

**BEFORE
THE TENNESSEE PUBLIC UTILITY COMMISSION**

)	
)	
PETITION OF ATMOS ENERGY)	
CORPORATION FOR APPROVAL OF)	
ITS 2023 ANNUAL RATE REVIEW)	Docket No. 23-00008
FILING PURSUANT TO TENN. CODE)	
ANN. § 65-5-103(D)(6))	
)	
)	
)	

**SUPPLEMENTAL TESTIMONY
of
WILLIAM H. NOVAK**

**ON BEHALF OF

THE CONSUMER ADVOCATE DIVISION
OF THE
OFFICE OF THE TENNESSEE ATTORNEY GENERAL**

April 20, 2023

ATTACHMENTS

Supplemental Attachment WHN-1

Consumer Advocate Supplemental Exhibit

Supplemental Attachment WHN-2

Consumer Advocate Supplemental Proposed Rate Design

1 **Q1. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND**
2 **OCCUPATION FOR THE RECORD.**

3 **A1.** My name is William H. Novak. My business address is 19 Morning Arbor Place,
4 The Woodlands, TX, 77381. I am the President of WHN Consulting, a utility
5 consulting and expert witness services company.
6

7 **Q2. ARE YOU THE SAME WILLIAM H. NOVAK WHO PRESENTED PRE-**
8 **FILED TESTIMONY IN THIS DOCKET?**

9 **A2.** Yes.
10

11 **Q3. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY?**

12 **A3.** The purpose of my supplemental testimony is to address revisions to the
13 Consumer Advocate's recommended revenue deficiency and the related rate
14 design due to changes in the allocation factors for common costs assigned to
15 Tennessee. The possibility for supplemental testimony to address allocation
16 factors was discussed in my pre-filed testimony.¹
17

18 **Q4. PLEASE DESCRIBE THE CHANGES THAT YOU'VE MADE TO THE**
19 **TENNESSEE ALLOCATION FACTORS FROM WHAT YOU**
20 **PRESENTED IN YOUR DIRECT TESTIMONY.**

21 **A4.** First, by way of background, I should point out that Atmos Energy Corporation
22 ("Atmos" or "the Company") has various divisions that allocate common costs to

¹ Direct Testimony of William Novak, at 10:13 to 4:2, TPUC Docket No. 23-00008 (April 4, 2023).

1 Tennessee. These common costs include both investment costs (e.g., common
2 plant) as well as expenses (e.g., common labor). In order to allocate these
3 common costs to Tennessee, the Company utilizes allocation factors for each of
4 the operating divisions (02, 12 and 91) that are based on an average of Plant,
5 Operation & Maintenance Expenses, and Customer Counts for the previous fiscal
6 year.

7
8 The Company included the allocation factors shown below in Table 1 within their
9 filing in this Docket for each of the operating divisions allocating common costs
10 to Tennessee.

Table 1 – Atmos Initial Allocation Factors in Docket 23-00008²		
Division	Rate Base	O&M
02 – Shared Service-General	3.90%	3.90%
12 – Shared Service-Customer Support	4.74%	3.96%
91 – Mid-States General Office	40.87%	40.87%

11
12 My initial concern here was that the Company had used different allocation
13 factors for Rate Base and O&M Expense for Division 12 as shown in Table 1.
14 Specifically, it had always been my experience that the allocation factors used by
15 Atmos were identical for both Rate Base and O&M Expense. When I inquired
16 about this, the Company responded that the O&M allocation rate for Division 12
17 should be 4.74%, but that the allocation rate for Division 02 O&M Expense
18 should be 3.58%.³ The Company's revised allocation factors are shown below in

² Direct Testimony of William Novak, Attachment WHN-3, TPUC Docket No. 23-00008
(April 4, 2023).

³ Id.

1 Table 2, and they estimate that this change will increase the revenue deficiency by
2 approximately \$21,000.⁴

3

Table 2 – Atmos Revised Allocation Factors in Docket 23-00008⁵		
Division	Rate Base	O&M
02 – Shared Service-General	3.90%	3.58%
12 – Shared Service-Customer Support	4.74%	4.74%
91 – Mid-States General Office	40.87%	40.87%

4

5 However, the Company’s revision left me with concerns about the use of different
6 allocation factors for Rate Base and O&M Expense for Division 02. Again, to my
7 knowledge, the Commission has adopted the same allocation factors for both Rate
8 Base and O&M Expense in the Company’s last rate case and every ARM filing
9 since that time. Further, changing the course on the specific use of allocation
10 factors might involve a change in methodology which would require special
11 consideration from the Commission. Because of the short time frame before the
12 Consumer Advocate’s testimony was due to be filed, I decided to adopt the 3.58%
13 allocation factor in Division 02 for both Rate Base and O&M Expense in my
14 analysis. The impact of this change then reduced the revenue deficiency in this
15 Docket by approximately \$416,000.⁶

16

17 After my direct testimony in this Docket was filed on April 4th, I was able to go
18 back and examine the previous Commission Orders on this allocation issue. The
19 allocation factor methodology used in the current ARM was developed in the

4 *Id.*

5 *Id.*

6 *Direct Testimony of William Novak*, at 10:13, TPUC Docket No. 23-00008 (April 4, 2023).

1 Company's last rate case from TRA Docket 14-00146. Although very little about
2 allocation factors is stated in either the Commission Order or the Stipulation &
3 Settlement Agreement attached to it, the workpaper attachments in this case
4 demonstrate that the Commission adopted a forward-looking attrition period with
5 a 4.36% allocation factor for both Rate Base and O&M Expense for Division 02.⁷

6
7 I next examined the Commission's Order in TPUC Docket 18-00112 which
8 combined the ARM reconciliation and budget filings into a single annual
9 proceeding. Again, very little about allocation factors was stated in the actual
10 Order regarding the specific allocation methodology. However, the workpaper
11 attachments in this Docket demonstrate a 4.33% allocation factor for Rate Base
12 and a separate 4.16% allocation factor for O&M Expense in Division 02.⁸

13 Therefore, it does appear that the Commission has considered and approved the
14 use of separate allocation factors for Rate Base and O&M Expense. As a result, I
15 can now recommend that the Commission adopt the Company's revised allocation
16 factors shown in Table 2.

17

18 ***Q5. WHAT IS THE IMPACT FROM THIS REVISION ON THE CONSUMER***
19 ***ADVOCATE'S RECOMMENDED REVENUE DEFICIENCY?***

⁷ *Petition of Atmos Energy Corporation for a General Rate Case Increase Under T.C.A. 65-5-103(a) and Adoption of an Annual Rate Review Mechanism under T.C.A. 65-5-103(d)(6)*, TRA Docket No. 14-00146, Stipulation and Settlement Agreement, Exhibit A, WP 6-1 and WP 7-1, (November 4, 2015).

⁸ *Docket to Investigate and Consider Modifications to Atmos Energy Corporation's Annual Rate Review Mechanism under Tenn. Code Ann § 65-5-103(d)(6)*, TPUC Docket No. 18-00112, Stipulation and Settlement Agreement, Exhibit B, WP 6-1 and WP 7-2, (December 16, 2019).

1 A5. As shown on Supplemental Attachment WHN-1, Schedule 1, the Consumer
2 Advocate's revised recommended Revenue Surplus is now \$1,156,523.

3

4 ***Q6. HAVE YOU ALSO UPDATED THE CONSUMER ADVOCATE'S***
5 ***PROPOSED RATE DESIGN TO REFLECT THE NEW RECOMMENDED***
6 ***REVENUE SURPLUS OF \$1,156,523?***

7 A6. Yes. My proposed rate design to produce a revenue reduction of \$1,156,523 is
8 shown on Supplemental Attachment WHN-2.

9

10 ***Q7. DOES THIS COMPLETE YOUR TESTIMONY?***

11 A7. Yes, it does. However, I reserve the right to incorporate any new data that may
12 subsequently become available.

13

14

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20

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE**

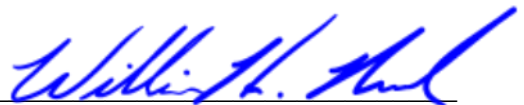
IN RE:

**ATMOS ENERGY CORPORATION
FOR APPROVAL OF ITS 2023 ANNUAL
RATE REVIEW FILING PURSUANT
TO TENN. CODE ANN. § 65-5-103(d)(6)**

DOCKET NO. 23-00008

AFFIDAVIT

I, William H. Novak, on behalf of the Consumer Advocate Division of the Attorney General's Office, hereby certify that the attached Supplemental Testimony represents my opinion in the above-referenced case and the opinion of the Consumer Advocate Division.



WILLIAM H. NOVAK

Sworn to and subscribed before me
this 20th day of April, 2023.



NOTARY PUBLIC

My commission expires: January 31, 2027

**SUPPLEMENTAL
ATTACHMENT WHN-1
Consumer Advocate Exhibit**

PETITION OF ATMOS ENERGY CORPORATION FOR APPROVAL OF ITS 2023 ANNUAL RATE REVIEW FILING PURSUANT TO TENN. CODE ANN. § 65-5-103(D)(6)

Docket No. 23-00008

SUPPLEMENTAL EXHIBIT

**THE CONSUMER ADVOCATE DIVISION
OF THE
OFFICE OF THE TENNESSEE ATTORNEY GENERAL**

April 20, 2023

ATMOS ENERGY CORPORATION
INDEX TO SCHEDULES
For the 12 Months Ending September 30, 2022

	<u>Schedule</u>
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ATMOS ENERGY CORPORATION
Results of Operations
For the 12 Months Ending September 30, 2022

Line No.		Consumer Advocate Revised	Atmos	E/ Difference
1	Rate Base	\$ 499,429,583 A/	\$ 499,428,907	\$ 676
2	Operating Income At Current Rates	35,012,876 B/	34,155,903	856,973
3	Earned Rate Of Return	7.01%	6.84%	0.17%
4	Fair Rate Of Return	7.58% C/	7.58%	0.00%
5	Required Operating Income	37,856,762	37,856,711	51
6	Operating Income Deficiency (Surplus)	2,843,886	3,700,808	-856,922
7	Gross Revenue Conversion Factor	<u>1.342900 D/</u>	<u>1.357600</u>	<u>-0.014700</u>
8	Revenue Deficiency (Surplus)	\$ 3,819,055	\$ 5,024,218	\$ -1,205,163
9	Amortization of EDITL	-4,603,469	-4,603,469	0
10	Annual Reconciliation Revenue Requirement	<u>-372,108</u>	<u>-393,912</u>	<u>21,804</u>
11	Net Revenue Deficiency/(Surplus)	\$ <u>-1,156,522</u>	\$ <u>26,837</u>	\$ <u>-1,183,359</u>

A/ Consumer Advocate Exhibit, Schedule 2.

B/ Consumer Advocate Exhibit, Schedule 6.

C/ Consumer Advocate Exhibit, Schedule 12.

D/ Consumer Advocate Exhibit, Schedule 13.

E/ Company Filing, Schedules 1 and 1 Rev Deficiency - Surplus.

ATMOS ENERGY CORPORATION
Comparative Rate Base
For the 12 Months Ending September 30, 2022

Line No.		Consumer Advocate Revised A/	Atmos B/	Difference
Additions:				
1	Utility Plant in Service	\$ 811,677,173	\$ 811,685,075	\$ -7,902
2	Construction Work in Progress	11,766,747	11,767,197	-450
3	Working Capital	2,535,323 C/	2,517,328	17,995
4	Materials & Supplies / Gas Inventory	8,627,170	8,627,217	-47
5	Intercompany Leased Property	5,985,565	5,985,565	0
6	Cloud Projects	<u>129,834</u>	<u>129,921</u>	<u>-87</u>
7	Total Additions	<u>\$ 840,721,812</u>	<u>\$ 840,712,303</u>	<u>\$ 9,509</u>
Deductions:				
8	Accumulated Depreciation	\$ 238,919,525	\$ 238,922,903	\$ -3,378
9	Deferred Pension Regulated Asset	17,184,326	17,184,326	0
10	Accumulated Deferred Income Taxes	75,571,186	75,558,974	12,212
11	Customer Advances for Construction	20,280	20,280	0
12	Customer Deposits	1,069,120	1,069,120	0
13	Accumulated Interest on Customer Deposits	18,913	18,913	0
14	Capitalized Incentive Compensation	<u>8,508,879</u>	<u>8,508,879</u>	<u>0</u>
15	Total Deductions	<u>\$ 341,292,229</u>	<u>\$ 341,283,395</u>	<u>\$ 8,834</u>
16	Rate Base	<u>\$ 499,429,583</u>	<u>\$ 499,428,908</u>	<u>\$ 675</u>

A/ Consumer Advocate Workpapers.

B/ Company Filing, Schedule 2RB.

C/ Consumer Advocate Exhibit, Schedule 3.

ATMOS ENERGY CORPORATION
Lead Lag Results
For the 12 Months Ending September 30, 2022

Line No.		<u>Consumer Advocate Revised</u>	<u>Atmos</u> C/	<u>Difference</u>
1	Revenue Lag	37.50 A/	37.50	0.00
2	Expense Lag	32.95 B/	32.98	-0.03
3	Net Lag	4.55	4.52	0.03
4	Daily Cost of Service	\$ <u>556,924</u> B/	\$ <u>556,473</u>	\$ <u>451</u>
5	Lead Lag Study	\$ <u>2,535,323</u>	\$ <u>2,517,328</u>	\$ <u>17,995</u>

A/ Consumer Advocate Workpapers.
B/ Consumer Advocate Exhibit, Schedule 4.
C/ Company Filing, WP 7-5.

ATMOS ENERGY CORPORATION
Working Capital Expense Lag
For the 12 Months Ending September 30, 2022

Line No.		Consumer Advocate Revised	A/	Lag	A/	Dollar Days
	Operating & Maintenance Expenses:					
1	Purchased Gas Expense	\$ 111,383,272		39.33		\$ 4,380,704,088
2	O&M Labor	8,071,129		14.07		113,560,785
3	O&M Non-Labor	13,546,736		29.43		398,680,440
	Taxes Other Than Income:					
4	Ad Valorem	4,200,305		241.50		1,014,373,658
5	State Gross Receipts Tax	717,361		-151.50		-108,680,192
6	Payroll Taxes	721,854		14.51		10,474,102
7	Franchise Tax	1,301,996		37.50		48,824,850
8	TRA Inspection Fee	612,669		272.50		166,952,303
9	DOT Fee	20,090		59.00		1,185,310
	Federal Income Tax:					
10	Current Taxes	0		37.50		0
11	Deferred Taxes	7,100,592		0.00		0
	State Excise Taxes:					
12	Current Taxes	0		37.50		0
13	Deferred Taxes	2,350,591		0.00		0
	Other:					
14	Depreciation Expense	16,265,157		0.00		0
15	Interest on Customer Deposits	38,488		182.50		7,024,060
16	Interest Expense - Long Term Debt	7,241,729		91.25		660,807,771
17	Interest Expense - Short Term Debt	149,829		24.05		3,603,387
18	Return on Equity	29,555,639		0.00		0
19	Total Cost of Service	\$ 203,277,437		32.95		\$ 6,697,510,562
20	Daily Cost Of Service	\$ 556,924				

A/ Consumer Advocate Workpapers.

ATMOS ENERGY CORPORATION
Comparative Income Statement at Current Rates
For the 12 Months Ending September 30, 2022

Line No.		Consumer Advocate Revised A/	Atmos B/	Difference
	Operating Revenues:			
1	Gas Sales & Transportation Revenues	\$ 201,244,758	\$ 201,244,758	\$ 0
2	Other Revenues	1,239,248	68,517	1,170,731
3	AFUDC	909,566	909,566	0
4	Total Operating Revenue	\$ 203,393,572	\$ 202,222,841	\$ 1,170,731
	Operating & Maintenance Expenses:			
5	Purchased Gas Expense	\$ 111,383,272	\$ 111,383,269	\$ 3
6	Operations & Maintenance - Labor	8,071,129	8,024,006	47,123
7	Operations & Maintenance - NonLabor	13,546,736	13,582,643	-35,907
8	Total Operating & Maintenance Expenses	133,001,137	132,989,918	11,219
	Other Expenses:			
9	Depreciation Expense	\$ 18,315,612	\$ 18,316,285	\$ -673
10	Interest on Customer Deposits	38,488	38,488	0
11	General Taxes	7,574,276	7,574,276	0
12	State Excise Taxes	2,350,591	2,275,179	75,412
13	Federal Income Taxes	7,100,592	6,872,792	227,800
14	Total Other Expenses	35,379,559	35,077,020	302,539
15	Total Operating Expenses	\$ 168,380,696	\$ 168,066,938	\$ 313,758
16	Utility Operating Income	\$ 35,012,876	\$ 34,155,903	\$ 856,973

A/ Consumer Advocate Workpapers.
B/ Company Filing, Schedule IS.

ATMOS ENERGY CORPORATION
Taxes Other than Income Taxes
For the 12 Months Ending September 30, 2022

Line No.		Consumer Advocate Revised A/	Atmos B/	Difference
1	Property Taxes	\$ 4,200,306	\$ 4,200,306	\$ 0
2	TPUC Inspection Fee	612,669	612,669	0
3	Payroll Taxes	721,854	721,854	0
4	Franchise Tax	1,301,996	1,301,996	0
5	Gross Receipts Tax	717,361	717,361	0
6	Allocated & Other Taxes	<u>20,090</u>	<u>20,090</u>	<u>0</u>
7	Total	\$ <u>7,574,276</u>	\$ <u>7,574,276</u>	\$ <u>0</u>

A/ Consumer Advocate Workpapers.
B/ Company Filing, Schedule Tax.

ATMOS ENERGY CORPORATION
Excise and Income Taxes
For the 12 Months Ending September 30, 2022

Line No.		Consumer Advocate Revised <i>A/</i>
1	Operating Revenues	\$ <u><u>203,393,572</u></u>
	Operating Expenses:	
2	Purchased Gas Expense	\$ 111,383,272
3	O&M Expenses	21,617,865
4	Depreciation Expense	18,315,612
5	Interest on Customer Deposits	38,488
6	General Taxes	7,574,276
7	Total Operating Expenses	\$ <u><u>158,929,512</u></u>
8	NOI Before Excise and Income Taxes	\$ 44,464,060
9	AFUDC	909,566
10	Interest Expense	7,391,558
11	Pre-tax Book Income	\$ <u><u>36,162,936</u></u>
12	Schedule M Adjustments	36,162,936
13	Excise Taxable Income	\$ 0
14	Excise Tax Rate	6.50%
15	Excise Tax Payable	\$ 0
16	Excise Tax - Deferred	2,350,591
17	State Excise Tax Expense	\$ <u><u>2,350,591</u></u>
18	Pre-tax Book Income	\$ 36,162,936
19	State Excise Tax Expense	2,350,591
20	Schedule M Adjustments	0
21	FIT Taxable Income	\$ <u><u>33,812,345</u></u>
22	FIT Rate	21.00%
23	Federal Income Tax Payable	\$ <u><u>7,100,592</u></u>
24	FIT - Deferred	0
25	Federal Income Tax Expense	\$ <u><u>7,100,592</u></u>

A/ Consumer Advocate Workpapers.

ATMOS ENERGY CORPORATION
Rate of Return Summary
For the 12 Months Ending September 30, 2022

Line No.	Class of Capital	Consumer Advocate Revised			A/
		Percent of Total	Cost Rate	Weighted Cost Rate	
1	Short-Term Debt	0.09%	28.15%	0.03%	
2	Long-Term Debt	37.71%	3.83%	1.45%	
3	Common Equity	62.20%	9.80%	6.10%	
4	Total	100.00%		7.58%	
Interest Expense Short-Term Debt:					
5	Rate Base			\$ 499,429,583	
6	Short-Term Weighted Debt Cost			0.03%	
7	Short-Term Debt Interest Expense			\$ 149,829	
Interest Expense Long-Term Debt:					
8	Rate Base			\$ 499,429,583	
9	Long-Term Weighted Debt Cost			1.45%	
10	Long-Term Debt Interest Expense			\$ 7,241,729	
11	Total Interest Expense			\$ 7,391,558	

A/ Consumer Advocate Workpapers.

ATMOS ENERGY CORPORATION
Revenue Conversion Factor
For the 12 Months Ending September 30, 2022

Line No.		<u>Amount</u>	<u>Balance</u>	A/
1	Operating Revenues		1.000000	
2	Add: Forfeited Discounts	0.010971	<u>0.010971</u>	
3	Balance		1.010971	
4	Uncollectible Ratio	0.002803	<u>0.002834</u>	
5	Balance		1.008137	
6	State Excise Tax	0.065000	<u>0.065529</u>	
7	Balance		0.942608	
8	Federal Income Tax	0.210000	<u>0.197948</u>	
9	Balance		<u>0.744661</u>	
10	Revenue Conversion Factor (Line 1 / Line 9)		<u><u>1.342900</u></u>	

A/ Consumer Advocate Workpapers.

SUPPLEMENTAL
ATTACHMENT WHN-2
Rate Design

SOURCE: Company ARM Filing, Schedule 11-3.

Rate Schedule	12 ME 9-30-2022		Current Rates		Current	Allocated	Proposed Rates		Proposed
	Bills	Adjusted Mcf	Bills	Mcf Usage	Revenue	Rate Increase	Bills	Mcf Usage	Revenue
Rate Schedule 280:									
250/240/280 Industrial/Demand/Economic Dev	0		\$465.00		\$0		\$465.00		\$0
Block 1 Volumes		0		\$1.4290	0			\$1.4100	0
Block 1 Volumes @ Discount Rate		0		1.0718	0			1.0575	0
Block 2 Volumes		0		0.9464	0			0.9365	0
Block 2 Volumes @ Discount Rate		0		0.7098	0			0.7024	0
Block 3 Volumes		0		0.4381	0			0.4000	0
Block 3 Volumes @ Discount Rate		0		0.3286	0			0.3000	0
Demand Volumes		0		18.9500	0			19.0000	0
Demand Volumes @ Discount Rate		0		14.2125	0			14.2500	0
280/250 Economic Development Gas Service	12		465.00		5,580		465.00		5,580
Block 1 Volumes		0		1.4290	0			1.4100	0
Block 1 Volumes @ Discount Rate		23,470		1.0718	25,154			1.0575	24,820
Block 2 Volumes		0		0.9464	0			0.9365	0
Block 2 Volumes @ Discount Rate		54,051		0.7098	38,365			0.7024	37,965
Block 3 Volumes		0		0.4381	0			0.4000	0
Block 3 Volumes @ Discount Rate		0		0.3286	0			0.3000	0
260 - TRANSP (280/240 ECON DEV/DEMAND)	0		465.00		0		465.00		0
Block 1 Volumes		0		1.4290	0			1.4100	0
Block 1 Volumes @ Discount Rate		0		1.0718	0			1.0575	0
Block 2 Volumes		0		0.9464	0			0.9365	0
Block 2 Volumes @ Discount Rate		0		0.7098	0			0.7024	0
Block 3 Volumes		0		0.4381	0			0.4000	0
Block 3 Volumes @ Discount Rate		0		0.3286	0			0.3000	0
Demand Volumes		0		19.0000	0			19.0000	0
Demand Volumes @ Discount Rate		0		14.2500	0			14.2500	0
260 - TRANSP (280/250 ECON DEV - OPT GS)	0		465.00		0		465.00		0
Block 1 Volumes		0		1.4290	0			1.4100	0
Block 1 Volumes @ Discount Rate		0		1.0718	0			1.0575	0
Block 2 Volumes		0		0.9464	0			0.9365	0
Block 2 Volumes @ Discount Rate		0		0.7098	0			0.7024	0
Block 3 Volumes		0		0.4381	0			0.4000	0
Block 3 Volumes @ Discount Rate		0		0.3286	0			0.3000	0
Total 280	12	77,521			\$69,099	-\$898			\$68,365
Rate Schedule 292:									
292 Cogeneration, CNG, Prime Movers Service	12		\$43.00		\$516		\$43.00		\$516
Block 1 Volumes		2,266		\$1.4290	3,238			\$1.4100	3,195
Block 2 Volumes		0		0.9464	0			0.9365	0
Block 3 Volumes		0		0.4381	0			0.4000	0
Total 292	12	2,266			\$3,754	-\$49			\$3,711
Rate Schedule 293:									
293 Large Tonnage Air Conditioning Gas Service	12		\$43.00		\$516		\$43.00		\$516
Block 1 Volumes		8,815		\$1.4290	12,596			\$1.4100	12,429
Block 2 Volumes		0		0.9464	0			0.9365	0
Block 3 Volumes		0		0.4381	0			0.4000	0
Total 293	12	8,815			\$13,112	-\$170			\$12,945
Total 240/250/280/292/293	960	8,957,432			\$9,905,594	-\$128,789			\$9,777,192
						-128,403			
Subtotal	1,891,867	26,222,476			\$88,952,319	-\$1,156,523			\$87,795,779
SPECIAL CONTRACTS	0	0			\$0				\$0
Total Sales & Transportation Margin	1,891,867	26,222,476			\$88,952,319				\$87,795,779