

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

IN RE:)	
)	
CHATTANOOGA GAS COMPANY)	Docket No.
PETITION FOR APPROVAL OF ITS)	
2022 ANNUAL RATE REVIEW)	23-00029
FILING PURSUANT TO)	
TENN. CODE ANN. § 65-5-103(d)(6))	
)	

SETTLEMENT AGREEMENT

Chattanooga Gas Company (“Company” or “CGC”) and the Consumer Advocate Division of the Office of the Tennessee Attorney General (“Consumer Advocate”), (hereinafter, individually “Party” and collectively “Parties”) and in full and complete settlement of the matters at issue in this proceeding, do hereby jointly submit to the Tennessee Public Utility Commission (“Commission” or “TPUC”) for its approval this Settlement Agreement, along with its supporting exhibits, reflecting the following stipulations and agreement of the Parties:

I. BACKGROUND

1. CGC is incorporated under the laws of the State of Tennessee and is engaged in the business of transporting, distributing, and selling natural gas in the greater Chattanooga and Cleveland, Tennessee areas within Hamilton and Bradley Counties. CGC is a wholly owned subsidiary of Southern Company Gas (“SGC”), a natural gas holding company that is the parent company of several regulated natural gas utilities in addition to CGC. CGC’s principal office and place of business is located at 2207 Olan Mills Drive, Chattanooga, Tennessee 37421.

2. CGC is a public utility pursuant to the laws of the State of Tennessee, and its public

utility operations, including its rates, terms, and conditions of service, are subject to the jurisdiction of this Commission.

3. In TPUC Docket No. 19-00047, the Company requested approval to opt into an alternative regulatory method as authorized by Tennessee Code Annotated Section 65-5-103(d)(1)(a). Specifically, CGC sought an annual review of rates process as authorized by Tennessee Code Annotated Section 65-5-103(d)(6), with CGC's specific annual rate review mechanism referred to therein as the CGC "Annual Review Mechanism" or "ARM." The parties to that docket – the Consumer Advocate, the Chattanooga Regional Manufacturers' Association ("CRMA"), Party Staff, and CGC – ultimately negotiated a Settlement Agreement that modified CGC's ARM. After conducting an evidentiary proceeding, the Commission approved the Stipulation and Settlement Agreement by its Order Approving Settlement Agreement dated October 7, 2019 ("2019 ARM Order"). Among other things, the approved CGC ARM contemplates a multiyear process with annual compliance filings on or before April 20 of each year reflecting the Company's prior calendar year or Historic Base Period.

4. CGC's first annual review of rates for 2019 expenses and revenues was conducted in 2020 in TPUC Docket No. 20-00049, with the Consumer Advocate as the only intervenor. The Commission ultimately approved a settlement of all issues by its Order Approving 2019 ARM Filing issued on October 27, 2020 ("2020 ARM Order").

5. CGC's second annual review of rates for its 2020 expenses and revenues was conducted in 2021 in TPUC Docket No. 21-00048, with the Consumer Advocate as the only intervenor. The Commission ultimately approved a settlement of all issues by its Order Approving 2020 ARM filing issued on November 1, 2021 ("2021 ARM Order"). Based on the 2021 ARM

Order, CGC's rate recovery is voluntarily limited to \$6.8 million annually through the 2024 ARM Docket filing.

6. CGC's third annual review of rates for its 2021 expenses and revenues was conducted in 2022 in TPUC Docket No. 22-00032, with the Consumer Advocate and CRMA as the only intervenors. The Commission ultimately approved CGC's *Petition for Approval of Its 2021 Annual Rate Review Filing*, as revised, and certain other agreements reached by the parties by its Order Approving 2021 ARM filing issued on October 28, 2022 ("2022 ARM Order"). Based on the 2021 ARM Order, CGC's rate recovery is voluntarily limited to \$6.8 million annually through the 2024 ARM Docket filing.

7. On April 20, 2023, CGC filed a petition initiating this docket for its fourth annual rate review rates, herein to consider CGC's 2022 Historic Base Period revenues and expenses pursuant to the 2019 ARM Order ("Petition"). In support of its Petition, CGC filed the schedules required by the 2019 ARM Order, 2020 ARM Order, 2021 ARM Order, and 2022 ARM Order, along with the direct testimony and supporting exhibits of its witnesses Ashley Vette, Tiffani Weems, and Paul Leath.

8. On May 10, 2023, the Consumer Advocate filed its *Petition to Intervene*, which was granted by the TPUC in an order dated May 12, 2022. The Consumer Advocate is the only intervenor of record in the docket.

9. On June 28, 2023, the Consumer Advocate submitted direct expert testimony and supporting exhibits/workpapers from its expert witnesses, Mr. Alex Bradley and Mr. William Novak. Based upon the status of this docket at that date, the Consumer Advocate testimony focused on its review and recommended adjustments to the ARM proposed in CGC's filing.

10. CGC has responded to both formal and informal discovery requests from the

Consumer Advocate, with the Parties' witnesses and other representatives meeting multiple times by video conference to discuss the issues and documentation presented in the docket. As noted in the Parties' *Joint Motion to Adopt Revised Procedural Schedule* filed June 12, 2023, CGC "has implemented a new accounting system since its previous annual rate review filing in TPUC Docket No. 22-00032." As the present Docket is CGC's first annual rate review filing with the new accounting system, additional discovery requests and discussions were necessary to facilitate the Consumer Advocate's investigation into the underlying supporting documentation that backs up CGC's request. Thus, CGC has agreed to several sets of additional discovery over and above that authorized by the Commission's scheduling order—five sets in total.

11. The Parties have engaged in extensive settlement discussions in this matter and have resolved all issues raised by the Parties in this docket. For the purpose of avoiding further litigation and resolving this proceeding upon acceptable terms, the Parties have agreed to the settlement terms set forth below, subject to TPUC Approval, which the Parties jointly request.

II. SETTLEMENT SPECIFIC TERMS

12. Annual Reconciliation Revenue Requirement ("ARRR"). With its Petition and the Direct Testimony of Tiffani Weems, CGC provided Exhibit TW-1, which is CGC's ARM Model, an Excel workbook reflecting the numerous schedules associated with calculating the revenue deficiency and rate reset associated with the total annual reconciliation revenue requirement sought by CGC in this docket. The original TW-1 ARM Model identified \$11,917,087 as the total ARRR sought to be recovered in this docket.

13. In response to discovery and adjustments in the ARRR identified by the Consumer Advocate, CGC provided a revised ARM Model Exhibit TW-1 that was provided as attachment TW-4 to the testimony of Tiffani Weems filed July 17, 2023, in support of this Settlement

Agreement. Exhibit TW-4 incorporates all of the changes and corrections CGC made in response to issues raised by the Consumer Advocate in its discovery to CGC and testimony. As set forth on Schedule 1, lines 29 through 57, Columns I through L, these changes may be summarized as follows:

Adjustment #	Historic Base Period with Rate Making Adjustments	Historic Base Period Normalized	Annual True-Up Revenue Requirement Rate Adjustment	Notes of Adjustments
1	-1,401	-1,402	-2,901	Rate Base Formula Correction - Data Requests CA 1-12
2	-	-	-	Rate Base Formula Correction - Data Requests CA 1-13
3	1,446	1,461	3,007	Pension Expense Adjustment Correction - Data Requests CA 1-31
4	17,559	4,378	23,155	Damage Billing Correction - Data Request CA 1-19 and 4-15
5	-666	-669	-1,382	Fines and Penalties Correction - Data Requests CA 1-35
6	16	16	34	Correction data request CA 1-25
7	-	137,988	137,988	Correction data request CA 3-6
8	-	-87,981	-87,981	Correction data request CA 3-7
9	-	-	-	Correction data request CA 3-8
10	-	464	464	Correction data request CA 3-9
11	-	1	1	Correction data request CA 3-10
12	-	-6	-6	Correction data request CA 3-14
13	-	38	38	Correction data request CA 3-15
14	102	103	211	OPRB Expense Adjustment Correction - Data Request CA 3-23
15	-122,618	-122,962	-254,082	Voluntary Removal of Departmental Costs CA 3-30 through 3-32
16	-10,219	-10,322	-21,249	Correction data request CA 4-26
17	-	-386	-386	Correction data request CA 4-27
18	-	-8,304	-8,304	Correction data request CA 4-29
19	-	-342	-342	Correction data request CA 4-30
20	-	1,116	1,116	Correction data request CA 4-31
21	-	2,288	2,288	Correction data request CA 4-32
22	27,134	27,266	56,282	Correction of Schedule 24.1 and 35.16a - Lobbying CA 4-18

23	-12,190	-12,193	-25,229	Correction of Schedule 35.07 - ADITs - CA 4-13
24	-	-119,619	-119,619	Correction data request CA 4-38
25	-	625,085	625,085	Correction of Schedule 5
26		-70,400	-70,400	Correction to Sch 2
27	2,194	2,194	4,541	Adjustment to SCS Fixed Comp on Schedule 27 - CA 4-4
28	275	275	569	Adjustments to Operating Income - CA 4-9
29	-143	-143	-296	Adjustment per CA 3-43
30		-243,126	-243,126	Adjustment per CA 5-2
	-98,512	124,818	19,476	Total corrections/adjustments

14. On the basis of the foregoing adjustments identified and agreed to by the Parties, Exhibit TW-4, reflects a total ARRR of \$11,936,563 which the Parties stipulate to and request that the Commission approve. As for the amount to be recovered in rates, the Parties agree that the amount to be recovered in rates effective September 1, 2023, be temporarily limited to \$6.8 million, pursuant to the 2021 ARM Order voluntary rate cap as reflected in revised Exhibit AV-4 (July 13, 2023) attached hereto.

15. Rate Design. The Parties have agreed to adopt the rate design proposed by CGC's witness Ms. Ashley Vette to implement new rates, which is to essentially allocate the rate increase to each Rate Schedule on an equal percentage basis, with exceptions for CGC's special contract customers, Kordsa and Volkswagen. Kordsa's rate increase is limited to five percent (5%). Volkswagen's rates will not be increased consistent with prior orders of the Commission.

16. New or Updated Schedules in Future ARM Filings. Given how the Company's new accounting system presents information and CGC's good faith efforts in providing the Consumer Advocate with reasonable and effective access to CGC's information so that the Consumer Advocate can conduct its examination of CGC's ARM filing and the requested recovery, the Parties have agreed to the following process for identifying new and updated

schedules that are to be included in future CGC ARM Docket filings.

- a. New Chart Fields. As Ms. Weems discusses in her testimony, in August of 2022, Southern Company Gas implemented Enterprise Foundations (“EF”). EF is a cloud-based Oracle suite designed to simplify business processes, standardize policies, and modernize business platforms across Southern Company. The platform replaces, updates and/or standardizes systems for accounting, treasury, budgeting, supply chain, and human resources. The implementation of EF impacts many of CGC’s accounting technologies and processes. Southern Company is now on a single General Ledger (“GL”) across the entire enterprise, enabling a shared close process and a single ledger. The GL and corresponding Sub Ledger data flow downstream to additional systems. The single GL allows for an automatic flow of data and standardized financial language across Southern Company. This system better supports legal compliance and tax reporting, improves controls, embeds separation protocols, enables a shared close calendar, and builds accounting best-practices. As a part of this process, Southern Company has adopted a common, streamlined, and FERC-based Chart of Accounts, which also includes new chart fields that are replacing or consolidating existing fields.
- b. Additional Documentation. As a consequence of this new accounting system and related changes, the documentation backing up CGC’s required ARM schedules was presented differently than in previous ARM Docket cases. This resulted in additional discovery requests, creation of new reports, and providing access to expanded accounts and systems not necessary in the other jurisdictions where Southern Company Gas operates. The Consumer Advocate was ultimately able to obtain the information it felt it needed, and the Parties were able to agree to the adjustments presented in Exhibit TW-4 and which are also presented in Paragraph 13 above. However, the Parties agree that CGC’s next ARM Docket in 2024 needs to provide additional documentation to support the Consumer Advocate’s investigation and examination of CGC’s books and records.
- c. New or Updated Schedules. At this time the Parties are not able to identify the specific new or updated schedules that are necessary and appropriate to support CGC’s future ARM Docket filings. However, the collaboration process the Parties have utilized in this Docket has been helpful in communicating the types of information and the potential forms such information should take in future ARM filings. Therefore, CGC has committed to further study and develop proposed new or updated schedules, and it shall provide such updated proposed schedules to the Consumer Advocate no later than October 1, 2023. Once those proposed schedules are provided to the Consumer Advocate, the Parties agree to meet in good faith to attempt to collaborate in the development of such new or updated schedules that will meet the needs of both parties. If the Commission would like for the Commission Staff to participate in this collaborative process, then the Parties request that the Commission assign such staff members for this purpose.
- d. Disputes. If the Parties cannot agree to a final set of new and/or updated schedules

by December 15, 2023, then unless the Commission orders a different procedure, each Party may submit in this Docket by December 15, 2023, a statement identifying the new or updated schedules that have been agreed to as well as any new or updated schedules that are in dispute. For any disputed schedules, each Party shall provide a statement explaining why each disputed schedule should or should not be required in future ARM Docket filings. The Commission shall resolve such dispute in any manner it deems appropriate. The Parties do respectfully request that the Commission's resolution of any dispute over new or updated schedules occur by March 15, 2024, so that such new or updated schedules can be included in CGC's 2024 ARM Docket filing, which is due April 20, 2024.

- e. Process for Agreement. If the parties agree to such new or updated schedules, the Parties shall make a supplemental filing in this docket no later than March 1, 2024, indicating for each new or updated schedule the schedule name, schedule number, and a brief description of the contents of such schedule or what revisions have been made in said existing schedule.

III. SETTLEMENT GENERAL TERMS

17. All schedules, pre-filed testimony and exhibits, discovery responses, and other documents filed with the Commission in this Docket are requested to be admitted into evidence without objection, and the Parties waive their right to cross-examine all witnesses with respect to all such pre-filed testimony, exhibits, and schedules. CGC filed the testimony of Ms. Weems in support of the settlement and the final numbers reflected in TW-4. If the Commission requires the presence of witnesses for the final hearing and if the Commissioners desire to question any witness regarding their testimony or this settlement, any Party may present testimony and exhibits to respond to such questions and may cross-examine any witnesses with respect to such testimony and exhibits.

18. The Parties agree to support this Settlement Agreement before the Commission and in any testimony, hearing, proposed order, or brief conducted or filed in this proceeding. The provisions of this Settlement Agreement reflect compromises and acceptance of actions, positions, or policies done solely for the purposes of settlement of this matter. The provisions in

this Settlement Agreement do not necessarily reflect the positions asserted by any Party. None of the Parties to this Settlement Agreement shall be deemed to have acquiesced in or agreed to any ratemaking or accounting methodology or procedural principle, including without limitation, any cost-of-service determination or cost-allocation or revenue-related methodology, except to the limited extent necessary to implement the provisions hereof.

19. This Settlement Agreement shall not have any precedential effect in any future proceeding or be binding on any of the Parties in this or any other jurisdiction except to the limited extent necessary to implement the provisions hereof, such as any new or updated schedules to be filed in future ARM Docket proceedings. The Parties are free to take different positions in future proceedings as each Party deems appropriate for that proceeding, including the ability to advocate for new or revised schedules for future ARM Docket cases.

20. The Parties agree and request the Commission to order that the settlement of any issue pursuant to this Settlement Agreement shall not be cited by the Parties or any other entity as binding precedent in any other proceeding before the Commission or any court, state or federal except to the limited extent necessary to implement the provisions hereof.

21. The terms of this Settlement Agreement have resulted from extensive negotiations between the signatories, and the terms hereof are interdependent. The Parties jointly recommend that the Commission issue an order adopting this Settlement Agreement in its entirety without modification.

22. If the Commission does not accept the settlement in whole, the Parties are not bound by any position or term set forth in this Settlement Agreement. In the event that the Commission does not approve this Settlement Agreement in its entirety, each of the signatories to this Settlement Agreement will retain the right to terminate this Settlement Agreement by

giving notice of the exercise of such right within ten (10) business days of the date of such non-approval; provided, however, that the signatories to this Settlement Agreement could, by unanimous consent, elect to modify this Settlement Agreement to address any modification required by, or issues raised by, the Commission within the same time frame. Should this Settlement Agreement terminate, it would be considered void and have no binding precedential effect, and the signatories to this Settlement Agreement would reserve their rights to resume and advocate for their prior positions and to fully participate in all relevant proceedings notwithstanding their agreement to the terms of this Settlement Agreement.

23. By agreeing to this Settlement Agreement, no Party waives any right to continue litigating this matter should this Settlement Agreement be rejected by the Commission in whole or in part.

24. No provision of this Settlement Agreement shall be deemed an admission of any Party, and no provision of this Settlement Agreement shall be deemed a waiver of any position asserted by a Party in this docket, except to the limited extent necessary to implement the provisions thereof.

25. The Parties agree that this Settlement Agreement constitutes the complete understanding among the Parties concerning the resolution of issues and matters under this TPUC Docket No. 23-00029, and any oral statements, representations or agreements concerning such issues and matters made prior to the execution of this Settlement Agreement have been merged into this Settlement Agreement.

26. All exhibits and schedules attached to or referenced in this Settlement Agreement are hereby incorporated by reference into this Settlement Agreement.

27. The Consumer Advocate's agreement to this Settlement Agreement is expressly

premised upon the truthfulness, accuracy, and completeness of the information provided by CGC to the Consumer Advocate throughout the course of this docket, which information was relied upon by the Consumer Advocate in negotiating and agreeing to the terms and conditions of this Settlement Agreement.

28. The acceptance of this Settlement Agreement by the Attorney General shall not be deemed approval by the Attorney General of any of CGC's acts or practices.

29. Each signatory to this Settlement Agreement represents and warrants that it/he/she has informed, advised, and otherwise consulted with the Party for whom it/he/she signs regarding the contents and significance of this Settlement Agreement and has obtained authority to sign on behalf of such Party, and based upon those communications, each signatory represents and warrants that it/he/she is authorized to execute this Settlement Agreement on behalf of its/his/her respecting Party.

30. This Settlement Agreement shall be governed by and construed under the laws of the State of Tennessee, Tennessee choice of law rules notwithstanding.

31. Nothing herein limits or alters the sovereign immunity of the State of Tennessee or any of its entities or subdivisions.

32. The Parties agree that approval of the Settlement Agreement will become effective upon the oral decision of the Commission at a noticed, public Commission conference meeting.

[signatures on the next pages]

The foregoing is agreed and stipulated to this 24th day of July, 2023.

CHATTANOOGA GAS COMPANY

HAVE SEEN AND AGREED

By: 

J. W. Luna, Esq. (Tenn. No. 5780)

Butler Snow LLP

150 3rd Avenue South, Suite 1600

Nashville, TN 37201

Telephone: (615) 651-6749

JW.Luna@butlersnow.com

and

Floyd R. Self, Esq.

(TBPR PHV85597; Fla. Bar No. 608025)

Berger Singerman LLP

313 North Monroe Street, Suite 301

Tallahassee, Florida 32301

Direct Telephone: (850) 521-6727

Email: fself@bergersingerman.com

OFFICE OF THE TENNESSEE ATTORNEY GENERAL
CONSUMER ADVOCATE DIVISION

HAVE SEEN AND AGREED

By: 

JONATHAN SKRMETTI (BPR No. 031551)
Attorney General and Reporter
State of Tennessee

By: 

MASON C. RUSH (BPR No. 039417)
Assistant Attorney General
KAREN H. STACHOWSKI (BPR No. 019607)
Deputy, Consumer Advocate Division
Office of the Tennessee Attorney General
Consumer Advocate Division
P.O. Box 20207
Nashville, Tennessee 37202-0207
Phone: (615) 741-2357
Fax: (615) 741-8151
Email: Mason.Rush@ag.tn.gov
Email: Karen.Stachowski@ag.tn.gov

Exhibit AV-4

A	B	C	D	E	F	G
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11	Description		Historic Base Period			
12			Winter	Summer		Total
13			Nov-Apr	Apr-Oct		
14	Residential R-1					
15	Number of Bills		366,723	362,982		729,685 a/
16	Volumes Therms Weather Normalized					37,856,058 b/
17						
18	Total Revenue					
19						
20	Increase					
21						
22	% Increase					
23						
24	Multi-Family R-4					
25	Number of Units		1,110	1,110		2,220 a/
26						
27	Volumes Therms Weather Normalized		53,902	16,794		70,696 b/
28						
29	Total Revenue					
30						
31	Increase					
32						
33	% Increase					

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Description		Historic Base Period			Total
		Winter Nov-Apr	Summer Apr-Oct		
Commercial T-3 Number of Bills		294	293		587 c/
DDDC Firm Demand Dths		22,535	21,690		44,225 c/
Volumes Therms					
0-3,000 Therms		797,208	671,653		1,468,861 c/
3,001-5,000 Therms		444,660	301,952		746,612 c/
5,001-15,000 Therms		1,318,357	734,991		2,053,348 c/
Over 15,000 Therms		1,089,004	262,723		1,351,727 c/
Total Revenue		3,649,229	1,971,319		5,620,548
Increase					
% increase					
Industrial F-1/T-2 Number of Bills		216	216		432 c/
DDDC Firm Demand Dths		81,676	80,411		162,088 c/
Volumes Dths					
0-15,000 Dths		304,755	275,238		579,993 c/
15,000-40,000 Dths		397,654	332,896		730,549 c/
40,001-150,000 Dths		690,120	556,038		1,246,158 c/
Over 150,000 Dths		111,695	109,159		220,854 c/
Total Revenue					2,777,555
Increase					
% increase					

A	B	C	D	E	F	G
8						
9						
10						
11	Description	Historic Base Period				
12			Winter Nov-Apr	Summer Apr-Oct	Total	
104						
105						
106	Industrial(F-1/I-2+I-1) (Source Schedule 16.4A and Confidential Schedule 35.15)					
107	Number of Bills		78	78	156	c/
108						
109						
110	DDDC Firm Demand Dths		32,334	32,334	64,668	c/
111	Capacity (Non_Firm) Demand (I-1)		20,905	21,256	42,161	c/
112			-	-	-	
113	Volumes Dths					
114	0-15,000 Dths		116,545	113,292	229,837	c/
115	15,000-40,000 Dths		165,008	150,170	315,178	c/
116	40,001-150,000 Dths		400,193	348,828	748,828	c/
117	Over 150,000 Dths		368,373	341,534	709,906	c/
118						
119						
120	Total Revenue					
121	Increase					
122						
123	% increase					
124						
125						
126						
127	Interruptible Sales (I-1)					
128	Number of Bills		-	-	-	c/
129						
130						
131						
132						
133						
134	Volumes Dths					
135	0-15,000 Dths		-	-	-	c/
136	15,000-40,000 Dths		-	-	-	c/
137	40,001-150,000 Dths		-	-	-	c/
138	Over 150,000 Dths		-	-	-	
139						
140						
141	Total Revenue					
142	Increase					
143						
144	% increase					
145						

A	B	C	D	E	F	G
8						
9						
10						
11	Description	Historic Base Period				
12			Winter Nov-Apr	Summer Apr-Oct	Total	
146						
147						
148	Interruptible Industrial Transportation (T-1)					
149	Number of Bills		102	102		204 c/
150			-	-		
151			-	-		
152			-	-		
153	Capacity (Non_Firm) Demand (T-1)		53,171	52,376		105,546 c/
154			-	-		
155	Volumes Dths		-	-		
156	0-15,000 Dths		141,961	149,575		291,536 c/
157	15,000-40,000 Dths		185,140	197,493		382,633 c/
158	40,001-150,000 Dths		226,197	217,672		443,869 c/
159	Over 150,000 Dths		313,277	284,091		597,368 c/
160						
161						
162	Total Revenue					1,715,406
163						
164	Increase					
165						
166	% Increase					
167						
168						
169 a/	Non Gas Revenue Schedule 15.1					
170 b/	Weather Normalized Usage Schedule 16.1					
171 c/	Customers, Volume, & Base Revenue Schedule 16.4					
172 a/	Schedule 17.1					
173 d/	Schedule 35.15(Confidential)					
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Chattanooga Gas Company Annual Review Mechanism ("ARM") Proof of Revenue-Proposed Rates Twelve Months Ended December 31, 2022 Schedule 17 (Using \$6.8M Voluntary Rate Cap)								
	Current Winter Rates Nov-Apr			Current Summer Rates May-Oct			Present Total Revenue	
12	9/1/2022	Revenue	9/1/2022	Revenue				
13								
14	\$ 25.90	\$ 9,498,126	\$ 21.40	\$ 7,767,387	\$	17,265,513		
15								
16	\$ 0.17787	0	\$ 0.17787		\$	6,733,457.0		
17					\$	23,998,970		
18								
19								
20								
21								
22								
23								
24								
25	\$ 9.50	\$ 10,545.00	\$ 9.50	\$ 10,545.00	\$	21,090		
26								
27	\$ 0.33351	\$ 17,976.72	\$ 0.29647	\$ 4,979.01	\$	22,956		
28					\$	44,046		
29								
30								
31								
32								
33								

	H	I	J	K	L	M	N	O
8								
9								
10								
11	Current Winter Rates Nov-Apr		Current Summer Rates May-Oct		Present Total Revenue			
12	9/1/2022	Revenue	9/1/2022	Revenue				
34								
35								
36	\$ 47.70	\$ 1,942,869	\$ 41.10	\$ 1,621,395	\$	3,564,264		
37								
38	\$ 0.28445	\$ 1,836,718	\$ 0.22334	\$ 200,445	\$	2,037,163		
39								
40		\$ 3,779,587		\$ 1,821,840	\$	5,601,427		
41								
42								
43								
44								
45								
46								
47	\$ 114.90	\$ 1,319,627	\$ 114.90	\$ 1,299,289	\$	2,618,916		
48								
49								
50	\$ 9.60		\$ 9.60		\$	4,039,893		
51								
52								
53	\$ 0.28842	\$ 4,548,134	\$ 0.22656	\$ 1,302,209	\$	5,850,343		
54	\$ 0.26331	\$ 493,778	\$ 0.17995	\$ 123,008	\$	616,786		
55	\$ 0.25650	\$ 628,184	\$ 0.16779	\$ 149,778	\$	777,963		
56	\$ 0.13292	\$ 104,190	\$ 0.13292	\$ 37,982	\$	142,172		
57								
58								
59		7,093,912		2,912,267		14,046,071		
60								
61								
62								
63								

	H	I	J	K	L	M	N	O
8								
9								
10								
11	Current Winter Rates Nov-Apr		Current Summer Rates May-Oct			Present Total Revenue		
12	9/1/2022	Revenue	9/1/2022	Revenue				
64		7387256.967						
65								
66								
67	\$ 114.90	\$ 33,781	\$ 114.90	\$ 33,666	\$	67,446		
68								
69								
70	\$ 9.60	\$ 216,335	\$ 9.60	\$ 208,226	\$	424,561		
71								
72								
73	\$ 0.28842	\$ 229,931	\$ 0.22656	\$ 152,170	\$	382,100		
74	\$ 0.26331	\$ 117,083	\$ 0.17995	\$ 54,336	\$	171,420		
75	\$ 0.25650	\$ 338,159	\$ 0.16779	\$ 123,324	\$	461,483		
76	\$ 0.13292	\$ 144,750	\$ 0.13292	\$ 34,921	\$	179,672		
77								
78								
79		1,080,039		606,643	\$	1,686,682		
80								
81								
82								
83								
84								
85								
86								
87	\$ 459.60	\$ 99,274	\$ 459.60	\$ 99,274	\$	198,547		
88								
89								
90	\$ 9.60	\$ 784,091	\$ 9.60	\$ 771,949	\$	1,556,040		
91								
92								
93	\$ 1.23800	\$ 377,287	\$ 1.2380	\$ 340,745	\$	718,032		
94	\$ 1.05700	\$ 420,320	\$ 1.0570	\$ 351,871	\$	772,191		
95	\$ 0.60000	\$ 414,072	\$ 0.6000	\$ 333,623	\$	747,695		
96	\$ 0.37000	\$ 41,327	\$ 0.3700	\$ 40,389	\$	81,716		
97								
98								
99	\$	1,253,006		\$ 1,066,627	\$	4,074,220		
100								
101								
102								
103								

	H	I	J	K	L	M	N	O
8								
9								
10								
11	Current Winter Rates Nov-Apr		Current Summer Rates May-Oct		Present Total Revenue			
12	9/1/2022	Revenue	9/1/2022	Revenue				
104								
105								
106	\$	459.60	\$	35,849	\$	459.60	\$	35,849
107								71,698
108								
109								
110	\$	9.60	\$	310,406	\$	9.60	\$	310,406
111	\$	2.10	\$	43,901	\$	2.10	\$	44,638
112								
113								
114	\$	1.23800	\$	144,282	\$	1.23800	\$	140,255
115	\$	1.05700	\$	174,413	\$	1.05700	\$	158,730
116	\$	0.60000	\$	240,116	\$	0.60000	\$	209,181
117	\$	0.37000	\$	136,298	\$	0.37000	\$	126,367
118								
119								
120							\$	2,110,692
121								
122								
123								
124								
125								
126								
127								
128	\$	459.60	\$	-	\$	459.60	\$	-
129								
130								
131								
132								
133								
134								
135	\$	1.23800	\$	-	\$	1.23800	\$	-
136	\$	1.05700	\$	-	\$	1.05700	\$	-
137	\$	0.60000	\$	-	\$	0.60000	\$	-
138	\$	0.37000	\$	-	\$	0.37000	\$	-
139								
140							\$	-
141								
142								
143							\$	-
144							\$	-
145							\$	-

	H	I	J	K	L	M	N	O
8								
9								
10								
11	Current Winter Rates Nov-Apr		Current Summer Rates May-Oct		Present Total Revenue			
12	9/1/2022	Revenue	9/1/2022	Revenue				
146						\$		
147								
148								
149	\$ 459.60	\$ 46,879	\$ 459.60	\$ 46,879	\$	93,758		
150								
151								
152								
153	\$ 2.10	\$ 111,658	\$ 2.10	\$ 109,989	\$	221,647		
154								
155								
156	\$ 1.23800	\$ 175,748	\$ 1.23800	\$ 185,174	\$	360,922		
157	\$ 1.05700	\$ 195,692	\$ 1.05700	\$ 208,750	\$	404,443		
158	\$ 0.60000	\$ 135,718	\$ 0.60000	\$ 130,603	\$	266,321		
159	\$ 0.37000	\$ 115,912	\$ 0.37000	\$ 105,114	\$	221,026		
160								
161								
162					\$	1,568,118		
163								
164								
165								
166								
167	Total Sales and Transport		Margin-All Rates Schedules		\$	53,130,225		
168								
169								
170								
171								
172								
173								
174								
175								
176								
177								
178								
179								

(\$4,355)

	P	Q	R	S	T	U	V	W	X	Y
8										
9										
10										
11	Proposed Winter Rates Nov-Apr		Proposed Summer Rates May-Oct		Proposed Total		Target Increase		Increase Exceed Target by	
12	Rates	Revenue	Rates	Revenue						
146										
147										
148	\$	518.30	\$	52,867	\$	105,733				
149										
150										
151										
152										
153	\$	2.40	\$	127,609	\$	253,311				
154										
155										
156	\$	1.39620	\$	198,206	\$	407,043				
157	\$	1.19210	\$	220,705	\$	456,137				
158	\$	0.67670	\$	153,067	\$	300,366				
159	\$	0.41730	\$	130,730	\$	249,282				
160										
161										
162					\$	1,771,871				
163										
164					\$	203,754		\$200,410	\$3,344	
165										
166						12.99%				
167										
168										
169										
170					\$	59,908,658				
171					6,778,433	12.76%				
172										
173					Non-Special Contract Margin Increase			\$6,778,433	(\$11,768)	
174					Special Contract Increase e/			9,439	(\$359)	
175					Total Margin Increase			\$6,787,873	(\$12,127)	
176					Total Increase exceed target					
177					% Difference (Increase and Target)			-0.18%		
178					Target Margin Increase Rate Schedules			\$6,790,201		
179					Special Contract Target d/			9,799		
180					Total Target Margin Increase			\$6,800,000		

Note: Normalized Other Revenue Dkt 21-00048 Schedule 5 P4
a/ Please also reference Schd 35.14 Cell N75 (Confidential)

	M	N	O	P	Q	R	S
1							
2	Company						
3	in ("ARM")						
4	ion						
5	for 31, 2022						
6	ary Rate Cap)						
7							
8	Revenue Per Rate Schedule Docket 21: 00048	% of Total by Rate Schedule	Revenue Per Rate Schedule Docket 22: 00032	% of Total by Rate Schedule	Normalized Revenue Historic Base Period Subject to Increase	% Increase	Target Equal % Increase
9							
10							
11	\$ 20,379,057	44.2%	\$ 23,643,544	44.4%	\$ 23,998,970	12.78%	\$ 3,067,140
12	38,267	0.1%	43,892	0.1%	44,046	12.78%	5,629
13	4,771,387	10.3%	5,523,636	10.4%	5,601,427	12.78%	715,879
14	12,437,568	27.0%	14,301,064	26.8%	14,046,071	12.78%	1,795,130
15	3,477,196	7.5%	4,063,479	7.6%	4,074,220	12.78%	520,698
16	-	0.0%	-	0.0%	-	12.78%	-
17	1,339,950	2.9%	1,568,302	2.9%	1,568,118	12.78%	200,410
18	2,179,275	4.7%	2,173,067	4.1%	2,110,692	12.78%	269,753
19	1,494,623	3.2%	1,773,354	3.3%	1,686,682	12.78%	215,563
20			201,844	0.4%	195,974	5.00%	9,799
21	\$ 46,117,324	100.00%	\$ 53,292,182	100.0%	\$ 53,326,199		\$ 6,800,000
22	1,003,751		1,103,643		1,323,478		-
23	\$ 47,121,075		\$ 54,395,825		\$ 54,649,677		\$ 6,800,000
24							
25							
26	Total Sales and Transportation Margin				\$ 53,326,199		
27	Less Special Contract				(195,974)		
28	Non-Special Contract Margin (current rates)				\$ 53,130,225		
29	% Increase Non-Special Contract				12.78%		
30							
31	Increase in Revenue Deficiency Schedule 1				\$ 6,800,000		
32	Less Special Contract Increase at			5%	(9,799)		
33	Increase allocated to Non-Special Contract				\$ 6,790,201		