

# TENNESSEE PUBLIC UTILITY COMMISSION

Kelly Cashman-Grams  
General Counsel  
(615) 770-6856



Andrew Jackson State Office Bldg.  
502 Deaderick Street, 4<sup>th</sup> Floor  
Nashville, TN 37243-0001

June 3, 2022

Electronically Filed in TPUC Docket  
Room on June 3, 2022 at 1:45 p.m.

*Via Email to [karen.stachowski@ag.tn.gov](mailto:karen.stachowski@ag.tn.gov)*

Ms. Karen Stachowski  
Senior Assistant Attorney General  
Office of Tennessee Attorney General and Reporter  
Financial Division, Consumer Advocate Unit  
P.O. Box 20207  
Nashville, Tennessee 37202


RE: Supplemental Response to Request for Records under Tenn. Code  
Ann. § 65-4-118; Docket Nos. 21-00099, 21-00100, and 21-00101

Dear Ms. Stachowski:

In follow-up to my response letter of May 25, 2022, I am forwarding the March 2022 reports provided to the Commission by Piedmont Natural Gas Company, Inc., Chattanooga Gas Company, and Atmos Energy Corporation. The attached documents do not contain confidential information and, as such, will also be placed in the docket file.

An electronic copy of this letter is being sent to opposing counsel of record and the utility company representatives below. Should you have any questions concerning this information, please do not hesitate to contact me.

**FOR THE TENNESSEE PUBLIC UTILITY COMMISSION:**

  
\_\_\_\_\_  
Kelly Cashman Grams, General Counsel

cc: TPUC Docket Nos. 21-00099, 21-00100, and 21-00101  
[paul.davidson@wallerlaw.com](mailto:paul.davidson@wallerlaw.com)  
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May 31, 2022

Ms. Patsy Fulton  
Utility Rate Division  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

Ms. Fulton,

Please find enclosed our Form PSC – 3.03 reports for March 2022. The support material for Customer Count, Volumes, Plant-in-Service, Trial Balance, Labor report, and ACA Factor calculation has been included.

Please don't hesitate to contact me with any questions/comments.

Thank you,

*Chrissy Buckner*

Chrissy Buckner  
Rate Analyst, Rates & Regulatory Affairs  
Atmos Energy Corporation  
(214) 303-9103 direct  
[Chrissy.Buckner@atmosenergy.com](mailto:Chrissy.Buckner@atmosenergy.com)

# Atmos Energy Corporation

## AND INVESTMENTS-GAS COMPANIES March-22

| ITEM<br><br>(A)                     | Month-to-Date |            | Year-to-Date |            | 12 Months-to-Date |             |
|-------------------------------------|---------------|------------|--------------|------------|-------------------|-------------|
|                                     | This Year     | Last Year  | This Year    | Last Year  | This Year         | Last Year   |
|                                     | (b)           | 0          | 0            | (e)        | (f)               | (g)         |
| 1 Residential Sales.....            | (1,120,243)   | 14,004,487 | 56,733,223   | 39,732,292 | 148,611,304       | 109,739,436 |
| 2 Commercial & Industrial Sales...  | 0             | 0          | 0            | 0          | 0                 | 0           |
| 3 Other Sales.....                  | (1,249,911)   | 1,083,808  | 1,491,954    | 2,474,412  | 10,891,046        | 11,830,750  |
| 5 Total Operating Revenues          | (2,370,154)   | 15,088,294 | 58,225,177   | 42,206,704 | 159,502,350       | 121,570,185 |
| 6 Production.....                   | (157,659)     | 7,262,567  | 39,806,232   | 20,997,764 | 85,631,410        | 48,717,410  |
| 7 Storage, Trans. & Dist.-Oper....  | 326,256       | 787,121    | 1,871,180    | 2,282,535  | 9,274,182         | 9,751,210   |
| 8 Storage, Trans. & Dist.-Mtnc....  | 903           | 20,621     | 26,293       | 36,234     | 228,466           | 179,087     |
| 9 Customer Accounts Expense.        | 27,157        | 382,824    | 724,043      | 749,311    | 2,658,150         | 2,832,759   |
| 10 Sales Expense.....               | 10,879        | 55,126     | 70,108       | 117,537    | 365,289           | 416,527     |
| 11 Adm. & Gen'l. Expense.....       | 7,661         | 878,905    | 1,136,832    | 1,654,399  | 9,138,569         | 8,040,620   |
| 12 Deprn. & Amort. Expense.....     | 0             | 1,297,836  | 2,670,179    | 2,584,586  | 14,605,495        | 14,184,643  |
| 13 Taxes Other Than Income Taxes... | 0             | 765,138    | 1,554,844    | 1,520,395  | 7,252,664         | 7,165,812   |
| 14 Income Taxes.....                | (725,476)     | 821,865    | 2,733,365    | 2,954,274  | 6,934,113         | 6,606,308   |
| 15 Total Operating Expenses.....    | (510,280)     | 12,272,003 | 50,593,075   | 32,897,034 | 136,088,338       | 97,894,376  |
| 16 Net Operating Income.....        | (1,859,874)   | 2,816,291  | 7,632,102    | 9,309,670  | 23,414,012        | 23,675,809  |
| 17 Other Income.....                | (151,632)     | 95,578     | 413,169      | 169,495    | 2,497,252         | 2,302,308   |
| 18 Misc. Income Deductions.....     | 38,265        | 19,165     | 34,133       | 50,343     | 1,552,514         | 702,319     |
| 19 Interest Charges.....            | 633           | 569,878    | 285,864      | 1,079,199  | 4,760,960         | 6,604,479   |
| 20 Net Income.....                  | (2,050,404)   | 2,322,825  | 7,725,273    | 8,349,624  | 19,597,790        | 18,671,319  |

| Selected Balance Sheet Items *<br>net income of very significant, known changes c | Co. Balance at Month-End |                 | Average 12 Months-to-Date |                 |
|---|--------------------------|-----------------|---------------------------|-----------------|
|   | This Year                | Last Year       | This Year                 | Last Year       |
|   | (h)                      | (i)             | (j)                       | (k)             |
| 21 Utility Plant in Service.....  | 766,939,391              | 723,485,998     | 748,612,523               | 696,909,505     |
| 22 Construction Work in Progress....  | 17,909,763               | 11,646,928      | 15,249,509                | 16,579,015      |
| 23 Acquisition Adjustments, Net....   | 1,537,589                | 1,628,035       | 1,575,275                 | 1,673,258       |
| 24 Property Held for Future Use.....  | 0                        | 0               | 0                         | 0               |
| 25 Depreciation.....  | 242,399,365              | 230,585,789     | 237,523,456               | 226,278,417     |
| 26 Materials and Supplies.....  | 5,305,352                | 1,079,530       | 5,942,637                 | 3,626,518       |
| 27 Unamortized ITC.....   | 0                        | 0               | 0                         | 0               |
| 28 Deferred Federal Income Tax.....   | 36,296,330               | 26,862,863      | 31,516,555                | 41,055,967      |
| 29 Contributions in aid of Const....  | 0                        | 0               | 0                         | 0               |
| 30 Customer Advances for Const.....   | 20,280                   | 20,280          | 20,280                    | 20,280          |
| 31 Preferred & Preference Stock....   | 0                        | 0               | 0                         | 0               |
| 32 Common Stock.....  | 686,112                  | 0               | 665,219                   | 0               |
| 33 Premium on Cap. Stk. & Other Cap.  | 5,471,528,857            | 0               | 5,088,834,382             | 0               |
| 34 Retained Earnings.....   | (4,577,579,332)          | (3,569,020,040) | (4,169,242,389)           | (3,253,161,887) |
| 35 Long-Term Debt.....  | (7,957,335,373)          | 159,348,272     | (7,635,880,182)           | 156,682,711     |

March-22

| Type of Customer<br>(a) | Number Billed at the End of Period |                  |
|-------------------------|------------------------------------|------------------|
|                         | This Year<br>(b)                   | Last Year<br>(c) |
| 36. Residential.....    | 140,011                            | 137,677          |
| 37. Commercial.....     | 17,948                             | 17,686           |
| 38. Industrial Firm.... | 342                                | 341              |
| 39. Interruptible.....  | 12                                 | 13               |
| 40. Other.....          | 798                                | 852              |
|                         | 159,111                            | 156,569          |

#### INSTRUCTIONS

1. This report is required of all gas companies which had operating revenues for the preceding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory notate the amount and explain the occasioning facts under "Remarks".
3. List the type of other customers in the customer service data section under "Remarks".

#### REMARKS

I certify that to the best of my knowledge and belief this is a true and correct report.

Chrissy Buckner  
(Signed)

May 31, 2022

Rates & Regulatory Affairs  
Atmos Energy Corporation  
5420 LBJ Freeway, Suite 1600  
Dallas, TX 75240

ATMOS ENERGY CORPORATION  
TENNESSEE SUPPLEMENTAL FINANCIAL DATA  
TO THE TENNESSEE PUBLIC UTILITY COMMISSION 3.03 FOR  
March-22

| <u>Line No.</u> |  | Average for 12<br>Months to Date |             |
|-----------------|--|----------------------------------|-------------|
| 1.              | Gas plant in service   | 748,612,523                      |             |
| 2.              | Construction work in progress                                  | 15,249,509                       |             |
| 3.              | Materials and supplies/Storage gas                             | 5,942,637                        | 3,626,518   |
| 4.              | Working capital  | 0                                | 0           |
| 5.              | Net elimination of intercompany leased property                | 2,887,279                        | 3,145,769   |
| 6.              | Unamortized Maryland Way Gain                                  | 0                                | 0           |
| 7.              | Total (L1 thru L6)   | 772,691,948                      | 720,260,807 |
|                 | <u>Deductions:</u>   |                                  |             |
| 8.              | Depreciation reserve   | 237,523,456                      | 226,278,417 |
| 9.              | Unpaid for portion of materials and supplies                   | 0                                | 0           |
| 10.             | Customer deposits (a/c 235)                                    | 979,757                          | 1,049,205   |
| 11.             | Contributions and advances in aid of construction              | 20,280                           | 20,280      |
| 12.             | Accumulated deferred tax-accelerated depreciation              | 31,516,555                       | 41,055,967  |
| 13.             | Unamortized investment tax credit-pre 1971 (a/c254102)         | 0                                | 0           |
| 14.             | Total (L8 thru L13)  | 270,040,048                      | 268,403,870 |
| 15.             | Rate Base (L7-L14)   | 502,651,900                      | 451,856,937 |
| 16.             | Net Operating Income   | 23,414,012                       | 23,675,809  |
| 17.             | Accrued interest on customer deposits                          | (31,842)                         | (34,099)    |
| 18.             | Allowance for funds used during construction                   | 0                                | 0           |
| 19.             | Gain on sale of Maryland Way Property                          | 0                                | 0           |
| 20.             | Elimination of leased property: Decreased rent                 | 801,089                          | 766,149     |
| 21.             | Elimination of leased property: Increased depreciation expense | (236,533)                        | (231,171)   |
| 22.             | Elimination of leased property: Tax effect                     | (221,476)                        | (209,871)   |
| 23.             | Total (L16 thru L22)   | 23,725,250                       | 23,966,817  |
| 24.             | Rate of Return (L23 by L15)                                    | 4.72%                            |             |

CONTINUING SURVEILLANCE CONSIDERATIONS. Estimate the effect on net income of very significant, known changes occurring within the period covered by this report which are not fully reflected in the revenue and expense amounts shown in the report.



2207 Olan Mills Drive  
Chattanooga, TN 37421  
800-427-5463

Sunday, May 29, 2022

Mr. David Foster  
Deputy Chief—Utilities Division  
Tennessee Public Utilities Commission  
502 Deaderick Street, 4th Floor  
Nashville, TN 37243

Dear Mr. Foster:

Enclosed are the following reports for March 2022, submitted on behalf of Chattanooga Gas Company:

- Chattanooga Gas Company Summary of Income Statement
- Monthly Report of Tennessee Revenues, Expenses, and Investments
- Sale of Natural Gas to Ultimate Consumers (summary)
- Rate of Return Computed in Accordance with Dockets 18-00017, 20-00049, and 21-00048
- March 2022 Incremental Gas Report

If you have any questions, please call me at (404) 584-3292.

Sincerely,

Tiffani Weems  
Supervisor, Regulatory Accounting and Reporting

Enclosure (1)  
cc: David Weaver  
Paul Leath  
Archie Hickerson  
Bryan Batson  
Terra Allen, Tennessee Consumer Advocate  
Gary Tucker

**Chattanooga Gas Company Summary of Income Statement for PSC 3.03 Reporting to TPUC**

| 2022-03-31                                      | Current Month    | Current Mth LY   | Fiscal YTD        | Fiscal YTD LY     | 12 MTD            | 12 MTD LY         |
|---|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Residential Sales Line 1</b>                 | <b>4,542,586</b> | <b>3,163,596</b> | <b>19,751,565</b> | <b>14,594,590</b> | <b>42,940,752</b> | <b>34,408,913</b> |
| <b>Commercial &amp; Industrial Line 2</b>       | <b>3,817,863</b> | <b>3,000,900</b> | <b>16,855,372</b> | <b>11,333,958</b> | <b>40,104,374</b> | <b>28,008,536</b> |
| <b>Other Sales Line 3</b>                       | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>Sales for Resale Line 4</b>                  | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>Other Operating Revenues Line 5</b>          | <b>2,164,135</b> | <b>1,524,605</b> | <b>5,489,491</b>  | <b>4,605,970</b>  | <b>17,396,033</b> | <b>14,088,498</b> |
| Cost of Sales                                   | 5,267,581        | 3,208,842        | 24,303,022        | 15,127,332        | 50,436,774        | 33,799,462        |
| Outside Services - LNG Storage                  | 625              | 690              | 14,884            | 1,067             | 102,053           | 20,301            |
| LNG Operation                                   | 8,416            | 25,810           | 29,176            | 66,060            | 183,572           | 202,885           |
| LNG Fuel  | 0                | 0                | 0                 | 0                 | 0                 | 0                 |
| LNG Gas Losses                                  | 0                | 0                | 0                 | 0                 | 0                 | 0                 |
| LNG Storage                                     | 0                | 0                | 0                 | 0                 | 0                 | 0                 |
| Outside Svc-LNG Storage Maint                   | 4,497            | 0                | 5,740             | (8,151)           | 34,253            | 70,692            |
| LNG Fuel  | 0                | 0                | 0                 | 0                 | 0                 | 0                 |
| Maintenance of Gas Holders                      | 0                | 0                | 0                 | 0                 | 152,616           | 117,364           |
| LNG Mnt Purification Equip                      | 0                | 6,911            | 0                 | 11,724            | 10,687            | 13,483            |
| LNG Maint Liquefaction Equip                    | 3,916            | 512              | 3,916             | (10,448)          | 705,233           | 957,249           |
| LNG Mnt- of Vaporizing Equip                    | 0                | 0                | 5,913             | 1,033             | 25,521            | 8,747             |
| LNG Mnt- of Compressor Equip                    | 4,104            | 7,270            | 13,953            | 12,181            | 89,930            | 53,032            |
| LNG Mnt-Other Equip                             | 0                | 3,429            | 154               | 13,717            | 97,357            | 77,172            |
| LNG Storage Maint-Mat Mgt                       | 0                | 0                | 0                 | 0                 | 0                 | 0                 |
| <b>Total Purchased Gas Line 7</b>               | <b>5,289,138</b> | <b>3,253,463</b> | <b>24,376,758</b> | <b>15,214,515</b> | <b>51,837,995</b> | <b>35,320,387</b> |
| Distribution Expenses - Operation               | <u>278,095</u>   | <u>264,979</u>   | <u>722,420</u>    | <u>730,562</u>    | <u>2,931,621</u>  | <u>2,854,994</u>  |
| <b>Total Dist. Operation Line 8</b>             | <b>278,095</b>   | <b>264,979</b>   | <b>722,420</b>    | <b>730,562</b>    | <b>2,931,621</b>  | <b>2,854,994</b>  |
| Distribution Expense-Maintenance                | <u>141,628</u>   | <u>137,364</u>   | <u>426,755</u>    | <u>369,053</u>    | <u>1,720,405</u>  | <u>1,479,594</u>  |
| <b>Total Dist. Maintenance Line 9</b>           | <b>141,628</b>   | <b>137,364</b>   | <b>426,755</b>    | <b>369,053</b>    | <b>1,720,405</b>  | <b>1,479,594</b>  |
| Customer Accounts Expenses                      | 49,402           | 31,463           | 154,083           | 109,274           | 403,013           | 397,140           |
| Customer Service Expenses                       | 0                | 0                | 0                 | 0                 | 0                 | 0                 |
| <b>Total Customer Accounts Line 10</b>          | <b>49,402</b>    | <b>31,463</b>    | <b>154,083</b>    | <b>109,274</b>    | <b>403,013</b>    | <b>397,140</b>    |
| Sales Promotion Expenses                        | <u>29,939</u>    | <u>47,599</u>    | <u>10,671</u>     | <u>88,022</u>     | <u>736,194</u>    | <u>734,898</u>    |
| <b>Total Sales Expense Line 11</b>              | <b>29,939</b>    | <b>47,599</b>    | <b>10,671</b>     | <b>88,022</b>     | <b>736,194</b>    | <b>734,898</b>    |
| Administrative and General Expenses             | 1,020,637        | 769,538          | 3,085,656         | 2,416,974         | 9,467,498         | 7,687,369         |
| Administrative and General Expenses-Maintenance | <u>7,801</u>     | <u>8,841</u>     | <u>32,377</u>     | <u>19,771</u>     | <u>120,856</u>    | <u>113,322</u>    |
| <b>Total Admin. &amp; General Line 12</b>       | <b>1,028,438</b> | <b>778,379</b>   | <b>3,118,033</b>  | <b>2,436,745</b>  | <b>9,588,354</b>  | <b>7,800,691</b>  |
| Intercompany Billing                            | <u>46</u>        | <u>0</u>         | <u>46</u>         | <u>0</u>          | <u>(1,853)</u>    | <u>101,655</u>    |
| <b>Total Intercompany Billing Line 13</b>       | <b>46</b>        | <b>0</b>         | <b>46</b>         | <b>0</b>          | <b>(1,853)</b>    | <b>101,655</b>    |
| Allocated Costs                                 | <u>868,793</u>   | <u>715,471</u>   | <u>2,383,321</u>  | <u>2,053,388</u>  | <u>7,815,863</u>  | <u>7,789,528</u>  |
| <b>Total Shared Service Alloc. Line 14</b>      | <b>868,793</b>   | <b>715,471</b>   | <b>2,383,321</b>  | <b>2,053,388</b>  | <b>7,815,863</b>  | <b>7,789,528</b>  |
| Depreciation and Amortization                   | 784,179          | 733,377          | 2,349,849         | 2,188,186         | 9,183,956         | 8,594,687         |
| Less Acquisition Adjustment (a/c 426100)        | <u>0</u>         | <u>0</u>         | <u>0</u>          | <u>0</u>          | <u>0</u>          | <u>0</u>          |
| <b>Total Depr. &amp; Amort. Line 15</b>         | <b>784,179</b>   | <b>733,377</b>   | <b>2,349,849</b>  | <b>2,188,186</b>  | <b>9,183,956</b>  | <b>8,594,687</b>  |
| Taxes Other Than Income                         | <u>361,178</u>   | <u>301,457</u>   | <u>1,075,601</u>  | <u>901,758</u>    | <u>3,699,623</u>  | <u>3,733,367</u>  |
| <b>Total Other Taxes Line 16</b>                | <b>361,178</b>   | <b>301,457</b>   | <b>1,075,601</b>  | <b>901,758</b>    | <b>3,699,623</b>  | <b>3,733,367</b>  |
| Income Taxes                                    | <u>348,925</u>   | <u>(73,217)</u>  | <u>1,676,411</u>  | <u>1,040,253</u>  | <u>1,584,094</u>  | <u>63,723</u>     |
| <b>Total Income Taxes Line 17</b>               | <b>348,925</b>   | <b>(73,217)</b>  | <b>1,676,411</b>  | <b>1,040,253</b>  | <b>1,584,094</b>  | <b>63,723</b>     |
| <b>Total Operating Expenses Line 18</b>         | <b>9,179,760</b> | <b>6,190,336</b> | <b>36,293,945</b> | <b>25,131,756</b> | <b>89,499,265</b> | <b>68,870,664</b> |
| Other Income                                    | <u>141,988</u>   | <u>118,588</u>   | <u>428,265</u>    | <u>341,801</u>    | <u>1,671,707</u>  | <u>1,779,884</u>  |
| <b>Total Other Income Line 20</b>               | <b>141,988</b>   | <b>118,588</b>   | <b>428,265</b>    | <b>341,801</b>    | <b>1,671,707</b>  | <b>1,779,884</b>  |
| Gain/Loss sale of Fixed Asset                   | <u>0</u>         | <u>0</u>         | <u>0</u>          | <u>0</u>          | <u>0</u>          | <u>0</u>          |
| <b>Total Misc. Inc. Ded. Line 21</b>            | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| Fixed Charges - Other Interest Expense          | 381,895          | 347,760          | 1,135,106         | 1,083,007         | 4,142,299         | 4,130,287         |
| Fixed Charges - Allowance for Funds -Debt       | <u>(32,128)</u>  | <u>(20,238)</u>  | <u>(86,196)</u>   | <u>(47,036)</u>   | <u>(283,953)</u>  | <u>(161,412)</u>  |
| <b>Total Fixed Charges Line 22</b>              | <b>349,767</b>   | <b>327,523</b>   | <b>1,048,911</b>  | <b>1,035,971</b>  | <b>3,858,346</b>  | <b>3,968,876</b>  |
| <b>Net Income</b>                               | <b>1,137,045</b> | <b>1,289,831</b> | <b>5,181,838</b>  | <b>4,708,593</b>  | <b>8,755,255</b>  | <b>5,446,291</b>  |

**MONTHLY REPORT OF TENNESSEE REVENUES, EXPENSES  
AND INVESTMENTS - GAS COMPANIES**

Company Name Chattanooga Gas Company  
End of Month 2022-03-31

| Item<br>(a)   | Amount for This Month |                  | Year-To-Date     |                  | 12 Months-To-Date |                  |
|---|-----------------------|------------------|------------------|------------------|-------------------|------------------|
|   | This Year<br>(b)      | Last Year<br>(c) | This Year<br>(d) | Last Year<br>(e) | This Year<br>(f)  | Last Year<br>(g) |
| <b>Operating Revenues</b>                           |                       |                  |                  |                  |                   |                  |
| 1. Residential Sales . . . . .                      | 4,542,586             | 3,163,596        | 19,751,565       | 14,594,590       | 42,940,752        | 34,408,913       |
| 2. Commercial & Industrial Sales . . . . .          | 3,817,863             | 3,000,900        | 16,855,372       | 11,333,958       | 40,104,374        | 28,008,536       |
| 3. Other Sales . . . . .                            | -                     | -                | -                | -                | -                 | -                |
| 4. Sales For Resale . . . . .                       | -                     | -                | -                | -                | -                 | -                |
| 5. Other Operating Revenues . . . . .               | 2,164,135             | 1,524,605        | 5,489,491        | 4,605,970        | 17,396,033        | 14,088,498       |
| 6. Total Operating Revenues (Items 1-5) . . . . .   | 10,524,584            | 7,689,102        | 42,096,428       | 30,534,519       | 100,441,160       | 76,505,947       |
| <b>Operating Expenses</b>                           |                       |                  |                  |                  |                   |                  |
| 7. Purchased Gas . . . . .                          | 5,289,138             | 3,253,463        | 24,376,758       | 15,214,515       | 51,837,995        | 35,320,387       |
| 8. Distribution Expense - Operation . . . . .       | 278,095               | 264,979          | 722,420          | 730,562          | 2,931,621         | 2,854,994        |
| 9. Distribution Expense - Maintenance . . . . .     | 141,628               | 137,364          | 426,755          | 369,053          | 1,720,405         | 1,479,594        |
| 10. Customer Accounts Expense . . . . .             | 49,402                | 31,463           | 154,083          | 109,274          | 403,013           | 397,140          |
| 11. Sales Expense . . . . .                         | 29,939                | 47,599           | 10,671           | 88,022           | 736,194           | 734,898          |
| 12. Administrative and General Expense . . . . .    | 1,028,438             | 778,379          | 3,118,033        | 2,436,745        | 9,588,354         | 7,800,691        |
| 13. Intercompany Billing . . . . .                  | 46                    | -                | 46               | -                | (1,853)           | 101,655          |
| 14. Shared Service Allocation . . . . .             | 868,793               | 715,471          | 2,383,321        | 2,053,388        | 7,815,863         | 7,789,528        |
| 15. Depreciation and Amortization Expense . . . . . | 784,179               | 733,377          | 2,349,849        | 2,188,186        | 9,183,956         | 8,594,687        |
| 16. Taxes Other Than Income Taxes . . . . .         | 361,178               | 301,457          | 1,075,601        | 901,758          | 3,699,623         | 3,733,367        |
| 17. Income Taxes . . . . .                          | 348,925               | (73,217)         | 1,676,411        | 1,040,253        | 1,584,094         | 63,723           |
| 18. Total Operating Expenses (Items 7-16) . . . . . | 9,179,760             | 6,190,336        | 36,293,945       | 25,131,756       | 89,499,265        | 68,870,664       |
| 19. Net operating Income (Item 6 less 17) . . . . . | 1,344,824             | 1,498,766        | 5,802,483        | 5,402,763        | 10,941,894        | 7,635,283        |
| 20. Other Income . . . . .                          | 141,988               | 118,588          | 428,265          | 341,801          | 1,671,707         | 1,779,884        |
| 21. Miscellaneous Income Deductions . . . . .       | -                     | -                | -                | -                | -                 | -                |
| 22. Fixed Charges . . . . .                         | 349,767               | 327,523          | 1,048,911        | 1,035,971        | 3,858,346         | 3,968,876        |
| 23. Net Income . . . . .                            | 1,137,045             | 1,289,831        | 5,181,838        | 4,708,593        | 8,755,255         | 5,446,291        |

| Selected Balance Sheet Items                             | Balance at End of Month |                  | Average for 12 Months-To-Date |                  |
|--|-------------------------|------------------|-------------------------------|------------------|
|  | This Year<br>(h)        | Last Year<br>(i) | This Year<br>(j)              | Last Year<br>(k) |
| 24. Utility Plant in Service . . . . .                   | 383,135,532             | 361,917,559      | 371,987,884                   | 352,470,764      |
| 25. Construction Work in Progress . . . . .              | 23,497,684              | 13,169,866       | 15,874,977                    | 12,339,319       |
| 26. Utility Plant Acquisition Adjustment . . . . .       | -                       | -                | -                             | -                |
| 27. Property Held for Future Use . . . . .               | -                       | -                | -                             | -                |
| 28. Accumulated Depreciation and Amortization . . . . .  | 145,346,892             | 140,174,827      | 142,387,007                   | 137,267,781      |
| 29. Material, Supplies & Gas Stored . . . . .            | 6,650,004               | 4,406,207        | 10,003,066                    | 7,528,001        |
| 30. Unamortized Investment Credit . . . . .              | -                       | -                | -                             | -                |
| 31. Deferred Income Tax . . . . .                        | 47,154,668              | 44,710,594       | 45,707,151                    | 45,188,251       |
| 32. Contributions in Aid of Construction . . . . .       | (0)                     | (0)              | (0)                           | (0)              |
| 33. Customer Advances for Construction . . . . .         | -                       | -                | -                             | -                |
| 34. Preferred Stock . . . . .                            | -                       | -                | -                             | -                |
| 35. Common Stock . . . . .                               | 10,000                  | 10,000           | 10,000                        | 10,000           |
| 36. Premium on Capital Stock and Other Capital . . . . . | 104,347,393             | 93,551,690       | 96,997,147                    | 88,074,413       |
| 37. Retained Earnings . . . . .                          | 19,803,897              | 16,938,597       | 16,451,347                    | 14,107,903       |
| 38. Other Comprehensive Income . . . . .                 | (2,224,686)             | (3,698,421)      | (3,203,114)                   | (3,758,984)      |
| 39. Retained Earnings . . . . .                          | (2,363,278)             | (2,363,278)      | (2,363,278)                   | (2,363,278)      |
| 40. Long Term Debt . . . . .                             | 105,080,328             | 91,816,182       | 95,897,458                    | 85,880,526       |
| 41. ACA Balance - Demand . . . . .                       | (3,146,308)             | (1,617,729)      | (495,081)                     | 156,180          |
| 42. ACA Balance - Commodity . . . . .                    | 1,307,092               | (988,528)        | 554,903                       | (2,348,057)      |



**TENNESSEE PUBLIC UTILITY COMMISSIONS**  
**SALES OF NATURAL GAS TO ULTIMATE CONSUMERS IN TENNESSEE**

Company CHATTANOOGA GAS COMPANY

Address 2207 Olan Mills Drive  
CHATTANOOGA, TN 37421

Report Month and Year 2022-03-31

If resubmission, insert "X" ☐

Natural gas sold directly to ultimate consumers in Tennessee

|                  | Quantity<br>DT | (Dollars) | Number of<br>Customers at<br>End of Month |
|------------------|----------------|-----------|---|
| Residential..... | 368,464        | 4,542,586 | 60,903                                    |
| Commercial.....  | 401,344        | 3,545,236 | 8,542                                     |
| Industrial.....  | 732,496        | 1,849,739 | 254                                       |
| Other.....       | 0              | -         | -   |
| TOTAL.....       | 1,502,303      | 9,937,560 | 69,699                                    |

Name and title of person to be contacted regarding this report

Tiffani Weems--Supervisor, Regulatory Reporting

Phone No. 404-584-3292

CERTIFICATION: I certify that the information provided herein and appended  
hereto is true and accurate to the best of my knowledge.

Name: Tiffani Weems Title: Supv, Regulatory Reporting

Signature: \_\_\_\_\_ Date: May 29, 2022

**Chattanooga Gas Company**  
**Rate of Return Computed in Accordance with Dockets 18-00017, 20-00049 & 21-00048**  
**Twelve Months Ending March 31, 2022**

| Line No. | Description                                       | Amount                  |
|----------|---|-------------------------|
| (a)      | (b)   | (c)                     |
|          | <b>Additions</b>                                  |                         |
| 1        | Utility Plant (1)                                 | \$ 376,668,398          |
| 2        | Construction Work In Progress (1)                 | 18,773,643              |
| 3        | 2019 Deficiency, net of ADITs                     | 393,976                 |
| 4        | 2020 Deficient, net of ADITs                      | 4,568,604               |
| 5        | LNG Deferred Maint                                | 385,475                 |
| 6        | Incremental ARM Reg Asset, net of ADITs           | -                       |
| 7        | Prepaid Pension Cash Contributions, net           | 446,141                 |
| 8        | Other Post Retirement Benefits                    | -                       |
| 9        | Materials & Supplies & Gas Stored                 | 10,003,066              |
| 10       | Working Capital                                   | 1,260,287               |
| 11       | <b>Total Additions</b>                            | <b>\$ 412,499,590</b>   |
|          | <b>Deductions</b>                                 |                         |
| 12       | Accumulated Depreciation (1)                      | \$ (144,812,091)        |
| 13       | Accumulated Deferred Income Tax (1) (2)           | (46,314,028)            |
| 14       | Deferred Tax Cuts & Jobs Act Regulatory Liability | (248,326)               |
| 15       | Customer Deposits                                 | (1,821,658)             |
| 16       | Contribution In Aid Of Construction               | -                       |
| 17       | Customer Advances For Construction                | -                       |
| 18       | Accrued Interest On Customer Deposits             | (258,977)               |
| 19       | <b>Total Deductions</b>                           | <b>\$ (193,455,080)</b> |
| 20       | <b>Rate Base</b>                                  | <b>\$ 219,044,510</b>   |
| 21       | <b>Net Operating Income (NOI)</b>                 | <b>\$ 13,611,628</b>    |
|          | <b>Adjustments to NOI (Itemized)</b>              |                         |
| 22       | Removal of AMA Sharing Revenue                    | \$ (443,190)            |
| 23       | 2019 & 2020 Deficiency Amort                      | (4,839,683)             |
| 24       | Adjustment for inactive service lines             | 182,624                 |
| 25       | Incentive Compensation Disallowance               | 1,261,808               |
| 26       | Pension Adjustment (3)                            | (59,800)                |
| 27       | Other Post Retirement Benefits Adjustment (3)     | (152,448)               |
| 28       | Removal of Lobbying Expense                       | 154,102                 |
| 29       | Eliminate Promotional and Goodwill Advertising    | 227,657                 |
| 30       | Removal of Fines & Penalties and Legal Reserves   | 9                       |
| 31       | Refunds and Recoveries Adjustment                 | (681,298)               |
| 32       | <b>Adjusted Net Operating Income</b>              | <b>\$ 9,261,409</b>     |
| 33       | <b>Rate of Return (L25/L15)</b>                   | <b>4.23%</b>            |

(1) Includes AGL Services Company allocated:

|                          |              |
|--------------------------|--------------|
| Plant                    | \$ 4,680,514 |
| CWIP                     | 2,900,485    |
| Accumulated Depreciation | (2,425,084)  |
| ADIT                     | (639,503)    |

(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.

**Chattanooga Gas  
Incremental Gas Report  
March - 2022**

| <b>Date</b> | <b>Chattanooga Gas<br/>Daily Balancing Order<br/>For Over Burns<br/>In Effect</b> | <b>Interruptible Customer<br/>Request For<br/>Incremental Gas Supply</b> | <b>Chattanooga Gas<br/>Incremental Gas Supply<br/>Offered</b> | <b>Chattanooga Gas<br/>Incremental Gas Supply<br/>Volume<br/>Offered</b> |
|-------------|---|--|---|--|
| 03-01-2022  | No  | No   | No  | 0  |
| 03-02-2022  | No  | No   | No  | 0  |
| 03-03-2022  | No  | No   | No  | 0  |
| 03-04-2022  | No  | No   | No  | 0  |
| 03-05-2022  | No  | No   | No  | 0  |
| 03-06-2022  | No  | No   | No  | 0  |
| 03-07-2022  | No  | No   | No  | 0  |
| 03-08-2022  | No  | No   | No  | 0  |
| 03-09-2022  | No  | No   | No  | 0  |
| 03-10-2022  | No  | No   | No  | 0  |
| 03-11-2022  | No  | No   | No  | 0  |
| 03-12-2022  | Yes   | No   | No  | 0  |
| 03-13-2022  | Yes   | No   | No  | 0  |
| 03-14-2022  | Yes   | No   | No  | 0  |
| 03-15-2022  | No  | No   | No  | 0  |
| 03-16-2022  | No  | No   | No  | 0  |
| 03-17-2022  | No  | No   | No  | 0  |
| 03-18-2022  | No  | No   | No  | 0  |
| 03-19-2022  | No  | No   | No  | 0  |
| 03-20-2022  | No  | No   | No  | 0  |
| 03-21-2022  | No  | No   | No  | 0  |
| 03-22-2022  | No  | No   | No  | 0  |
| 03-23-2022  | No  | No   | No  | 0  |
| 03-24-2022  | No  | No   | No  | 0  |
| 03-25-2022  | No  | No   | No  | 0  |
| 03-26-2022  | No  | No   | No  | 0  |
| 03-27-2022  | No  | No   | No  | 0  |
| 03-28-2022  | No  | No   | No  | 0  |
| 03-29-2022  | No  | No   | No  | 0  |
| 03-30-2022  | No  | No   | No  | 0  |
| 03-31-2022  | No  | No   | No  | 0  |

MONTHLY REPORT OF TENNESSEE REVENUES, EXPENSES  
AND INVESTMENTS--GAS COMPANIES

GAS COMPANY  
MONTH OF REPORT

**Piedmont Natural Gas Company, Inc.**  
**March-2022**

| Item<br>(a)                                    | Current Month    |                  | Year-to-Date     |                  | 12 Months Ended  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
|  | This Year<br>(b) | Last Year<br>(c) | This Year<br>(d) | Last Year<br>(e) | This Year<br>(f) | Last Year<br>(g) |
| <b>Operating Revenues</b>                      |                  |                  |                  |                  |                  |                  |
| 1. Residential Sales.....                      | 17,408,749       | 12,190,682       | 80,413,455       | 63,000,289       | 162,302,023      | 125,519,358      |
| 2. Commercial and Industrial Sales.....        | 11,419,721       | 8,047,133        | 48,602,132       | 35,415,396       | 110,950,885      | 79,960,775       |
| 3. Provision for Income Tax Refund .....       | 0                | 0                | 0                | 0                | 0                | 0                |
| 4. Other Operating Revenues.....               | 440,126          | 304,538          | 1,258,175        | 1,048,737        | 2,502,258        | 1,872,030        |
| 5. Total Operating Revenues.....               | 29,268,596       | 20,542,353       | 130,273,762      | 99,464,422       | 275,755,166      | 207,352,163      |
| <b>Operating Expenses</b>                      |                  |                  |                  |                  |                  |                  |
| 6. Purchased Gas, Storage and Production.....  | 11,974,354       | 4,978,544        | 60,755,147       | 25,987,468       | 111,478,785      | 52,350,554       |
| Gross margin                                   | 17,294,242       | 15,563,809       | 69,518,615       | 73,476,954       | 164,276,381      | 155,001,609      |
| 7. Transmission and Distribution.....          | 2,415,665        | 1,419,942        | 5,331,672        | 4,424,838        | 20,885,336       | 19,557,478       |
| 8. Customer Accounts Expense.....              | 674,456          | 607,085          | 1,912,513        | 1,778,113        | 6,130,543        | 6,659,173        |
| 9. Sales Expense.....                          | 89,620           | 91,990           | 345,041          | 259,794          | 1,214,300        | 1,133,185        |
| 10. Administrative and General Expense.....    | 2,057,462        | 2,235,071        | 5,477,243        | 5,150,008        | 21,652,455       | 22,721,584       |
| 11. Depreciation and Amortization Expense..... | 3,049,136        | 2,746,119        | 9,030,000        | 8,798,729        | 37,101,658       | 34,538,714       |
| 12. Taxes Other Than Income Taxes.....         | 1,121,876        | 1,200,181        | 3,258,914        | 3,378,653        | 11,695,748       | 12,603,752       |
| 13. Income Taxes.....                          | 1,314,226        | 2,567,981        | 6,785,112        | 7,150,819        | (5,697,866)      | 1,861,030        |
| 14. Total Operating Expenses (Items 6-13)..... | 22,696,795       | 15,846,913       | 92,895,642       | 56,928,422       | 204,460,959      | 151,425,470      |
| 15. Net Operating Income (Item 5 less 14)..... | 6,571,801        | 4,695,440        | 37,378,120       | 42,536,000       | 71,294,207       | 55,926,693       |
| 16. Other Income (deductions).....             | 420,722          | 521,896          | 48,127           | 196,569          | (1,016,545)      | 3,069,177        |
| 17. Miscellaneous Income Deductions.....       | 0                | 0                | 0                | 0                | 0                | 0                |
| 18. Interest Charges.....                      | 1,789,618        | 1,847,380        | 5,276,435        | 5,372,672        | 21,174,593       | 21,047,126       |
| 19. Net Income.....                            | 5,202,905        | 3,369,955        | 32,149,812       | 37,359,897       | 49,103,069       | 37,948,744       |

|   | Balance at End of Month |                  | Average for 13 Months Ended |                  |
|---|-------------------------|------------------|-----------------------------|------------------|
|   | This Year<br>(h)        | Last Year<br>(i) | This Year<br>(j)            | Last Year<br>(k) |
| <b>Selected Balance Sheet Items</b>             |                         |                  |                             |                  |
| 20. Utility Plant in Service.....               | 1,636,810,789           | 1,532,996,944    | 1,583,899,093               | 1,456,863,173    |
| 21. Construction Work in Progress.....          | 61,091,556              | 36,526,772       | 48,669,791                  | 51,792,232       |
| 22. Utility Plant Acquisition Adj.....          | 0                       | 0                | 0                           | 0                |
| 23. Gas Inventory.....                          | 7,287,331               | 3,773,765        | 9,368,522                   | 6,833,562        |
| 24. Accumulated Depreciation and Amort.....     | 504,541,959             | 484,374,355      | 493,119,627                 | 475,398,230      |
| 25. Materials and Supplies.....                 | 359,975                 | 391,881          | 386,464                     | 400,953          |
| 26. Unamortized Investment Credit.....          | 0                       | 0                | 0                           | 0                |
| 27. Deferred Income Tax (Regulated).....        | 189,227,583             | 192,270,487      | 192,139,036                 | 192,332,912      |
| 28. Contributions in Aid of Construction.....   | 5,828,754               | 5,828,754        | 5,828,754                   | 5,828,754        |
| 29. Customer Advances for Construction.....     | 0                       | 0                | 0                           | 0                |
| 30. Long Term Debt.....                         |                         |                  |                             |                  |
| 31. Actual Cost Adjustment (ACA)-Demand.....    | (1,176,333)             | Dr (Cr)          |                             |                  |
| 32. Actual Cost Adjustment (ACA)-Commodity..... | 9,475,404               | Dr (Cr)          |                             |                  |
| Balance Per ACA                                 | 8,299,070               | Dr (Cr)          |                             |                  |
| Estimate to Actual Difference                   | 198,051                 | Dr (Cr)          |                             |                  |
| Adjusted ACA Balance                            | 8,497,121               | Dr (Cr)          |                             |                  |
| Balance Per GL 0253142                          | 8,497,121               | Dr (Cr)          |                             |                  |
| Difference                                      | 0                       |                  |                             |                  |

## CUSTOMER SERVICE DATA

**Piedmont Natural Gas Company, Inc.**

March-2022

| NUMBER BILLED AT THE END OF PERIOD |           |           |
|------------------------------------|-----------|-----------|
|                                    | This Year | Last Year |
| (a)                                | (b)       | (c)       |
| 34. Residential                    | 179,368   | 176,344   |
| 35. Commercial                     | 18,473    | 18,323    |
| 36. Industrial Firm                | 59        | 57        |
| 37. Industrial Interruptible       | 2         | 2         |
| 38. Transportation                 | 121       | 123       |
| 39. Total                          | 198,023   | 194,849   |

## INSTRUCTIONS

1. This report is required of all gas companies which had operating revenues for the preceding year in excess of \$1,500,000 as provided in the TPUC's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the customer service data section under "Remarks".

I certify that to the best of my knowledge and belief this is a true and correct report:

Date **5/20/2022** (Signed) **Quynh Pham Bowman**

Title and Address

Director - Gas Rates and Regulatory Strategy  
4720 Piedmont Row Drive  
Charlotte, NC 28210

SUPPLEMENTAL FINANCIAL DATA TO TPUC 3.03  
FOR THE PERIOD ENDED

March-2022

Page 2

| LINE<br># |  | CURRENT<br>MONTH<br>BALANCE | 13 MONTH<br>AVERAGE |
|-----------|--|-----------------------------|---------------------|
| -         |  |                             |                     |
|           | ADDITIONS:   |                             |                     |
| 1         | Plant in Service   | \$ 1,636,810,789            | \$ 1,583,899,093    |
| 2         | Plant Under Construction   | 61,091,556                  | 48,669,791          |
| 3         | Gas Inventory  | 7,287,331                   | 9,368,522           |
| 4         | Working Capital (1)<br>Other Additions (Itemize):                |                             | 5,460,355           |
| 5         | Total Additions  | \$ 1,705,189,676            | \$ 1,647,397,760    |
|           | DEDUCTIONS:  |                             |                     |
| 6         | Accumulated Depreciation   | 504,541,959                 | 493,119,627         |
| 7         | Accumulated Deferred Income Taxes<br>Other Deductions (Itemize): | 189,227,583                 | 192,139,036         |
| 8         | Contributions in Aid of Construction                             | 5,828,754                   | 5,828,754           |
| 9         | Customer Advances  | 0                           | 0                   |
| 10        | Total Deductions   | \$ 699,598,296              | \$ 691,087,417      |
| 11        | RATE BASE  | \$ 1,005,591,380            | \$ 956,310,343      |
|           |  |                             | 12 MONTHS<br>ENDED  |
| 12        | Net Operating Income (NOI)                                       |                             | \$ 71,294,207       |
|           | Adjustments to NOI (Itemize):                                    |                             |                     |
| 13        | Allowance For Funds Used During Construction Debt                |                             | 229,610             |
| 14        | Allowance For Funds Used During Construction Equity              |                             | 653,941             |
| 15        | Interest on Customer Deposits                                    |                             | (194,105)           |
| 16        | IPA  |                             | (884,635)           |
| 17        | Pension Funding Deferral   |                             | (811,860)           |
| 18        | Prior Period Adjustments   |                             | 0                   |
| 19        | Adjusted Net Operating Income                                    |                             | \$ 70,287,158       |
| 20        | RATE OF RETURN   |                             | 7.35%               |

All amounts should be calculated in a manner consistent with the last  
Rate Order issued by the TPUC for this company.

(1) Amount included in Docket 20-00086

**Piedmont Natural Gas Company**  
**GAS VOLUMES (THERMS)**  
**March 2022**

|  | Nashville<br>171  | TENN<br>(Dekatherms) |
|--|-------------------|----------------------|
| <b>Tariff Sales:</b>                             |                   |                      |
| Residential - Value (801)                        | 18,343,084        | 1,834,308            |
| Residential - Standard (802)                     | 4,092             | 409                  |
| Residential - Public Housing (820,821)           | 0                 | 0                    |
| Residential Sales - CNG (803) (804)              | 0                 | 0                    |
| <b>Sub-Total Residential</b>                     | <b>18,347,176</b> | <b>1,834,718</b>     |
| General Service Value (810) (813)                | 0                 | 0                    |
| General Service Standard (811)                   | 11,020,510        | 1,102,051            |
| Commercial Sales CNG (816) (818)                 | 35,691            | 3,569                |
| CNG (815)  | 0                 | 0                    |
| <b>Sub-Total Commercial</b>                      | <b>11,056,201</b> | <b>1,105,620</b>     |
| Industrial Sales (812)                           | 241,577           | 24,158               |
| Industrial Sales - CNG (808) (809)               | 0                 | 0                    |
| <b>Sub-Total Industrial</b>                      | <b>241,577</b>    | <b>24,158</b>        |
| Resale - Sales (831)                             | 0                 | 0                    |
| Resale - CNG (959) (961)                         | 0                 | 0                    |
| <b>Sub-Total Resale</b>                          | <b>0</b>          | <b>0</b>             |
| Power Generation - Sales (842)                   | 0                 | 0                    |
| <b>Total Sales</b>                               | <b>29,644,954</b> | <b>2,964,495</b>     |
| Transportation (890)                             | 0                 | 0                    |
| Commercial - Transportation (892)                | 4,708,352         | 470,835              |
| Industrial - Transportation (893)                | 6,346,836         | 634,684              |
| Industrial CNG - Transportation (896) (897)      | 155,913           | 15,591               |
| Resale - Transportation (832)                    | 0                 | 0                    |
| Power Generation - Transportation (841)          | 0                 | 0                    |
| <b>Total Transportation</b>                      | <b>11,211,101</b> | <b>1,121,110</b>     |
| <b>TOTAL THERMS ALL CUSTOMERS</b>                | <b>40,856,055</b> | <b>4,085,606</b>     |
| Sales to Transport - Small General Service (951) | 0                 | 0                    |
| Sales to Transport - Large General Service (952) | 0                 | 0                    |
| Sales to Transport - Industrial CNG (957)        | 0                 | 0                    |
| Off System Sales (953)                           | 328,580           | 32,858               |
| <b>Sub-Total Resale</b>                          | <b>328,580</b>    | <b>32,858</b>        |
| <b>TOTALS</b>                                    | <b>41,184,635</b> | <b>4,118,464</b>     |