

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE**

May 20, 2022

IN RE:)	
CHATTANOOGA GAS COMPANY)	Docket No.
PETITION FOR APPROVAL OF ITS)	
2021 ANNUAL RATE REVIEW)	22-00032
FILING PURSUANT TO)	
TENN. CODE ANN. § 65-5-103(d)(6))	

**CHATTANOOGA GAS COMPANY RESPONSES AND OBJECTIONS TO
CONSUMER ADVOCATE’S FIRST SET OF DISCOVERY REQUESTS**

Chattanooga Gas Company (“CGC” or “Company”) files these Responses and Objections to the First Set of Discovery Requests of the Consumer Advocate Unit in the Financial Division of the Office of the Attorney General (“Consumer Advocate”) filed May 6, 2022.

To assist the Hearing Officer in evaluating this matter, CGC is setting forth its objections and Responses in two parts. Part I sets forth general objections applicable to CGC’s discovery Responses. Part II sets forth objections to specific discovery requests propounded by the Consumer Advocate.

I. GENERAL OBJECTIONS

CGC objects generally to any definitions or instructions to the extent that they are inconsistent with and request information that is beyond the scope of the Tennessee Rules of Civil Procedure. CGC’s Responses will comply with the requirements of the Tennessee Rules of Civil Procedure.

Any requests for production of documents are interpreted to describe each item or category of items requested with reasonable particularity as required by Tenn. R. Civ. P. 34.02, and the

terms used in the requests are not interpreted “broadly.” CGC will produce items and/or data in its possession, custody or control as required by Tennessee Rules of Civil Procedure.

CGC further objects to these discovery requests to the extent they seek information that is beyond the scope of legitimate discovery in this case or that is subject to any privilege, including the attorney-client privilege and/or attorney work product doctrine. However, without waiving any of these General Objections, the Company will respond to the Consumer Advocate’s discovery requests by providing responsive, non-privileged information.

These General Objections are continuing and are incorporated by reference in CGC’s Responses to all discovery requests to the extent applicable. The statement of the following additional objections to specific discovery requests shall not constitute a waiver of these General Objections.

Further, CGC is proceeding in the traditional course of providing information that it deems to be confidential pursuant to the terms of the TPUC’s Protective Order issued on April 21, 2022, by marking the information as confidential. CGC is acting in good faith reliance on the Consumer Advocate’s compliance with the Protective Order.

II. SPECIFIC RESPONSES AND OBJECTIONS

1-1. Identify/Source & Support. Identify and provide a copy of all workpapers used to prepare the Company’s ARM filing that have not been previously supplied.

CGC RESPONSE:

In addition to supporting schedules and documentation to be filed in accordance with the Settlement Agreement on Docket 19-00047, the Company has provided supplemental supporting workpapers and documentation in Schedule 35.

Additionally, the Company has provided further additional details through the discovery process. The additional support provided pursuant to the Consumer Advocate’s First Set of Discovery Requests includes the following data request responses.

- CA DR 1-02a Attachment, the Company has provided the Southern Company Remote Work Policy.
- CA DR 1-05a Attachment, the Company has provided a copy of the Annual DOT Report
- CA DR 1-50b, Attachment, the Company has provided the and support for the inactive service lines.
- CA DR 1-08a Attachment, the Company has provided additional support for Customer Charge Revenue, Capacity Revenue, Demand Revenue, Volumetric Revenue.
- CA DR 1-10a Attachment and CA DR 1-10b Attachment, the Company has provided a copy of the Tariff Sheets for 2021.
- CA DR 1-22a Attachment, the Company has provided a copy of the account activity for 670800 Association and Club Dues-Comp, as well as a confidential (CA DR 1-22b Attachment CONFIDENTIAL) and public copy (CA DR 1-22b Attachment PUBLIC) of the Annual AGA invoices.
- CA DR 1-25a Attachment, the Company has provided a copy if the account activity for 670525- Miscellaneous Benefits.
- CA DR 1-30a Attachment, the Company has provided a copy of the account activity for 600117 Pay-Pivotal Virginia Propane.
- CA DR 1-32a Attachment, the Company has provided an example of a residential bill.

1-2. Provide the following information related to the Company's remote work policies for CGC, Southern Company Gas, and AGL Services Company:

- a. Identify/Source & Support. Identify and provide a copy of the Company's current policy regarding remote work for its employees;
- b. Identify/Source & Support. For each month of 2021, identify the number of employees working from home, working from an SNG affiliated office, and working in a hybrid model; and
- c. Identify/Source & Support. For each month of 2021, identify the costs by company and subaccount that were paid by the Company related to remote work for its employees.

CGC RESPONSE:

- a. Please see CA DR 1-02a Attachment for a copy the Company's Remote Work Policy. Please note that this Policy went into effect January 1, 2022. This policy defines basic requirements concerning remote work, traditional and remote work locations, and the difference between fully remote and hybrid work scenarios.
- b. The Company does not track employee site location at an individual level. In March of 2020 through November of 2021, during the COVID-19 Pandemic, the Company had a

fair mix of employees working onsite, remotely, or in a hybrid compacity. Decisions related to remote work were based on the nature of each employee's role, onsite access requirements, and the business need. Employees that were required to work remotely during the pandemic, that resulted in limited access to the traditional office workspace, received a quarterly telework reimbursement. As offices began to open in December of 2021, onsite employees continued work onsite, some remote employees continued to work remotely, and others may have moved to a more hybrid model. Additionally, the quarterly telework reimbursement was no longer provided.

c. Please see Schedule 19, Line 153 for the COVID Telework Reimbursement for CGC by month. Please see Schedule 20, Line 115 for the COVID Telework Reimbursement for AGSC by month.

The costs for CGC have been included in the Historic Base Period but removed through a normalization adjustment in the Rate Reset. This adjustment can be found on Schedule 28.1.

The Company, unintentionally, omitted the normalization adjustment of \$8,668 for AGSC. This correction will be reflected in the rebuttal testimony and associated exhibits of Tiffani Weems.

- 1-3. Rationale/Explanation. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab "Schedule 6", Cell P27. Specifically Row 16, Column P for Other Revenues amounting to \$1,063,398. It appears that this formula improperly excludes an annualization adjustment in Column K of \$39,941. Please explain and provide an updated schedule if this formula is incorrect:

CGC RESPONSE: It is confirmed that the Cell P27 on Schedule 6 should be the sum of Cells I27, K27, L27, and N27. The total is \$1,103,339. See CA DR 1-03a Attachment. An updated copy of the ARM Model reflecting this correction was informally provided to the parties on May 17, 2022; the ARM Model will be formally updated with Ms. Weems's Rebuttal testimony to reflect any other corrections subsequently noted.

- 1-4. Corrected/Updated Information. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)> Tabs "Schedules 14.1" and "14.2". Provide updated schedules that provide this same information without "grouping" the data for selected accounts:

CGC RESPONSE: Please see CA DR 1-04a Attachment.

1-5. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab “Schedules 14.3”. Provide the following information:

- a. Source & Support/Hard-coded data. Provide a copy of the referenced DOT Report showing 81,571 service lines for CGC as shown in Cell H8 as an unreferenced hard-coded number; and
- b. Source & Support/Hard-coded data. Provide the source and support for the 2,240 service lines with inactive meters as shown in Cell HI9 as an unreferenced hard-coded number.

CGC RESPONSE:

- a. Please see attachment CA DR 1-05a Attachment – for a copy of CGC’s DOT Annual Report for Calendar Year 2021 Gas Distribution System
- b. The source of the inactive service line data is CGC’s billing system. Please see CA DR 1-05b Attachment – Pivot table of inactive service lines.

1-6. Reconciliation. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab “Schedule 15.1”, Cells J194 to J197 which contain the T-3 volumes by rate block for July 2021 that total to 278,059 Dth. Next, refer to Cell J172 of this same spreadsheet which shows 313,607 Dth for this same month. Reconcile the source and support for the discrepancy between these two amounts.

CGC RESPONSE: The 313,607 Dths in Cell J172 is incorrect. The correct Rate Schedule T-3 Volume for July 2021 is 278,059 Dths shown in Cells J194 through J197.

1-7. Source & Support/Hard-coded data. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab “Schedule 15.1”. Provide the source and support for all billing determinants (bills, volumes by billing step, capacity and demand) for all months of 2021 and for all rate schedules that appear here as unreferenced hard-coded numbers. By way of example, see Row 12 of this schedule which contains the bills recorded by month for the Residential rate schedule.

CGC RESPONSE: The source of the billing determinants on Schedule 15.1 is the Company's billing and accounting records. For more detailed information see CA DR 1-08a Attachment.

1-8. Source & Support/Hard-coded data. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab "Schedule 15.1". Provide the source and support for all recorded revenues (Customer Charge Revenue, Capacity Revenue, Demand Revenue, Volumetric Revenue) for all months of 2021 and for all rate schedules that appear here as unreferenced hard-coded numbers. By way of example, see Row 24 of this schedule which contains the Volumetric Revenues recorded by month for the Residential rate schedule.

CGC RESPONSE: The source of the billing determinants on Schedule 15.1 is the Company's billing and accounting records. The Volumetric Revenue on Row 24 is the Residential Volumetric Revenue recorded on the Company's accounting records and books. For more detailed information see CA DR 1-08a Attachment.

1-9. Source & Support/Hard-coded data. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab "Schedule 15.1". Provide the source and support for all recorded WNA revenues for all months of 2021 and for all rate schedules that appear here as unreferenced hard-coded numbers. By way of example, see Row 29 of this schedule which contains the WNA Revenues recorded by month for the Residential rate schedule.

CGC RESPONSE: The source of the billing determinants on Schedule 15.1 is the Company's billing and accounting records. The WNA Revenues on Schedule 15.1 Row 29 are the WNA Revenues recorded on the Company's books. For more detailed information see CA DR 1-08a Attachment.

1-10. Source & Support/Hard-coded data. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab "Schedule 15.1". Provide the source and support for all billing rates for all months of 2021 and for all rate schedules that appear here as unreferenced hard-coded numbers. By way of example, see

Row 14 of this schedule which contains the customer charge recorded by month for the Residential rate schedule.

CGC RESPONSE: The billing rates for the months of January through August 2021 are from the Company's tariff that include the rates effective October 1, 2020, approved in TPUC Docket 20-00049, and the billing rates for the months of September 1, 2021 through December 31, 2021 are the rates effective September 1, 2021 approved in TPUC Docket 21-00048. See CA DR 1-10a Attachment, Tariff Sheets in effect January through August 2021, and CA DR 1-10b Attachment, Tariff Sheets in effect September 1, 2021, through December 31, 2021.

1-11. Source & Support/Hard-coded data. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab "Schedule 15", Rows 396 to 414, which contain the margin calculation for Special Contract customers. Provide the billing determinants as well as the source and support for the billing rates used to calculate the revenue that appear here as unreferenced hard-coded numbers.

CGC RESPONSE: The volumes and rates for the Special Contract on Schedule 15 Rows 396 through 414 are on Confidential Schedule 35.14 Rows 15 through 23. The detailed monthly volumes are on Schedule 16.4 Rows 102 through 108.

1-12. Source & Support/Hard-coded data. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab "Schedule 15", Rows 466 to 478, which contain the allocation factors used to assign Rate C-2 total volumes to rate blocks. Provide the source and support for the volumetric billing determinants that appear here as unreferenced hard-coded numbers.

CGC RESPONSE: The allocation factors on Schedule 15 in rows 474-478 are developed from the volumes in rows 466-471 on Schedule 15 that are from Schedule 16.4 rows 34-37. The volumes on Schedule 16.4 are from Chattanooga Gas Company billing and accounting records. See CA DR 1-8a Attachment for detailed support.

1-13. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tabs "Schedule 16.4" and "16.4A". Provide the following information:

- a. Source & Support/Hard-coded data. Provide the source and support for the billing determinants that appear here as unreferenced hard-coded numbers; and
- b. Reconciliation. Explain the difference between these two schedules.

CGC RESPONSE:

- a. The hard-coded data on Schedules 16.4 and 16.4A are from Chattanooga Gas Company's billing records. See Chattanooga Gas Company monthly reports to the TPUC that are provided to the Consumer Advocate Unit when filed with the Commission and CA DR1-8a Attachment.
- b. Schedule 16.4 shows the number of customers and volumes by Rate Schedule during calendar year 2021. Schedule 16.4A shows the transfer of the one customer, and the related billing determinants and revenue moved from Rate Schedule F-1/T-2/T-1 to the Special Contract approved by the Commission in TPUC Docket 21-00094. On Schedule 16.4A see lines 70-81 for the customer and volumes transferred from F-1/T-2/T-1 and lines 135-142 for the customer and volumes transferred to Special Contract.

1-14. Reconciliation. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab "Schedule 17", Cells BI0S to E116, which show the billing determinants for Rate Schedule F-1/T-2+T-1. The billing determinants presented here do not appear to match up with the billing determinants shown on Schedule 15.1 for this same rate schedule. Reconcile the differences between these two schedules.

CGC RESPONSE: The billing determinants for the F-1/T-2/T-1 on Schedule 15.1 and Schedule 17 are reconciled on Schedule 16.4A rows 59 through 93. The difference reflects the transfer of a customer and the related volumes F-1/T-2/T-1 to the Special Contract approved in TPUC Docket 21-00094. The difference the Special Contract billing determinants on Schedule 15.1 and Schedule 17 are reconciled on Schedule 16.4A rows 127 through 154.

1-15. Source & Support/Hard-coded data. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab "Schedule 17", Columns P and S, which contain the Company's proposed billing rates for all rate schedules. Provide the source and support for these proposed billing rates that appear here as unreferenced

hard-coded numbers.

CGC RESPONSE: The proposed rates on Schedule 17 Column P are the corresponding current rates in Column H multiplied by 1 + the increase % on Schedule 17.1 Cell O33. The proposed rate in Column P are the current rates in Column K multiplied by 1+ the % increase factor on Schedule 17.1 Cell O33.

1-16. Source & Support/Hard-coded data. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab “Schedule 17.1”, Cell O20, which shows the normalized special contract revenue. Provide the source and support for this amount that appears here as an unreferenced hard-coded number.

CGC RESPONSE: The normalized special contract revenue in Cell O20 includes the revenue from the previously existing special contract and the new special contract approved in TPUC Docket 21-00094. See Confidential Schedule 35.15.

1-17. Source & Support/Hard-coded data. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab “Schedule 17.1”, Cell O22, which shows the normalized other revenue of \$1,063,398. Provide the source and support for this amount that appears here as an unreferenced hard-coded number.

CGC RESPONSE: The Other Revenue \$1,063,398 in Cell 022 is the Other Revenue on Schedule 6, Cell P27. For Support of the \$1,063,398 Other Revenue see Schedule 5.1, (Cell H52) Schedule 15.1, Cell P416; Schedule 16.3, Cell E34; and Schedule 28, Cell E39.

1-18. Source & Support/Hard-coded data. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab “Schedule 17.1”, Cell N27, which shows the rate increase cap for special contract customers. Provide the source and support for this amount that appears here as an unreferenced hard-coded number.

CGC RESPONSE: The \$9,611.41 in Cells O27 and Q20 is the Special Contract subject to Increase in Cell O20, \$192,228 multiplied by 5%. The support of the Special Contract subject to Increase, \$192,228, in Cell O20 is from Confidential Schedule 35.14. See Cell M34.

1-19. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab “Schedule 22”, which shows the Company’s capital

expenditures for 2021 by category and provide the following information:

- a. Identify/Source & Support. Identify the specific plant accounts associated with each category listed on this schedule; and
- b. Reconciliation. Reconcile the monthly amounts included on Schedule 22 with the plant additions included on Schedule 14.1.

CGC RESPONSE:

See CA DR 1-19a Attachment for the requested information. The following information is provided in CA-1-19a Attachment:

1. Schedule 22 tab – provided for informational purposes.
2. Schedule 22 by FERC – provides a summary of capital expenditures by FERC account.
3. Plant Additions by Project – shows total additions by project for the historic base period that ties to Schedule 14.1.
4. 2021 Capital Summary – source and support for Schedule 22.

Please note, additions are not tracked in the capital summary. Additionally, projects may not be completed in the year in which capital expenditures are made. Also note, additions include both current period capital expenditures and prior period capital expenditures for longer lived projects.

1-20. Source & Support/Hard-coded data. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab “Schedule 24.2”, which is related to the monthly costs for 2021 in Department 1637 - Governmental Affairs. We need to validate and authenticate this data for inclusion in the ARM filing. Therefore, provide the source and support for the data included on this schedule that appears here as an unreferenced hard-coded data. If the Company is unable to adequately respond to this request, then we would ask to schedule a meeting to determine how this item can be resolved.

CGC RESPONSE: Costs recorded to Department 1637 – Governmental Affairs are removed and excluded from the ARM filing. The reporting tool used to extract the information provided in Schedule 24.2 is Oracle Hyperion. Oracle Hyperion is one of the Company’s current reporting

tools for financial consolidation and reporting financial results. Schedule 24.2 is pulled directly from the Oracle Hyperion System and formatted in alignment with the ARM order, docket 19-00047. Department 1637 is used to record, and track costs associated with Governmental Affairs, these costs are excluded for rate making purposes as a component of the AGSC allocated cost adjustments summarized in Schedule 23.1. The total AGSC allocated cost adjustment can be found in Schedule 7, Line 17.

1-21. Reconciliation. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab “Schedule 24.2”, Account 670150 - A&G Salaries Capitalized. It appears that the total for this account disagrees with the account detail for February, August, and September. Please reconcile the amounts for this account.

CGC RESPONSE: Account 670160 A&G Expenses-Capitalized was inadvertently omitted from the schedule causing the discrepancy between the account activity reported and the total in the rollup category Admin & Gen Exp Capitalized. CA 1-20a is an updated copy of Schedule 24.2, reflecting account 670160. While preparing this response it was also determined that account 449500 Misc Non-Operating Exp had also been excluded from the Schedule.

Please note, there are no changes or impact to the Admin & Gen Exp Capitalized subtotal, Other Income – Net subtotal or total amount removed from the ARM for ratemaking purposes.

1-22. Refer to the Direct Testimony of Tiffani Weems, File of <CGC Weems Exhibit TW-1 (ARM Model and Schedules)>, Tab “Schedule 24.3” related to the Lobbying Portion of Organization Dues and provide the following information:

- a. Source & Support/Hard-coded data. Provide the source and support for the amounts that included in Column E of this schedule which appear as unreferenced hard-coded data; and
- b. Source & Support/Hard-coded data. Provide the source and support for the Lobbying Percentages included in Column H of this spreadsheet which appear as unreferenced hard-coded data. Please see CA DR 1-22 Attachment A for a copy of the Company’s voucher details for account 670800 Association and Club Dues-Comp pulled directly from the Company’s ledger, PeopleSoft.

CGC RESPONSE:

- a. Please see CA DR 1-22a Attachment for copy the Company’s voucher details and account details for account 670800 Association and Club Dues-Comp pulled directly from the Company’s ledger, PeopleSoft. Upon further research the Company has determined that the amounts of the quarterly America Gas

Association (AGA) Dues should have been \$3,477 per quarter. This will increase the deficiency by \$204.00. This correction will be reflected in the rebuttal testimony and associated exhibits of Tiffani Weems.

- b. Per the 2021 invoices from America Gas Associated (AGA) to Southern Company Gas, AGA estimates that the portion that is allocable to lobbying, is 3.8%. Please see CA DR 1-22b Attachment Confidential and CA DR 1-22b Attachment Public for copies of the AGA invoices.

1-23. Refer to the costs recorded to FERC account 920 for the periods 2020 and 2021. For each employee whose costs are charged in total, or in part, to FERC account 920 for these two periods provide the following:

- a. Identify/Source & Support. Salary for 2020 and 2021 by employee;
- b. Identify/Source & Support. Incentive compensation for 2020 and 2021 by type, by employee; and
- c. Identify/Source & Support. For any employee whose compensation is not charged exclusively to account 920, provide the applicable account distribution for that employees' compensation for 2020 and 2021.

CGC RESPONSE: CGC is still working on information that would be responsive to this request. CGC believes it can be ready in the next one or two business days.

1-24. Refer to the costs recorded to FERC account 924 for the periods 2020 and 2021. Provide the following:

- a. Identify/Source & Support. What entity provides the Company with General Business Insurance;
- b. Rationale/Explanation. How the Company's premiums are determined; and
- c. Rationale/Explanation. A narrative discussion on the driver(s) for the large increase in this expense.

CGC RESPONSE:

- a. Chattanooga Gas Company, a subsidiary of Southern Company Gas, is covered through corporate level insurance programs with many insurers participating. These insurers include Southern Company Gas' Captive (GERIC), industry mutual insurers (AEGIS, EIM) and other domestic and international commercial insurers.

- b. Insurance premiums are determined by insurers through their underwriting process. Premiums are allocated to subsidiaries, including Chattanooga Gas, based on their percentage of the overall exposure. For example, Property insurance premium is allocated based on the replacement values of owned property.
- c. Insurance premiums are not based on a specific financial indicator but are affected by overall economic pressures including such things as claims activity, litigation trends, utility industry trends as well as individual policy holder performance. Overall, the insurance market has experienced rating increases over this time period that have resulted in Southern Company Gas having double digit percentage insurance premium increases.

1-25. Refer to the costs recorded to FERC account 926 for the periods 2020 and 2021.

Specifically, refer to Company account “670525- Miscellaneous Benefits”. Provide the following:

- a. Define/Identify. A narrative description of the benefits charged to this account;
- b. Define/Identify. A narrative description of the driver(s) of the increase recorded in this account; and
- c. Define/Identify. Identify the monthly charges by benefit type for each twelvemonth period.

CGC RESPONSE:

- a. The costs recorded to account 670525- Miscellaneous Benefits includes a variety of services and supplies, non-wage offerings to employees, such as bereavement or retirement gifts. Additionally, the account includes tax assistance (related to the taxable relocation benefits received by employees that are paid by CGC) for 2 employee relocations totaling \$30,228. The estimate relocation cost for the first employee was recorded to account 670570-Employee Relocation, and the additional tax assistance is \$27,662. However, the Company did not record a reserve for the second employees’ relocation. The associated tax assistance for the second employee is \$2,565. Please see CA DR 1-25 Attachment for the details of the first employee’s relocation. A rate reset normalization adjustment will be made to remove the employee relocation tax assistance cost of \$30,228 in the rebuttal testimony and associated exhibits of Tiffani Weems.
- b. The tax assistance for the employee relocations is the driving factor of the YOY increase in this account.

- c. Please see the table below for the charges by month. Additionally, please see CA 1-25a Attachment for a copy of the Company's account activity for account 670525.

Category	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Bereavement Gift	192.80	117.89		85.00		148.51							544.20
Get Well Gift					43.69	65.53		70.99	70.99				251.20
Holiday Event			17.45				124.36			14.19	16.00	240.18	412.18
Retirement Gift		71.01	229.15	38.22		69.85			140.90				549.13
Misc Events												196.34	196.34
Employee 1 Relocation												27,662.20	27,662.20
Employee 2 Relocation												2,565.44	2,565.44
Grand Total	192.80	188.90	246.60	123.22	43.69	283.89	124.36	70.99	211.89	14.19	16.00	30,664.16	32,180.69

- 1-26. Identify/Source & Support. Refer to the costs recorded to FERC account 928; specifically, Company account "669002- Rate Evaluation Costs - Amort". Provide a breakdown of the amortizations currently being charged to this account, identifying each amortization recognized within this account and the matter it arose out of.

CGC RESPONSE: The amortizations currently being recorded to account "669002 – Rate Evaluation Costs – Amort" includes the following amortizations:

1. The amortization of the 2017/2018 rate case expense to be amortized over 5 years, as approved in Docket No. 18-00017. The Commission approved the rate case expense of \$1,241,665 to be recovered over a five-year period.
2. The amortization of the cost of the 2019 ARM Settlement Agreement. The Commission approved \$214,932 to be amortized over 3 years, beginning October 2020, in Docket No. 19-00047

Description	Annual Amount
2018 Rate Case	248,333.04
2019 ARM Settlement	80,643.96
Total	328,977.00

- 1-27. Identify/Source & Support. Refer to the costs Record to FERC account 926; Company account "670570-Employee Relocation". These costs have increased approximately \$43,000 in 2021. Provide the name and position of the employee on whose behalf the Company incurred these costs. Further, identify the origination and destination of the employee move.

CGC RESPONSE: The activity in 670570-Employee Relocation” is the estimated cost of an employee relocation. The employee, an operations supervisor, relocated from Indiana to Chattanooga, Tennessee. The Company is seeking recovery for this cost for the historic period but has excluded the cost from the rate reset.

In preparation of this response and CA DR 1-25a Attachment, it was determined that additional employee relocation costs of \$30,228 were recorded to 670525- Miscellaneous Benefits. Please see CA DR 1-25a Attachment for details on the costs recorded to 670525. A rate reset normalization adjustment will be made to remove the additional relocation cost of \$27,662 in the rebuttal testimony and associated exhibits of Tiffani Weems.

1-28. Refer to the Company’s Schedule 35.6 “Outside Services YE Accruals Workpaper” as filed with the Company’s Petition. Specifically, refer to the “ICF Campaign Support (marketing)” accrual shown on this workpaper. Provide answers to the following:

- a. Define/Identify. A narrative description of the “ICF Campaign Support”; and
- b. Define/Identify. Examples of the work product of this service.

CGC RESPONSE:

- a. Contractor, Adfero Group, LLC, provided strategy and communications support for Chattanooga Gas Company.
- b. Services include:
 - Developing social and digital content and creative.
 - Drafting press releases.
 - Creating communications plans, messaging documents, talking points and earned media materials.
 - Campaign execution.
 - Campaign reporting.

Please note that the ICF Campaign Support accrual has been removed from the Company’s ARM filing. The removal of this accrual is shown on Schedule 7, Line No. 9, column Rate Making Adjustments.

1-29. Rationale/Explanation. Refer to the Company’s Schedule 20 “AGL Services Company - Income Statement” as filed with the Company’s Petition. Specifically, refer to Company account “670594-Other/Sale Bonuses”. Provide the Company’s criteria for an employee to earn this type of variable compensation and how this cost was essential in the provision

of natural gas service to the Company's Tennessee customers.

CGC RESPONSE: This account is used for compensation awarded outside of the company's PPP (AIP) and LTI plans, the costs most commonly result from one-time "spot" bonuses and retention agreements. Spot bonuses are provided based on management's determination of exceptional performance by an employee and may be awarded to any employee at GAS such as those at AGSC or CGC. Retention bonuses are awarded to retain employees with specific skill sets that cannot otherwise be easily or affordably replaced.

Please note that the costs recorded to account 670594 are not related to the Company's incentive compensation plan. As discussed at length in the 2018 rate case, TPUC Docket No. 18-00017, and in the Company's response to CA DR 2-15, of the 2019 ARM proceeding, TPUC Docket No. 20-00049, incentive compensation is both at risk compensation, meaning its defined for each and every employee with clear pre-determined targets/goals, and that compensation for those programs are driven, in part, by corporate and business unit financial performance metrics. Charges to Account 670594 are neither at risk nor driven by corporate and business unit financial performance metrics. For this reason, while certain forms of incentive compensation were disallowed in the prior rate cases, spot and retention bonuses were permitted as recoverable expenses.

1-30. Rationale/Explanation. Refer to the Company's Schedule 20 "AGL Services Company - Income Statement" as filed with the Company's Petition. Specifically, refer to Company account "600117 Pay-Pivotal Virginia Propane". Provide a narrative response detailing what these charges relate to and how they relate to the provision of natural gas services in the Company's Tennessee service territory.

CGC RESPONSE: No costs charged to account 600117 on the books of AGL Service Company were direct assigned or allocated to CGC. The charges in this account were recorded to department 1054 VNGC Propane Plant Operations. This department allocates all costs to GL28, Virginia Natural Gas, and GL41, Pivotal Propane of Virginia.

Please see CA DR 1-30a Attachment for a copy of the ledger activity for account 600117 Pay-Pivotal Virginia Propane, pulled from the Company's financial reporting system, PeopleSoft.

Please see CA DR 1-30b Attachment for a copy of the AGL Services Company Allocation Matrix which shows department 1054 target entities of which CGC is not listed. This schedule is, also, a part of the Cost Allocation Manual provided in Schedule 32 (Section E, pages 140-147).

1-31. Refer to the Company's Schedule 20 "AGL Services Company - Income Statement" as filed with the Company's Petition. Specifically, refer to Company account "670885 Restructuring-Severance". Provide the following:

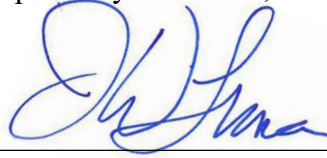
- a. Clarification. State whether these costs are included in the Company's proposal;
- b. Identify/Source & Support. If included provide the amount allocated to CGC; and
- c. Rationale/Explanation. If included provide what these costs relate to and the Company's rationale for cost recovery.

CGC RESPONSE:

- a. Yes, a portion of the costs in 670885 Restructuring-Severance were allocated to CGC and is included in the 2021 ARM proposal.
 - b. Approximately \$35,000 was allocated to CGC. A normalization adjustment to remove the \$35,000 will be made in the rate reset and reflected in the rebuttal testimony and associated exhibits of Tiffani Weems.
 - c. The \$35,000 allocated to CGC is for severance. Severance is provided on a case-by-case basis at the recommendation of management and with executive approval. While non-routine, severance is part of the cost of business.
- 1-32. Provide a typical residential customer bill for March of 2021 and March of 2022. Include in your response, a breakdown of charges (including the customer charge, base commodity charge, PGA, and ACA components of the bill) along with typical usage.

CGC RESPONSE: See CA DR 1-32a Attachment.

Respectfully submitted,



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Attorneys for Chattanooga Gas Company

CERTIFICATE OF SERVICE

I hereby certify that a true and exact copy of the foregoing Responses and Objections to the Consumer Advocate's Discovery Requests were forwarded via electronic mail on Friday, May 20, 2022, to the following:

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Dated: May 20, 2022





Southern Company Gas Remote Work Policy

Policy Statement:

It is the policy of Southern Company Gas to allow employees to work remotely under certain circumstances. Human Resources develops and maintains requirements and supporting documents for managing remote work. This policy sets forth the rules for managers and employees to follow regarding remote work arrangements.

Policy Scope:

This policy applies to all Company employees.

Policy Definitions:

- Normal Work location: the regular Company location where an employee is assigned to perform onsite work duties.
- Remote Work: performing work duties from a location other than the normal work location, excluding work performed during normal business travel.
- Remote Work Location: is a non-Company location where work may be performed (typically an employee's place of residence but can encompass a range of non-Company locations).
- Fully Remote: an employee of the Company who primarily performs Remote Work and whose workspace at a Company facility, whether assigned or shared, was eliminated by the Company.
- Hybrid: an employee of the Company who performs work duties from a combination of Remote and Normal Work locations.

Policy Requirements:

Fully Remote or Hybrid assignments will be based on the nature of the position, available facilities, and the business needs of the department.

Employees must follow Our Values, the [Code of Ethics](#), and all other Company, business unit and departmental policies, procedures and requirements regardless of work location. Several related policies are noted at end of this policy document.

Performance and Availability Expectations

Job performance expectations are the same regardless of where work is performed. Employees must be available to report to their normal work location, or other location upon request by management. An employee's schedule may need to change at times to accommodate projects, client or customer needs, or certain aspects of the employee's job. Designated work hours are determined by the Company and will align with the time zone associated with the Normal Work Location.

Relocation and Work Performed Outside of Normal Work Location

Employees must receive approval before working in a Remote Work Location in:

- A state that is different than the Normal Work Location for 30 days or more in a given calendar year or
- A foreign jurisdiction including US territories

This is required due to the tax, compliance and legal concerns that arise if an employee performs work outside of the state of the business unit Normal Work Location.

Employees are solely responsible for any financial implications that result from a change in their Remote Work Location, including federal, state and local taxes.

Employees covered by a Collective Bargaining Agreement

If any provision of a covered employee's collective bargaining agreement conflicts with any provision of this policy, the provision of the collective bargaining agreement will control.

Policy Enforcement and Consequences

All employees are responsible for following this policy. Managers are responsible for communicating and consistently enforcing this policy. Violation of this policy will lead to management action which could include discipline up to and including termination.

Related Policies and/or Documents:

[Arrest Reporting](#)

[Business Expense and Time Reporting](#)

[Discipline](#)

[Drug and Alcohol](#)

[Electronic Communications Acceptable Use](#)

[Fitness for Duty](#)

[Information Management and Records](#)

[Technology Security Standard](#)

[GAS Remote and Hybrid Work Guidelines](#)

Other Relevant Information: [Incident Reporting and Learning](#), [Performance and Development Resources](#)

Contact for Questions:

If you have any questions on this policy, please contact your manager or Human Resources Business Partner. You can find further information about this topic such as Frequently Asked Questions ([FAQs](#)) and supporting documents in MySource under the Remote Work Section.

Revision History:


Revision	Date	Description of changes	Requested By
	1-1-2022	Remote Work Policy Effective. Approved by SCS Board on 11-30-21 (Uniform)	HR

NOTICE: This report is required by 49 CFR Part 191. Failure to report may result in a civil penalty OMB No. 2137-0629 as provided in 49 USC 60122.

OMB NO: 2137-0629

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EXPIRATION DATE: 5/31/2024

 U.S. Department of Transportation Pipeline and Hazardous Materials Safety Administration	ANNUAL REPORT FOR CALENDAR YEAR 2021 GAS DISTRIBUTION SYSTEM	Initial Date Submitted:	03/14/2022
		Report Submission Type	INITIAL
		Date Submitted:	

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2137-0629. Public reporting for this collection of information is estimated to be approximately 16 hours per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, PHMSA, Office of Pipeline Safety (PHP-30) 1200 New Jersey Avenue, SE, Washington, D.C. 20590.

Important: Please read the separate instructions for completing this form before you begin. They clarify the information requested and provide specific examples. If you do not have a copy of the instructions, you can obtain one from the PHMSA Pipeline Safety Community Web Page at <http://www.phmsa.dot.gov/pipeline/library/forms>.

PART A - OPERATOR INFORMATION	(DOT use only)	20221160-46293
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1. Name of Operator		CHATTANOOGA GAS CO									
2. LOCATION OF OFFICE (WHERE ADDITIONAL INFORMATION MAY BE OBTAINED)											
2a. Street Address		10 Peachtree Place NE									
2b. City and County		Atlanta Fulton									
2c. State		GA									
2d. Zip Code		30309									
3. OPERATOR'S 5 DIGIT IDENTIFICATION NUMBER		2288									
4. HEADQUARTERS NAME & ADDRESS											
4a. Street Address		10 PEACHTREE PLACE NE									
4b. City and County		ATLANTA									
4c. State		GA									
4d. Zip Code		30309									
5. STATE IN WHICH SYSTEM OPERATES		TN									
6. THIS REPORT PERTAINS TO THE FOLLOWING COMMODITY GROUP (Select Commodity Group based on the predominant gas carried and complete the report for that Commodity Group. File a separate report for each Commodity Group included in this OPID.)											
Natural Gas											
7. THIS REPORT PERTAINS TO THE FOLLOWING TYPE OF OPERATOR (Select Type of Operator based on the structure of the company included in this OPID for which this report is being submitted.):											
Investor Owned											

PART B - SYSTEM DESCRIPTION

1.GENERAL											
	STEEL				PLASTIC	CAST/ WROUGHT IRON	DUCTILE IRON	COPPE R	OTHER	RECONDITION ED CAST IRON	SYSTEM TOTAL
	UNPROTECTED		CATHODICALLY PROTECTED								
	BARE	COATED	BARE	COATED							
MILES OF MAIN	0	0	20.9	552.1	1128.4	0	0	0	0	0	1701.4
NO. OF SERVICES	0	0	0	14446	67125	0	0	0	0	0	81571

NOTICE: This report is required by 49 CFR Part 191. Failure to report may result in a civil penalty OMB No. 2137-0629 as provided in 49 USC 60122.

OMB NO: 2137-0629

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EXPIRATION DATE: 5/31/2024

2.MILES OF MAINS IN SYSTEM AT END OF YEAR							
MATERIAL	UNKNOWN	2" OR LESS	OVER 2" THRU 4"	OVER 4" THRU 8"	OVER 8" THRU 12"	OVER 12"	SYSTEM TOTALS
STEEL	0	170.8	186.9	165.6	39.0	10.7	573
DUCTILE IRON	0	0	0	0	0	0	0
COPPER	0	0	0	0	0	0	0
CAST/WROUGHT IRON	0	0	0	0	0	0	0
PLASTIC PVC	0	0	0	0	0	0	0
PLASTIC PE	0	852.9	204.1	71.4	0	0	1128.4
PLASTIC ABS	0	0	0	0	0	0	0
PLASTIC OTHER	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0
RECONDITIONED CAST IRON	0	0	0	0	0	0	0
TOTAL	0	1023.7	391	237	39	10.7	1701.4
Describe Other Material:							
3.NUMBER OF SERVICES IN SYSTEM AT END OF YEAR					AVERAGE SERVICE LENGTH: 106		
MATERIAL	UNKNOWN	1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 8"	OVER 8"	SYSTEM TOTALS
STEEL	0	11550	2771	105	20	0	14446
DUCTILE IRON	0	0	0	0	0	0	0
COPPER	0	0	0	0	0	0	0
CAST/WROUGHT IRON	0	0	0	0	0	0	0
PLASTIC PVC	0	0	0	0	0	0	0
PLASTIC PE	0	59087	7991	45	2	0	67125
PLASTIC ABS	0	0	0	0	0	0	0
PLASTIC OTHER	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0
RECONDITIONED CAST IRON	0	0	0	0	0	0	0
TOTAL	0	70637	10762	150	22	0	81571
Describe Other Material:							
4.MILES OF MAIN AND NUMBER OF SERVICES BY DECADE OF INSTALLATION							

NOTICE: This report is required by 49 CFR Part 191. Failure to report may result in a civil penalty OMB No. 2137-0629 as provided in 49 USC 60122.

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	UNKNOWN	PRE-1940	1940-1949	1950-1959	1960-1969	1970-1979	1980-1989	1990-1999	2000-2009	2010-2019	2020-2029	TOTAL
MILES OF MAIN	25.2	0	0	52.9	219.2	169.9	263.7	510.3	213.6	209.3	37.3	1701.4
NUMBER OF SERVICES	1796	0	0	4383	10528	6084	11707	22611	9747	11769	2946	81571

PART C - TOTAL LEAKS AND HAZARDOUS LEAKS ELIMINATED/REPAIRED DURING THE YEAR

CAUSE OF LEAK	MAINS		SERVICES	
	TOTAL	HAZARDOUS	TOTAL	HAZARDOUS
CORROSION FAILURE	8	0	8	4
NATURAL FORCE DAMAGE	9	3	20	6
EXCAVATION DAMAGE	34	34	185	183
OTHER OUTSIDE FORCE DAMAGE	0	0	12	10
PIPE, WELD OR JOINT FAILURE	20	6	48	24
EQUIPMENT FAILURE	20	2	177	12
INCORRECT OPERATIONS	4	1	8	3
OTHER CAUSE	0	0	6	1
NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR : 33				
NUMBER OF HAZARDOUS LEAKS INVOLVING A MECHANICAL JOINT FAILURE : 2				

PART D - EXCAVATION DAMAGE

1. TOTAL NUMBER OF EXCAVATION DAMAGES BY APPARENT ROOT CAUSE: 221

a. One-Call Notification Practices Not Sufficient: 122

b. Locating Practices Not Sufficient: 35

c. Excavation Practices Not Sufficient: 64

d. Other: 0

2. NUMBER OF EXCAVATION TICKETS : 62791

PART E - EXCESS FLOW VALUE (EFV) AND SERVICE VALVE DATA

Total Number Of Services with EFV Installed During Year: 1587

Estimated Number Of Services with EFV In the System At End Of Year: 20100

* Total Number of Manual Service Line Shut-off Valves Installed During Year: 2

* Estimated Number of Services with Manual Service Line Shut-off Valves Installed in the System at End of Year: 11777

**These questions were added to the report in 2017.*

PART F - LEAKS ON FEDERAL LAND

TOTAL NUMBER OF LEAKS ON FEDERAL LAND REPAIRED OR SCHEDULED TO REPAIR: 0

PART G-PERCENT OF UNACCOUNTED FOR GAS

UNACCOUNTED FOR GAS AS A PERCENT OF TOTAL CONSUMPTION FOR THE 12 MONTHS ENDING JUNE 30 OF THE REPORTING YEAR.

[(PURCHASED GAS + PRODUCED GAS) MINUS (CUSTOMER USE + COMPANY USE + APPROPRIATE ADJUSTMENTS)] DIVIDED BY (CUSTOMER USE + COMPANY USE + APPROPRIATE ADJUSTMENTS) TIMES 100 EQUALS PERCENT UNACCOUNTED FOR.

FOR YEAR ENDING 6/30: 2.05%

PART H - ADDITIONAL INFORMATION

NOTICE: This report is required by 49 CFR Part 191. Failure to report may result in a civil penalty OMB No. 2137-0629 as provided in 49 USC 60122.

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EXPIRATION DATE: 5/31/2024

PART I - PREPARER	
Ralph McCollum, Lead Compliance Engineer (Preparer's Name and Title)	(404) 584-3733 (Area Code and Telephone Number)
rmccollu@southernco.com (Preparer's email address)	(404) 584-4710 (Area Code and Facsimile Number)

RATE SCHEDULE R-1
Residential General Service

AVAILABILITY

Available for all gas service furnished to single private residences, including the separate private units of apartment houses and other multiple dwellings, actually used for residential purposes, which are separately metered or measured, irrespective of the fact that a person other than the resident: (1) is contractually bound to the Chattanooga Gas Company (Company) for the charges, or (2) actually pays the charges, or (3) is billed for the charges. Use of gas service in hotel or motel units by transient occupants shall not constitute residential use. Gas service under this schedule shall be through a single point of delivery and such gas shall not be resold, directly or indirectly.

<u>MONTHLY BASE RATE</u>	<u>Winter</u>	<u>Summer</u>
	<u>Net Rate</u>	<u>Net Rate</u>
	November-April	May-October
<u>Customer Base Use Charge</u>	\$19.40	\$15.90
<u>Commodity Charge</u>	13.203¢ Per Therm	\$13.203¢ Per Therm

Monthly billing in units of Dth or Therms may be based upon monthly or bi-monthly meter reading.

Purchased gas costs, other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes shall be added to the above rates.

MINIMUM BILL

The minimum monthly bill shall be the Customer Base Use Charge, as shown in the Monthly Base Rate stated above and shall be due and payable in addition to any and all other applicable charges due under this Rate Schedule.

PAYMENT TERMS

All bills for service are due upon presentation. The stated net amount shown on the bill shall apply if payment is received on or before the date as specified on the bill. Payments received after that date shall be for an amount which shall be greater by five percent (5%) than the net billing.

RATE SCHEDULE R-4
Multi-Family Housing Service

AVAILABILITY

Service under this Rate Schedule is available to customers using gas for Multi-family residential housing who contract for gas service for a period of not less than one year. The provision of service under this Rate Schedule is subject to the Chattanooga Gas Company (Company)'s determination of available gas supply. Gas service under this schedule shall be through a single point of delivery and such gas shall not be resold, directly or indirectly without the approval of the Company. For the purposes of this Rate Schedule, Multi-family residential housing shall mean five or more permanent residential dwelling units located on the same Premises which are leased, rented, or managed by the same person and served through a central gas meter. Residential and non-residential service shall not be combined in a single meter installation.

<u>MONTHLY BASE RATE</u> (Per Dwelling Unit Connected)	<u>Winter</u>	<u>Summer</u>
	<u>Net Rate</u> <u>November- April</u>	<u>Net Rate</u> <u>May-October</u>
<u>Customer Base Use Charge</u>	\$7.10/Unit	\$7.10/Unit
<u>Commodity Charge</u> Flat Rate Per Month	24.796¢ Per Therm	22.042¢ Per Therm
<u>Air -Conditioning Commodity Charge</u> Rate Per Month		4.450¢ Per Therm

Monthly billing in units of Dth or Therms may be based upon monthly or bi-monthly meter readings.

Purchased gas costs, other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission Rules and Regulations and applicable taxes and fees shall be added to the above rates.

SUMMER AIR-CONDITIONING RATE

Available to any multi-family housing Customer who has installed and regularly operates a separately metered gas-fired central air-conditioning system which meets Company's specifications. All provisions of the above rate schedule will apply except as specifically modified herein. The volume of gas used for air-conditioning purposes will be determined by metering equipment installed by the Company. In the event a single unit provides both heating and cooling, usage during Summer (billing months of May through October) shall be deemed to be air-conditioning use for purposes hereof.

MINIMUM BILL

The minimum monthly bill shall be the Customer Base Use Charge per dwelling unit as shown in the Monthly Base Rate stated above and shall be due and payable in addition to any and all other applicable charges due under this Rate Schedule.

EFFECTIVE: OCTOBER 1, 2020

RATE SCHEDULE C-1

Small Commercial and Industrial General Service

AVAILABILITY

Available to any commercial or industrial Customer for all purposes that consumes less than or up to 4,000 therms annually. Gas service under this rate schedule in excess of 1,000 THERM per day shall be, at the option of Chattanooga Gas Company (Company), by written contract for a term of one year or less providing for monthly payment of gas Service and is subject to the Company's determination of available gas supply. Gas service under this schedule shall be through a single point of delivery and such gas shall not be resold, directly or indirectly.

MONTHLY BASE RATE

	<u>Winter</u> <u>Net Rate</u> November-April	<u>Summer</u> <u>Net Rate</u> May-October
<u>Customer Base Use Charge</u>	\$35.30	\$30.50
<u>Commodity Charge</u>	21.166¢ Per Therm	16.618¢ Per Therm
<u>Air -Conditioning Charge</u> Rate Per Month	----	4.450¢ Per Therm

Monthly billing in units of Dth or Therms may be based upon monthly or bi-monthly meter readings.

Purchased gas costs, other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes shall be added to the above rates.

SUMMER AIR-CONDITIONING RATE

Available to any commercial or industrial Customer who has installed and regularly operates a separately metered gas-fired central air-conditioning system which meets Company's specifications. All provisions of the above rate schedule will apply except as specifically modified herein. The volume of gas used for summer air-conditioning purposes will be determined by metering equipment installed by the Company. In the event a single unit provides both heating and cooling, usage during the Summer (billing months of May through October) shall be deemed to be air-conditioning use for purposes hereof.

MINIMUM BILL

The minimum monthly bill shall be the Customer Base Use Charge as shown in the Monthly Base Rate stated above and shall be due and payable in addition to any and all other applicable charges due under this Rate Schedule.

PAYMENT TERMS

All bills for service are due upon presentation. The stated net amount shown on the bill shall apply if payment is received on or before the date as specified on the bill. Payments received after that date shall be for an amount which shall be greater by five percent (5%) than the net billing.

RATE SCHEDULE C-2
Medium Commercial and Industrial General Service

AVAILABILITY

Available to any commercial or industrial Customer for all purposes that consumes greater than 4,000 therms annually. Gas service under this rate schedule in excess of 1,000 THERM per day shall be, at the option of Chattanooga Gas Company (Company), by written contract for a term of one year or less providing for monthly payment of gas Service and is subject to the Company's determination of available gas supply. Gas service under this schedule shall be through a single point of delivery and such gas shall not be resold, directly or indirectly.

<u>MONTHLY BASE RATE</u>	<u>Winter</u>	<u>Summer</u>
	<u>Net Rate</u>	<u>Net Rate</u>
	November-April	May-October
<u>Customer Base Use Charge</u>	\$85.43	\$85.43
<u>Commodity Charge</u>		
First 3,000 Therms Per Month	21.351¢ Per Therm	16.764¢ Per Therm
Next 2,000 Therms Per Month	19.489¢ Per Therm	13.308¢ Per Therm
Over 10,000 Therms Per Month	18.984¢ Per Therm	12.407¢ Per Therm
Over 15,000 Therms Per Month	9.822¢ Per Therm	9.822¢ Per Therm
<u>Demand Charge</u>		
Rate Unit of Billing Demand	\$7.20 per Dth	\$7.20 per Dth
<u>Air -Conditioning Charge</u>		
Rate Per Month	----	4.450¢ Per Therm

Monthly billing in units of Dth or Therms may be based upon monthly or bi-monthly meter readings.

Purchased gas costs, other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes shall be added to the above rates.

SUMMER AIR-CONDITIONING RATE

Available to any commercial or industrial Customer who has installed and regularly operates a separately metered gas-fired central air-conditioning system which meets Company's specifications. All provisions of the above rate schedule will apply except as specifically modified herein. The volume of gas used for summer air-conditioning purposes will be determined by metering equipment installed by the Company. In the event a single unit provides both heating and cooling, usage during the Summer (billing months of May through October) shall be deemed to be air-conditioning use for purposes hereof.

MINIMUM BILL

The minimum monthly bill shall be the Customer Base Use Charge plus the Demand Charge, as shown in the Monthly Base Rate stated above and shall be due and payable in addition to any and all other applicable charges due under this Rate Schedule.

RATE SCHEDULE F-1
Commercial and Industrial Large Volume Firm Sales Service

RESTRICTED AVAILABILITY

This rate is available to those Customers actually taking service under Rate Schedule F-1 as of February 1, 1994. This rate will be available to additional Customers subsequent to February 1, 1994 only upon Chattanooga Gas Company (Company)'s ability to provide adequate gas supply to support the sale on terms and conditions which are satisfactory in the sole judgment of the Company subject to review by the Tennessee Public Utility Commission when such review is requested by a Customer. Once a qualified Customer elects service under this Rate Schedule, service will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. A new Customer beginning service after May 31 shall contract for a term extending through the following May 31. A Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule T-2 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided; the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice.

AVAILABILITY

Available to any commercial or industrial Customer for all purposes under the following conditions:

1. Service shall be limited to Customers consistently using a minimum of 36,500 Dths annually at a daily rate of 100,000 cubic feet or 1,000 Therms or more.
2. The Company must have available to it a supply of natural gas adequate in the opinion of the Company to meet the Customer's requirements.
3. Customer must be on or adjacent to the Company's existing mains and the mains shall, in the Company's judgment, be adequate to serve the Customer's requirements without impairing service to other Customers.
4. The gas shall be sold through a single point of delivery and shall not be resold directly or indirectly, without the approval of the Company. The Company is not authorized to give its approval if the purpose is to have two plants under common ownership, or separate ownership purchase gas through one meter.
5. Service taken under this rate shall be by contract for a term of not less than 12 months.

MONTHLY BASE RATE

Customer Base Use Charge

Net Rate

\$341.70

Demand Charge

Per Unit of Billing Demand

\$7.20 Per Dth

Commodity Charge

First 1,500 Dths Per Month

\$.9190 Per Dth

Next 2,500 Dths Per Month

\$.7850 Per Dth

Next 11,000 Dths Per Month

\$.4450 Per Dth

Over 15,000 Dths Per Month

\$.2740 Per Dth

Purchased gas costs, other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes shall be added to the above rates.

RATE SCHEDULE I-1
Commercial and Industrial Interruptible Sales Service

AVAILABILITY

Gas sales service available on an interruptible basis to large volume Customers provided Chattanooga Gas Company (Company) has interruptible gas delivery capacity in excess of the then existing requirements of other Customers, and further subject to the following conditions:

1. Service shall be limited to Customers consistently using a minimum of 36,500 Dths annually at a daily rate of 100,000 cubic feet or 1,000 Therms or more. A Customer may also qualify for this rate schedule on a summer seasonal basis (May-October) provided the daily usage during this period consistently meets or exceeds 100 Dths.
2. The Company must have available to it a supply of natural gas adequate in the opinion of the Company to meet the Customer's requirements, and further provided the Customer's use under this rate shall not work a hardship on any other rate payers of the Company, nor adversely affect any other class of the Company's Customers. Further provided the Customer's use under this rate shall not adversely affect the Company's gas purchase plans and/or effective utilization of the daily demands under the Company's gas purchase contracts with its suppliers subject to review by the Tennessee Public Utility Commission when such review is requested by a Customer.
3. Customer must be on or adjacent to the Company's existing mains and the mains shall, in the Company's judgment, be adequate to serve the Customer's requirements without impairing service to other Customers unless the Customer pays all cost to provide required facilities. The cost of such facilities shall be adjusted by the applicable income tax gross-up factor.
4. The gas shall be sold through a single point of delivery and shall not be resold directly or indirectly without the approval of the Company. The Company is not authorized to give its approval if the purpose is to have two plants under common ownership, or separate ownership purchase gas through one meter.
5. Service taken under this rate shall be by contract for a term of one year. Once a qualified Customer elects service under this Rate Schedule, all service will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. A new Customer beginning service after May 31 shall contract for a term extending through the following May 31. Upon meeting the qualifications contained therein, a Customer may receive service under Rate Schedule SS-1 concurrent with this Rate Schedule. A Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule T-1 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided; the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice.
6. Customer agrees to install and maintain in usable condition standby fuel burning facilities to enable Customer, in the event of a curtailment of gas, to continue operations on standby fuel, or to give satisfactory evidence of his ability and willingness to have the delivery of gas hereunder interrupted or curtailed by the Company in accordance with the special terms and conditions as hereinafter set forth.

7.

MONTHLY BASE RATE

Net Rate

<u>Customer Base Use Charge</u>	\$341.70
<u>Commodity Charge</u>	
First 1,500 Dths Per Month	\$.9190 Per Dth
Next 2,500 Dths Per Month	\$.7850 Per Dth
Nest 11,000 Dths Per Month	\$.4450 Per Dth
Over 15,000 Dths Per Month	\$.2740 Per Dth

RATE SCHEDULE T-1 (Continued)
Interruptible Transportation Service

6. Customer agrees to install and maintain standby fuel burning facilities to enable Customer, in the event of curtailment of service, to continue operations on standby fuel, or to give satisfactory evidence of the ability and willingness to have the service hereunder interrupted or curtailed by the Company in accordance with the terms and conditions set forth herein.

MONTHLY BASE RATE

***Net Rate**

Customer Base Use Charge

\$341.70

System Capacity Charge

Per Unit of Billing Demand

\$1.50 Per Dth

Commodity Charge

First 1,500 Dths Per Month

\$.9190 Per Dth

Next 2,500 Dths Per Month

\$.7850 Per Dth

Next 11,000 Dths Per Month

\$.4450 Per Dth

Over 15,000 Dths Per Month

\$.2740 Per Dth

Other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes shall be added to the above rates.

*Company's Transportation Service Rate is in addition to all other applicable Pipeline Transportation Rates and Charges.

BILLING DEMAND

The billing demand shall be the greater of (a) or (b) below:

- (a) The demand for the current month is always the highest demand day in any of the previous 11 billing months plus the current billing month - - bearing in mind that demand days are established only during the billing months of November, December, January, February and March
- (b) The demand will be 65% of the average daily consumption for the preceding months of April through October.

Whenever a Customer commences taking service under this rate between April 1, and October 31 of any year, the billing demand for each billing month prior to the November billing shall be 6% of the monthly consumption in each such month. Commencing with the billing month of November, the billing demand shall be determined either under (a) or (b) above.

DETERMINATION OF DEMAND DAY

The demand day shall be determined at the option of the Company by one of the following methods:

1. By measuring the maximum volume of gas taken by the Customer in any one day through the use of volume and pressure recording and measuring equipment installed by the Company.
2. When gas is delivered to a Customer through a positive displacement meter without the use of daily recording and measuring equipment, the maximum volume of gas taken in any one day during the billing month shall be 6% of the total volume of gas used by the Customer during such billing month.

RATE SCHEDULE T-2
Interruptible Transport Service With
Firm Gas Supply Backup

TRANSPORTATION SERVICE AGREEMENT

Interruptible Transportation Service provided hereunder shall be an annual service under a Transportation Service Agreement on an individual Customer basis.

AVAILABILITY

Available on an Interruptible basis to eligible large volume Customers. Transportation Service shall be by Transportation Service Agreement in conjunction solely with service under Rate Schedule F-1.

1. Service shall be limited to Customers consistently using a minimum of 36,500 Dths annually at a daily rate of 100,000 cubic feet or 1,000 Therms or more.
2. The Customer's use under this rate shall not work a hardship on any other rate payers of Chattanooga Gas Company (Company), nor adversely affect any other class of the Company's Customers and further provided the Customer's use under this rate shall not adversely affect the Company's gas purchase plans and/or effective utilization of the daily demands under the Company's gas purchase contracts with its suppliers subject to review by the Tennessee Public Utility Commission when such review is requested by Customer.
3. Customer must be on or adjacent to the Company's existing mains and the mains shall, in the Company's judgment, be adequate to serve the Customer's requirements without impairing service to other Customers.
4. The gas shall be delivered through a single point of delivery and shall not be resold directly or indirectly, without the approval of the Company. The Company is not authorized to give its approval if the purpose is to have two plants under common ownership, or separate ownership purchase gas through one meter.
5. Service taken under this rate shall be by contract for a term of one year. Once a qualified Customer elects service under this Rate Schedule, all service will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. A new Customer beginning service after May 31 shall contract for a term extending through the following May 31. Upon meeting the qualifications contained therein, a Customer may receive service under Rate Schedule SS-1 concurrent with this Rate Schedule. A Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule F-1 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided, the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice.

MONTHLY BASE RATE

***Net Rate**

Customer Base Use Charge

\$341.7

Demand Charge

Per Unit of Billing Demand

\$7.20 Per Dth

Commodity Charge

First 1,500 Dths Per Month
Next 2,500 Dths Per Month
Next 11,000 Dths Per Month
Over 15,000 Dths Per Month

\$.9190 Per Dth
\$.7850 Per Dth
\$.4450 Per Dth
\$.2740 Per Dth

Firm Purchased gas costs, other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes shall be added to the above rates.

* Company's Transportation Service Rate is in addition to all other applicable Pipeline Transportation Rates and Charges.

RATE SCHEDULE T-3
Low Volume Transport

TRANSPORTATION SERVICE AGREEMENT

Transportation Service provided hereunder shall be an annual service under a Transportation Service Agreement on an individual Customer basis.

AVAILABILITY

Available to commercial or industrial Customer consistently using 400 Dths on an annual basis. Service taken under this rate shall be by contract for a term of one year. Once a qualified Customer elects service under this Rate Schedule, all service will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. A new Customer beginning service after May 31 shall contract for a term extending through the following May 31. A Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule C-1 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided, the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice.

MONTHLY BASE RATE

	<u>Winter</u> <u>Net Rate*</u> November-April	<u>Summer</u> <u>Net Rate*</u> May-October
<u>Customer Base Use Charge</u>	\$85.43	\$85.43
<u>Commodity Charge</u>		
First 3,000 Therms Per Month	21.350¢ Per Therm	16.760¢ Per Therm
Next 2,000 Therms Per Month	19.490¢ Per Therm	13.310¢ Per Therm
Next 10,000 Therms Per Month	18.980¢ Per Therm	12.410¢ Per Therm
Over 15,000 Therms Per Month	9.820¢ Per Therm	9.820¢ Per Therm
<u>Demand Charge</u>		
Rate Unit of Billing Demand	\$7.20 per Dth	\$7.20 per Dth

The Purchased Gas Adjustment Demand Component applicable to service under the Rate Schedule C-2, computed in accordance with TPUC Administrative Rule 1220-4-7, shall apply to the Rate Schedule T-3 Demand Charge as set out above. Other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes shall be added to the above rates.

* Company's Transportation Service Rate is in addition to all other applicable Pipeline Transportation Rates and Charges.

MINIMUM BILL

The minimum monthly bill shall be the Customer Base Use as shown in the Monthly Base Rate stated above and shall be due and payable in addition to any and all other applicable charges due under this Rate Schedule.

PAYMENT TERMS

All bills for service are due upon presentation. The stated net amount shown on the bill shall apply if payment is received on or before the date as specified on the bill. Payments received after that date shall be for an amount which shall be greater by five percent (5%) than the net billing.

RATE SCHEDULE R-1
Residential General Service

AVAILABILITY

Available for all gas service furnished to single private residences, including the separate private units of apartment houses and other multiple dwellings, actually used for residential purposes, which are separately metered or measured, irrespective of the fact that a person other than the resident: (1) is contractually bound to the Chattanooga Gas Company (Company) for the charges, or (2) actually pays the charges, or (3) is billed for the charges. Use of gas service in hotel or motel units by transient occupants shall not constitute residential use. Gas service under this schedule shall be through a single point of delivery and such gas shall not be resold, directly or indirectly.

MONTHLY BASE RATE

	<u>Winter</u>	<u>Summer</u>
	<u>Net Rate</u>	<u>Net Rate</u>
	November-April	May-October
<u>Customer Base Use Charge</u>	\$22.60	\$18.70
<u>Commodity Charge</u>	15.465¢ Per Therm	15.465¢ PerTherm

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Monthly billing in units of Dth or Therms may be based upon monthly or bi-monthly meter reading.

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Purchased gas costs, other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes and fees shall be added to the above rates.

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MINIMUM BILL

The minimum monthly bill shall be the Customer Base Use Charge, as shown in the Monthly Base Rate stated above and shall be due and payable in addition to any and all other applicable charges due under this Rate Schedule.

PAYMENT TERMS

All bills for service are due upon presentation. The stated net amount shown on the bill shall apply if payment is received on or before the date as specified on the bill. Payments received after that date shall be for an amount which shall be greater by five percent (5%) than the net billing.

RATE SCHEDULE R-4
Multi-Family Housing Service

AVAILABILITY

Service under this Rate Schedule is available to customers using gas for Multi-family residential housing who contract for gas service for a period of not less than one year. The provision of service under this Rate Schedule is subject to the Chattanooga Gas Company (Company)'s determination of available gas supply. Gas service under this schedule shall be through a single point of delivery and such gas shall not be resold, directly or indirectly without the approval of the Company. For the purposes of this Rate Schedule, Multi-family residential housing shall mean five or more permanent residential dwelling units located on the same Premises which are leased, rented, or managed by the same person and served through a central gas meter. Residential and non-residential service shall not be combined in a single meter installation.

MONTHLY BASE RATE (Per Dwelling Unit
Connected)

Winter

Summer

Net Rate
November- April
\$8.30/Unit

Net Rate
May-October
\$8.30/Unit

Customer Base Use Charge

Commodity Charge
Flat Rate Per Month

29.085¢ Per Therm

25.855¢ Per Therm

Air -Conditioning Commodity Charge
Rate Per Month

5.23¢ Per Therm

Monthly billing in units of Dth or Therms may be based upon monthly or bi-monthly meter readings.

Purchased gas costs, other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission Rules and Regulations and applicable taxes and fees shall be added to the above rates.

SUMMER AIR-CONDITIONING RATE

Available to any multi-family housing Customer who has installed and regularly operates a separately metered gas-fired central air-conditioning system which meets Company's specifications. All provisions of the above rate schedule will apply except as specifically modified herein. The volume of gas used for air-conditioning purposes will be determined by metering equipment installed by the Company. In the event a single unit provides both heating and cooling, usage during Summer (billing months of May through October) shall be deemed to be air-conditioning use for purposes hereof.

MINIMUM BILL

The minimum monthly bill shall be the Customer Base Use Charge per dwelling unit as shown in the Monthly Base Rate stated above and shall be due and payable in addition to any and all other applicable charges due under this Rate Schedule.

PAYMENT TERMS

All bills for service are due upon presentation. The stated net amount shown on the bill shall apply if payment is received on or before the date as specified on the bill. Payments received after that date shall be for an amount which shall be greater by five percent (5%) than the net billing.

RATE SCHEDULE C-1
Small Commercial and Industrial General Service

AVAILABILITY

Available to any commercial or industrial Customer for all purposes that consumes less than or up to 4,000 Therms annually. Gas service under this rate schedule in excess of 1,000 Therm per day shall be, at the option of Chattanooga Gas Company (Company), by written contract for a term of one year or less providing for monthly payment of gas Service and is subject to the Company's determination of available gas supply. Gas service under this schedule shall be through a single point of delivery and such gas shall not be resold, directly or indirectly.

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MONTHLY BASE RATE

	<u>Winter</u> <u>Net Rate</u> November-April	<u>Summer</u> <u>Net Rate</u> May-October
<u>Customer Base Use Charge</u>	\$41.60	\$35.80
<u>Commodity Charge</u>	24.807¢ Per Therm	19.477¢ Per Therm
<u>Air -Conditioning Charge</u> Rate Per Month	----	5.23¢ Per Therm

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Monthly billing in units of Dth or Therms may be based upon monthly or bi-monthly meter readings.

Purchased gas costs, other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes and fees shall be added to the above rates.

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SUMMER AIR-CONDITIONING RATE

Available to any commercial or industrial Customer who has installed and regularly operates a separately metered gas-fired central air-conditioning system which meets Company's specifications. All provisions of the above rate schedule will apply except as specifically modified herein. The volume of gas used for summer air-conditioning purposes will be determined by metering equipment installed by the Company. In the event a single unit provides both heating and cooling, usage during the Summer (billing months of May through October) shall be deemed to be air-conditioning use for purposes hereof.

MINIMUM BILL

The minimum monthly bill shall be the Customer Base Use Charge as shown in the Monthly Base Rate stated above and shall be due and payable in addition to any and all other applicable charges due under this Rate Schedule.

PAYMENT TERMS

All bills for service are due upon presentation. The stated net amount shown on the bill shall apply if payment is received on or before the date as specified on the bill. Payments received after that date shall be for an amount which shall be greater by five percent (5%) than the net billing.

RATE SCHEDULE C-2
Medium Commercial and Industrial General Service

AVAILABILITY

Available to any commercial or industrial Customer for all purposes that consumes greater than 4,000 Therms annually. Gas service under this rate schedule in excess of 1,000 Therms per day shall be, at the option of Chattanooga Gas Company (Company), by written contract providing for monthly payment of gas Service and is subject to the Company's determination of available gas supply. Gas service under this schedule shall be through a single point of delivery and such gas shall not be resold, directly or indirectly.

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MONTHLY BASE RATE

	<u>Winter</u>	<u>Summer</u>
	<u>Net Rate</u>	<u>Net Rate</u>
	November-April	May-October
<u>Customer Base Use Charge</u>	\$100.20	\$100.20
<u>Commodity Charge</u>		
First 3,000 Therms Per Month	25.114¢ Per Therm	19.719¢ Per Therm
Next 2,000 Therms Per Month	22.924¢ Per Therm	15.654¢ Per Therm
Next 10,000 Therms Per Month	22.330¢ Per Therm	14.594¢ Per Therm
Over 15,000 Therms Per Month	11.553¢ Per Therm	11.551¢ Per Therm
<u>Demand Charge</u>	\$8.40 per Dth	\$8.40 per Dth
Rate Unit of Billing Demand		
<u>Air -Conditioning Charge</u> Rate Per Month	----	5.23¢ Per Therm

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Monthly billing in units of Dth or Therms may be based upon monthly or bi-monthly meter readings.

Purchased gas costs, other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes and fees shall be added to the above rates.

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SUMMER AIR-CONDITIONING RATE

Available to any commercial or industrial Customer who has installed and regularly operates a separately metered gas-fired central air-conditioning system which meets Company's specifications. All provisions of the above rate schedule will apply except as specifically modified herein. The volume of gas used for summer air-conditioning purposes will be determined by metering equipment installed by the Company. In the event a single unit provides both heating and cooling, usage during the Summer (billing months of May through October) shall be deemed to be air-conditioning use for purposes hereof.

MINIMUM BILL

The minimum monthly bill shall be the Customer Base Use Charge plus the Demand Charge, as shown in the Monthly Base Rate stated above and shall be due and payable in addition to any and all other applicable charges due under this Rate Schedule.

RATE SCHEDULE F-1
Commercial and Industrial Large Volume Firm Sales Service

RESTRICTED AVAILABILITY

This rate is available to those Customers actually taking service under Rate Schedule F-1 as of February 1, 1994. This rate will be available to additional Customers subsequent to February 1, 1994 only upon Chattanooga Gas Company (Company)'s ability to provide adequate gas supply to support the sale on terms and conditions which are satisfactory in the sole judgment of the Company subject to review by the Tennessee Public Utility Commission when such review is requested by a Customer. Once a qualified Customer elects service under this Rate Schedule, service will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. A new Customer beginning service after May 31 shall contract for a term extending through the following May 31. A Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule T-2 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided; the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice.

AVAILABILITY

Available to any commercial or industrial Customer for all purposes under the following conditions:

1. Service shall be limited to Customers consistently using a minimum of 36,500 Dths annually at a daily rate of 100,000 cubic feet or 1,000 Therms or more.
2. The Company must have available to it a supply of natural gas adequate in the opinion of the Company to meet the Customer's requirements.
3. Customer must be on or adjacent to the Company's existing mains and the mains shall, in the Company's judgment, be adequate to serve the Customer's requirements without impairing service to other Customers.
4. The gas shall be sold through a single point of delivery and shall not be resold directly or indirectly, without the approval of the Company. The Company is not authorized to give its approval if the purpose is to have two plants under common ownership, or separate ownership purchase gas through one meter.
5. Service taken under this rate shall be by contract for a term of not less than 12 months.

MONTHLY BASE RATE

Customer Base Use Charge

Net Rate

\$400.80

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Demand Charge

Per Unit of Billing Demand

\$8.40 Per Dth

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Commodity Charge

First 1,500 Dths Per Month

\$1.0798 Per Dth

Next 2,500 Dths Per Month

\$0.9222 Per Dth

Next 11,000 Dths Per Month

\$0.5234 Per Dth

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Over 15,000 Dths Per Month

\$0.3223 Per Dth

Purchased gas costs, other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes and fees shall be added to the above rates.

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RATE SCHEDULE I-1
Commercial and Industrial Interruptible Sales Service**AVAILABILITY**

Gas sales service available on an interruptible basis to large volume Customers provided Chattanooga Gas Company (Company) has interruptible gas delivery capacity in excess of the then existing requirements of other Customers, and further subject to the following conditions:

1. Service shall be limited to Customers consistently using a minimum of 36,500 Dths annually at a daily rate of 100,000 cubic feet or 1,000 Therms or more. A Customer may also qualify for this rate schedule on a summer seasonal basis (May-October) provided the daily usage during this period consistently meets or exceeds 100 Dths.
2. The Company must have available to it a supply of natural gas adequate in the opinion of the Company to meet the Customer's requirements, and further provided the Customer's use under this rate shall not work a hardship on any other rate payers of the Company, nor adversely affect any other class of the Company's Customers. Further provided the Customer's use under this rate shall not adversely affect the Company's gas purchase plans and/or effective utilization of the daily demands under the Company's gas purchase contracts with its suppliers subject to review by the Tennessee Public Utility Commission when such review is requested by a Customer.
3. Customer must be on or adjacent to the Company's existing mains and the mains shall, in the Company's judgment, be adequate to serve the Customer's requirements without impairing service to other Customers unless the Customer pays all cost to provide required facilities. The cost of such facilities shall be adjusted by the applicable income tax gross-up factor.
4. The gas shall be sold through a single point of delivery and shall not be resold directly or indirectly without the approval of the Company. The Company is not authorized to give its approval if the purpose is to have two plants under common ownership, or separate ownership purchase gas through one meter.
5. Service taken under this rate shall be by contract for a term of one year. Once a qualified Customer elects service under this Rate Schedule, all service will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. A new Customer beginning service after May 31 shall contract for a term extending through the following May 31. Upon meeting the qualifications contained therein, a Customer may receive service under Rate Schedule SS-1 concurrent with this Rate Schedule. A Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule T-1 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided; the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice.
6. Customer agrees to install and maintain in usable condition standby fuel burning facilities to enable Customer, in the event of a curtailment of gas, to continue operations on standby fuel, or to give satisfactory evidence of his ability and willingness to have the delivery of gas hereunder interrupted or curtailed by the Company in accordance with the special terms and conditions as hereinafter set forth.

7.	<u>MONTHLY BASE RATE</u>	<u>Net Rate</u>	
	<u>Customer Base Use Charge</u>	\$400.80	I
	<u>Commodity Charge</u>		
	First 1,500 Dths Per Month	\$1.0798 Per Dth	
	Next 2,500 Dths Per Month	\$0.9222 Per Dth	I
	Next 11,000 Dths Per Month	\$0.5234 Per Dth	
	Over 15,000 Dths Per Month	\$0.3223 Per Dth	

RATE SCHEDULE T-1 (Continued)

Interruptible Transportation Service

6. Customer agrees to install and maintain standby fuel burning facilities to enable Customer, in the event of curtailment of service, to continue operations on standby fuel, or to give satisfactory evidence of the ability and willingness to have the service hereunder interrupted or curtailed by the Company in accordance with the terms and conditions set forth herein.

MONTHLY BASE RATE

***Net Rate**

Customer Base Use Charge

\$400.80

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System Capacity Charge

Per Unit of Billing Capacity

\$1.80 Per Dth

I

T

Commodity Charge

First 1,500 Dths Per Month

\$1.0798 Per Dth

Next 2,500 Dths Per Month

\$0.9222 Per Dth

Next 11,000 Dths Per Month

\$0.5234 Per Dth

Over 15,000 Dths Per Month

\$0.3223 Per Dth

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Other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes and fees shall be added to the above rates.

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*Company's Transportation Service Rate is in addition to all other applicable Pipeline Transportation Rates and Charges.

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BILLING CAPACITY

The billing capacity shall be the greater of (a) or (b) below:

- (a) The capacity for the current month is always the highest use per day in any of the previous 11 billing months plus the current billing month - - bearing in mind that demand days are established only during the billing months of November, December, January, February and March
- (b) The capacity will be 65% of the average daily consumption for the preceding months of April through October.

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Whenever a Customer commences taking service under this rate between April 1, and October 31 of any year, the billing capacity for each billing month prior to the November billing shall be 6% of the monthly consumption in each such month. Commencing with the billing month of November, the billing capacity shall be determined either under (a) or (b) above.

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DETERMINATION OF CAPACITY DAY

The capacity day shall be determined at the option of the Company by one of the following methods:

1. By measuring the maximum volume of gas taken by the Customer in any one day through the use of volume and pressure recording and measuring equipment installed by the Company.
2. When gas is delivered to a Customer through a positive displacement meter without the use of daily recording and measuring equipment, the maximum volume of gas taken in any one day during the billing month shall be 6% of the total volume of gas used by the Customer during such billing month.

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Rate Schedule T-2
Interruptible Transport Service with
Firm Gas Supply Backup

TRANSPORTATION SERVICE AGREEMENT

Interruptible Transportation Service provided hereunder shall be an annual service under a Transportation Service Agreement on an individual Customer basis.

AVAILABILITY

Available on an Interruptible basis to eligible large volume Customers. Transportation Service shall be by Transportation Service Agreement in conjunction solely with service under Rate Schedule F-1.

- 1) Service shall be limited to Customers consistently using a minimum of 36,500 Dths annually at a daily rate of 100,000 cubic feet or 1,000 Therms or more.
- 2) The Customer's use under this rate shall not work a hardship on any other rate payers of Chattanooga Gas Company (Company), nor adversely affect any other class of the Company's Customers and further provided the Customer's use under this rate shall not adversely affect the Company's gas purchase plans and/or effective utilization of the daily demands under the Company's gas purchase contracts with its suppliers subject to review by the Tennessee Public Utility Commission when such review is requested by Customer.
- 3) Customer must be on or adjacent to the Company's existing mains and the mains shall, in the Company's judgment, be adequate to serve the Customer's requirements without impairing service to other Customers.
- 4) The gas shall be delivered through a single point of delivery and shall not be resold directly or indirectly, without the approval of the Company. The Company is not authorized to give its approval if the purpose is to have two plants under common ownership, or separate ownership purchase gas through one meter.
- 5) Service taken under this rate shall be by contract for a term of one year. Once a qualified Customer elects service under this Rate Schedule, all service will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. A new Customer beginning service after May 31 shall contract for a term extending through the following May 31. Upon meeting the qualifications contained therein, a Customer may receive service under Rate Schedule SS-1 concurrent with this Rate Schedule. A Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule F-1 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided, the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice.

MONTHLY BASE RATE

Customer Base Use Charge

***Net Rate**

\$400.80

I

Demand Charge

Per Unit of Billing Demand

\$8.40 Per Dth

I

Commodity Charge

First 1,500 Dths Per Month

\$1.0798 Per Dth

Next 2,500 Dths Per Month

\$0.9222 Per Dth

Next 11,000 Dths Per Month

\$0.5234 Per Dth

Over 15,000 Dths Per Month

\$0.3223 Per Dth

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* Company's Transportation Service Rate is in addition to all other applicable Pipeline Transportation Rates and Charges.

ISSUED: JULY 29, 2021

ISSUED BY: TIFFANY CALLAWAY-FERRELL, VP

EFFECTIVE: SEPTEMBER 1, 2021

RATE SCHEDULE T-3
Low Volume Transport

TRANSPORTATION SERVICE AGREEMENT

Transportation Service provided hereunder shall be an annual service under a Transportation Service Agreement on an individual Customer basis.

AVAILABILITY

Available to commercial or industrial Customer consistently using 400 Dths on an annual basis. Service taken under this rate shall be by contract for a term of one year. Once a qualified Customer elects service under this Rate Schedule, all service will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. A new Customer beginning service after May 31 shall contract for a term extending through the following May 31. A Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule C-1 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided, the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice.

MONTHLY BASE RATE

	<u>Winter</u> <u>Net Rate*</u> November-April	<u>Summer</u> <u>Net Rate*</u> May-October	
<u>Customer Base Use Charge</u>	\$100.20	\$100.20	I
<u>Commodity Charge</u>			
First 3,000 Therms Per Month	25.114¢ Per Therm	19.719¢ Per Therm	
Next 2,000 Therms Per Month	22.924¢ Per Therm	15.654¢ Per Therm	
Next 10,000 Therms Per Month	22.330¢ Per Therm	14.594¢ Per Therm	I
Over 15,000 Therms Per Month	11.553¢ Per Therm	11.551¢ Per Therm	
<u>Demand Charge</u>			
Rate Unit of Billing Demand	\$8.40 per Dth	\$8.40 per Dth	I

The Purchased Gas Adjustment Demand Component applicable to service under the Rate Schedule C-2, computed in accordance with TPUC Administrative Rule 1220-4-7, shall apply to the Rate Schedule T-3 Demand Charge as set out above. Other adjustments, charges and/or credits as determined in accordance with the Tennessee Public Utility Commission's Rules and Regulations and applicable taxes and fees shall be added to the above rates.

* Company's Transportation Service Rate is in addition to all other applicable Pipeline Transportation Rates and Charges.

AUTHORIZED INCREMENTAL RATE

When the Company determines that volumes of gas are available to be purchased and transported to Customers under this Rate Schedule, then the Company shall, at its option, be authorized to charge the incremental rate Customers for such gas supply distributed to those Customers who have been offered and who have agreed to pay such incremental rate. On days when gas is not being withdrawn from the Company's Liquid Natural Gas (LNG) facility for system supply, the incremental rate shall be the applicable index rate plus the variable pipeline charges. On those days when gas is being withdrawn from the LNG facility, the incremental rate will be increased to reflect the cost of gas used in the liquefaction and vaporization process.

File # 400645

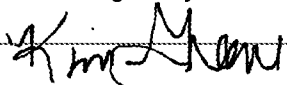
AMERICAN GAS ASSOCIATION

Invoice # 138640

Invoice
for
Southern Company Gas

Chattanooga Gas Company
Docket 22-00032
Response to CA DR 1-22b Attachment
Page 1 of 4

Ms. Kimberly S. Greene
Chairman, President and CEO
Southern Company Gas
10 Peachtree Place NE
Atlanta, GA 30309

Requester: Kim Greene	
P.O. # 54066	
DocuSigned by:	Date 2/16/2021
	
C21EC82FEC74ED...	

Feb 16, 2021

DESCRIPTION	AMOUNT

REMIT PAYMENT WITH DUPLICATE COPY OF INVOICE TO:

AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226
Telephone (202) 824-7256
Fax (202) 824-9156

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2020 dues -- **the portion that is allocable to lobbying is 3.8%.**

File # 400645

AMERICAN GAS ASSOCIATION

Invoice # 138640

Invoice
for

Chattanooga Gas Company

Docket 22-00032

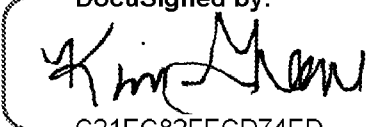
PO#: 55850

Southern Company Gas

Response to CA DR 1-22b Attachment

Page 2 of 4

DocuSigned by:


C21EC82FECD74ED...

Apr 2, 2021

Ms. Kimberly S. Greene
Chairman, President and CEO
Southern Company Gas
10 Peachtree Place NE
Atlanta, GA 30309

4/5/2021

DESCRIPTION	AMOUNT

REMIT PAYMENT WITH DUPLICATE COPY OF INVOICE TO:

AMERICAN GAS ASSOCIATION

Post Office Box 79226

Baltimore, MD 21279-0226

Telephone (202) 824-7256

Fax (202) 824-9156

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File # 400645

AMERICAN GAS ASSOCIATION

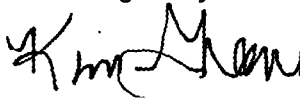
Invoice # 138640B

Invoice
for
Southern Company Gas

Chattanooga Gas Company
Docket 22-00032
Response to CA DR 1-22b Attachment
Page 3 of 4

PO #: 55850

Ms. Kimberly S. Greene
Chairman, President and CEO
Southern Company Gas
10 Peachtree Place NE
Atlanta, GA 30309

DocuSigned by:

C21EC82FEC74ED...

Jul 6, 2021

7/13/2021

DESCRIPTION	AMOUNT

REMIT PAYMENT WITH DUPLICATE COPY OF INVOICE TO:

AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226
Telephone (202) 824-7256
Fax (202) 824-9156

IMPORTANT IRS REQUIRED NOTICE

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File # 400645

AMERICAN GAS ASSOCIATION

Invoice # 138640C

Invoice
for
Southern Company Gas

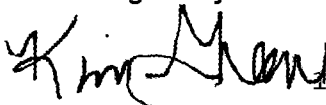
Chattanooga Gas Company
Docket 22-00032
Response to CA DR 1-22b Attachment
Page 4 of 4

PO #: 55850

Oct 4, 2021

Ms. Kimberly S. Greene
Chairman, President and CEO
Southern Company Gas
10 Peachtree Place NE
Atlanta, GA 30309

DocuSigned by:


10/6/2021
C21EC82EECD74ED...

DESCRIPTION	AMOUNT

REMIT PAYMENT WITH DUPLICATE COPY OF INVOICE TO:

AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226
Telephone (202) 824-7256
Fax (202) 824-9156

IMPORTANT IRS REQUIRED NOTICE

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Chattanooga Gas Company											
Annual Review Mechanism "ARM"											
As of 12 Months Ending December 31, 2021											
CA 1-30a											
Unit	Journal ID	Account	Descr	Amount	Date	Dept	Line Descr	Descr	User	Year	Period
GL29	PRAN000435	600117	Pay-Pivotal Virginia Propane	(1,061)	2021-01-01	1054		Payroll Non-Exempt Accruals	467605	2021	1
GL29	PRNE000474	600117	Pay-Pivotal Virginia Propane	2,569	2021-01-08	1054		Payroll Non-Exempt Actuals	467605	2021	1
GL29	PRAN003499	600117	Pay-Pivotal Virginia Propane	1,326	2021-01-22	1054		Payroll Non-Exempt Accruals	467605	2021	1
GL29	PRNE003518	600117	Pay-Pivotal Virginia Propane	2,652	2021-01-22	1054		Payroll Non-Exempt Actuals	467605	2021	1
GL29	PRNE005820	600117	Pay-Pivotal Virginia Propane	2,901	2021-02-05	1054		Payroll Non-Exempt Actuals	467605	2021	2
GL29	PRAN007565	600117	Pay-Pivotal Virginia Propane	1,658	2021-02-19	1054		Payroll Non-Exempt Accruals	467605	2021	2
GL29	PRNE007584	600117	Pay-Pivotal Virginia Propane	3,315	2021-02-19	1054		Payroll Non-Exempt Actuals	467605	2021	2
GL29	PRNE008589	600117	Pay-Pivotal Virginia Propane	(1,326)	2021-02-01	1054		Payroll Non-Exempt Accruals	467605	2021	2
GL29	PRAN011203	600117	Pay-Pivotal Virginia Propane	(1,658)	2021-03-01	1054		Payroll Non-Exempt Accruals	467605	2021	3
GL29	PRNE011242	600117	Pay-Pivotal Virginia Propane	3,315	2021-03-05	1054		Payroll Non-Exempt Actuals	467605	2021	3
GL29	PRAN012900	600117	Pay-Pivotal Virginia Propane	2,387	2021-03-19	1054		Payroll Non-Exempt Accruals	467605	2021	3
GL29	PRNE012919	600117	Pay-Pivotal Virginia Propane	2,984	2021-03-19	1054		Payroll Non-Exempt Actuals	467605	2021	3
GL29	PRAN014838	600117	Pay-Pivotal Virginia Propane	(2,387)	2021-04-01	1054		Payroll Non-Exempt Accruals	467605	2021	4
GL29	PRNE015035	600117	Pay-Pivotal Virginia Propane	1,658	2021-04-02	1054		Payroll Non-Exempt Actuals	467605	2021	4
GL29	PRNE015035	600117	Pay-Pivotal Virginia Propane	1,575	2021-04-02	1054		Payroll Non-Exempt Actuals	467605	2021	4
GL29	PRAN017574	600117	Pay-Pivotal Virginia Propane	2,984	2021-04-16	1054		Payroll Non-Exempt Accruals	467605	2021	4
GL29	PRNE017594	600117	Pay-Pivotal Virginia Propane	2,984	2021-04-16	1054		Payroll Non-Exempt Actuals	467605	2021	4
GL29	PRAN020934	600117	Pay-Pivotal Virginia Propane	(2,984)	2021-05-01	1054		Payroll Non-Exempt Accruals	467605	2021	5
GL29	PRNE020975	600117	Pay-Pivotal Virginia Propane	3,315	2021-05-07	1054		Payroll Non-Exempt Actuals	467605	2021	5
GL29	PRAN022971	600117	Pay-Pivotal Virginia Propane	3,282	2021-05-21	1054		Payroll Non-Exempt Accruals	467605	2021	5
GL29	PRNE022991	600117	Pay-Pivotal Virginia Propane	2,984	2021-05-21	1054		Payroll Non-Exempt Actuals	467605	2021	5
GL29	PRAN026783	600117	Pay-Pivotal Virginia Propane	(3,282)	2021-06-01	1054		Payroll Non-Exempt Accruals	467605	2021	6
GL29	PRNE026825	600117	Pay-Pivotal Virginia Propane	3,330	2021-06-04	1054		Payroll Non-Exempt Actuals	467605	2021	6
GL29	PRAN027469	600117	Pay-Pivotal Virginia Propane	4,440	2021-06-11	1054		Payroll Non-Exempt Accruals	467605	2021	6
GL29	PRNE027489	600117	Pay-Pivotal Virginia Propane	3,415	2021-06-11	1054		Payroll Non-Exempt Actuals	467605	2021	6
GL29	PRAN030200	600117	Pay-Pivotal Virginia Propane	(4,440)	2021-07-01	1054		Payroll Non-Exempt Accruals	467605	2021	7
GL29	PRNE030394	600117	Pay-Pivotal Virginia Propane	2,049	2021-07-02	1054		Payroll Non-Exempt Actuals	467605	2021	7
GL29	PRNE031378	600117	Pay-Pivotal Virginia Propane	3,074	2021-07-09	1054		Payroll Non-Exempt Actuals	467605	2021	7
GL29	PRAN033632	600117	Pay-Pivotal Virginia Propane	1,451	2021-07-23	1054		Payroll Non-Exempt Accruals	467605	2021	7
GL29	PRNE033651	600117	Pay-Pivotal Virginia Propane	2,903	2021-07-23	1054		Payroll Non-Exempt Actuals	467605	2021	7
GL29	PRAN035736	600117	Pay-Pivotal Virginia Propane	(1,451)	2021-08-01	1054		Payroll Non-Exempt Accruals	467605	2021	8
GL29	PRNE035776	600117	Pay-Pivotal Virginia Propane	3,159	2021-08-06	1054		Payroll Non-Exempt Actuals	467605	2021	8
GL29	PRAN037972	600117	Pay-Pivotal Virginia Propane	2,361	2021-08-20	1054		Payroll Non-Exempt Accruals	467605	2021	8
GL29	PRNE037990	600117	Pay-Pivotal Virginia Propane	3,373	2021-08-20	1054		Payroll Non-Exempt Actuals	467605	2021	8
GL29	PRNE040327	600117	Pay-Pivotal Virginia Propane	2,391	2021-09-03	1054		Payroll Non-Exempt Actuals	467605	2021	9
GL29	PRAN040730	600117	Pay-Pivotal Virginia Propane	(2,361)	2021-09-01	1054		Payroll Non-Exempt Accruals	467605	2021	9
GL29	PRAN041903	600117	Pay-Pivotal Virginia Propane	2,459	2021-09-17	1054		Payroll Non-Exempt Accruals	467605	2021	9
GL29	PRNE041922	600117	Pay-Pivotal Virginia Propane	2,732	2021-09-17	1054		Payroll Non-Exempt Actuals	467605	2021	9
GL29	PRAN044361	600117	Pay-Pivotal Virginia Propane	(2,459)	2021-10-02	1054		Payroll Non-Exempt Accruals	467605	2021	10
GL29	PRNE044564	600117	Pay-Pivotal Virginia Propane	3,287	2021-10-01	1054		Payroll Non-Exempt Actuals	467605	2021	10
GL29	PRAN046553	600117	Pay-Pivotal Virginia Propane	3,244	2021-10-15	1054		Payroll Non-Exempt Accruals	467605	2021	10
GL29	PRNE046572	600117	Pay-Pivotal Virginia Propane	3,244	2021-10-15	1054		Payroll Non-Exempt Actuals	467605	2021	10
GL29	PRNE049965	600117	Pay-Pivotal Virginia Propane	3,415	2021-11-02	1054		Payroll Non-Exempt Actuals	467605	2021	11
GL29	PRAN049989	600117	Pay-Pivotal Virginia Propane	(3,244)	2021-11-01	1054		Payroll Non-Exempt Accruals	467605	2021	11
GL29	PRAN051243	600117	Pay-Pivotal Virginia Propane	3,586	2021-11-12	1054		Payroll Non-Exempt Accruals	467605	2021	11
GL29	PRNE051262	600117	Pay-Pivotal Virginia Propane	2,988	2021-11-12	1054		Payroll Non-Exempt Actuals	467605	2021	11
GL29	PRAN054931	600117	Pay-Pivotal Virginia Propane	(3,586)	2021-12-01	1054		Payroll Non-Exempt Accruals	467605	2021	12
GL29	PRNE054970	600117	Pay-Pivotal Virginia Propane	2,732	2021-12-02	1054		Payroll Non-Exempt Actuals	467605	2021	12
GL29	PRNE055375	600117	Pay-Pivotal Virginia Propane	2,903	2021-12-10	1054		Payroll Non-Exempt Actuals	467605	2021	12
GL29	PRAN057200	600117	Pay-Pivotal Virginia Propane	1,025	2021-12-24	1054		Payroll Non-Exempt Accruals	467605	2021	12
GL29	PRNE057219	600117	Pay-Pivotal Virginia Propane	2,049	2021-12-24	1054		Payroll Non-Exempt Actuals	467605	2021	12

Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion Capitalized
Corporate Providers			Corporate Service Providers	COPS							
Non-Governance Prov			Non-Governance Providers	COPS							
BUSINESS SUPT - OTH			Business Support Other	COPS							
EMPLOYEE SERVICES			Employee Services Corporate	COPS							
	GL29	1080	1080 SVP, Human Resources	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1141	1141 Credit Union	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1413	1413 Office - Diversity & Inclusion	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1420	1420 Labor Relations	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1421	1421 Inactive & Retired Employees	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1424	1424 Compensation Projects	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1426	1426 AGSC HR Benefits - GL29	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1427	1427 HR Analytics	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1428	1428 Talent Acquisition	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1429	1429 Compensation	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1435	1435 Benefits Administration - GL29	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1437	1437 Training Technology & Services	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1438	1438 HR, Workforce Planning and Com	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1440	1440 HR Client Services GL29	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1441	1441 HR Service Center	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1450	1450 VP Human Resources	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1453	1453 HR Delivery- Ops Svcs	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1475	1475 Labor Relations- Southern Regi	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1476	1476 HR Delivery- Corporate	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1083	1083 Chief Admin Offer	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1455	1455 Talent Development	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1456	1456 VP Training	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	7701	7701 LTI Awards	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	ALLC	ALLC Allocations Pool Dept	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
FACILITIES MGMT			Facilities Mgt	COPS							
FAC_MGMT_NICOR			Facility Mgt Nicor	COPS							
	GL29	1397	1397 Facilities Management-Nicor GL29	COPS	100% Direct Charge	671412	Allocated Bus Supt Facilities	GL103	690840	ZCBFACCO1	
FAC_MGMT_ALL_COMP			Facility Mgt All Companies	COPS							
	GL29	1391	1391 Facilities Mngmt	COPS	Square Footage/Composite Rate	671412	Allocated Bus Supt Facilities	44.89% to AGSC_ALO_BU_DIS_OPS / Remainder to AGSC_ALO_BU_CORP	690840	ZCBFACDO then ZCBFACCO	
	GL29	1411	1411 Cafeteria	COPS	Square Footage/Composite Rate	671412	Allocated Bus Supt Facilities	44.89% to AGSC_ALO_BU_DIS_OPS / Remainder to AGSC_ALO_BU_CORP	690840	ZCBFACDO then ZCBFACCO	
	GL29	1696	1696 Ten Peachtree Bldg	COPS	Square Footage/Composite Rate	671412	Allocated Bus Supt Facilities	44.89% to AGSC_ALO_BU_DIS_OPS / Remainder to AGSC_ALO_BU_CORP	690840	ZCBFACDO then ZCBFACCO	
SUPPLY CHAIN MGMT			Supply Chain Management Corp	COPS							
	GL29	1196	1196 SCM Demand Planning	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1197	1197 SCM Gas - Category Mgt	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1198	1198 SCM Shared Service Analytics	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1260	1260 Supply Chain	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1271	1271 Supplier Diversity - COPS	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1430	1430 Transactional Procurement	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1433	1433 Strategic Sourcing	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1647	1647 SCM Ent Svs-Category Mgt	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1649	1649 Supplier Information and Processing Solutions for GAS	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1653	1653 SCM GAS	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
Corporate Governance			Corporate Governance Providers	COPS							
EXECUTIVE - CORP			Executive for Corporate	COPS							
EXEC_CORP_SNT			Executive for Corp with Sonat								
	GL29	1020	1020 President and CEO	COPS	Composite Rate	671419	Allocated Executive - Corp	AGSC_ALO_BU_CORP_SNT	690840	EXESTEP9	
EXEC_CORP			Exec. For Corp Excluding Sonat								
EXT RELATIONS - CORP			External Relations for Corp	COPS							
	GL29	1090	1090 EVP External Affairs	COPS	Composite Rate	671421	Allocated Ext Relations - Corp	AGSC_ALO_BU_CORP	690840	EXTSTEP1	
	GL29	1281	1281 Sustainability & Energy Policy	COPS	Composite Rate	671421	Allocated Ext Relations - Corp	AGSC_ALO_BU_CORP	690840	EXTSTEP1	
	GL29	1459	1459 EVP Chief Ex Pub Affrs Offcr	COPS	Composite Rate	671421	Allocated Ext Relations - Corp	AGSC_ALO_BU_CORP	690840	EXTSTEP1	
	GL29	1461	1461 External Affairs & Public Policy	COPS	Composite Rate	671421	Allocated Ext Relations - Corp	AGSC_ALO_BU_CORP	690840	EXTSTEP1	
	GL29	1632	1632 Public Policy	COPS	Composite Rate	671421	Allocated Ext Relations - Corp	AGSC_ALO_BU_CORP	690840	EXTSTEP1	
EXT_RE_NGAS											
	GL29	1324	1324 State Govt Affairs	COPS	100% Direct Charge	671421	Allocated Ext Relations - Corp	GL103	N/A	EXTSTEP8	
FINANCIAL SERVICES			Financial Services	COPS							
FIN SERV FTE			Financial Services FTE	COPS							
	GL29	1140	1140 Payroll	COPS	FTE by BU	671522	Allocated Financial Serv Pay	AGSC_ALO_BU_CORP	690858	FINSTEP7	
FIN_SERV_X_NICOR			Fin Serv All X NG	COPS							
	GL29	1155	1155 Vendor Accounting	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP3	
FIN_SERV_ALL_COM_SNT			Fin. Svcs Comp with Sonat								
	GL29	1050	1050 Chief Financial Officer	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP_SNT	690840	FINSTEP8	
FIN_SERV_ALL_COMP			Financial Services All companies								
	GL29	1100	1100 Treasurer	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	

Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion Code
FIN_SERV_LEGACY	GL29	1109	1109 SEC Compliance	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	Response to CA DR 1-30b Attachment	FINSTEP1
	GL29	1110	1110 Methods and Proc	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840		
	GL29	1160	1160 Vice President & Controller	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840		
	GL29	1180	1180 Financial Accounting	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840		
	GL29	1183	1183 Operational Risk	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840		
	GL29	1184	1184 Technical Accounting Research	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840		
	GL29	1185	1185 Financial Systems Implementati	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840		
	GL29	1190	1190 Cash Accounting Services	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840		
	GL29	1192	1192 Accounts Payable - BPO	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840		
	GL29	1200	1200 Financial Planning & Analysis	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840		
	GL29	1410	1410 Cash Management	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840		
			Financial Services Nicor Gas	COPS							
FIN_SERV_X_NGAS	GL29	1175	1175 Gas Accounting	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_LEGACY_DIST	690840	FINSTEP4	
		Financial Services Nicor Gas	COPS								
FIN_SERV_UTILITY	GL29	1181	1181 Gas Property Accounting	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_ALL_X_NG	690840	FINSTEP5	
		Financial Services All Utilities	COPS								
FIN_SERV_DIST_OPS	GL29	1182	1182 Revenue Accounting	COPS	Composite Rate	671422	Allocated Financial Services	GL8, GL28, GL103	690840	FINSTEP6	
		Financial Services Dist Ops									
	GL29	1186	1186 Utility Accounting	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_DIS_OPS	690840	FINSTEP9	
	GL29	1222	1222 Fin Plngng & Analysis-Dist Ops	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_DIS_OPS	690840	FINSTEP9	
INFO SERVICES - CORP			Information Services Corporate	COPS							
IST BASE - CORP			IST Base Services for Corp	COPS							
DC CORP BASE BY FTE			Corp Base direct charge by FTE	COPS							
	GL29	1521	1521 Technology Sys Delivery-AGLR	COPS	FTE by BU	671400	IS&T Base Services - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP2	
	GL29	1529	1529 Corporate Systems - COPS	COPS	FTE by BU	671400	IS&T Base Services - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP2	
	GL29	1532	1532 Program Management	COPS	FTE by BU	671400	IS&T Base Services - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP2	
	GL29	1542	1542 Operations	COPS	FTE by BU	671400	IS&T Base Services - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP2	
	GL29	1544	1544 Network Services	COPS	FTE by BU	671400	IS&T Base Services - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP2	
DC CORP BASE BY COMP			Corp Base direct chg by comp	COPS							
	GL29	1500	1500 CIO - Chief Information Office	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	1531	1531 Technology Security - GAS	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	1541	1541 Network Engineering	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	1543	1543 Distributed Systems	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	1545	1545 Voice & Telecom Engineering	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	1641	1641 Data Center - COPS	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	6000	6000 SVP Business Technology	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
IST PROJECTS - CORP			IST Projects for Corp	COPS							
DC CORP PROJ BY FTE			Corp Project direct charge by FTE	COPS							
	GL29	1516	1516 Corp Technology Solutions - IT	COPS	FTE by BU	671401	IS&T Projects - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP3	
IST INACTIVE - CORP			Inactive IST Corporate Depts	COPS							
INTERNAL AUDIT			Internal Audit	COPS							
	GL29	1060	1060 Auditing	COPS	Composite Rate	671425	Allocated Internal Auditing	AGSC_ALO_BU_CORP	690840	OTHSTEP6	
INVESTOR RELATIONS			Investor Relations	COPS							
LEGAL SERVICES			Legal Services and Risk Mgt	COPS							
	GL29	1055	1055 VP & Chief Risk Officer	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1462	1462 Corporate Security COPS	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1463	1463 Claims - COPS	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1465	1465 SVP & General Counsel	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1470	1470 Legal	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1471	1471 Alternative Risk & Claims	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1472	1472 Records Management	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
OTHER			Other	COPS							
CORP MISC			Corp Misc	COPS							
	GL29	7700	7700 AGL Services Corporate	COPS	Composite Rate	671456	Allocated Misc Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP2	
CORP COMMUNICATION			Corporate Communication Corporate	COPS							
	GL29	1660	1660 Customer Communications	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
	GL29	1662	1662 Employee Communications	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
	GL29	1663	1663 PR and Media	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
	GL29	1665	1665 VP, Corp Comm	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
	GL29	1670	1670 Creative Services	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
	GL29	1671	1671 Strategic Communication	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
	GL29	6001	6001 Community Relations	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
CORPORATE COMPLIANCE			Corporate Compliance and Secretary	COPS							
	GL29	1065	1065 Corporate Compliance	COPS	Composite Rate	671008	Allocated Corp Compliance	AGSC_ALO_BU_CORP	690840	OTHSTEP5	
	GL29	1225	1225 Alternative Dispute Resolution	COPS	Composite Rate	671008	Allocated Corp Compliance	AGSC_ALO_BU_CORP	690840	OTHSTEP5	
	GL29	1466	1466 Corporate Secretary	COPS	Composite Rate	671008	Allocated Corp Compliance	AGSC_ALO_BU_CORP	690840	OTHSTEP5	
	GL29	1468	1468 Board of Directors GL29	COPS	Composite Rate	671008	Allocated Corp Compliance	AGSC_ALO_BU_CORP	690840	OTHSTEP5	
CORP OTHER			Corporate Other	COPS							
	GL29	1171	1171 Market Strategy	COPS	Composite Rate	671429	Allocated Other Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP3	
	GL29	1282	1282 Renewable Natural Gas	COPS	Composite Rate	671429	Allocated Other Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP3	
	GL29	1348	1348 Environmental Services	COPS	Composite Rate	671429	Allocated Other Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP3	
	GL29	1369	1369 Corporate Safety GL29	COPS	Composite Rate	671429	Allocated Other Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP3	
	GL29	1601	1601 Philanthropic Support	COPS	Composite Rate	671429	Allocated Other Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP3	
DIST OPS PROVIDERS			Distribution Operations Providers	DOPS							
CUSTOMER SRVS NGAS			Customer Services NGAS	DOPS							
INACTIVE			Misc and Inactive Provider	DOPS							

Chattanooga Gas Company											
Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion of Budget
SUPPLY_CHAIN_MGMT			Supply Chain Mgt Distribution	DOPS							
	GL29	1261	1261 Inventory Management	DOPS	Composite Rate	672534	Allocated Supply Chain Distro	AGSC_ALO_LEGACY_DIST	690840	SCMSTEP2	
CORP_COMMUNICATION			Corporate Communications Distribution	DOPS							
CORP_COMM_MOPS				DOPS							
	GL29	1661	1661 Communications - VNG	DOPS	100% Direct Charge	672529	Allocated Corp Comm - MOPS	GL28	690840	COMSTEP2	
CORP_COMM_NICOR				DOPS							
	GL29	1664	1664 Communications - Nicor	DOPS	100% Direct Charge	672548	Allocated Corp Comm - NICOR	GL103	N/A	COMSTEP3	
EMPLOYEE SERVICES DIST			Employee Services Distribution	DOPS							
EMP_SERV_VNG-ELK-FCG			Employee Serv VNG ELK FCG CGC	DOPS							
EMP_SERV_X_NG			Employee Serv All Util X NGAS	DOPS							
EMP_SERV_NG-ETG-VNG			Employee Serv NGAS ETG VNG	DOPS							
EMP_SERV_NGAS			Employee Serv NGAS	DOPS							
	GL29	1439	1439 Labor Relations - Midwest Region	DOPS	100% Direct Charge	672517	Allocated Employee Serv DOPS	GL103	N/A	EMPSTEP3	
EMP_SERV_MOPS			Employee Serv MAOPS	DOPS							
EMP_SERV_SOPS			Employee Serv SOPS	DOPS							
	GL29	1458	1458 HR Delivery - SOPS	DOPS	FTE by BU	672518	Allocated Employee Serv SOPS	AGSC_ALO_BU_SOPS	690858	EMPSTEP5	
EMP_SERV_ALL			Employee Serv All Utilities	DOPS							
	GL29	1380	1380 Safety and Operations Training	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1412	1412 Field Training - DOPS	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1416	1416 Customer Exp Training	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1422	1422 Field Training	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1454	1454 Technical Training	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1457	1457 HR Delivery- Dist Ops	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
EMP SVC NG MAOPS			Employee Serv All Utilities	DOPS							
	GL29	1451	1451 Employee Relations Regulated	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_NG_MOPS	690858	EMPSTEP9	
Customer Service Provider			Customer Services	DOPS							
CV_ALL_X_AGLC-NG			CV-All excl AGLC NG	DOPS							
	GL29	6031	6031 Customer Verification	DOPS	Call Center 1	671416	Allocated Call Center	GL8, GL28	690654	CSVSTEP2	
EUC_ALL_X_ETG-NG			EUC-All excl ETG NG	DOPS							
	GL29	6036	6036 Customer Relations	DOPS	End Use Customers	671416	Allocated Call Center	GL7, GL8, GL28	690839	CSVSTEP9	
CV_ALL_X_NG			1082 Energy Connections	DOPS	Call Center 1	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690654	CSVSTEP4	Yes
	GL29	6011	6011 Staff Support	DOPS	Call Center 1	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690654	CSVSTEP4	
	GL29	6032	6032 VNG/CGC Market GL29	DOPS	Call Center 1	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690654	CSVSTEP4	
	GL29	6055	6055 Workforce Planning & Analytics	DOPS	Call Center 1	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690654	CSVSTEP4	
			EUC-ETG VNG ELK	DOPS							
EUC_ETG-VNG-ELK			CV-All excl ETG NG	DOPS							
CV_ALL_X_ETG_NG			6054 Voice and Quality	DOPS	Call Center 1	671416	Allocated Call Center	GL7, GL8, GL28	690654	CSVSTEP3	
	GL29	6054	CV-All excl ETG NG	DOPS							
EUC_ALL_X_NG_CALLCTR			6018 Call Center Management	DOPS	End Use Customers	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP13	
	GL29	6019	6019 Call Center Overhead	DOPS	End Use Customers	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP13	
	GL29	6037	6037 Ops Support - Commercial	DOPS	End Use Customers	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP13	
	GL29	6048	6048 Billing Services	DOPS	End Use Customers	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP13	
	GL29	6053	6053 Operations Analytics & Insights	DOPS	End Use Customers	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP13	
			CV-All Utilities	DOPS							
CV_ALL_UTILITIES			1215 VP Customer Exp	DOPS	Call Center 1	671005	Allocated Call Center Mgt	AGSC_ALO_BU_DIS_OPS	690654	CSVSTEP1	
	GL29	1648	1648 Customer Self Service	DOPS	Call Center 1	671005	Allocated Call Center Mgt	AGSC_ALO_BU_DIS_OPS	690654	CSVSTEP1	
	GL29	1699	1699 SVP Customer Ops, Safety & Training	DOPS	Call Center 1	671005	Allocated Call Center Mgt	AGSC_ALO_BU_DIS_OPS	690654	CSVSTEP1	
	GL29	6051	6051 Energy Assistance	DOPS	Call Center 1	671005	Allocated Call Center Mgt	AGSC_ALO_BU_DIS_OPS	690654	CSVSTEP1	
			CV-ELK VNG FCG CGC	DOPS							
CV_ELK-VNG-FCG-CGC			EUC-All Util excl AGLC NG	DOPS							
	GL29	6041	6041 Credit	DOPS	End Use Customers	671103	Allocated Credit Collections	GL8, GL28	690839	CSVSTEP8	
			EUC-All excl NG	DOPS							
EUC_ALL_X_AGLC-NG			6040 Credit & Collections MGT	DOPS	End Use Customers	671103	Allocated Credit Collections	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP11	
EUC_ALL_X_NG			6042 Backline	DOPS	End Use Customers	671103	Allocated Credit Collections	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP11	
	GL29	6017	Lk-All excl NG	DOPS							
			6017 Emergency Response Team	DOPS	Call Center 2	671105	Allocated Emergency Response	AGSC_ALO_LEGACY_DIST	690653	CSVSTEP6	
CUST_SERV_OH_EUC_ALL			Cust Serv OH End Use Cust All Utilities	DOPS							
	GL29	1202	1202 Process Analytics, Performance, and Integration	DOPS	End Use Customers	671104	Allocated Cust Serv Ovhd	AGSC_ALO_BU_DIS_OPS	690839	CSVSTEP7	
	GL29	1502	1502 Operations & Project Support	DOPS	End Use Customers	671104	Allocated Cust Serv Ovhd	AGSC_ALO_BU_DIS_OPS	690839	CSVSTEP7	
	GL29	6046	6046 Billing and Meter Reading	DOPS	End Use Customers	671104	Allocated Cust Serv Ovhd	AGSC_ALO_BU_DIS_OPS	690839	CSVSTEP7	
	GL29	6052	6052 Bill Print/Postage	DOPS	End Use Customers	671104	Allocated Cust Serv Ovhd	AGSC_ALO_BU_DIS_OPS	690839	CSVSTEP7	
ENGIN AND FLEET SERV			Engineering and Fleet Services	DOPS							
ENGINEERING			Engineering	DOPS							
ENGR_NG-ETG-VNG			Engr NG ETG VNG								
ENGR_LEGACY_X_ETG			Engr AGLC CGC FCG ELK VNG								
ENGR_LEGACY_X_VNG			Engineering Utilities X VNG	DOPS							
ENGR_LEGACY			Engineering SOPS	DOPS							
	GL29	1350	GIS and Asset Data South	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_LEGACY_DIST	690839	ENGSTEP4	Yes
	GL29	1593	Project Support	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_LEGACY_DIST	690839	ENGSTEP4	Yes
	GL29	6016	Resource Mgt South	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_LEGACY_DIST	690839	ENGSTEP4	
ENGR_AGLC_CGC			Engineering All Utilities	DOPS							
	GL29	1345	1345 Engineering Design	DOPS	End Use Customers	671418	Allocated Engineering	GL7, GL8	690839	ENGSTEP9	Yes
ENGR_NG-ETG				DOPS							
	GL29	1357	1357 Resource Mgt North-Shared Svc	DOPS	End Use Customers	671418	Allocated Engineering	GL103	690839	ENGSTEP11	
ENGR_UTIL_X_ELK			Engineering Utilities X ELK	DOPS							

Response to CA DR 1-30b Attachment

Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion C
ENGR_ALL_UTILITY	GL29	1366	1366 Forecasting	DOPS	End Use Customers	671418	Allocated Engineering	GL7, GL8, GL28, GL103	690839	ENGSTEP13	
			Engineering All Utilities	DOPS						Response to CA DR 1-30b Attachment	
	GL29	1201	1201 Enterprise Decision Support & Data Governance (EDGE)	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1304	1304 Operations Services	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1307	1307 Office of Corp Engineering	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1310	1310 VP Engineering	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	Yes
	GL29	1326	1326 CDO and VP of Operations Support	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1346	1346 Land Management	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	Yes
	GL29	1347	1347 System Planning	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	Yes
	GL29	1355	1355 Land Services	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	Yes
	GL29	1359	1359 Operations Improvement	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1365	1365 Regulatory Compliance	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1367	1367 Operation & Tech Standards	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1374	1374 Leak Operations - SOPS	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1375	1375 Storage & Transmsson Integrity	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1376	1376 Materials Standards & Testing	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1377	1377 Ops Qualification Standards	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1382	1382 System Integrity - DOPS	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1443	1443 EAM Program	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1523	1523 Asset Data and Analytics	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1533	1533 DIMP and Analytic Services	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1582	1582 1082 Construct Service SupGL29	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	Yes
	GL29	1667	1667 VP Resources Management	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1668	1668 Operations Systems & Innovation	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	7873	7873 Gen Tech-Environmental-AGSC	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
ENGR_SOPS			Engineering SOPS	DOPS							
	GL29	1283	1283 Large Pipeline Construction	DOPS	End Use Customers	671446	Allocated Engineering - SOPS	GL7, GL8	690839	ENGSTEP8	
	GL29	1327	1327 Corrosion Control AGLS	DOPS	End Use Customers	671446	Allocated Engineering - SOPS	GL7, GL8	690839	ENGSTEP8	
	GL29	1356	1356 Asset Protection SOPS- AGSC	DOPS	End Use Customers	671446	Allocated Engineering - SOPS	GL7, GL8	690839	ENGSTEP8	
ENGR_MOPS			Engineering MOPS	DOPS							
			Fleet Management	DOPS							
FLEET MGMT			Fleet Mgt SOPS	DOPS							
FLEET - SOPS											
	GL29	1238	1238 Fleet Operations -Southern Ops	DOPS	Vehicle Count	671032	AGSC DC Fleet Services - SOPS	AGSC_ALO_BU_SOPS	690029	FLTSTEP8	
ENGR_NGAS											
	GL29	1482	1482 Project Management Office	DOPS	100% Direct Charge	671418	Allocated Engineering	GL103	N/A	ENGSTEP13	
ENGR_AGLC											
	GL29	1528	1528 Regulatory Compliance AGLC	DOPS	100% Direct Charge	671418	Allocated Engineering	GL7	N/A	ENGSTEP14	
EXECUTIVE - DIST			Executive for Dist Ops	DOPS							
EXEC_DIST_NG			Exec Dist NGAS	DOPS							
	GL29	1343	1343 EVP Nicor Gas	DOPS	100% Direct Charge	672510	AGLR Alloc Executive - NGAS	GL103	N/A	EXESTEP3	
EXEC_DIST_SOPS			Executive Dist SOPS	DOPS							
	GL29	1007	1007 EVP Southern Operations	DOPS	Composite Rate	671448	Allocated Executive - SOPS	AGSC_ALO_BU_SOPS	690840	EXESTEP4	
	GL29	1125	1125 Strategy and Business Planning	DOPS	Composite Rate	671448	Allocated Executive - SOPS	AGSC_ALO_BU_SOPS	690840	EXESTEP4	
EXEC_DIST_AGLC-CGC			Executive Dist SOPS	DOPS							
	GL29	1001	1001 CGC-NWGA-Regional Manager	DOPS	Composite Rate	671448	Allocated Executive - SOPS	GL7, GL8	690840	EXESTEP6	
	GL29	1112	1112 VP AGLC & CGC	DOPS	Composite Rate	671448	Allocated Executive - SOPS	GL7, GL8	690840	EXESTEP6	
EXEC_DIST_AGLC-FGC											
EXEC_DIST_MOPS			Executive Dist MOPS	DOPS							
	GL29	1005	1005 Mid-Atlantic Ops-Va GL29	DOPS	Composite Rate	671447	Allocated Executive - MOPS	AGSC_ALO_BU_MOPS	690840	EXESTEP2	
	GL29	1584	1584 Mid-Atlantic Ops-GL29	DOPS	Composite Rate	671447	Allocated Executive - MOPS	AGSC_ALO_BU_MOPS	690840	EXESTEP2	
EXEC_DIST_ALL			Executive Dist All Utilities	DOPS							
	GL29	1000	1000 EVP Utility Operations	DOPS	Composite Rate	671003	Allocated Executive - Dis Ops	AGSC_ALO_BU_DIS_OPS	690840	EXESTEP1	
	GL29	1009	1009 SVP Operation Services	DOPS	Composite Rate	671003	Allocated Executive - Dis Ops	AGSC_ALO_BU_DIS_OPS	690840	EXESTEP1	
EXEC_DIS_VNG			Executive Dist VNG	DOPS							
	GL29	1353	1353 President Virginia Natural Gas	DOPS	100% Direct Charge	671447	Allocated Executive - MOPS	GL28	N/A	EXESTEP8	
EXT RELATION - DIST			External Relation for Dist	DOPS							
EXT_REL_AGLC			Ext Rel Dist AGLC	DOPS							
EXT_REL_CGC			Ext Rel Dist AGLC CGC	DOPS							
	GL29	1637	1637 Govt & Community Affairs	DOPS	100% Direct Charge	671004	Allocated Ext Relations-Dis Op	GL8	690840	EXTSTEP3	
EXT_REL_LEGACY			External Relations Dist Legacy	DOPS							
EXT_REL_ALL			External Relations Dist All Utilities	DOPS							
EXT_REL_SOPS			External Relations Dist SOPS	DOPS							
	GL29	1636	1636 Community Relations & Eco Dev	DOPS	Composite Rate	671450	Allocated Ext Relations-SOPS	AGSC_ALO_BU_SOPS	690840	EXTSTEP7	
EXT_REL_MOPS			External Relations Dist MOPS	DOPS							
GAS SUPPLY			Gas Supply Provider	DOPS							
SUPPLY GAS			Supply Gas not pipeline	DOPS							
LADY_SMITH_COMP			Lady Smith Compressor	DOPS							
JOINT_USE_PIPE			Joint Use Pipeline	DOPS							
	GL29	1378	1378 VNG Joint Use Pipeline - AGSC	DOPS	100% Direct Charge	671022	Allocated Joint Use Pipeline	GL28	N/A	GASSTEP12	
SUP_GAS_LEGACY			Supply Gas Legacy	DOPS							
	GL29	1250	1250 Meter Shop	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_LEGACY_DIST	690839	GASSTEP6	
	GL29	1323	1323 GIS and Asset Data - OS	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_LEGACY_DIST	690839	GASSTEP6	
SUP_GAS_ALL_STORAGE			Supply Gas All Util Storage	DOPS							
SUP_GAS_VNG_PPOV			Supply Gas VNG PPOV	DOPS							
	GL29	1054	1054 VNGC Propane Plant Operations	DOPS	Composite Rate	672535	Allocated Gas Supply VNG PPOV	GL28, GL41	690840	GASSTEP11	

Name		BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion of Allocation
Docket 22-00032												
SUP_GAS_AGLC				Supply Gas AGLC FCG	DOPS							
		GL29	1300	1300 Riverdale LNG	DOPS	100% Direct Charge	671423	Allocated Gas Supply	GL7	N/A		
		GL29	1320	1320 Cherokee LNG	DOPS	100% Direct Charge	671423	Allocated Gas Supply	GL7	N/A		
		GL29	1328	1328 Macon LNG	DOPS	100% Direct Charge	671423	Allocated Gas Supply	GL7	N/A		
		GL29	1409	1409 Systems Operations-AGSC	DOPS	100% Direct Charge	671423	Allocated Gas Supply	GL7	N/A		
		GL29	1598	1598 GP - Plant - AGSC	DOPS	100% Direct Charge	671423	Allocated Gas Supply	GL7	N/A		
SUP_GAS_AGLC-FCG				Supply Gas AGLC FCG	DOPS							
SUP_GAS_AGLC-CGC				Supply Gas AGLC CGC	DOPS							
SUP_GAS_MOPS				Supply Gas MAOPS	DOPS							
		GL29	1245	1245 System Operations - MAOPs	DOPS	End Use Customers	672527	Allocated Gas Supply - MOPS	AGSC_ALO_BU_MOPS	690839		
SUP_GAS_ALL				Supply Gas All Utilities	DOPS							
		GL29	0473	0473 Business Support Systems	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1132	1132 Power Generation Support	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1279	1279 Gas Operations	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1309	1309 Capacity Planning	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1370	1370 Gas Control	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1401	1401 VP System Operations	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1402	1402 VP Gas Supply Operations	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1403	1403 Measurement & Controls	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1405	1405 Gas Ops Measurements	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1406	1406 Gas Supply	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1407	1407 Transportation Services	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1408	1408 Gas Control	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839		
SUP_GAS_SOPS				Supply Gas SOPS	DOPS							
		GL29	1240	1240 Measurement - SOPS	DOPS	End Use Customers	671451	Allocated Gas Supply - SOPS	AGSC_ALO_BU_SOPS	690839		
		GL29	1315	1315 Gas Supply - SOPS	DOPS	End Use Customers	671451	Allocated Gas Supply - SOPS	AGSC_ALO_BU_SOPS	690839		
		GL29	1372	1372 SCADA Operations	DOPS	End Use Customers	671451	Allocated Gas Supply - SOPS	AGSC_ALO_BU_SOPS	690839		
		GL29	1418	1418 System Operations - SOPS	DOPS	End Use Customers	671451	Allocated Gas Supply - SOPS	AGSC_ALO_BU_SOPS	690839		
SUP_GAS_VNGC_NGAS				Supply Gas VNG NGAS	DOPS							
		GL29	1469	1469 Gas Supply - Nicor GL29	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_NG_MOPS	690839		
INFO SERVICES DIS OP				Information Services Dis Ops	DOPS							
IST PROJECTS VNG				IST Projects - VNG	DOPS							
		GL29	1651	1651 VNG Specific Assets	DOPS	100% Direct Charge	671107	Allocated VNG Flow Through	GL28	N/A		
IST BASE - DIST				IST for Base Serv for Dist Ops	DOPS							
DC_DIST_BASE_EU												
		GL29	1525	1525 Mainframe	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	GL8, GL28	690839		
DC_DIST_BASE_EU_LEG				DC Dist Base EU Legacy	DOPS							
		GL29	1520	1520 Technology Systems Delivery	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	AGSC_ALO_LEGACY_DIST	690839		
		GL29	1522	1522 Technology Sys Delivery-AGLC	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	AGSC_ALO_LEGACY_DIST	690839		
		GL29	1644	1644 Technology System Reg	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	AGSC_ALO_LEGACY_DIST	690839		
DC_DIST_BASE_FTE_ALL				Dist Base dir charge by FTE All Util	DOPS							
		GL29	1642	1642 Mobile Field Support	DOPS	FTE by BU	672520	IS&T Base Services - Dis Ops	AGSC_ALO_BU_DIS_OPS	690858		
DC_DIST_BASE_EU_ALL				Dist Base dir chg by end use All Util	DOPS							
		GL29	1524	1524 Shared Services	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1364	1364 Utility Business Systems	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	AGSC_ALO_BU_DIS_OPS	690839		
DC_DIST_EU_ALLXAGLC				Direct Charge End Use x AGLC	DOPS							
		GL29	6045	6045 Customer Services Technology	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	GL8, GL28, GL103	690839		
IST PROJECTS - DIST				IST for Projects for Dist Ops	DOPS							
DC DIST PROJ BY EU				Dist Proj dir chg by end use	DOPS							
		GL29	1517	1517 Gas Ops Technology - IT	DOPS	End Use Customers	672521	IS&T Projects - Dis Ops	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1557	1557 TSD-Engineering & Construction	DOPS	End Use Customers	672521	IS&T Projects - Dis Ops	AGSC_ALO_BU_DIS_OPS	690839		
IST PROJ NUI - DIST				IST for NUI Proj for Dist Ops	DOPS							
DC DIST PROJ NUI EU				Dist Proj NUI dir chg EU NUI	DOPS							
IST PROJ 7,8,28 - DO				IST Proj 7 8 28 - DO	DOPS							
DC DIST PROJ 7,8,28				DC Dist Proj 7 8 28	DOPS							
		GL29	1515	1515 Customer Solutions - IT	DOPS	End Use Customers	671007	IS&T Projects - AGLC,CGC,VNG	GL7, GL8, GL28	690839		
		GL29	1565	1565 Work Management Solution	DOPS	End Use Customers	671007	IS&T Projects - AGLC,CGC,VNG	GL7, GL8, GL28	690839		
MARKETING				Marketing Services	DOPS							
MKT_AGLC-CGC				Market AGLC CGC	DOPS							
		GL29	1604	1604 New Business AGLC/CGC	DOPS	End Use Customers	672513	Allocated Marketing - AGLC CGC	GL7, GL8	690839		
MKT_ENERGY_SERVICE				Marketing DOPR	DOPS							
		GL29	1444	1444 Energy Services	DOPS	100% Direct Charge	672540	Allocated Marketing Energy Srv	GL139	N/A		
MKT_ALL				Marketing All Utilities	DOPS							
		GL29	1570	1570 Marketing Development	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1574	1574 Mktg Analytics & Frstg	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1599	1599 Integrity Verification	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	1605	1605 Natural Gas Vehicles - DOPS	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839		
		GL29	6025	6025 Marketing Operations - AGSC	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839		
MKT_MOPS				Marketing MOPS	DOPS							
MKT_SOPS				Marketing SOPS	DOPS							
MKT_SOPS_MAOPS				Marketing AGL Legacy Utilities	DOPS							
MKT_NGAS-FCG-VNG-ETG				Marketing AGL Legacy Utilities	DOPS							
RATES & REGULATORY				Rates and Regulatory	DOPS							
RATES_REG_MOPS				Rates and Regulatory - MAOPS	DOPS							
		GL29	1689	1689 Rates & Regulatory - MOPS	DOPS	End Use Customers	672514	Allocated Rates & Reg - MOPS	AGSC_ALO_BU_MOPS	690839		
RATES_REG_NGAS				Rates and Regulatory - NGAS	DOPS							

Response to CA DR 1-30b Attachment

Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion of Allocation
RATES_REG_ALL			Rates and Regulatory - All Utilities	DOPS							
	GL29	1679	1679 SVP External Strategy & Env Affairs	DOPS	End Use Customers	671430	Allocated Rates & Regulatory	AGSC_ALO_BU_DIS_OPS	690839	REGSTEP1	
	GL29	1682	1682 Finance and Rates	DOPS	End Use Customers	671430	Allocated Rates & Regulatory	AGSC_ALO_BU_DIS_OPS	690839	REGSTEP1	
	GL29	1686	1686 Regulatory Analysis	DOPS	End Use Customers	671430	Allocated Rates & Regulatory	AGSC_ALO_BU_DIS_OPS	690839	REGSTEP1	
RATES_REG_SOPS			Rates and Regulatory - SOPS	DOPS							
	GL29	1692	1692 Rates & Regulatory - SOPS	DOPS	End Use Customers	672515	Allocated Rates & Reg - SOPS	AGSC_ALO_BU_SOPS	690839	REGSTEP4	
FLOWTHRU DEPTS			Flowthru Depts	DOPS							
FLOW SEQT			Flow SEQT	DOPS							
FLOW VNGC			Flow VNGC	DOPS							
NON_REG_PROVIDERS			Regulated and Non Regulated Operations Providers								
Fleet			FLEET_ALL								
	GL29	1235	1235 Fleet Services		Vehicle Count	671013	AGSC DC Fleet Services	AGSC_ALO_BU_CORP	690029	FLTSTEP7	
GAS_SUPPLY			GAS_SUPPLY_OTH								
PVT_BUS_DEV_NON-PROJ			PVT_BUS_DEV_NON-PROJ								
PVT_BUS_1052			PVT_BUS_1052								
	GL29	1052	1052 Strg. & Fuels Mgmt. - Comm Busn		Pivotal 1	672536	Allocated Gas Supply NG Storage	GL80, GL104	690701	PVTSTEP6	
PVT_BUS_DEV_PROJECT			PVT_BUS_DEV_PROJECT								
	GL29	1330	1330 Storage & Peaking - West		Pivotal 1	672536	Allocated Gas Supply NG Storage	GL80, GL90, GL104	690665	PVTSTEP3	
PIVOTAL_LNG_STRATEGY			PIVOTAL_LNG_STRATEGY								
	GL29	1069	1069 Fuels - Comm Busn		100% Direct Charge	672536	Allocated Gas Supply NG Storage	GL1	N/A	PVTSTEP1	
ENGR_UTILSTORAGE			ENGR_UTILSTORAGE								
	GL29	1332	1332 PMO - Project Controls (Gen)		Composite Rate	672537	Allocated Engineering Storage	GL7, GL8, GL28, GL103	690840	ENGSTEP2	Yes
SUP_GAS_1316			SUP_GAS_1316								
	GL29	1316	1316 Storage & Peaking - East		Specific Percentage	672536	Allocated Gas Supply NG Storage	GL7, GL8, GL28, GL41	690670	GASSTEP2	
PROJECT_MGMT_1331			PRO_MGMT_1331								
	GL29	1331	1331 Project Management		Specific Percentage	672536	Allocated Gas Supply NG Storage	GL7, GL28, GL80, GL103	690703	GASSTEP16	
SUP_GAS_STORAGE_1303			SUP_GAS_1303								
	GL29	1303	1303 Reservoir Engineering		Specific Percentage	672536	Allocated Gas Supply NG Storage	GL80, GL103, GL104	690667	GASSTEP13	
SUP_GAS_STORAGE_1419			SUP_GAS_1419								
	GL29	1419	1419 VP Storage & Peaking Ops		Specific Percentage	672536	Allocated Gas Supply NG Storage	GL7, GL8, GL28, GL41, GL80, GL90, GL103, GL104	690666	GASSTEP14	
SUP_GAS_NG_STORAGE			SUP_GAS_1301								
	GL29	1301	1301 Storage - Comm Busn		Specific Percentage	672536	Allocated Gas Supply NG Storage	GL80, GL104	690671	GASSTEP8	
REG_NONREG_OPS			LEGAL_SRVS_OTHER								
LEGAL_SRVS_OTHER			LEGAL_1474								
	GL29	1474	1474 Legal - Retail		Composite Rate	672541	Legal Services Non-Regulated	GL10, GL108, GL111	690840	RNOSTEP1	
LEGAL_SRVS_OTHER			LEGAL_1674								
	GL29	1674	1674 Risk Control - Comm Busn		100% Direct Charged	672541	Legal Services Non-Regulated	GL1	690680	RNOSTEP2	
LEGAL_SRVS_OTHER			LEGAL_1081								
	GL29	1081	1081 Legal - Comm Busn		Composite Rate	672541	Legal Services Non-Regulated	AGSC_ALO_BU_ALL_X_RG	690840	RNOSTEP3	
REG_NONREG_OPS			EMPLOYEE_SRVS_OTH								
EMPLOYEE_SRVS_OTH			EMPLOY_SRVS_1452								
	GL29	1452	1452 HR Retail		FTE by BU	672544	Employee Services - Other	GL10, GL108, GL111	690858	RNOSTEP6	
EMPLOY_SRVS_1676			EMPLOY_SRVS_1676								
	GL29	1676	1676 HR Delivery- Comm Business		FTE by BU	672544	Employee Services - Other	AGSC_ALO_BU_ALL_X_RG	690858	RNOSTEP7	
REG_NONREG_OPS			EXECUTIVE_OPS_OTHER								
EXECUTIVE_OPS_OTHER			EXEC_OPS_1683								
	GL29	1683	1683 Administration - Comm Busn		Specific Percentage	672546	Executive Services - Other	GL10, GL80, GL104, GL140, GL141, GL145	690672	RNOSTEP9	
EXECUTIVE_OPS_OTHER			EXEC_OPS_1021								
	GL29	1021	1021 President Pipeline Investments		Composite Rate	672546	Executive Services - Other	GL84, GL106, GL140, GL141, GL145, GL146	690840	RNOSTEP21	
REG_NONREG_OPS			RATES_REGULATORY_OTH								
	GL29	1688	1688 Regulatory Affairs - Comm Busn		Composite Rate	672547	Rates and Regulatory - Other	GL83, GL80, GL104	690840	RNOSTEP11	
REG_NONREG_OPS			FINANCIAL_SRVS_OTHER								
FINANCIAL_SRVS_OTHER			FIN_SRVS_1678								
	GL29	1678	1678 Accounting - Comm Busn		100% Direct Charged	672543	Financial Services - Other	GL1	690684	RNOSTEP12	
FINANCIAL_SRVS_OTHER			FIN_SRVS_1675								
	GL29	1675	1675 Credit - Comm Busn		100% Direct Charged	672543	Financial Services - Other	GL1	690681	RNOSTEP13	
FINANCIAL_SRVS_OTHER			FIN_SRVS_1170								
	GL29	1170	1170 Retail Operations - Accounting		100% Direct Charged	672543	Financial Services - Other	GL10	690685	RNOSTEP20	
FINANCIAL_SRVS_OTHER			FIN_SERV_SSES								
	GL29	1133	1133 Retail Operations - FP&A		100% Direct Charged	671422	Allocated Financial Services	GL10	N/A	SSESFSSVC	
	GL29	1134	1134 Retail Operations - Risk Mgmt		100% Direct Charged	671422	Allocated Financial Services	GL10	N/A	SSESFSSVC	
REG_NONREG_OPS			INFORMATION_SRVS_OTH								
INFORMATION_SRVS_OTH			INFO_SRVS_1526								
INFORMATION_SRVS_OTH			INFO_SRVS_1527								
	GL29	1527	1527 IT Retail		100% Direct Charged	672545	Information Services - Other	GL10	N/A	RNOSTEP15	
INFORMATION_SRVS_OTH			INFO_SRVS_1677								
INFORMATION_SRVS_OTH			INFO_SRVS_1394								
	GL29	1394	1394 Retail Energy - IT		100% Direct Charge	672545	Information Services - Other	GL10	N/A	RNOSTEP17	
INFORMATION_SRVS_OTH			INFO_SRVS_1395								
INFORMATION_SRVS_OTH			INFO_SRVS_1396								
JOINT_VENTURE_LNG			Joint Venture LNG								
RENEWABLE_ENERGY			Renewable Energy								
STRATEGIC_PLANNING			Strategic Planning								
Corporate Providers - SCS			Corporate Service Providers - SCS	COPS							

Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion of Allocation
Corporate Govern SCS			Corp Governance Providers SCS	COPS							
OTHER SCS			Other SCS	COPS							
CORP COM SCS			Corp Com SCS	COPS							
	GL29	0913	0913 Corporate Communications - SCS	COPS	Composite Rate	672559	Allocated Corp Com - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP3	
SCS_SOPS			SCS SOPS	SOPS							
	GL29	0954	0954 Air Usage	SOPS	Composite Rate	671459	Allocations SOPS SCS	AGSC_ALO_BU_SOPS	690840	SCSSTEP36	
	GL29	0956	0956 JF SCS Charges	SOPS	Composite Rate	671459	Allocations SOPS SCS	AGSC_ALO_BU_SOPS	690840	SCSSTEP36	
SCS_SUP_GAS											
	GL29	0955	0955 Air Usage		Specific Percentage	672536	Allocated Gas Supply NG Storage	GL7, GL8, GL28, GL41, GL80, GL90, GL103, GL104	690666	SCSSTEP37	
CORP OTHER SCS			Corp Other SCS	COPS							
	GL29	0921	0921 Corporate Services - SCS	COPS	Composite Rate	672561	Allocated Other Corp - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP12	
	GL29	0960	0960 Environmenal Services - SCS	COPS	Composite Rate	672561	Allocated Other Corp - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP12	
	GL29	0957	0957 System Air - CR All	COPS	Composite Rate	672561	Allocated Other Corp - SCS	AGSC_ALO_BU_CORP	690840	SCSAIR957	
	GL29	0958	0958 System Air - CR Commercial	Other	Composite Rate	672561	Allocated Other Corp - SCS	GL10	690840	SCSAIR958	
	GL29	0959	0959 System Air - CR Dist Ops	DOPS	Composite Rate	672561	Allocated Other Corp - SCS	AGSC_ALO_BU_DIS_OPS	690840	SCSAIR959	
	GL29	0962	0962 Fleet Services-SCS	COPS	Vehicle Count	671013	AGSC DC Fleet Services	AGSC_ALO_BU_CORP	690029	FLTSTEP7	
CORP COMPLIANCE SCS			Corp Compliance SCS	COPS							
	GL29	0922	0922 Corporate Secretary - SCS	COPS	Composite Rate	672560	Allocated Corp Compliance -SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP13	
INFO SERVICES SCS			Info Services SCS	COPS							
INFO_TECH_COMP_SCS											
	GL29	0915	0915 Information Technology - SCS	COPS	Composite Rate	672558	Allocated Info Tech - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP2	
	GL29	0949	0949 Info Tech - SCS TSA Support	COPS	Composite Rate	672558	Allocate IS&T SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP2	
INFO_TECH_FTE_SCS											
	GL29	0947	0947 IT FTE - SCS TSA Support	COPS	FTE by BU	672558	Allocated Info Tech - SCS	AGSC_ALO_BU_CORP	690858	SCSSTEP24	
	GL29	0935	0935 Information Tech FTE - SCS	COPS	FTE by BU	672558	Allocated Info Tech - SCS	AGSC_ALO_BU_CORP	690858	SCSSTEP24	
INVESTOR RELATNS SCS			Investor Relations SCS	COPS							
	GL29	0905	0905 Investor Relations - SCS	COPS	Composite Rate	672555	Alloc Investor Relations - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP10	
INTERNAL AUDIT SCS			Internal Audit SCS	COPS							
	GL29	0904	0904 Internal Auditing - SCS	COPS	Composite Rate	672554	Allocated Internal Audit - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP9	
LEGAL SERVICES SCS			Legal Services SCS	COPS							
LEGAL SRVCS SCS COMP			Legal Services SCS Composite Rate	COPS							
	GL29	0906	0906 Legal - SCS	COPS	Composite Rate	672556	Allocated Legal - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP11	
	GL29	0911	0911 Insurance (Risk Mgt) - SCS	COPS	Composite Rate	672556	Allocated Legal - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP11	
LEGAL SRVCS SCS VEH			Legal Services SCS Vehicle	COPS							
	GL29	0927	Insurance Auto - SCS	COPS	Vehicle Count	672556	Allocated Legal - SCS	AGSC_ALO_BU_CORP	690029	SCSSTEP18	
LEGAL SRVCS SCS FTE			Legal Services SCS FTE	COPS							
	GL29	0928	Insurance FTE - SCS	COPS	FTE by BU	672556	Allocated Legal - SCS	AGSC_ALO_BU_CORP	690858	SCSSTEP19	
EXECUTIVE CORP SCS			Executive Corp SCS	COPS							
	GL29	0900	General Exec & Advisory - SCS	COPS	Composite Rate	672551	Allocated Executive-Corp-SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP5	
	GL29	0901	SCS EVP, PRES & CEO	COPS	Composite Rate	672551	Allocated Executive-Corp-SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP5	
	GL29	0938	System Air SCS	COPS	Composite Rate	672551	Allocated Executive-Corp-SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP5	
FINANCIAL SRVCS SCS			Financial Services SCS	COPS							
FIN SERV COMP SCS			Fin Serv Comp SCS	COPS							
	GL29	0903	Financial Planning - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0907	Acc Policy & Research - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0908	Tax - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0909	SO Financial Reporting - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0910	Treasury - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0916	Corporate Accounting - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0917	Internal Controls - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0919	Accounts Payable - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0920	ESS - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
FIN SERV FTE SCS			Fin Serv FTE SCS	COPS							
	GL29	0918	Payroll - SCS	COPS	FTE by BU	672562	Allocated Fincl Serv Pay-SCS	AGSC_ALO_BU_CORP	690858	SCSSTEP8	
NON_GOVERN PROV SCS			Non-Governance Providers SCS	COPS							
EMPLOYEE SERV SCS			Employee Services SCS	COPS							
	GL29	0914	Human Resources - SCS	COPS	FTE by BU	672550	Allocated Employee Svcs - SCS	AGSC_ALO_BU_CORP	690858	SCSSTEP4	
FACILITIES_MGMT_SCS			Facilities MGMT SCS	COPS							
	GL29	0943	0943 Mail Room Charges	COPS	Square Footage/Composite Rate	672570	Allocated Bus Supt Facilities	44.89% to AGSC_ALO_BU_DIS_OPS / Remainder to AGSC_ALO_BU_CORP	690840	SCSSTEP31 & SCSSTEP32	
	GL29	0961	0961 Facilities Management SCS	COPS	Square Footage/Composite Rate	672570	Allocated Bus Supt Facilities	44.89% to AGSC_ALO_BU_DIS_OPS / Remainder to AGSC_ALO_BU_CORP	690840	SCSSTEP31 & SCSSTEP32	
SUPPLY CHAIN MGT SCS			Supply Chain Mgt. SCS	COPS							
	GL29	0912	Supply Chain Mgt - SCS	COPS	Composite Rate	672557	Allocated Supp Chain Mgt - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP1	
DIST OPS PROVIDERS - SCS			Distribution Operations Providers - SCS	DOPS							
EXTERNAL AFFAIRS SCS			External Affairs SCS	DOPS							
	GL29	0902	External Affairs - SCS	DOPS	Composite Rate	672552	Allocated Ext Relations - SCS	AGSC_ALO_BU_DIS_OPS	690840	SCSSTEP6	
REGULATORY_SCS			Regulatory SCS	DOPS							
	GL29	0925	Regulatory SCS	DOPS	End Use Customers	672565	Allocated Regulatory - SCS	AGSC_ALO_BU_DIS_OPS	690839	SCSSTEP16	
ENGINEERING SCS			Engineering SCS	DOPS							
ENGR_ALL_UTIL_SCS			Engineering All Utilities - SCS	DOPS							
	GL29	0926	Engineering SCS	DOPS	End Use Customers	672566	Allocation Enginnering SCS	AGSC_ALO_BU_DIS_OPS	690839	SCSSTEP17	
ENGR_SOPS_SCS			Engineering SOPS SCS	DOPS							
	GL29	0932	Asset Protection SOPS - SCS	DOPS	End Use Customers	672566	Allocation Enginnering SCS	GL7, GL8	690839	SCSSTEP21	
MARKETING SCS			Marketing SCS	DOPS							

Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion of Total	
CCB_5_UTIL_SCS	GL29	0930	Marketing Services-SCS	DOPS	End Use Customers	672567	Allocated Marketing-SCS	AGSC_ALO_BU_DIS_OPS	690839	SCSSTEP20	Response to CA DR 1-30b A	
	GL29	0948	CC&B 5 Utility-SCS TSA Support	DOPS	End Use Customers	672569	CCB 5 Utility SCS	GL8, GL28	690839	SCSSTEP27		P
	GL29	0939	Cust Care & Bill 5 Utility-SCS	DOPS	End Use Customers	672569	CCB 5 Utility SCS	GL8, GL28	690839	SCSSTEP27		
CCB_6_UTIL_SCS	CCB 6 Utilities SCS			DOPS								
	GL29	0940	Cust Care & Bill 6 Utility-SCS	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	AGSC_ALO_6_UTIL_SCS	690839	SCSSTEP28		
	GL29	0946	CC&B 6 Utility-SCS TSA Support	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	AGSC_ALO_6_UTIL_SCS	690839	SCSSTEP28		
IT_LEG6_SCS	GL29	0950	Energy Serives - SCS	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	AGSC_ALO_6_UTIL_SCS	690839	SCSSTEP28		
	IT Legacy 6 Utility SCS			DOPS								
	GL29	0941	IT Legacy Dist Ops - SCS	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	AGSC_ALO_LEGACY_DIST	690839	SCSSTEP29		
IT_ALL_UTIL_SCS	GL29	0945	IT Leg DistOps-SCS TSA Support	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	AGSC_ALO_LEGACY_DIST	690839	SCSSTEP29		
	IT All Utilities SCS			DOPS								
	GL29	0942	IT Dist Ops - SCS	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	AGSC_ALO_BU_DIS_OPS	690839	SCSSTEP30		
IT_LEG5_SCS	GL29	0944	IT Dist Ops - SCS TSA Support	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	AGSC_ALO_BU_DIS_OPS	690839	SCSSTEP30		
	IT LEG5 SCS			DOPS								
IT_6_UTIL_SCS	GL29	0951	IT Legacy 5-SCS TSA Support	DOPS	Composite Rate	672569	Allocate IT Legacy 5 SCS	AGSC_ALO_LEG5_SCS	690840	SCSSTEP33		
	IT 6 UTIL SCS			DOPS								
	GL29	0953	IT 6 Utility-SCS TSA Support	DOPS	End Use Customers	672569	Allocate IT 6 Utilities SCS	AGSC_ALO_6_UTIL_SCS	690839	SCSSTEP35		
CUSTOMER SERVICE SCS			Customer Service SCS		DOPS							
CUST_SERV_X_AGNGET	GL29	0933	VNG/CGC Call Cen - SCS	DOPS	Call Center 1	672568	Allocated Call Center - SCS	GL7, GL8, GL28	690654	SCSSTEP22		
CUST_SERV_ALL_SCS	GL29	0934	Call Center Mgmt - SCS	DOPS	End Use Customers	672568	Allocated Call Center - SCS	AGSC_ALO_LEGACY_DIST	690839	SCSSTEP23		
CUST_SERV_ERT	GL29	0936	Emergency Response Team SCS	DOPS	Call Center 2	672568	Allocated Call Center - SCS	AGSC_ALO_LEGACY_DIST	690653	SCSSTEP25		
CUST_SERV_DIS_OPS	GL29	0937	VP Customer Exp SCS	DOPS	Call Center 1	672568	Allocated Call Center - SCS	AGSC_ALO_BU_DIS_OPS	690654	SCSSTEP26		
N/A				DOPS								
	GL29	0929	Construction Support - SCS	DOPS	N/A - 100% Capitalized	N/A	N/A	N/A	N/A	N/A	Yes	
	GL29	0931	Safety & Training - SCS	DOPS	N/A - 100% Direct Assigned	N/A	N/A	N/A	N/A	N/A		
NON_REG_PROVIDERS - SCS			Regulated and Non Regulated Operations Providers - SCS									
GAS SUPPLY OTHER SCS			Gas Supply Other SCS									
	GL29	0923	Gas Supply Other -SCS	Pivotal 1 - Specific Percentages		672563	Allocated Gas Supply Oth - SCS	GL80, GL90, GL104	690665	SCSSTEP14		
EXECUTIVE_OTHER_SCS			Executive Other SCS									
	GL29	0924	Pipeline Investments - SCS	Composite Rate		672564	Allocated Exec Other - SCS	GL84, GL106, GL140, GL141, GL145, GL146	690840	SCSSTEP15		
IT_OTHER_SCS	IT Other SCS											
	GL29	0952	IT Other-SCS TSA Support	Composite Rate		672571	Allocate IT Other SCS	GL7, GL8, GL28, GL80, GL103, GL104	690840	SCSSTEP34		

Chattanooga Gas Company									
Annual Rate Review ("ARM")									
CA 1-32a									
March 2021 Consumption				83.71979026		March 2022 Consumption			
						81.36621513			
March 2021 Bill						March 2022 Bill			
Charge Type	Rate	Quantity	Charge			Charge Type	Rate	Quantity	Charge
Customer Charge	\$ 19.40	1	\$ 19.40			Customer Charge	\$ 22.60	1	\$ 22.60
Volumetric Charge	\$ 0.1320	83.71979	\$ 11.05			Volumetric Charge	\$ 0.15465	81.36622	12.58329
PGA	\$ 0.5075	83.71979	\$ 42.49			PGA	\$ 0.66307	81.36622	53.9515
IMCR Credit/Surcharge	\$ (0.0105)	83.71979	\$ (0.8813)			IMCR Credit/Surcharge	\$ (0.00947)	81.36622	-0.770864
ACA	\$ (0.0360)	83.71979	\$ (3.0106)			ACA	\$ (0.01114)	81.36622	-0.90642
WNA Amount			\$ 2.86			WNA Amount			
Total Bill			\$ 71.91			Total Bill			\$ 87.46
*Notes:									
* Franchise Fee is not applied as it is considered a tax.									
* WNA is considered an average.									