BUTLER | SNOW

April 20, 2021

21-00048

Chairman Kenneth C. Hill
ATTN: Ectory Lawless, Docket Clerk
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243

Re: Chattanooga Gas Company's Petition for Approval of Its 2020 Annual Rate Review Filing Pursuant to T.C.A. § 65-5-103(d)(6)

Dear Chairman Hill:

Enclosed is CGC's Petition for Approval of its 2020 Annual Rate Review filing pursuant to T.C.A. § 65-5-103(d)(6).

Attached please find the following documents for filing:

1. Petition (with Verification of Paul Leath)
2. Proposed Procedural Schedule (Exhibit A to the Petition)
3. Direct Testimony and exhibits of 3 witnesses:
    a. Paul Leath (No Exhibits)
    b. Gary Tucker (3 Exhibits)
    c. Archie Hickerson (9 Exhibits – including redline and clean versions of Revised Tariff Sheets)
4. Budget Affidavit of Tiffany Callaway-Ferrell

Numerous supporting documents and work papers are included in their Exhibits and other supporting documents and workpapers are supported by the witnesses and are provided for filing. All documents and workpapers required by the Settlement Agreement in Docket No. 19-00047 are provided in this filing.

Please note that there are a few documents which contain confidential information provided in accordance with TPUC practice and subject to a pending Protective Order to be issued by the Hearing Officer. CGC requests that the Hearing officer enter the Protective Order issued in last year's Docket No. 20-00049. The confidential documents are clearly marked and found at Schedules 27, 32, 34 (three separate Excel spreadsheets) and 35.1.

T 615.651-6700
F 615.651.6701
www.butlersnow.com

Jones Wilson (J.W.) Luna
T 615-651-6749
jw.luna@butlersnow.com

150 3rd Ave. South
Suite 1600
Nashville, TN 37201

Butler Snow LLP

In addition to this electronic filing, and pursuant to further conversations with Ms. Lawless we will deliver to her in the most efficient and practical manner a copy of this filing.

A courtesy copy of this filing is being provided to the Consumer Advocate.

Yours truly,

Butler Snow LLP

J.W. Luna

JWL/cb
Enclosures

I. INTRODUCTION AND BACKGROUND.

Q. Please state your name, position and address.

A. Gary Tucker, Manager, Regulatory Reporting, Southern Company Gas ("SCG"). My business address is 10 Peachtree Place, Location 1686, Atlanta, Georgia 30309.

Q. On whose behalf are you testifying in this case?

A. I am testifying on behalf of Chattanooga Gas Company ("CGC" or "Company"), which is a subsidiary of Southern Company Gas. Our Regulatory Reporting group provides technical support and expertise to CGC and other SCG subsidiaries.

Q. Please describe your professional background and education.

A. I graduated Magna Cum Laude from Georgia State University in 2011 with a Bachelor of Business Administration degree in Accounting. The following year, I joined Georgia Power Company's Regulatory Accounting Department. In the Regulatory Accounting Department, I supported, prepared, and reviewed various regulatory filings. The filings included Georgia Power Company's 2013 Base Rate Case, 2015 and 2016 Base Rate Updates, Nuclear Construction Cost Recovery NCCR-5 Tariff adjustment, and 2015 Annual Surveillance Report. In 2016 I moved to Georgia Power Company's Property Accounting Department where I was primarily responsible for compiling and reporting on Georgia Power Company's regulated assets and construction work-in-progress. In 2017 I began working at Southern Company Gas as the Regulatory Reporting Supervisor and was later promoted to the Regulatory Reporting Manager. In this position, I am responsible for the preparation, review and filing of monthly and annual financial information to state regulatory commissions, including rate case proceedings.

Q. Have you previously submitted testimony before the Tennessee Public Utility Commission or any other regulatory commission?

A. Yes, I have submitted testimony before the Tennessee Public Utility Commission ("TPUC" or "Commission") on behalf of CGC in Docket Nos. 18-00017 ("2018 Rate Case Docket"), 18-00035 ("Tax Docket"), 19-00047 ("2019 ARM Docket" which established CGC's ARM), and 20-00049 ("2020 ARM Docket" which was CGC's first annual review of rates under the ARM established in the 2019 ARM Docket).

II. PURPOSE OF TESTIMONY.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to support CGC's second annual review mechanism ("ARM"), as set forth in the settlement agreement approved by the Commission in the 2019 ARM Docket by its order of October 7, 2019 ("2019 ARM Order"). I present and discuss the calculation of the Company's 2020 Historic Base Period annual reconciliation balance deficiency and the rate reset necessary for the Company to earn its authorized rate of return as approved by this Commission in the 2018 Rate Case Docket. Additionally, I provide a comparison of the 2020 Historic Base Period information to CGC's first annual review of rates for the 2019 Historic Base Period that was conducted in the 2020 ARM Docket. The comparison includes both a discussion of the information provided within the filings and a reconciliation of the Company's primary requested rate adjustment for the 2020 Historic Base Period to the rate adjustment approved for the 2019 Historic Base Period in the 2020 ARM Docket. Finally, I also provide and recommend approval

of an alternate 2020 rate adjustment, also referred to as the Company's preferred ARM recovery. The preferred ARM recovery includes a proposed voluntary temporary cap in the rate adjustment for this year and continuing for the next three ARM dockets or less if the rate adjustment shown in the ARM filing is less than the proposed rate adjustment cap with any residual deficiency balance carrying forward to future ARM filings.

Q. Are you sponsoring any exhibits?

A. Yes. In addition to this testimony, I am sponsoring three Exhibits. The Exhibits are comprehensive documents and, as such, contain certain noted Schedules that are sponsored by Mr. Archie Hickerson.

- Exhibit GT-1 is the ARM Model which contains the calculation of the 2020 annual reconciliation balance and rate reset, and other supporting Schedules. The following Schedules in Exhibit GT-1 are sponsored by Mr. Archie Hickerson: Schedules 5.1, 6, 6.1, 13, 15, 15.1, 16.1, 16.1A, 16.2, 16.3, 16.4, 17, 17.1, 18, and 18.1.
- Exhibit GT-2 contains a complete list of the Schedules provided in this ARM filing and location of the Schedules as many of the Schedules are contained within the ARM model.
- Exhibit GT-3 supports the Company's proposed voluntary temporary cap by demonstrating how the proposed cap would impact future ARM filings. This Exhibit is laid out in a format consistent with the Company's monthly financial reporting filings submitted to the TPUC.

- I am also sponsoring the following additional Schedules required by the orders in the 2019 ARM Docket and the 2020 ARM Docket: Schedules 21, 22, 23, 27, 30, 31, 32, 33, 34, 35 (excluding 35.8), 36, 37, 38 and 39.

Q. Are all of the required ARM schedules identified in the 2019 ARM Order and the 2020 ARM Docket included in CGC's ARM filing?

A. Yes, CGC's ARM filing includes all of the required ARM Schedules identified in the orders in the 2019 ARM Docket and the new Schedule 39 *Outside Legal Services* approved in the 2020 ARM Docket, as well as other supplemental workpapers filed in Schedule 35 *Additional Workpapers*.

Q. Please provide a brief overview of the supplemental workpapers submitted in Schedule 35.

A. Schedule 35 includes multiple supplemental workpapers. The Company has not only provided the nine supplemental workpapers submitted in the 2020 ARM Docket but has added four additional workpapers that both address items requested or discussed through discovery in the 2020 ARM Docket as well as additional schedules reflecting the two major events impacting the Company's business operations in the 2020 Base Historic Year. A brief description of the workpapers is provided below.

- Schedule 35.1, Affiliate Agreements. This Schedule contains confidential information. The schedule includes the following agreements: AGSC Tax Allocation Agreement, AGSC-CGC Services Agreement, AGSC-SCS Services Agreement, AMA & Agency Agreement (CONFIDENTIAL), AMA & Agency Agreement (PUBLIC

DISCLOSURE), Master LNG Sales Agreement (CONFIDENTIAL), Money Pool Agreement and SCS Tax Allocation Agreement.

- Schedule 35.2, SCS Incentive Compensation Workpaper. This details for the breakout of SCS incentive compensation account 670640 between short-term and long-term incentive compensation.
- Schedule 35.3, Other Post Retirement Benefits Payments Workpaper. This provides support for the direct and allocated OPEB payments.
- Schedule 35.4, Pension Payments Workpaper. This provides support for CGC pension cash contributions/payments.
- Schedule 35.5, EDIT Bal & Act Workpaper. This includes tax reports and workpapers supporting EDIT balances and activity.
- Schedule 35.6, Outside Services YE Accruals Workpaper. This has direct and allocated OS accruals in excess of 25,000.
- Schedule 35.7, ADIT Workpaper. This tax reports supporting ADIT balances and support for the OPEB/Pension ADIT adjustments.
- Schedule 35.8, Cost of Service.
- Schedule 35.9, Fines and Penalties. This has direct and allocated account level details for the fines and penalties adjustment.
- Schedule 35.10, Impacts of April 2020 Tornado. This Schedule includes a discuss of the impacts and total cost incurred from the April 2020 Tornado that Mr Leath discusses in his testimony.

- Schedule 35.11, Impacts of Covid-19 Pandemic. This Schedule includes a discuss of the impacts and the costs incurred by the Company as a result of the COVID-19-19 Pandemic, which Mr. Leath also discusses.
- Schedule 35.12, Non-Allocable Plant. This Schedule includes the calculation of the non-allocable year-end plant-in-service, accumulated reserve, and Construction Works in Progress ("CWIP").
- Schedule 35.13, AGSC Plant Rollforward. This Schedule includes the AGL Services Company ("AGSC") monthly plant-in-service and accumulated reserve activity by FERC account.

III. OVERVIEW & HISTORY OF CGC'S ANNUAL REVIEW MECHANISM.

Q. What is the purpose of the Company's annual review mechanism?

A. The purpose of CGC'S ARM is to provide the Company a reasonable and timely means of recovering its cost of service as measured against its current authorized rate of return set in the 2018 Rate Case Docket Amended Order of January 15, 2019 ("2018 Rate Case Order"). The Company's ARM is symmetrical ensuring that any earnings in excess of its authorized rate of return are returned to customers, while also allowing the Company to recover any deficiency as measured against the rate of return. The ARM is a comprehensive mechanism based on known historical information and data and includes all components of the Company's cost of service including capital investment, depreciation expense, O&M expenses, taxes, and revenues. Ultimately, the ARM mechanism allows the Company to recover its cost of service in a timely manner while avoiding the cost and time necessary for a general

rate case and earn a fair and reasonable rate of return as established in the 2018 Rate Case Order.

Q. What is the basis for CGC'S ARM filings in this docket?

A. The ARM process we are following was set forth in a Settlement Agreement reached by and between the Company, the Consumer Advocate Unit of the Attorney General's Office ("Consumer Advocate"), the Chattanooga Regional Manufacturers Association ("CRMA"), and Party Staff on July 26, 2019. This Settlement Agreement was subsequently approved by the Commission in the 2019 ARM Docket on August 12, 2019 ("2019 ARM Order").

Q. Please provide a general description of CGC's ARM and how it works.

A. The Company's prescribed ARM mechanism has two components: (1) recovery or refund of a Historic Base Period revenue deficiency or surplus referred to as the annual reconciliation balance, which is the prior calendar year, and (2) a prospective rate setting mechanism referred to as the rate reset. Both the calculation of the annual reconciliation balance and the rate reset include the rate-making adjustments and methodologies set forth in the orders in the 2019 ARM Docket and 2020 ARM Docket.

The Historic Base Period annual reconciliation balance is determined based on a review of the Company's actual rate of return compared to its current authorized rate of return of 7.12%. The resulting revenue deficiency or surplus for the Historic Base Period is then deferred and included in the Company's calculation of the rate reset. The rate reset utilizes the same Historic Base Period cost of service but is adjusted for the recovery or refund of the annual reconciliation balance and

certain normalization adjustments described in detail later in my testimony. Simply put, the prescribed ARM allows for rates to be set annually to recover or refund the prior year's annual reconciliation balance and to collect on a going forward basis rates needed to earn the authorized rate of return.

Q. What are the components that make up the authorized rate of return of 7.12%?

A. The 7.12% is CGC's current authorized rate of return, approved by the Commission in the 2018 Rate Case Order. The capital structure is fixed per the Rate Case Order and includes a return of equity ("ROE") of 9.8%. Furthermore, the fixed rate of return of 7.12% was also agreed to by all parties in the 2019 ARM Docket and approved by the Commission in the ARM Order, so this is a fixed component for purposes of the Commission's review of CGC's ARM filing in this case.

Q. Have you complied with the rate-making methodologies and filing requirements set forth in the 2018 Rate Case Order, the 2019 ARM Order, and the final order in the 2020 ARM Docket?

A. Yes, the Company's ARM filing incorporates the rate making methodologies established in the 2018 Rate Case Order and the specified filing requirements approved in the 2019 ARM Docket and 2020 ARM Docket.

IV. CGC'S 2020 ANNUAL RECONCILIATION BALANCE AND RATE RESET.

Q. What calculations have you performed for the ARM filing?

A. I have calculated the Company's actual rate of return for the 2020 Historic Base Period and compared the results to the authorized rate of return approved by the Commission. The difference, with the addition of carrying costs, comprises the Company's annual reconciliation balance. After calculating the annual reconciliation balance, I calculated the rate reset which includes normalization adjustments and recovery of the 2020 annual reconciliation balance over one year. The results and supporting calculations are shown in Exhibit GT-1. All of the calculations were made in accordance with the approved methodologies.

Q. Please discuss the results of your calculations.

A. The Company's actual rate of return for the Historic Base Period is 4.21%. This return is significantly less than the authorized rate of return of 7.12% approved by the Commission. The difference between the authorized rate of return and actual rate of return results in a total annual reconciliation balance revenue deficiency of $7,405,780, with the addition of carry cost the total deficiency balance is $7,707,208. The annual reconciliation balance is presented in Schedule 29 in Exhibit GT-1. The rate reset rate of return is 5.59%; the rate reset return is higher due to the ARM normalization adjustments, including normalization of the revenues approved in the 2020 ARM Docket of $4,758,576. The difference between the authorized rate of return and actual rate of return for the rate reset results in a revenue deficiency of $3,864,181.

Incorporating both the 2020 Historic Base Period annual reconciliation balance and the rate reset results in a total or prescribed rate adjustment of $11,783,474.

Q. How does the prescribed 2020 ARM rate adjustment compare to the 2019 rates approved in the 2020 ARM docket?

A. The table below breaks out the primary components that makeup the total prescribed ARM rate adjustment for the 2020 Historic Base Period as compared to the rates approved in the 2020 ARM Docket for the 2019 Historic Base Period. Due to the structure and timing of the ARM filing, there is a delay in both rate relief and implementation of the approved adjustments such as the acceleration of the unprotected tax credits associated with the Tax Cuts and Jobs Act ("TCJA"). The total impact resulting from this delay for the 2020 Historic Base Period is $2.9 million which includes amortization of the tax credits, approved revenues from the 2019 ARM Docket, and amortization of the 2019 deficiency.

Deficiency		
Delay in Rate & ARM Implementation	$	2.9
O&M		2.5
TOTIT		0.2
Margin		-0.5
Capital		2.3
Total Deficiency	$	7.4
2020 Deficiency	$	7.4
2019 Deficiency in Rates		-4
Remaining Deficiency	$	3.4
Rate Reset		
Normalized O&M	$	1.6
Normalized Capital		2.5
TOTIT		0.2
Expiring/Normalized Tax Credits		4.1
2021 ARM Rate Adjustment, Incl Deficiency	$	11.8

Q. Please continue.

A. As a result of the delay in the rates and ARM implementation, increases in expenses and continued capital investment in Chattanooga, the total ARM deficiency for the

2020 Historic Base Period is $7.4 million. The deficiency of $7.4 million will be offset by the current revenues established in the 2020 ARM Docket for the recovery of the 2019 deficiency of $4 million. The remaining deficiency is then increased by the normalized cost to the arrive at a total rate adjustment of $11.8 million.

Q. Please discuss in detail the normalized tax credits, which is the largest driver of the $11.8 million rate adjustment.

A. In the 2020 ARM Docket, in light of the COVID-19 pandemic and its impact on CGC's customers, the Company requested and was authorized to accelerate certain tax credits associated with the TCJA which substantially reduced the 2020 ARM Docket rate adjustment. However, as noted by both the Company and the Consumer Advocate last year, this resulted in only temporary rate relief as these tax credits were pulled forward and used to mitigate the impact to customers in 2020. Since the accelerated tax credits were recognized in the 2020 ARM Docket and will be fully amortized by September 2021, the tax credits are normalized or removed in this year's rate reset calculation.

Q. Should the Commission approve $11.8 million as the revenue deficiency in this case?

A. Yes, but this prescribed deficiency is not the preferred rate recovery CGC is proposing for this docket.

Q. If the prescribed ARM rate adjustment is not to be recovered in this docket, what is CGC proposing the Commission approve for new rates in this case?

A. The Commission should approve what CGC is calling its preferred rate recovery in this docket. If it does not approve the preferred recovery, then the Commission

should authorize the full recovery of the prescribed $11.8 million reconciliation balance and rate reset.

Q. Please explain what CGC is proposing to recover in rates for the preferred ARM recovery instead of the prescribed recovery?

A. Due to the size of the 2020 prescribed rate adjustment and its immediate impact on customers, the Company is proposing a voluntary temporary rate adjustment cap of $6.8 million to begin this year and continue for the next three ARM docket filings with any residual difference being captured in the annual ARM deficiency and rate reset filings for 2022 through 2024.

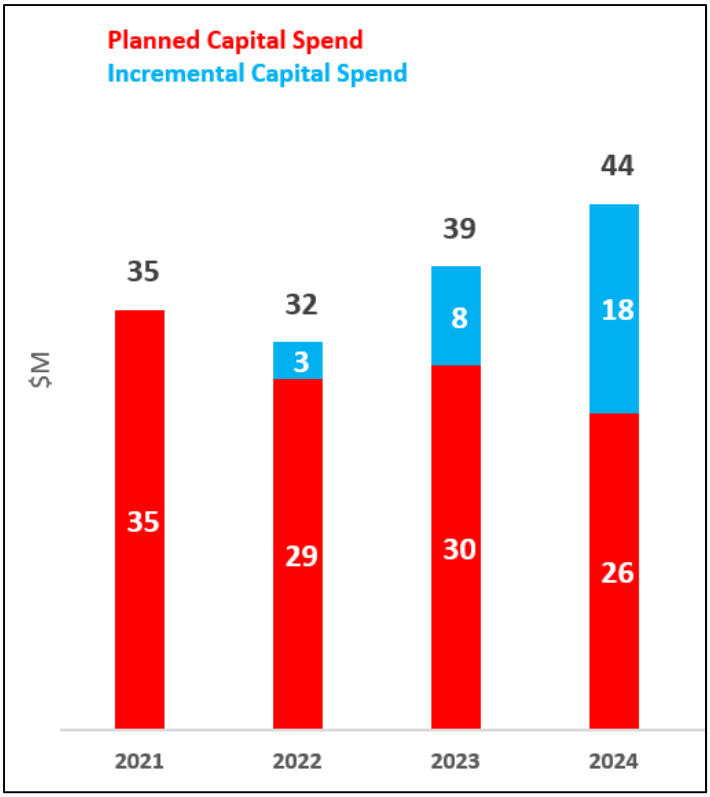
Q. How was the $6.8 million rate adjustment cap determined?

A. The Company determined a rate adjustment cap of $6.8 million based on projected ARM filings through 2024. Based on the Company's projections, a $6.8 million rate adjustment for this ARM and for the next three ARM filings would allow the Company to smooth out the recovery of the deficiencies and forecasted rate resets through the 2024 ARM docket case, based on 2024 results which shows a need of less than the proposed voluntary cap. The table below provides a summary of the projected 2020 through 2024 ARM cases rate adjustments. Please see Exhibit GT-3 for a more detailed breakout of rate base and operating income. Also, Exhibit GT-3 includes the deficiency and rate reset in addition to the base rate adjustment.

Line No.	Description	Rate Adj. 2020	Rate Adj. 2021	Rate Adj. 2022	Rate Adj. 2023	Rate Adj. 2024
	(b)					
1	Rate Base	$ 190.2	$ 215.0	$ 241.7	$ 265.3	$ 294.4
2	Operating Income	$ 4.8	$ 7.9	$ 7.9	$ 13.1	$ 18.8
3	Earned Return [L2/L1]	2.52%	3.67%	3.27%	4.94%	6.39%
4	Fair Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%
5	Required Operating Income [L4 X L1]	$ 13.5	$ 15.3	$ 17.2	$ 18.9	$ 21.0
6	Operating Income Deficiency (Excess) [L6-L2]	$ 8.7	$ 7.4	$ 9.3	$ 5.8	$ 2.1
7	Gross Revenue Conversion Factor	134.7%	134.7%	134.7%	134.7%	134.7%
8	Revenue Deficiency (Surplus) [L6 X L7]	$ 11.8	$ 10.0	$ 12.5	$ 7.8	$ 2.9
9	**Requested Rate Adj. Under Voluntary CAP**	**$ 6.8**	**$ 6.8**	**$ 6.8**	**$ 6.8**	**$ 2.9**

Q. What underlying assumptions were used to develop the projected ARM filings through 2024?

A. The Company developed the projected ARM case filings based on fully forecasted capital budgets and the Company's 2021 and 2022 operating budgets with growth factors applied for 2023 and 2024 operating income. The capital budget is based on the information in CGC's annual capital construction budget filed April 1, 2021, and in the presentation made to Commission Staff on April 13, along with the additional incremental capital investments associated with the Company's 7-year Pipeline Replacement Program ("PRP") that was recently approved. In the table below, the April 1, 2021, capital budget information is shown in red with the projected incremental PRP capital in blue.



Q. Would ARM filings continue under the Company's preferred filing?

A. Yes. The voluntary cap is meant to set a temporary ceiling at which the rate adjustment could be granted for the 2021 through 2024 ARM Docket cases (reflecting the 2020 through 2023 Historic Base Periods). The preferred case is neither a request for levelized rates nor are we seeking approval for those future projected ARM Docket rates in this 2021 ARM docket. In each of the next years the Company would continue to make the prescribed ARM filings which would include a deficiency, rate reset, and total rate adjustment, as applicable. After Commission review, if the ARM rate adjustment is above the voluntary cap of $6.8 million then the actual recovery for that year would be capped with the residual amount being carried forward in the deficiency for the next year's ARM Docket case. Finally, in the Company's 2024 ARM filing, any cumulative over or under

recovery amounts from the prior four years will be included as part of the annual ARM filing. If the 2024 ARM Docket rate recovery exceeded $6.8 million, then any excess over the $6.8 million would roll into the 2024 ARM Docket; based upon what we know today and reasonably project, there would be no roll over into 2025.

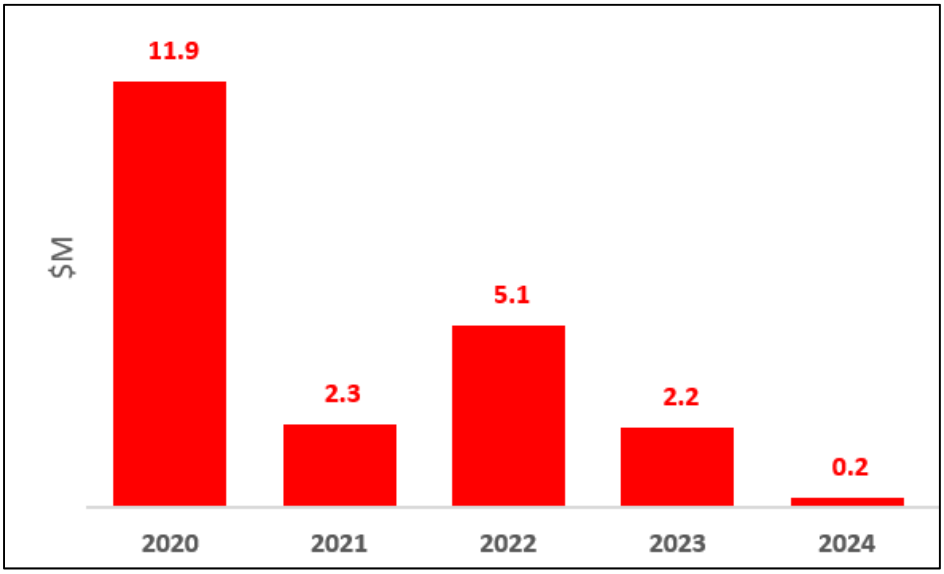
In summary, the Company's proposed preferred plan provides rate certainty to customers over the next four years through the capped rates while providing both customers and the Company protections to ensure customers are charged no more than what the Company is authorized. Under the preferred approach we are recommending, the Company will still be allowed to fully recover its cost of providing safe and reliable service to its customers. Throughout this voluntary temporary rate cap period, CGC will continue to make its prescribed ARM Docket filing each year so the Commission and customers will still get a full review of CGC's financial operations.

Q. Are there any future impacts the Commission should be aware of regarding the Company's preferred approach for rate adjustments during this four-year period?

A. Yes. If the preferred case is approved, additional carrying charges would be accrued as the overall deficiency balance would be greater due to recovery of the balance over a longer period of time. Also, additional factors may arise that could impact the projected ARM Docket filings in future years, such as changes in tax rates, safety and regulatory compliance requirements, financial conditions, and other unknown variables that may materially or adversely impact our projections or assumptions that would require a change or termination of the voluntary cap.

Q. What are the projected ARM rate adjustments under the prescribed ARM filing if the Commission does not impose the rate cap CGC is proposing?

A. Using the same capital budget and operating income assumptions discussed above, the 2020 through 2024 rate adjustments under the prescribed ARM are shown in the table below. Please note, the year represents the Historic Base Period with the rate adjustment occurring in the following year's ARM Docket filing (so the projected 2021 deficiency of $2.3 million will be considered in the 2022 ARM Docket filing.



Q. Are there any differences in the deficiency or rate reset between the prescribed ARM filing and the Company's preferred filing?

A. No, there is no difference in the deficiency or rate reset between the prescribed and preferred filings. The difference is only in the requested approval of the voluntary rate adjustment cap of $6.8 million under the preferred approach rather than the $11.8 million rate adjustment presented in the prescribed filing.

Q. Were the rate making adjustments set forth in CGC's 2018 Rate Case Order reflected in the calculation of the revenue deficiency?

A. Yes, all rate making adjusted were performed. A summary of the rate making adjustment amounts and by roll-up category is provided in Schedule 5 of Exhibit GT-1. The amounts are further linked within the ARM model to supporting workpapers. The table below list each rate making adjustment and the Schedules the adjustment details are provided within.

Rate Making Adjustments	Schedule
Exclude AMA Management & Consulting Fee from Revenues	Schedule 5.1
Exclude 50% of Direct and Allocated Short-Term Incentive Comp.	Schedule 27
Exclude 100% of Direct and Allocated Long-Term Incentive Comp.	Schedule 27
Exclude 100% of Promotional Advertising	Schedule 26
Exclude 100% of Lobbying Costs	Schedule 24
Exclude 100% of Supplemental Executive Retirement Plan Costs	Schedule 25
Exclude Pension and OPEB Costs, Include Actual Cash Contributions	Schedule 25

Q. Were any other adjustments included in the calculation of the deficiency?

A. Yes, in addition to the prescribed rate making adjustments made in the 2018 Rate Case Docket, the Company has also incorporated three adjustments that were discussed and approved in the 2020 ARM Docket. These are the inclusion of one-fifth of the allocated AGSC deferred pension contribution, a reversal of the deferral of outside legal expense related to the ARM Docket which was reflected in the 2019 Historic Base Period for rate making purposes, and a further reduction to depreciation expense associated with the removal of inactive service lines. In addition to the approved adjustments, the Company has also removed the impact to revenue associated with miscellaneous billing adjustments, removed direct and

allocated fines and penalties, and made an adjustment to recognize only one-fourth of certain LNG maintenance expense that incurred in the 2020 Historic Base Period.

Q. Could you further discuss the inactive service lines adjustment?

A. Yes. As part of the resolution of the 2020 ARM Docket the Company accepted the Consumer Advocate's adjustment to remove depreciation expense associated with inactive service lines. Not only did the Company agree that the adjustment should be made, but we also agreed with the approach taken in calculating the adjustment. Using this same approach, the Company has identified additional inactive service lines as of December 2020. The total adjustment for the inactive service lines increased from $143,735 to $247,512. The calculation of the inactive service line adjustment is shown in Schedule 14.3 within the ARM model. The Company's plan and progress toward addressing the inactive service lines is also discussed in the testimony of Mr. Paul Leath.

Q. Please discuss the adjustment to recognize only one-fourth of certain LNG maintenance expenses incurred in the 2020 Historic Base Period.

A. The Company incurred $928,000 of LNG maintenance expense that is not expected to be incurred again for the next four to eight years. In an effort to lessen the impact of this large expense in the Historic Base Period and as allowed within the framework of the ARM mechanism, the Company is proposing to recover this expense over four years. One-fourth of the expense is included in the Historic Base Period with the remaining amount deferred in rate base, net of deferred income taxes. The LNG maintenance expense adjustment is primarily related to two maintenance items, the replacement of the sieve in the dehydrators and installation

of rip rap on the LNG tank containment berm. A discussion of the operational importance and benefits of the LNG tank are discussed in the testimony of Mr. Paul Leath.

Q. Please discuss the normalization adjustments performed in the 2020 Rate Reset.

A. The methodologies for the 2020 rate reset include normalizing certain rate base and income statement items. In addition to the prescribed normalization adjustments, the rate reset also allows for the adjustment of any material one-time, nonrecurring items. The tables below list each normalization adjustment and the Schedules the adjustment details are provided within.

Prescribed/Approved Adjustments	Schedule
Weather Normalization	Schedule 16.3
2019 ARM Revenue Normalization	Schedule 6
Removal of the 2019 ARM Deficiency from the Historic Period	Schedule 5
Other Revenues (four-year avg.)	Schedule 28
Depreciation Expense	Schedule 14
Annual 2020 Reconciliation Balance	Schedule 29
Interest on Customer Deposits	Schedule 28
Uncollectible Expense (five-year avg.)	Schedule 28
Docket 19-00047 Expenses (three-year amort.)	Schedule 28
Material and Supplies (three-year avg.)	Schedule 28
Prepayments (three-year avg.)	Schedule 28
Gas Inventory (three-year avg.)	Schedule 28
Reserve for Uncollectible (three-year avg.)	Schedule 28
Reserve for Health Insurance (three-year avg.)	Schedule 28
Other Reserves (three-year avg.)	Schedule 28
Three Year Amortization of ARM Legal Cost	Schedule 28

Material One-Time, Non-Recurring Adjustments	Schedule
COVID 19 Expense	Schedule 28.1
April 2020 Tornado	Schedule 28.1
Group Insurance - Medical (five-year Avg.)	Schedule 28
Non-Recurring Outside Services	Schedule 28.1
LNG Maintenance	Schedule 28

Please see the testimony of Mr. Archie Hickerson for a discussion on the change in the interest on customer deposits normalization adjustment.

Q. Could you discuss the normalization adjustments for group insurance, non-recurring outside services, and LNG maintenance?

A. Yes. The group insurance adjustment is a continuation of the normalization adjustment made in last year's ARM filing which was approved in the Commission's order in the 2020 ARM Docket. Since CGC is self-insured and can have material variations in cost from one year to the next due to its population size, this adjustment is included to smooth out expense within the forward-looking rate reset portion of the ARM. The non-recurring outside services adjustment is comprised of four adjustments which rollup to the outside services category, each adjustment by account is presented in Schedule 28.1 of Exhibit GT-1. The outside services charges removed were for one-time or non-recurring costs related to third party studies of the Company (financial and operational), contract labor used for the Watch and Protect program, and a non-recurring pipeline video inspection. Finally, there was also an adjustment to remove LNG maintenance expense for painting and insulation that is not expected to be incurred in 2021.

Q. What were the impacts from the two unexpected and major events, the April tornado and COVID 19 pandemic, on Chattanooga Gas Company and its customers?

A. Please see the testimony of Mr. Paul Leath for a discussion of the operational impacts to the Company and its customers as a result of the tornado and COVID-19 pandemic. A discussion of the revenue impacts from COVID-19 pandemic are addressed in the testimony of Mr. Archie Hickerson. The additional cost and impacts associated with these events are also discussed in detail in Schedules 35.10 and 35.11. The ARM includes a normalization adjustment for the incremental costs associated with each matter.

The total normalization adjustment for the April tornado is $202,000. Costs for the tornado include expenses incurred directly by the Company for employees and contractors' time, meals, lodging, fuel, generators, and mobile facilities. Cost also include mutual aid charges shown as intercompany billings from Atlanta Gas Light for employees assisting with the incident.

The normalization adjustment for COVID-19 is $178,000. The cost is primarily related to outside legal charges for the required regulatory filings in the docket initiated by the Consumer Advocate, weekly and later monthly reporting to the Commission, development of the Company's Alternative Payment Plan ("APP"), and outside printing services for customer outreach informing customers of the deferred payment arrangements that the Company made available in response to the extraordinary economic hardships customers may have experienced as a result of the pandemic. The normalization adjustment does not include an adjustment for

uncollectible expense. Although a $34,000 uncollectible expense entry was recorded from an increase in aged receivables in the 2020 Historic Base Period, it was not included in the normalization adjustment for the COVID-19 pandemic as there is some additional ongoing risk associated with the recovery of the APP.

V. CONCLUSION.

Q. Please summarize CGC'S ARM prescribed filing and preferred filing for approval by this Commission.

A. The Company has submitted a 2020 annual reconciliation balance and a rate reset, both of which are based on and comply with the methodologies approved by this Commission in the 2018 Rate Case Order and 2019 ARM Order, including the required rate making and normalization adjustments. The Company has also produced all the necessary filing documents supporting the calculation of the 2020 annual reconciliation balance and rate reset as is required by the 2019 ARM Order. In addition to making the filings required by the 2019 ARM Order, CGC's preferred recovery is to voluntarily implement a temporary rate adjustment cap for the 2021 through 2024 ARM docket cases in order to reduce the rate impact to customers this year and provide additional certainty to our customers regarding the maximum possible rate increases for four years while still being able to recover prudently incurred costs as we continue to invest in necessary infrastructure required to meet the needs of our existing customer and the phenomenal growth that is occurring in the CGC service area. Due to the size of the 2020 ARM rate adjustment and its immediate impact on customers, I respectfully request that the Commission approve $11.8 million as the prescribed amount to recover but set rates based on CGC's preferred

filing as presented in Exhibit GT-3, which voluntarily caps the total rate adjustment at $6.8 million for this case with the unrecovered amounts rolling into the next ARM Docket filing.

Q. Does this conclude your direct testimony?

A. Yes.

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Annual Reconciliation Revenue Deficiency/
Twelve Months Ending December 31, 2
Schedule 1

Line No.	Description	Adopted Docket 18-00017	Prior Year Adopted Docket 20-00049
1	Rate Base - Sch 2	149,739,716	163,379,679
2	Operating Income - Sch 5	10,657,876	8,096,435
3	Earned Return [L2/L1]	7.12%	4.96%
4	Fair Rate of Return - Sch 11	7.12%	7.12%
5	Required Operating Income [L4 X L1]	10,657,876	11,628,714
6	Operating Income Deficiency (Excess) [L6-L2]	(0)	3,532,279
7	Gross Revenue Conversion Factor - Sch 12	1.347168975	1.347168975
8	Revenue Deficiency (Surplus) [L6 X L7]	(1)	4,758,576

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	227,428		53,371		280,799
10	Unamortized ARM Reconciliation Balance	a/	-	1,981,102	3,809,812		(3,809,812)	3,853,604	3,853,604
11	Deferred Pension Contribution	a/	-	82,598	693,997				693,997
	Total Additions		**$ 325,156,233**	**$ 347,787,104**	**$ 380,381,967**	**$ -**	**$ (3,047,630)**	**$ 3,853,604**	**$ 381,187,941**
	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	25,549,900		(835)		25,549,065
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)	1,007,139	1,007,139
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**	**$ 191,083,302**	**$ -**	**$ (1,134,099)**	**$ 1,007,139**	**$ 190,956,343**
25	**Total Rate Base**		**$ 149,739,716**	**$ 163,379,679**	**$ 189,298,665**	**$ -**	**$ (1,913,532)**	**$ 2,846,465**	**$ 190,231,598**

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

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)	(25,191,708)	(25,342,754)	(25,594,724)	(25,779,748)	(25,928,797)	(25,964,057)	(26,082,483)	(26,391,748)	(24,967,188)	(25,130,438)	(25,249,098)	(25,381,377)	**(25,549,900)**
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)**	**$ (188,885,684)**	**$ (189,874,931)**	**$ (188,692,926)**	**$ (189,867,067)**	**$ (190,180,386)**	**$ (190,574,793)**	**$ (191,335,770)**	**$ (192,294,015)**	**$ (191,029,664)**	**$ (191,745,215)**	**$ (192,125,013)**	**$ (191,930,054)**	**$ (190,540,421)**
26	**Total Rate Base**		**$ 182,681,575**	**$ 183,745,936**	**$ 182,370,470**	**$ 181,983,835**	**$ 184,734,675**	**$ 186,547,870**	**$ 188,760,868**	**$ 189,726,073**	**$ 192,619,615**	**$ 197,158,300**	**$ 197,193,481**	**$ 197,668,365**	**$ 199,792,472**	**$ 189,614,118**
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

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Allocated Plant, Accumulated Depreciation, Deferred Income Tax-Workpaper
Twelve Months Ending December 31, 2020
Schedule 2A1

		Total Project Element Total Plan Final Actual FY19 December	Total Project Element Total Plan Final Actual FY20 January	Total Project Element Total Plan Final Actual FY20 February	Total Project Element Total Plan Final Actual FY20 March	Total Project Element Total Plan Final Actual FY20 April	Total Project Element Total Plan Final Actual FY20 May	Total Project Element Total Plan Final Actual FY20 June	Total Project Element Total Plan Final Actual FY20 July	Total Project Element Total Plan Final Actual FY20 August	Total Project Element Total Plan Final Actual FY20 September	Total Project Element Total Plan Final Actual FY20 October	Total Project Element Total Plan Final Actual FY20 November	Total Project Element Total Plan Final Actual FY20 December	
100100 Utility Plant in Service	Chattanooga Gas Company	319,496,761	322,206,452	324,630,438	324,821,218	325,649,130	324,992,028	326,286,579	337,246,355	337,703,804	338,441,944	342,601,196	343,213,106	343,532,342	331,601,643
100103 Utility Plant in Service - Adj	Chattanooga Gas Company	-	-	-	-	-	-	-	-	-	671,271	-	-	-	51,636
100110 Completed Constr Not Clssfd	Chattanooga Gas Company	17,331,895	18,325,417	19,377,142	18,246,196	23,463,945	24,280,315	24,172,567	13,195,276	13,590,579	13,373,258	9,076,214	9,477,214	9,372,385	16,406,339
		336,828,656	**340,531,869**	**344,007,579**	**343,067,414**	**349,113,075**	**349,272,343**	**350,459,146**	**350,441,631**	**351,294,383**	**352,486,474**	**351,677,410**	**352,690,320**	**352,904,728**	**348,059,617**
113100 Nonutility Plant in Service	AGL Services Company	145,266,669	149,066,048	150,897,681	151,795,249	153,813,710	154,021,241	164,052,669	164,081,316	174,230,436	173,830,682	175,805,029	176,566,087	180,076,331	162,561,779
113110 Non-Utility CCNC	AGL Services Company	8,861,945	7,846,501	7,258,495	7,795,051	12,242,505	12,234,845	11,283,651	11,665,323	2,992,102	22,871,783	29,311,554	14,418,063	13,016,228	12,446,004
		154,128,614	**156,912,549**	**158,156,156**	**159,590,300**	**166,056,215**	**166,256,087**	**175,336,319**	**175,746,639**	**177,222,538**	**196,502,464**	**205,116,584**	**190,984,150**	**193,092,558**	**175,007,783**
	Allocation Rate	**2.18%**	**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**	
		3,357,371.36	**3,450,141.32**	**4,038,453.45**	**3,303,245**	**4,192,139**	**4,422,722**	**4,318,059**	**4,407,917**	**4,744,043**	**4,696,039**	**5,244,587**	**4,807,819**	**4,643,054**	**4,278,892**
	Total Utility Plant	**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**
100120 Utility Construction WIP	Chattanooga Gas Company	12,304,878	11,448,272	8,340,983	9,975,829	6,875,774	7,796,727	8,583,916	9,979,725	11,928,710	13,223,633	14,603,693	15,242,232	18,025,976	11,410,027
100121 Utility Cap Payroll Accrued	Chattanooga Gas Company	23,714	5,752	6,594	10,101	11,380	12,280	24,867	4,989	7,075	6,293	9,335	12,423	2,610	10,570
100123 Utility CWIP Accrual	Chattanooga Gas Company	72,510	(1,140)	473,883	515,214	-	-	-	200,595	-	100,778	-	108,500	-	113,103
Topside/SUO - manual entry	Chattanooga Gas Company	40,495	-	-	-	-	-	500,380	-	-	-	-	-	227,986	59,143
		12,441,597	**11,452,884**	**8,821,460**	**10,501,144**	**6,887,155**	**7,809,007**	**9,109,163**	**10,185,308**	**11,935,784**	**13,330,704**	**14,613,028**	**15,363,155**	**18,256,572**	**11,592,843**
113120 Nonutility Construction WIP	AGL Services Company	78,146,899	79,099,709	82,311,628	80,593,830	81,298,220	84,593,176	88,408,933	93,927,145	97,332,820	80,665,023	59,635,349	80,140,849	95,073,555	83,171,318
113121 Nonutility Cap Payroll Accrued	AGL Services Company	21,015	9,661	11,859	17,478	37,131	66,051	72,143	33,237	22,961	29,567	32,590	25,438	8,597	29,825
113123 NonUtility CWIP Accrual	AGL Services Company	9,502,443	3,962,563	2,696,069	5,867,831	3,355,477	3,678,190	3,176,327	2,967,075	3,677,901	2,836,394	2,489,014	1,857,241	(132)	3,543,569
		87,670,357	**83,071,933**	**85,019,556**	**86,479,139**	**84,690,828**	**88,337,416**	**91,657,403**	**96,927,456**	**101,033,682**	**83,530,984**	**62,156,952**	**82,023,528**	**95,082,020**	**86,744,712**
	Allocation Rate	**2.18%**	**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**	
		1,909,716	**1,826,558**	**2,170,940**	**1,789,970**	**2,138,045**	**2,349,940**	**2,257,274**	**2,431,046**	**2,704,555**	**1,996,233**	**1,589,279**	**2,064,854**	**2,286,318**	**2,116,518**
	Total Construction Work in Progress	**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**
145300 Materials & Operating Supplies	Chattanooga Gas Company	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
145700 Gss Underground Storage	Chattanooga Gas Company	5,074,120	3,710,076	2,127,024	1,037,550	1,409,252	1,972,324	2,454,736	2,899,052	3,406,160	4,097,318	4,687,005	4,397,921	3,703,177	3,151,978
145720 Wss Underground Storage	Chattanooga Gas Company	981,948	1,118,277	685,849	536,913	498,961	593,038	714,817	973,937	1,128,671	1,369,746	1,210,493	1,077,072	983,548	913,329
145900 Liquefied Natural gas	Chattanooga Gas Company	3,947,079	3,962,351	3,807,874	3,745,909	3,688,040	3,628,860	3,565,524	3,312,474	3,313,579	3,808,936	3,890,729	3,746,475	3,585,113	3,692,534
	Total Materials & Supplies & Gas Stored	**10,454,740**	**9,230,514**	**7,093,125**	**5,819,336**	**6,083,716**	**6,687,787**	**7,233,979**	**7,678,223**	**8,347,284**	**9,772,545**	**10,288,501**	**9,721,414**	**8,773,604**	**8,244,982**
157400 Prepayments - Other	Chattanooga Gas Company	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
162025 Rate Case Expenses	Chattanooga Gas Company	1,033,121	1,012,427	998,207	1,100,671	1,096,502	1,115,860	908,955	888,260	867,566	1,007,626	980,211	952,796	925,381	991,122
139100 Provision for Uncollectibles	Chattanooga Gas Company	(169,623)	(195,171)	(214,312)	(218,773)	(222,227)	(224,487)	(256,548)	(260,686)	(260,182)	(261,892)	(265,155)	(284,653)	(302,172)	(241,222)
251112 Misc Current & Accrued Liab	Chattanooga Gas Company	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
139610 Provn for Uncoll - Damage Main	Chattanooga Gas Company	(21,856)	(30,423)	(17,826)	(27,446)	(47,062)	(50,640)	(45,389)	(66,506)	(56,470)	(63,955)	(67,328)	(62,209)	(56,725)	(47,218)
278500 Reserve for Health Insurance	Chattanooga Gas Company	(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)
225151 Unclaimed Cust Credits & Chcks	Chattanooga Gas Company	(36,622)	(40,574)	(40,055)	(47,498)	(48,909)	(50,320)	(52,166)	(54,666)	(56,802)	(56,460)	(34,357)	(36,929)	(38,289)	(45,665)
100200 Accum Depr Utility Plant	Chattanooga Gas Company	(134,929,499)	(135,586,572)	(136,258,304)	(135,540,312)	(136,030,796)	(136,184,631)	(136,685,401)	(137,339,278)	(137,789,581)	(138,283,920)	(138,806,358)	(139,467,323)	(139,430,961)	(137,102,533)
100203 Accum Depr Utility - Adj	Chattanooga Gas Company	(33,735)	-	-	-	(27,500)	-	-	-	-	(7,473)	(14,947)	-	-	(6,435)
100205 Accum Depr Utility Plant - RRL	Chattanooga Gas Company	28,045,376	28,045,376	28,045,376	28,506,486	28,506,486	28,506,486	28,603,500	28,603,500	28,603,500	28,822,177	28,822,177	28,822,177	28,964,584	28,530,554
100220 Utility Retirement WIP	Chattanooga Gas Company	822,525	929,511	936,259	1,214,484	1,052,833	1,120,381	1,066,035	1,121,567	1,028,966	1,057,061	896,587	864,337	811,749	994,023
248305 Accum Reg FixedAsset Rem Co	Chattanooga Gas Company	(28,045,376)	(28,045,376)	(28,045,376)	(28,506,486)	(28,506,486)	(28,506,486)	(28,603,500)	(28,603,500)	(28,603,500)	(28,822,177)	(28,822,177)	(28,822,177)	(28,964,584)	(28,530,554)
		(134,140,709)	**(134,657,062)**	**(135,322,045)**	**(134,325,827)**	**(135,005,463)**	**(135,064,251)**	**(135,619,366)**	**(136,217,711)**	**(136,760,614)**	**(137,234,332)**	**(137,924,717)**	**(138,602,986)**	**(138,619,212)**	**(136,114,946)**
113200 Accum Depr Nonutility Plant	AGL Services Company	(81,294,919)	(82,637,300)	(83,980,200)	(84,710,126)	(86,568,155)	(87,989,231)	(89,682,493)	(91,246,454)	(92,844,421)	(93,427,847)	(95,350,388)	(96,612,178)	(98,373,986)	(89,593,669)
113203 Accum Depr NonUtility - Adj	AGL Services Company	-	-	-	-	-	-	-	-	-	299,898	449,847	62,869	-	62,509
113220 Nonutility Retirement WIP	AGL Services Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Allocation Rate	**2.18%**	**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**	
		(1,770,841)	**(1,817,002)**	**(2,144,400)**	**(1,753,354)**	**(2,185,439)**	**(2,340,678)**	**(2,208,637)**	**(2,288,560)**	**(2,485,338)**	**(2,225,583)**	**(2,426,494)**	**(2,430,524)**	**(2,365,475)**	**(2,187,871)**
	Total Accumulated Depreciation	**(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)**
279100 Accel Fed Tax Depr-Property	Chattanooga Gas Company	(26,524,409)	(26,576,624)	(26,628,839)	(26,694,214)	(26,750,816)	(26,807,418)	(26,864,020)	(26,920,622)	(26,977,224)	(25,785,967)	(25,843,842)	(25,901,717)	(25,316,217)	(26,430,148)
279101 Reg Tax Liability Reclass	Chattanooga Gas Company	6,970,150	6,942,149	6,914,148	6,884,367	6,854,440	6,827,178	6,798,583	6,769,988	6,741,393	6,713,016	6,662,930	6,610,937	5,354,294	6,695,659
279150 Accel St Tax Depr-Property	Chattanooga Gas Company	(6,084,277)	(6,125,099)	(6,165,921)	(6,209,784)	(6,251,619)	(6,293,454)	(6,335,289)	(6,377,124)	(6,418,959)	(6,398,735)	(6,436,469)	(6,476,203)	(6,227,644)	(6,292,198)
279200 Other Timing Difference-Fed	Chattanooga Gas Company	(193,470)	(171,057)	(156,701)	(297,211)	(287,600)	(287,838)	(241,808)	(228,910)	(341,504)	(390,988)	(378,825)	(360,299)	(545,612)	(298,602)
279250 Other Timing Differences-State	Chattanooga Gas Company	1,888,713	1,896,133	1,900,885	1,854,370	1,857,552	1,857,473	1,872,711	1,876,981	1,839,708	2,082,615	2,086,641	2,092,774	2,600,451	1,977,462
279300 Other Timing Differences-Other	Chattanooga Gas Company	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	1,376	1,376	1,376	1,376	3,961
259999 Regulatory Tax Liability	Chattanooga Gas Company	(21,713,682)	(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)
		(45,651,845)	**(45,635,910)**	**(45,630,700)**	**(45,842,793)**	**(45,843,855)**	**(45,865,559)**	**(45,821,911)**	**(45,822,365)**	**(45,989,851)**	**(44,506,479)**	**(44,446,344)**	**(44,372,348)**	**(44,620,415)**	**(45,388,490)**
279100 Accel Fed Tax Depr-Property	AGL Services Company	(10,987,630)	(11,644,824)	(12,302,018)	(13,037,626)	(13,720,958)	(14,404,290)	(15,087,622)	(15,770,954)	(16,454,286)	(16,720,024)	(17,381,355)	(18,027,787)	(22,301,271)	(15,218,511)
279150 Accel St Tax Depr-Property	AGL Services Company	(1,632,219)	(1,686,944)	(1,741,669)	(1,873,245)	(1,953,587)	(2,033,929)	(2,114,271)	(2,194,613)	(2,274,955)	(2,076,350)	(2,135,437)	(2,265,472)	(2,225,333)	(2,016,002)
		(12,619,849)	**(13,331,768)**	**(14,043,687)**	**(14,910,871)**	**(15,674,545)**	**(16,438,219)**	**(17,201,893)**	**(17,965,567)**	**(18,729,241)**	**(18,796,374)**	**(19,516,792)**	**(20,293,259)**	**(24,526,604)**	**(17,234,513)**
	Allocation Rate	**2.18%**	**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**	
		(274,897)	**(293,135)**	**(358,600)**	**(308,629)**	**(395,709)**	**(437,287)**	**(423,636)**	**(450,596)**	**(501,360)**	**(449,198)**	**(499,021)**	**(510,861)**	**(589,760)**	**(422,515)**
		(45,926,742)	**(45,929,044)**	**(45,989,300)**	**(46,151,422)**	**(46,239,563)**	**(46,302,846)**	**(46,245,547)**	**(46,272,961)**	**(46,491,211)**	**(44,955,677)**	**(44,945,365)**	**(44,883,209)**	**(45,210,175)**	**(45,811,005)**
	ADIT Adjustments - Pension & OPEB	933317	870995	854646	830542	812915.85	794370.83	775708.22	757,310.11	738,912.22	741,307.30	723,228.43	705,105.07	658,263.47	784,356 a/
	ADIT Adjustments - Proforma Income Tax Savir	(1,809)	(1,809)	(1,809)	(1,809)	(1,809)	(1,809)					-			(835)
	Total Accumulated Deferred Income Tax-AD	**(44,995,234)**	**(45,059,859)**	**(45,136,463)**	**(45,322,690)**	**(45,428,457)**	**(45,510,285)**	**(45,469,839)**	**(45,515,651)**	**(45,752,299)**	**(44,214,370)**	**(44,222,137)**	**(44,178,104)**	**(44,551,911)**	**(46,594,525)**
Recorded Tax Refund	Chattanooga Gas Company	(1,837,787)	(1,837,787)	(1,837,787)	(1,837,787)	(1,837,787)	(1,837,787)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,690,984)	(1,537,258)	(1,383,533)	(1,770,564)
ADIT on Recorded Tax Refund	Chattanooga Gas Company	480,306	480,306	480,306	480,306	480,306	480,306	482,115	482,115	482,115	482,115	441,939	401,762	361,586	462,737
ADIT Adjustment for Tax Refund Balance		1,809	1,809	1,809	1,809	1,809	1,809	-	-	-	-	-	-	-	835
Dkt 18-00035 Tax Refund	Chattanooga Gas Company	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,690,984.17)	(1,537,258.34)	(1,383,532.51)	(1,773,759.62)
ADIT on Dkt 18-00035 Refund	Chattanooga Gas Company	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	441,938.71	401,762.47	361,586.22	463,572.08
235201 Customer Deposits	Chattanooga Gas Company	(1,353,841)	(1,371,068)	(1,382,821)	(1,370,154)	(1,354,956)	(1,347,106)	(1,332,095)	(1,324,386)	(1,315,168)	(1,303,086)	(1,285,977)	(1,279,958)	(1,275,311)	(1,330,456)
235202 Customer Credit Balances	Chattanooga Gas Company	(715,699)	(551,445)	(484,572)	(546,882)	(522,939)	(577,655)	(606,496)	(658,482)	(694,930)	(748,232)	(875,682)	(864,149)	(668,584)	(655,058)
241990 Interest Acc-Customer Deposits	Chattanooga Gas Company	(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)
245511 Taxes Payable-Tennessee S	Chattanooga Gas Company	(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)
245512 Taxes Payable- Tennessee U	Chattanooga Gas Company	(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)
246010 Franchise Requirements 1	Chattanooga Gas Company	(573,901)	(912,978)	(1,155,557)	(884,475)	(168,987)	(302,287)	(437,938)	(105,633)	(228,501)	(327,966)	(134,026)	(292,140)	(588,248)	(470,199)
		(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)**
Approved 2019 Deficiency		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	3,809,812 330,184
ADIT on 2019 Deficiency		(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)	(995,894)
Incremental ARM Cost		160,754	160,754	160,754	160,754	160,754	160,754	160,754	160,754	160,754	-	-	-	-	111,291.40
ADIT on Incremental ARM Costs		(42,013)	(42,013)	(42,013)	(42,013)	(42,013)	(42,013)	(42,013)	(42,013)	(42,013)	-	-	-	-	(29,086)
Prepaid AGSC Pension Cost		1,073,769	1,051,399	1,029,029	1,006,659	984,289	961,918	939,548	917,178	894,808	872,438	850,067	827,697	805,327	939,548
ADIT on Prepaid Pension Costs		(280,630)	(274,783)	(268,937)	(263,090)	(257,244)	(251,397)	(245,551)	(239,704)	(233,858)	(228,012)	(222,165)	(216,319)	(210,472)	(245,551)
Deferred LNG Maintenance		347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909
ADITs on Deferred LNG Maintenance		(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)

a/ See Schedule 35.7 ADIT Workpaper

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	38.92	38.75
3	Net Lag		4.75	6.84	4.84	5.01
4	Daily Cost of Service	b/	180,221	173,895	173,642	178,597
5	Cash Working Capital		856,635	1,189,613	840,688	894,059
6	Less: Tax Collections Withheld	a/	(506,569)	(600,665)	(613,260)	(613,260)
7	**Net Cash Working Capital Provided**		350,066	588,948	227,428	280,799

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	6,325,503	a/	21.94	b/	138,781,534
9	Uncollectible	325,527	a/	43.76	b/	14,245,064
10	Other Operating Expense	6,572,560	f/	31.49	b/	206,969,905
	Taxes					
11	Taxes-Other than Income Tax	3,760,637	c/	171.16	b/	643,670,714
12	State Excise (Income) Tax-Current	(170,182)	d/	37.88	b/	(6,446,487)
13	State Excise (Income) Tax-Deferred	305,979	d/	0.00	b/	-
14	FIT-Current	154,993	d/	37.88	b/	5,871,137
15	Fit-Deferred	(1,241,504)	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	345,590	e/	(51.36)	b/	(17,749,501)
19	Interest Long-Term Debt	3,833,384	e/	45.76	b/	175,415,666
20	**Total Working Capital Requirements [L1:L19]**	$ 63,379,254				$ 2,466,624,864
21	Net Lead(lag) Days [Col E L20/Col BCL20]			38.92		
22	Daily Working Capital Requirements. Col C L20/365	$ 173,641.79				
23	Return on Equity	$ 9,132,790				
24	Total Cost of Serviced	$ 72,512,043				
		(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	6,123,049	a/	21.94	b/	134,339,690
9	Uncollectible	231,857	a/	43.76	b/	10,146,046
10	Other Operating Expense	5,814,831	f/	31.49	b/	183,109,025
	Taxes					
11	Taxes-Other than Income Tax	3,760,637	c/	171.16	b/	643,670,714
12	State Excise (Income) Tax-Current	152,279	d/	37.88	b/	5,768,340
13	State Excise (Income) Tax-Deferred	305,979	d/	0.00	b/	-
14	FIT-Current	2,256,871	d/	37.88	b/	85,490,285
15	Fit-Deferred	(1,241,504)	d/	0.00	b/	-
	Other Expense					
16	Depreciation and Amortization	8,521,800	c/	0.00	b/	-
17	Interest on Customer Deposits	43,240	c/	0.00	b/	-
18	Interest Short-Term Debt	341,961	e/	(51.36)	b/	(17,563,135)
19	Interest Long-Term Debt	3,793,134	e/	45.76	b/	173,573,835
20	**Total Working Capital Requirements [L1:L19]**	$ 65,187,808				$ 2,526,286,862
21	Net Lead(lag) Days [Col E L20/Col BCL20]			38.75		
22	Daily Working Capital Requirements. Col C L20/365	$ 178,596.73				
23	Return on Equity	$ 9,132,790				
24	Total Cost of Serviced	$ 74,320,598				
		-				

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	17,568,928	16,725,011	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	6,325,503	6,123,049	a/
9	Bad Debt Expense (Uncollectible)	325,527	231,857	a/
10	Total	10,996,368	10,910,180	
11	Other Operating Expense (L1-L10)	6,572,560	5,814,831	

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	$ 3,428,079	d/	$ 70,015,784			$ 70,015,784
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	(73,475)	e/	1,003,696			1,003,696
5	**Total Operating Revenues**		$ 71,972,727	$ 70,998,787	$ 71,188,257	$ (3,021,195)	$ 68,167,063	$ 3,354,604		$ 71,521,667	$ -		$ 71,521,667
	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	(4,081,693)	13,874,762	(843,917)	f/	13,030,845			13,030,845
9	**Total Operating & Maintenance Expense**		$ 50,561,803	$ 50,283,783	$ 52,501,064	(4,403,738)	$ 48,097,326	$ (843,917)		$ 47,253,409	$ -		$ 47,253,409
	Other Expense												
10	Depreciation Expense	e/	$ 7,718,131	$ 8,246,593	$ 8,462,331	$ (247,512)	$ 8,214,820	$ 306,981		$ 8,521,800			$ 8,521,800
11	Amortization -ARM Reconciliation Balance (ARM Regulatory Asset/(Liability)			$ 3,962,204	$ 990,551		$ 990,551	$ (990,551)		$ -	$ 7,707,208	j/	$ 7,707,208
12	Interest on Customer Deposits	d/	96,740	83,159	78,210		78,210	(34,970)	g/	$ 43,240			$ 43,240
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	28,518	107,279	135,797	322,461	h/	458,258	(505,211)		(46,953)
15	Federal Income Tax	c/	264,062	(3,286,069)	(1,410,576)	324,065	(1,086,511)	2,101,878	i/	1,015,367	(1,526,126)		(510,759)
16	Total Other Expense		$ 62,352,265	$ 62,848,768	$ 64,431,126	$ (4,240,296)	$ 60,190,830	$ 861,882		$ 61,052,712	$ 5,675,870		$ 66,728,583
17	Utility Operating Income		$ 9,620,462	$ 8,150,020	$ 6,757,131	$ 1,219,101	$ 7,976,232	$ 2,492,722		$ 10,468,955	$ (5,675,870)		$ 4,793,084

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

Exhibit GT-1

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/	$ 1,455,595	$ (383,444)	d/			$ 17,373,668
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/	352,855	26,350	d/			4,074,123
5	Commercial (C-2)	8,254,355	9,142,723	9,353,421	b/	871,084	378,893	d/			10,603,398
6	Industrial (F-1/T-2)	2,004,732	2,574,922	2,709,037	b/	355,864					3,064,901
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/	108,180					1,271,929
11	Special Contract	141,302	14,277	74,883	b/	-					74,883
12	**Total**	**$ 31,862,131**	**$ 34,289,686**	**$ 36,059,314**		**$ 3,408,920**	**$ 19,160**		**$ -**		**$ 39,487,394**
13	Misc. Base Revenue Adjustments			-			-				-
14	**Total Sales and Transport Margin**	**$ 31,862,131**	**$ 34,289,686**	**$ 36,059,314**		**$ 3,408,920**	**$ 19,160**		**$ -**		**$ 39,487,394**
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**		**$ 3,408,920**	**$ 19,160**		**$ -**		**$ 70,015,792**
17	Other Revenue a/	**675,121**	854,766	1,077,171	c/	31,685	169	d/	(105,328)	e/	1,003,696
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**		**$ 3,440,604**	**$ 19,328**		**$ (105,328)**		**$ 71,521,675**

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

Exhibit GT-1

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/	487,624	4,302,203	(690,415)	3,611,788
10	Bad Debt Expense	a/	127,227	191,881	325,527		-	325,527	(93,670)	231,857
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/	(1,439,018)	6,325,503	(202,454)	6,123,049
	Total Operation and Maintenance		11,950,278	14,970,682	21,950,582		(4,381,654)	17,568,928	(843,917)	16,725,011
			-	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

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	3,354,604	71,521,667	-	71,521,667
	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	(4,381,654)	17,568,928	(843,917)	16,725,011	-	16,725,011
4	Depreciation Expense	a/	7,718,131	8,246,593	8,462,331	(247,512)	8,214,820	306,981	8,521,800	-	8,521,800
	Amortization -ARM Reconciliation Balance (ARM Regulatory Asset/(Liability)	a/		3,962,204	990,551		990,551	(990,551)	-	7,707,208	7,707,208
5	Interest on Customer Deposits	a/	96,740	83,159	78,210	-	78,210	(34,970)	43,240	-	43,240
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	(4,671,640)	61,141,544	(1,562,457)	59,579,087	7,707,208	67,286,295
8	**NOI Before Excise and Income Tax [L1-L7]**		10,256,737	4,840,799	5,375,073	1,650,445	7,025,519	4,917,062	11,942,580	(7,707,208)	4,235,373
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	4,340,734	-	4,340,734	(43,878)	4,296,855	65,271	4,362,127
	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	716,912	1,650,445	2,367,357	4,960,940	7,328,297	(7,772,479)	(444,182)
	Tennessee Excise Tax Calculation										
12	**Net Income Before Excise and Income Tax [L11]**		5,999,163	746,365	716,912	1,650,445	2,367,357	4,960,940	7,328,297	(7,772,479)	(444,182)
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**	**46,599**	107,279	**153,878**	**322,461**	**476,339**	**(505,211)**	**(28,872)**
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**	**28,518**	**107,279**	135,797	**322,461**	**458,258**	**(505,211)**	**(46,953)**
17	**Excise Tax Current [L16-L18]**		(348)	(559,540)	(277,461)	107,279	(170,182)	322,461	152,279	(505,211)	(352,932)
18	**Excise Tax Deferred**	a/	**372,213**	**560,921**	**305,979**	**-**	**305,979**	**-**	**305,979**	**-**	**305,979**
	Federal Income Tax Calculation										
19	**Net Income Before Excise and Income Tax [L12]**		5,999,163	746,365	716,912	1,650,445	2,367,357	4,960,940	7,328,297	(7,772,479)	(444,182)
20	**Net Excise Tax Expense [L16]**		371,865	30,433	28,518	107,279	135,797	322,461	458,258	(505,211)	(46,953)
21	**Net Income Before Federal Income Tax [L19:L20}**		5,627,298	715,932	688,393	1,543,166	2,231,560	4,638,479	6,870,039	(7,267,268)	(397,229)
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	144,563	324,065	468,628	974,081	1,442,708	(1,526,126)	(83,418)
24	Less After-Tax Excess Deferred Tax Liability Amortization-	c/	(918,724)	(893,619)	(892,751)		(892,751)	500,995	(391,756)		(391,756)
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)	(176,751)		(176,751)	176,751	-		-
	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)	(1,410,576)	324,065	(1,086,511)	2,101,878	1,015,367	(1,526,126)	(510,759)
28	Federal Income Tax -Current **[L27-L29]**		(1,053)	(5,313,167)	(169,072)	324,065	154,993	2,101,878	2,256,871	(1,526,126)	730,745
29	Federal Income Tax -Deferred	a/	264,062	**2,027,098**	**(1,241,504)**	**-**	**(1,241,504)**	**-**	**(1,241,504)**	**-**	**(1,241,504)**

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	70,015,784	e/	11,783,474	g/	81,799,258
2	AFUDC	502,187	e/			502,187
3	Other Revenues	1,003,696	e/	103,642	a/	1,107,337
4	**Total Operating Revenues**	**71,521,667**		**11,887,115**		**83,408,783**
	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	13,030,845	e/	45,462	b/	13,076,307
8	**Total Operating & Maintenance Expense**	**47,253,409**		**45,462**		**47,298,872**
	Other Expense					
9	Depreciation Expense	8,521,800	e/			8,521,800
10	Amortization -Prior Year Earnings Deficiency/(Surplus)	7,707,208	e/			7,707,208
11	Interest on Customer Deposits	43,240	e/			43,240
12	Taxes Other than Income	3,760,637	e/			3,760,637
13	State Excise (Income) Tax	(46,953)	e/	769,707	c/	722,755
14	Federal Income Tax	(510,759)	e/	2,325,109	d/	1,814,350
15	**Total Other Expense**	**19,475,174**		**3,094,816**		**22,569,990**
16	**Operating Income**	**4,793,084**		**8,746,837**		**13,539,921**
17	Interest Expense	4,362,127	f/			4,362,127
18	Net Income	430,958		8,746,837		9,177,795
19	**Rate Base**	**190,231,598**				**190,231,598**
20	Overall Rate of Return **[L16/L19]**	2.52%				7.12%
21	Equity % of Capital Structure)	49.23%				49.23%
22	Rate Base Financed by Equity **[L19 Xx L21]**	93,651,016				93,651,016
23	Return on Equity **[L18/L22]**	0.46%				9.80%
24	Authorized Return on Equity	9.80%				9.80%
25	Equity Rate of Return Deficiency (Excess) **[L23-L24]**	9.34%				0.00%
26	Net Income Deficiency (Excess) **[L22 X L25]**	8,746,842				5
27	Revenue Conversion Factor	1.3472				1.3472
28	Revenue Deficiency (Excess) **[L26XL27]**	11,783,474				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	189,298,665	187,385,133	190,231,598
	Interest Expense					
18	Short-erm Debt-Interest	283,951	309,817	358,967	355,338	360,736
19	Long-Term Debt-Interest	3,149,672	3,436,579	3,981,767	3,941,517	4,001,390
20	Total Interest Expense	3,433,623	3,746,396	4,340,734	4,296,855	4,362,127
21	Required Equity	7,224,252	7,882,318	9,132,790	9,040,471	9,177,800
22	Total Return	10,657,876	11,628,714	13,473,524	13,337,326	13,539,926
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

Exhibit GT-1

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	$ 17,373,668	$ 22,581,557	$ 5,207,889	30.0%
2	Multi-Family (R-4)	28,029	32,829	32,677	42,409	9,733	29.8%
3	Commercial (C-1)	3,495,831	4,067,059	4,068,356	5,284,606	1,216,251	29.9%
4	Commercial (C-2)	8,254,355	10,461,069	10,603,398	13,781,853	3,178,455	30.0%
5	Industrial (F-1/T-2)	2,004,732	2,640,164	2,966,277	3,864,155	897,878	30.3%
6	Industrial (I-1)	36,274	-	-	-	-	0.0%
7	Industrial (T-1)	1,082,153	1,175,368	1,136,750	1,472,655	335,905	29.5%
8	Industrial (F-1/T-1/T-2)	1,290,946	1,658,066	1,855,065	2,410,890	555,825	30.0%
9	Industrial (T-3)	1,276,880	1,264,408	1,274,173	1,656,209	382,035	30.0%
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**	**$ 39,385,246**	**$ 51,169,216**	**$ 11,783,970**	29.9%
12	Other Revenue a/	**675,121**	**854,766**	1,003,696	1,003,696	-	0.0%
13	**Total Margin**	**$ 32,537,252**	**$ 39,293,514**	**$ 40,388,942**	**$ 52,172,912**	**$ 11,783,970**	29.2%

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	14,867,120		14,867,120	2.97%	441,553
25	381	381.10 Meters - ERTs	3,633,350		3,633,350	6.25%	227,084
26	382	382.00 Meter Installations	4,696,569		4,696,569	1.13%	53,071
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**		**8,941,800**
			-				
					Rate Case Adjustment		**(172,488)**
					Total		**8,769,312**
					Depreciation and Amortization		**8,462,331**
					Adjustment		**306,981**

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Monthly Summaries of Plant
Twelve Months Ending December 31, 2020
Schedule 14.1

Gross Plant Balance

Line No.	Account	Description	Classification	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 13-Month Average
1	301	301G - Organization	Intangible Plant	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563
2	302	302G - Franchises and consents	Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	360	360G - Land and land rights	Other storage plant	693,886	693,886	693,886	693,886	1,337,942	1,340,097	1,342,909	1,343,234	1,343,245	1,343,275	1,263,812	1,262,030	1,262,030	1,124,163
4	361	361G - Structures and improvements	Other storage plant	10,656,172	10,657,807	10,658,991	10,658,991	10,720,079	10,720,079	10,720,079	10,720,079	10,720,079	10,720,079	10,720,079	10,720,079	10,720,079	10,700,975
5	362	362 - Gas holders	Other storage plant	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891
6	363	363 - Purification equipment	Other storage plant	524,136	582,863	582,978	582,978	582,978	582,978	582,978	582,978	582,978	582,978	582,978	582,978	582,978	578,443
7	363.1	363.1 - Liquefaction equipment	Other storage plant	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143
8	363.2	363.2 - Vaporizing equipment	Other storage plant	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662
9	363.3	363.3 - Compressor equipment	Other storage plant	2,868,524	3,158,638	3,159,206	3,159,206	3,325,230	3,325,241	3,325,241	3,328,531	3,328,608	3,328,608	3,328,608	3,328,608	3,328,608	3,253,297
10	363.3	363.4 - Measuring/reg equipment	Other storage plant	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972
11	363.5	363.5 - Other Equipment Storage	Other storage plant	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973
12	364.2	364.2 - Structures and improvements	Natural Gas Storage & Procssg Plant	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632
13	364.5	364.5 - Measuring/reg equipment	Natural Gas Storage & Procssg Plant	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162
14	364.8	364.8 - Other equipment	Natural Gas Storage & Procssg Plant	2,457,063	2,952,830	2,958,987	2,955,399	2,954,995	2,954,995	2,954,995	2,965,467	2,965,714	2,965,714	2,965,714	2,965,714	2,965,714	2,921,793
15	367	367 - Mains	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	513,689	39,515
16	371	371 - Other equipment	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	374	374 - Land and land rights	Distribution Plant	1,900,204	1,923,427	1,935,049	1,939,980	1,968,063	1,981,648	2,009,251	2,010,753	2,026,438	2,058,574	1,983,730	2,059,086	2,058,673	1,988,836
18	375	375 - Structures and Improvements	Distribution Plant	505,289	511,106	518,563	519,784	520,257	520,403	521,864	523,781	530,041	531,126	531,868	532,625	533,095	523,062
19	376	376 - Mains	Distribution Plant	177,399,811	179,689,502	182,538,329	182,835,529	186,793,276	187,130,190	188,155,836	189,098,840	189,820,968	190,436,572	190,450,575	190,489,645	190,651,944	186,576,232
20	377	377 - Compressor station equipment	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	378	378 - Meas. and reg. stat. eq.-Gen	Distribution Plant	2,063,777	2,110,563	2,112,564	2,113,576	2,697,235	2,699,289	2,734,342	2,734,985	2,775,117	2,775,144	2,641,906	2,694,847	2,694,847	2,526,784
22	379	379 - Meas. and reg. stat. eq.-City	Distribution Plant	3,087,253	3,087,253	3,087,253	3,087,253	3,339,666	3,339,666	3,339,666	3,339,666	3,339,666	3,339,666	3,339,666	3,339,666	3,339,666	3,262,001
23	380	380 - Services	Distribution Plant	65,702,700	65,852,813	66,049,099	66,090,936	66,140,660	66,149,239	66,197,004	65,624,166	65,654,263	65,674,801	65,737,553	65,813,662	65,932,006	65,893,762
24	381	381 - Meters	Distribution Plant	18,405,097	18,467,444	18,610,152	18,624,389	18,686,608	18,711,504	18,728,626	18,492,709	18,504,755	18,540,927	18,574,149	18,594,114	18,500,470	18,572,380
25	382	382 - Meter installations	Distribution Plant	4,478,197	4,523,854	4,614,216	4,651,116	4,697,256	4,705,828	4,716,198	4,740,371	4,754,104	4,651,259	4,667,447	4,676,142	4,696,569	4,659,428
26	383	383 - House regulators	Distribution Plant	6,000,286	6,042,944	6,145,294	6,164,729	6,202,798	6,216,100	6,224,918	5,955,246	5,950,308	5,966,000	5,985,362	5,998,754	6,013,719	6,066,651
27	384	384 - House regulator installations	Distribution Plant	1,151,239	1,182,931	1,244,202	1,270,814	1,301,981	1,304,478	1,306,896	1,308,760	1,311,263	1,319,097	1,323,933	1,326,888	1,333,854	1,283,564
28	385	385 - Ind. measuring and regulating	Distribution Plant	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554
29	386	386 - Other property-cust premises	Distribution Plant	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919
30	387	387 - Other equipment	Distribution Plant	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513
31	389	389G - Land and land rights	General Plant	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156
32	390	390G - Structures and improvements	General Plant	100,295	100,295	100,295	100,295	100,295	100,295	100,295	171,826	171,826	171,826	176,594	176,594	176,594	134,410
33	391	391G - Office furniture and equip	General Plant	9,063,252	9,204,067	9,204,067	7,891,504	7,891,494	7,891,494	7,887,773	7,887,773	7,902,632	7,839,362	7,839,362	8,546,034	8,068,838	8,239,819
34	392	392G - Transportation equipment	General Plant	3,009,504	3,012,576	3,012,922	3,012,922	3,012,922	2,808,358	2,808,358	2,808,358	2,808,358	2,808,358	2,808,358	2,808,358	2,780,532	2,884,606
35	393	393G - Stores equipment	General Plant	2,072,658	2,072,658	2,072,658	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,059,160
36	394	394G - Tools, shop and garage equip	General Plant	507,249	522,163	526,599	430,011	555,222	555,985	567,441	569,632	569,541	569,652	563,531	582,310	558,638	544,460
37	395	395G - Laboratory equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	396G - Power operated equipment	General Plant	542,371	542,537	542,556	542,556	542,556	542,556	542,556	542,556	542,556	500,264	500,264	500,264	500,264	529,528
39	397	397G - Communication equipment	General Plant	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839
40	398	398G - Miscellaneous equipment	General Plant	231,716	231,731	231,733	231,733	231,733	228,831	228,831	228,831	228,831	228,831	228,831	228,831	228,831	229,946
		Utility Plant in Service - Adj		-	-	-	46,736	46,736	-	-	-	-	671,271	-	-	-	58,826
41		Total		$ 336,828,656	$ 340,531,869	$ 344,007,579	$ 343,067,414	$ 349,113,875	$ 349,272,343	$ 350,459,146	$ 350,461,631	$ 351,294,383	$ 352,486,474	$ 351,677,410	$ 352,690,320	$ 352,904,728	$ 348,059,620

Additions

Line No.	Account	Description	Classification	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 12 Month Total Additions
1	301	301G - Organization	Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	302G - Franchises and consents	Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
3	360	360G - Land and land rights	Other storage plant	-	-	-	644,056	2,155	2,812	326	11	30	(79,463)	(1,780)	-	568,144
4	361	361G - Structures and improvements	Other storage plant	1,635	1,184	-	61,088	-	-	-	-	-	-	-	-	63,907
5	362	362 - Gas holders	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
6	363	363 - Purification equipment	Other storage plant	58,727	115	0	-	-	-	-	-	-	-	-	-	58,842
7	363.1	363.1 - Liquefaction equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
8	363.2	363.2 - Vaporizing equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
9	363.3	363.3 - Compressor equipment	Other storage plant	290,113	568	(0)	166,025	11	-	3,290	78	-	-	-	-	460,084
10	363.3	363.4 - Measuring/reg equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.5	363.5 - Other Equipment Storage	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
12	364.2	364.2 - Structures and improvements	Natural Gas Storage & Procssg Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
13	364.5	364.5 - Measuring/reg equipment	Natural Gas Storage & Procssg Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
14	364.8	364.8 - Other equipment	Natural Gas Storage & Procssg Plant	495,767	6,157	(3,588)	(404)	-	-	10,472	247	-	-	-	-	508,651
15	367	367 - Mains	Transmission Plant												513,689	513,689
16	371	371 - Other equipment	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
17	374	374 - Land and land rights	Distribution Plant	23,224	11,622	4,931	28,083	13,584	27,604	1,502	15,685	32,136	(74,844)	75,356	(413)	158,469
18	375	375 - Structures and Improvements	Distribution Plant	5,817	7,456	1,221	473	146	1,462	1,917	6,260	1,085	742	757	470	27,806
19	376	376 - Mains	Distribution Plant	2,289,691	2,848,828	297,199	3,957,747	722,406	1,025,646	943,004	722,128	615,603	14,003	39,070	162,299	13,637,625
20	377	377 - Compressor station equipment	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
21	378	378 - Meas. and reg. stat. eq.-Gen	Distribution Plant	46,786	2,000	1,013	583,659	2,054	35,052	643	40,132	27	(133,238)	52,941	-	631,070
22	379	379 - Meas. and reg. stat. eq.-City	Distribution Plant	-	-	-	252,413	-	-	-	-	-	-	-	-	252,413
23	380	380 - Services	Distribution Plant	188,462	214,991	60,942	55,387	25,986	73,241	(522,270)	30,097	20,537	62,752	76,109	118,345	404,580
24	381	381 - Meters	Distribution Plant	62,347	142,708	32,252	62,219	24,895	17,123	(235,918)	12,046	36,172	33,222	19,985	33,615	240,647
25	382	382 - Meter installations	Distribution Plant	45,658	90,362	36,900	46,140	8,572	10,370	24,173	13,733	22,392	16,188	8,695	20,426	343,610
26	383	383 - House regulators	Distribution Plant	42,658	102,351	19,435	38,069	13,301	8,818	(269,672)	(4,938)	25,692	19,362	13,392	14,965	13,433
27	384	384 - House regulator installations	Distribution Plant	31,693	61,271	26,613	31,167	2,497	2,417	1,864	2,504	7,833	4,836	2,956	6,965	182,615
28	385	385 - Ind. measuring and regulating	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
29	386	386 - Other property-cust premises	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
30	387	387 - Other equipment	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
31	389	389G - Land and land rights	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
32	390	390G - Structures and improvements	General Plant	-	-	-	-	-	-	71,531	-	-	4,768	-	-	76,299
33	391	391G - Office furniture and equip	General Plant	140,816	-	0	(10)	-	-	(0)	14,859	-	-	706,672	7,404	869,742
34	392	392G - Transportation equipment	General Plant	3,072	346	(0)	-	-	-	-	-	-	-	-	-	3,419
35	393	393G - Stores equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
36	394	394G - Tools, shop and garage equip	General Plant	14,914	4,436	921	125,211	762	11,456	2,192	(91)	111	(6,121)	18,779	566	173,136
37	395	395G - Laboratory equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	396G - Power operated equipment	General Plant	167	19	(0)	-	-	-	-	-	-	-	-	-	185
39	397	397G - Communication equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
40	398	398G - Miscellaneous equipment	General Plant	16	2	0	-	-	-	-	-	-	-	-	-	17
		Utility Plant in Service - Adj														
41		Total		$ 3,741,561	$ 3,494,416	$ 477,839	$ 6,051,323	$ 816,370	$ 1,216,001	$ 33,056	$ 852,752	$ 751,620	$ (137,793)	$ 1,012,910	$ 878,331	$ 19,188,384

Retirements

Line No.	Account	Description	Classification	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 12 Month Total Retirements
1	301	301G - Organization	Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	302G - Franchises and consents	Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
3	360	360G - Land and land rights	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
4	361	361G - Structures and improvements	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
5	362	362 - Gas holders	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
6	363	363 - Purification equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
7	363.1	363.1 - Liquefaction equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
8	363.2	363.2 - Vaporizing equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
9	363.3	363.3 - Compressor equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
10	363.3	363.4 - Measuring/reg equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.5	363.5 - Other Equipment Storage	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-
12	364.2	364.2 - Structures and improvements	Natural Gas Storage & Procssg Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
13	364.5	364.5 - Measuring/reg equipment	Natural Gas Storage & Procssg Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
14	364.8	364.8 - Other equipment	Natural Gas Storage & Procssg Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
15	367	367 - Mains	Transmission Plant													
16	371	371 - Other equipment	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
17	374	374 - Land and land rights	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
18	375	375 - Structures and Improvements	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
19	376	376 - Mains	Distribution Plant	-	-	-	-	(385,492)	-	-	-	-	-	-	-	(385,492)
20	377	377 - Compressor station equipment	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
21	378	378 - Meas. and reg. stat. eq.-Gen	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
22	379	379 - Meas. and reg. stat. eq.-City	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
23	380	380 - Services	Distribution Plant	(38,348)	(18,705)	(19,105)	(5,663)	(17,407)	(25,476)	(50,568)	-	-	-	-	-	(175,274)
24	381	381 - Meters	Distribution Plant	-	-	(18,015)	-	-	-	-	-	-	-	-	(127,259)	(145,274)
25	382	382 - Meter installations	Distribution Plant	-	-	-	-	-	-	-	-	(125,238)	-	-	-	(125,238)
26	383	383 - House regulators	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
27	384	384 - House regulator installations	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
28	385	385 - Ind. measuring and regulating	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
29	386	386 - Other property-cust premises	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
30	387	387 - Other equipment	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
31	389	389G - Land and land rights	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
32	390	390G - Structures and improvements	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
33	391	391G - Office furniture and equip	General Plant	-	-	(1,312,564)	-	-	(3,721)	-	-	(63,270)	-	-	(484,601)	(1,864,155)
34	392	392G - Transportation equipment	General Plant	-	-	-	-	(204,565)	-	-	-	-	-	-	(27,826)	(232,390)
35	393	393G - Stores equipment	General Plant	-	-	(17,547)	-	-	-	-	-	-	-	-	-	(17,547)
36	394	394G - Tools, shop and garage equip	General Plant	-	-	(97,509)	-	-	-	-	-	-	-	-	(24,239)	(121,747)
37	395	395G - Laboratory equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	396G - Power operated equipment	General Plant	-	-	-	-	-	-	-	-	(42,291.99)	-	-	-	(42,292)
39	397	397G - Communication equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
40	398	398G - Miscellaneous equipment	General Plant	-	-	-	-	(2,902)	-	-	-	-	-	-	-	(2,902)
		Utility Plant in Service - Adj														
41		Total		$ (38,348)	$ (18,705)	$ (1,464,740)	$ (5,663)	$ (610,366)	$ (29,198)	$ (50,568)	$ -	$ (230,800)	$ -	$ -	$ (663,924)	$ (3,112,313)

Adjustments/Transfers

Line No.	Account	Description	Classification	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 12 Month Total Transfer/Adj
1	301	301G - Organization	Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	302G - Franchises and consents	Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	360	360G - Land and land rights	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	361	361G - Structures and improvements	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	362	362 - Gas holders	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	363	363 - Purification equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	363.1	363.1 - Liquefaction equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	363.2	363.2 - Vaporizing equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	363.3	363.3 - Compressor equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	363.3	363.4 - Measuring/reg equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.5	363.5 - Other Equipment Storage	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	364.2	364.2 - Structures and improvements	Natural Gas Storage & Procssg Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	364.5	364.5 - Measuring/reg equipment	Natural Gas Storage & Procssg Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	364.8	364.8 - Other equipment	Natural Gas Storage & Procssg Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	367	367 - Mains	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	371	371 - Other equipment	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	374	374 - Land and land rights	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	375	375 - Structures and Improvements	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	376	376 - Mains	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	377	377 - Compressor station equipment	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	378	378 - Meas. and reg. stat. eq.-Gen	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	379	379 - Meas. and reg. stat. eq.-City	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	380	380 - Services	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	381	381 - Meters	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	382	382 - Meter installations	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	383	383 - House regulators	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	384	384 - House regulator installations	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	385	385 - Ind. measuring and regulating	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	386	386 - Other property-cust premises	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	387	387 - Other equipment	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	389	389G - Land and land rights	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	390	390G - Structures and improvements	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	391	391G - Office furniture and equip	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	392	392G - Transportation equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	393	393G - Stores equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	394	394G - Tools, shop and garage equip	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	395	395G - Laboratory equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	396G - Power operated equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	397	397G - Communication equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	398	398G - Miscellaneous equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Utility Plant in Service - Adj															
41		Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Net Plant

Line No.	Account	Description	Classification	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 13 Month Average
1	301	301G - Organization	Intangible Plant	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201
2	302	302G - Franchises and consents	Intangible Plant	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028
3	360	360G - Land and land rights	Other storage plant	693,886	693,886	693,886	693,886	1,337,942	1,340,097	1,342,909	1,343,234	1,343,245	1,343,275	1,263,812	1,262,030	1,262,030	1,124,163
4	361	361G - Structures and improvements	Other storage plant	3,413,428	3,401,653	3,389,426	3,376,015	3,423,641	3,410,179	3,396,717	3,383,255	3,369,793	3,356,331	3,342,869	3,329,406	3,315,944	3,377,589
5	362	362 - Gas holders	Other storage plant	3,773,596	3,767,074	3,760,551	3,754,029	3,747,507	3,740,985	3,734,462	3,727,940	3,721,418	3,714,895	3,708,373	3,701,851	3,695,328	3,734,462
6	363	363 - Purification equipment	Other storage plant	(2,382,188)	(2,344,966)	(2,366,358)	(2,387,864)	(2,409,530)	(2,431,196)	(2,452,862)	(2,474,533)	(2,496,204)	(2,517,875)	(2,539,546)	(2,561,217)	(2,582,888)	(2,457,479)
7	363.1	363.1 - Liquefaction equipment	Other storage plant	6,051,430	6,032,322	6,013,214	5,994,105	5,974,997	5,955,889	5,936,781	5,917,673	5,898,564	5,879,456	5,860,348	5,841,240	5,822,132	5,936,781
8	363.2	363.2 - Vaporizing equipment	Other storage plant	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662
9	363.3	363.3 - Compressor equipment	Other storage plant	2,868,524	3,158,638	3,159,206	3,159,206	3,325,230	3,325,241	3,325,241	3,328,531	3,328,608	3,328,608	3,328,608	3,328,608	3,328,608	3,253,297
10	363.3	363.4 - Measuring/reg equipment	Other storage plant	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972
11	363.5	363.5 - Other Equipment Storage	Other storage plant	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144
12	364.2	364.2 - Structures and improvements	Natural Gas Storage & Procssg Plant	1,516,357	1,513,926	1,511,494	1,509,063	1,506,632	1,504,200	1,501,769	1,499,338	1,496,907	1,494,475	1,492,044	1,489,613	1,487,181	1,501,769
13	364.5	364.5 - Measuring/reg equipment	Natural Gas Storage & Procssg Plant	996,139	992,485	988,832	985,178	981,524	977,871	974,217	970,563	966,910	963,256	959,602	955,949	952,295	974,217
14	364.8	364.8 - Other equipment	Natural Gas Storage & Procssg Plant	1,990,005	2,468,595	2,457,555	2,436,783	2,459,818	2,442,635	2,425,453	2,418,676	2,401,672	2,384,421	2,367,171	2,349,920	2,332,675	2,379,645
15	367	367 - Mains	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	510,093	42,508
16	371	371 - Other equipment	Transmission Plant	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)
17	374	374 - Land and land rights	Distribution Plant	1,828,595	1,850,377	1,860,553	1,864,039	1,890,660	1,902,766	1,928,876	1,928,883	1,943,056	1,973,679	1,897,456	1,971,240	1,969,253	1,908,418
18	375	375 - Structures and Improvements	Distribution Plant	(52,897,157)	(52,892,949)	(52,887,115)	(52,887,518)	(52,888,670)	(52,890,150)	(52,890,318)	(52,890,037)	(52,885,437)	(52,886,017)	(52,886,945)	(52,887,864)	(52,889,080)	(52,889,174)
19	376	376 - Mains	Distribution Plant	168,018,574	170,020,478	172,576,645	172,580,894	176,241,404	176,632,504	177,435,262	178,077,658	178,585,022	178,897,108	178,632,714	178,397,786	178,268,712	175,720,366
20	377	377 - Compressor station equipment	Distribution Plant	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805
21	378	378 - Meas. and reg. stat. eq.-Gen	Distribution Plant	654,821	697,537	695,466	692,405	1,271,232	1,254,781	1,284,940	1,280,688	1,316,172	1,311,211	1,173,503	1,221,665	1,216,886	1,082,408
22	379	379 - Meas. and reg. stat. eq.-City	Distribution Plant	(28,728,916)	(28,733,547)	(28,738,178)	(28,742,809)	(28,495,027)	(28,499,657)	(28,504,288)	(28,508,919)	(28,513,550)	(28,518,181)	(28,522,812)	(28,527,443)	(28,532,074)	(28,581,954)
23	380	380 - Services	Distribution Plant	55,327,440	55,357,188	55,411,860	55,312,421	55,369,639	55,235,148	55,241,908	54,562,391	54,596,821	54,458,013	54,519,587	54,487,441	54,497,601	54,950,574
24	381	381 - Meters	Distribution Plant	15,446,191	15,453,091	15,540,143	15,516,740	15,523,186	15,492,258	15,453,517	15,162,315	15,119,013	15,225,377	15,203,360	15,187,919	15,147,429	15,342,349
25	382	382 - Meter installations	Distribution Plant	1,960,625	2,002,044	2,088,121	2,120,716	2,162,521	2,166,752	2,172,772	2,192,574	2,201,920	2,094,655	2,106,394	2,110,635	2,126,452	2,115,859
26	383	383 - House regulators	Distribution Plant	5,502,552	5,537,080	5,631,227	5,642,441	5,672,256	5,677,289	5,677,829	5,400,243	5,387,399	5,395,153	5,406,525	5,411,872	5,418,671	5,520,041
27	384	384 - House regulator installations	Distribution Plant	1,022,932	1,052,874	1,112,344	1,137,132	1,166,443	1,167,081	1,167,637	1,167,636	1,168,271	1,174,217	1,177,152	1,178,193	1,183,182	1,144,238
28	385	385 - Ind. measuring and regulating	Distribution Plant	108,895	108,639	108,382	108,126	107,870	107,613	107,357	107,101	106,844	106,588	106,332	106,075	105,819	107,357
29	386	386 - Other property-cust premises	Distribution Plant	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)
30	387	387 - Other equipment	Distribution Plant	498,850	498,023	497,196	496,369	495,542	494,715	493,888	493,061	492,235	491,408	490,581	489,754	488,927	493,888
31	389	389G - Land and land rights	General Plant	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156
32	390	390G - Structures and improvements	General Plant	100,295	100,295	100,295	100,295	100,295	100,295	100,295	171,826	171,826	171,826	176,594	176,594	176,594	134,410
33	391	391G - Office furniture and equip	General Plant	4,240,523	4,337,990	4,306,537	4,265,548	4,231,591	4,190,736	4,156,789	4,116,037	4,096,723	4,059,252	4,021,780	4,676,264	4,648,106	4,257,529
34	392	392G - Transportation equipment	General Plant	2,137,549	2,114,366	2,088,454	2,062,195	2,035,937	1,955,604	1,930,397	1,905,189	1,879,982	1,854,774	1,829,567	1,804,359	1,774,919	1,951,792
35	393	393G - Stores equipment	General Plant	2,014,013	2,007,158	2,000,312	1,993,457	1,986,611	1,979,756	1,972,911	1,966,056	1,959,210	1,952,360	1,945,509	1,938,659	1,931,809	1,972,909
36	394	394G - Tools, shop and garage equip	General Plant	222,291	234,168	235,551	233,791	355,786	350,505	358,678	357,573	354,185	350,999	341,659	356,858	354,754	315,908
37	395	395G - Laboratory equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	396G - Power operated equipment	General Plant	191,401	191,428	191,306	191,166	191,026	190,885	190,745	190,605	190,465	171,349	171,209	171,069	170,929	184,891
39	397	397G - Communication equipment	General Plant	60,887	59,191	57,496	55,801	54,106	52,411	50,716	49,021	47,326	45,630	43,935	42,240	40,545	50,716
40	398	398G - Miscellaneous equipment	General Plant	132,430	131,065	129,695	128,304	126,922	125,328	123,959	122,589	121,220	119,851	118,482	117,112	115,743	124,853
		Utility Plant in Service - Adj															
41		Total		$ 201,899,157	$ 204,945,297	$ 207,749,275	$ 207,527,183	$ 213,082,278	$ 213,087,711	$ 213,773,745	$ 213,102,353	$ 213,504,802	$ 213,531,283	$ 212,871,052	$ 213,222,997	$ 213,473,767	$ 210,908,719

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

Accumulated Reserves

Line No.	Account	Description	Classification	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 13-Month Average
1	301	301G - Organization	Intangible Plant	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)
2	302	302G - Franchises and consents	Intangible Plant	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)
3	360	360G - Land and land rights	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	361	361G - Structures and improvements	Other storage plant	7,242,744	7,256,154	7,269,565	7,282,976	7,296,438	7,309,900	7,323,362	7,336,824	7,350,287	7,363,749	7,377,211	7,390,673	7,404,135	7,323,386
5	362	362 - Gas holders	Other storage plant	4,379,294	4,385,817	4,392,339	4,398,861	4,405,384	4,411,906	4,418,428	4,424,951	4,431,473	4,437,995	4,444,518	4,451,040	4,457,562	4,418,428
6	363	363 - Purification equipment	Other storage plant	2,906,323	2,927,829	2,949,336	2,970,842	2,992,508	3,014,174	3,035,840	3,057,511	3,079,182	3,100,853	3,122,524	3,144,195	3,165,866	3,035,922
7	363.1	363.1 - Liquefaction equipment	Other storage plant	335,713	354,822	373,930	393,038	412,146	431,254	450,363	469,471	488,579	507,687	526,795	545,904	565,012	450,363
8	363.2	363.2 - Vaporizing equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	363.3	363.3 - Compressor equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	363.3	363.4 - Measureing equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.5	363.5 - Other Equipment Storage	Other storage plant	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829
12	364.2	364.2 - Structures and improvements	Natural Gas Storage & Procssg Plant	69,275	71,707	74,138	76,569	79,001	81,432	83,863	86,295	88,726	91,157	93,588	96,020	98,451	83,863
13	364.5	364.5 - Measureing equipment	Natural Gas Storage & Procssg Plant	215,023	218,676	222,330	225,984	229,637	233,291	236,945	240,598	244,252	247,906	251,559	255,213	258,867	236,945
14	364.8	364.8 - Other equipment	Natural Gas Storage & Procssg Plant	467,058	484,235	501,432	518,617	495,178	512,360	529,543	546,791	564,042	581,293	598,544	615,794	633,039	542,148
15	367	367 - Mains	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	3,596	277
16	371	371 - Other equipment	Transmission Plant	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994
17	374	374 - Land and land rights	Distribution Plant	71,609	73,050	74,496	75,941	77,403	78,882	80,375	81,870	83,382	84,895	86,274	87,846	89,419	80,419
18	375	375 - Structures and Improvements	Distribution Plant	53,402,446	53,404,055	53,405,677	53,407,302	53,408,927	53,410,553	53,412,183	53,413,819	53,415,478	53,417,143	53,418,813	53,420,489	53,422,175	53,412,235
19	376	376 - Mains	Distribution Plant	9,381,237	9,669,024	9,961,684	10,254,634	10,551,872	10,497,686	10,720,573	11,021,182	11,235,946	11,539,464	11,817,860	12,091,859	12,383,231	10,855,866
20	377	377 - Compressor station equipment	Distribution Plant	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)
21	378	378 - Meas. and reg. stat. eq.-Gen	Distribution Plant	1,408,956	1,413,026	1,417,098	1,421,171	1,426,003	1,444,508	1,449,402	1,454,297	1,458,945	1,463,934	1,468,403	1,473,182	1,477,961	1,444,376
22	379	379 - Meas. and reg. stat. eq.-City	Distribution Plant	31,816,169	31,820,800	31,825,431	31,830,062	31,834,693	31,839,324	31,843,955	31,848,586	31,853,217	31,857,847	31,862,478	31,867,109	31,871,740	31,843,955
23	380	380 - Services	Distribution Plant	10,375,261	10,495,625	10,637,239	10,778,515	10,771,021	10,914,091	10,955,096	11,061,775	11,057,442	11,216,788	11,217,966	11,346,220	11,434,405	10,943,188
24	381	381 - Meters	Distribution Plant	2,958,907	3,014,354	3,070,009	3,107,649	3,163,422	3,219,245	3,275,109	3,330,393	3,385,742	3,315,550	3,370,789	3,426,195	3,353,041	3,230,031
25	382	382 - Meter installations	Distribution Plant	2,517,572	2,521,810	2,526,095	2,530,401	2,534,735	2,539,076	2,543,425	2,547,797	2,552,185	2,556,604	2,561,053	2,565,527	2,570,117	2,543,569
26	383	383 - House regulators	Distribution Plant	497,734	505,863	514,068	522,288	530,543	538,811	547,089	555,003	562,909	570,847	578,837	586,882	595,047	546,609
27	384	384 - House regulator installations	Distribution Plant	128,306	130,057	131,858	133,683	135,538	137,397	139,259	141,123	142,993	144,879	146,781	148,695	150,672	139,326
28	385	385 - Ind. measuring and regulating	Distribution Plant	29,659	29,915	30,171	30,428	30,684	30,940	31,197	31,453	31,709	31,966	32,222	32,478	32,735	31,197
29	386	386 - Other property-cust premises	Distribution Plant	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704
30	387	387 - Other equipment	Distribution Plant	34,663	35,490	36,317	37,144	37,971	38,798	39,624	40,451	41,278	42,105	42,932	43,759	44,586	39,624
31	389	389G - Land and land rights	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	390	390G - Structures and improvements	General Plant	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
33	391	391G - Office furniture and equip	General Plant	4,822,729	4,866,077	4,897,531	3,625,956	3,659,903	3,700,758	3,730,984	3,771,736	3,805,909	3,780,111	3,817,582	3,869,770	3,420,732	3,982,291
34	392	392G - Transportation equipment	General Plant	871,954	898,211	924,469	950,727	976,985	852,753	877,961	903,168	928,376	953,583	978,791	1,003,999	1,005,613	932,815
35	393	393G - Stores equipment	General Plant	58,645	65,500	72,346	61,653	68,499	75,354	82,200	89,055	95,900	102,751	109,601	116,452	123,302	86,251
36	394	394G - Tools, shop and garage equip	General Plant	284,958	287,995	291,048	196,220	199,437	205,480	208,763	212,060	215,356	218,653	221,872	225,452	203,883	228,552
37	395	395G - Laboratory equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	396G - Power operated equipment	General Plant	350,970	351,110	351,250	351,390	351,531	351,671	351,811	351,951	352,092	328,915	329,055	329,195	329,336	344,637
39	397	397G - Communication equipment	General Plant	381,952	383,648	385,343	387,038	388,733	390,428	392,123	393,818	395,513	397,209	398,904	400,599	402,294	392,123
40	398	398G - Miscellaneous equipment	General Plant	99,285	100,667	102,048	103,429	104,811	103,503	104,872	106,242	107,611	108,980	110,349	111,719	113,088	105,893
		Retirment WIP		(822,525)	(929,511)	(936,259)	(1,214,484)	(1,052,833)	(1,120,381)	(1,066,035)	(1,121,567)	(1,028,966)	(1,057,061)	(896,587)	(864,337)	(811,749)	(994,023)
		Accum Depr Utility - Adj		33,735	-	-	46,736	74,236	-	-	-	-	7,473	14,947	-	-	13,625
41		Total		$ 134,140,709	$ 134,657,062	$ 135,322,045	$ 134,325,827	$ 135,085,463	$ 135,864,251	$ 135,619,366	$ 136,217,711	$ 136,768,614	$ 137,234,332	$ 137,924,717	$ 138,602,986	$ 138,619,212	$ 136,114,947

Depreciation Expense

Line No.	Account	Provisions Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 12 Months Total Depreciation
1	301	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	-	-	-	-	-	-	-	-	-	-	-	-	-
3	360	-	-	-	-	-	-	-	-	-	-	-	-	-
4	361	13,410	13,411	13,411	13,462	13,462	13,462	13,462	13,462	13,462	13,462	13,462	13,462	161,391
5	362	6,522	6,522	6,522	6,522	6,522	6,522	6,522	6,522	6,522	6,522	6,522	6,522	78,268
6	363	21,506	21,506	21,506	21,666	21,666	21,666	21,671	21,671	21,671	21,671	21,671	21,671	259,542
7	363.1	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	229,298
8	363.2	-	-	-	-	-	-	-	-	-	-	-	-	-
9	363.3	-	-	-	-	-	-	-	-	-	-	-	-	-
10	363.3	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.5	-	-	-	-	-	-	-	-	-	-	-	-	-
12	364.2	2,431	2,431	2,431	2,431	2,431	2,431	2,431	2,431	2,431	2,431	2,431	2,431	29,176
13	364.5	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	43,844
14	364.8	17,176	17,198	17,184	17,182	17,182	17,182	17,249	17,251	17,251	17,251	17,251	17,251	206,608
15	367	-	-	-	-	-	-	-	-	-	-	-	3,596	3,596
16	371	-	-	-	-	-	-	-	-	-	-	-	-	-
17	374	1,442	1,445	1,446	1,462	1,478	1,494	1,495	1,512	1,513	1,379	1,573	1,573	17,811
18	375	1,609	1,622	1,624	1,625	1,626	1,630	1,636	1,660	1,665	1,670	1,677	1,686	19,729
19	376	290,135	292,660	292,950	297,237	331,306	299,077	300,609	302,017	303,518	303,563	303,754	305,336	3,622,162
20	377	-	-	-	-	-	-	-	-	-	-	-	-	-
21	378	4,070	4,072	4,073	4,832	18,505	4,894	4,895	4,989	4,989	4,469	4,779	4,779	69,346
22	379	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	55,571
23	380	160,059	160,320	160,381	160,461	160,477	160,577	159,183	159,271	159,346	159,651	160,207	161,935	1,921,867
24	381	55,447	55,656	55,655	55,773	55,823	55,863	55,284	55,349	55,045	55,239	55,406	54,105	664,646
25	382	4,238	4,285	4,306	4,335	4,341	4,349	4,372	4,387	4,419	4,450	4,474	4,589	52,545
26	383	8,129	8,205	8,220	8,255	8,268	8,278	7,914	7,906	7,938	7,990	8,044	8,166	97,313
27	384	1,751	1,801	1,825	1,856	1,859	1,862	1,865	1,869	1,887	1,901	1,915	1,977	22,366
28	385	256	256	256	256	256	256	256	256	256	256	256	256	3,076
29	386	-	-	-	-	-	-	-	-	-	-	-	-	-
30	387	827	827	827	827	827	827	827	827	827	827	827	827	9,923
31	389	-	-	-	-	-	-	-	-	-	-	-	-	-
32	390	-	-	-	-	-	-	-	-	-	-	-	-	-
33	391	43,348	31,454	40,989	33,947	40,854	33,947	40,753	34,173	37,472	37,472	52,188	35,562	462,158
34	392	26,256	26,258	26,258	26,258	25,208	25,208	25,208	25,208	25,208	25,208	25,208	22,965	304,449
35	393	6,855	6,846	6,855	6,846	6,855	6,846	6,855	6,846	6,850	6,850	6,850	6,850	82,204
36	394	3,037	3,053	2,681	3,216	6,043	3,283	3,297	3,296	3,297	3,219	3,580	2,670	40,673
37	395	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	140	140	140	140	140	140	140	140	140	140	140	140	1,683
39	397	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	20,342
40	398	1,381	1,381	1,381	1,381	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	16,480
	Retirment WIP													
	Accum Depr Utility - Adj													
41	Total	$ 699,116	$ 690,437	$ 700,012	$ 699,061	$ 755,587	$ 700,251	$ 706,381	$ 701,501	$ 706,164	$ 706,079	$ 722,672	$ 708,806	$ 8,496,066

Retirements

Line No.	Account	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 12 Months Total Retirements
1	301	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	-	-	-	-	-	-	-	-	-	-	-	-	-
3	360	-	-	-	-	-	-	-	-	-	-	-	-	-
4	361	-	-	-	-	-	-	-	-	-	-	-	-	-
5	362	-	-	-	-	-	-	-	-	-	-	-	-	-
6	363	-	-	-	-	-	-	-	-	-	-	-	-	-
7	363.1	-	-	-	-	-	-	-	-	-	-	-	-	-
8	363.2	-	-	-	-	-	-	-	-	-	-	-	-	-
9	363.3	-	-	-	-	-	-	-	-	-	-	-	-	-
10	363.3	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.5	-	-	-	-	-	-	-	-	-	-	-	-	-
12	364.2	-	-	-	-	-	-	-	-	-	-	-	-	-
13	364.5	-	-	-	-	-	-	-	-	-	-	-	-	-
14	364.8	-	-	-	-	-	-	-	-	-	-	-	-	-
15	367	-	-	-	-	-	-	-	-	-	-	-	-	-
16	371	-	-	-	-	-	-	-	-	-	-	-	-	-
17	374	-	-	-	-	-	-	-	-	-	-	-	-	-
18	375	-	-	-	-	-	-	-	-	-	-	-	-	-
19	376	-	-	-	-	(385,492)	-	-	-	-	-	-	-	(385,492)
20	377	-	-	-	-	-	-	-	-	-	-	-	-	-
21	378	-	-	-	-	-	-	-	-	-	-	-	-	-
22	379	-	-	-	-	-	-	-	-	-	-	-	-	-
23	380	(38,348)	(18,705)	(19,105)	(5,663)	(17,407)	(25,476)	(50,568)	-	-	-	-	-	(175,274)
24	381	-	-	(18,035)	-	-	-	-	-	(125,238)	-	-	(127,259)	(270,512)
25	382	-	-	-	-	-	-	-	-	-	-	-	-	-
26	383	-	-	-	-	-	-	-	-	-	-	-	-	-
27	384	-	-	-	-	-	-	-	-	-	-	-	-	-
28	385	-	-	-	-	-	-	-	-	-	-	-	-	-
29	386	-	-	-	-	-	-	-	-	-	-	-	-	-
30	387	-	-	-	-	-	-	-	-	-	-	-	-	-
31	389	-	-	-	-	-	-	-	-	-	-	-	-	-
32	390	-	-	-	-	-	-	-	-	-	-	-	-	-
33	391	-	-	(1,312,564)	-	-	(3,721)	-	-	(63,270)	-	-	(484,601)	(1,864,155)
34	392	-	-	-	-	(204,565)	-	-	-	-	-	-	(27,826)	(232,390)
35	393	-	-	(17,547)	-	-	-	-	-	-	-	-	-	(17,547)
36	394	-	-	(97,509)	-	-	-	-	-	-	-	-	(24,239)	(121,747)
37	395	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	-	-	-	-	-	-	-	-	(42,292)	-	-	-	(42,292)
39	397	-	-	-	-	-	-	-	-	-	-	-	-	-
40	398	-	-	-	-	(2,902)	-	-	-	-	-	-	-	(2,902)
	Retirment WIP													
	Accum Depr Utility - Adj													
41	Total	$ (38,348)	$ (18,705)	$ (1,464,740)	$ (5,663)	$ (610,368)	$ (29,198)	$ (50,568)	$ -	$ (230,800)	$ -	$ -	$ (663,924)	$ (3,112,313)

Cost of Removal

Line No.	Account	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 12 Months Total Transfer/Adj
1	301	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	-	-	-	-	-	-	-	-	-	-	-	-	-
3	360	-	-	-	-	-	-	-	-	-	-	-	-	-
4	361	-	-	-	-	-	-	-	-	-	-	-	-	-
5	362	-	-	-	-	-	-	-	-	-	-	-	-	-
6	363	-	-	-	-	-	-	-	-	-	-	-	-	-
7	363.1	-	-	-	-	-	-	-	-	-	-	-	-	-
8	363.2	-	-	-	-	-	-	-	-	-	-	-	-	-
9	363.3	-	-	-	-	-	-	-	-	-	-	-	-	-
10	363.3	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.5	-	-	-	-	-	-	-	-	-	-	-	-	-
12	364.2	-	-	-	-	-	-	-	-	-	-	-	-	-
13	364.5	-	-	-	-	-	-	-	-	-	-	-	-	-
14	364.8	-	-	-	(40,621)	-	-	-	-	-	-	-	(6)	-
15	367	-	-	-	-	-	-	-	-	-	-	-	-	-
16	371	-	-	-	-	-	-	-	-	-	-	-	-	-
17	374	-	-	-	-	-	-	-	-	-	-	-	-	-
18	375	-	-	-	-	-	-	-	-	-	-	-	-	-
19	376	(2,348)	-	-	-	-	(76,189)	-	(87,254)	-	(25,167)	(29,755)	(13,963)	(42,142)
20	377	-	-	-	-	-	-	-	-	-	-	-	-	-
21	378	-	-	-	-	-	-	-	(341)	-	-	-	-	-
22	379	-	-	-	-	-	-	-	-	-	-	-	-	-
23	380	(1,346)	-	-	(162,292)	-	(94,095)	(1,935)	(163,604)	-	(158,474)	(31,952)	(73,750)	(657,587)
24	381	-	-	-	-	-	-	-	-	-	-	-	-	-
25	382	-	-	-	-	-	-	-	-	-	-	-	-	-
26	383	-	-	-	-	-	-	-	-	-	-	-	-	-
27	384	-	-	-	-	-	-	-	-	-	-	-	-	-
28	385	-	-	-	-	-	-	-	-	-	-	-	-	-
29	386	-	-	-	-	-	-	-	-	-	-	-	-	-
30	387	-	-	-	-	-	-	-	-	-	-	-	-	-
31	389	-	-	-	-	-	-	-	-	-	-	-	-	-
32	390	-	-	-	-	-	-	-	-	-	-	-	-	-
33	391	-	-	-	-	-	-	-	-	-	-	-	-	-
34	392	-	-	-	-	-	-	-	-	-	-	-	-	-
35	393	-	-	-	-	-	-	-	-	-	-	-	-	-
36	394	-	-	-	-	-	-	-	-	-	-	-	-	-
37	395	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	-	-	-	-	-	-	-	-	-	-	-	-	-
39	397	-	-	-	-	-	-	-	-	-	-	-	-	-
40	398	-	-	-	-	-	-	-	-	-	-	-	-	-
	Retirment WIP													
	Accum Depr Utility - Adj													
41	Total	$ (3,694)	$ -	$ -	$ (202,913)	$ -	$ (170,284)	$ (1,935)	$ (251,198)	$ -	$ (183,641)	$ (61,707)	$ (87,720)	$ (699,709)

Transfers/Salvage

Line No.	Account		Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 12 Months Total Transfer/Adj
1	301		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	360		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	361		-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	362		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	363		-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	363.1	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	363.2	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	363.3	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	363.3	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.5	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	364.2	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	364.5	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	364.8	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	367		-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	371	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	374	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	375		-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	376		-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	377		-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	378		-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	379		-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	380		-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	381		-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	382		-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	383		-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	384		-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	385		-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	386		-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	387		-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	389		-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	390		-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	391		-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	392		-	-	-	-	-	55,125	-	-	-	-	-	-	6,475	51,997
35	393		-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	394		-	-	-	-	-	-	-	-	-	-	-	-	-	1,875
37	395		-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396		-	-	-	-	-	-	-	-	-	18,975	-	-	-	-
39	397		-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	398		-	-	-	-	-	225	-	-	-	-	-	-	-	-
	Retirment WIP															
	Accum Depr Utility - Adj															
41	Total		$ -	$ -	$ -	$ -	$ -	$ 55,350	$ -	$ -	$ -	$ 18,975	$ -	$ -	$ 6,475	$ 53,872

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	209,178	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

Exhibit GT-4

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Summary Historic Base Period Jurisdictional Non-Gas Revenue 10/1/202 Rates Annualized
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				
Customer Charge Rate Effective 10-1-2020	19.30	19.30	19.30	19.30	15.90	15.90	15.90	15.90	15.90	15.90	19.30	19.30				
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				
Volumetric Charge Rate/Therm 10*1*2020	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193				
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
Customer Charge Revenu Increase	135,098	158,964	140,650	125,298	149,084	116,267	58,622	122,057	97,619	20,570	(27,143)	8,254	1,105,341	541,122	564,219	1,105,341
Customer Charg e Revenu Current Rates	1,143,293	1,147,617	1,146,420	1,142,174	939,118	937,464	936,462	937,035	938,609	938,418	1,147,964	1,155,510	12,510,084	6,882,978	5,627,105	12,510,084
Volumetric Revenue	716,943	727,551	323,320	244,875	177,365	94,366	73,244	76,498	94,688	168,826	462,182	1,014,864	4,174,732	3,489,744	684,987	4,174,732
Increase	99,068	100,550	44,677	33,820	24,513	13,034	10,113	10,563	13,078	1,678	(298)	(769)	350,027	277,048	72,979	350,027
Volumetric Revenu Current Rates	816,011	828,101	367,998	278,694	201,878	107,400	83,358	87,061	107,766	170,503	461,884	1,014,094	4,524,758	3,766,792	757,966	4,524,758
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
Margin Increase	234,166	259,514	185,327	159,118	173,597	129,301	68,735	132,620	110,697	22,247	(27,440,518)	7,484	1,455,367	818,170	637,198	1,455,367
Revised Margin	2,161,047	2,100,131	1,678,001	1,413,266	1,164,393	1,044,880	1,019,804	1,024,096	1,046,368	1,108,940	1,821,617	2,174,340	17,756,884	11,348,402	6,408,482	17,756,884
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				
Customer Charge/Unit Rate 10-1-2020	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10				
Volumetric Charge Rate/Therm	0.21768	0.21768	0.21768	0.21768	0.19350	0.19350	0.19350	0.19350	0.19350	0.22024	0.24776	0.24776				
Volumetric Charge Rate/Therm 10-1-2020	0.24796	0.24796	0.24796	0.24796	0.22042	0.22042	0.22042	0.22042	0.22042	0.22042	0.24796	0.24796				
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
Customer Charge Revenu Increase	157	157	157	157	157	157	157	174	140	-	-	-	1,415	629	786	1,415
Customer Charge Revenue 10-1-2020	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,454	1,173	1,210	1,314	1,314	15,658	7,881	7,777	15,658
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
Volumetric Reven Increase	280	358	337	201	30	99	61	77	61	75	106	(0)	1,686	1,282	404	1,686
Volumetric Revenu Current Rates	2,296	2,930	2,759	1,644	1,021	813	500	635	501	746	1,137	2,110	17,090	12,876	4,214	17,090
														-	-	-
WNA Revenue	585	604	313	388	-	-	-	-	-	-	361	317	2,568	2,568	-	2,568
Total Margin	3,757	4,332	3,891	2,987	2,147	1,870	1,595	1,837	1,472	1,879	2,706	3,740	32,214	21,413	10,801	32,214
Increase	438	515	494	358	188	257	218	252	202	75	106	(0)	3,101	1,911	1,190	3,101
Revised Margin	4,195	4,847	4,385	3,345	2,335	2,126	1,814	2,089	1,673	1,954	2,812	3,740	35,315	23,324	11,991	35,315
Gas Lights																
Bills	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6	12
Volume-Therms (Billed and Unbilled)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	120	60	60	120
Customer Charge/Unit 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	207			
Customer Charge/Unit Rate 10-1-2020	19.30	19.30	19.30	19.30	15.90	15.90	15.90	15.90	15.90	15.90	19.30	19.30	211			
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				
Volumetric Charge Rate/Therm 10-1-2020	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193	0.13193				
Customer Charge Revenue	17.00	17.00	17.00	17.00	14.66	14.00	14.00	14.00	14.00	15.48	18.68	19.40	192	106	86	192
Customer Charge Revenu Increase	2.30	2.30	2.30	2.30	1.24	1.90	1.90	1.90	1.90	0.42	0.62	(0.10)	19	10	9	19
Customer Charge Revenue 10-1-2020	19.30	19.30	19.30	19.30	15.90	15.90	15.90	15.90	15.90	15.90	19.30	19.30	211.20	116	95	211
Volumetric Revenue	2.16	2.30	2.02	2.09	2.23	2.02	2.09	2.23	2.09	2.47	2.30	2.30	26.30	13	13	26
Volumetric Reven Increase	(0.84)	(0.98)	(0.70)	(0.77)	(0.91)	(0.70)	(0.77)	(0.91)	(0.77)	(1.15)	(0.98)	(0.98)	(10)	(5)	(5)	(10)
Volumetric Revenu 10-1-2020 Rates 2.09	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	15.83	8	8	16
Demand Charge																
WNA Revenue														-	-	-
Total Margin	19.16	19.30	19.02	19.09	16.89	16.02	16.09	16.23	16.09	17.95	20.98	21.70	218.52	119	99	219
Increase	1.46	1.32	1.60	1.53	0.33	1.20	1.13	0.99	1.13	(0.73)	(0.36)	(1.08)	9	4	4	9
Revised Margin	20.62	20.62	20.62	20.62	17.22	17.22	17.22	17.22	17.22	17.22	20.62	20.62	227.03	124	103	227

32,214
19,657

	January	February	March	April	May	June	July	August	September	October	November	December	Total	Winter	Summer	Total
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	80,982	85,911	98,297	109,888	165,584	539,449	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				
Customer Charge Rate 10-1-2020	35.50	35.50	35.50	35.50	30.50	30.50	30.50	30.50	30.50	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				
Volumetric Charge Rate/Therm 10-1-2020	0.21149	0.21149	0.21149	0.21149	0.16605	0.16605	0.16605	0.16605	0.16605	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
Customer Charge Revenu Increase	25,434	35,562	36,380	27,158	29,593	25,056	11,911	24,782	22,360	6,331	(159)	5,192	249,601	129,568	120,034	249,601
Customer Charge Revenue 10-1-2020	237,211	237,389	236,217	233,129	199,013	197,762	196,725	196,207	194,834	195,292	231,247	235,188	2,590,211	1,410,380	1,179,832	2,590,211
														-	-	-
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
Volumetric Reven Increase	33,118	32,185	13,531	7,267	5,005	1,617	1,732	1,997	2,215	3,435	271	37	102,410	86,409	16,001	102,410
Volumetric Revenu 10-1-2020 Rates	273,205	265,026	110,633	59,848	21,668	13,449	14,266	16,322	18,247	30,767	114,088	295,357	1,232,875	1,118,157	114,718	1,232,875
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
Increase	58,552	67,747	49,911	34,425	34,598	26,673	13,643	26,780	24,575	9,766	113	5,229	352,011	215,977	136,034	352,011
Revised Margin	574,108	545,469	404,228	283,112	228,894	211,216	210,990	212,524	213,081	226,058	398,384	532,784	4,040,849	2,738,086	1,302,763	4,040,849
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	30.50	35.50	35.50				
Customer Charge Rate 10-1-2020	35.50	35.50	35.50	35.50	30.50	30.50	30.50	30.50	30.50	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				
Summer Air Conditioning rate					$0.03948	$0.03948	$0.03948	$0.03948	$0.03948	$0.04450						
Volumetric Charge Rate/Therm 10-1-2020	0.21149	0.21149	0.21149	0.21149							0.21149	0.21149				
Summer Air Conditioning rate					$0.04450	$0.04450	$0.04450	$0.04450	$0.04450	$0.04450						
Customer Charge Revenue	341	347	338	445	386	390	372	419	398	437	502	639	5,013	2,613	2,400	5,013
Customer Charge Revenu Increase	50	114	124	52	41	37	86	39	60	51	66	35	755	440	315	755
Customer Charge Revenue 10-1-2020	391	462	462	497	427	427	458	458	458	488	568	675	5,768	3,053	2,715	5,768
Volumetric Revenue	124	205	200	39	23	3	2	2	2	3	26	211	841	806	35	841
Volumetric Reven Increase	17	28	28	5	(16)	0	0	0	0	0	25.6	0	89	104	(15)	89
Volumetric Revenu 10-1-2020 Rates	142	234	227	45	6	3	2	3	2	4	51	211	930	910	20	930
Demand Charge														-	-	-
														-	-	-
														-	-	-
W NA Revenue	45	62	47	17	-	-	-	-	-	-	29	27	227	227	-	227
Total Margin	511	615	586	502	409	393	373	420	399	440	557	877	6,081	3,646	2,435	6,081
Increase	67	143	151	57	25	38	86	40	60	51.58	91	35	844	544	300	844
Revised Margin	577	757	736	559	433	430	459	460	460	492	648	913	6,925	4,190	2,735	6,925
Commercial Industrial C-2																
Bills	1,980	1,982	1,977	1,958	1,946	1,943	1,932	1,933	1,985	1,985	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	32,882	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	985,260	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	85.43	85.43	85.43				
Customer Charge Rate 10-1-2020	85.43	85.43	85.43	85.43	85.43	85.43	85.43	85.43	85.43	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				
Demand Charge Rate 10-1-2020	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20				
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	0.16764	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				
Volumetric Charge Rate 10-1-2020																
0-3,000 Therms	$0.21351	$0.21351	$0.21351	$0.21351	0.16764	0.16764	0.16764	0.16764	0.16764	$0.16764	$0.21351	$0.21351				
3,001-5,000 Therms	$0.19489	$0.19489	$0.19489	$0.19489	0.13308	0.13308	0.13308	0.13308	0.13308	$0.13308	$0.19489	$0.19489				
5,001-15,000 Therms	$0.18984	$0.18984	$0.18984	$0.18984	0.12407	0.12407	0.12407	0.12407	0.12407	$0.12407	$0.18984	$0.18984				
Over 15,000 Therms	$0.09822	$0.09822	$0.09822	$0.09822	0.09820	0.09820	0.09820	0.09820	0.09820	$0.09820	$0.09822	$0.09822				
Volumes by Rate Block																
0-3,000 Therms	2,881,997	2,749,010	1,722,610	1,154,527	1,035,664	825,571	705,965	796,148	941,675	1,162,314	1,974,916	3,328,234		13,811,294	5,467,337	19,278,631
3,001-5,000 Therms	353,390	362,254	223,524	108,263	94,115	65,490	55,086	57,451	62,497	87,718	158,591	400,361		1,606,384	422,357	2,028,741
5,001-15,000 Therms	479,435	497,430	322,406	139,414	117,419	84,452	94,626	97,316	112,564	148,063	219,447	536,993		2,195,125	654,441	2,849,566
Over 15,000 Therms	112,294	149,341	122,524	32,122	11,198	32,950	70,539	44,345	58,022	73,193	84,870	139,365		640,516	290,247	930,762
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
Customer Charge Revenu Increase	20,830	25,303	20,006	19,505	26,717	21,311	9,590	22,578	16,950	6,087	(4,601)	2,116	186,391	83,158	103,234	186,391
Customer Charge Revenue 10-1-2020	169,151	169,322	168,895	167,272	166,247	165,990	165,051	165,136	169,579	170,432	171,373	171,714	2,020,163	1,017,728	1,002,436	2,020,163
Volumetric Revenue	682,832	672,272	428,771	263,800	175,450	141,358	127,092	138,406	163,246	230,048	490,689	902,153	4,416,097	3,440,497	975,600	4,416,097
Volumetric Reven Increase	103,421	94,369	55,826	33,424	26,361	19,469	17,254	19,135	22,597	2,034	11,899	2,116	407,905	301,054	106,850	407,905
Volumetric Revenu 10-1-2020 Rates	786,253	766,641	484,597	297,224	201,811	160,828	144,346	157,541	185,843	232,082	502,588	904,269	4,824,002	3,741,551	1,082,450	4,824,002
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
Demand Increase	28,878	29,238	35,278	28,038	28,235	32,422	28,150	31,841	23,009	12,090	(633)	243	276,788	121,041	155,747	276,788
Demand Revenue 10-1-2020 Rates	242,140	232,359	247,943	237,669	225,544	236,825	250,997	234,375	245,642	250,487	257,116	250,305	2,911,402	1,467,532	1,443,869	2,911,402
														-	-	-
W NA 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	605,245	529,326	490,447	505,400	483,384	538,045	632,835	1,055,958	1,331,082	9,353,421	6,173,983	3,179,437	9,353,421
Increase	153,128	148,909	111,110	80,966	81,313	73,203	54,994	73,554	62,556	20,211	6,665	4,474	871,084	505,253	365,831	871,084
Revised Margin	1,318,363	1,253,355	1,023,146	686,211	610,640	563,649	560,394	556,938	600,601	653,047	1,062,623	1,335,557	10,224,505	6,679,237	3,545,269	10,224,505
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	4,606	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				
Customer Charge Rate Rior to 10-1-2020	85.43	85.43	85.43	85.43	85.43	85.43	85.43	85.43	85.43	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				
Demand Charge Rate 10-1-2020	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20				
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	0.16764	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				
Volumetric Charge Rate 10-1-2020																
0-3,000 Therms	0.21351	0.21351	0.21351	0.21351	0.16764	0.16764	0.16764	0.16764	0.16764	0.16764	0.21351	0.21351				
3,001-5,000 Therms	0.19489	0.19489	0.19489	0.19489	0.13308	0.13308	0.13308	0.13308	0.13308	0.13308	0.19489	0.19489				
5,001-15,000 Therms	0.18984	0.18984	0.18984	0.18984	0.12407	0.12407	0.12407	0.12407	0.12407	0.12407	0.18984	0.18984				
Over 15,000 Therms	0.09822	0.09822	0.09822	0.09822	0.09820	0.09820	0.09820	0.09820	0.09820	0.09820	0.09822	0.09822				
Volumes by Rate Block																
0-3,000 Therms	129,118	131,515	126,786	108,050	108,418	104,092	99,856	102,529	109,847	114,880	124,535	135,700		755,704	639,622	1,395,326
3,001-5,000 Therms	73,441	73,861	60,687	49,038	47,878	43,907	37,372	40,937	45,649	54,715	62,017	76,233		395,287	270,458	665,745
5,001-15,000 Therms	232,349	223,447	185,683	160,181	129,207	110,480	98,183	95,997	117,062	134,421	192,170	242,416		1,236,446	685,350	1,921,796
Over 15,000 Therms	225,370	200,434	100,092	68,064	37,620	17,294	20,371	24,421	31,405	50,664	105,244	238,696		937,900	181,775	1,119,675
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
Customer Charge Revenu Increase	490	405	255	511	511	511	511	511	511	-	-	-	4,216	1,661	2,555	4,216
Customer Charge Revenue 10-1-2020	4,015	3,930	3,930	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	49,549	24,433	25,116	49,549
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
Volumetric Reven Increase	12,897	12,769	10,259	8,513	5,405	4,725	4,383	4,511	5,140	(1)	10	15	68,626	44,463	24,163	68,626
Volumetric Revenu 10-1-2020 Rates	108,126	104,580	84,018	69,721	44,272	38,699	35,896	36,944	42,098	48,193	85,495	113,295	811,336	565,235	246,100	811,336
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
Demand Increase	(30,290)	4,191	34,317	(23,825)	1,588	36,956	3,913	4,244	4,244	0	0	0	35,338	(15,607)	50,945	35,338
Demand Revenue 10-1-2020 Rates	31,713	32,016	33,149	33,835	33,149	33,149	33,149	35,950	35,950	35,950	35,950	37,084	411,044	203,746	207,297	411,044
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	520,772	221,938	742,710
Increase	(16,904)	17,365	44,830	(14,801)	7,504	42,192	8,807	9,266	9,895	(1)	10	15	108,180	30,516	77,663	108,180
Revised Margin	143,854	140,526	121,097	107,742	81,607	76,034	73,230	77,081	82,234	88,329	125,631	154,565	1,271,929	[illegible]	[illegible]	[illegible]
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				
Customer Charge Rate Rior to 10-1-2020	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	341.70	341.70	341.70				
	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth				
Volumetric Charge Rates	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.91800	0.91800	0.91800				
0-1,500 Dths	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.78400	0.78400	0.78400				
1,501-4,000 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				
4,001-15,000 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				
Over 15,000 Dth																
Volumetric Charge Rate 10-1-2020																
0-3,000 Therms	0.21351	0.21351	0.21351	0.21351	0.16764	0.16764	0.16764	0.16764	0.16764	0.16764	0.21351	0.21351				
3,001-5,000 Therms	0.19489	0.19489	0.19489	0.19489	0.13308	0.13308	0.13308	0.13308	0.13308	0.13308	0.19489	0.19489				
5,001-15,000 Therms	0.18984	0.18984	0.18984	0.18984	0.12407	0.12407	0.12407	0.12407	0.12407	0.12407	0.18984	0.18984				
Over 15,000 Therms	0.09822	0.09822	0.09822	0.09822	0.09820	0.09820	0.09820	0.09820	0.09820	0.09820	0.09822	0.09822				
Customer Charge Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Volumetric Revenue (includes the Franchise Credit)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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
Capacity Determinants/Dth																
Volume Dths	264,320	247,920	239,056	200,979	180,638	196,437	200,992	209,178	202,728	202,078	213,812	260,446		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				
Customer Charge Rate Rior to 10-1-2020	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	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				
Demand Charge Rate 10-1-2020	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20				
	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth				
Volumetric Charge Rates																
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				
Volumetric Charge Rate 10-1-2020																
0-1,500 Dths	0.91800	0.91800	0.91800	0.91800	0.91800	0.91800	0.91800	0.91800	0.91800	0.91800	0.91800	0.91800				
1,501-4,000 Dth	0.78400	0.78400	0.78400	0.78400	0.78400	0.78400	0.78400	0.78400	0.78400	0.78400	0.78400	0.78400				
4,001-15,000 Dth	0.44500	0.44500	0.44500	0.44500	0.44500	0.44500	0.44500	0.44500	0.44500	0.44500	0.44500	0.44500				
Over 15,000 Dth	0.27400	0.27400	0.27400	0.27400	0.27400	0.27400	0.27400	0.27400	0.27400	0.27400	0.27400	0.27400				
0-1,500 Dths	51,333	50,835	50,270	47,873	44,783	43,139	42,165	43,622	42,768	46,255	48,772	50,398				
1,501-4,000 Dth	68,414	68,987	63,436	56,663	53,596	52,331	48,192	53,383	53,254	55,658	62,041	70,414				
4,001-15,000 Dth	125,057	113,192	103,797	81,942	75,319	84,570	71,541	87,211	88,037	94,249	100,624	122,969				
Over 15,000 Dth	19,517	14,907	21,553	14,501	6,940	16,397	23,797	24,962	18,669	5,916	2,376	16,665				
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
Increase	1,501	1,501	1,501	1,501	1,501	1,501	1,801	1,801	1,460	-	-	-	14,069	6,005	8,064	14,069
Customer Charge Revenue 10-1-2020	12,301	12,301	12,301	12,301	12,301	12,301	12,301	12,301	11,960	11,960	11,960	11,960	146,248	73,124	73,124	146,248
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			
Volumetric Reven Increase	19,659	18,859	17,986	15,651	14,401	14,918	6,656	15,505	15,229	(102)	(130)	(121)	138,510			
Volumetric Revenu 10-1-2020 Rates	161,758	155,207	147,977	128,809	118,548	122,756	114,844	127,546	125,304	129,660	138,841	160,757	1,632,006			
Demand Charge Revenue	89,298	89,364	86,616	86,616	86,616	86,616	86,616	86,616	86,616	98,210	99,884	100,286	1,083,362	552,072	531,290	1,083,362
Demand Increase	11,953	11,962	11,594	11,594	109,806	11,594	11,594	11,594	11,594	-	-	-	203,285			
Demand Revenue 10-1-2020 Rates	101,252	101,326	98,210	98,210	196,420	98,210	98,210	98,210	98,210	98,210	99,884	100,286	1,286,647			
Total Revenue	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			
Increase	33,113	32,322	31,080	28,747	125,706	28,014	20,051	28,900	28,283	(102)	(130)	(121)	355,864	821,446	672,050	1,493,497
Revised Margin	275,310	268,834	258,488	239,320	327,270	233,267	225,355	238,057	235,473	239,829	250,694	273,002	3,064,901	1,518,766	1,349,588	2,868,354
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				
Customer Charge Rate Rior to 10-1-2020	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$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				
Demand Charge Rate 10-1-2020	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	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				
T-1 Capacity Charge/Dth 10-1-2020	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50				
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	0.91900	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				
Volumetric Charge Rates 10-1-2020	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	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190				
1,501-4,000 Dth	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850				
4,001-15,000 Dth	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450				
Over 15,000 Dth	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740				
0-1,500 Dths	21,000	21,000	20,970	20,550	19,786	19,791	20,175	20,198	20,098	19,951	20,382	21,000		124,901	119,999	244,901
1,501-4,000 Dth	32,099	31,255	29,381	28,404	25,459	25,552	26,435	27,841	27,710	28,031	28,688	30,649		180,476	161,027	341,503
4,001-15,000 Dth	80,545	78,584	76,830	69,123	63,845	62,995	59,125	64,927	66,525	67,239	69,587	73,442		448,111	384,655	832,767
Over 15,000 Dth	136,945	135,158	115,361	111,890	106,153	75,846	89,474	93,904	109,248	108,742	90,402	131,434		721,189	583,367	1,304,556
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
Increase	584	584	584	584	584	584	584	584	584	-	-	-	5,254	2,335	2,919	5,254
Customer Charge Revenue 10-1-2020	4,784	4,784	4,784	4,784	4,784	4,784	4,784	4,784	4,784	4,784	4,784	4,784	57,406	28,703	28,703	57,406
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
Volumetric Reven Increase	14,437	14,190	13,242	12,566	12,689	10,657	11,036	11,637	12,219	(0)	(0)	(0)	112,672	54,435	58,237	112,672
Volumetric Revenu 10-1-2020 Rates	117,862	115,838	108,134	102,600	95,666	87,061	90,118	95,038	99,760	100,056	96,988	112,053	1,221,173	653,473	567,700	1,221,173
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
Demand Increase	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	-	-	-	41,302	18,357	22,946	41,302
Demand Revenue 10-1-2020 Rates	38,873	38,873	38,873	38,873	38,873	38,873	38,873	38,873	38,873	38,873	38,873	38,873	466,474	233,237	233,237	466,474
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
Capacity Charge Increase	917	933	916	916	916	916	916	916	916	-	-	-	8,264	3,683	4,581	8,264
Capacity Charge Revenue 10-1-2020 Rates	9,175	9,330	9,162	9,162	9,162	9,162	9,162	9,162	9,162	9,162	8,814	9,401	110,013	55,043	54,970	110,013
Total Revenue	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
Increase	20,528	20,296	19,331	18,655	18,778	16,746	17,125	17,726	18,308	(0)	(0)	(0)	167,492	78,810	88,683	167,492
Revised Margin	170,694	168,824	160,952	155,418	148,484	139,879	142,937	147,857	152,579	152,874	149,458	165,110	1,855,065	1,940,911	1,769,219	3,710,130
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				
Customer Charge Rate Rior to 10-1-2020	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	$341.70	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				
T-1 Capacity Charge/Dth 10-1-2020	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50				
Volumetric Charge Rates																
0-1,500 Dth	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	$0.9190	$0.9190	$0.9190				
1,501-4,000 Dth	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	$0.7850	$0.7850	$0.7850				
4,001-15,000 Dth	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	$0.4450	$0.4450	$0.4450				
Over 15,000 Dth	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	$0.2740	$0.2740	$0.2740				
Volumetric Charge Rates 10-1-2020	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	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190	$0.9190				
1,501-4,000 Dth	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850	$0.7850				
4,001-15,000 Dth	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450	$0.4450				
Over 15,000 Dth	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740	$0.2740				
0-1,500 Dths	23,733	22,381	23,959	25,255	25,500	24,960	25,321	24,671	24,084	24,771	25,321	23,325	293,280	143,974	149,306	293,280
1,501-4,000 Dth	30,408	26,678	31,193	31,036	31,003	32,256	31,327	31,375	31,495	32,356	32,712	28,963	370,903	180,991	189,912	370,903
4,001-15,000 Dth	30,763	27,974	37,568	25,584	20,827	30,302	26,748	28,633	33,291	35,960	32,137	24,308	354,093	178,333	175,760	354,093
Over 15,000 Dth	60,434	36,712	64,635	59,993	62,548	56,049	53,549	54,786	53,272	58,123	57,516	62,735	680,352	342,025	338,327	680,352
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
Increase	709	709	709	709	709	709	709	709	709	-	-	-	6,380	2,836	3,545	6,380
Customer Charge Revenue 10-1-2020	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	69,707	34,853	34,853	69,707
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
Volumetric Reven Increase	9,298	1,782	9,910	9,234	9,087	9,450	9,115	9,190	9,337	(0)	(0)	(0)	76,405	30,225	46,180	76,405
Volumetric Revenu 10-1-2020 Rates	75,929	64,018	80,932	75,395	74,179	77,179	74,437	75,055	76,267	80,092	79,009	72,178	904,671	447,462	457,208	904,671
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
Capacity Charge Increase	1,326	1,361	1,356	1,356	1,356	1,356	1,356	1,356	1,356	-	-	-	12,181	5,399	6,782	12,181
Capacity Charge Revenue 10-1-2020 Rates	13,258	13,608	13,563	13,563	13,563	13,563	13,563	13,563	13,563	13,281	13,918	13,365	162,373	81,275	81,098	162,373
Total Revenue	83,663	83,663	83,663	83,663	83,663	83,663	83,663	83,663	83,663	83,663	83,663	83,663	1,003,956	501,978	501,978	1,003,956
Increase	11,333	3,852	11,975	11,300	11,153	11,515	11,180	11,256	11,402	(0)	(0)	(0)	94,967	38,460	56,507	94,967
Revised Margin	94,996	87,515	95,638	94,963	94,816	95,178	94,843	94,919	95,065	83,663	83,663	83,663	1,098,923	540,438	558,484	1,098,923
Special Contracts																
Bills	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6	12
Demand Determinants /Dth	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
T-1 Capacity Demand Determinant	0	0	0	0	0	0	0	0	0	0	0	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																
Customer Charge Revenue	300	300	300	300	300	300	300	300	300	300	300	300	3,600	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	34,431	71,283
Total Non Gas Revenue	4,254,631	4,026,969	3,299,922	2,669,952	2,206,883	2,042,194	2,141,850	2,060,537	2,168,788	2,510,320	3,923,952	4,715,489	36,021,486	22,890,914	13,130,571	36,021,486
Increase Annualization of 10/1/2020 Rate Increase	494,423	550,664	454,212	318,827	452,862	327,939	194,841	300,394	265,979	52,247,601	(20,586)	17,116	3,408,920	1,814,656	1,594,263	3,408,920
Proforma Non Gas Revenue	4,749,054	4,577,634	3,754,133	2,988,779	2,659,745	2,370,133	2,336,691	2,360,931	2,434,767	2,562,568	3,903,366	4,732,605	39,430,405	24,705,571	14,724,835	39,430,405

Miscellaneous Base Revenue		(261)	(1)	(546)	(196)	(136)	(78)	1,341	(87)	(1,851)	(90)	(267)	(279)	(2,448)	(1,548)	(900)	(2,448)
Total Proforma Non Gas Revenue		$ 4,748,792	$ 4,577,633	$ 3,752,589	$ 2,988,583	$ 2,659,611	$ 2,270,055	$ 2,338,032	$ 2,360,843	$ 2,432,916	$ 2,562,477	$ 3,903,100	$ 4,732,326	$ 39,427,957	24,704,022	14,723,935	39,427,957

Increase Annualization of 10/1/2020 Rate Increase			$ 3,408,920
Forfeited Discount Factor Dkt 18-00017	.	0.8796%	
Adjustment Forfeited Discount Revenue	(L5 X L6)	$ -	29,983
Uncollectible Factor Dkt 18-00017	.	0.3825%	
Uncollectible Adjustment	(L5+L7) X L9	$ -	115

404301 Revenue - Franchise Collected	Schedule 19	$ 339,077	$ 246,624	$ 202,868	$ 176,295	$ 133,300	$ 135,647	$ 117,242	$ 122,869	$ 119,844	$ 134,026	$ 163,528	$ 304,938	$ 2,296,258
412250 Miscellaneous Revenue	Schedule 18	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
407050 Late Payment Fees	Schedule 18	56,327	56,794	63,078	55,370	48,322	34,791	26,643	22,383	20,624	25,875	18,223	33,304	461,743
407090 Returned Check -Marketer	Schedule 18	1,060	1,120	1,080	1,620	900	760	720	840	720	1,080	860	860	11,620
407100 Reconnect Charge - Firm	Schedule 18	1,190	4,335	4,680	3,050	2,000	4,440	6,945	4,815	4,230	3,970	685	700	41,040
407101 Seasonal Reconnect Charge	Schedule 18	2,480	930	995	910	310	830	960	2,035	2,475	23,120	19,985	2,220	57,250
407102 Turn-on Charge- Firm	Schedule 18	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
407103 Meter Set Charge- Firm	Schedule 18	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
410100 Management and Consulting Fee	Schedule 19	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
Serv Fees Other Revenue		125,811	127,360	132,706	123,128	113,585	103,078	99,722	93,876	89,888	121,839	111,095	103,100	1,365,199
Increase														
407102 Turn-on Charge- Firm		$ 3,240	$ 3,115	$ 3,035	$ 2,925	$ 2,715	$ 2,895	$ 3,414	$ 3,130	$ 2,685				$ 27,154
407103 Meter Set Charge- Firm		640	595	430	335	450	385	480	525	415				4,255
Proforma Increase in Revenues 1/1/2020-9/30/2020		$ 3,880	$ 3,710	$ 3,465	$ 3,260	$ 3,165	$ 3,280	$ 3,894	$ 3,655	$ 3,100				$ 31,409
Increase in Late Payment Revenue														$ 276
														$ 31,685

Turn-on Rate Prior to 10-1-2020	$	15.00
Turn-on Rate Effective 10-1-2020	$	20.00
% Increase		33%
Meter Set Rate prior to 10-1-2020	$	25.00
Meter Set Rate effective 10-1-2020	$	30.00
% Increase		20%

Development of Allocation factor to assign C-2 Total volumes (Bill and Unbilled) to rate bolcks)

C-2													
First 300 Dt Per Month	260,271	283,658	262,541	139,003	112,115	95,720	84,252	84,882	85,196	100,015	134,423	235,984	1,878,061
Next 200 Dt	31,914	37,379	34,067	13,035	10,188	7,593	6,574	6,125	5,654	7,548	10,795	28,387	199,260
Next 1000 Dt	43,297	51,328	49,138	16,785	12,711	9,792	11,293	10,376	10,184	12,741	14,937	38,075	280,655
Over 1500 Dt	10,141	15,410	18,674	3,867	1,212	3,820	8,418	4,728	5,249	6,298	5,777	9,881	93,477
Total C-2	345,624	387,774	364,419	172,690	136,226	116,925	110,538	106,111	106,283	126,602	165,931	312,328	2,451,453
First 300 Dt Per Month	75.30%	73.15%	72.04%	80.49%	82.30%	81.86%	76.22%	79.99%	80.16%	79.00%	81.01%	75.56%	76.61%
Next 200 Dt	9.23%	9.64%	9.35%	7.55%	7.48%	6.49%	5.95%	5.77%	5.32%	5.96%	6.51%	9.09%	8.13%
Next 1000 Dt	12.53%	13.24%	13.48%	9.72%	9.33%	8.37%	10.22%	9.78%	9.58%	10.06%	9.00%	12.19%	11.45%
Over 1500 Dt	2.93%	3.97%	5.12%	2.24%	0.89%	3.27%	7.62%	4.46%	4.94%	4.97%	3.48%	3.16%	3.81%
Total C-2	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

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	$ 6,570.00	$ 6.00	$ 6,642.00	$ 13,212	$ 6.25	$ 6,844	$ 6.25	$ 6,919	$ 13,763
Volumes Therms	53,177	16,749	69,926	$ 0.21768	$ 11,575.57	$ 0.19250	$ 3,240.93	$ 14,817	$ 0.21768	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	$ 0.18581	$ 1,202,444	$ 0.14589	$ 130,024	$ 1,332,468	$ 0.18581	$ 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
DDDC Frim 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	14,754,450	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
3,001-5,000 Therms	1,754,660	637,118	2,391,778	$ 0.17109	$ 300,205	$ 0.11683	$ 74,434	$ 374,639	$ 0.17109	$ 300,205	$ 0.11683	$ 74,434.50	$ 374,639
5,001-15,000 Therms	2,291,486	832,040	3,123,526	$ 0.16866	$ 381,899	$ 0.10892	$ 90,626	$ 472,525	$ 0.16866	$ 381,899	$ 0.10892	$ 90,625.80	$ 472,525
Over 15,000 Therms	733,407	266,301	999,708	$ 0.08623	$ 63,242	$ 0.08623	$ 22,963	$ 86,205	$ 0.08623	$ 63,242	$ 0.08623	$ 22,963.14	$ 86,205
Economic Development Discount								$ (2,714)					
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
DDDC Frim Demand Dths			62,302	$ 5.50		$ 5.50		$ 342,663	$ 6.35		$ 6.35		$ 395,620
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
3,001-5,000 Therms	536,975	304,830	841,805	$ 0.17109	$ 91,871	$ 0.11683	$ 35,613	$ 127,484	$ 0.17109	$ 91,871	$ 0.11683	$ 35,613.29	$ 127,484
5,001-15,000 Therms	1,567,229	889,684	2,456,913	$ 0.16866	$ 261,194	$ 0.10892	$ 96,904	$ 358,099	$ 0.16866	$ 261,194	$ 0.10892	$ 96,904.38	$ 358,099
Over 15,000 Therms	946,638	537,387	1,484,025	$ 0.08623	$ 81,629	$ 0.08623	$ 46,339	$ 127,967	$ 0.08623	$ 81,629	$ 0.08623	$ 46,338.88	$ 127,967
Total	4,074,757	2,313,157	6,387,914					$ 1,276,880					$ 1,329,837
Increase													$ 52,957
% increase													4.15%
Industrial F-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
DDDC Frim Demand Dths			128,696	$ 5.50		$ 5.50		$ 707,828	$ 6.35		$ 6.35		$ 817,220
Volumes Therms													
0-3,000 Therms			5,425,197	$ 0.08064	$ -	$ 0.08064	$ -	$ 437,488	$ 0.08064	$ -	$ 0.08064	$ -	$ 437,488
3,001-5,000 Therms			6,104,799	$ 0.06891	$ -	$ 0.06891	$ -	$ 420,682	$ 0.06891	$ -	$ 0.06891	$ -	$ 420,682
5,001-15,000 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	$ -	$ 43,186	$ 0.02402	$ -	$ 0.02402	$ -	$ 43,186
Total			20,578,394					$ 2,004,732					$ 2,114,124
Increase													$ 109,392
% increase													5.46%
Industial(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
DDDC Frim 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	$ 0.08064	$ -	$ 0.08064	$ -	$ 199,508	$ 0.08064	$ -	$ 0.08064	$ -	$ 199,508
3,001-5,000 Therms			3,433,970	$ 0.06891	$ -	$ 0.06891	$ -	$ 236,635	$ 0.06891	$ -	$ 0.06891	$ -	$ 236,635
5,001-15,000 Therms			7,926,817	$ 0.03908	$ -	$ 0.03908	$ -	$ 309,760	$ 0.03908	$ -	$ 0.03908	$ -	$ 309,760
Over 15,000 Therms			6,272,062	$ 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			180,000	$ 0.08064	$ -	$ 0.08064	$ -	$ 14,515	$ 0.08064	$ -	$ 0.08064	$ -	$ 14,515
3,001-5,000 Therms			255,454	$ 0.06891	$ -	$ 0.06891	$ -	$ 17,603	$ 0.06891	$ -	$ 0.06891	$ -	$ 17,603
5,001-15,000 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			2,671,708	$ 0.08064	$ -	$ 0.08064	$ -	$ 215,447	$ 0.08064	$ -	$ 0.08064	$ -	$ 215,447
3,001-5,000 Therms			3,693,480	$ 0.06891	$ -	$ 0.06891	$ -	$ 254,518	$ 0.06891	$ -	$ 0.06891	$ -	$ 254,518
5,001-15,000 Therms			6,082,145	$ 0.03908	$ -	$ 0.03908	$ -	$ 237,690	$ 0.03908	$ -	$ 0.03908	$ -	$ 237,690
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	$ 31,720,828						$ 33,111,125
						Other Revenues	$ 675,121						$ 675,121
						AFUDC	$ 623,951						$ 623,951
						Special Contract Revenue	$ 141,302						$ 141,302
						Total	$ 33,161,202						$ 34,551,499

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

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 8-1-18	Current Volumetric Rate/Therm Rates Effective 8-1-18		Normalized Volumetric Revenue Col 2 X Col 5	Total Normalized Volumetric Revenue Col 6 + Col 7
1		36,863,282			$0.13193			$4,863,373
	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	$0.21149	$0.16605	$ 1,332,014	$146,130	$1,478,145
	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	$ 0.09820	$ 79,859	$ 29,118	$ 108,977
8	Total C-2	21,655,332	7,896,395			$ 4,433,544	$ 1,238,289	$ 5,671,833

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	$ 5,246,816.46	$4,863,373	($383,444)
	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	$1,451,795	$1,478,145	$26,350
	Commercial C-2	Volumetric Base Revenue	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3t
4	C-2 Adjustment	$5,292,940	$ 5,671,833	$378,893
5	**Total Weather Normalization Revenue Adjustment (L1+L2+L3+L4)**			**$19,160**
6	Forfeited Discount Factor Dkt 18-00017		.	0.8796%
7	Adjustment Forfeited Discount Revenue		(L5 X L6)	$ 169
8	Uncollectible Factor Dkt 18-00017		.	0.3825%
9	Uncollectible Adjustment		(L5+L7) X L9	$ 74
10	Excise Tax Rate Dkt 18-00017			6.50%
11	Excise Tax Adjustment		(L5+L7-L9) X L10	$ 1,252
12	Federal Income Tax Rate Dkt 18-00017			21%
13	Income Tax Adjustment		(L5+L7-L9-L11) X L12	$ 3,781

Weather Normalization Adjustment L5		$19,160
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		$19,160

	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)	-	968	-	-	3,123	-
Total Volumes	46	66,028	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			Current Winter Rates Nov-Apr		Current Summer Rates May-Oct		Present Total Revenue	Proposed Winter Rates Nov-Apr		Proposed Summer Rates May-Oct		Proposed Total
	Winter Nov-Apr	Summer Apr-Oct	Total	Rates 10/1/2020	Revenue	Rates 10/1/2020	Revenue		Rates	Revenue	Rates	Revenue	
Residential R-1													
Number of Bills	356,637	353,912	710,549 a/	$ 19.30	$ 6,883,094	$ 15.90	$ 5,627,201	$ 12,510,295	$ 25.10	$ 8,951,589	$ 20.70	$ 7,325,978	$ 16,277,567
Volumes Therms Weather Normalized			36,863,282 b/	$ 0.13193	0	$0.13193		$ 4,863,372.8	$ 0.17101		$ 0.17101		6,303,989.88
Total Revenue								$ 17,373,668					$ 22,581,557
Increase													$ 5,207,889
% increase													29.98%
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	$ 0.32229	17,372	$ 0.28649	$ 4,748	22,120
Total Revenue								$ 32,677					$ 42,409
Increase													$ 9,733
% increase													29.79%
Commercial C-1													
Number of Bills	39,729	38,683	78,412 a/	$ 35.50	$ 1,410,380	$ 30.50	$ 1,179,832	$ 2,590,211	$ 46.10	$ 1,831,507	$ 39.60	$ 1,531,847	$ 3,363,354
Volumes Therms Weather Normalized	6,298,238	880,038	7,178,277 b/	$ 0.21149	$ 1,332,014	$ 0.16605	$ 146,130	$ 1,478,145	$ 0.27489	$ 1,731,323	$ 0.21582	$ 189,929.86	$ 1,921,253
Total Revenue					$ 2,742,394		$ 1,325,962	$ 4,068,356		$ 3,562,830		$ 1,721,777	$ 5,284,608
Increase													$ 1,216,251
% increase													as 29.90%
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	$ 111.00	$ 1,322,343	$ 111.00	$ 1,302,474	$ 2,624,817
DDDC Firm Demand Dths	203,824	200,537	404,361 b/	$ 7.20		$ 7.20		$ 2,911,402	$ 9.40		$ 9.40		$ 3,800,996
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	$ 999,851	$ 4,492,189	$ 0.27691	$ 4,529,358	$ 0.21742	$ 1,296,752.64	$ 5,826,111
3,001-5,000 Therms	1,945,155	709,320	2,654,475 b/	$ 0.19489	$ 379,091	$ 0.13308	$ 94,396	$ 473,488	$ 0.25276	$ 491,657	$ 0.17260	$ 122,428.68	$ 614,086
5,001-15,000 Therms	2,540,328	926,282	3,466,610 b/	$ 0.18884	$ 482,256	$ 0.12407	$ 114,924	$ 597,180	$ 0.24621	$ 625,454	$ 0.16691	$ 149,048.03	$ 774,502
Over 15,000 Therms	813,062	296,518	1,109,580 b/	$ 0.09822	$ 79,859	$ 0.09820	$ 29,118	$ 108,977	$ 0.12739	$ 103,576	$ 0.12736	$ 37,764.56	$ 141,341
Total Therms	21,871,069	8,100,667	29,979,736										
Total Revenue					5,451,271		2,240,725	10,603,398				2,908,468	13,781,853
Increase													$ 3,178,455
% increase													29.98%
											7,072,388		
Commercial T-3													
Number of Bills	285	294	579 c/	$ 85.43	$ 24,348	$ 85.43	$ 25,116	$ 49,464	$ 111.00	$ 31,635	$ 111.00	$ 32,634	$ 64,269
DDDC Firm Demand Dths	28,622	28,791	57,413 c/	$ 7.20		$ 7.20		$ 413,374	$ 9.40		$ 9.40		$ 539,682
Volumes Therms													
0-3,000 Therms	755,704	639,622	1,395,326 c/	$ 0.21351	$ 161,350	$ 0.16764	$ 107,226	$ 268,577	$ 0.27691	$ 209,262	$ 0.21742	139,067	$ 348,329
3,001-5,000 Therms	395,287	270,458	665,745 c/	$ 0.19489	$ 77,037	$ 0.13308	$ 35,993	$ 113,030	$ 0.25276	$ 99,913	$ 0.17260	46,681	$ 146,594
5,001-15,000 Therms	1,236,446	685,350	1,921,796 c/	$ 0.18884	$ 234,727	$ 0.12407	$ 85,031	$ 319,758	$ 0.24621	$ 304,425	$ 0.16691	110,280	$ 414,705
Over 15,000 Therms	937,900	181,775	1,119,675 c/	$ 0.09822	$ 92,121	$ 0.09820	$ 17,850	$ 109,971	$ 0.12739	$ 119,479	$ 0.12736	23,151	$ 142,630
Total Revenue			5,102,542					$ 1,274,173					$ 1,656,209
Increase													$ 382,035
% increase													as 29.98%
Industrial F-1/T-2													
Number of Bills	214	213	427 c/	$ 341.70	$ 73,124	$ 341.70	$ 72,782	$ 145,906	$ 444.10	$ 95,037	$ 444.10	$ 94,593	$ 189,631
DDDC Firm Demand Dths	83,209	81,842	165,051 c/	$ 7.20		$ 7.20		$ 1,188,365	$ 9.40		$ 9.40		$ 1,551,477
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	$ 0.11940	$ 357,580	$ 0.11940	$ 313,703.80	$ 671,284
15,000-40,000Therms	3,899,543	3,164,130	7,063,673 c/	$ 0.07840	$ 305,724	$ 0.07840	$ 248,068	$ 553,792	$ 0.10200	$ 397,753	$ 0.10200	$ 322,741.26	$ 720,495
40,001-150,000	6,475,799	5,009,270	11,485,069 c/	$ 0.04450	$ 288,173	$ 0.04450	$ 222,913	$ 511,086	$ 0.05790	$ 374,949	$ 0.05790	$ 290,036.73	$ 664,985
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								$ 2,966,277					$ 3,864,155
Increase													$ 897,878
% increase								0					30.27%
Industial(F-1/T-2+T-1)													
Number of Bills	84	84	168 c/	$ 341.70	$ 28,703	$ 341.70	$ 28,703	$ 57,406	$ 444.10	$ 37,304	$ 444.10	$ 37,304	$ 74,609
DDDC Firm Demand Dths	32,394	32,394	64,788 c/	$ 7.20		$ 7.20		$ 466,474	$ 9.40		$ 9.40		$ 609,007
Capacity (Non_Firm) Demand (T-1)	36,695	36,647	73,342 c/	$ 1.50		$ 1.50		$ 110,013	$ 1.90		$ 1.90		$ 139,349
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	$ 0.11950	$ 149,257	$ 0.11950	$ 143,399.16	$ 292,656
15,000-40,000Therms	1,804,759	1,610,270	3,415,029 c/	$ 0.07850	$ 141,674	$ 0.07850	$ 126,406	$ 268,080	$ 0.10210	$ 184,266	$ 0.10210	$ 164,408.57	$ 348,674
40,001-150,000	4,481,114	3,846,554	8,327,668 c/	$ 0.04450	$ 199,410	$ 0.04450	$ 171,172	$ 370,581	$ 0.05790	$ 259,457	$ 0.05790	$ 222,715.48	$ 482,172
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								$ 1,855,065					$ 2,410,890
Increase													$ 555,825
% increase													29.96%
Interruptible Sales (I-1)													
Number of Bills	-	-	- c/	$ 341.70	$ -	$ 341.70	$ -	$ -	$ 444.10	$ -	$ 444.10	$ -	$ -
Volumes Therms													
0-15,000 Therms	-	-	- c/	$ 0.09190	$ -	$ 0.09190	$ -	$ -	$ 0.11950	$ -	$ 0.11950	$ -	$ -
15,000-40,000Therms	-	-	- c/	$ 0.07850	$ -	$ 0.07850	$ -	$ -	$ 0.10210	$ -	$ 0.10210	$ -	$ -
40,001-150,000	-	-	- c/	$ 0.04450	$ -	$ 0.04450	$ -	$ -	$ 0.05790	$ -	$ 0.05790	$ -	$ -
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	$ 444.10	$ 45,298	$ 444.10	$ 45,298	$ 90,596
Capacity (Non_Firm) Demand (T-1)	54,184	54,065	108,248 c/	$ 1.50		$ 1.50		$ 162,373	$ 1.90		$ 1.90		$ 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	$ 0.11950	$ 172,048	$ 0.11950	$ 178,420.67	$ 350,469
15,000-40,000Therms	1,809,905	1,899,124	3,709,029 c/	$ 0.07850	$ 142,078	$ 0.07850	$ 149,081	$ 291,159	$ 0.10210	$ 184,791	$ 0.10210	$ 193,900.56	$ 378,692
40,001-150,000	1,783,332	1,757,602	3,540,934 c/	$ 0.04450	$ 79,358	$ 0.04450	$ 78,213	$ 157,572	$ 0.05790	$ 103,255	$ 0.05790	$ 101,765.16	$ 205,020
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					$ 1,472,655
Increase													$ 335,905
% increase													29.55%
				Total Sales and Transport Margin-All Rates Schedules				$ 39,310,363				$ 11,783,970	$ 51,094,333

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 targ

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%	17,373,668	29.98%	5,207,842
2	Multi-Family (R-4)	28,579	a/	0.09%	$ 32,829	0.09%	32,677	29.98%	9,795
3	Commercial (C-1)	3,648,001	a/	11.08%	$ 4,067,059	10.58%	4,068,356	29.98%	1,219,510
4	Commercial (C-2)	8,592,933	a/	26.11%	$ 10,461,069	27.23%	10,603,398	29.98%	3,178,420
5	Industrial (F-1/T-2)	2,114,124	a/	6.42%	$ 2,640,164	6.87%	2,966,277	29.98%	889,156
6	Industrial (I-1)	36,274	a/	0.11%	$ -	0.00%	-	29.98%	-
7	Industrial (T-1)	1,082,153	a/	3.29%	$ 1,175,368	3.06%	1,136,750	29.98%	340,746
8	Industrial (F-1/T-2/T-1)	1,333,342	a/	4.05%	$ 1,658,066	4.32%	1,855,065	29.98%	556,065
9	Industrial (T-3)	1,329,837	a/	4.04%	$ 1,264,408	3.29%	1,274,173	29.98%	381,940
10	Special Contract		a/	0.00%		-			-
11	Total Sales and Transport Margin	$ 32,911,534	a/	100.00%	$ 38,424,471	100.00%	39,310,363		11,783,474
12	Other Revenue	687,351	b/		745,199		1,003,696		-
13	Total Margin	$ 33,598,885	a/		$ 39,169,670		40,314,059		11,783,474
									% Increase
14	Increase in Revenue Deficiency Schedule 1						$ 11,783,473.83		29.98%

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**	**######**	**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**

0

Exhibit GT-1
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 17
Financial Plan Summary
Fiscal Year 2007 (Draft)
Fiscal Year 2007 Draft Financial Plan Summary
Fiscal Year 2006 Financial Plan Summary
Exhibit 17

	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan	Fiscal Year 2006 Plan
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
Gross Receipts Tax	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Business Taxes	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Business Income Tax	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Business Net Worth	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unincorporated Business Tax	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Sales and Use Taxes	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Sales and Use Taxes	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Property Taxes	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Real Property Tax	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Personal Property Tax	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Taxes	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Taxes	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Payments in Lieu of Taxes	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Payments in Lieu of Taxes	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Taxes	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Licenses and Permits	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Business Licenses and Permits	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Business Licenses	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Licenses and Permits	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Licenses and Permits	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Licenses and Permits	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fines and Forfeitures	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fines and Forfeitures	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fines and Forfeitures	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interest Income	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interest Income	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Charges for Services	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Charges for Services	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Revenues	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Expenditures	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Current Expenditures	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Operating Expenditures	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Personnel Services	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Contractual Services	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Contractual Services	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Supplies and Materials	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Supplies and Materials	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Operating Expenditures	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Operating Expenditures	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Capital Expenditures	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Capital Expenditures	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditures	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Sources	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Sources	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Uses	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Uses	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Net Income from Continuing Operations	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Chattanooga Gas Company- Income Statement - FERC
Twelve Months Ending December 31, 2020
Schedule 19.1

			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	
FERC Acct	**GL Acct**	**Description**	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
480	400100	400100 Residential Sales	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
480	400101	400101 Residential Gas Sales Unbilled	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
		Residential Gas Sales	**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	400200 Small Commercial	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	400201 Small Commercial-Unbilled	132,560	(91,517)	(362,059)	(75,985)	(76,875)	(28,468)	1,851	(9,478)	18,509	44,856	266,582	341,226	161,201
		Commercial Gas Sales	**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	400400 Small Industrial	221,125	220,423	200,194	138,683	108,632	100,921	101,635	100,401	96,711	112,252	137,207	197,087	1,735,371
481	400401	400401 Small Industrial-Unbilled	110,887	(186,799)	(496,829)	(196,431)	(88,874)	(42,053)	(30,879)	(47,825)	91,576	111,667	465,455	528,931	218,925
481	400500	400500 Large Industrial	116,645	121,557	135,142	70,934	34,378	56,293	95,290	98,236	108,620	106,789	119,735	140,586	1,204,205
481	400505	400505 Revenues-Interruptible	724	-	309	2,598	630	420	178	952	857	773	15	1,295	8,749
		Industrial Gas Sales	**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**
489.3	407160	407160 Transportation Revenue	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
489.3	407161	407161 Revenues-Firm Transport	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
		Transportation Revenues	**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**
495	407303	407303 Refunds and Recoveries	-	-	-	-	-	(6,923)	-	-	-	153,726	153,726	153,726	454,255
		Refunds and Recoveries	**-**	**-**	**-**	**-**	**-**	**(6,923)**	**-**	**-**	**-**	**153,726**	**153,726**	**153,726**	**454,255**
		Distribution Revenues	**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	404301 Revenue - Franchise Collected	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	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
		Miscellaneous Energy Revenue	**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	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
488	407090	407090 Returned Check -Marketer	1,180	1,060	940	840	440	660	580	560	660	540	920	1,020	9,380
488	407100	407100 Reconnect Charge - Firm	7,605	6,930	1,875	195	-	-	-	-	505	9,840	4,070	2,365	33,385
488	407101	407101 Seasonal Reconnect Charge	1,515	1,320	785	780	440	295	650	605	2,930	6,585	10,710	4,610	31,225
488	407102	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
488	407103	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
421	410100	410100 Management and Consulting Fee	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
		Serv Fees Other Revenue	**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**
		Operating Revenues	**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**
804	610030	610030 Natural Gas Commodity Costs	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	2,299,820	6,418,851	33,151,506
807	610100	610100 Purchased Gas Exp	-	-	-	-	-	-	-	-	24,127	(2,042)	-	-	22,084
805	610440	610440 Unrec Purch Gas Cost Adj	(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)
		Cost of Sales - General	**5,091,741**	**4,620,010**	**2,166,601**	**1,727,157**	**1,384,384**	**1,250,289**	**1,108,894**	**1,059,075**	**1,322,018**	**1,621,780**	**2,144,247**	**6,054,287**	**30,550,482**
		Cost of Sales	**5,091,741**	**4,620,010**	**2,166,601**	**1,727,157**	**1,384,384**	**1,250,289**	**1,108,894**	**1,059,075**	**1,322,018**	**1,621,780**	**2,144,247**	**6,054,287**	**30,550,482**
		Operating Margin	**4,722,866**	**4,383,294**	**3,730,129**	**2,973,231**	**2,454,619**	**2,296,525**	**2,379,994**	**2,309,937**	**2,333,751**	**2,904,312**	**5,365,182**	**5,281,746**	**40,135,587**
841	600002	600002 Pay-LNG Operation and Labor	26,086	21,121	33,581	35,953	33,579	35,777	42,808	33,403	32,994	34,908	31,055	48,082	429,339
843.4	600007	600007 Pay-LNG Maint. Purification Eq	166	-	-	-	-	3,603	(1,344)	-	-	-	-	-	2,425

[illegible]

2000.1	2470001	2470001 Central Transportation Program	17,139	14,988	16,155	15,190	16,303	14,165	13,705	15,205	14,407	14,195	14,170	16,110	179,547
2000.2	2477101	2477101 Contract Transportation Program Total	17,139	14,988	16,155	15,190	16,303	14,165	13,705	15,205	14,407	14,195	14,170	16,110	179,547
		Transportation	**17,139**	**14,988**	**16,155**	**15,190**	**16,303**	**14,165**	**13,705**	**15,205**	**14,407**	**14,195**	**14,170**	**16,110**	**179,547**
		Transportation Total Seats	**17,139**	**14,988**	**16,155**	**15,190**	**16,303**	**14,165**	**13,705**	**15,205**	**14,407**	**14,195**	**14,170**	**16,110**	**179,547**
		Operating Expenses	**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**
		Operating Revenue	**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**
1000	2000000	2000000 Salaries and Wages Expense	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%
1100	2100000	2100000 Overtime Wages													
1200	2120100	2120100 Employee Benefits	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%
		Personnel	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**		**0.0%**	**0.0%**
1300	2300000	2300000 Food Service	2,000	1,000	2,000	1,000	2,000	1,000	500,000	500	2,000	1,000	10,000	10,000	532,500
1400	2400000	2400000 Office Supplies and Expenses	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
1500	2500000	2500000 Rent/Mortgage Principal	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	100,000
1600	2600000	2600000 Rent/Mortgage Interest	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
1700	2700000	2700000 Utilities and Fuel Heat Water Lighting	16,400	17,000	15,000	14,000	15,000	15,000	15,000	15,000	16,000	14,000	14,000	15,000	184,400
1800	2800000	2800000 Insurance Property Casualty Liability	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
1900	2900000	2900000 Other Services	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	14,000
2000	3000000	3000000 Other Operating Exp													
		Other Expenses	**34,867**	**34,667**	**33,667**	**31,667**	**33,667**	**31,667**	**531,667**	**31,667**	**34,667**	**31,667**	**31,667**	**33,667**	**736,900**
		Other Expenses Total	**34,867**	**34,667**	**33,667**	**31,667**	**33,667**	**31,667**	**531,667**	**31,667**	**34,667**	**31,667**	**31,667**	**33,667**	**736,900**
2000	2470001	2470001 Central Transportation Program	965,133	965,333	966,333	968,333	966,333	968,333	468,333	968,333	965,333	968,333	968,333	966,333	11,263,100
		2477101 Contract Transportation Program Total	965,133	965,333	966,333	968,333	966,333	968,333	468,333	968,333	965,333	968,333	968,333	966,333	11,263,100
		Net Income	**965,133**	**965,333**	**966,333**	**968,333**	**966,333**	**968,333**	**468,333**	**968,333**	**965,333**	**968,333**	**968,333**	**966,333**	**11,263,100**
		Net Income Total	**965,133**	**965,333**	**966,333**	**968,333**	**966,333**	**968,333**	**468,333**	**968,333**	**965,333**	**968,333**	**968,333**	**966,333**	**11,263,100**
3000	3000000	3000000 Beginning Cash	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
		3000000 Beginning Cash Total	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
3100	3100000	3100000 Accounts Receivable	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%
		3100000 Accounts Receivable Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%
3200	3200000	3200000 Accounts Payable	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%
		3200000 Accounts Payable Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%
		Ending Cash	**1,965,133**	**1,965,333**	**1,966,333**	**1,968,333**	**1,966,333**	**1,968,333**	**1,468,333**	**1,968,333**	**1,965,333**	**1,968,333**	**1,968,333**	**1,966,333**	**23,263,100**
		Ending Cash Total	**1,965,133**	**1,965,333**	**1,966,333**	**1,968,333**	**1,966,333**	**1,968,333**	**1,468,333**	**1,968,333**	**1,965,333**	**1,968,333**	**1,968,333**	**1,966,333**	**23,263,100**
4000.1	4470001	4470001 Public Schools Total	96,513	93,913	96,913	103,988	100,713	103,438	103,938	106,238	100,988	103,913	99,463	102,188	1,206,013
4000.2	4470002	4470002 Charter Schools	96,513	93,913	96,913	103,988	100,713	103,438	103,938	106,238	100,988	103,913	99,463	102,188	1,206,013
4000.3	4470003	4470003 Public and Charter	193,026	187,826	193,826	207,976	201,426	206,876	207,876	212,476	201,976	207,826	198,926	204,376	2,412,026
4000.4	4470004	4470004 Private and Other	17,139	15,154	16,155	15,190	16,303	14,165	13,705	15,205	14,407	14,195	14,170	16,110	181,703
4000.5	4470005	4470005 Total Students	210,165	202,980	209,981	223,166	217,729	220,041	221,581	227,681	216,383	222,021	213,096	220,486	2,593,729
		Net Income Total Outstanding Operations	**1,965,133**	**1,965,333**	**1,966,333**	**1,968,333**	**1,966,333**	**1,968,333**	**1,468,333**	**1,968,333**	**1,965,333**	**1,968,333**	**1,968,333**	**1,966,333**	**23,263,100**

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, jobbi Revenues From Merchandising, J	-	-
416	Costs & Exps (Less) Costs and Exp. of Merchan	-	-
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 Debt	-	-
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 ReviewMechanism ("ARM")
AGL Services Company- Income Statement
Twelve Months Ending December 31, 2020
Schedule 20

	Total Project Element Total Plan FY20 January Actual Final AGL Services Company	Total Project Element Total Plan FY20 February Actual Final AGL Services Company	Total Project Element Total Plan FY20 March Actual Final AGL Services Company	Total Project Element Total Plan FY20 April Actual Final AGL Services Company	Total Project Element Total Plan FY20 May Actual Final AGL Services Company	Total Project Element Total Plan FY20 June Actual Final AGL Services Company	Total Project Element Total Plan FY20 July Actual Final AGL Services Company	Total Project Element Total Plan FY20 August Actual Final AGL Services Company	Total Project Element Total Plan FY20 September Actual Final AGL Services Company	Total Project Element Total Plan FY20 October Actual Final AGL Services Company	Total Project Element Total Plan FY20 November Actual Final AGL Services Company	Total Project Element Total Plan FY20 December Actual Final AGL Services Company	12 Month Total
600001 Pay-LNG Supervision and Eng.	15,964	7,321	22,151	15,382	11,037	4,529	11,825	8,957	4,629	26,541	7,125	4,680	128,142
600002 Pay-LNG Operation and Labor	117,022	95,649	104,443	112,346	118,036	106,693	128,820	117,795	122,519	108,437	99,249	143,476	1,384,486
600007 Pay-LNG Maint. Purification Eq	97	805	227	5,088	2,059	2,200	550	3,748	663	1,280	6,841	5,647	29,215
600008 Pay-LNGMaint. Liquefaction Eq	1,094	494	7,372	24,086	2,671	11,973	3,174	7,379	1,947	2,409	6,058	3,668	72,323
600009 Pay-LNG Maint. of Vaporizing E	4,779	4,809	7,799	(928)	(110)	-	1,554	2,786	348	1,736	11,685	14,747	49,205
600010 Pay-LNG Maint. of Comp. Equip	5,159	9,976	22,238	(1,146)	12,764	(2,692)	1,721	2,289	1,287	1,455	(322)	3,998	56,726
600011 Pay-LNG Maint. of Other Equip	53,449	45,375	25,773	39,271	25,654	50,527	60,043	45,058	49,005	56,382	47,129	38,891	556,557
600030 Pay-Inspect Cathodic Prot.Sy	5,535	7,066	6,936	6,090	6,035	(267)	-	-	-	-	-	-	31,395
600034 Pay-Perform Em. Valve Insp.	5,872	315	4,238	2,651	5,151	(1,108)	4,663	4,723	3,995	7,042	6,890	5,758	50,190
600038 Pay-Regulator Stat. Inspect.	-	-	-	-	327	-	-	-	-	-	-	-	327
600039 Pay-City Gate Stations	558	2,596	(300)	(225)	-	555	1,285	1,346	1,028	1,671	408	4,986	13,907
600062 Pay-Repair Damage Mains	-	-	-	-	-	-	-	-	-	-	511	-	511
600063 Pay-Maintain Compressor St. Eq	-	-	13,005	14,478	15,858	11,360	16,708	12,253	14,379	16,825	16,947	10,259	142,071
600064 Pay-Maintain Regulator Stat.	-	-	-	-	817	-	-	-	-	-	-	-	817
600085 Pay-OandM Propane Peaking Facili	41,261	26,181	16,893	15,059	19,248	20,133	23,292	20,648	18,106	20,144	15,022	28,855	274,830
600092 Pay-Customer Accounts	69	108	51	(29)	305	(61)	41	261	730	(222)	-	-	1,252
600020 Pay-Distribution Superv and Eng	-	-	-	2,056	(601)	145	-	-	-	-	-	-	1,600
600045 Pay-Investigate Leaks	-	-	-	-	163	-	-	-	-	-	-	-	163
600113 Payroll Expense-V-Force	810	-	-	-	-	-	-	-	-	-	-	-	810
600116 VNG Non-Productive time-Salary	10,228	749	1,823	285	2,783	8,090	8,979	766	7,565	2,441	3,929	22,015	70,655
600122 Pay-Operational Training	15,860	17,790	25,663	21,727	27,691	18,457	21,536	27,011	34,273	40,837	51,996	37,541	340,372
600174 Software Expense-Payroll	-	152	(51)	-	-	-	-	-	-	-	-	-	101
600026 Pay-Perform Survey-Bus. Dist	-	-	-	-	-	-	-	-	-	-	782	-	782
600119 Vacation Pay Accrual	(88,644)	(82,925)	(88,983)	(84,146)	(88,644)	(85,785)	(88,644)	(88,644)	(85,785)	(86,951)	(84,234)	2,313,890	1,260,405
600120 Pay-AandG Salaries	8,438,508	7,489,426	8,377,481	8,173,788	7,829,417	8,295,601	8,787,534	8,034,768	8,441,069	8,359,293	8,038,211	9,328,188	99,602,384
600121 Pay-Operate Facilities	1,133	1,802	1,083	194	1,530	863	2,094	1,778	1,940	1,838	1,186	1,698	17,111
600115 VNG-Non-productive time-Union	3,207	1,142	1,058	3,764	(577)	5,812	6,061	4,973	4,509	2,401	3,867	10,699	46,916
600117 Pay-Pivotal Virginia Propane	-	-	9,195	6,090	8,175	4,889	7,586	6,132	5,599	6,519	5,969	5,572	65,725
600123 Pay-Safety TrainingandReg Compli	(323)	339	571	1,380	(289)	525	6	47	11,090	236	1,174	3,091	17,866
600132 Pay-Maintain Facilities	5,796	(1,249)	-	-	-	-	-	-	-	5,128	4,551	2,904	17,131
600133 Pay-Stores Operations	1,358	886	761	2,856	2,310	2,645	294	1,422	1,571	748	1,347	1,069	17,268
600160 Pay-Compr Sta Oper	-	-	1,057	-	-	-	-	-	-	-	-	502	1,559
600201 Pay Telecommuting	29,506	28,652	75,547	135,030	78,328	78,828	66,727	67,067	59,222	72,575	65,873	48,828	816,185
Fixed Compensation	**8,668,299**	**7,677,449**	**8,646,031**	**8,495,150**	**8,090,118**	**8,533,912**	**9,076,831**	**8,282,562**	**8,699,691**	**8,646,873**	**8,311,193**	**12,050,960**	**105,179,068**
670461 LTI and StockP/R Tax Exp	-	125,982	-	33,888	-	-	-	-	-	-	-	-	159,870
670581 LTI Awards - Other	251,351	239,191	7,923,549	407,010	377,126	364,960	294,813	381,092	574,321	345,863	331,035	745,243	12,225,555
LTI Awards	**251,351**	**365,173**	**7,923,549**	**440,898**	**377,126**	**364,960**	**294,813**	**381,092**	**574,321**	**345,863**	**331,035**	**745,243**	**12,385,424**
670580 Service Awards	-	187	317	-	-	166	-	-	120	-	211	-	1,002
670590 AIP Bonus	4,751,274	4,337,349	2,763,557	1,784,696	1,487,484	2,637,559	1,910,326	1,611,528	5,451,576	2,643,419	4,524,357	5,546,433	39,449,558
670594 Other/Sales Bonuses	290,850	(249,629)	108,137	24,358	34,944	73,754	20,651	16,498	47,171	71,476	30,156	475,906	944,272
Bonus	**5,042,124**	**4,087,907**	**2,872,011**	**1,809,053**	**1,522,428**	**2,711,479**	**1,930,977**	**1,628,026**	**5,498,867**	**2,714,894**	**4,554,724**	**6,022,340**	**40,394,831**
Variable Compensation	**5,293,475**	**4,453,080**	**10,795,560**	**2,249,951**	**1,899,554**	**3,076,439**	**2,215,791**	**2,009,117**	**6,073,188**	**3,060,757**	**4,885,759**	**6,767,583**	**52,780,255**
Payroll Expenses	**13,961,774**	**12,130,529**	**19,441,592**	**10,745,101**	**9,989,671**	**11,610,352**	**11,292,621**	**10,291,679**	**14,772,879**	**11,707,631**	**13,196,952**	**18,818,543**	**157,959,323**
670041 Fleet-Employee Stipend Pay	645	645	645	645	645	645	645	645	645	1,290	1,290	1,290	9,675

Enter the Month Year in F17 Format													
Daily Average Beginning													
Daily Average Ending	(1,0,1,1)	(1,0,1,0)	(1,0,0,1)	(1,0,0,0)	(0,0,1,1)	(0,0,1,0)	(0,0,0,1)	(0,0,0,0)	(1,0,1,1)	(1,0,1,0)	(1,0,0,1)	(1,0,0,0)	(0,0,1,1)
Allowance for Funds Used	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**
Allowance for Funds - Debt	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**
Allowance for Funds - Equity	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**
Average Assets Index	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Average Equity Index	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Average Equity Index - Debt	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Average Equity Index - Equity	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Average Equity Index - Equity -	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Average Equity Index - Equity +	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Average Equity Index - Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Income Tax Expense	**50.00**	**75.00**	**100.00**	**125.00**	**25.00**	**50.00**	**75.00**	**100.00**	**1,000.00**	**750.00**	**500.00**	**250.00**	**0.00**
Net Income After Allowance(Equity)Before	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM")
AGL Services Company- Income Statement - FERC
Twelve Months Ending December 31, 2020
Schedule 20.1

			Total Project Element Total Plan FY20 January Actual Final AGL Services Company	Total Project Element Total Plan FY20 February Actual Final AGL Services Company	Total Project Element Total Plan FY20 March Actual Final AGL Services Company	Total Project Element Total Plan FY20 April Actual Final AGL Services Company	Total Project Element Total Plan FY20 May Actual Final AGL Services Company	Total Project Element Total Plan FY20 June Actual Final AGL Services Company	Total Project Element Total Plan FY20 July Actual Final AGL Services Company	Total Project Element Total Plan FY20 August Actual Final AGL Services Company	Total Project Element Total Plan FY20 September Actual Final AGL Services Company	Total Project Element Total Plan FY20 October Actual Final AGL Services Company	Total Project Element Total Plan FY20 November Actual Final AGL Services Company	Total Project Element Total Plan FY20 December Actual Final AGL Services Company	12 Month Total
FERC Acct	GL Acct														
840	600001	600001 Pay LNG Supervision and Eng.	15,964	7,321	22,151	15,382	11,037	4,529	11,825	8,957	4,629	24,541	7,125	4,680	138,142
841	600002	600002 Pay-LNG Operation and Labor	117,022	95,649	104,443	112,346	118,016	106,693	139,820	117,795	122,519	108,437	98,249	143,476	1,384,466
843.4	600007	600007 Pay-LNG Maint. Purification Eq	97	805	227	5,088	2,059	2,200	550	3,748	663	1,390	6,841	5,647	29,315
843.5	600008	600008 Pay-LNGMaint. Liquefaction Eq	1,094	494	7,372	24,086	2,671	11,973	3,174	7,379	1,947	2,409	6,058	3,668	72,323
843.60	600009	600009 Pay-LNG Maint. of Vaporizing E	4,779	4,809	7,799	(928)	(110)	-	1,554	2,786	348	1,736	11,685	14,747	49,205
843.7	600010	600010 Pay-LNG Maint. of Comp. Equip	5,159	9,976	22,238	(1,146)	12,764	(2,692)	1,721	2,289	1,267	1,455	(322)	3,998	56,726
843.9	600011	600011 Pay-LNG Maint. of Other Equip	53,449	45,375	35,773	39,271	35,654	50,527	60,643	45,658	49,005	56,382	47,129	38,891	556,557
874	600030	600030 Pay-Inspect Cathodic Prot.Sy	5,535	7,066	6,936	6,090	6,035	(267)	-	-	-	-	-	-	31,395
874	600034	600034 Pay-Perform Em. Valve Insp.	5,872	315	4,238	2,651	5,151	(1,108)	4,663	4,723	3,995	7,042	6,890	5,758	50,190
875	600038	600038 Pay-Regulator Stat. Inspect.	-	-	-	-	327	-	-	-	-	-	-	-	327
877	600039	600039 Pay-City Gate Stations	558	2,595	(300)	(225)	-	555	1,295	1,346	1,028	1,671	408	4,986	13,907
887	600062	600062 Pay-Repair Damage Mains	-	-	-	-	-	-	-	-	-	-	511	-	511
888	600063	600063 Pay-Maintain Compressor St. Eq	-	-	13,005	14,478	15,858	11,360	16,708	12,253	14,379	16,825	16,947	10,259	142,071
889	600064	600064 Pay-Maintain Regulator Stat.	-	-	-	-	817	-	-	-	-	-	-	-	817
841	600085	600085 Pay-OandM Propane Peaking Facili	41,261	36,181	16,893	15,059	19,248	20,133	23,282	20,648	18,106	20,144	15,022	28,855	274,830
905	600092	600092 Pay-Customer Accounts	69	108	51	(29)	305	(61)	41	261	730	(223)	-	-	1,252
870	600020	600020 Pay-Distribution Superv and Eng	-	-	-	2,056	(601)	145	-	-	-	-	-	-	1,600
879	600045	600045 Pay-Investigate Leaks	-	-	-	-	163	-	-	-	-	-	-	-	163
920	600113	600113 Payroll Expense-V-Force	810	-	-	-	-	-	-	-	-	-	-	-	810
920	600116	600116 VNG Non-Productive time-Salary	10,228	749	1,823	285	2,783	8,090	8,979	766	7,585	3,441	3,929	22,015	70,655
920	600122	600122 Pay-Operational Training	15,860	17,780	25,663	21,727	27,691	18,457	21,526	27,011	34,273	40,837	51,996	37,541	340,372
920	600174	600174 Software Expense-Payroll	-	152	(51)	-	-	-	-	-	-	-	-	-	101
874	600026	600026 Pay-Perform Survey-Bus. Dist	-	-	-	-	-	-	-	-	-	-	792	-	792
920	600119	600119 Vacation Pay Accrual	(88,644)	(82,925)	(88,983)	(84,146)	(88,644)	(85,785)	(88,644)	(88,644)	(85,785)	(86,951)	(84,334)	2,313,890	1,360,405
920	600120	600120 Pay-AandG Salaries	8,438,508	7,489,426	8,377,481	8,173,788	7,829,417	8,295,601	8,787,534	8,034,768	8,441,069	8,358,293	8,038,311	9,338,188	99,602,384
920	600121	600121 Pay-Operate Facilities	1,133	1,802	1,083	194	1,510	863	2,084	1,778	1,940	1,838	1,186	1,698	17,111
920	600115	600115 VNG-Non-productive time-Union	3,207	1,142	1,058	3,764	(577)	5,812	6,061	4,973	4,509	2,401	3,867	10,699	46,916
920	600117	600117 Pay-Pivotal Virginia Propane	-	-	9,195	6,090	8,175	4,889	7,586	6,132	5,589	6,519	5,969	5,572	65,725
920	600123	600123 Pay-Safety TrainingandReg Compli	(323)	339	571	1,380	(269)	525	6	47	11,090	234	1,174	3,091	17,866
932	600132	600132 Pay-Maintain Facilities	5,796	(1,349)	-	-	-	-	-	-	-	5,128	4,551	2,904	17,131
932	600133	600133 Pay-Stores Operations	1,358	886	761	2,856	2,310	2,645	294	1,422	1,571	748	1,347	1,069	17,268
818	600160	600160 Pay-Compr Sta Oper	-	-	1,057	-	-	-	-	-	-	-	-	502	1,559
920	600201	600201 Pay-Telecommuting	29,506	38,652	75,547	135,030	78,328	79,828	66,727	67,067	59,222	72,575	65,873	48,828	816,185
		Fixed Compensation	**8,668,299**	**7,677,449**	**8,646,031**	**8,495,150**	**8,090,118**	**8,533,912**	**9,076,831**	**8,282,562**	**8,689,691**	**8,646,873**	**8,311,193**	**12,050,960**	**105,179,068**
408.1	670461	670461 LTI and Stock PIR TaxExp	-	125,982	-	33,888	-	-	-	-	-	-	-	-	159,870
920	670591	670591 LTI Awards - Other	251,351	239,191	7,923,549	407,010	377,126	364,960	284,813	381,092	574,321	345,863	321,035	745,243	12,225,555
		LTI Awards	**251,351**	**365,173**	**7,923,549**	**440,898**	**377,126**	**364,960**	**284,813**	**381,092**	**574,321**	**345,863**	**321,035**	**745,243**	**12,385,424**
920	670560	670560 Service Awards	-	187	317	-	-	166	-	-	120	-	211	-	1,002
920	670590	670590 AIP Bonus	4,751,274	4,337,349	2,763,557	1,784,696	1,487,484	2,637,559	1,910,326	1,611,528	5,451,576	2,643,419	4,524,357	5,546,433	39,449,558
920	670594	670594 Other/Sales Bonuses	290,850	(249,629)	108,137	24,358	34,944	73,754	20,651	16,498	47,171	71,475	30,156	475,906	944,272
		Bonus	**5,042,124**	**4,087,907**	**2,872,011**	**1,809,053**	**1,522,428**	**2,711,479**	**1,930,977**	**1,628,026**	**5,498,867**	**2,714,894**	**4,554,724**	**6,022,340**	**40,394,831**
		Variable Compensation	**5,293,475**	**4,453,080**	**10,795,560**	**2,249,951**	**1,899,554**	**3,076,439**	**2,215,791**	**2,009,117**	**6,073,188**	**3,060,757**	**4,885,759**	**6,767,583**	**52,780,255**
		Payroll Expenses	**13,961,774**	**12,130,529**	**19,441,592**	**10,745,101**	**9,989,671**	**11,610,352**	**11,292,621**	**10,291,679**	**14,762,879**	**11,707,631**	**13,196,952**	**18,818,543**	**157,959,323**

150	07-0700	Veterans Canteen 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	11,000,000
		Department of Veterans Affairs	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	11,000,000
		Budget Outlays	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	11,000,000
151	07-0100	Payment to Railroad Retirement Trust	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	11,000,000
152	07-0200	Payment to Railroad Retirement Trust	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	11,000,000
153	07-0300	Payment to Railroad Retirement Trust	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	11,000,000
154	07-0400	Payment to Railroad Retirement Trust	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	11,000,000
155	07-0500	Payment to Railroad Retirement Trust	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	11,000,000
		Railroad Retirement	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	55,000,000
		Budget Outlays	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	55,000,000
		Net Discretionary Budgeting Resources	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	187,000,000

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/	(13,892)	(11,012)	(8,106)	(7,757)	(10,804)	(9,909)	(15,422)	(10,751)	(23,597)	(11,480)	(12,364)	(21,537)	(156,629)
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/	(864)	(724)	(1,773)	(706)	(685)	(630)	(1,460)	(1,351)	(2,764)	(922)	(1,059)	(3,078)	(16,016)
14	**Allocated Cost- Incentive Pay Adjustment**		(101,645)	(111,254)	(280,538)	(60,536)	(52,694)	(71,433)	(63,581)	(58,688)	(144,425)	(75,547)	(109,185)	(150,465)	(1,279,989)
	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)
															(1,439,018)

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

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 Reimbursement	-	-	-	-	-	-	-	-	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

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Pension and Other Post-Employment Benefits Adjustment
Twelve Months Ending December 31, 2020
Schedule 25

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Adjusted Cost of Service														
1	Total Pension Expense	a/	(20,218)	(20,218)	(20,221)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(242,625)
2	Pension Payments	a/	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	22,144
3	Total Pension Adjustment		(18,373)	(18,372)	(18,375)	(18,373)	(18,373)	(18,373)	(18,373)	(18,373)	(18,373)	(18,373)	(18,373)	(18,373)	(220,481)
	Adjusted Cost of Service														
4	670503 Other Post Retirement Benefits	b/	(1,281)	(1,280)	(1,588)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(16,595)
5	OPEB Payments	b/	57,906	41,340	(19,449)	6,106	9,622	10,071	9,060	9,058	7,866	7,838	8,008	52,189	199,615
6	Total OPEB Adjustment		56,625	40,060	(21,037)	4,723	8,239	8,688	7,677	7,675	6,483	6,455	6,625	50,806	183,020
	Allocated from Service Company														
	Adjusted Cost of Service														
7	Total Pension Expense	a/	(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)
8	Pension Payments														268,442
9	Total Pension Adjustment														35,685
	Adjusted Cost of Service														
10	670503 Other Post Retirement Benefits	b/	(585)	(680)	(428)	(622)	(656)	(607)	(618)	(660)	(589)	(630)	(620)	(593)	(7,288)
11	OPEB Payments	b/	3,394	3,550	2,624	583	3,219	2,969	2,250	(473)	3,299	2,004	2,923	6,844	33,187
12	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
13	**Total Pension/OPEB Adjustment**		59,434	42,930	(18,841)	4,684	10,803	11,050	9,309	6,543	9,193	7,829	8,928	57,057	24,123
															-

a/ Pension Detail Workpaper Schedule 25.1
b/ Other Post Retirement Benefits Workpaper Schedule 25.3

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Pension Detail Workpaper
Twelve Months Ending December 31, 2020
Schedule 25.1

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Total Charges														
1	670450 Pensions	a/	$ 20,218	$ 20,218	$ 20,221	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 242,625
2	670451 Non-Qualified Pension Plan	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			20,218	20,218	20,221	20,219	20,219	20,219	20,219	20,219	20,219	20,219	20,219	20,219	242,625
	Adjusted Cost of Service														
3	Total Pension Expense		(20,218)	(20,218)	(20,221)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(242,625)
4	Pension Payments	b/	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	22,144
5	Total Pension Adjustment		**$ (18,373)**	**$ (18,372)**	**$ (18,375)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (220,481)**
	Allocated from Service Company														
	Total Charges														
6	670450 Pensions	c/	$ 754,622	$ 754,622	$ 754,664	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 9,055,632
7	670451 Non-Qualified Pension Plan	c/	99,671	99,672	187,413	128,919	128,919	128,919	128,919	128,919	128,919	128,919	128,919	128,919	1,547,024
8	670459 Pension - Distributed	c/	781,248	790,045	766,552	779,282	779,282	779,282	779,282	779,282	779,282	779,282	779,282	779,282	9,351,380
9	670490 Pension Benefits Offset	c/	(781,248)	(781,247)	(775,350)	(779,282)	(779,282)	(779,282)	(779,282)	(779,282)	(779,282)	(779,282)	(779,282)	(779,282)	(9,351,380)
10	Total Pension Expense		$ 854,293	$ 863,092	$ 933,279	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 10,602,656
11	670512 Pensions-Capitalized	c/	(93,608)	(83,337)	(93,592)	(92,994)	(92,408)	(96,246)	(105,680)	(93,043)	(96,283)	(94,820)	(89,645)	(105,479)	(1,137,134)
	Adjusted Cost of Service														
12	Net Pension Expense		(760,685)	(779,755)	(839,687)	(790,561)	(791,146)	(787,309)	(777,875)	(790,512)	(787,271)	(788,735)	(793,910)	(778,076)	(9,465,522)
13	Allocation Factor	d/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
14	AGSC Pension Adjustment		**$ (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)**
15	Pension Cash Contribution (1/5)														**268,442**
16	Total AGSC Pension Adjustment														**$ 35,685**
17	**Total Adjustment**														**$ (184,796)**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Pension Payment Workpaper Schedule 35.4
c/ AGL Services Company Income Statement Schedule 20
d/ Allocated Cost Adjustment Schedule 23.1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Deferred Pension Contribution
Twelve Months Ending December 31, 2020
Schedule 25.2

Line No.	Description		Total
1	Net Cash Contributions Allocated to CGC (2019)	a/	1,342,212
2	5 Year Amortization	a/	268,442
3	December 2019 Rate Base Deferral		1,073,769
	January		1,051,399
	February		1,029,029
	March		1,006,659
	April		984,289
	May		961,918
	June		939,548
	July		917,178
	August		894,808
	September		872,438
	October		850,067
	November		827,697
	December 2020 Rate Base Deferral		805,327
	13-Month Average		939,548
4	Deferred Tax Impacts		(245,551)
5	Net Rate Base		693,997

a/ 2019 Deferred Pension Contribution and amortization as approved in Docket 20-00049

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Other Post Retirement Benefits Workpaper
Twelve Months Ending December 31, 2020
Schedule 25.3

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Total Charges														
1	670503 Other Post Retirement Benefits	a/	1,281	1,280	1,588	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	16,595
	Adjusted Cost of Service														
2	670503 Other Post Retirement Benefits		(1,281)	(1,280)	(1,588)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(16,595)
3	OPEB Payments	b/	57,906	41,340	(19,449)	6,106	9,622	10,071	9,060	9,058	7,866	7,838	8,008	52,189	199,615
4	Total OPEB Adjustment		**56,625**	**40,060**	**(21,037)**	**4,723**	**8,239**	**8,688**	**7,677**	**7,675**	**6,483**	**6,455**	**6,625**	**50,806**	**183,020**
	Allocated from Service Company														
	Total Charges														
5	670503 Other Post Retirement Benefits	c/	26,626	26,626	20,685	24,646	24,646	24,646	24,646	24,646	24,646	24,646	24,646	24,646	295,748
	Adjusted Cost of Service														
6	670503 Other Post Retirement Benefits		(26,626)	(26,626)	(20,685)	(24,646)	(24,646)	(24,646)	(24,646)	(24,646)	(24,646)	(24,646)	(24,646)	(24,646)	(295,748)
7	OPEB Payments	b/	154,381	139,020	126,774	23,109	121,009	120,559	89,726	(17,663)	138,037	78,362	116,120	284,620	1,374,054
8	Total AGSC OPEB Adjustment		127,755	112,394	106,089	(1,537)	96,363	95,913	65,080	(42,309)	113,391	53,716	91,474	259,974	1,078,306
9	Allocation Factor	d/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
10	Total AGSC 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**
11	**Total Adjustment**		**59,434**	**42,930**	**(18,841)**	**4,684**	**10,803**	**11,050**	**9,309**	**6,543**	**9,193**	**7,829**	**8,928**	**57,057**	**208,919**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Schedule 35.3 Other Post Retirement Benefits Payments Workpaper
c/ AGL Services Company Income Statement Schedule 20
d/ Allocated Cost Adjustment Schedule 23.1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Advertising Expense
Twelve Months Ending December 31, 2020
Schedule 26

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Chattanooga Gas Company														
1	a. Institutional Advertising	a/	-	1,022	2,895	28,265	250	400	-	600	-	10,600	47,108	-	**91,140**
2	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
3	c. Informational	a/	295	-	-	-	-	-	-	-	1,264	-	-	-	**1,560**
4	d. Promotional	a/	(19,207)	2,887	3,500	3,500	1,000	2,700	7,000	4,000	7,500	2,500	7,000	7,800	**30,180**
5	e. Promotional for Sale of Appliances														**-**
6	**Total**		**(18,912)**	**3,909**	**6,395**	**31,765**	**1,250**	**3,100**	**7,000**	**4,600**	**8,764**	**13,100**	**54,108**	**7,800**	**122,880**
	Amount Included in ARM Filing														
7	a. Institutional Advertising	a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
8	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
9	c. Informational	a/	295	-	-	-	-	-	-	-	1,264	-	-	-	**1,560**
10	d. Promotional	a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
11	e. Promotional for Sale of Appliances	a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
12	**Total**		**295**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,264**	**-**	**-**	**-**	**1,560**
13	**Promotional Advertising Adjustment**		**19,207**	**(3,909)**	**(6,395)**	**(31,765)**	**(1,250)**	**(3,100)**	**(7,000)**	**(4,600)**	**(7,500)**	**(13,100)**	**(54,108)**	**(7,800)**	**(121,320)**
	Allocated Advertising Expense														
14	a. Institutional Advertising	a/	6,251	51,678	13,657	36,145	800	7,685	10,051	10,156	8,075	3,100	8,799	6,347	162,743
15	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
16	c. Informational	a/	-	795	(231)	-	-	-	-	-	10,279	399	-	-	11,242
17	d. Promotional	a/	4,843	20,625	13,738	15,452	23,000	114,270	23,794	19,776	50,868	31,488	128,907	66,904	513,665
18	e. Promotional for Sale of Appliances	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
19	**Total**		**11,094**	**73,097**	**27,164**	**51,597**	**23,800**	**121,955**	**33,845**	**29,932**	**69,222**	**34,987**	**137,706**	**73,251**	**687,650**
	Amount Included in ARM Filing														
20	a. Institutional Advertising	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
21	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
22	c. Informational	a/	-	795	(231)	-	-	-	-	-	10,279	399	-	-	11,242
23	d. Promotional	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
24	e. Promotional for Sale of Appliances	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	**Total**		**-**	**795**	**(231)**	**-**	**-**	**-**	**-**	**-**	**10,279**	**399**	**-**	**-**	**11,242**
26	**Promotional Advertising Adjustment**		**(11,094)**	**(72,302)**	**(27,395)**	**(51,597)**	**(23,800)**	**(121,955)**	**(33,845)**	**(29,932)**	**(58,943)**	**(34,588)**	**(137,706)**	**(73,251)**	**(676,408)**
27	**Allocation Factor**	b/	**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**	
28	**Promotional Advertising Adjustment**		**(244)**	**(1,846)**	**(567)**	**(1,303)**	**(633)**	**(3,003)**	**(849)**	**(801)**	**(1,409)**	**(884)**	**(3,467)**	**(1,761)**	**(16,767)**

a/ Allocated Advertising Workpaper Schedule 26.1
b/ Allocated Cost Adjustment Schedule 23.1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Advertising-Allocated Workpaper
Twelve Months Ending December 31, 2020
Schedule 26.1

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Chattanooga Gas Company														
1	660003 Misc Sales Promotion	a/	1,400	3,900	3,500	3,500	1,000	2,700	7,000	-	7,500	2,500	7,000	7,800	47,800
2	660004 Advertising TV and Radio	a/	-	-	-	-	-	-	-	4,000	-	-	-	-	4,000
3	660005 Advertising-Print	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
4	660006 Marketing- Direct Mail and Email	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
5	660012 Sponsorships Events and Tradeshows	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
6	660013 Seminar and Conference Fees	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
7	660016 Education and Outreach Program	a/	295	-	-	-	-	-	-	-	1,264	-	-	-	1,560
8	660130 Advertising- Other	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
9	660300 Marketing Expenses-General	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
10	660400 Vendor and Agency Support	a/	(20,607)	(1,013)	-	-	-	-	-	-	-	-	-	-	(21,620)
11	**Marketing Admin and Support**		**(18,912)**	**2,887**	**3,500**	**3,500**	**1,000**	**2,700**	**7,000**	**4,000**	**8,764**	**2,500**	**7,000**	**7,800**	**31,740**
12	**Advertising**		**(19,207)**	**2,887**	**3,500**	**3,500**	**1,000**	**2,700**	**7,000**	**4,000**	**7,500**	**2,500**	**7,000**	**7,800**	**30,180**
13	670120 Civic Participation-Other	a/	-	490	-	25,265	-	400	-	-	-	-	-	-	26,155
14	670121 Civic Participation-Education	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
15	670122 Civic Participation-Commun Dev	a/	-	532	2,895	3,000	250	-	-	600	-	10,600	47,108	-	64,986
16	670750 Institution or Goodwill Adv. E	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Advertising**		**(19,207)**	**3,909**	**6,395**	**31,765**	**1,250**	**3,100**	**7,000**	**4,600**	**7,500**	**13,100**	**54,108**	**7,800**	**121,320**
18	a. Institutional Advertising		-	1,022	2,895	28,265	250	400	-	600	-	10,600	47,108	-	91,140
19	b. Conservation		-	-	-	-	-	-	-	-	-	-	-	-	-
20	c. Informational		295	-	-	-	-	-	-	-	1,264	-	-	-	1,560
21	d. Promotional		(19,207)	2,887	3,500	3,500	1,000	2,700	7,000	4,000	7,500	2,500	7,000	7,800	30,180
22	e. Promotional for Sale of Appliances		-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Institutional and Promotional Advertising**		**(18,912)**	**3,909**	**6,395**	**31,765**	**1,250**	**3,100**	**7,000**	**4,600**	**8,764**	**13,100**	**54,108**	**7,800**	**122,880**
	Allocated Expenses														
24	660001 Residential Sales Promotion	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	660005 Advertising-Print	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
26	660008 Market Research and Analysis	b/	-	-	-	-	-	108,642	-	-	-	-	54,321	-	162,963
27	660009 Marketing-Channel Programs	b/	-	-	-	-	-	-	-	-	2,500	-	50,000	-	52,500
27	660012 Sponsorships Events and Tradeshows	b/	-	21,047	-	5,000	-	-	5,000	-	-	-	-	-	31,047
28	660013 Seminar and Conference Fees	b/	-	795	(231)	-	-	-	-	-	279	399	-	-	1,242
29	660014 Membership Dues and Subscriptions	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
30	660016 Education and Outreach Program	b/	-	-	-	-	-	-	-	-	10,000	-	-	-	10,000
31	660030 Online Marketing	b/	-	-	-	-	-	-	-	-	7,250	14,500	(7,250)	-	14,500
32	660180 Premiums and Promotions	b/	-	1,391	-	-	-	-	-	453	-	-	800	5,672	8,316
33	660230 Fulfillment Postage	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
34	660240 Branding	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
35	660300 Marketing Expenses-General	b/	4,843	19,234	13,738	12,452	10,500	4,053	23,794	19,323	15,581	11,138	19,626	22,806	177,088
36	660400 Vendor and Agency Support	b/	-	-	-	3,000	12,500	1,575	-	-	25,537	5,850	11,410	38,426	98,298
37	**Marketing Admin and Support**		**4,843**	**42,466**	**13,507**	**20,452**	**23,000**	**114,270**	**28,794**	**19,776**	**61,147**	**31,887**	**128,907**	**66,904**	**555,954**
38	**Advertising**		**$ 4,843**	**$ 41,671**	**$ 13,738**	**$ 20,452**	**$ 23,000**	**$ 114,270**	**$ 28,794**	**$ 19,776**	**$ 50,868**	**$ 31,488**	**$ 128,907**	**$ 66,904**	**544,712**
39	670120 Civic Participation-Other	b/	6,251	30,631	13,657	6,145	800	7,685	3,551	10,156	8,075	3,100	8,799	6,347	105,196
27	670121 Civic Participation-Education	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
28	670122 Civic Participation-Commun Dev	b/	-	-	-	25,000	-	-	1,500	-	-	-	-	-	26,500
29	670750 Institution or Goodwill Adv. E	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Advertising		**11,094**	**72,302**	**27,395**	**51,597**	**23,800**	**121,955**	**33,845**	**29,932**	**58,943**	**34,588**	**137,706**	**73,251**	**676,408**
31	a. Institutional Advertising		6,251	51,678	13,657	36,145	800	7,685	10,051	10,156	8,075	3,100	8,799	6,347	162,743
32	b. Conservation		-	-	-	-	-	-	-	-	-	-	-	-	-
33	c. Informational		-	795	(231)	-	-	-	-	-	10,279	399	-	-	11,242
34	d. Promotional		4,843	20,625	13,738	15,452	23,000	114,270	23,794	19,776	50,868	31,488	128,907	66,904	513,665
35	e. Promotional for Sale of Appliances		-	-	-	-	-	-	-	-	-	-	-	-	-
36	**Institutional and Promotional Advertising**		**11,094**	**73,097**	**27,164**	**51,597**	**23,800**	**121,955**	**33,845**	**29,932**	**69,222**	**34,987**	**137,706**	**73,251**	**687,650**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ AGL Services Company Income Statement Schedule 20

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Incentive Compensation and Other Payroll
Twelve Months Ending December 31, 2020
Schedule 27

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Chattanooga Gas Company														
1	670590 AIP Bonus	a/	49,501	43,324	58,975	18,563	15,469	2,559	20,572	17,135	77,617	27,481	37,246	55,471	423,912
2	LTI Awards		-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Total**		**49,501**	**43,324**	**58,975**	**18,563**	**15,469**	**2,559**	**20,572**	**17,135**	**77,617**	**27,481**	**37,246**	**55,471**	**423,912**
4	Adjustment to 100%		28,948	25,336	34,488	10,855	9,046	1,497	12,031	10,020	45,390	16,071	21,781	32,439	247,901
5	**Exclusion of AIP in Excess of 100%**		**20,553**	**17,988**	**24,487**	**7,707**	**6,423**	**1,063**	**8,542**	**7,114**	**32,227**	**11,410**	**15,465**	**23,032**	**176,010**
	Amount Included in ARM Filing														
6	AIP		14,474	12,668	17,244	5,428	4,523	748	6,015	5,010	22,695	8,035	10,891	16,219	123,951
7	LTI		-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Total**		**14,474**	**12,668**	**17,244**	**5,428**	**4,523**	**748**	**6,015**	**5,010**	**22,695**	**8,035**	**10,891**	**16,219**	**123,951**
9	**Incentive Compensation Adjustment**		**(35,027)**	**(30,656)**	**(41,731)**	**(13,135)**	**(10,946)**	**(1,811)**	**(14,557)**	**(12,125)**	**(54,922)**	**(19,445)**	**(26,355)**	**(39,251)**	**(299,961)**
	Payroll Taxes														
8	427100 General Tax Expense-Payroll	a/	27,955	19,885	23,525	26,095	21,904	21,021	23,759	20,626	21,947	22,316	23,735	26,733	279,502
9	Payroll Expenses	a/	349,751	307,589	359,855	334,274	304,488	283,903	326,217	282,996	373,832	320,397	353,563	397,260	3,994,127
10	Payroll Tax Factor		7.99%	6.46%	6.54%	7.81%	7.19%	7.40%	7.28%	7.29%	5.87%	6.97%	6.71%	6.73%	
11	Variable Pay Payroll Tax		**(2,800)**	**(1,982)**	**(2,728)**	**(1,025)**	**(787)**	**(134)**	**(1,060)**	**(884)**	**(3,224)**	**(1,354)**	**(1,769)**	**(2,641)**	**(20,390)**
	Allocated Expense - AGSC														
12	670590 AIP Bonus	b/	4,751,274	4,337,349	2,763,557	1,784,696	1,487,484	2,637,559	1,910,326	1,611,528	5,451,576	2,643,419	4,524,357	5,546,433	39,449,558
13	Less Lobby Incentive Compensation Eliminated	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)
14	LTI Awards	b/	251,351	365,173	7,923,549	440,898	377,126	364,960	284,813	381,092	574,321	345,863	331,035	745,243	12,385,424
15	**Total**		**4,994,527**	**4,695,436**	**10,682,044**	**2,222,557**	**1,862,079**	**2,998,332**	**2,191,910**	**1,989,928**	**6,017,310**	**2,984,854**	**4,848,768**	**6,282,684**	**51,770,429**
16	Allocation Factor	d/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
17	Allocated AIP		104,291	110,572	57,096	44,979	39,503	64,853	47,832	43,067	130,077	67,476	113,729	133,152	956,626
18															
19	Adjustment to 100%		61,348	65,042	33,586	26,458	23,237	38,149	28,137	25,333	76,516	39,692	66,899	78,325	562,721
20	**Exclusion of AIP in Excess of 100%**		**42,944**	**45,529**	**23,510**	**18,521**	**16,266**	**26,704**	**19,696**	**17,733**	**53,561**	**27,784**	**46,830**	**54,827**	**393,905**
	Allocated Amount Included in ARM Filing														
21	AIP		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
22	LTI		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
23	**Total**		**79,144**	**87,375**	**204,307**	**42,880**	**37,916**	**54,766**	**40,907**	**40,601**	**105,544**	**56,473**	**88,613**	**111,909**	**950,438**
24	**Incentive Compensation Adjustment**		**(79,144)**	**(87,375)**	**(204,307)**	**(42,880)**	**(37,916)**	**(54,766)**	**(40,907)**	**(40,601)**	**(105,544)**	**(56,473)**	**(88,613)**	**(111,909)**	**(950,438)**
	Payroll Taxes														
25	427100 General Tax Expense-Payroll	b/	875,581	1,308,024	570,032	539,888	516,723	531,942	537,272	506,857	526,349	513,604	476,333	883,310	7,785,915
26	Payroll Expenses	b/	13,961,774	12,130,529	19,441,592	10,745,101	9,989,671	11,610,352	11,292,621	10,291,679	14,772,879	11,707,631	13,196,952	18,818,543	157,959,323
27	Payroll Tax Factor		6.27%	10.78%	2.93%	5.02%	5.17%	4.58%	4.76%	4.92%	3.56%	4.39%	3.61%	4.69%	
28	Variable Pay Payroll Tax		**(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														
29	670640 Incentives SCS	b/	1,009,061	708,945	3,463,284	707,986	617,170	708,960	1,012,189	709,849	1,745,718	791,168	843,000	1,612,401	13,929,731
30	AIP	e/	882,530	602,368	547,011	429,175	567,301	562,020	858,861	560,984	1,379,210	627,139	686,065	1,251,071	8,953,734
31	LTI	e/	126,531	106,577	2,916,273	278,811	49,870	146,940	153,329	148,865	366,508	164,029	156,935	361,329	4,975,997
32	Allocation Factor	d/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
33	Allocated AIP		19,405	15,381	11,322	10,835	15,091	13,841	21,541	15,017	32,961	16,035	17,271	30,083	218,783
34															
35	Adjustment to 100%		11,025	8,739	6,433	6,156	8,575	7,864	12,239	8,532	18,728	9,111	9,813	17,093	124,308
36	**Exclusion of AIP in Excess of 100%**		**8,379**	**6,642**	**4,889**	**4,679**	**6,517**	**5,977**	**9,302**	**6,485**	**14,233**	**6,924**	**7,458**	**12,990**	**94,474**
	Allocated Amount Included in ARM Filing														
37	AIP		13,892	11,012	8,106	7,757	10,804	9,909	15,422	10,751	23,597	11,480	12,364	21,537	156,629
38	LTI		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
39	**Total**		**16,674**	**13,733**	**68,467**	**14,795**	**12,131**	**13,528**	**19,267**	**14,736**	**32,356**	**15,674**	**16,315**	**30,225**	**267,901**
40	**Incentive Compensation Adjustment**		**(16,674)**	**(13,733)**	**(68,467)**	**(14,795)**	**(12,131)**	**(13,528)**	**(19,267)**	**(14,736)**	**(32,356)**	**(15,674)**	**(16,315)**	**(30,225)**	**(267,901)**
	Payroll Taxes														
41	670658 Payroll Tax SCS	b/	184,089	161,606	156,577	163,428	169,843	157,875	233,530	292,489	369,034	204,542	211,146	302,991	2,607,150
42	SCS Fixed Compensation	b/	2,544,715	2,355,667	2,583,112	2,715,411	2,388,674	2,681,849	2,069,722	2,480,444	2,574,040	2,685,526	2,411,083	1,363,166	28,853,408
43	SCS Bonus	b/	1,009,061	708,945	3,463,284	707,986	617,170	708,960	1,012,189	709,849	1,745,718	791,168	843,000	1,612,401	13,929,731
44	Payroll Tax Factor		5.18%	5.27%	2.59%	4.77%	5.65%	4.66%	7.58%	9.17%	8.54%	5.88%	6.49%	10.18%	
45	Variable Pay Payroll Tax		**(864)**	**(724)**	**(1,773)**	**(706)**	**(685)**	**(630)**	**(1,460)**	**(1,351)**	**(2,764)**	**(922)**	**(1,059)**	**(3,078)**	**(16,016)**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ AGL Services Company Income Statement Schedule 20
c/ Lobbying Dept 1637 Workpaper Schedule 24.2
d/ Allocated Cost Adjustment Schedule 23.1
e/ SCS Incentive Compensation Workpaper Schedule 35.2

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Normalization Adjustment Other than Weather
Twelve Months Ending December 31, 2020
Schedule 28

Non-Prescribed ARM Adjustments

		Group Insurance - Medical 5 YR Avg	
1	Historic Base Period	190,375	
2	Previous Year	718,183	
3	2nd Previous Year	164,087	
4	3rd Previous Year	458,871	
5	4th Previous Year	470,039	
6	**Average**	**400,311**	
7	Adjusted Historic Base Year	190,375	
8	**Adjustment**	**209,936**	b/
9	Normalized LNG Maintenance	(695,819)	c/

Prescribed ARM Adjustments

Amortization of the TCJA Tax Reserve - Activty and Balance

12	Amortization Expense	(461,177.50)			
	TCJA 13-MA Balance		ADIT on Books		
13	Dec-19	(1,837,787)	480,306	482,115	
14	Jan-20	(1,837,787)	480,306	482,115	
15	Feb-20	(1,837,787)	480,306	482,115	
16	Mar-20	(1,837,787)	480,306	482,115	
17	Apr-20	(1,837,787)	480,306	482,115	
18	May-20	(1,837,787)	480,306	482,115	
19	Jun-20	(1,844,710)	482,115	482,115	
20	Jul-20	(1,844,710)	482,115	482,115	
21	Aug-20	(1,844,710)	482,115	482,115	
22	Sep-20	(1,844,710)	482,115	482,115	
23	Oct-20	(1,690,984)	441,939	441,939	
24	Nov-20	(1,537,258)	401,762	401,762	
25	Dec-20	(1,383,533)	361,586	361,586	
26			462,737	463,572	(835)

	Description	Other Revenues 4 YR Avg	Uncollectible Expense 5 Yr. Avg
27	Historic Base Period	1,077,171	325,527
28	Previous Year	1,005,177	248,739
29	2nd Previous Year	1,086,656	316,560
30	3rd Previous Year	718,367	137,686
31	4th Previous Year		130,401
32	**Average**	**971,843**	**231,783**
33	Adjusted Historic Base Year	1,077,171	325,527
34	**Adjustment**	**(105,328)**	**(93,744)**

	Rate Base Normalization Adjustments	Material and Supplies	Prepayments	Gas Inventory	Reserve for Uncollectible
35	Historic Base Period	487,141	27,568	7,757,841	288,440
36	Previous Year	407,669	48,334	8,871,344	210,505
37	2nd Previous Year	397,484	50,708	8,895,994	192,949
38					
39	Average	430,765	42,203	8,508,393	230,631
40	**Adjustment**	**(56,377)**	**14,635**	**750,552**	**(57,808)**

		Reserve for Health Insurance	Other Reserves
41	Historic Base Period	84,344.54	145,665.24
42	Previous Year	69,395.85	60,601.38
43	2nd Previous Year	36,772.15	53,967.69
44			
45	Average	63,504.18	86,744.77
46	**Adjustment**	**(20,840.36)**	**(58,920.47)**

		Interest on Customer Deposits		
47	12/31/2020 Balance Over 6 Months		1,181,594.49	92.7%
48	12/31/2020 Balance less than 6 Months		93,716.41	7.3%
			1,275,311	
49	Average Balance	$	1,330,456	
50	Ratio of Balance Over 6 Months		92.65%	
51	13MA Balance Over 6 Months	$	1,232,687	
52	Prime Interest Rate as of 12/31/2020		3.25%	
53	Normalized Interest	$	43,240	
54	Base Period Interest on Customer Deposits	$	78,210	
55	**Adjustment**	**$**	**(34,970)**	d/

	Three year amortization of ARM Costs	
56	162025 Rate Case Expenses	241,932
57	Amortized over three years	**80,644**

a/ Prescribed ARM Normalization Adjustments were either stipilated in the initial order or in subsequent ARM filings.
b/ Approve in Docket 20-00049. The company is self-insured and can have material variations. This adjustment is to normalize those costs.
c/ Schedule 28.2 LNG Maintenance Liquefaction Equipment
d/ Please see the testimony of Mr. Hickerson

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Normalization Workpaper
Twelve Months Ending December 31, 2020
Schedule 28.1

Line No.	Account	As of 12/31/2020	Rate Making Adjustments	Historic Base Period Adjusted	PriceWaterHouse Cooper	April 2020 Tornado Event	COVID-19 Pandemic	Closedstore Legacy Program	Stakecenter Locating	Maintenance of Gas Holders	Historic base Period Normalized	
2	600002 Pay-LNG Operation and Labor	429,209		429,209							429,209	
3	600003 Pay-LNG Maint. Purification Eq	35,425		35,425	-						35,425	
4	600008 Pay-LNGMaint. Liquefaction Eq	35,149		35,149							35,149	
5	600009 Pay-LNG Maint. of Vaporizing E	9,718		9,718							9,718	
6	600010 Pay-LNG Maint. of Comp. Equip	15,914		15,914							15,914	
7	600011 Pay-LNG Maint. of Other Equip	12,525		12,525							12,525	
8	600013 Pay-Operational Training	1,810		1,810							1,810	
9	600022 Pay-Distribution Load Dispatch	1,810		1,810							1,810	
9	600024 Pay-Perform 3-Year Survey	4,672		4,672							4,672	
9	600030 Pay-Inspect Cathodic Prot.Sy	43,804		43,804							43,804	
10	600031 Pay-Locate Mains and Service	351		351							351	
11	600032 Pay-Leak Survey	18,619		18,619							18,619	
12	600034 Pay-Perform Ex. Valve Insp.	19,419		19,419							19,419	
13	600038 Pay-Serv.Standby and Beeper Time	57,289		57,289							57,289	
14	600039 Pay-Ser.Cr.-Onit.-SoldupTime	44,030		44,030							44,030	
15	600037 Pay-Investigate Leaks Dist.	57,536		57,536		3,420					54,116	M
16	600039 Pay-Service Stat. Inspect.	40,706		40,706							40,706	
17	600038 Pay-CityGate Stations	-		-							-	
18	600041 Pay-EFTs	909		909							909	
19	600043 Pay-Turn-off Service	86,454		86,454		273					86,181	M
20	600044 Pay-Activate Meter	235,789		235,789		464					235,325	M
21	600048 Pay-FT Meter Change	35,124		35,124		118					35,006	M
22	600047 Pay- No Gas AGLC Work	35,458		35,458		3,312					31,945	M
23	600051 Pay-Perform Leak Survey Mains	28,618		28,618		1,076					27,542	M
24	600052 Pay-Repair Damage Mains	28,542		28,542		1,269					27,273	M
25	600056 Pay-Maintain Regulator Stat.	40,311		40,311							40,311	
26	600058 Pay-Repair Damage Service	30,846		30,846		2,687					28,158	M
27	600070 Pay-MaintainMeterSetandReg-Pro	39,242		39,242							39,242	
28	600071 Pay-Maint.Meter Set and Reg.Re	23,768		23,768							23,768	
29	600080 Direct Labor-Regular	9		9							9	
30	600093 Pay-Meter Reading-Entecan	74,036		74,036							74,036	
31	600020 Pay-Distribution Supervi and Eng.	219,904		219,904		4,754					215,150	M
32	600045 Pay-Investigate Leaks	231,994		231,994		10,824					221,170	M
33	600050 Pay-Leak Survey Force	4,146		4,146							4,146	
34	600062 Pay-Single Ready	50,518		50,518		187					50,330	M
35	600122 Pay-Operational Training	264,772		264,772		1,249					263,523	M
36	600028 Pay-Perform Survey-Bus. Dist	184		184							184	
37	600120 Pay-AstrtD Salaries	1,086,814		1,086,814		5,538					1,081,276	M
38	600121 Pay-Operate Facilities	319		319							319	
39	600007 Pay-Mainten.of Services	159,920		159,920		9,648					150,272	M
40	600119 Pay-Safety Training and Meeting	1,810		1,810							1,810	
41	600123 Pay-Safety TrainingandReg-Compl	20,563		20,563							20,563	
42	600131 Pay-OperatorandMaintain Plant Eq	4,443		4,443							4,443	
43	600132 Pay-Mainten.Facilities	877		877							877	
44	600152 Pay-Turn Off-Non-Pay	554		554							554	
45	600157 Pay-Meter Service-Mainten Repairs	1,165		1,165							1,165	
46	600168 Pay-Meter Service-General	165		165							165	
47	600176 Pay-Dist Yard Time	4,376		4,376							4,376	
48	600179 Pay-Service Yard Time	92		92							92	
49	670500 AP Bonus	423,912		423,912							423,912	
50	670501 Other Employee Bonuses	10,760		10,760							10,760	
51	670140 Fleet Fuel-Expense	133,072		133,072							133,072	
52	670141 Veh.Collision and Damage Repair	24,240		24,240							24,240	
53	670145 Vehicle Licenses	14,269		14,269							14,269	
54	670147 Lease Fleet-Equipment	(12,784)		(12,784)							(12,784)	
55	670148 Operate and Maintain Fleet Eq	77,009		77,009							77,009	
56	670330 Landscaping Services	3,485		3,485							3,485	
57	670150 Janitorial	19,665		19,665							19,665	
58	670170 Security	1,899		1,899							1,899	
59	670551 Cell Phone	654		654							654	
60	670880 Operations of Facilities	2,612		2,612							2,612	
61	670900 Facilities Rent and Lease Expenses	173,908		173,908							173,908	
62	640000 Turn-off Service	26,181		26,181							26,181	
63	640600 Turn-off Service	1,129		1,129							1,129	
64	640607 Activate Meter	1,868		1,868							1,868	
65	640611 RelocateService(Re-Route)-Cmd	(74,268)		(74,268)							(74,268)	
66	640707 Investigate Leaks-Distribution	800		800							800	
67	640770 Repair Damage-Mgt	103,267		103,267		3,648	13,100				86,518	M,cf
68	640770 CCF-Materials	2		2							2	
69	660700 Uncollectible Acct	210,249		210,249							210,249	
70	650701 Uncollectible Accts-Damages	115,278		115,278							115,278	
71	655100 Customer Education	4,650		4,650							4,650	
72	660003 Misc Sales Promotion	47,800		47,800							47,800	
73	660006 Advertising TV and Radio	4,000		4,000							4,000	
74	660007 Sponsorship-Community Program	1,000		1,000							1,000	
75	660400 Vendor and Agency Support	(21,620)		(21,620)							(21,620)	
76	668000 Rate Evaluation Costs-Amort	268,494		268,494							268,494	
77	670700 Regulatory Commission Exp	3,902		3,902							3,902	
78	670400 Injuries and Damages	10,511		10,511							10,511	
79	670500 Retirement Savings Plan Plan	135,468		135,468							135,468	
80	670510 Retirement Savings Plan Plan	135,468		135,468							135,468	
81	670595 Group Insurance - Dental	5,430		5,430							5,430	
82	670597 Group Insurance - Vision	79		79							79	
83	670599 Group Insurance-LifeAD&DLTD	23,136		23,136							23,136	
84	670580 Group Insurance - Medical	6,746		6,746							6,746	
85	670591 Group Insurance - Pharmacy(Rx)	71,862		71,862							71,862	
86	670596 Preventive Care Incentives	(4,740)		(4,740)							(4,740)	
87	670500 Flex Vacation Deductions	(17,097)		(17,097)							(17,097)	
88	670520 Physicals	2,010		2,010							2,010	
89	670535 Miscellaneous Benefits	2,301		2,301		1,132					1,170	M
90	670572 Tuition Reimbursement	10,450		10,450							10,450	
91	670580 Group Insur-Network Reimbursement	1,400		1,400			1,400				-	M
92	670450 Pensions	242,625		242,625							242,625	
93	670502 Other Post Retirement Benefits	16,595		16,595							16,595	
94	670100 Office and Administrative	24,691		24,691							24,691	
95	670101 Supplies	1,361		1,361							1,361	
96	670102 Postage	19,556		19,556							19,556	
97	670108 Scrap Materials	(343)		(343)							(343)	
98	670152 Forms	(11,036)		(11,036)							(11,036)	
99	670165 Stores -Other	2,956		2,956							2,956	
100	670166 Inventory Adjustment Expense	(2,523)		(2,523)							(2,523)	
101	670167 Stores Expense-Stores Exp.	4,313		4,313							4,313	
102	670168 Safety Training and Reg Compliance	21,674		21,674		44	454				21,176	M, cf
103	620040 Outside Services-LNG Storage	29,906		29,906							29,906	
104	625930 Outside Serv-LNG Storage Maint	89,463		89,463							89,463	
105	645208 Perform 3Year Survey-Contractor	5,971		5,971							5,971	
106	645208 Perform 5-Year Survey-Contract	53,274		53,274							53,274	
107	645211 Perform Survey-Bus Dist Cont	108,291		108,291							108,291	
108	645212 Perform Survey-Res Dist Cont	184		184							184	
109	645210 Perform Leak Sur. Other Cont	11,088		11,088							11,088	
110	645219 Right of Way Upkeep Contractor	53,762		53,762							53,762	
111	645231 Inspect Cathodic ProtectionCon	18,186		18,186							18,186	
112	645230 Locate Mains and Serv. Cont.	859,097		859,097							859,097	
113	645240 Repair Damage Mains-Contract	28,542		28,542							28,542	
114	645243 Repair and Maintain Mains Cont	73,254		73,254							73,254	
115	645211 Maintenance of Main Paving	277,356		277,356							277,356	
116	645216 Repair Damage-Mains-Contractor	12,501		12,501							12,501	
117	645500 Maint. Meter SetandReg. ProCont	198,092		198,092							198,092	
118	645506 Maintain Meter Sets and Reg-Pro	1,016		1,016		(968)					1,016	M
119	645507 Repair Meter Sets and Reg-Re Cnt	26,428		26,428		16,550					12,528	M
120	645730 Maintenance of Services-Contra.	15,524		15,524							15,524	
121	645711 Maintenance of Service-Paving	65,610		65,610							65,610	
122	645712 Pipline Integrity Prog-Cont	11,204		11,204							11,204	
123	645714 Bldrd Main-Bridges & Above Ground	-		-							-	
124	680321 Crossbore Legacy Program	373,161		373,161				144,306			228,855	cf
125	670200 Outside Serv.-Legal	110,131		110,131							110,131	
126	670201 Outside Svc.-Printing	183,005		183,005			53,558				129,447	cf
127	670200 Outside Svcs Employed	791,060		791,060	327,825	25,232	-		40,137		397,866	M, W, e
128	670250 Damage Billing - Gas	(8,315)	(8,315)								-	M
129	670251 Damage Billing - Non-Gas	(318,554)	(318,554)								-	M
130	670400 Outside Legal-Gas	1,227		1,227							1,227	
131	670402 Outside Legal-Services	714,357	(160,764)	875,111			101,186				773,925	cc, d
132	670850 Outside Services -Facilities	110,131		110,131							110,131	
133	670860 Association and Club Dues-Comp	30,835		30,835							30,835	
134	670865 AssociationandClub Dues-Employee	2,440		2,440							2,440	
135	670870 Publications and Subscriptions	15,124		15,124							15,124	
136	670855 Travel Expense	17,760		17,760	4,742	692					12,326	M, cf
137	670856 Meals and Entertainment	18,134		18,134	7,965	7,980					2,189	M, cf
138	670857 Meals and Entertainment 100 Percent	10,060		10,060							10,060	
139	670600 Franchise Requirements	2,296,258		2,296,258							2,296,258	
140	607500 Strategic Environmental Costs	2,584		2,584							2,584	
141	670800 Tax and License	25,775		25,775							25,775	
142	670125 Bank Service Charges-Other	20,203		20,203							20,203	
143	670122 Civic Participation-Commun Dev	64,986		64,986							64,986	
144	670127 Uniforms	26,617		26,617							26,617	
145	670130 Bank Service Charges	27,207		27,207							27,207	
146	670300 General Business Insurance	147,850		147,850							147,850	
147	670310 Property Insurance	17,000		17,000							17,000	
148	625200 Maintenance of Gas Holders	117,364		117,364						127,797	(10,433)	F
149	625300 LNG Mnt Purification Equip	1,759		1,759							1,759	
150	625400 LNG Maint Liquefaction Equip	995,531	695,819	299,713							299,713	gf
151	625500 LNG Mnt of Vaporizing Equip	7,765		7,765							7,765	
152	625600 LNG Mnt-Compressor Equip	93,237		93,237							93,237	
153	625800 LNG Mnt-Other Equip	82,157		82,157							82,157	
154	645200 Repair and Maintain Mains	58,936		58,936		876					58,060	M, cf
155	645214 Repair damage mains	6,489		6,489							6,489	
156	645400 Maintenance Regulator Stations	30,088		30,088							30,088	
157	645501 Maint. Meter Sets and Reg.-Pro	10,666		10,666							10,666	
158	645502 Repair Damage Service	6,121		6,121		3,850					2,271	M
159	645506 Maintain Meter Sets and Reg. Re	2,666		2,666							2,666	
160	645700 Maintenance of Services	35,712		35,712		3,623					32,089	M
161	675100 Maintenance of Facilities	37,841		37,841							37,841	
162	675105 Software Maintenance	32,132		32,132							32,132	
163	675130 Maintenance Hand Tools	48,202		48,202		162					48,038	M
164	675140 Maintenance Shop Equip	1,018		1,018							1,018	
165	675160 Small Tools and Equipment	422		422							-	
	Operations and Maintenance Exp.	**13,930,697**	**208,195**	**13,722,503**	**327,825**	**111,068**	**179,370**	**144,306**	**40,137**	**127,797**	**12,793,898**	
166	670150 AdminsGen Salaries-Capitalized	(122,528)		(122,528)		(626)					(121,902)	M
167	670300 Gen Business Insur-Capitalized	(1,000)		(1,000)		(8)	(33)				(959)	M, cf
168	670310 EmployeeBenefitsCapitalized	(60,860)		(60,860)		(123)					(60,742)	M
169	670512 Pensions-Capitalized	(17,510)		(17,510)		(24)					(17,486)	M
170	670512 ATPCapitalized	(38,054)		(38,054)		(52)					(38,002)	M
171	673101 Fleet Capitalization	(17,318)		(17,318)							(17,318)	
	Capitalized Expenses	**(258,288)**		**(258,288)**	**-**	**(833)**	**(33)**	**-**	**-**	**-**	**(257,422)**	
172	680304 Intercc Billing General O&M	101,455		101,455		92,261					9,194	M
	Intercompany Billing	**101,455**		**101,455**	**-**	**92,261**	**-**	**-**	**-**	**-**	**9,194**	
173	427100 General Tax-Expense-Payroll	279,502		279,502								
174	427110 GeneralTaxExpensePayroll-Capit	(38,554)		(38,554)		(46)					(38,508)	M
	Payroll Taxes	**240,948**	**-**	**240,948**	**-**	**(46)**	**-**	**-**	**-**	**-**	**(38,508)**	
					327,825	**202,454**	**179,337**	**144,306**	**40,137**	**127,797**		

a/ PriceWaterHouse Copper conducted the 2020 Sheed Service study filed with the 2019 ARM, as well as a pipeline safety management system assessment. These costs are not anticipated in 2021
b/ Removal of costs related to the April 2020 tornado event. Please see schedule 35.10
c/ Removal of costs related to COVID-19 pandemic. Please see schedule 35.11
d/ Stakecenter Locating - Contractor costs associated with stakecenter locating and pipeline inspection
e/ StakeCenter Locating Services costs - contractors to assist in locating underground pipeline watch and protect program.
f/ LNG maintenance expense for painting and insulation not expected to recur in 2021
g/ Sch 28.2 LNG Maintenance Liquefaction Equipment
h/ Reclassify Damage billing as revenue.
i/ 2019 ARM Costs

Chattanooga Gas Company
Twelve Months Ending December 31, 2020
LNG Maintenance Liquefaction Equipment - Workpaper
Chattanooga Gas Company
Schedule 28.2

Line No.	Account		As of 12/31/2020
1	625400 LNG Maint Liquefaction Equip	a/	995,531.28
2	Expesne Removal	b/	(927,758.05)
3	Amortize Expense Over 4 Years		(231,939.51)
4	**Expense Rate Making Adjustment**		**(695,818.54)**
5	Deferred Balance		347,909.27
6	Less: Accumulated Deferred Income Tax		(90,926.09)
7	**Rate Base Adjustment**		**256,983.18**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ The Company incurred LNG maintenance expense that is not expected to be incurred again for the next four to eight years

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Carrying Charges and Average Balance ARM Asset/(Liability)
Twelve Months Ending December 31, 2020
Schedule 29

Line No.	Description		Historic Base Period with Rate Making Adjustments
1	Gas Sales & Transportation Revenues	c/	66,587,705
2	AFUDC -Interest	c/	161,760
3	AFUDC-Equity	c/	340,428
4	Other Revenues	c/	1,077,171
5	**Total Operating Revenues [L1:L4]**		**68,167,063**
6	Purchased Gas Expense	c/	30,528,398
7	Operating & Maintenance Expense-Labor	c/	3,694,166
8	Operating & Maintenance Expense-Non Labor	c/	13,874,762
9	**Total Operating & Maintenance Expense [L6:L8]**		**48,097,326**
10	Depreciation Expense	c/	8,214,820
11	Amortization -Prior Year Earnings Deficiency/(Surplus)	c/	990,551
12	Interest on Customer Deposits	c/	78,210
13	Taxes Other than Income	c/	3,760,637
14	State Excise (Income) Tax	c/	135,797
15	Federal Income Tax	c/	(1,086,511)
16	Total Operating Expense **[L9:L15]**		60,190,830
17	**Utility Operating Income**		7,976,232
18	Interest Expense **[L20 X L21]**		4,340,734
19	Net Income Equity-Earnings **[L17-L18]**		3,635,498
20	Rate Base	d/	189,298,665
21	Weighted Cost of Debt -Annual	e/	2.29%
22	Weighted Cost of Equity -Annual	e/	4.82%
23	Required Net Income **[L20XL22]**		$ 9,132,790
24	Earning Deficiency (Excess) **[L23-L19]**		5,497,291
25	Overall ROR Annual	e/	7.12%
26	Annual Carrying Charges **[L25 XL24]**		391,275
28	1/2 Year		50%
29	Carrying Charge **[L26 X L28]**		$ 195,638
30	**Historic Period Earning Deficiency (Excess) + Carrying Charges [L24+L29]**		$ 5,692,929
31	Tax Gross Up Factor	f/	1.35382116
32	**Annual Reconciliation Balance [L30 X L31]**		**$ 7,707,207.75**
33	13Month Average Amortized over 12 Months		**$ 3,853,604**

a/ Excludes expenses disallowed for ratemaking
b/Based on Revenues, ratemaking expense, and synchronized interest
c/ Income Statement Historic Base Period Schedule 5
d/ Rate Base Schedule 2
e/ Capital Structure and Rate of Return Summary Schedule 11
f/ Revenue Conversion and Income Tax Gross-up Factors Schedule 12

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Fines and Penalties
Twelve Months Ending December 31, 2020
Schedule 35.9

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Total Charges														
1	670841 Fines and Penalties	**a/**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2	Charges Excluded from Cost of Service														
3	670841 Fines and Penalties		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Allocated from Service Company														
	Total Charges														
4	670841 Fines and Penalties	b/	-	573	1,162	-	-	-	500	-	99	-	-	-	2,334
5	Allocation Factor	c/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
6	Fines and Penalties Allocated		-	15	24	-	-	-	13	-	2	-	-	-	54
	Charges Excluded from Cost of Service														
7	670841 Fines and Penalties		**-**	**(15)**	**(24)**	**-**	**-**	**-**	**(13)**	**-**	**(2)**	**-**	**-**	**-**	**(54)**
8	**Total Adjustment**		**-**	**(15)**	**(24)**	**-**	**-**	**-**	**(13)**	**-**	**(2)**	**-**	**-**	**-**	**(54)**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ AGL Services Company Income Statement Schedule 20
c/ Allocated Cost Adjustment Schedule 23.1

Model Inputs

Data Item	Inputs
Company	Chattanooga Gas Company
Historic Period	Twelve Months Ending December 31, 2020 Annual Review Mechanism ("ARM")

Current Period: December 31, 2020

Income Tax Rates

	2020
State Income Tax Rate	6.50%
Federal Income Tax Rate	21.00%
Statutory Composite Rate	26.135%

Cost of Capital

	Ratio	Cost	WACC
Short-Term Debt	6.30%	3.01%	0.19%
Long-Term Debt	44.47%	4.73%	2.10%
Equity	49.23%	9.80%	4.82%
Total	100.00%		7.12%

Revenue Conversion Factor

Revenue Conversion Factor per DN 18-00017	1.34717

Lead/Lag Days

	2020
Revenues	43.76
Purchased Gas	40.94
O&M Labor	14.01
Pension & OPEB Cash Contributions	0.00
Miscellaneous Employee Benefits	4.47
401K Benefits	12.07
Health/Life Insurance Expense	8.98
Allocated Cost	21.94
Uncollectible	43.76
Other Operating Expense	31.49
Taxes-Other than Income Tax	171.16
State Excise (Income) Tax-Current	37.88
State Excise (Income) Tax-Deferred	0.00
FIT-Current	37.88
Fit-Deferred	0.00
Depreciation and Amortization	0.00
Interest on Customer Deposits	0.00
Interest Short-Term Debt	-51.36
Interest Long-Term Debt	45.76

Interest Costs

Rate Base	189,298,665	
Short-Term Interest	358,967	8.3%
Long-Term Interest	3,981,767	91.7%
	4,340,734	
Reversal of ARM Legal Expense Deferral	160,754	

Removal of Non-allocable Plant

Plant in Service and Accumulated Reserve	31-Dec-20
Adjustment for Non-Allocable Plant	$ (21,024,020)
Allocation Factor	2.40%
Non-Allocated Plant Adjustment	$ (505,538)

Construction Work in Progress	31-Dec-20
Allocated CWIP Adjustment	$ (37,343)
Total Adjustment to Rate Base for Non-Allocable Plant	$ (542,881) a/

a/ Please see Schedule 35.12 for the support and calculation of the non-allocable plant.

The table below contains a list of the ARM Schedules, supporting workpapers, location of the documents in the Company's ARM filing and sponsor.

Schedule	Description	Location	Sponsor
1	Revenue Deficiency/Excess	ARM Model	Tucker
2	Rate Base	ARM Model	Tucker
2A	Rate Base - 13 Month Average - Workpaper	ARM Model	Tucker
2A1	Allocated Plant, Accumulated Depreciation Deferred Income Tax - Workpaper	ARM Model	Tucker
3	Lead Lag Results	ARM Model	Tucker
4	Working Capital - Expense Lead/Lag	ARM Model	Tucker
4.1	Calculation of Other operating Expense for Lead Lag	ARM Model	Tucker
5	Income Statement Historic Base Period	ARM Model	Tucker
5.1	Revenue Reconciliation	ARM Model	Hickerson
6	Revenue Summary - Margin Reconciliation	ARM Model	Hickerson
6.1	Revenue Summary - Reconciliation	ARM Model	Hickerson
6.1A	Department 8100 Income Statement (If there are off-system sales of LNG)	ARM Model	Tucker
7	Operating and Maintenance Expenses	ARM Model	Tucker
7A	Operating and Maintenance Roll-up Summary	ARM Model	Tucker
7B	Administrative and General	ARM Model	Tucker
7C	Other Distribution and Storage	ARM Model	Tucker
8	Taxes Other than Income	ARM Model	Tucker
9	Excise and Income Tax	ARM Model	Tucker
10	Income Tax - Proposed Rates	ARM Model	Tucker
11	Capital Structure and Rate of Return Summary	ARM Model	Tucker
12	Revenue Conversion Factor	ARM Model	Tucker
13	Margin by Rate Schedule	ARM Model	Hickerson
14	Depreciation and Amortization Expense - Historic Base Period December 31, Plant Balances	ARM Model	Tucker
14.1	Monthly Summaries of Plant, Plant Additions, Plant Retirements, and Transfers-Historic Base Period	ARM Model	Tucker
14.2	Monthly Summaries of Accumulated Depreciation, Depreciation Expense, Retirements, Cost of Removal, and Transfers-Historic Base Period	ARM Model	Tucker
14.3	Inactive Service Lines Adjustment	ARM Model	Tucker
15	Summary Jurisdictional Non-Gas Revenue at Current Rates-Historic Base Period	ARM Model	Hickerson
15.1	Monthly Detailed Margin Review-Historic Base Period	ARM Model	Hickerson
16.1	Weather Normalized Volumes-Historic Base Period	ARM Model	Hickerson
16.1A	Weather Normalized Usage Rate Schedules	ARM Model	Hickerson

Schedule	Description	Location	Sponsor
16.2	Weather Normalized Base Revenue- Historic Base Period.	ARM Model	Hickerson
16.3	Weather Normalized Revenue Adjustment for the Historic Base Period	ARM Model	Hickerson
16.4	Billed Volumes by Rate Schedule-Historic Base Period	ARM Model	Hickerson
17	Proof of Revenue-Proposed Rates	ARM Model	Hickerson
17.1	Revenue Increase Allocated to Rate Schedules	ARM Model	Hickerson
18	Other Revenue by Month-Historic Base Period	ARM Model	Hickerson
18.1	Other Revenue by Month-Workpaper	ARM Model	Hickerson
19	CGC Income Statement -Historic Base Period (containing formulas to calculate subtotal and totals)	ARM Model	Tucker
19.1	CGC Income Statement - Historic Base Period Mapped to FERC Accounts	ARM Model	Tucker
19.1a	CGC Income Statement - Historic Base Period FERC vs Actual Income Statement	ARM Model	Tucker
19.2	CGC Income Statement in Hyperion	**SEE 19.1**	Tucker
20	AGSC Income Statement -Historic Base Period (containing formulas to calculate subtotal and totals)	ARM Model	Tucker
20.1	AGSC Income Statement -Historic Base Period Mapped to FERC Accounts	ARM Model	Tucker
21	General Ledger CGC, AGSC, and SCG-Historic Base Period	Schedule 21 Folder	Tucker
21.1	Trial Balance of CGC and AGSC effective December 31st of the Historic Base Period	Schedule 21 Folder	Tucker
22	Capital Expenditures	ARM Model / Schedule 22 Folder	Tucker
23	Allocated Cost Adjustment	Schedule 23 Folder	Tucker
23.1	Allocated Cost - Workpaper	ARM Model	Tucker
24	Lobbying Expense, Charitable Contributions, Social Club Membership -Adjustment	ARM Model	Tucker
24.1	Lobbying Workpaper-Support for Schedule 24	ARM Model	Tucker
24.2	Lobbying Workpaper-Dept 1637 Expense	ARM Model	Tucker
24.3	Lobbying Portion of Organization Dues Workpaper	ARM Model	Tucker
25	Pension and OPEBs Adjustment	ARM Model / Schedule 35 Folder	Tucker
25.1	Pension Detail Workpaper	ARM Model	Tucker
25.2	Deferred Pension Contribution	ARM Model	Tucker

Schedule	Description	Location	Sponsor
25.3	Other Post Retirement Benefits Workpaper	ARM Model	Tucker
26	Advertising Expense-Adjustment	ARM Model	Tucker
26.1	Advertising Expense Workpaper	ARM Model	Tucker
27	CGC Incentive Compensation Adjustment	ARM Model / Schedule 27 Folder	Tucker
28	Rate Reset Normalization Adjustments	ARM Model	Tucker
28.1	Normalization Adjustments by Account	ARM Model	Tucker
28.2	LNG Maintenance Normalization Adjustment	ARM Model	Tucker
29	Carrying Charge and Historic Base Period Annual Reconciliation Balance	ARM Model	Tucker
30	CGC Budget for year subsequent to Historic Base Period including capital expenditures by category, revenues, and expense (included projected allocated expense).	Schedule 30 Folder	Tucker
31	Historic Base Period FERC Form II filed with the Tennessee Public Utility Commission. A copy will be provided to the Consumer Advocate and Other Intervening Party. (Since the report IS separately filed with the Commission, a copy will not be included in the ARM filing.)	Schedule 31 Folder	N/A
32	Cost Allocation Manuel ("CAM")	Schedule 32 Folder	Tucker
33	Southern Company Organization Structure	Schedule 33 Folder	Tucker
34	A copy of the pension/OPEB actuarial reports covering results associated with CGC and service company employees for the Historic Base Period	Schedule 34 Folder	Tucker
34.1	Actuarial Report (CGC only)	Schedule 34 Folder	Tucker
35	Additional Workpapers as required referenced to applicable schedule	Schedule 35 Folder	Tucker /Hickerson
35.1	Affiliate Agreements	Schedule 35 Folder	Tucker
35.2	SCS Incentive Compensation Workpaper	Schedule 35 Folder	Tucker
35.3	Other Post Retirement Benefits Payment Workpaper	Schedule 35 Folder	Tucker
35.4	Pension Payments Workpaper	Schedule 35 Folder	Tucker
35.5	EDIT Bal & Act Workpaper	Schedule 35 Folder	Tucker
35.6	Outside Services YE Accruals Workpaper	Schedule 35 Folder	Tucker

Schedule	Description	Location	Sponsor
35.7	ADIT Workpaper	Schedule 35 Folder	Tucker
35.8	Cost of Service Study	Schedule 35 Folder	Hickerson
35.9	Fines and Penalties Workpaper	ARM Model	Tucker
35.10	Impacts off April 2020 Tornado	Schedule 35 Folder	Hickerson/ Leath/Tucker
35.11	Impacts of Covid-19 Pandemic	Schedule 35 Folder	Hickerson/ Leath/Tucker
35.12	Non-Allocable AGSC Plant	Schedule 35 Folder	Tucker
35.12	AGSC Plant Roll Forward	Schedule 35 Folder	Tucker
36	Current Departmental chart of CGC for the Historic Base Period.	Schedule 36 Folder	Tucker
37	Accounting for Contingencies in excess of $25,000.	Schedule 37 Folder	Tucker
38	Impact of any new Accounting Pronouncement implemented	Schedule 38 Folder	Tucker
39	Outside Legal Services Narrative	Schedule 38 Folder	Tucker
39.1	Outside Legal Services Costs	Schedule 38 Folder	Tucker
39.2	Outside Legal Services Affidavit	Schedule 38 Folder	N/A

Annual Reconciliation Revenue Deficiency/ (Excess) 2020-2024
Rate of Return Computed in Accordance with Dockets 18-00017, 19-00047 & 20-00049

Line No.	Description	Deficiency 2020	Rate Reset 2020	Rate Adjustment 2020	Deficiency 2021	Rate Reset 2021	Rate Adjustment 2021	Deficiency 2022	Rate Reset 2022	Rate Adjustment 2022	Deficiency 2023
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Additions										
1	Utility Plant (1)	$ 352,338,509	$ 352,338,509	$ 352,338,509	$ 377,200,942	$ 377,200,942	$ 377,200,942	408,537,067	408,537,067	408,537,067	440,243,310
2	Construction Work In Progress (1)	13,709,361	13,709,361	13,709,361	17,142,950	17,142,950	17,142,950	16,734,952	16,734,952	16,734,952	16,735,604
3	2019 Deficiency, net of ADITs	2,814,118	-	-	844,235	-	-	-	-	-	-
4	2020 Deficiency, net of ADITs	-	-	2,846,465	5,529,285	-	-	1,339,197	-	-	-
5	2021 Deficiency, net of ADITs	-	-	-	-	-	3,321,486	6,199,681	-	-	1,501,567
6	2022 Deficiency, net of ADITs	-	-	-	-	-	-	-	-	4,761,150	8,886,869
7	2023 Deficiency, net of ADITs	-	-	-	-	-	-	-	-	-	-
8	2024 Deficiency, net of ADITs	-	-	-	-	-	-	-	-	-	-
9	LNG Deferred Maint	256,983	256,983	256,983	428,305	428,305	428,305	256,983	256,983	256,983	85,661
10	Incremental ARM Reg Asset, net of ADITs	82,205	82,205	82,205	-	-	-	-	-	-	-
11	Prepaid Pension Cash Contributions, net	693,997	693,997	693,997	495,712	495,712	495,712	297,427	297,427	297,427	99,142
12	Other Post Retirement Benefits	-	-	-	-	-	-	0	0	0	0
13	Materials & Supplies & Gas Stored	8,244,982	8,939,157	8,939,157	8,034,470	8,034,470	8,034,470	8,262,309	8,262,309	8,262,309	8,262,309
14	Working Capital	727,668	933,244	933,244	924,285	924,285	924,285	593,405	593,405	593,405	272,305
15	**Total Additions**	**$ 378,867,823**	**$ 376,953,457**	**$ 379,799,921**	**$ 410,600,185**	**$ 404,226,665**	**$ 407,548,151**	**$ 442,221,021**	**$ 434,682,143**	**$ 439,443,293**	**$ 476,086,769**
	Deductions										
16	Accumulated Depreciation (1)	$ (138,302,817)	$ (138,302,817)	$ (138,302,817)	$ (143,246,494)	$ (143,246,494)	$ (143,246,494)	$ (148,279,772)	$ (148,279,772)	$ (148,279,772)	$ (154,301,610)
17	Accumulated Deferred Income Tax (1) (2)	(46,594,525)	(46,593,690)	(46,593,690)	(46,555,680)	(46,555,680)	(46,555,680)	(47,313,816)	(47,313,816)	(47,313,816)	(48,018,430)
18	Deferred Tax Cuts & Jobs Act Regulatory Liability	(1,773,760)	(1,773,760)	(1,773,760)	(532,128)	(532,128)	(532,128)	-	-	-	-
19	Removal of Non-Allocable Plant	(542,881)	(542,881)	(542,881)	-	-	-	-	-	-	-
20	Customer Deposits	(1,985,513)	(1,985,513)	(1,985,513)	(1,800,419)	(1,800,419)	(1,800,419)	(1,782,220)	(1,782,220)	(1,782,220)	(1,782,220)
21	Contribution In Aid Of Construction	-	-	-	-	-	-	-	-	-	-
22	Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-
23	Accrued Interest On Customer Deposits	(369,662)	(369,662)	(369,662)	(379,003)	(379,003)	(379,003)	(378,982)	(378,982)	(378,982)	(378,982)
24	**Total Deductions**	**$ (189,569,158)**	**$ (189,568,323)**	**$ (189,568,323)**	**$ (192,513,724)**	**$ (192,513,724)**	**$ (192,513,724)**	**(197,754,791)**	**(197,754,791)**	**(197,754,791)**	**(204,481,242)**
25	**Rate Base**	**$ 189,298,665**	**$ 187,385,133**	**$ 190,231,598**	**$ 218,086,461**	**$ 211,712,941**	**$ 215,034,427**	**$ 244,466,231**	**$ 236,927,353**	**$ 241,688,503**	**$ 271,605,527**
26	**Net Operating Income (NOI)**	**$ 7,492,184**	**$ 7,492,184**	**$ 7,492,184**	**$ 12,609,932**	**$ 12,609,932**	**$ 12,609,932**	**$ 13,354,391**	**$ 13,354,391**	**$ 13,354,391**	**$ 17,798,281**
	Adjustments to NOI (Itemized)										
27	Removal of AMA Sharing Revenue	$ (443,190)	$ (443,190)	$ (443,190)	$ (443,190)	$ (443,190)	$ (443,190)	$ (443,190)	$ (443,190)	$ (443,190)	$ (443,190)
28	Historic Base Period Deficiency Amortization	(731,671)	-	-	(4,250,862)	-	-	(6,173,901)	-	-	(7,642,098)
29	Current Year Deficiency Amortization	-	-	(5,692,929)	-	-	(6,642,972)	-	-	(9,522,299)	-
30	Normalized Revenues	-	2,477,879	2,477,879	-	3,279,901	3,279,901	-	3,279,901	3,279,901	-
31	Reversal of Legal Deferral	(118,741)	(118,741)	(118,741)	-	-	-	-	-	-	-
32	Deferred LNG Amortization	513,966	513,966	513,966	(171,322)	(171,322)	(171,322)	(171,322)	(171,322)	(171,322)	(171,322)
33	Adjustment for inactive service lines	182,825	182,825	182,825	182,825	182,825	182,825	182,825	182,825	182,825	182,825
34	Depreciation Normalization	-	(226,751)	(226,751)	-	(226,751)	(226,751)	-	(226,751)	(226,751)	-
35	O&M Normalization Adjustment	-	623,359	623,359	-	-	-	-	-	-	-
36	Incentive Compensation Disallowance	1,182,091	1,182,091	1,182,091	1,060,088	1,060,088	1,060,088	1,115,244	1,115,244	1,115,244	1,154,781
37	Pension Adjustment (3)	136,499	136,499	136,499	181,492	181,492	181,492	163,239	163,239	163,239	(37,053)
38	Tax Credit Normalization	-	(1,127,798)	(1,127,798)	-	(1,880,408)	(1,880,408)	-	-	-	-
39	Other Post Retirement Benefits Adjustment (3)	(154,318)	(154,318)	(154,318)	(154,291)	(154,291)	(154,291)	(155,197)	(155,197)	(155,197)	(166,883)
40	Removal of Lobbying Expense	151,657	151,657	151,657	154,574	154,574	154,574	159,497	159,497	159,497	164,636
41	Eliminate Promotional and Goodwill Advertising	101,998	101,998	101,998	165,583	165,583	165,583	173,480	173,480	173,480	175,315
42	Removal of Fines & Penalties	40	40	40	110	110	110	-	-	-	-
43	Interest on Customer Deposit Normalization		25,831	25,831	-	-	-	-	-	-	-
44	Misc/Reconciliation Adj	(3,383)	(14,851)	2,208	-	-	-	-	-	-	-
45	TCJA Reclass from Revenues to Tax Expense	(333,727)	(333,727)	(333,727)	(227,099)	(227,099)	(227,099)	-	-	-	-
46	**Adjusted Net Operating Income**	**$ 7,976,232**	**$ 10,468,955**	**$ 4,793,084**	**$ 9,107,838**	**$ 14,531,443**	**$ 7,888,471**	**$ 8,205,065**	**$ 17,432,117**	**$ 7,909,818**	**### $ 11,015,290**
47	**Earned Return [L42/L25]**	**4.21%**	**5.59%**	**2.52%**	**4.18%**	**6.86%**	**3.67%**	**3.36%**	**7.36%**	**3.27%**	**4.06%**
48	**Fair Rate of Return - Sch 11**	**7.12%**	**7.12%**	**7.12%**	**7.12%**	**7.12%**	**7.12%**	**7.12%**	**7.12%**	**7.12%**	**7.12%**
49	**Required OP Income**	**13,473,524**	**13,337,326**	**13,539,926**	**15,522,524**	**15,068,882**	**15,305,293**	**17,400,131**	**16,863,544**	**17,202,423**	**19,331,798**
50	**OP Income Deficiency/(Sufficiency) [L45-L42]**	**5,497,291**	**2,868,371**	**8,746,842**	**6,414,686**	**537,440**	**7,416,822**	**9,195,065**	**(568,574)**	**9,292,605**	**8,316,507**
51	**Gross Revenue Conversion Factor - Sch 12**	**134.72%**	**134.72%**	**134.72%**	**134.72%**	**134.72%**	**134.72%**	**134.72%**	**134.72%**	**134.72%**	**134.72%**
52	**Revenue Deficiency (Surplus) [L45xL47]**	**7,405,780**	**3,864,181**	**11,783,474**	**8,641,666**	**724,022**	**9,991,712**	**12,387,307**	**(765,965)**	**12,518,710**	**11,203,741**

Notes:
(1) Includes allocated AGL Services Company.
(2) Includes adjustments primarily for deferred income taxes related to Pensions and OPEBs.
(3) Adjustment to remove direct and allocated Pension and OPEB expense, net of cash payments.

Rate Reset 2023 (m)	Rate Adjustment 2023 (n)	Deficiency 2024 (o)	Rate Reset 2024 (p)	Rate Adjustment 2024 (q)
440,243,310	440,243,310	476,806,627	476,806,627	476,806,627
16,735,604	16,735,604	16,730,387	16,730,387	16,730,387
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	2,152,406	-	-
-	4,306,238	8,037,758	-	-
-	-	-	-	3,778,606
-	-	-	-	
-	-	-	-	-
-	-	-	-	-
0	0	0	0	0
8,262,309	8,262,309	8,262,309	8,262,309	8,262,309
272,305	272,305	161,489	161,489	161,489
$ 465,513,529	**$ 469,819,767**	**$ 512,150,977**	**$ 501,960,812**	**$ 505,739,418**
$ (154,301,610)	$ (154,301,610)	$ (160,312,185)	$ (160,312,185)	$ (160,312,185)
(48,018,430)	(48,018,430)	(48,908,305)	(48,908,305)	(48,908,305)
-	-	-	-	-
-	-	-	-	-
(1,782,220)	(1,782,220)	(1,782,220)	(1,782,220)	(1,782,220)
-	-	-	-	-
-	-	-	-	-
(378,982)	(378,982)	(378,982)	(378,982)	(378,982)
(204,481,242)	**(204,481,242)**	**(211,381,692)**	**(211,381,692)**	**(211,381,692)**
$ 261,032,287	**$ 265,338,525**	**$ 300,769,285**	**$ 290,579,120**	**$ 294,357,726**
$ 17,798,281	**$ 17,798,281**	**$ 22,043,371**	**$ 22,043,371**	**$ 22,043,371**
$ (443,190)	$ (443,190)	$ (443,190)	$ (443,190)	$ (443,190)
-	-	(9,206,590)	-	
-	(8,612,475)	-	-	(7,557,212)
3,279,901	3,279,901	-	3,279,901	3,279,901
-	-	-	-	-
(171,322)	(171,322)	-	-	-
182,825	182,825	182,825	182,825	182,825
(226,751)	(226,751)	-	(226,751)	(226,751)
-	-	-	-	-
1,154,781	1,154,781	1,192,276	1,192,276	1,192,276
(37,053)	(37,053)	161,232	161,232	161,232
-	-	-	-	-
(166,883)	(166,883)	(166,883)	(166,883)	(166,883)
164,636	164,636	169,941	169,941	169,941
175,315	175,315	177,068	177,068	177,068
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
$ 21,710,539	**$ 13,098,064** ###	**$ 14,110,050**	**$ 26,369,790**	**$ 18,812,579**
8.32%	**4.94%**	**4.69%**	**9.07%**	**6.39%**
7.12%	**7.12%**	**7.12%**	**7.12%**	**7.12%**
18,579,237	**18,885,738**	**21,407,558**	**20,682,262**	**20,951,208**
(3,131,302)	**5,787,674**	**7,297,508**	**(5,687,528)**	**2,138,630**
134.72%	**134.72%**	**134.72%**	**134.72%**	**134.72%**
(4,218,393)	**7,796,975**	**9,830,976**	**(7,662,061)**	**2,881,096**