Chattanooga Gas

Archie Hickerson
Director, Rates & Tariffs Admin.

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Electronically Filed in TPUC Docket Room on August 31, 2021 at 12:27 p.m.

August 30, 2021

Chairman Kenneth Hill
Tennessee Public Utility Commission
c/o Ectory Lawless, Docket Manager
502 Deadrick Street,
4th Floor
Nashville, TN 37243-0505

21-00099

Re: Chattanooga Gas Company's Actual Cost Adjustment filing for the period of July 1, 2020-June 30, 2021 in compliance with Tennessee Public Utility Commission Rule 1220-4-7-.03(2).

Dear Chairman Hill,

Attached is an original and four copies of the Summary of the Transactions in Chattanooga Gas Company's Deferred Gas Cost Account for the twelve months ended June 30, 2021 and the computation of ACA factors effective October 1, 2021 (Attachment A) as required by Tennessee Public Utility Commission's Administrative Rule 1220-4-7-.03(2).

The resulting ACA factors are:

Rate Schedule	ACA Demand Factor	ACA Commodity Factor
R-1/R-4	N/A	($0.01114 / Therm)
C-1	N/A	($0.01114 / Therm)
A/C	N/A	($0.00851 / Therm)
I-1	N/A	($0.0851 / Dth)
C-2	$(0.1022) / Dth	($0.00851 / Therm)
F-1	$(0.1022) / Dth	($0.0851 / Dth)
T-2/T-3	$(0.1022) / Dth	N/A

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Also enclosed are an original and three copies of Chattanooga Gas Company Tariff No. 1 One Hundred Eighteenth Revised Sheet No. 55 with the proposed ACA factors.

This filing includes adjustments as recommended by the Commission Staff's WNA Audit in Docket 21-00081 and the Commission's Staff's ACA Audit in Docket 20-00112.

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

If you or the Commission Staff have questions, please call me at 404 416 9975.

Sincerely,

Archie Hickerson

Archie Hickerson
Director, Rates & Tariffs Admin.

CURRENT LEVEL OF SURCHARGES AND REFUND CREDITS

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

RATES	F-1	F-1	I-1	T-2	T-3	R-1	R-4	C-1	C-2	C-2	A/C
	Commercial and Industrial Large Volume Firm Sales Service	Commercial and Industrial Large Volume Firm Sales Service	Commercial and Industrial Interruptible Sales Service	Interruptible Transportation Service With Firm Gas Supply Backup	Low Volume Transport	Residential	Multi-Family	Small Commercial and Industrial	Medium Commercial and Industrial Demand	Medium Commercial and Industrial Commodity	Commercial Air Conditioning
	Demand	Commodity	Commodity	Demand	Demand						
Billing Unit:	DT	DT	DT	DT	DT	Therm	Therm	Therm	DT	Therm	Therm
IMCR Surcharge(Refund) 07-21*	(0.3763)			(0.3763)	(0.3763)	(0.00947)	(0.00947)	(0.00947)	(0.3763)		
ACA Surcharge(Refund) 10-21**	(0.1022)	(0.0851)	(0.0851)	(0.1022)	(0.1022)	(0.01114)	(0.01114)	(0.01114)	(0.1022)	(0.00851)	(0.00851)
TOTAL	(0.4785)	(0.0851)	(0.0851)	(0.4785)	(0.4785)	(0.02061)	(0.02061)	(0.02061)	(0.4785)	(0.00851)	(0.00851)

* IMCR surcharge(refund) made effective July 1, 2021 and IMCR surcharge(refund) effective July 1, 2020 terminated Effective June 30, 2021
** Effective Ocober 1, 2021. ACA 11-20 Effective November 1, 2020 terminated September 30, 2021.

CHATTANOOGA GAS COMPANY
ANALYSIS OF DEFERRED GAS COST
JULY 1, 2020 THRU JUNE 30, 2021

Line	A Commodity	2020 JULY	2020 AUGUST	2020 SEPTEMBER	2020 OCTOBER	2020 NOVEMBER	2020 DECEMBER
1	**Beginning Balance**	($3,008,618.76)	($3,049,678.60)	($3,051,291.16)	($3,319,216.86)	($3,387,729.68)	($3,322,846.77)
2	ACA Audit Findings	$292,645.32	$0.00	$0.00	$0.00	$0.00	$0.00
3	WNA Audit Findings	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Invoiced Commodity Gas Costs	$956,012.69	$1,223,225.42	$1,769,572.20	$1,320,822.63	$1,256,208.45	$2,930,691.42
	Cost of Gas Recovered - Commodity						
1	Transportation Billings - Sequent	($15,333.99)	($13,540.08)	($3,157.50)	($4,442.64)	$440.83	$3,161.90
2	Other Suppliers - Endusers (cashouts and penalties)	($10,906.46)	($2,234.02)	$3,766.27	$1,826.36	$2,503.33	$11,186.85
3	Cost Recovery - Sales Customers	($654,346.61)	($557,461.48)	($620,454.79)	($637,214.95)	($1,320,070.23)	($2,957,611.90)
4	ACA Refund/Surcharge	$95,415.86	$86,115.85	$84,429.91	$104,046.46	$168,053.10	$445,551.12
5	Transportation Billings - Pipeline Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Cycle Billing						
1	Current Month Deferred Gas Cost - Unbilled	($229,786.27)	($196,301.48)	($275,542.55)	($400,855.95)	($1,032,972.65)	($2,094,412.44)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	$106,499.45	$229,786.27	$196,301.48	$275,542.55	$400,855.95	$1,032,973.65
	Inventory Activity						
1	Injections	($659,524.76)	($603,508.67)	($591,812.95)	($629,461.86)	($45,062.90)	($72,104.85)
2	LNG Liquefaction & Ethane removal turbine fuel	$0.00	$0.00	($694,037.73)	($522,414.69)	$0.00	$0.00
3	Withdrawals	$44,787.05	$25,034.62	$90,225.19	$61,480.16	$470,003.10	$858,237.36
4	CSS Cashout (Injections are negative)	($256.79)	$0.00	($7.99)	($3.69)	$0.00	($27.22)
5	LNG Boiloff/Vaporization/Ethane removal	$65,589.82	$60,932.54	$109,521.48	$70,453.41	$144,747.30	$161,362.02
6	FSPA Transfer	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
7	FSMA Transfer	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
8	CSS Transfer	($9,434.64)	($11,977.35)	$1,375.44	($3,891.58)	$1,720.14	$0.00
9	LNG Transfer	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
10	LNG Annual Adjustment	($29,097.24)	$0.00	$0.00	$10,329.74	$0.00	$0.00
11	Refund of Pipeline charges from sale of LNG to third party	$0.00	$0.00	$0.00	$793.81	$0.00	$0.00
	Miscellaneous						
1	Uncollected Gas Costs	$1,629.64	$4,169.87	$4,368.04	$2,553.31	($2,414.66)	$3,155.55
2	Sollix Cashout adjustments for Mar thru July 2015	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3	Company Use Gas Consumption	($4.52)	($7.18)	($3.60)	($5.13)	($52.82)	($242.04)
4	Interest Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5	Lost Gas related to Damage billing - recovery	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
6	Exeter Review charges, Docket #07-00224	$27,815.90	$0.00	$0.00	$0.00	$0.00	$0.00
	Commodity Ending Balance Before Interest	($3,041,032.60)	($3,042,584.16)	($3,310,124.86)	($3,378,659.68)	($3,313,771.77)	($2,999,016.25)
	G						
1	Average Monthly Balance	($3,024,826.00)	($3,046,131.00)	($3,180,708.00)	($3,348,948.00)	($3,350,751.00)	($3,160,832.00)
2	Interest Rate	3.43%	3.43%	3.43%	3.25%	3.25%	3.25%
3	Calculated Interest Commodity	($8,646.00)	($8,707.00)	($9,092.00)	($9,070.00)	($9,075.00)	($8,561.00)
	Commodity Ending Balance Including Interest	($3,049,678.60)	($3,051,291.16)	($3,319,216.86)	($3,387,729.68)	($3,322,846.77)	($3,007,577.25)

Line	A Commodity	2021 JANUARY	2021 FEBRUARY	2021 MARCH	2021 APRIL	2021 MAY	2021 JUNE	TOTALS
1	**Beginning Balance**	($3,007,577.25)	($2,833,160.51)	($1,251,606.08)	($1,371,427.82)	($1,074,915.60)	($959,418.22)	($3,008,618.76)
2	ACA Audit Findings	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$292,645.32
3	WNA Audit Findings	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Invoiced Commodity Gas Costs	$2,423,996.43	$4,346,040.10	$592,123.32	$2,809,734.83	$2,337,365.71	$2,240,524.44	$23,106,517.64
	Cost of Gas Recovered - Commodity							
1	Transportation Billings - Sequent	$3,936.15	($1,387.54)	($2,621.36)	$1,936.44	($3,159.27)	($414.21)	($32,263.62)
2	Other Suppliers - Endusers (cashouts and penalties)	$20,960.26	($244,133.23)	($142,031.89)	$31,642.94	$41,002.56	($259.57)	($241,647.15)
3	Cost Recovery - Sales Customers	($4,272,204.62)	($4,064,609.48)	($3,061,831.34)	($1,503,657.36)	($1,267,541.32)	($1,116,090.73)	($22,630,554.81)
4	ACA Refund/Surcharge	$643,633.14	$636,654.11	$464,130.09	$277,934.78	$190,841.45	$153,988.02	$3,428,700.23
5	Transportation Billings - Pipeline Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Cycle Billing							
1	Current Month Deferred Gas Cost - Unbilled	($2,012,969.10)	($2,033,332.92)	($1,166,330.42)	($614,672.44)	($641,665.05)	($455,842.02)	($11,375,984.75)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	$2,094,412.44	$2,012,969.10	$2,033,332.92	$1,166,330.42	$614,672.44	$641,665.05	$11,026,532.18
	Inventory Activity							
1	Injections	($36,467.06)	($24,060.56)	($259.56)	($879,027.71)	($1,232,929.79)	($1,202,913.16)	($6,567,101.70)
2	LNG Liquefaction & Ethane removal turbine fuel	$0.00	$0.00	($190,687.68)	($717,123.33)	($250,633.59)	$0.00	($1,875,685.21)
3	Withdrawals	$1,340,267.57	$1,300,442.05	$1,222,250.95	$61,838.97	$27,471.97	$80,574.63	$5,597,813.62
4	CSS Cashout (Injections are negative)	($54,043.30)	($31,464.86)	$21,572.96	$20,479.71	($39,122.34)	($209.04)	($90,490.30)
5	LNG Boiloff/Vaporization/Ethane removal	$42,050.01	$570,873.72	$94,258.19	$114,504.84	$41,287.73	$59,624.61	$1,815,195.87
6	FSPA Transfer	$0.00	$291,798.64	$0.00	$0.00	$0.00	$0.00	$291,798.64
7	FSMA Transfer	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
8	CSS Transfer	($46,011.67)	($182,974.41)	$44,296.25	$1,964.45	$311.67	($3,994.71)	($248,610.44)
9	LNG Transfer	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
10	LNG Annual Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($18,767.50)
11	Refund of Pipeline charges from sale of LNG to third party	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$793.81
	Miscellaneous							
1	Uncollected Gas Costs	$21,444.71	$4,198.49	$5,046.19	$7,246.29	$11,241.81	$29,112.45	$91,766.59
2	Sollix Cashout adjustments for Mar thru July 2015	$0.00	$0.00	$0.00	$70,810.73	$0.00	$0.00	$70,810.73
3	Company Use Gas Consumption	($313.47)	($404.20)	($251.13)	($127.79)	($37.70)	($17.46)	($1,457.10)
4	Interest Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5	Lost Gas related to Damage billing - recovery	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
6	Exeter Review charges, Docket #07-00224	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$27,815.90
	Commodity Ending Balance Before Interest	($2,825,261.51)	($1,246,082.08)	($1,367,880.82)	($1,071,607.60)	($956,667.22)	($673,556.14)	($597,376.14)
	G							
1	Average Monthly Balance	($2,916,418.00)	($2,038,621.00)	($1,309,743.00)	($1,221,518.00)	($1,015,761.00)	($816,457.00)	($1,802,997.00)
2	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
3	Calculated Interest Commodity	($7,899.00)	($5,524.00)	($3,547.00)	($3,308.00)	($2,751.00)	($2,211.00)	($78,391.00)
	Commodity Ending Balance Including Interest	($2,833,160.51)	($1,251,606.08)	($1,371,427.82)	($1,074,915.60)	($959,418.22)	($675,767.14)	($675,767.14)

Line	Demand	2020 JULY	2020 AUGUST	2020 SEPTEMBER	2020 OCTOBER	2020 NOVEMBER	2020 DECEMBER
1	**Beginning Balance**	$519,968.81	$987,040.22	$1,536,026.39	$2,012,578.36	$2,386,007.23	$2,112,877.10
2	ACA Audit Findings	($5,010.00)	$0.00	$0.00	$0.00	$0.00	$0.00
3	WNA Audit Findings	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Invoiced Demand Gas Costs	$1,146,726.18	$1,146,726.18	$1,141,472.98	$1,146,726.18	$1,131,482.29	$1,138,974.52
	Cost of Gas Recovered - Demand						
3	Cost Recovery - Sales Customers	($628,573.96)	($626,709.66)	($629,414.27)	($706,516.13)	($965,868.57)	($1,514,175.43)
4	ACA Refund/Surcharge	$7,569.95	$7,635.16	$7,690.78	$8,656.38	($36,162.41)	($67,673.09)
5	Transportation Billings - Pipeline Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Cycle Billing						
1	Current Month Deferred Gas Cost - Unbilled	($207,058.36)	($189,324.57)	($237,586.09)	($318,913.65)	($729,601.43)	($1,406,506.93)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	$150,013.68	$207,058.36	$189,324.57	$237,586.09	$318,913.65	$729,601.43
	Miscellaneous						
1	Standby Charge	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2	Adjustment for incorrect billing factors	($768.29)	$0.00	$0.00	$0.00	$0.00	$0.00
3							
	Demand Ending Balance Before Interest	$984,889.22	$1,532,425.39	$2,007,514.36	$2,380,059.23	$2,106,793.10	$692,297.57
	4						
1	Average Monthly Balance	$752,429.00	$1,259,733.00	$1,771,770.00	$2,196,318.00	$2,246,400.00	$1,402,587.00
2	Interest Rate	3.43%	3.43%	3.43%	3.25%	3.25%	3.25%
3	Calculated Interest Demand	$2,151.00	$3,601.00	$5,064.00	$5,948.00	$6,084.00	$3,799.00
64	**Demand Ending Balance Including Interest**	$987,040.22	$1,536,026.39	$2,012,578.36	$2,386,007.23	$2,112,877.10	$696,096.57

Line	Demand	2021 JANUARY	2021 FEBRUARY	2021 MARCH	2021 APRIL	2021 MAY	2021 JUNE	TOTALS
1	**Beginning Balance**	$696,096.57	($580,964.99)	($1,616,688.92)	($1,571,157.82)	($1,336,738.57)	($789,187.79)	$519,968.81
2	ACA Audit Findings	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($5,010.00)
3	WNA Audit Findings	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
								$0.00
	Invoiced Demand Gas Costs	$1,417,397.32	$1,392,660.82	$1,417,397.32	$1,409,151.82	$1,417,397.32	$1,409,151.82	$15,315,264.66
	Cost of Gas Recovered - Demand							
3	Cost Recovery - Sales Customers	($2,457,613.66)	($2,548,480.56)	($1,782,657.37)	($1,363,714.73)	($1,020,836.62)	($889,264.51)	($15,412,224.38)
4	ACA Refund/Surcharge	($91,713.94)	($86,611.74)	($67,351.05)	($43,776.68)	($32,451.66)	($25,028.05)	($427,258.12)
5	Transportation Billings - Pipeline Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
								$0.00
	Cycle Billing							$0.00
1	Current Month Deferred Gas Cost - Unbilled	($1,551,294.72)	($1,332,587.05)	($850,143.85)	($613,449.63)	($427,030.10)	($307,636.65)	($8,196,943.20)
2	Reversal of Prior Month Deferred Gas Cost - Unbilled	$1,406,506.93	$1,551,294.72	$1,332,587.05	$850,143.85	$613,449.63	$427,030.10	$8,012,320.42
								$0.00
	Miscellaneous							$0.00
1	Standby Charge	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2	Adjustment for incorrect billing factors	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($768.29)
3								
	Demand Ending Balance Before Interest	($581,120.99)	($1,613,716.92)	($1,566,846.82)	($1,332,806.57)	($786,312.79)	($184,935.08)	($197,648.08)
	4							
1	Average Monthly Balance	$57,488.00	($1,097,341.00)	($1,591,768.00)	($1,451,982.00)	($1,061,526.00)	($487,061.00)	$161,160.00
2	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
3	Calculated Interest Demand	$156.00	($2,972.00)	($4,311.00)	($3,932.00)	($2,875.00)	($1,319.00)	$11,394.00
64	**Demand Ending Balance Including Interest**	($580,964.99)	($1,616,688.92)	($1,571,157.82)	($1,336,738.57)	($789,187.79)	($186,254.08)	($186,254.08)

Line	Total ACA	2020 JULY	2020 AUGUST	2020 SEPTEMBER	2020 OCTOBER	2020 NOVEMBER	2020 DECEMBER	2021 JANUARY	2021 FEBRUARY	2021 MARCH	2021 APRIL	2021 MAY	2021 JUNE	TOTALS
65	**Total ACA Ending Balance (including interest)**	($2,062,638.38)	($1,515,264.77)	($1,306,638.49)	($1,001,722.45)	($1,209,968.67)	($2,311,480.68)	($1,414,125.50)	($2,868,295.00)	($2,942,585.64)	($2,411,654.17)	($1,748,606.01)	($862,021.22)	($862,021.22)
66	**Total Current Month ACA Interest**	($6,495.00)	($5,106.00)	($4,028.00)	($3,122.00)	($2,991.00)	($4,762.00)	($7,743.00)	($8,496.00)	($7,858.00)	($7,240.00)	($5,626.00)	($3,530.00)	($66,997.00)

CHATTANOOGA GAS COMPANY
COMPUTATION OF ACA FACTORS
BASED ON VOLUMES 12 MONTHS ENDED JUNE 30, 2020
EFFECTIVE November 1, 2020

RATE SCHEDULE	Contract Demand	Annual Commodity DT Sales	Demand	Commodity	TOTAL	Demand Per Unit DT	Demand Per Commodity Unit DT	Commodity Per Unit DT	TOTAL Per Commodity Unit DT
Firm Industrial (F-1&T-2)	20,814	968,262	($25,534)	($82,382)		($0.1022)		($0.0851)	
Interruptible Industrial (I-1)		0		($0)				($0.0851)	
Med Com & Ind (C-2)	34,539	2,709,414	($42,370)	($230,524)		($0.1022)		($0.0851)	
T-3	5,092		($6,246)			($0.1022)			
ALL OTHER (R-1, R-4, C-1)	91,383	4,264,825	($112,103)	($362,862)	($474,965)		($0.0263)	($0.0851)	($0.1114)
TOTAL	151,828	7,942,501	($186,254)	($675,767)	($862,021)				

Design Day Demand	151,828

CHATTANOO[illegible]AS COMPANY
Dth SALES & T[illegible]NSPORTATION DEMAND AND VOLUMES BY RATE CLASS
TWELVE MONTHS ENDED: June 30, 2021

Month	F-1	I-1	All Other	TOTAL	TOTAL TRANSPORTATION VOLUMES T-1, T-2 & T-3	TOTAL SALES & TRANSPORTATION VOLUMES	% of Annual Throughput	SALES SUMMER	WINTER		% of Annual Sales
Jan-21	136,699	0	1,321,815	1,458,513	667,747	2,126,260	14.2%		1,458,513	1,458,513	18.4%
Feb-21	157,569	0	1,416,510	1,574,079	557,899	2,131,978	14.2%		1,574,079	1,574,079	19.8%
Mar-21	99,729	0	952,074	1,051,803	644,123	1,695,926	11.3%		1,051,803	1,051,803	13.2%
Apr-21	68,439	0	561,396	629,835	599,325	1,229,160	8.2%		629,835	629,835	7.9%
May-21	91,842	0	340,623	432,465	559,123	991,588	6.6%	432,465		432,465	5.4%
Jun-21	111,223	0	237,747	348,970	501,431	850,401	5.7%	348,970		348,970	4.4%
Jul-20	34,550	0	196,005	230,556	529,761	760,317	5.1%	230,556		230,556	2.9%
Aug-20	49,216	0	187,845	237,061	558,913	795,974	5.3%	237,061		237,061	3.0%
Sep-20	43,898	0	188,563	232,462	581,438	813,899	5.4%	232,462		232,462	2.9%
Oct-20	44,271	0	242,175	286,446	596,328	882,774	5.9%	286,446		286,446	3.6%
Nov-20	54,930	0	395,682	450,611	597,027	1,047,638	7.0%		450,611	450,611	5.7%
Dec-20	75,896	0	933,804	1,009,700	670,315	1,680,015	11.2%		1,009,700	1,009,700	12.7%
TOTAL	968,262	0	6,974,239	7,942,501	7,063,430	15,005,931	100%	1,767,959	6,174,542	7,942,501	100%

Month	SALES VOLUMES R - 1	R - 4	C - 1	C-2	TRANSPORTATION VOLUMES T-1*	T-2	T-3	DEMAND UNITS F - 1/T-2	T-3	C-2	Total
Jan-21	758,689	1,331	143,749	418,046	385,206	219,141	63,400	21,219	5,151	35,328	59,310
Feb-21	789,643	1,294	162,920	462,653	323,198	182,157	52,544	20,797	5,151	34,965	58,570
Mar-21	502,948	1,093	103,652	344,380	376,409	220,553	47,162	20,836	5,151	35,037	58,912
Apr-21	271,601	733	44,516	244,546	367,375	193,576	38,375	20,836	5,151	35,689	58,334
May-21	157,873	436	21,415	160,898	362,511	165,115	31,498	20,836	5,151	35,206	56,667
Jun-21	91,908	335	12,884	132,620	348,053	124,279	29,099	21,379	5,151	34,135	58,234
Jul-20	74,186	227	10,151	111,441	330,854	174,169	24,739	19,659	4,604	33,069	55,545
Aug-20	69,659	288	10,358	107,541	341,640	192,315	24,959	20,738	4,993	33,471	55,397
Sep-20	71,178	227	9,108	108,051	364,709	188,100	28,629	20,738	4,993	33,446	56,030
Oct-20	101,797	338	11,182	128,858	374,434	188,683	33,211	20,738	4,993	34,207	56,548
Nov-20	204,460	459	23,390	167,372	355,478	194,593	46,956	20,972	4,993	34,813	58,107
Dec-20	522,777	851	87,168	323,008	386,675	225,015	58,625	21,026	5,623	35,101	58,912
TOTAL	3,616,720	7,611	640,493	2,709,414	4,316,541	2,267,696	479,194	249,772	61,102	414,468	690,567
Average								20,814	5,092	34,539	57,547

* SS-1 and Discounted Volumes are included in T-1 Transportation .

Incremental gas included in I-1 sales

CHATTANOOGA GAS C[illegible]PANY
PURCHASED GAS REFUNDS D[illegible] CUSTOMERS
CALCULATION OF INTEREST
FY 2021

Commodity	BEGINNING BALANCE 162-204	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	**CURRENT MO. INT. TO RECORD**	**ID**	AMOUNT RECORDED	**Current Month Journal Entry ACCUMULATED ADJUSTMENT**	E.B. INCLUDING INTEREST
JANUARY 21	($3,007,577.25)	($2,825,261.51)	($2,916,419.00)	0.2708%	($7,899.00)		($6,874.00)	($89,898.00)	($2,833,160.51)
FEBRUARY	($2,833,160.51)	($1,246,082.08)	($2,039,621.00)	0.2708%	($5,524.00)		($4,133.00)	($91,289.00)	($1,251,606.08)
MARCH	($1,251,606.08)	($1,367,880.82)	($1,309,743.00)	0.2708%	($3,547.00)		($2,640.00)	($92,196.00)	($1,371,427.82)
APRIL	($1,371,427.82)	($1,071,607.60)	($1,221,518.00)	0.2708%	($3,308.00)		($2,581.00)	($92,923.00)	($1,074,915.60)
MAY	($1,074,915.60)	($956,667.22)	($1,015,791.00)	0.2708%	($2,751.00)		($2,049.00)	($93,625.00)	($959,418.22)
JUNE	($959,418.22)	($673,556.14)	($816,487.00)	0.2708%	($2,211.00)		$0.00	($95,836.00)	($675,767.14)
JULY	($675,767.14)	$0.00	($337,884.00)	0.0000%	$0.00		$0.00	($95,836.00)	$0.00
AUGUST	$0.00	$0.00	$0.00	0.0000%	$0.00		$0.00	($95,836.00)	$0.00
SEPTEMBER	$0.00	$0.00	$0.00	0.0000%	$0.00		$0.00	($95,836.00)	$0.00
OCTOBER	$0.00	$0.00	$0.00	0.0000%	$0.00		$0.00	($95,836.00)	$0.00
NOVEMBER	$0.00	$0.00	$0.00	0.0000%	$0.00		$0.00	($95,836.00)	$0.00
DECEMBER	$0.00	$0.00	$0.00	0.0000%	$0.00		$0.00	($95,836.00)	$0.00

Demand	BEGINNING BALANCE 162-205	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	**CURRENT MO. INT. TO RECORD**	**ID**	AMOUNT RECORDED	**Current Month Journal Entry ACCUMULATED ADJUSTMENT**	E.B. INCLUDING INTEREST
JANUARY 21	$696,096.57	($581,120.99)	$57,488.00	0.2708%	$156.00		$36.00	($8,285.00)	($580,964.99)
FEBRUARY	($580,964.99)	($1,613,716.92)	($1,097,341.00)	0.2708%	($2,972.00)		($3,097.00)	($8,160.00)	($1,616,688.92)
MARCH	($1,616,688.92)	($1,566,846.82)	($1,591,768.00)	0.2708%	($4,311.00)		($4,437.00)	($8,034.00)	($1,571,157.82)
APRIL	($1,571,157.82)	($1,332,806.57)	($1,451,982.00)	0.2708%	($3,932.00)		($4,054.00)	($7,912.00)	($1,336,738.57)
MAY	($1,336,738.57)	($786,312.79)	($1,061,526.00)	0.2708%	($2,875.00)		($2,992.00)	($7,795.00)	($789,187.79)
JUNE	($789,187.79)	($184,935.08)	($487,061.00)	0.2708%	($1,319.00)		$0.00	($9,114.00)	($186,254.08)
JULY	($186,254.08)	$0.00	($93,127.00)	0.0000%	$0.00		$0.00	($9,114.00)	$0.00
AUGUST	$0.00	$0.00	$0.00	0.0000%	$0.00		$0.00	($9,114.00)	$0.00
SEPTEMBER	$0.00	$0.00	$0.00	0.0000%	$0.00		$0.00	($9,114.00)	$0.00
OCTOBER	$0.00	$0.00	$0.00	0.0000%	$0.00		$0.00	($9,114.00)	$0.00
NOVEMBER	$0.00	$0.00	$0.00	0.0000%	$0.00		$0.00	($9,114.00)	$0.00
DECEMBER	$0.00	$0.00	$0.00	0.0000%	$0.00		$0.00	($9,114.00)	$0.00

CHATTANOOGA GAS COMPANY
PURCHASED GAS REFUNDS DUE CUSTOMERS
CALCULATION OF INTEREST
FY 2020

Commodity	BEGINNING BALANCE 162-204	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	**CURRENT MO. INT. TO RECORD**	**ID**	AMOUNT RECORDED	**Current Month Journal Entry ACCUMULATED ADJUSTMENT**	E.B. INCLUDING INTEREST
JANUARY 20	($2,695,919.14)	($3,196,241.56)	($2,946,080.00)	0.4133%	($12,177.00)		($4,354.00)	($51,915.00)	($3,208,418.56)
FEBRUARY	($3,208,418.56)	($3,025,817.82)	($3,117,118.00)	0.4133%	($12,884.00)		($9,406.00)	($52,847.00)	($3,038,701.82)
MARCH	($3,038,701.82)	($2,748,861.85)	($2,893,782.00)	0.4133%	($11,961.00)		($11,426.00)	($52,864.00)	($2,760,822.85)
APRIL	($2,760,822.85)	($2,923,052.05)	($2,841,937.00)	0.3958%	($11,249.00)		($12,061.00)	($52,861.00)	($2,934,301.05)
MAY	($2,934,301.05)	($2,956,928.64)	($2,945,615.00)	0.3958%	($11,660.00)		$0.00	($65,269.00)	($2,968,588.64)
JUNE	($2,968,588.64)	($2,996,811.76)	($2,982,700.00)	0.3958%	($11,807.00)		$0.00	($77,898.00)	($3,008,618.76)
JULY	($3,008,618.76)	($3,041,032.60)	($3,024,826.00)	0.2858%	($8,646.00)		($6,957.00)	($79,587.00)	($3,049,678.60)
AUGUST	($3,049,678.60)	($3,042,584.16)	($3,046,131.00)	0.2858%	($8,707.00)		($7,322.00)	($80,972.00)	($3,051,291.16)
SEPTEMBER	($3,051,291.16)	($3,310,124.86)	($3,180,708.00)	0.2858%	($9,092.00)		($8,502.00)	($81,562.00)	($3,319,216.86)
OCTOBER	($3,319,216.86)	($3,378,659.68)	($3,348,938.00)	0.2708%	($9,070.00)		($8,636.00)	($81,996.00)	($3,387,729.68)
NOVEMBER	($3,387,729.68)	($3,313,771.77)	($3,350,751.00)	0.2708%	($9,075.00)		($6,994.00)	($84,077.00)	($3,322,846.77)
DECEMBER	($3,322,846.77)	($2,999,016.25)	($3,160,932.00)	0.2708%	($8,561.00)		($3,765.00)	($88,873.00)	($3,007,577.25)

Demand	BEGINNING BALANCE 162-205	E.B BEFORE INTEREST	AVERAGE BALANCE	INTEREST RATE	**CURRENT MO. INT. TO RECORD**	**ID**	AMOUNT RECORDED	**Current Month Journal Entry ACCUMULATED ADJUSTMENT**	E.B. INCLUDING INTEREST
JANUARY 20	$1,125,341.08	$114,185.22	$619,763.00	0.4133%	$2,562.00		$5,822.00	$13,491.00	$116,747.22
FEBRUARY	$116,747.22	($751,687.82)	($317,470.00)	0.4133%	($1,312.00)		$11,717.00	$13,912.00	($752,999.82)
MARCH	($752,999.82)	($609,455.36)	($681,228.00)	0.4133%	($2,816.00)		($26,235.00)	$14,327.00	($612,271.36)
APRIL	($612,271.36)	($364,354.32)	($488,313.00)	0.3958%	($1,933.00)		($4,117.00)	$14,784.00	($366,287.32)
MAY	($366,287.32)	$23,866.74	($171,210.00)	0.3958%	($678.00)		($2,784.00)	$9,091.00	$23,188.74
JUNE	$23,188.74	$518,895.81	$271,042.00	0.3958%	$1,073.00		($1,071.00)	$6,670.00	$519,968.81
JULY	$519,968.81	$984,889.22	$752,429.00	0.2858%	$2,151.00		($899.00)	$9,720.00	$987,040.22
AUGUST	$987,040.22	$1,532,425.39	$1,259,733.00	0.2858%	$3,601.00		$0.00	$13,321.00	$1,536,026.39
SEPTEMBER	$1,536,026.39	$2,007,514.36	$1,771,770.00	0.2858%	$5,064.00		$27,147.00	($8,762.00)	$2,012,578.36
OCTOBER	$2,012,578.36	$2,380,059.23	$2,196,319.00	0.2708%	$5,948.00		$5,845.00	($8,659.00)	$2,386,007.23
NOVEMBER	$2,386,007.23	$2,106,793.10	$2,246,400.00	0.2708%	$6,084.00		$5,953.00	($8,528.00)	$2,112,877.10
DECEMBER	$2,112,877.10	$692,297.57	$1,402,587.00	0.2708%	$3,799.00		$3,676.00	($8,405.00)	$696,096.57

CHATTANOOGA GAS COMPANY
Rates

Effective: October 1, 2021

		BASE RATE	CUMULATIVE PGA/Refund Credits & Surcharges	BILLING RATE	Total PGA Factor	Billing Rate 9/01/2021	Change	% Change	Total PGA 09/01/2021	Change	% Change
R-1	WINTER (NOV - APR)										
Residential	Base Use Charge/Bill	$22.60		$22.60		$ 22.60	$0.00	0.00%			
General Service	Commodity Charge/Therm	$0.15465	0.62690	0.78155	0.62690	$ 0.74420	0.03735	5.02%	$ 0.58955	0.03735	6.34%
Rate Codes											
101, 103, 121, 123											
	SUMMER (MAY - OCT)										
	Base Use Charge/Bill	$18.70		$18.70		$ 18.70	$0.00	0.00%			
	Commodity Charge/Therm	$0.15465	0.62690	0.78155	0.62690	$ 0.74420	0.03735	5.02%	$ 0.58955	0.03735	6.34%
Non-Metered Gas Light Rate Code 601	18 Therm per Light per Month	$0.15465	0.62690	0.78155	0.62690	$ 0.74420	0.03735	5.02%	$ 0.58955	0.03735	6.34%
R-4	WINTER (NOV - APR)										
Multi-Family	Base Use Charge/Unit	$8.30		$8.30		$ 8.30	$0.00	0.00%			
Housing Service	Commodity Charge/Therm	$0.29085	0.62690	0.91775	0.62690	$ 0.88040	0.03735	4.24%	$ 0.58955	0.03735	6.34%
Rate Code 367											
	SUMMER (MAY - OCT)										
	Base Use Charge/Bill	$8.30		$8.30		$ 8.30	$0.00	0.00%			
	Commodity Charge/Therm	$0.25855	0.62690	0.88545	0.62690	$ 0.84810	0.03735	4.40%	$ 0.58955	0.03735	6.34%
Air Conditioning	SUMMER (MAY - OCT)										
Rate Code 365	Flat Rate / Therm	$0.05230	0.43336	0.48566	0.43336	$ 0.43512	0.05054	11.62%	$ 0.38282	0.05054	13.20%
C-1	WINTER (NOV - APR)										
Commercial & Industrial	Base Use Charge/Bill	$41.60		$41.60		$ 41.60	$0.00	0.00%			
General Service	Flat Rate / Therms	$0.24807	0.62690	0.87497	0.62690	$ 0.83762	0.03735	4.46%	$ 0.58955	0.03735	6.34%
Rate Codes											
311, 313, 511,513,571											
	SUMMER (MAY - OCT)										
	Base Use Charge/Bill	$35.80		$35.80		$ 35.80	$0.00	0.00%			
	Flat Rate / Therms	$0.19477	0.62690	0.82167	0.62690	$ 0.78432	0.03735	4.76%	$ 0.58955	0.03735	6.34%
Non-Metered Gas Light Rate Code 602 (C-1 & C-2)	WINTER (NOV - APR)										
	18 Therm per Light per Month	$0.24807	0.62690	0.87497	0.62690	$ 0.83762	0.03735	4.46%	$ 0.58955	0.03735	6.34%
	SUMMER (MAY - OCT)										
	18 Therm per Light per Month	$0.19477	0.62690	0.82167	0.62690	$ 0.78432	0.03735	4.76%	$ 0.58955	0.03735	6.34%
Air Conditioning	SUMMER (MAY - OCT)										
Rate C 312, 348, 548, 512	Flat Rate / Therm	$0.05230	0.43336	0.48566	0.43336	$ 0.43512	0.05054	11.62%	$ 0.38282	0.05054	13.20%
C-2											
Medium Commercial	WINTER (NOV - APR)										
And Industrial General	Base Use Charge/Bill	$100.20		$100.20		$ 100.20	$0.00	0.00%			
Service	First 3,000 Therms	$0.25114	0.39672	0.64786	0.39672	$ 0.59966	0.04820	8.04%	$ 0.34852	0.04820	13.83%
Rate Code 347, 547	Next 2,000 Therms	$0.22924	0.39672	0.62596	0.39672	$ 0.57776	0.04820	8.34%	$ 0.34852	0.04820	13.83%
	Next 10,000 Therms	$0.22330	0.39672	0.62002	0.39672	$ 0.57182	0.04820	8.43%	$ 0.34852	0.04820	13.83%
	Over 15,000 Therms	$0.11553	0.39672	0.51225	0.39672	$ 0.46405	0.04820	10.39%	$ 0.34852	0.04820	13.83%
	SUMMER (MAY - OCT)										
	Base Use Charge/Bill	$100.20		$100.20		$ 100.20	$0.00	0.00%			
	First 3,000 Therms	$0.19719	0.39672	0.59391	0.39672	$ 0.54571	0.04820	8.83%	$ 0.34852	0.04820	13.83%
	Next 2,000 Therms	$0.15654	0.39672	0.55326	0.39672	$ 0.50506	0.04820	9.54%	$ 0.34852	0.04820	13.83%
	Next 10,000 Therms	$0.14594	0.39672	0.54266	0.39672	$ 0.49446	0.04820	9.75%	$ 0.34852	0.04820	13.83%
	Over 15,000 Therms	$0.11551	0.39672	0.51223	0.39672	$ 0.46403	0.04820	10.39%	$ 0.34852	0.04820	13.83%
Air Conditioning	SUMMER (MAY - OCT)										
	Flat Rate / Therm	$0.05230	0.43336	0.48566	0.43336	$ 0.43512	0.05054	11.62%	$ 0.38282	0.05054	13.20%
Demand Charge	Rate per Unit of Billing Demand										
	Per Dth	$8.40	8.97910	17.3791	8.9791	$ 17.77140	[illegible]	-2.21%	$ 9.37140	[illegible]	-4.19%
F-1	Base Use Charge	$400.80		$400.80		$ 400.80	$0.00	0.00%			
Large Volume	Demand Charge / Demand Unit	$8.40	8.9791	17.3791	8.9791	$ 17.77140	[illegible]	-2.21%	$ 9.37140	[illegible]	-4.19%
Firm Service	Commodity Charge / Dth										
	First 1,500 Dths	$1.0798	3.9672	5.0470	3.9672	$ 4.58500	0.48200	10.56%	$ 3.48520	0.48200	13.83%
	Next 2,500 Dths	$0.9222	3.9672	4.8894	3.9672	$ 4.40740	0.48200	10.94%	$ 3.48520	0.48200	13.83%
	Next 11,000 Dths	$0.5234	3.9672	4.4906	3.9672	$ 4.00860	0.48200	12.02%	$ 3.48520	0.48200	13.83%
	Over 15,000 Dths	$0.3223	3.9672	4.2895	3.9672	$ 3.80750	0.48200	12.66%	$ 3.48520	0.48200	13.83%
I-1	Base Use Charge	$400.80		$400.80		$ 400.80	$0.00	0.00%			
Interruptible Service	Commodity Charge/Dth										
	First 1,500 Dths	$1.0798	4.3336	5.4134	4.3336	$ 4.90600	0.50540	10.30%	$ 3.82820	0.50540	13.20%
	Next 2,500 Dths	$0.9222	4.3336	5.2558	4.3336	$ 4.75040	0.50540	10.64%	$ 3.82820	0.50540	13.20%
	Next 11,000 Dths	$0.5234	4.3336	4.8570	4.3336	$ 4.35160	0.50540	11.61%	$ 3.82820	0.50540	13.20%
	Over 15,000 Dths	$0.3223	4.3336	4.6559	4.3336	$ 4.15050	0.50540	12.18%	$ 3.82820	0.50540	13.20%
T-1	Customer Charge	$400.80		$400.80		$ 400.80	$0.00	0.00%			
Interruptible Transportation	Transportation Charge/Dth										
Service	First 1,500 Dths	$1.0798	0.0000	1.0798	0.0000	$ 1.07980	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Next 2,500 Dths	$0.9222	0.0000	0.9222	0.0000	$ 0.92220	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Next 11,000 Dths	$0.5234	0.0000	0.5234	0.0000	$ 0.52340	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Over 15,000 Dths	$0.3223	0.0000	0.3223	0.0000	$ 0.32230	0.00000	0.00%	$ -	0.00000	#DIV/0!
	System Capacity Charge/Dth	$1.80	0.0000	1.8000	0.0000	$ 1.80000	0.00000	0.00%	$ -	0.00000	#DIV/0!
T-2	Customer Charge	$400.80		$400.80		$ 400.80	$0.00	0.00%			
Interruptible Transportation	Demand Charge/Demand Unit	$8.40	8.9791	17.3791	8.9791	$ 17.77140	[illegible]	-2.21%	$ 9.37140	[illegible]	-4.19%
Service with Firm Backup	Transportation Charge/Dth										
	First 1,500 Dths	$1.0798	0.0000	1.0798	0.0000	$ 1.07980	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Next 2,500 Dths	$0.9222	0.0000	0.9222	0.0000	$ 0.92220	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Next 11,000 Dths	$0.5234	0.0000	0.5234	0.0000	$ 0.52340	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Over 15,000 Dths	$0.3223	0.0000	0.3223	0.0000	$ 0.32230	0.00000	0.00%	$ -	0.00000	#DIV/0!
T-3	WINTER (NOV - APR)										
Low Volume Transport	Base Use Charge/Bill	$100.20		$100.20		$ 100.20	$0.00	0.00%			
General Service	First 3,000 Therms	$0.2511	0.0000	0.25114	0.0000	$ 0.25114	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Next 2,000 Therms	$0.2292	0.0000	0.22924	0.0000	$ 0.22924	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Next 10,000 Therms	$0.2233	0.0000	0.22330	0.0000	$ 0.22330	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Over 15,000 Therms	$0.1155	0.0000	0.11553	0.0000	$ 0.11553	0.00000	0.00%	$ -	0.00000	#DIV/0!
	SUMMER (MAY - OCT)										
	Base Use Charge/Bill	$100.20		$100.20		$ 100.20	$0.00	0.00%			
	First 3,000 Therms	$0.1972	0.0000	0.19719	0.0000	$ 0.19719	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Next 2,000 Therms	$0.1565	0.0000	0.15654	0.0000	$ 0.15654	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Next 10,000 Therms	$0.1459	0.0000	0.14594	0.0000	$ 0.14594	0.00000	0.00%	$ -	0.00000	#DIV/0!
	Over 15,000 Therms	$0.1155	0.0000	0.11551	0.0000	$ 0.11551	0.00000	0.00%	$ -	0.00000	#DIV/0!
Demand Charge	Rate per Unit of Billing Demand										
	Per Dth	$8.40	8.9791	17.3791	8.9791	$ 17.77150	[illegible]	-2.21%	$ 9.37150	[illegible]	-4.19%

CHATTANOOGA GAS COM

Effective: October 1, 2021

			PGA			REFUND AND SURCHARGES						
						IMCR		ACA				
		BASE RATE	Demand	Commodity	PGA Total	Demand	Commodity	Demand	Commodity	Total Refunds and Adjustments	CUMULATIVE PGA/Refund Credits & Surcharges	BILLING RATE
R-1	WINTER (NOV - APR)											
Residential	Base Use Charge/Bill	$22.60										$22.60
General Service	Commodity Charge/Therm	$0.15465	$0.24228	$0.40523	$0.64751	(0.00947)		(0.00263)	(0.00851)	(0.02061)	$0.6269	$0.78155
Rate Codes												
101, 103, 121, 123												
	SUMMER (MAY - OCT)											
	Base Use Charge/Bill	$18.70										$18.70
	Commodity Charge/Therm	$0.15465	$0.24228	$0.40523	$0.64751	(0.00947)		(0.00263)	(0.00851)	(0.02061)	$0.6269	$0.78155
Non-Metered Gas Light Rate Code 601	18 Therm per Light per Month	$0.15465	$0.24228	$0.40523	$0.64751	(0.00947)		(0.00263)	(0.00851)	(0.02061)	$0.6269	$0.78155
R-4	WINTER (NOV - APR)											
Multi-Family	Base Use Charge/Unit	$8.30										$8.30
Housing Service	Commodity Charge/Therm	$0.29085	$0.24228	$0.40523	$0.64751	(0.00947)		(0.00263)	(0.00851)	(0.02061)	$0.6269	$0.91775
Rate Code 367												
	SUMMER (MAY - OCT)											
	Base Use Charge/Bill	$8.30										$8.30
	Commodity Charge/Therm	$0.25855	$0.24228	$0.40523	$0.64751	(0.00947)		(0.00263)	(0.00851)	(0.02061)	$0.6269	$0.88545
Air Conditioning	SUMMER (MAY - OCT)											
Rate Code 365	Flat Rate / Therm	$0.05230		$0.44187	$0.44187				(0.00851)	(0.00851)	$0.4334	$0.48566
C-1	WINTER (NOV - APR)											
Commercial & Industrial	Base Use Charge/Bill	$41.60										$41.60
General Service	Flat Rate / Therms	$0.24807	$0.24228	$0.40523	$0.64751	(0.00947)		(0.00263)	(0.00851)	(0.02061)	$0.6269	$0.87497
Rate Codes												
311, 313, 511,												
	SUMMER (MAY - OCT)											
	Base Use Charge/Bill	$35.80										$35.80
	Flat Rate / Therms	$0.19477	$0.24228	$0.40523	$0.64751	(0.00947)		(0.00263)	(0.00851)	(0.02061)	$0.6269	$0.82167
Non-Metered Gas Light												
Rate Code 602 (C-1 & C-2)	WINTER (NOV - APR)											
	18 Therm per Light per Month	$0.24807	$0.24228	$0.40523	$0.64751	(0.00947)		(0.00263)	(0.00851)	(0.02061)	$0.6269	$0.87497
	SUMMER (MAY - OCT)											
	18 Therm per Light per Month	$0.19477	$0.24228	$0.40523	$0.64751	(0.00947)		(0.00263)	(0.00851)	(0.02061)	$0.6269	$0.82167
Air Conditioning	SUMMER (MAY - OCT)											
Rate C 312, 348, 548, 512	Flat Rate / Therm	$0.05230		$0.44187	$0.44187				(0.00851)	(0.00851)	$0.4334	$0.48566
C-2												
Medium Commercial	WINTER (NOV - APR)											
And Industrial General	Base Use Charge/Bill	$100.20										$100.20
Service	First 3,000 Therms	$0.25114		$0.40523	$0.40523				(0.00851)	(0.00851)	$0.39672	$0.64786
Rate Code 347, 547	Next 2,000 Therms	$0.22924		$0.40523	$0.40523				(0.00851)	(0.00851)	$0.39672	$0.62596
	Next 10,000 Therms	$0.22330		$0.40523	$0.40523				(0.00851)	(0.00851)	$0.39672	$0.62002
	Over 15,000 Therms	$0.11553		$0.40523	$0.40523				(0.00851)	(0.00851)	$0.39672	$0.51225
	SUMMER (MAY - OCT)											
	Base Use Charge/Bill	$100.20										$100.20
	First 3,000 Therms	$0.19719		$0.40523	$0.40523				(0.00851)	(0.00851)	$0.39672	$0.59391

	Next 2,000 Therms	$0.15654		$0.40523	$0.4[illegible]			(0.00851)	(0.00851)	$0.39672	[illegible].55326
	Next 10,000 Therms	$0.14594		$0.40523	$0[illegible]			(0.00851)	(0.00851)	$0.39672	[illegible]4266
	Over 15,000 Therms	$0.11551		$0.40523	$0.4[illegible]			(0.00851)	(0.00851)	$0.39672	[illegible].51223
Air Conditioning	SUMMER (MAY - OCT)										
	Flat Rate / Therm	$0.05230		$0.44187	$0.44187			(0.00851)	(0.00851)	$0.4334	$0.48566
Demand Charge	Rate per Unit of Billing Demand										
	Per Dth	$8.40	$9.45760		$9.45760	(0.3763)	(0.1022)		(0.4785)	$8.9791	$11.8371
F-1	Base Use Charge	$400.80									$400.80
Large Volume	Demand Charge / Demand Unit	$8.40	$9.45760		$9.45760	(0.3763)	(0.1022)		(0.4785)	$8.9791	$17.3791
Firm Service	Commodity Charge / Dth										
	First 1,500 Dths	$1.07980		$4.05230	$4.05230			(0.08510)	(0.0851)	$3.9672	$5.0470
	Next 2,500 Dths	$0.92220		$4.05230	$4.05230			(0.08510)	(0.0851)	$3.9672	$4.8894
	Next 11,000 Dths	$0.52340		$4.05230	$4.05230			(0.08510)	(0.0851)	$3.9672	$4.4906
	Over 15,000 Dths	$0.32230		$4.05230	$4.05230			(0.08510)	(0.0851)	$3.9672	$4.2895
I-1	Base Use Charge	$400.80									$400.80
Interruptible Service	Commodity Charge/Dth										
	First 1,500 Dths	$1.07980		$4.4187	$4.4187			(0.0851)	(0.0851)	$4.3336	$5.4134
	Next 2,500 Dths	$0.92220		$4.4187	$4.4187			(0.0851)	(0.0851)	$4.3336	$5.2558
	Next 11,000 Dths	$0.52340		$4.4187	$4.4187			(0.0851)	(0.0851)	$4.3336	$4.8570
	Over 15,000 Dths	$0.32230		$4.4187	$4.4187			(0.0851)	(0.0851)	$4.3336	$4.6559
T-1	Customer Charge	$400.80									$400.80
Interruptible Transportation	Transportation Charge/Dth										
Service	First 1,500 Dths	$1.07980	$0.00000	$0.00000	$0.00000					$0.0000	$1.0798
	Next 2,500 Dths	$0.92220	$0.00000	$0.00000	$0.00000					$0.0000	$0.9222
	Next 11,000 Dths	$0.52340	$0.00000	$0.00000	$0.00000					$0.0000	$0.5234
	Over 15,000 Dths	$0.32230	$0.00000	$0.00000	$0.00000					$0.0000	$0.3223
	System Capacity Charge/Dth	$1.8000	$0.00000	$0.00000	$0.00000					$0.0000	$1.8000
T-2	Customer Charge	$400.80									$400.80
Interruptible Transportation	Demand Charge/Demand Unit	$8.400	$9.4576		$9.4576	(0.3763)	(0.1022)		(0.4785)	$8.9791	$17.3791
Service with Firm Backup	Transportation Charge/Dth										
	First 1,500 Dths	$1.0798								$0.0000	$1.0798
	Next 2,500 Dths	$0.9222								$0.0000	$0.9222
	Next 11,000 Dths	$0.5234								$0.0000	$0.5234
	Over 15,000 Dths	$0.3223								$0.0000	$0.3223
T-3	WINTER (NOV - APR)										
Low Volume Transport	Base Use Charge/Bill	$100.20									$100.20
General Service	First 3,000 Therms	$0.25114								$0.0000	$0.25114
	Next 2,000 Therms	$0.22924								$0.0000	$0.22924
	Next 10,000 Therms	$0.22330								$0.0000	$0.22330
	Over 15,000 Therms	$0.11553								$0.0000	$0.11553
	SUMMER (MAY - OCT)										
	Base Use Charge/Bill	$100.20									$100.20
	First 3,000 Therms	$0.19719								$0.0000	$0.19719
	Next 2,000 Therms	$0.15654								$0.0000	$0.15654
	Next 10,000 Therms	$0.14594								$0.0000	$0.14594
	Over 15,000 Therms	$0.11551								$0.0000	$0.11551
Demand Charge	Rate per Unit of Billing Demand										
	Per Dth	$8.40	$9.4576		$9.4576	(0.3763)	(0.1022)		(0.4785)	$8.9791	$17.3791

CHATTANOOGA GAS COMPANY
COMPUTATION OF CURRENT COST OF GAS

Maximum Daily Deliveries

Southern Natural Gas			
		Contract #	Daily Dth
	FT	FSNG130	5,105
	FT	FSNG130	1,246
	FT	FSNG130	2,124
	FT	FSNG130	3,788
	FT	FSNG130	523
	FT	FSNG130	436
Total			13,222
	FTNN	FSNG130	14,346
Total SNG			27,568
Tennessee Gas Pipeline			
		Contract #	Daily Dth
	FT-A	48082	1,519
	FT-A	48082	1,034
	FT-A	48082	595
	FT-A	48082	4,930
	FT-A	48082	695
	FT-A	48082	450
	FT-A	48082	1,403
	FT-A	48082	1,915
	FT-A	48082	2,401
	FT-A	48082	451
	FT-A	48082	22
	FT-A	48082	1,858
	FT-A	48082	7,148
	FT-A	48082	13,398
			37,819
East Tennessee Natural Gas Co.			
	FT-A	410203	2,472
	FT-A	410203	10,528
	FT-A	410203	20,439
	FT-A	410203	3,012
	FT-A	410203	4,899
			41,350
(Capacity Release from Oglethorpe Power	FT-A (Murry)	410455	25,000
			66,350
Total Pipeline			131,737

Total Pipeline to City Gate	Dth
East Tennessee	66,350
Southern Natural	27,568
	93,918
LNG Max Vaporization	70,000
	163,918
Design Day Capacity Needed	151,828