Exp	**-**	**-**	**-**	**-**	**505**	**-**	**1,500**	**-**	**-**	**-**	**94**	**-**	2,099
Operation Expenses	**21,687**	**17,734**	**17,402**	**14,659**	**14,989**	**16,317**	**17,259**	**16,891**	**21,070**	**16,751**	**18,286**	**36,407**	**229,450**
Operations and Maintenance Exp.	**21,687**	**17,734**	**17,402**	**14,659**	**14,989**	**16,317**	**17,259**	**16,891**	**21,070**	**16,751**	**18,286**	**36,407**	**229,450**
670150 Admin&Gen Salaries-Capitalized	(1,919)	(1,719)	(1,997)	(1,954)	(1,865)	(1,954)	(2,043)	(1,865)	(1,954)	(1,954)	(1,865)	(2,043)	(23,132)
Admin & Gen Exp Capitalized	**(1,919)**	**(1,719)**	**(1,997)**	**(1,954)**	**(1,865)**	**(1,954)**	**(2,043)**	**(1,865)**	**(1,954)**	**(1,954)**	**(1,865)**	**(2,043)**	**(23,132)**
670174 LTI Awards Capitalized	(267)	(239)	(278)	(272)	(260)	(272)	(285)	(260)	(272)	(272)	(260)	(285)	(3,223)
670510 EmployeeBenefitsCaptilized	(331)	(296)	(344)	(337)	(321)	(337)	(352)	(321)	(337)	(337)	(321)	(352)	(3,985)
670511 OtherPostRetirementBenefitsCap	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)
670512 Pensions-Capitalized	(128)	(115)	(134)	(131)	(125)	(131)	(137)	(125)	(131)	(131)	(125)	(137)	(1,549)
670513 ATPI Capitalized	(374)	(335)	(389)	(381)	(364)	(381)	(398)	(364)	(381)	(381)	(364)	(398)	(4,511)
Benefits Capitalized	**(1,102)**	**(987)**	**(1,146)**	**(1,122)**	**(1,071)**	**(1,122)**	**(1,173)**	**(1,071)**	**(1,122)**	**(1,122)**	**(1,071)**	**(1,173)**	**(13,279)**
Capitalized Expenses	**(3,021)**	**(2,705)**	**(3,143)**	**(3,076)**	**(2,936)**	**(3,076)**	**(3,215)**	**(2,936)**	**(3,076)**	**(3,076)**	**(2,936)**	**(3,215)**	**(36,411)**
671004 Allocated Ext Relations-Dis Op	(19,552)	(15,538)	(14,765)	(12,118)	(12,565)	(13,757)	(14,900)	(14,477)	(18,510)	(13,885)	(15,340)	(33,424)	(198,830)
Allocated Distribution Ops	**(19,552)**	**(15,538)**	**(14,765)**	**(12,118)**	**(12,565)**	**(13,757)**	**(14,900)**	**(14,477)**	**(18,510)**	**(13,885)**	**(15,340)**	**(33,424)**	**(198,830)**
AGSC Allocated	**(19,552)**	**(15,538)**	**(14,765)**	**(12,118)**	**(12,565)**	**(13,757)**	**(14,900)**	**(14,477)**	**(18,510)**	**(13,885)**	**(15,340)**	**(33,424)**	**(198,830)**
AGSC Allocated Costs	**(19,552)**	**(15,538)**	**(14,765)**	**(12,118)**	**(12,565)**	**(13,757)**	**(14,900)**	**(14,477)**	**(18,510)**	**(13,885)**	**(15,340)**	**(33,424)**	**(198,830)**
Allocated Costs	**(19,552)**	**(15,538)**	**(14,765)**	**(12,118)**	**(12,565)**	**(13,757)**	**(14,900)**	**(14,477)**	**(18,510)**	**(13,885)**	**(15,340)**	**(33,424)**	**(198,830)**
427100 General Tax Expense-Payroll	1,024	634	651	676	646	656	1,004	656	656	351	124	380	7,460
427111 GeneralTaxExpensePayroll-Capit	(138)	(124)	(144)	(141)	(135)	(141)	(147)	(135)	(141)	(141)	(135)	(147)	(1,669)
Payroll Taxes	**886**	**510**	**507**	**535**	**512**	**515**	**857**	**522**	**515**	**210**	**(10)**	**232**	**5,791**
Taxes Other Than Income	**886**	**510**	**507**	**535**	**512**	**515**	**857**	**522**	**515**	**210**	**(10)**	**232**	**5,791**
Total Operating Expenses	**0**	**-**	**(0)**	**-**	**-**	**-**	**0**	**0**	**0**	**-**	**0**	**0**	**0**
Operating Income	**(0)**	**-**	**0**	**-**	**-**	**-**	**(0)**	**(0)**	**(0)**	**-**	**(0)**	**(0)**	**(0)**
440082 Lobbying-State-Non-PR	-	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	(5,000)	(5,000)	(55,000)
449600 Government Affairs	(8)	(1,225)	(957)	(493)	-	-	(18,500)	-	(28)	(15)	-	-	(21,226)
Other Income - Net	**(8)**	**(6,225)**	**(5,957)**	**(10,493)**	**(5,000)**	**(5,000)**	**(23,500)**	**(5,000)**	**(5,028)**	**(15)**	**(5,000)**	**(5,000)**	**(76,226)**
Other Income	**(8)**	**(6,225)**	**(5,957)**	**(10,493)**	**(5,000)**	**(5,000)**	**(23,500)**	**(5,000)**	**(5,028)**	**(15)**	**(5,000)**	**(5,000)**	**(76,226)**
Earnings b/f Interest & Taxes	**(8)**	**(6,225)**	**(5,957)**	**(10,493)**	**(5,000)**	**(5,000)**	**(23,500)**	**(5,000)**	**(5,028)**	**(15)**	**(5,000)**	**(5,000)**	**(76,226)**
Earnings Before Taxes	**(8)**	**(6,225)**	**(5,957)**	**(10,493)**	**(5,000)**	**(5,000)**	**(23,500)**	**(5,000)**	**(5,028)**	**(15)**	**(5,000)**	**(5,000)**	**(76,226)**
Net Income from Continuing Operations	**(8)**	**(6,225)**	**(5,957)**	**(10,493)**	**(5,000)**	**(5,000)**	**(23,500)**	**(5,000)**	**(5,028)**	**(15)**	**(5,000)**	**(5,000)**	**(76,226)**

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lobbying Portion of Organization Dues WP
Twelve Months Ending December 31, 2020
Schedule 24.3

2020

GL	Account	Transaction/Expense Description	Payee	Amount	Date paid	Purpose for the Expense	Lobbying %	
GL8	670800	MEMBERSHIP	SOUTHERN GAS ASSOCIATION	760	2/1/2020	Membership Dues		
GL8	670800	Blanket Request for AGA 2019	AMERICAN GAS ASSOCIATION	6,314	2/1/2020	Dues for 2020 Membership year - 2020Q1	6.20%	391
GL8	670800	Blanket Request for AGA 2019	AMERICAN GAS ASSOCIATION	5,657	4/20/2020	Dues for 2020 Membership year - 2020Q2	6.20%	351
GL8	670800	Blanket Request for AGA 2019	AMERICAN GAS ASSOCIATION	6,314	8/20/2020	Dues for 2020 Membership year - 2020Q3	6.20%	391
GL8	670800	Blanket Request for AGA 2019	AMERICAN GAS ASSOCIATION	6,314	12/1/2020	Dues for 2020 Membership year - 2020Q4	6.20%	391
				25,357		**Lobbying Portion of Organization Dues**		**1,525**

*Removal of the lobbying portion of Association and Club Dues-Comp