# IN THE TENNESSEE PUBLIC UTILITY COMMISSION AT NASHVILLE, TENNESSEE

IN RE:	)							
CHATTANOOGA GAS COMPANY'S PETITION FOR APPROVAL OF ITS 2022 ANNUAL RATE REVIEW FILING PURSUANT TO TENN. CODE ANN. § 65-5-103(d)(6)	) ) DOCKET NO. 23-00029 ) )							
DIRECT TESTIMONY								
OF								
ALEX BRADLEY								

June 28, 2023

- 1 Q1. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND OCCUPATION FOR
- THE RECORD.
- 3 A1. My name is Alex Bradley. My business address is Office of the Tennessee Attorney
- General, John Sevier State Office Building, 500 Dr. Martin L. King Jr. Blvd, Nashville,
- 5 Tennessee 37243. I am a Financial Analyst employed by the Consumer Advocate Division
- in the Office of the Tennessee Attorney General ("Consumer Advocate").
- 7 Q2. PLEASE PROVIDE A SUMMARY OF YOUR BACKGROUND AND
- 8 PROFESSIONAL EXPERIENCE.
- 9 **A2.** I received a Bachelor of Science in Business Administration with a major in Accountancy
- along with a Bachelor of Arts with a major in Political Science from Auburn University in
- 11 2012. I have been employed by the Consumer Advocate since 2013. My duties include
- 12 reviewing utility regulatory filings and preparing analysis used to support Consumer
- 13 Advocate testimony and exhibits. I have completed multiple regulatory trainings
- sponsored by the National Association of Regulatory Utility Commissions held by
- 15 Michigan State University.
- 16 Q3. HAVE YOU PREVIOUSLY PROVIDED TESTIMONY BEFORE THE
- 17 TENNESSEE PUBLIC UTILITY COMMISSION ("TPUC" OR THE
- 18 "COMMISSION")?
- 19 **A3.** Yes. I have previously testified in TPUC Docket Nos. 17-00108, 18-00009, 18-00107, 19-
- 20 00010, 19-00034, 19-00042, 19-00043, 19-00057, 19-00062, 20-00028, 20-00049, 20-
- 21 00086, 21-00006, 21-00055, 21-000059, 21-00060, 21-00107, 22-00005, 22-00032, 23-
- 22 00007, and 23-00008.

#### 1 Q4. ON WHOSE BEHALF ARE YOU TESTIFYING?

2 **A4.** I am testifying on behalf of the Consumer Advocate Division.

#### 3 O5. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

- 4 A5. My testimony will discuss the Consumer Advocate's review and recommendations with
- 5 respect to the Petition filed by Chattanooga Gas Company ("CGC" or the "Company") to
- adjust its rates and charges. Specifically, I will address the following:
- 7 1. The Consumer Advocate's review of allocated costs contained within the Company's Petition; and
- 9 2. Adjustments relating to incentive compensation.

#### 10 Q6. WHAT DOCUMENTS HAVE YOU REVIEWED IN PREPARATION OF YOUR

#### 11 **TESTIMONY?**

- 12 A6. I have reviewed the Company's Pre-Filed Testimony along with the exhibits and
- workpapers filed with the Company's Petition. Additionally, I have reviewed the
- 14 Company's discovery responses regarding the topics discussed in my testimony.

#### 15 O7. HAVE YOU REVIEWED THE CALCULATIONS SUPPORTING THE REVISED

#### 16 **ARM FILING?**

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- 17 A7. My review focused on the Operations & Maintenance expenses contained within the
- 18 Company's original and revised filings. I also prepared discovery requests seeking
- information not included in the Company's original filing. Finally, I had multiple
- 20 conversations with the Company regarding its filing. The purpose of my review was to
- 21 determine if the Company's ARM calculation correctly presented the actual amounts
- recorded on its accounting records.

#### O8. WHAT WERE THE RESULTS OF YOUR REVIEW?

1	<b>A8.</b>	Overall, I found the Company's revised filing appropriately reflects the actual expenses as
2		recorded on the Company's ledger. Additionally, I found that reconciliation generally
3		reflected the methodologies established in TPUC Docket 19-00047. However, as discussed
4		below, I believe that the Company's request should be slightly revised based on the results
5		of my review.

## 6 Q9. CAN YOU PROVIDE A SUMMARY OF YOUR RECOMMENDATIONS IN THIS

#### 7 **DOCKET?**

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- 8 **A9.** My recommendations are summarized as:
- I recommend that the Commission adjust the Company's filing to remove allocated expenses from non-jurisdictional affiliates of the Company. The impact of this adjustment is a change to the revenue deficiency by approximately -\$51,184.
  - I recommend that the Commission adjust the Company's filing to remove the direct incurred Incentive Compensation of the Company. The impact of this adjustment is a change to the revenue deficiency by approximately -\$114,908.

# 17 Q10. CAN YOU PROVIDE BACKGROUND REGARDING YOUR FIRST 18 RECOMMENDATION?

- 19 **A10.** During the course of my review, I identified that CGC was receiving allocated costs from other Southern Company affiliates. While this type of transaction is not unusual by itself, what was unusual was that these charges were not originating from service companies that provide shared services to all Southern Company affiliates.
- 23 Q11. DID THE COMPANY PROVIDE THEIR RATIONALE FOR INCLUSION OF 24 THESE ALLOCATED COSTS WITHIN THE COMPANY'S COST OF SERVICE?

1	AII.	No, they did not. In response to discovery, the Company stated these costs are part of a
2		"general allocation." For example, in the Company's response to Consumer Advocate DR
3		No. 3-33 the Company stated that:
4 5 6 7 8 9 10 11 12 13 14 15 16		CGC notes that the new Oracle accounting system utilized by CGC provides a level of detail into specific allocations not previously available. While this level of detail provides greater transparency in understanding specific sources of allocated costs, by itself, the Oracle accounting system does not provide readily available information that would explain or justify why a cost was recorded. Thus, there is simply no way in the time frame required to obtain a comprehensive explanation as for why a cost was originally record. CGC could speculate, but there is no certain way to confirm in an expedited manner the how or why each of these enumerated departmental costs specifically benefits or relates to CGC. But such speculation is irrelevant because these costs are part of a general departmental allocation percentage assigned to CGC. A general allocation is a general allocation because there is no specific cost causation that allows it to be assigned to a specific operating company, but in general there is a benefit to CGC in being allocated a pro rata share of such costs.
17	Q12.	DID THE COMPANY MAKE ANY ADJUSTMENTS FOR THESE ALLOCATED
18		COSTS?
19	A12.	Yes. In response to Consumer Advocate DR Nos. 3-30, 3-32, 3-33, 3-34, and 3-36, the
20		Company agreed to remove approximately \$70,000 from the revenue requirement for these
21		allocated costs. <sup>1</sup>
22	Q13.	DID THE COMPANY'S PROPOSAL CAPTURE ALL NON-JURISDICTIONAL
23		ALLOCATIONS?
24	A13.	No, based on my review there were approximately \$121,000 in non-service company
25		expenses allocated to CGC. A comparison of these adjustments is shown below in Table
26		1.
27		[Table on Next Page]

Direct Testimony of Tiffani Weems, File < CGC Weems Exhibit TW-1>, Tab "Schedule 7", Cell K26, TPUC Docket No. 23-00029 (June 23, 2023).

Table 1 – Comparison of Allocated Cost Adjustment												
O&M Item	Year Ending Total <sup>2</sup>	CGC Proposed Adjustment <sup>3</sup>	CA Proposed Adjustment <sup>4</sup>	Difference in Adjustment								
AGL Service Company Allocations	\$8,253,369	-\$70,512	-\$121,696	-\$51,184								

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#### 2 O14. CAN YOU PROVIDE EXAMPLES OF SOME OF THE NON-JURISDICTIONAL

#### 3 **ALLOCATIONS?**

- 4 A14. Yes, I can. Based on the Company's response in Consumer Advocate DR No. 3-29

  5 Attachment A (confidential), CGC was receiving allocated costs from Atlanta Gas and

  6 Light, Alabama Power Company, Georgia Power Company, Nicor Gas Company, Virginia

  7 Natural Gas Company, and other non-jurisdictional operations.
- 8 Q15. DO YOU HAVE ANY FURTHER COMMENTS ON THIS ADJUSTMENT?
- 9 **A15.** Yes. I want to note that this adjustment only covers the months of August thru December.

### 10 Q16. WHY DOES THIS ADJUSTMENT ONLY COVER THE LAST 5 MONTHS OF

#### 11 **OPERATIONS?**

12 **A16.** The level of detail necessary to determine the source of an allocated expense is only
13 available for those months for which the Oracle accounting system was in place. Prior to
14 the implementation of the Oracle accounting system the Company's accounting records
15 did not provide the same level of detail necessary for this adjustment.

#### Q17. WERE THERE ANY OTHER ADJUSTMENTS FOR ALLOCATED COSTS?

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Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1>, Tab "Schedule 7", TPUC Docket No. 23-00029 (April 20, 2023).

<sup>&</sup>lt;sup>3</sup> *Id.* 

Direct Testimony of Alex Bradley, Exhibit AB-1, Tab "O&M Total".

- 1 **A17.** Yes. Per my workpapers, there is a non-material difference in the adjustment for Pension
- and OPEB expenses that reduces the revenue requirement by -\$926. This adjustment is
- 3 shown on Schedule AB1-Allocations-1 within Exhibit AB-1.

#### 4 O18. WHAT IS YOUR SECOND ADJUSTMENT FOR OPERATING EXPENSES?

- 5 A18. My second adjustment is regarding the Payroll Expense included within the ARM.
- 6 Specifically, the adjustment is regarding the embedded Performance Pay Plan ("Incentive
- 7 Compensation") that must be removed from the revenue requirement, as per the
- 8 methodologies established in TPUC Docket No. 19-00047.

#### 9 Q19. WHAT WERE THE RESULTS OF YOUR REVIEW FOR THIS MATTER?

- 10 **A19.** Based on my review, the amount of CGC Incentive Compensation that should be removed
- from the revenue requirement was approximately \$114,908 more than the Company's
- proposal, as shown below in Table 2.

Table 2 – Comparison of Payroll Expense Adjustment											
O&M Item	Year Ending Total <sup>5</sup>	CGC Proposed Adjustment <sup>6</sup>	CA Proposed Adjustment <sup>7</sup>	Difference in Adjustment							
Payroll	\$5,391,757	-\$378,479	-\$493,387	-\$114,908							

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#### Q20. DO YOU HAVE ANY FINAL COMMENTS REGARDING THE COMPANY'S

#### ARM FILING?

- 16 **A20.** Yes. I would like to echo Mr. Novak's comments regarding the change in the accounting
- software during the review period. I believe that the proposal between the Advocate and

<sup>&</sup>lt;sup>5</sup> Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1>, Tab "Schedule 7", TPUC Docket No. 23-00029 (April 20, 2023).

<sup>&</sup>lt;sup>6</sup> *Id.* 

Direct Testimony of Alex Bradley, Exhibit AB-1, Tab "O&M Total".

- the Company to meet and discuss these topics should help alleviate the problems
- 2 encountered during this docket.

### 3 Q21. DOES THIS COMPLETE YOUR TESTIMONY?

- 4 A21. Yes, it does. However, I reserve the right to incorporate any new information that may
- 5 subsequently become available.

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

IN RE:  CHATTANOOGA GAS COMPANY'S PETITION FOR APPROVAL OF ITS 2022 ANNUAL RATE REVIEW FILING PURSUANT TO TENN. CODE ANN. § 65-5-103(d)(6)	) ) ) ) )	DOCKET NO. 23-00029
AFFII	DAVIT	
I, Alex Bradley, on behalf of Attorney General's Office, hereby certifications.		
represents my opinion in the above-refere	nced case	and the opinion of the Consumer
Advocate Division.		
NOTARY PUBLIC	TERRA ALL STATE NOTARY COUNTY COUNTY S JAN 31 2027	ALEX BRADLEY

#### Docket #23-00029

#### Chattanooga Gas Company Annual Review Mechanism

**Year Ending 2022** 

Office of the Tennessee Attorney General

**Consumer Advocate Division** 

Schedule: O&M Total

Line	Item		<b>Year Ending Total</b>	Co. Adjustments	CA Adjustments
1	Payroll Expense	a/	5,391,757	(378,479)	(493,387) k/
2	Pension	b/	224,205	(202,060)	(202,060) 1/
3	Post-Retirement Benefits Other than Pensi	b/	6,559	91,416	91,365 m/
4	Miscellaneous Employee Benefits	c/	774		
5	Employee Savings Plan (401K Benefits)	c/	181,797		
6	Health/Life Insurance Expense	c/	913,853		
7	Benefits Capitalized		-		
8	Fleet Services & Facilities Expense	d/	560,776		
9	Outside Services	e/	1,143,172	6,918	6,918
10	Bad Debt Expense	f/	491,117		
11	Advertising and Outreach	f/	45,593	(94,958)	(94,958) n/
12	Customer Services & Accounts Expense	f/	10,930		
13	Franchise and Riders	g/	4,026,965	(4,026,965)	(4,026,965)
14	Administrative & General Expense	h/	1,721,113	(571)	(571) o/
15	Admin & Gen. Salaries & Exp. Capitalized	i	-		
16	Other Distribution & Storage Expense	i/	4,254,620	231,940	231,940 p/
17	AGL Service Company Allocations	j/	8,253,369	(2,096,830)	(2,148,940) q/
18			27,226,601	(6,469,590)	(6,636,658)

- a/ AB-2, Payroll
- b/ AB-2, Pension
- c/ AB-2, Benefits
- d/ AB-2, Fleet & Facilities
- e/ AB-2, Outside Services
- f// AB-2, Customer Svc. & Accounts
- g/ AB-2, Franchise
- h/ AB-2, Admin. & Gen.
- i/ AB-2, Other Distr. & Storage
- j/ AB-2, Allocated
- k/ AB1-Payroll
- 1/ AB1-Pension
- m/ AB1-OPEB
- n/ AB1-Advertising
- o/ AB1-A&G
- p/ AB1-Distr&Stor
- q/ AB1-Allocations

**Consumer Advocate Division** 

**Schedule: AB1-Payroll** 

		for Annual
	Per Books	Incentive Plan
Payroll ExpenseCA	5,391,757 a/	(493,387) b/
Payroll Expense Co.	5,391,757	(378,479)

a/ AB1-Payroll-2 b/ AB1-Payroll-1

Consumer Advocate Division Schedule: AB1-Payroll-1

Description	January	February	March	April	May	June	July	August	September	October	November 1	December	Total
Chattanooga Gas Company													
Performance Pay Program (PPP) - AIP Bor a/	68,972	60,459	57,065	25,860	21,582	51,473	29,594	39,083	14,660	74,667	85,932	90,875	620,222
Long-Term Incentive Program (LTI) b/	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	68,972	60,459	57,065	25,860	21,582	51,473	29,594	39,083	14,660	74,667	85,932	90,875	620,222
Adjustment to 100%	42,314	37,091	35,009	15,865	13,240	31,579	18,156	23,977	8,994	45,808	52,719	55,752	380,504
Exclusion of AIP in Excess of 100%	26,658	23,368	22,056	9,995	8,341	19,894	11,438	15,106	5,666	28,859	33,213	35,124	239,718
Amount Included in ARM Filing													
Performance Pay Program (PPP) - AIP Bonus	28,209	24,728	23,340	10,577	8,827	21,052	12,104	15,985	5,996	30,539	35,146	37,168	253,670
Long-Term Incentive Program (LTI)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	28,209	24,728	23,340	10,577	8,827	21,052	12,104	15,985	5,996	30,539	35,146	37,168	253,670
Incentive Compensation Adjustment	(54,867)	(48,095)	(45,395)	(20,572)	(17,168)	(40,947)	(23,542)	(31,091)	(11,662)	(59,398)	(68,359)	(72,291)	(493,387)

a/ AB-2, Tab Performance Plan (PPP)

b/ Co. does not have an LTI plan

Schedule: AB1-Payroll-2

	a/ <b>Historic</b> <b>Base</b>
Account Description	Period
83300100 - Maint of Lines	-
84100100 - Oper Exp-Other Storage	261,109
84410000 - LNG Operation supervision and engineering	259,515
84430000 - Liquefaction processing labor and expenses	6,692
84710000 - Maintenance supervision and engineering	86,731
84730000 - Maintenance of LNG processing terminal equipment	19,162
84760000 - Maintenance of compressor station equipment	15,780
84780000 - Maintenance of other LNG equipment	83,350
85000100 - Operation supervision and engineering-Trans	-
85600100 - Mains Expense-Trans	-
87000000 - Op Suprv/Eng-Design Gas Sys	381,615
87100000 - Distr Load Dispatching	213
87400100 - Mains Operations	313,072
87500005 - Measuring and Regulating Station-General	69,949
87700100 - City Gate Check Stations	-
87800000 - Meter and House Regulator Expenses	618,076
87900000 - Customer installations Expenses	348,643
88000001 - Dist-Other Expenses	142
88700000 - Repair and Maintenance Mains	170,982
88900000 - Maint Regulator Station Equip-Gen	68,086
89000000 - Maint Regulator Station Equip-Ind	-
89200115 - Maint of Services	196,863
89300100 - Maint Meter Sets and Regulators	41,432
89400101 - Maint Equip-CNG Comp Station	238
90200000 - Cust Accounts-Meter Reading	108,269
90300000 - Cust Accounts-Cust Record/Collect	_
91300000 - Advertising expenses Account	-
92000000 - A&G Salaries Account	2,416,951
92100000 - Office Supplies and Expenses Account	1,867
92300000 - Outside Services Employed Account	(90,685)
93020000 - Misc General Expenses	4,712
93200100 - Mantenance of general plant (gas)	8,994
	5,391,757

**Consumer Advocate Division** 

**Schedule: AB1-Pension** 

a/ b/

		Per Books	Adjustment	
Pension Expense CA	a/	224,205	(202,060) t	)/
Pension Expense Co.		224,205	(202,060)	
AB-2, tab Pension				
AB-1, AB1-Pension-1				

**Consumer Advocate Division** Schedule: AB1-Pension-1

Line No.	Description	-	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Direct Incurred Adjusted Cost of Service Total Pension Expense	a/	(22,959)	(23,547)	(23,253)	(23,253)	(23,253)	(23,253)	(23,253)	(16,566)	(8,826)	(10,860)	(12,537)	(12,645)	(224,205)
2	Pension Payments	b/	1,845	1,845	1.845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	22,144
3	Total Pension Adjustment	-	(21,114)	(21,701)	(21,407)	(21,407)	(21,407)	(21,407)	(21,407)	(14,721)	(6,981)	(9,015)		(10,800)	(202,060)
	Allocated from Service Company Total Charges														
4	Pension Expense	c/	1,022,413	1,043,284	1,032,849	1,032,849	1,032,849	1,032,849	1,032,849	(307,430)	(76,719)	(104,594)	(57,610)	(108,454)	6,575,134
5	Total Pension Expense		1,022,413	1,043,284	1,032,849	1,032,849	1,032,849	1,032,849	1,032,849	(307,430)	(76,719)	(104,594)	(57,610)	(108,454)	6,575,134
6	Adjusted Cost of Service Net Pension Expense		(1,022,413)	(1,043,284)	(1,032,849)	(1,032,849)	(1,032,849)	(1,032,849)	(1,032,849)	307,430	76,719	104,594	57,610	108,454	(6,575,134)
7	Allocation Factor	d/	2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	
8 9 10	AGSC Pension Adjustment Pension Cash Contribution (1/5) Total AGSC Pension Adjustment		(24,106)	(24,568)	(26,367)	(24,864)	(26,436)	(24,410)	(36,910)	7,826	1,838	2,864	1,427	2,577	(171,129) 268,442 97,313
11	Total Adjustment														(104,747)
a/ b/ c/ d/	AB-2, tab Pension Detail Pension Payment Workpaper Schedule 3: AB-1, AB1-Alloc.Pension AB-2, tab Allocation %	5.4													

Consumer Advocate Division

**Schedule: AB1-OPEB** 

	_	Per Books	Adjustment	_
OPEB Expense CA	a/	6,559	91,365	b/
OPEB Expense Co.		6,559	91,416	

a/ AB-2, Pension b/ AB1-Pension-1

**Consumer Advocate Division** 

Schedule: AB1-OPEB

Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
Adjusted Cost of Service	=													
Other Post Retirement Benefits	a/	(1,170)	(1,057)	(1,114)	(1,114)	(1,114)	(1,114)	(1,114)	(44)	818	36	241	186	(6,559)
OPEB Payments	b/	9,276	11,075	11,167	8,089	9,740	(180,308)	7,454	33,677	41,311	35,409	34,149	76,886	97,925
Total OPEB Adjustment		8,106	10,017	10,053	6,975	8,626	(181,422)	6,340	33,634	42,129	35,445	34,390	77,072	91,365
Allocated from Service Company														
Total Charges		c/	c/	c/	c/	c/	c/	c/	e/	f/	g/	h/	i/	
Other Post Retirement Benefits		29,501	40,952	35,226	35,226	35,226	35,226	35,226	(62,275)	(47,606)	(58,423)	(52,328)	(53,316)	(27,363)
Adjusted Cost of Service														
OPEB Expense		(29,501)	(40,952)	(35,226)	(35,226)	(35,226)	(35,226)	(35,226)	62,275	47,606	58,423	52,328	53,316	27,363
OPEB Payments	b/	102,009	175,133	228,204	177,162	198,645	(2,391,874)	88,330	227,607	298,985	188,428	203,047	597,189	92,862
Total AGSC OPEB Adjustment		72,508	134,181	192,978	141,935	163,419	(2,427,101)	53,103	289,882	346,592	246,850	255,374	650,505	120,225
Allocation Factor	d/	2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	
Total AGSC OPEB Adjustment		1,710	3,160	4,926	3,417	4,183	(57,360)	1,898	7,379	8,304	6,760	6,324	15,456	6,156
Total Adjustment		9,815	13,177	14,980	10,392	12,809	(238,782)	8,238	41,013	50,433	42,205	40,715	92,528	97,521

#### unable to tie to values

- a/ AB-2, tab Pension Detail
- b/ OPEB Payment Workpaper Schedule 35.3
- c/ TW-1 Schedule 25.4
- d/ AB-2, tab Allocation %
- e/ AB-Allocated August (confid)
- f/ AB-Allocated September (confid)
- g/ AB-Allocated October (confid)
- h/ AB-Allocated November (confid)
- i/ AB-Allocated December (confid)

**Schedule: AB1-Outside Svcs** 

				b/ 660320
			Adjustment for Misc.	Outside Services-
		Per Books	<b>Expenses</b>	Marketing
92300000 - Outside Services Employed Accc CA	a/	1,143,172	(61,918)	(55,000)
92300000 - Outside Services Employed Accc Co.		1,143,172	(61,918)	(55,000)

a/ AB-2, tab Outside Services b/ TW-1, tab 'inputs'

Docket #23-00029
Chattanooga Gas Company Annual Review Mechanism
Year Ending 2022
Office of the Tennessee Attorney General
Consumer Advocate Division
Schedule: AB1-Advertising

<u> </u>			b/
		Per Books	Adjustment
Advertising and Outreach ExpenCA	a/	45,593	(94,958)
Advertising and Outreach Expen Co.		45,593	(94,958)

a/ AB-2,tab Customer Svc. & Accounts

b/ TW-1, Schedule 26

**Consumer Advocate Division** 

Schedule: AB1-A&G

		Per Books	<u>Adjustment</u>
Administrative & General Expense CA	a/	1,721,113	(571)
Administrative & General Expense Co.		1,721,113	(571)

a/ AB-2, tab Admin & Gen

Consumer Advocate Division Schedule: AB1-A&G-1

see
Allocations for a/ this

		a/	this		
Line No.	Account	Historic Base Period	Adjustment for Non- Jurisdictional Allocations	Other Adjustment s	Gain on Disp of Non- Utility Prop
1	82100100 - Purification	10	_		
2	84100100 - Oper Exp-Other Storage	(1,056)	_		
3	84350100 - Maint Liquefaction Equip-Other Storage	880	_		
4	84420000 - LNG processing terminal labor and expenses	4,051	_		
5	84430000 - Liquefaction processing labor and expenses	(318)	_		
6	84710000 - Maintenance supervision and engineering	(1,543)	_		
7	84730000 - Maintenance of LNG processing terminal equip	` ' '	_		
8	84780000 - Maintenance of other LNG equipment	(1,268)	_		
9	87000000 - Op Suprv/Eng-Design Gas Sys	(4,259)	(2,361)		
10	87400100 - Mains Operations	(3,506)	(5,682)		
11	87500005 - Measuring and Regulating Station-General	(766)	(109)		
12	87800000 - Meter and House Regulator Expenses	(6,471)	(25)		
13	87900000 - Customer installations Expenses	(2,527)	(23)		
14	88700000 - Repair and Maintenance Mains	2,587	_		
15	88900000 - Maint Regulator Station Equip-Gen	(76)	_		
16	89200115 - Maint of Services	(239)	_		
17	89300100 - Maint Meter Sets and Regulators	(23)	_		
18	90200000 - Cust Accounts-Meter Reading	(937)	(14)		
19	90300000 - Cust Accounts-Cust Record/Collect	1,380	(6,600)		
20	91000000 - CS&I Misc Cust Svc and Info Exp	62,306	(0,000)		
21	92000000 - A&G Salaries Account	347	(28,504)		
22	92100000 - Office Supplies and Expenses Account	766,299	(5,329)		
23	92200000 - Administrative Expenses Transferred-Credit	(227,000)	(3,643)		
24	92300000 - Outside Services Employed Account	43,354	(63,168)		
25	92400005 - Prop Ins-Other	255,372	(05,100)	(616)	
26	92400020 - General Business Insurance - Affil	51,172	_	(010)	
27	92500000 - Injuries and Damages Account	60,719	_		
28	92600005 - Empl P&B-Ben-Capitalized	(65,242)	_		
29	92600380 - Empl P&B-Ben-Oth Empl	30,414	_	_	
30	92600385 - Empl P&B-Ben-Education	-	_		
31	92600420 - Empl P&B-Ben-Account	(19,323)	(42)		
32	92800100 - Reg Commis-St-Docket	328,977	(42)		
33	93020000 - Misc General Expenses	313,841	(5)		
34	93100005 - Operating Leases	145	(119)		
35	93200100 - Mantenance of general plant (gas)	131,014	(11)		
33	75255150 Hamonance of general plant (gas)	131,014	(12)		45
	Administrative & General Expense	1,721,113	(115,614)	(616)	45

AB-2, tab Admin. & Gen

b/ TW-1, tab Inputs, cell B89

Docket #23-00029 Chattanooga Gas Company Annual Review Mechanism Year Ending 2022

Office of the Tennessee Attorney General

**Consumer Advocate Division** 

Schedule: AB1-Distr&Stor

		Per Dooks	Aujustment
Other Distribution & Storage Expens CA	a/	4,254,620	231,940
Other Distribution & Storage Expens Co.		4,254,620	231,940

a/ AB-1, AB1-Distr&Stor-1

Consumer Advocate Division Schedule: AB1-Distr&Stor-1

		amort of
		lng costs,
	a/	28.1
	Historic	Adjustmen
Account	<b>Base Period</b>	t
82100100 - Purification	46,910	
84350100 - Maint Liquefaction Equip-Other Storage	129,791	
84420000 - LNG processing terminal labor and expenses	279,224	
84720000 - Maintenance of LNG structures and improveme	26,839	
84730000 - Maintenance of LNG processing terminal equip	503,868	
84760000 - Maintenance of compressor station equipment	58,592	
84780000 - Maintenance of other LNG equipment	119,002	
87000000 - Op Suprv/Eng-Design Gas Sys	1,922	
87400100 - Mains Operations	2,077,109	
87800000 - Meter and House Regulator Expenses	76	
87900000 - Customer installations Expenses	(57,477)	231,940
88000001 - Dist-Other Expenses	138,473	
88700000 - Repair and Maintenance Mains	558,570	
88900000 - Maint Regulator Station Equip-Gen	29,495	
89200115 - Maint of Services	130,226	
89300100 - Maint Meter Sets and Regulators	211,997	
Other Distribution & Storage Expense	4,254,620	231,940

a/ AB-2, tab Other Distr. & Storage

**Schedule: AB1-Allocations** 

			Per Books	Adjustment
AGL Service Company Allocations	CA	a/	8,253,369	(2,148,940)
AGL Service Company Allocations	Co.		8,253,369	(2,096,830)

a/ AB-1, AB1-Allocations-1

Docket #23-00029 Chattanooga Gas Company Annual Review Mechanism Year Ending 2022 Office of the Tennessee Attorney General Consumer Advocate Division Schedule: AB1-Allocations-1

Part	ule: AB1-Alloca	ations-1											
Part			a/	b/	c/	c/	c/	c/	c/	c/	d/	e/	
40430000         Accomption of Luminor-Term Gair Popenty-Noutility         45,004           42120000         Son come Dipp of Propenty-Noutility         1679           5000000         Sim Opper Eage and Supy         1679           5000000         Off Make Chiler Pow Chin Exp         177           54000000         Off Make Chiler Pow Chin Exp         178           5400000         Off Make Chiler Pow Chin Exp         507           5410000         Power Exp Chiler Surge         50,37           5410000         Power Exp Chiler Surge         50,37           5410000         Exp Concessing lation and expresses         (867)           5417000         Minimense supervision and engineering         (2.24)           5417000         Minimense supervision and engineering         (2.24)           5417000         Minimense supervision and engineering         (2.24)           5417000         Minimense Seguitani supervision and engineering         (2.24)           5417000         Minimense Seguitani sun dimperenting Tama         (2.24)           5417000         Minimense Seguitani sun dimperenting         (2.34)           5417000         Minime Carolina Seguitani sun dimperenting         (2.81)           5417000         Minim Carolina Seguitani sun dimperenting         (3.61) <t< th=""><th>Account N</th><th>o Account Desc</th><th>Base</th><th>for Non- Jurisdictiona</th><th>for AGSC Incentive Compensatio</th><th>for SCS Incentive Compensation</th><th>for AGSC Incentive Compensation</th><th>for SCS Incentive Compensatio</th><th>for AGSC</th><th>for SCS</th><th>for Pension/OP</th><th>for Lobbying, Charitable Contri.,</th><th>Adjustment for</th></t<>	Account N	o Account Desc	Base	for Non- Jurisdictiona	for AGSC Incentive Compensatio	for SCS Incentive Compensation	for AGSC Incentive Compensation	for SCS Incentive Compensatio	for AGSC	for SCS	for Pension/OP	for Lobbying, Charitable Contri.,	Adjustment for
42 20 000         Son on Diagn of Property Non Utility         45           50000000         Sim-Ope Eng and Supy         679         8           50000000         Sim-Mise Steam Power Expanses         3.307         -           57500000         Oher Power Supply Expenses Account         63         -           57500000         Disch Fower Supply Expenses Account         63         -           4840000         Lightention processing internal albor and expenses         803           48410000         Lightention processing internal albor and expenses         803           48710000         Singention processing internal albor and expenses         (2.31)           48700000         Singention processing internal albor and expenses         (2.34)           48700000         Singention processing internal albor and expenses         (2.24)           48700000         Singention processing internal albor and expenses         (3.0)           48700000         Singention processing internal albor and expenses         (3.0)           48700000         Singention specified in String in albor and expenses         (3.0)           48700000         Singention specified in String in Alboration String String in	40400010	Amortization of Cloud Software	(1,147)	-									
42 20 000         Son on Diagn of Property Non Utility         45           50000000         Sim-Ope Eng and Supy         679         8           50000000         Sim-Mise Steam Power Expanses         3.307         -           57500000         Oher Power Supply Expenses Account         63         -           57500000         Disch Fower Supply Expenses Account         63         -           4840000         Lightention processing internal albor and expenses         803           48410000         Lightention processing internal albor and expenses         803           48710000         Singention processing internal albor and expenses         (2.31)           48700000         Singention processing internal albor and expenses         (2.34)           48700000         Singention processing internal albor and expenses         (2.24)           48700000         Singention processing internal albor and expenses         (3.0)           48700000         Singention processing internal albor and expenses         (3.0)           48700000         Singention specified in String in albor and expenses         (3.0)           48700000         Singention specified in String in Alboration String String in	40430010	Amortization of Limited-Term Gas Property-Cloud Computir		-									
5900000         Sm. Mac Steam Prove Expenses         3.97           5900000         Chr. Mac Coller Prove Supply Expense Account         (5)           5900000         Diver Flower Supply Expense Account         (5)           84101010         Oper Exp-Chres Storage         99.37           84102000         LNG Oper Consessing terminal abort and expenses         (8)           8410000         National Conference of Supplemental and expenses         (8)           8410000         National Conference of Supplemental and expenses         (2,247)           8470000         All minimizations and expensions and engineering         (2,247)           8500000         Operation supervision and engineering Trans         5,222           8700000         Supplemental Conference         45,011           8700000         Contraction Conference         5,667           8700000         Co	42120020			45									
5-500000   OR- Alise Other Per Cen Exp   5.50000   5.5000000   5.5000000   5.5000000   5.5000000   5.50000000   5.50000000   5.50000000   5.50000000   5.50000000   5.50000000   5.50000000   5.500000000   5.500000000   5.50000000000	50000000	Stm-Oper Eng and Supv	(679)	8									
5570000         Oher Power Supply Expenses Account         (5)         -           58500000         Deve Fixey-Officer Storage         39,873         -           8440000         Like Grossing terminal labor and expenses         (867)         -           84710000         Liguraticoin processing labor and expenses         (867)         -           84710000         Alimiterances apprecisions and engineering         (2,247)         -           84780000         Ob Super Exp. Design Gas Sys         48,322         (2,361)           87800000         Ob Super Exp. Design Gas Sys         48,322         (2,361)           87800000         Ob Super Exp. Design Gas Sys         48,322         (2,361)           87800000         Ob Super Exp. Design Gas Sys         48,322         (2,361)           87800000         Subscription Supervision and engineering Carriers         (3,51)         -           87800000         Subscription Supervision Gas Gas Sys         48,322         (2,361)           87800000         Subscription Subscript	50600000	Stm-Misc Steam Power Expenses	3,397	-									
58800000         Dar-Miss Dar Exp         5.427         -           84100000         Cpe Exp-Other Storage         39.373         -           8410000         Ling Grocessing terminal labor and expenses         (97)         -           8410000         Ling Laguaction processing labor and expenses         (98)         -           8417000         Maintenance supervision and engineering         (2.247)         -           8470000         Spraybriding-besing Gas Sys         48.357         (2.361)           8700000         Spraybriding-besing Gas Sys         48.357         (2.361)           8700000         Spraybriding-besing Gas Sys         48.357         (2.361)           8700000         Spraybriding-besing Gas Sys         48.37         (3.682)           8700000         Super Load Dispatching         2.182         (3.68)           8700000         Ministro Department         (4.01)         (3.5           8700000         Ministro Department         (4.01)         (3.5           8700000         Ministro Locate Cast Stations         (7.99)         -           8870000         Ministro Spray Land Maintenance Mains         (7.99)         -           8870000         Ministro Spray Land Maintenance Mains         (7.99)         -	54900000	OPG-Misc Other Pwr Gen Exp	(279)	-									
88800000         Dar-Misc Dur Exp         5.427         -           8440000         Lope Exp Other Storage         39.373         -           8440000         Lingle petra pother Storage         09.3         -           8410000         Alguenction processing terminal labor and expenses         (05)         -           8410000         Alguenction processing terminal labor and expenses         (05)         -           8417000         Maintenance supervision and engineering         (2.247)         -           8500000         Operation supervision and engineering Trans         5.222         -           8700000         Operation supervision and engineering Trans         5.222         -           8700000         Superviciag-Design Gas Sys         48.57         (2.661)           8700000         Missin Control Carlos Stations         7.01         (05)           8700000         Missin Grand Regulation Storage         (4.41)         (25)           8700000         Missin Grand Special Carlos Sys         (4.41)         (25)           8700000         Missin Special Carlos Sys         (4.41)         (25)           8700000         Missin Special Carlos Sys         (4.41)         (25)           8700000         Missin Special Carlos Assistance Mainsing Systems													
8410000         Oper Exp-Other Storage         39,873         -           84120000         Lique Grotton processing labor and expenses         (87)         -           84710000         Maintenance or processing labor and expenses         (87)         -           84710000         Maintenance or of other LNG equipment         (2,043)         -           85000100         Operation supervision and engineering frams         5,222         -           8710000         Dis Loo Dispaperling         310         (5,64)           8710000         Dis Loo Loo Dispaperling         310         (5,68)           8710000         Minis Operation guervisions and engineering can say the sa		** * *		-									
8443000         LiAG processing terminal labor and expenses         (85)         -           8443000         Liaguefaction processing labor and expenses         (867)         -           8478000         Maintenance of other LiNG equipment         (2,043)         -           8500000         Operation supervision and engineering Trans         5,222         -           8700000         Operation supervision and engineering Trans         5,222         -           8700000         Operation supervision and engineering Trans         5,222         -           8700000         Operation supervision and engineering Trans         5,222         (34)           8700000         Distr Load Disputching         2,182         (34)           8700000         Missin Operations and Regulating Station-General         45,012         (109)           8700000         Missin Operations Station Expenses         (4,471)         (25)           8700000         Missin operations Station Expenses         (5,69)         -           8800000         Missin of Services         (5,667)         -           8800000         Missin of Services         (5,667)         -           8900000         Cast Accounts-Miscellane Equiper Central August         (5,667)         -           9000000         Cast		•		_									
84470000         Liquefaction processing labors and expenses         (857)         -           84710000         Maintenance supervision and engineering         (2,247)         -           85000100         Opperation Supervision and engineering Trans         5,222         -           8700000         Op SupervEag- Design Gas Sys         48,37         (2,361)           8740100         Mains Operations         37,061         (5,682)           8750000         Clear Load Dispatching         2,182         (34)           8750000         Clear Load Dispatching         4,501         (109)           8770010         City Gate Check Stations         (3)         -           8780000         Clear and House Regulator Expenses         (6,447)         (25)           8780000         Customer installations Expenses         (6,649)         -           8700000         Runii Super and Family Supervision         6         -           8800000         Maint Services         (5,667)         -           89001015         Maint Services         (5,667)         -           8900000         Clust Accounts-Supervision         66         -           9000000         Clust Accounts-Supervision         66         -           9000000				_									
84710000         Maintenance of subre tin KO equipment         (2,043)           85000100         Opention supervision and engineering Trans         5,222           87000000         Op Supre Eng Design Gas Sys         48,357           87000000         Op Supre Eng Design Gas Sys         48,357           87400100         Main Operations         37,061           87500000         Measuring and Regulating Station-General         45,012           8750000         Measuring and Regulating Station-General         45,012           8750000         Meter and House Regulator Expenses         (4,471)         (25)           8750000         Muster and House Regulator Expenses         (4,471)         (25)           8850000         Maint Sugre and Eng         8         -           8850000         Maint Regulator Station Equip-Gen         -         -           8890010         Maint Regulator Station Equip-Gen         -         -           8900100         Maint Sugre Sets and Regulators         (5,667)         -           8900100         Maint Sugre Sets and Regulators         (5,667)         -           9000000         Cust Accounts-Mere Reading         4,056         -           9000000         Cust Accounts-Steeles Beneard Second         14,011         -													
84780000         Maintenance of other LNG equipment         (2,43)													
8500000         Operation supervision and engineering-Trans         5.22z           87000000         Ops SupervEng-Design Gas Sys         48.357           8740000         Mains Operations         3.7061           87500000         Shain Operations and Regulating Stution-General         45.012           87500000         Vicy Gian Checks Studions         3.0           87500000         Vicy Gian Check Studions         (6.049)           87500000         Vicy Gian Check Studions         (6.049)           87500000         Vicy Gian Check Studions         (6.049)           87500000         Vicy Gian Check Studions         (7.099)           87500000         Vicy Gian Check Studions         (7.099)           87500000         Radian Studion Studion Equip-Gen         -           88500000         Maint Regulator Station Equip-Gen         -           88500000         Maint Surfer Sets and Regulators         (5.667)           9000000         Vicu Accounts-Meter Reading         4.056           9000000         Vicu Accounts-Surfer Reading         4.056           9000000         Vicu Accounts-Uncollecitible Accounts         (6.600)           9000000         Vicu Accounts-Surfer Reading         (5.67)           90000000         Vicu Accounts-Surfer Reading													
8700000         Op Suprv'Eng-Design Gas Sys         48,37         (2,361)           8710000         Bist Load Dispacheing         2,182         (34)           8740010         Mains Operations         37,061         (5,682)           87500000         Reasuring and Regulating Station-General         45,012         (109           87700100         City Gate Cheek Stations         (3)         -           87800000         Roler and House Regulator Expenses         (4,471)         (25)           88700000         Baint Super and Eng         8         -           88700000         Repair and Maintenance Mains         (7,969)         -           88700000         Admit Agelators Station Equip-Gen         -           88700000         Maint Agelators Station Equip-Gen         -           89200101         Maint Agelators Station Equip-Gen         -           90200000         Cita Accounts-Supervision         66         -           90200000         Cita Accounts-Meter Reading         4,056         (44)           90200000         Cita Accounts-Meter Reading         4,056         (44)           90200000         Cita Accounts-Meter Reading         4,056         (44)           90200000         Cita Accounts-Meter Reading         4,056 <td></td>													
8710000         Dist. Load Dispatching         2,182         34)           87400105         Mains Operations         37,061         (5,682)           8750000         Mains Operations         37,061         (199)           8750000         City Guac Chack Stations         37,07         (37)           8750000         Customer installations Expenses         (4,471)         (25)           8750000         Repair and Maintenance Mains         (7,969)         -           8870000         Repair and Maintenance Mains         (7,969)         -           8870000         Riam Regulator Station Equip-Gen         -         -           8920010         Maint of Services         (5,667)         -           8920010         Maint of Services         (5,667)         -           8920010         Maint of Services         (5,664)         -           8920010         Sust Accounts-Supervision         (6,66)         -           9920000         Sust Accounts-Cust Record/Collect         21,526         (6,600)           9900000         Sust Accounts-Miscellaneous         17,731         -           9900000         Sust Accounts-Miscellaneous         17,731         -           99000000         Sust Exp. Sust Account <t< td=""><td></td><td></td><td></td><td>(2.361)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>				(2.361)									
8740010         Mains Operations         37,061         (5,682)           87500005         City Gate Cheek Stations         4,011         (25)           87800000         City Gate Cheek Stations         (6,491)         (25)           8790000         Customer installations Expenses         (6,494)         (8,482)           8870000         Maint Super and Maintenance Mains         (7,969)         -           8870000         Repair and Maintenance Mains         (7,969)         -           8870000         Maint Geyaltato Station Equip-Gen         -         -           89201015         Maint Geyaltato Station Equip-Gen         -         -           89201010         Maint Aceyalta Station Equip-Gen         -         -           9020000         Cust Accounts-Station Equip-Gen         -         -           9020000         Cust Accounts-Station Equip-Gen         -         -           9020000         Cust Accounts-Station Equip-Gen         4,155         -           9020000         Cust Accounts-Station Equip-Gen         4,155         -           9020000         Cust Accounts-Static Record Collect         2,15,25         -           9020000         Cust Accounts-Static Record Collect         2,13,039         - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>													
87500005         Measuring and Regulating Station-General         45,012         (109)           87700000         City Guat Check Stations         3         -           87800000         Meter and House Regulator Expenses         (6,049)         -           88700000         Maint Super and Eng         8         -           8870000         Maint Super and Eng         8         -           8870000         Maint Super and Eng         7         -           8870000         Maint Regulator Station Equip-Gen         -         -           8870000         Maint All Sevices         (5,667)         -           8930010         Maint of Services         (5,667)         -           9010000         Cust Accounts-Supervision         66         -           9020000         Cust Accounts-Guist Record/Collect         21,526         (6,600)           9030000         Cust Accounts-Miscellaneous         17,731         -           9030000         Cust Accounts-Miscellaneous         17,731         -           9030000         Cust Accounts-Miscellaneous         17,731         -           9100000         Cast Eigs-Dust Assist         140,119         -           9100000         Cast India and Instruct Adver Exp		1 6											
8770000         City Gate Check Stations         (3)         -           87800000         Meter and House Regulator Expenses         (6,049)         -           88500000         Maint Super and Eng         8         -           88700000         Repair and Mainternance Mains         (7,969)         -           88900000         Maint Regulator Station Equip-Gen         -         -           8930010         Maint Meter Sets and Regulators         (5,264)         -           8900000         Cust Accounts-Superwision         66         -           9020000         Cust Accounts-Superwision         (66)         -           9020000         Cust Accounts-Subscellaneous         (17,731)         -           90200000         Cust Accounts-Subscellaneous         17,731         -           9070000         Cust Accounts-Subscellaneous         18,011         -           9100000         Cust Accounts-Su		•											
87800000         Meter and House Regulator Expenses         (4,471)         (25)           87900000         Customer installations Expenses         (6,049)         -           88700000         Maint Super and Eng         8         -           88700000         Repair and Maintenance Mains         (7,969)         -           88900010         Maint Gegulator Station Equip-Gen         -         -           89300100         Maint Gesvices         (5,667)         -           89300100         Maint Gesvices         (5,667)         -           9010000         Cust Accounts-Supervision         66         -           90200000         Cust Accounts-Uncollecithe Accounts         (1,60)         -           90300000         Cust Accounts-Uncollecithe Accounts         (460)         -           90500000         Cust Accounts-Sursellaneous         17,731         -           90700000         CS&I Exp-Supy         231,039         -           90900000         CS&I Harch and Instruct Adver Exp         3,374         -           91000000         CS&I Miss Cust Sve and Info Exp         8,23         -           91200000         Advertising expenses Account         (574)         -           91200000         Miscelaneous Sales													
87900000         Customer installations Expenses         (6,049)         -           88500000         Maint Super and Maintenance Mains         (7,969)         -           88700001         Repair and Maintenance Mains         (7,969)         -           88900105         Maint of Services         (5,667)         -           89300100         Maint Meter Sets and Regulators         (5,264)         -           90200000         Cust Accounts-Supervision         (6 6         -           90200000         Cust Accounts-Supervision         (6 6         -           90200000         Cust Accounts-Uncollectible Accounts         (460)         -           90400000         Cust Accounts-Uncollectible Accounts         (460)         -           90500000         Cust Accounts-Miscellaneous         (17,31)         -           90700000         Cust Accounts-Miscellaneous         (2,307)           90800000         CS&I Exp-Supy         231,039         -           90800000         CS&I Exp-Supy         (3,64)         -           9100000         CS&I Exp-Sup Sup Cust Account         (5,74)         -           9100000         CS&I Exp-Sup Sup Cust Account         (574)         -           9100000         CS&I Exp-Sup Sup Cust Accoun													
88500000         Maint Super and Eng         8           88700000         Repair and Maintenance Mains         (7.969)           88900101         Maint Regulator Station Equip-Gen         -           89200105         Maint Grevices         (5.667)         -           89300100         Maint Supervision         66         -           90200000         Cust Accounts-Supervision         66         -           90300000         Cust Accounts-Meter Reading         4,056         (14)           90300000         Cust Accounts-Uncollectible Accounts         (460)         -           90500000         Cust Accounts-Miscellaneous         17,731         -           90700000         Cast Accounts-Miscellaneous         17,731         -           90700000         Cast Accounts-Wiscellaneous         17,731         -           90700000         Cast Accounts-Wiscellaneous         17,731         -           90700000         Cast Airse Sus Sus Sus and Info Exp         3,374         -           91000000         Cast Airse Sus Sus and Info Exp         1,7071         (169)           9120000         Miscellaneous Sales Expense Account         853         38           9200000         Miscellaneous Sales Expense Account         15,471													
88700000         Repair and Maintenance Mains         (7,969)         -           88900001         Maint despulator Station Equip-Gen         -           8930110         Maint Meter Sets and Regulators         (5,667)         -           8930010         Maint Meter Sets and Regulators         (5,667)         -           90100000         Cust Accounts-Suspervision         66         -           90200000         Cust Accounts-Meter Reading         4,056         (14)           90400000         Cust Accounts-Cust RecordCollect         21,526         (6,600)           90400000         Cust Accounts-Miscellaneous         17,731         -           90700000         CskI Exp-Cust Assist.         140,119         (2,307)           90800000         CskI Exp-Cust Assist.         140,119         (2,307)           91000000         CskI Info and Instruct Adver Exp         3,374         -           91000000         CskI Misc Cust Sve and Info Exp         82,317         -           91200000         Advertising expenses Account         853         38           92000000         Advertising expenses Account         583         38           92000000         Administrative Expenses Transferred-Credit         3,765         (3,643) <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>													
889000000         Maint Regulator Station Equip-Gen         -         -           89200115         Maint of Services         (5,667)         -           89300100         Maint of Services         (5,667)         -           90100000         Cust Accounts-Supervision         66         -           90200000         Cust Accounts-West Record/Collect         21,526         (6,600)           9040000         Cust Accounts-Uncollectible Accounts         (460)         -           90700000         Cust Accounts-Wiscellaneous         17,731         -           90700000         Cust Accounts-Wiscellaneous         17,731         -           90700000         CS&E Exp-Supv         231,039         -           90800000         CS&E Isp-Gust Assist         140,119         (2,307)           90900000         CS&E Isp-Gust Assist         140,119         (1690)           91200000         Demonstrating and Selling Exp         17,071         (169)           91200000         Accust Sva and Info Exp         853         38           9200000         Accust Superiors Account         530,823         (28,504)           91600000         Miscellaneous Sales Expenses Account         145,471         (5,329)           92000000 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>													
89200115         Maint of Services         (5.667)         -           89300100         Maint Meter Sets and Regulators         (5.264)         -           90100000         Cust Accounts-Supervision         66         -           90200000         Cust Accounts-Meter Reading         4.056         (14)           90300000         Cust Accounts-Uncollectible Accounts         (460)         -           90500000         Cust Accounts-Wiscellaneous         17,731         -           90500000         CSAI Exp-Sup         231,039         -           90600000         CSAI Exp-Sup         23,1039         -           91000000         CSAI Exp-Cust Assist.         140,119         (2,307)           91000000         CSAI Exp-Cust Assist.         140,119         (2,307)           9100000         CSAI Issee Supervalue of the Exp Supervalue of Sup		•	(7,505)	-									
89300100         Maint Meter Sets and Regulators         (5,264)         -           90100000         Cust Accounts-Supervision         66         -           90200000         Cust Accounts-Meter Reading         4,056         (14)           90300000         Cust Accounts-Cust Record/Collect         21,526         (6,600)           90500000         Cust Accounts-Miscellaneous         17,731         -           90700000         CS&I Exp-Supv         231,039         -           90800000         CS&I Exp-Cust Assist         140,119         (2,307)           90900000         CS&I Exp-Cust Assist         140,119         (2,307)           9100000         CS&I Misc Cust Sve and Info Exp         82,317         -           91200000         Demonstrating and Selling Exp         17,071         (169)           91300000         Advertising expenses Account         (574)         -           91600000         Miscellaneous Sales Expenses Account         853         38           92000000         Advertising expenses Account         530,823         (28,504)           92100000         Advertising expenses Account         145,471         (53,29)           92200000         Administrative Expenses Transferred-Credit         3,766,376         (3,643)			(5.667)	-									
90100000         Cust Accounts-Supervision         66         -           90200000         Cust Accounts-Meter Reading         4,056         (14)           90300000         Cust Accounts-Uncollecitble Accounts         (460)         -           90500000         Cust Accounts-Uncollecitble Accounts         17,731         -           90700000         CS&I Exp-Supv         231,039         -           9080000         CS&I Exp-Cust Assist.         140,119         (2,307)           90900000         CS&I-Info and Instruct Adver Exp         3,374         -           9100000         CS&I Info suc Sv sa and Info Exp         82,317         -           91200000         Advertising expenses Account         (574)         -           91300000         Advertising expenses Account         (574)         -           91600000         Ass Salaries Account         530,823         (28,504)           92100000         Office Supplies and Expenses Account         145,471         (5,329)           92200000         Addisservices Employed Account         2,814,49         (63,168)           92300000         Outside Services Employed Account         3,765,376         (3,643)           92400002         General Business Insurance - Affil         2,806         -													
90200000         Cust Accounts-Meter Reading         4,056         (14)           90300000         Cust Accounts-Cust Record/Collect         21,526         (6,600)           90400000         Cust Accounts-Uncollectible Accounts         (460)         -           90500000         Cust Accounts-Miscellaneous         17,731         -           90500000         CS&I Exp-Cust Assist.         140,119         (2,307)           90800000         CS&I Exp-Cust Assist.         140,119         (2,307)           90900000         CS&I Exp-Cust Assist.         140,119         (2,307)           91000000         CS&I Exp-Cust Assist.         140,119         (2,307)           91000000         CS&I Misc Cust Svc and Info Exp         82,317         -           91200000         Demonstrating and Selling Exp         17,071         (169)           91300000         Alvertising expenses Account         853         38           92000000         A&G Salaries Account         530,823         (28,504)           92100000         AG Suplies and Expenses Account         145,471         (5,329)           92300000         Authoristrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         3,800													
90300000         Cust Accounts-Cust Record/Collect         21,526         (6,600)           90400000         Cust Accounts-Uncollectible Accounts         (460)         -           90500000         Cust Accounts-Miscellaneous         17,731         -           90700000         CS&I Exp-Supv         231,039         -           9080000         CS&I Exp-Cust Assist.         140,119         (2,307)           90900000         CS&I Misc Cust Sve and Info Exp         3,374         -           9120000         Demonstrating and Selling Exp         17,071         (169)           91300000         Advertising expenses Account         (574)         -           91600000         Miscellaneous Sales Expenses Account         853         38           92000000         A&G Salaries Account         530,823         (28,504)           92100000         Office Supplies and Expenses Account         145,471         (5,329)           92300000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92400002         General Business Insurance - Affil         2,806         -           92400002         Injuries and Damages Account         3,500         -           92500000         Injuries and Damages Account         3,500         <		*											
90400000         Cust Accounts-Uncollectible Accounts         460)         -           90500000         Cust Accounts-Miscellaneous         17,731         -           90700000         CS&I Exp-Supv         231,039         -           9080000         CS&I Exp-Cust Assist.         140,119         (2,307)           90900000         CS&I Misc Cust Svc and Info Exp         3,374         -           91200000         Demonstrating and Selling Exp         17,071         (169)           91300000         Advertising expenses Account         (574)         -           91600000         Miscellaneous Sales Expenses Account         530,823         (28,504)           92100000         Office Supplies and Expenses Account         145,471         (5,329)           92200000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         2,881,449         (63,168)           92400020         General Business Insurance - Affil         2,806         -           92500000         Injuries and Damages Account         3,500         -           92600010         Empl P&B-Ben-Capitalized         (85,149)         -           92600105         Empl P&B-Ben-Sepnsion Expense-Qualified Pension Servic		· ·											
90500000         Cust Accounts-Miscellaneous         17,731         -           90700000         CSAE Exp-Supv         231,039         -           90800000         CSAE Exp-Cust Assist.         140,119         (2,307)           90900000         CS&H Info and Instruct Adver Exp         3,374         -           9100000         CS&M Misc Cust Svc and Info Exp         82,317         -           91200000         Demonstrating and Selling Exp         17,071         (169)           91300000         Advertising expenses Account         853         38           92000000         Miscellaneous Sales Expenses Account         853         38           92000000         A&G Salaries Account         530,823         (28,504)           92100000         Office Supplies and Expenses Account         145,471         (5,329)           92200000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         2,881,449         (63,168)           92400002         Frop Ins-Other         (646)         -           92500000         Injuries and Damages Account         3,500         -           92600002         Empl P&B-Ben-Capitalized         (85,149)         -													
90700000         CS&I Exp-Cust Assist.         140,119         (2,307)           90800000         CS&I-Info and Instruct Adver Exp         3,374         -           91000000         CS&I-Info and Instruct Adver Exp         82,317         -           91200000         Demonstrating and Selling Exp         17,071         (169)           9130000         Advertising expenses Account         (574)         -           9160000         Miscellaneous Sales Expenses Account         853         38           9200000         A&G Salaries Account         530,823         (28,504)           92100000         Office Supplies and Expenses Account         145,471         (5,329)           92200000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         2,881,449         (63,168)           92400002         General Business Insurance - Affil         2,806         -           92500000         Injuries and Damages Account         3,500         -           92600002         Empl P&B-Ben-Capitalized         (85,149)         -           92600005         Empl P&B-Pension Expense-Qualified Pension Service Cost         65,885         -           92600105         Empl P&B-Pension Expense-													
90800000         CS&I Exp-Cust Assist.         140,119         (2,307)           90900000         CS&I-Info and Instruct Adver Exp         3,374         -           9100000         CS&I Misc Cust Svc and Info Exp         82,317         -           91200000         Demonstrating and Selling Exp         17,071         (169)           91300000         Advertising expenses Account         853         38           92000000         A&G Salaries Account         530,823         (28,504)           92100000         Office Supplies and Expenses Account         145,471         (5,329)           92200000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         2,881,449         (63,168)           92400005         Prop Ins-Other         (646)         -           92400006         General Business Insurance - Affil         2,806         -           92500000         Injuries and Damages Account         3,500         -           92600005         Empl P&B-Ben-Capitalized         (85,149)         -           92600105         Empl P&B-Pension Expense-Qualified Pension Service Costs         65,885         -           92600110         Empl P&B-Pension Expense-SERP Service Costs </td <td></td>													
90900000         CS&I-Info and Instruct Adver Exp         3,374         -           91000000         CS&I Misc Cust Svc and Info Exp         82,317         -           91200000         Demonstrating and Selling Exp         17,071         (169)           91300000         Advertising expenses Account         (574)         -           91600000         Miscellaneous Sales Expenses Account         853         38           92000000         A&G Salaries Account         530,823         (28,504)           92100000         Office Supplies and Expenses Account         145,471         (5,329)           92200000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         2,881,449         (63,168)           92400002         Frop Ins-Other         (646)         -           92500000         Injuries and Damages Account         3,500         -           92600002         Empl P&B-Ben-Capitalized         (85,149)         -           92600002         Empl P&B-Ben-Transfer Cr-OPRB         836         (34)           92600010         Empl P&B-Pension Expense-Qualified Pension Service Costs         65,885         -           92600010         Empl P&B-Benion Expense-Qualified Pension													
9100000         CS&I Misc Cust Svc and Info Exp         82,317         -           9120000         Demonstrating and Selling Exp         17,071         (169)           9130000         Advertising expenses Account         (574)         -           9160000         Miscellaneous Sales Expenses Account         853         38           9200000         A&G Salaries Account         530,823         (28,504)           9210000         Office Supplies and Expenses Account         145,471         (5,329)           92200000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         2,881,449         (63,168)           92400025         Prop Ins-Other         (646)         -           92500000         Injuries and Damages Account         3,500         -           92600020         Empl P&B-Ben-Capitalized         (85,149)         -           92600020         Empl P&B-Ben-Transfer Cr-OPRB         836         (34)           92600010         Empl P&B-Pension Expense-Qualified Pension Service Cost         65,885         -           92600110         Empl P&B-Pension Expense-SERP Service Costs         11,345         -													
91200000         Demonstrating and Selling Exp         17,071         (169)           91300000         Advertising expenses Account         (574)         -           91600000         Miscellaneous Sales Expenses Account         853         38           92000000         A&G Salaries Account         530,823         (28,504)           92100000         Office Supplies and Expenses Account         145,471         (5,329)           92200000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         2,881,449         (63,168)           92400002         Forp Ins-Other         (646)         -           92400002         General Business Insurance - Affil         2,806         -           92500000         Injuries and Damages Account         3,500         -           92600020         Empl P&B-Ben-Capitalized         (85,149)         -           92600010         Empl P&B-Ben-Transfer Cr-OPRB         836         (34)           92600110         Empl P&B-Pension Expense-Qualified Pension Service Cost         65,885         -           92600110         Empl P&B-Pension Expense-SERP Service Costs         11,345         -		1											
91300000 Advertising expenses Account (574) - 91600000 Miscellaneous Sales Expenses Account 853 38 92000000 A&G Salaries Account 530,823 (28,504) 92100000 Office Supplies and Expenses Account 145,471 (5,329) 92200000 Administrative Expenses Transferred-Credit 3,765,376 (3,643) 92300000 Outside Services Employed Account 2,881,449 (63,168) 92400005 Prop Ins-Other (646) - 924000020 General Business Insurance - Affil 2,806 - 92500000 Injuries and Damages Account 3,500 - 926000020 Empl P&B-Ben-Capitalized (85,149) - 926000020 Empl P&B-Ben-Transfer Cr-OPRB 836 (34) 92600105 Empl P&B-Pension Expense-Qualified Pension Service Cost 65,885 - 92600110 Empl P&B-Pension Expense-SERP Service Costs 11,345 -		•											
91600000         Miscellaneous Sales Expenses Account         853         38           92000000         A&G Salaries Account         530,823         (28,504)           92100000         Office Supplies and Expenses Account         145,471         (5,329)           92200000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         2,881,449         (63,168)           92400005         Prop Ins-Other         (646)         -           92500000         Injuries and Damages Account         3,500         -           92600005         Empl P&B-Ben-Capitalized         (85,149)         -           92600105         Empl P&B-Ben-Transfer Cr-OPRB         836         (34)           92600105         Empl P&B-Pension Expense-Qualified Pension Service Cost         65,885         -           92600110         Empl P&B-Pension Expense-SERP Service Costs         11,345         -													
92000000         A&G Salaries Account         530,823         (28,504)           92100000         Office Supplies and Expenses Account         145,471         (5,329)           92200000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         2,881,449         (63,168)           92400005         Prop Ins-Other         (646)         -           92500000         Injuries and Damages Account         3,500         -           92600005         Empl P&B-Ben-Capitalized         (85,149)         -           92600010         Empl P&B-Ben-Transfer Cr-OPRB         836         (34)           92600110         Empl P&B-Pension Expense-Qualified Pension Service Cost         65,885         -           92600110         Empl P&B-Pension Expense-SERP Service Costs         11,345         -													
92100000         Office Supplies and Expenses Account         145,471         (5,329)           92200000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         2,881,449         (63,168)           92400005         Prop Ins-Other         (646)         -           92400020         General Business Insurance - Affil         2,806         -           92500000         Injuries and Damages Account         3,500         -           92600005         Empl P&B-Ben-Capitalized         (85,149)         -           92600010         Empl P&B-Ben-Transfer Cr-OPRB         836         (34)           92600110         Empl P&B-Pension Expense-Qualified Pension Service Costs         65,885         -           92600110         Empl P&B-Pension Expense-SERP Service Costs         11,345         -													
92200000         Administrative Expenses Transferred-Credit         3,765,376         (3,643)           92300000         Outside Services Employed Account         2,881,449         (63,168)           92400005         Prop Ins-Other         (646)         -           92400020         General Business Insurance - Affil         2,896         -           92500000         Injuries and Damages Account         3,500         -           92600005         Empl P&B-Ben-Capitalized         (85,149)         -           92600105         Empl P&B-Ben-Transfer Cr-OPRB         836         (34)           92600110         Empl P&B-Pension Expense-Qualified Pension Service Cost         65,885         -           92600110         Empl P&B-Pension Expense-SERP Service Costs         11,345         -													
92300000         Outside Services Employed Account         2,881,449         (63,168)           92400005         Prop Ins-Other         (646)         -           92400020         General Business Insurance - Affil         2,806         -           92500000         Injuries and Damages Account         3,500         -           92600005         Empl P&B-Ben-Capitalized         (85,149)         -           92600100         Empl P&B-Ben-Transfer Cr-OPRB         836         (34)           92600105         Empl P&B-Pension Expense-Qualified Pension Service Cost         65,885         -           92600110         Empl P&B-Pension Expense-SERP Service Costs         11,345         -													
92400005       Prop Ins-Other       (646)       -         92400020       General Business Insurance - Affil       2,806       -         92500000       Injuries and Damages Account       3,500       -         92600005       Empl P&B-Ben-Capitalized       (85,149)       -         92600105       Empl P&B-Ben-Transfer Cr-OPRB       836       (34)         92600110       Empl P&B-Pension Expense-Qualified Pension Service Cost       65,885       -         92600110       Empl P&B-Pension Expense-SERP Service Costs       11,345       -													
92400020         General Business Insurance - Affil         2,806         -           92500000         Injuries and Damages Account         3,500         -           92600005         Empl P&B-Ben-Capitalized         (85,149)         -           92600020         Empl P&B-Ben-Transfer Cr-OPRB         836         (34)           92600105         Empl P&B-Pension Expense-Qualified Pension Service Cost         65,885         -           92600110         Empl P&B-Pension Expense-SERP Service Costs         11,345         -		- ·											
92500000       Injuries and Damages Account       3,500       -         92600005       Empl P&B-Ben-Capitalized       (85,149)       -         92600020       Empl P&B-Ben-Transfer Cr-OPRB       836       (34)         92600105       Empl P&B-Pension Expense-Qualified Pension Service Cost       65,885       -         92600110       Empl P&B-Pension Expense-SERP Service Costs       11,345       -		1		-									
92600005         Empl P&B-Ben-Capitalized         (85,149)         -           92600020         Empl P&B-Ben-Transfer Cr-OPRB         836         (34)           92600105         Empl P&B-Pension Expense-Qualified Pension Service Cost         65,885         -           92600110         Empl P&B-Pension Expense-SERP Service Costs         11,345         -				-									
92600020         Empl P&B-Ben-Transfer Cr-OPRB         836         (34)           92600105         Empl P&B-Pension Expense-Qualified Pension Service Cost         65,885         -           92600110         Empl P&B-Pension Expense-SERP Service Costs         11,345         -													
92600105 Empl P&B-Pension Expense-Qualified Pension Service Cost 65,885 - 92600110 Empl P&B-Pension Expense-SERP Service Costs 11,345 -													
92600110 Empl P&B-Pension Expense-SERP Service Costs 11,345 -				(34)									
92600155 Empl P&B-Pension/OPRB-Service Cost Cr 21,475 (902)		•											
	92600155	Empl P&B-Pension/OPRB-Service Cost Cr	21,475	(902)									

		8,253,369	(121,696)	(746,899)	(240,970)	(323,901)	(196,609)	(48,430)	(25,817)	103,469	(534,374)	(13,713)	6,104,429
93200100	Mantenance of general plant (gas)	3,813	(12)										
93100005	Operating Leases	116	(119)										
93100000	Rents Account	99,760	-										
93020000	Misc General Expenses	(8,829)	(5)										
92700000	Franchise Requirements Account	(34,444)	-										
92600420	Empl P&B-Ben-Account	(45,904)	(42)										
92600380	Empl P&B-Ben-Oth Empl	19,225	-										
92600375	Empl P&B-Ben-Billed-Cr	6	-										
92600360	Empl P&B-Ben-Grp Ins	91,953	-										
92600315	Empl P&B-OPRB-Retiree Medical Service Costs	2,634	-										
92600305	Empl P&B-Ben-Transfer Cr-Ins	31,094	(2,236)										
92600225	Empl P&B-Pen,Ins,ESP-Cap Cr	30,550	-										
92600215	Empl P&B-Ben-Co Contrib-ESP	29,504	-										
92600210	Empl P&B-Ben-Transfer Cr-ESP	(21,135)	(493)										

(2,148,940) Total Adjustments:

AB-2, tab Allocated

AB - CGC Allocated Costs from other Southern Co. companies

a/ b/ c/ d/ e/ AB1-Allocated Incentives, Pension

AB1-Pension-1 & AB1-OPEB Company Sheedule 23.1

unable to tie to Income Statement

Consumer Advocate Division Schedule: AB1-Alloc.Pension

Co.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
Chattanooga Gas Compar	ny 92300000 - Outside Services Employed Account a/	-	-	-	-	-	-	-	(394)	1,243	(1,825)	(413)	(100)	(1,489)
	92600105 - Empl P&B-Pension Expense-Qualified Pension Service Costs a/	22,959	23,547	23,253	23,253	23,253	23,253	23,253	23,253	23,253	23,253	23,253	23,253	279,033
	92600110 - Empl P&B-Pension Expense-SERP Service Costs a/	-	-	-	-	-	-	-	-	-	-	-	-	-
	92600155 - Empl P&B-Pension/OPRB-Service Cost Cr a/	-	-	-	-	-	-	-	5,517	9,648	4,395	6,863	7,044	33,466
	92600162 - Empl P&B-Pension/OPRB-Non-Service Costs Alloc a/		-	-	-	-	-	-	(11,825)	(25,261)	(15,036)	(17,181)	(17,554)	(86,857)
		22,959	23,547	23,253	23,253	23,253	23,253	23,253	16,551	8,883	10,787	12,522	12,643	224,154
AGL Services Company		b/	c/	d/	e/	f/	g/							
	92600105 - Empl P&B-Pension Expense-Qualified Pension Service Costs	870,758	891,498	881,128	881,128	881,128	881,128	881,128	881,128	881,128	881,128	881,128	881,128	10,573,540
	92600110 - Empl P&B-Pension Expense-SERP Service Costs	151,655	151,786	151,720	151,720	151,720	151,720	151,720	151,720	151,720	151,720	151,720	151,720	1,820,645
	92600155 - Empl P&B-Pension/OPRB-Service Cost Cr	-	-	-	-	-	-	-	(403,371)	(418,505)	(369,305)	(376,319)	(440,558)	(2,008,059)
	92600162 - Empl P&B-Pension/OPRB-Non-Service Costs Alloc		-	-	-	-	-	-	(936,907)	(691,063)	(768,138)	(714,140)		(3,810,992)
		1,022,413	1,043,284	1,032,849	1,032,849	1,032,849	1,032,849	1,032,849	(307,430)	(76,719)	(104,594)	(57,610)	(108,454)	6,575,134
a/	AB-2, tab Pension													
b/	Company Schedule 25.5													
c/	AB- Allocated August (CONFID),tab pension													
d/	AB- Allocated September (CONFID),tab pension													
e/	AB- Allocated October (CONFID),tab pension													
f/	AB- Allocated November (CONFID),tab pension													
g/	AB- Allocated December (CONFID),tab pension													

Allocated Expense - AGSC Performance Pay Program (PPP) - AIP Bonus		a/ January 5,810,947	a/ February 5,085,421	a/ March 3,822,441	a/ <b>April</b> 2.179.096	a/ May 1,816,018	a/ June 4,999,909	a/ July 2,566,268	b/ August 1,612,593	c/ September 704,025	d/ October 2,005,316	e/ November 3,365,276	f/ December 3,302,665	Total 37,269,976
Less Lobby Incentive Compensation Eliminated Long-Term Incentive Program (LTI)		10,085 250,295	8,825 1,006,455	6,303 7,760,148	3,782 432,609	3,152 460,116	7,259 436,494	4,299 438,987	401,383	627,260	332,674	196,121	369,826	43,705 12,712,368
Total		6,071,328	6,100,701	11,588,893	2,615,487	2,279,285	5,443,662	3,009,554	2,013,976	1,331,286	2,337,990	3,561,397	3,672,491	50,026,049
Allocation Factor	i/	2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	
Allocated AIP		137,246	119,963	97,742	52,550	46,562	118,336	91,863	41,049	16,868	54,916	83,341	78,470	938,904
Adjustment to 100% Exclusion of AIP in Excess of 100%	-	84,200 <b>53,046</b>	73,597 <b>46,366</b>	59,964 <b>37,777</b>	32,239 <b>20,311</b>	28,565 <b>17,996</b>	72,599 <b>45,737</b>	56,357 <b>35,505</b>	25,183 <b>15,866</b>	10,349 <b>6,520</b>	33,691 21,225	51,129 <b>32,211</b>	48,141 <b>30,329</b>	576,015 <b>362,889</b>
Allocated Amount Included in ARM Filing Performance Pay Program (PPP) - AIP Bonus Long-Term Incentive Program (LTI) Total	-	109,179 5,901 <b>115,080</b>	95,431 23,701 <b>119,131</b>	77,754 198,104 275,857	41,803 10,414 <b>52,218</b>	37,040 11,777 <b>48,816</b>	94,136 10,316 <b>104,452</b>	73,077 15,688 <b>88,765</b>	32,654 10,217 <b>42,872</b>	13,419 15,029 28,448	43,686 9,110 <b>52,796</b>	66,298 4,857 <b>71,154</b>	62,423 8,787 <b>71,210</b>	746,899 323,901 <b>1,070,800</b>
Incentive Compensation Adjustment	-	(115,080)	(119,131)	(275,857)	(52,218)	(48,816)	(104,452)	(88,765)	(42,872)	(28,448)	(52,796)	(71,154)	(71,210)	(1,070,800)
Payroll Taxes 40810010 Payroll Taxes Payroll Expenses	g/ h/	749,485 14,342,896	713,958 13,918,510	647,024 20,890,223	632,791 11,148,155	685,935 11,393,818	525,526 14,681,188	656,910 12,074,899	937,914 12,028,540	171,062 12,663,331	800,643 11,030,289	492,501 13,592,645	739,992 16,713,676	7,753,740 164,478,168
Payroll Tax Factor		5.23%	5.13%	3.10%	5.68%	6.02%	3.58%	5.44%	7.80%	1.35%	7.26%	3.62%	4.43%	
Variable Pay Payroll Tax	-	(6,014)	(6,111)	(8,544)	(2,964)	(2,939)	(3,739)	(4,829)	(3,343)	(384)	(3,832)	(2,578)	(3,153)	(48,430)
Allocated Expense - SCS Incentives SCS AIP LTI		a/ 1,230,815 791,099 439,716	a/ 1,034,415 792,965 241,450	a/ 4,426,561 345,912 4,080,649	a/ 1,173,232 688,306 484,927	a/ 1,094,489 661,609 432,880	a/ 1,912,926 1,188,758 724,168	a/ 1,476,546 938,725 537,821	b/ 1,474,838 1,368,414 106,424	c/ 1,683,429 1,431,660 251,769	d/ 1,001,077 879,390 121,686	e/ 1,647,603 1,592,308 55,295	f/ 1,212,012 1,049,847 162,165	19,367,942 11,728,994 7,638,948
Allocation Factor		2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	
Allocated AIP		18,652	18,673	8,831	16,570	16,934	28,094	33,547	34,833	34,302	24,082	39,433	24,944	298,896
Adjustment to 100%	_	10,844	10,857	5,134	9,634	9,845	16,334	19,504	20,252	19,943	14,001	22,926	14,502	173,777
Exclusion of AIP in Excess of 100%		7,808	7,817	3,697	6,936	7,089	11,760	14,043	14,581	14,359	10,081	16,507	10,442	125,119
Allocated Amount Included in ARM Filing AIP LTI		15,037 10,367	15,054 5,686	7,119 104,172	13,359 11,674	13,652 11,080	22,650 17,114	27,045 19,220	28,083 2,709	27,654 6,032	19,415 3,332	31,791 1,369	20,110 3,853	240,970 196,609
Total	-	25,405	20,740	111,291	25,033	24,732	39,764	46,265	30,792	33,687	22,747	33,161	23,963	437,579
Incentive Compensation Adjustment	-	(25,405)	(20,740)	(111,291)	(25,033)	(24,732)	(39,764)	(46,265)	(30,792)	(33,687)	(22,747)	(33,161)	(23,963)	(437,579)
Payroll Taxes 670658 Payroll Tax SCS SCS Fixed Compensation SCS Bonus	g/ h/	305,294 3,667,316 1,230,815	658,171 3,706,365 1,034,415	136,433 3,111,324 4,426,561	369,075 3,266,151 1,173,232	271,991 3,194,531 1,094,489	303,068 3,136,167 1,912,926	249,957 2,967,231 1,476,546	278,298 3,110,198 1,474,838	347,972 3,172,222 1,683,429	192,740 1,913,417 1,001,077	496,960 2,813,103 1,647,603	297,454 4,632,974 1,212,012	38,690,998 19,367,942
Payroll Tax Factor		6.23%	13.88%	1.81%	8.31%	6.34%	6.00%	5.62%	6.07%	7.17%	6.61%	11.14%	5.09%	
Variable Pay Payroll Tax		(1,583)	(2,879)	(2,014)	(2,081)	(1,568)	(2,387)	(2,602)	(1,869)	(2,414)	(1,504)	(3,694)	(1,219)	(25,817)
AGSC Pension/OPEB Adjustment Total Pension Expense Pension Payments Total Pension Adjustment		(24,106)	(24,568)	(26,367)	(24,864)	(26,436)	(24,410)	(36,910)	7,826	1,838	2,864	1,427	2,577	(171,129) 268,442 <b>97,313</b>

a/ Schedule 35.02a Incentive Compensation - PPP (WP) (CONFIDENTIAL).XLSX b/ AB-Allocated August (confid) c/ AB-Allocated September (confid) d/ AB-Allocated October (confid) e/ AB-Allocated October (confid) e/ AB-Allocated November (confid) f/ AB-Allocated December (confid) g/ AB-Blocated December (confid) g/ AB Payroll Taxes Allocated.xlsx, tab 35.2e