

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

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

---

**CONSUMER ADVOCATE'S FIRST SET OF DISCOVERY REQUESTS  
TO CHATTANOOGA GAS COMPANY**

---

This First Set of Discovery Requests is hereby served upon Chattanooga Gas Company ("CGC" or the "Company"), pursuant to Rules 26, 33, 34, and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R. & Reg. 1220-1-2-.11. The Consumer Advocate Division of the Office of the Attorney General ("Consumer Advocate") requests that full and complete responses be provided pursuant to the Tennessee Rules of Civil Procedure. The responses are to be produced at the Office of the Tennessee Attorney General and Reporter, Consumer Advocate Division, John Sevier Building, 500 Dr. Martin L. King Jr. Blvd., Nashville, Tennessee 37243, c/o Mason C. Rush on or before Tuesday, May 19, 2023, at 2:00 p.m. CST.

**PRELIMINARY MATTERS AND DEFINITIONS**

1. **Continuing Request.** These discovery requests are to be considered continuing in nature and are to be supplemented from time to time as information is received by the Company and any of its affiliates which would make a prior response inaccurate, incomplete, or incorrect.

2. **Clear References.** To the extent that the data or information requested is incorporated or contained in a document, identify the document including page/line number if applicable.

3. **Format of Responses.** Provide all responses in the format in which they were created or maintained, for example, Microsoft Word or Microsoft Excel format with all cells and formulas intact and in working order. If a document (including without limitation a financial or other spreadsheet or work paper) is not created or maintained in Microsoft Excel format, convert the document to Microsoft Excel format or provide the document in a format that enables or permits functionality like or similar to Microsoft Excel (including without limitation the functionality of working cells and formulas), or provide the software program(s) that will enable the Consumer Advocate to audit and analyze the data and information in the same manner as would be enabled or permitted if the document were provided in Microsoft Excel format.

4. **Objections.** If any objections to this discovery are raised on the basis of privilege or immunity, include in your response a complete explanation concerning the privilege or immunity asserted. If you claim a document is privileged, identify the document, and state the basis for the privilege or immunity asserted. If you contend that you are entitled to refuse to fully answer any of this discovery, state the exact legal basis for each such refusal.

5. **Singular/Plural.** The singular shall include the plural, and vice-versa, where appropriate.

6. **Definitions.** As used in this Request:

(a) “You,” “Your,” “Company,” “Chattanooga Gas,” or “CGC” shall mean Chattanooga Gas Company and all employees, agents, attorneys, representatives, or any other person acting or purporting to act on its behalf.

(b) “Affiliate” shall mean any entity who, directly or indirectly, is in control of, is controlled by, or is under common control with the Company. For greater clarification, “control” is the ownership of 20% or more of the shares of stock entitled to vote for the election of directors in the case of a corporation, or 20% or more of the equity interest in the case of any other type of entity, or status as a director or officer of a corporation or limited liability company, or status as a partner of a partnership, or status as an owner of a sole proprietorship, or any other arrangement whereby a person has the power to choose, direct, or manage the board of directors or equivalent governing body, officers, managers, employees, proxies, or agents of another person. In addition, the term “Affiliate” shall mean any entity that directly or indirectly provides management or operational services to the Company or any affiliate (as defined in the preceding sentence) of the Company, or to which the Company provides management or operational services. Further, the payment of money to the Company or receipt by the Company of money from an entity with which the Company has any relationship, other than such payment or receipt, shall include the payor or recipient of such money as an “Affiliate”.

(c) “Communication” shall mean any transmission of information by oral, graphic, written, pictorial or otherwise perceptible means, including but not limited to personal conversations, telephone conversations, letters, memoranda, telegrams, electronic mail, newsletters, recorded or handwritten messages, meetings, and personal conversations, or otherwise.

(d) “Document” shall have the broadest possible meaning under applicable law. “Document” shall mean any medium upon which intelligence or information can be recorded or retrieved, such as any written, printed, typed, drawn, filmed, taped, or recorded medium in any manner, however produced or reproduced, including but not limited to any writing, drawing, graph, chart, form, letter, note, report, electronic mail, memorandum (including memoranda, electronic mail, report, or note of a meeting or communication), work paper, spreadsheet, photograph, videotape, audio tape, computer disk or record, or any other data compilation in any form without limitation, which is in your possession, custody or control. If any such document was, but no longer is, in your possession, custody or control, state what disposition was made of the document and when it was made?

(e) “Person” shall mean any natural person, corporation, firm, company, proprietorship, partnership, business, unincorporated association, or other business or legal entity of any sort whatsoever.

(f) “Identify” with respect to:

- i. Any natural person, means to state the full name, telephone number, email address and the current or last known business address of the person (if no business address or email address is available provide any address known to you) and that person’s relationship, whether business, commercial, professional, or personal with you;
- ii. Any legal person, business entity or association, means to state the full name, the name of your contact person with the entity, all trade name(s), doing business as name(s), telephone number(s), email address(es), and current or last known business address of such person or entity (if no business address is available provide any address known to you);
- iii. Any document, means to state the type of document (e.g., letter), the title, identify the author, the subject matter, the date the document bears and the date it was written; and
- iv. Any oral communication, means to state the date when and the place where it was made, identify the person who made it, identify the person or persons who were present or who heard it, and the substance of it.

(g) “And” and “or” shall be construed conjunctively or disjunctively as necessary to make the discovery request inclusive rather than exclusive.

(h) “Including” shall be construed to mean including but not limited to.

### **FIRST SET OF DISCOVERY REQUESTS**

**1-1. Identify/Source & Support.** Identify and provide a copy of all workpapers used to prepare the Company’s ARM filing that have not been previously supplied. Specifically provide either a statement that all workpapers and schedules used by the Company to prepare the ARM filing have already been supplied **OR** provide a copy of all schedules and workpapers used by the Company to prepare the ARM that have not been previously supplied.

**RESPONSE:**

- 1-2.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 2A1” , Cell N12, which has a value of \$1,187,268 for Account 10100005 “Plant in Service Topside - Chattanooga Gas Company” for September 2022. We are unable to trace this value to the Company’s trial balance in File <Schedule 21 - General Ledger (FYE 22).xlsx>, Tab “Balance Sheet - 2022” regarding Chattanooga Gas Company. Reconcile this amount with the Company’s ledger.

**RESPONSE:**

- 1-3.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 2A1”, Cells E16 and Q16, which have values of \$197,435,584 and \$236,102,990 for Account 10100025 “Plant in Service-Unreg - AGL Services Company” for December 2021 and December 2022. We are unable to trace this value to the Company’s trial balance in File <Schedule 21 - General Ledger (FYE 22).xlsx>, Tab “Balance Sheet - 2022” regarding AGL Services Company. Reconcile this amount with the Company’s ledger.

**RESPONSE:**

- 1-4.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx >. Specifically refer to Tab “Schedule 2A1”, Cell Q18, which has a value of \$49,256,718 for Account 10100070 “Plant in Service - Cloud Software-Noncurrent - AGL Services Company” for December 2022. We are unable to trace this value to the Company’s trial balance in File <Schedule 21 - General Ledger (FYE

22).xlsx>, Tab “Balance Sheet - 2022” regarding AGL Services Company. Reconcile this amount with the Company's ledger.

**RESPONSE:**

**1-5.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx >. Specifically refer to Tab “Schedule 2A1”, Cell N25, which has a value of \$-1,152,200 for Account 10700015 “Construction Work in Progress-Topside – Chattanooga Gas Company” for September 2022. We are unable to trace this value to the Company’s trial balance in File <Schedule 21 - General Ledger (FYE 22).xlsx >, Tab “Balance Sheet - 2022” regarding Chattanooga Gas Company. Reconcile this amount with the Company's ledger.

**RESPONSE:**

**1-6.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx >. Specifically refer to Tab “Schedule 2A1”, Cell N28, which has a value of \$9,108,638 for Account 10700015 “Construction Work in Progress-Topside - AGL Services Company” for September 2022. We are unable to trace this value to the Company’s trial balance in File <Schedule 21 - General Ledger (FYE 22).xlsx >, Tab “Balance Sheet - 2022” regarding AGL Services Company. Reconcile this amount with the Company’s ledger.

**RESPONSE:**

**1-7.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx >. Specifically refer to Tab “Schedule 2A1”, Cell Q29, which

has a value of \$152,851,556 for Account 10700015 “Construction Work in Progress-Unreg – AGL Services Company” for December 2022. We are unable to trace this value to the Company’s trial balance in File <Schedule 21 – General Ledger (FYE 22).xlsx >, Tab “Balance Sheet – 2022” regarding AGL Services Company. Reconcile this amount with the Company’s ledger.

**RESPONSE:**

- 1-8.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx >. Specifically refer to Tab “Schedule 2A1”, Cell Q31, which has a value of \$167,253 for Account 10700030 “Construction Work in Progress-Unreg - AGL Services Company” for December 2022. We are unable to trace this value to the Company’s trial balance on in File <Schedule 21 - General Ledger (FYE 22).xlsx >, Tab “Balance Sheet - 2022” regarding AGL Services Company. Reconcile this amount with the Company’s ledger.

**RESPONSE:**

- 1-9.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 2A1”, Row 40, which has a 13-month average value of \$4,546,515 for Account 16420000 “Inventory-Liquefied Natural Gas Stored - Chattanooga Gas Company”. We are unable to trace the monthly values for this account to the Company’s trial balance in File <Schedule 21 - General Ledger (FYE 22).xlsx>, Tab “Balance Sheet - 2022” regarding Chattanooga Gas Company. Reconcile this amount with the Company’s ledger.

**RESPONSE:**

- 1-10.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 2A1”, Cell E46, which has a value of \$-44,997 for Account 24200000 “Misc Cur and Accrued Liabilities (MC&AL) - Chattanooga Gas Company” for December 2021. We are unable to trace this value to the Company’s trial balance in File <Schedule 21 - General Ledger (FYE 22).xlsx>, Tab “Balance Sheet - 2022” regarding Chattanooga Gas Company. Reconcile this amount with the Company’s ledger.

**RESPONSE:**

- 1-11.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 2A1”, Cell E49, which has a value of \$0 for Account 23200085 “AP-Unclaimed Check - Chattanooga Gas Company” for December 2021. We are unable to trace this value to the Company’s trial balance in File <Schedule 21 - General Ledger (FYE 22).xlsx>, Tab “Balance Sheet - 2022” regarding Chattanooga Gas Company. Reconcile this amount with the Company’s ledger.

**RESPONSE:**

- 1-12.** Corrected/Updated Information. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 2A1”, Cells N60 to Q60, for Account 11100010 “Accum Amortization - Cloud Software - AGL Services Company” for September 2022 through December 2022. These amounts are not



recognized in the subtotal on Row 62. Provide an updated calculation that properly reflects the inclusion of this account.

**RESPONSE:**

- 1-13.** Corrected/Updated Information. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 2A1”, Row 82, for “Total Accumulated Deferred Income Tax-ADIT” with a 13-month Average balance of \$-46,688,173 in Cell R82. It appears that the formulas for the monthly amounts in Row 82 differ from the formula for the 13-month Average in Cell R82. Provide an updated calculation that properly computes this amount for all periods.

**RESPONSE:**

- 1-14.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 2A1”, Cell E94, which has a value of \$0 for Account 24100105 “Tax Clct Pay-Sales Tax - Chattanooga Gas Company” for December 2021. We are unable to trace this value to the Company’s trial balance in File <Schedule 21 - General Ledger (FYE 22).xlsx>, Tab “Balance Sheet - 2022” regarding Chattanooga Gas Company. Reconcile this amount with the Company’s ledger.

**RESPONSE:**

- 1-15.** Source & Support. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 2A1”, Row 111, for the “2020 Deficiency” unamortized balance with a 13-month average balance of \$1,739,552 in Cell

R111. Provide the source and support for the monthly unamortized balances presented here.

**RESPONSE:**

**1-16.** Source & Support. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 2A1”, Row 114, for the “2021 Deficiency” unamortized balance with a 13-month average balance of \$7,940,566 in Cell R114. Provide the source and support for the monthly unamortized balances presented here.

**RESPONSE:**

**1-17.** Corrected/Updated Information. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 19.1” that provides a 2022 monthly Income Statement for CGC in Hyperion Format. Provide an update to this schedule that includes account numbers.

**RESPONSE:**

**1-18.** Corrected/Updated Information. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 20.1” that provides a 2022 monthly Income Statement for AGL Services Company in Hyperion Format. Provide an update to this schedule that includes account numbers.

**RESPONSE:**

**1-19.** Source & Support/Reconcile. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 18”, Row 19, which has a value of \$461,688 for “Damage Billing” for the twelve months ending in December 2022. We are unable to trace this value to the Company’s trial balance in File <Schedule 21 - General Ledger (FYE 22).xlsx>, Tab “Income Statement - 2022” regarding Chattanooga Gas Company. Reconcile this amount with the Company’s ledger.

**RESPONSE:**

**1-20.** Corrected/Updated Information. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 17.1”, Cell P22, which has a value of \$1,336,932 for “Other Revenue” which comes from Schedule 18. It appears that the Company has used “Total AFUDC” instead of Other Revenue from Tab “Schedule 18”. If this is correct, provide an updated schedule.

**RESPONSE:**

**1-21.** Corrected/Updated Information. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tabs “Schedule 14.1” and “Schedule 14.2” regarding Plant and Accumulated Depreciation. Provide updated schedules that provide this same information without “grouping” the data for selected accounts.

**RESPONSE:**

**1-22.** Corrected/Updated Information. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 14.3” regarding

Active Service Lines. Provide a copy of the referenced “DOT Report” showing 82,288 service lines as shown in Cell H8 as an unreferenced hard-coded number.

**RESPONSE:**

- 1-23.** Source & Support. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 14.3” regarding Active Service Lines. Provide the source and support for the 4,298 service lines with inactive meters as shown in Cell H19 as an unreferenced hard-coded number.

**RESPONSE:**

- 1-24.** Corrected/Updated Information. Refer to the Company’s response to Consumer Advocate DR No. 1-8 in TPUC Docket No. 22-00032 regarding the source and support for all billing determinants and revenues by month for all customer classes. Provide this same information for each month of 2022.

**RESPONSE:**

- 1-25.** Corrected/Updated Information. Refer to the Company’s response to Consumer Advocate DR No. 1-22 in TPUC Docket No. 22-00032 regarding the support for the Company’s lobbying portion of Organization Dues. Provide this same information for 2022.

**RESPONSE:**

- 1-26.** Source & Support. Refer to the Company’s response to Consumer Advocate DR No. 2-5 in TPUC Docket No. 22-00032 regarding the support for segregating customer deposits

between under\over six months and the prime interest rate. Provide this same information for 2022.

**RESPONSE:**

**1-27.** Source & Support. Refer to the Direct Testimony of Tiffani Weems, File <Schedule 35.07 ADIT Workpapers.xlsx>. Specifically refer to Tab “Schedule 35.07” regarding ADIT Workpapers. Provide a copy of this spreadsheet with all formulas intact for subtotals and totals for all spreadsheet tabs, including links between the federal and state tabs to Tab “Schedule 35.7 (Summary)”.

**RESPONSE:**

**1-28.** Source & Support. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Inputs”, regarding miscellaneous adjustments. Specifically refer to Cell D83 for \$55,000 related to “Outside Services-Marketing”. Provide the source and support for this amount which appears as a hard-coded value.

**RESPONSE:**

**1-29.** Source & Support. Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically refer to Tab “Schedule 9”, Cell I26, which has a value of \$61,537 for “Permanent Differences” in the Income Tax calculation. Provide the source and support for this amount which appears as a hard-coded value.

**RESPONSE:**

**1-30. Source & Support/Reconcile.** Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx> and File <FYE 2022 O&M by ResType.xlsx> as provided informally to the Consumer Advocate by the Company and attached to this request.<sup>1</sup> Specifically, refer to Tab “Schedule 27” within File <CGC Weems Exhibit TW-1.xlsx> and provide answers to the following:

- a. Reconcile to the amounts shown in File <CGC Weems Exhibit TW-1.xlsx>, Tab “Schedule 27”, line 1, and <FYE 2022 O&M by ResType.xlsx>, summarized in the table below; and

		A/ Amount per TW-1	B/ Amount per FYE 2022 O&M by ResType.xlsx	Difference
Sch 27	Performance Pay Program (PPP) - AIP Bonus	475,774	620,222	(144,448)
	A/ CGC Weems Exhibit TW-1.xlsx, sch. 27 line 1.			
	B/ FYE 2022 O&M by ResType.xlsx, payroll accounts (LPC, LPX, & LPN Resource Types)			

- b. Provide source and support for the denominator factor of 163% found in line 4.

**RESPONSE:**

**1-31. Source & Support/Reconcile.** Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically, refer to Tab “Schedule 7” and Tab “Schedule 25”. Per Schedule 7, total book Pension expense was \$224,205; however, Schedule 25 shows total book Pension expense was \$225,643. Reconcile this difference.

**RESPONSE:**

---

<sup>1</sup> File <FYE 2022 O&M by ResType.xlsx> was provided by the Company to the Consumer Advocate through informal discovery. The April 28, 2023 email from Tiffany Weems to Alex Bradley providing the File is attached, along with the File, as CA Exhibit 1 to this First Set of Discovery Requests.

**1-32. Source & Support.** Refer to the Direct Testimony of Tiffani Weems, File <Schedule 35.03 Other Post Retirement Benefits (OP).xlsx>, Cell G18. Provide a narrative description for the entries in June 2022 titled “Veba Reimbursement” for both Chattanooga Gas Company and AGL Services Company.

**RESPONSE:**

**1-33. Source & Support/Reconcile.** Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx> and File <FYE 2022 O&M by ResType.xlsx> as attached to this request. Specifically, refer to line 1 of Tab “Schedule 23.1” within the File <CGC Weems Exhibit TW-1.xlsx> and reconcile the amount shown in File <FYE 2022 O&M by ResType.xlsx>, summarized in the table below:

		A/ Amount per TW-1	B/ Amount per FYE 2022 O&M by ResType.xlsx	Difference		
Sch. 23.1	Allocated Costs	9,085,071	8,253,369	831,702		
	A/ B/	CGC Weems Exhibit TW-1.xlsx, sch. 23.1, line 1 FYE 2022 O&M by ResType.xlsx (ALO,CES,& CPT Resource Types)				

**RESPONSE:**

**1-34. Source & Support.** Refer to File <FYE 2022 O&M by ResType.xlsx>. Specifically, refer to Account 9210000 “Office Supplies and Expenses Account”. Provide the general ledger detail comprising the \$406,808 coded under resource type “EAL- Miscellaneous Expenses”.

**RESPONSE:**

**1-35. Source & Support.** Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically, refer to Tab “Schedule 35.9”. Provide the Company’s rationale for the inclusion of Account 42630000 “Penalties” within the recoverable cost of service.

**RESPONSE:**

**1-36. Source & Support.** Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically, refer to Tab “Schedule 7B”. Provide the general ledger detail comprising the \$60,719 in Account 925 “Injuries and Damages”.

**RESPONSE:**

**1-37. Source & Support.** Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically, refer to Tab “Schedule 27”. Provide source and support for line 13 “Lobby Incentive Compensation Eliminated”.

**RESPONSE:**

**1-38. Source & Support.** Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically, refer to Tab “Schedule 7B”. Provide the general ledger detail comprising the \$255,372 in Account 92400005 “Prop Ins-Oth” and provide a narrative response detailing the year over year cost increase of approximately \$100,000 for this account.

**RESPONSE:**



**1-39. Source & Support/Reconcile.** Refer to File <FYE 2022 O&M by ResType.xlsx>. Specifically, refer to Account 927 “Franchise Requirements”. Provide the general ledger detail comprising the year ending \$4,026,965 coded under Resource Type “EAL-Miscellaneous Expenses”.

**RESPONSE:**

**1-40. Source & Support.** Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically, refer to Tab “Schedule 7A.8”. Provide the general ledger detail comprising the \$82,317 in allocated costs for Account 91000000 “CS&I Misc Cust Svc and Info Exp”.

**RESPONSE:**

**1-41. Source & Support.** Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems exhibit TW-1.xlsx>. Specifically, refer to Tab “Schedule 7A.8”. Provide the general ledger detail comprising the \$2,881,449 in allocated costs for Account 92300000 “Outside Services Employed”.

**RESPONSE:**

**1-42. Source & Support.** Refer to the Direct Testimony of Tiffani Weems, File <CGC Weems Exhibit TW-1.xlsx>. Specifically, refer to Tab “Schedule 7A.8”. Provide to the following regarding Account 40430010 “Amortization of Limited-Term Gas Property-Cloud Computing”:

- a. An amortization schedule supporting this charge; and
- b. A narrative description of the charge and what it relates to.

**RESPONSE:**

- 1-43. Source & Support.** Refer to File <FYE 2022 O&M by ResType.xlsx> and File <Schedule 21 - General Ledger (FYE 22)>. Provide the AGSC Income Statement in the same format as produced in File <FYE 2022 O&M by ResType.xlsx>.

**RESPONSE:**

- 1-44. Identify/Source & Support.** State whether the Company has incurred any Environmental, Social, and Governance costs, and provide a breakdown of such costs. If any Environmental, Social, and Governance costs have been allocated to Tennessee, provide a breakdown of such costs.

RESPECTFULLY SUBMITTED,



---

**MASON C. RUSH** (BPR No. 039471)  
Assistant Attorney General  
**KAREN H. STACHOWSKI** (BPR No. 019607)  
Senior Assistant Attorney General  
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](mailto:Mason.Rush@ag.tn.gov)  
Email: [Karen.Stachowski@ag.tn.gov](mailto:Karen.Stachowski@ag.tn.gov)

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail,  
with a courtesy copy by electronic mail upon:

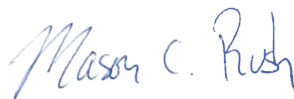
J.W. Luna, Esq.  
Butler Snow LLP  
The Pinnacle at Symphony Place  
150 3rd Ave S, Ste. 1600  
Nashville, TN 37201  
Email: [jw.luna@butlersnow.com](mailto:jw.luna@butlersnow.com)

Floyd R. Self, Esq.  
Berger Singerman, LLP  
313 North Monroe Street, Suite 301  
Tallahassee, FL 32301  
Phone: (850) 521-6727  
Email: [fself@bergersingerman.com](mailto:fself@bergersingerman.com)

Jason Willard  
Director, External Affairs  
Chattanooga Gas Company  
2207 Olan Mills Drive  
Chattanooga, TN 37421  
Email: [jrwillar@southernco.com](mailto:jrwillar@southernco.com)

Elizabeth Wade, Esq.  
Chief Regulatory Counsel  
Kasey Chow, Esq.  
Senior Counsel  
Ten Peachtree Place, NW  
Atlanta, GA 30309  
Phone: (404) 584-3160  
Email: [ewade@southernco.com](mailto:ewade@southernco.com)  
Email: [kchow@southernco.com](mailto:kchow@southernco.com)

This the 5<sup>th</sup> day of May, 2023.



---

**MASON C. RUSH**  
Assistant Attorney General

**Terra N. Allen**

---

**From:** Alex Bradley  
**Sent:** Friday, April 28, 2023 9:59 AM  
**To:** Terra N. Allen  
**Subject:** FW: Docket 23-00029 CGC ARM Filing  
**Attachments:** FYE 2022 O&M by ResType.xlsx

Can you add this to the case file? Thanks

Alex Bradley | Financial Analyst  
 Consumer Advocate Division  
 Office of Tennessee Attorney General  
 500 Dr. Martin L. King Jr. Blvd., Nashville, TN 37243  
Mailing Address:  
 P.O. Box 20207, Nashville, Tennessee 37202  
 p. (615)741-2306



*Our Mission – We are the State’s law office serving Tennessee with principled, independent, and excellent counsel.*

NOTICE:

This e-mail message and any attachment are for use by the recipient only, and contain information that may be legally privileged and confidential from the Tennessee Attorney General's Office, Financial Division. If you are not the intended recipient, DO NOT review, transmit, convert to hard copy, copy, use or disseminate this e-mail or any attachments to it. If you received this email in error, please immediately notify us by return email or telephone at 615-741-6035 and permanently delete this message. Receipt by anyone other than the intended recipient is not a waiver of any deliberative process privilege, joint prosecution privilege, attorney-client privilege, work product immunity or any other privilege or immunity.

---

**From:** Weems, Tiffani <TWEEMS@SOUTHERNCO.COM>  
**Sent:** Friday, April 28, 2023 9:10 AM  
**To:** Alex Bradley <Alex.Bradley@ag.tn.gov>  
**Cc:** Floyd Self <fself@bergersingerman.com>; Mason Rush <Mason.Rush@ag.tn.gov>  
**Subject:** RE: Docket 23-00029 CGC ARM Filing

Hi Alex,

Please see attached. The second tab is a Hyperion report of O&M expenses by resource type. The first tab is a pivot, filtered by the allocation resource types, ALO - Allocation Transaction, CES - Eng & Supv (E&S) Alloc, and CPT - Payroll Tax O/H-Alloc. Please note that Sch. 7A.8 does not include direct assigned. Also, just so you are aware, there is no resource type designation for direct assigned.

Please let me know if you have any further questions.

---

**From:** Alex Bradley <[Alex.Bradley@ag.tn.gov](mailto:Alex.Bradley@ag.tn.gov)>  
**Sent:** Thursday, April 27, 2023 3:22 PM  
**To:** Weems, Tiffani <[TWEEMS@SOUTHERNCO.COM](mailto:TWEEMS@SOUTHERNCO.COM)>  
**Cc:** Floyd Self <[fself@bergersingerman.com](mailto:fself@bergersingerman.com)>; Mason Rush <[Mason.Rush@ag.tn.gov](mailto:Mason.Rush@ag.tn.gov)>  
**Subject:** Docket 23-00029 CGC ARM Filing

**EXTERNAL MAIL: Caution Opening Links or Files**

Afternoon Tiffani,

I was hoping you could help me sourcing some hard coded information embedded within the Company's ARM filing. Specifically, I am having trouble tying back to the Company's Schedule 7A.8 included in your exhibit TW-1. So far, I have attempted to reconcile Sch 7A.8 with both Schedules 35.18 and 23.3 and have been unable to arrive at the \$8.25 million shown in 7A.8. I am hoping you could either guide me through sourcing these values. Thanks in advance and feel free to reach out if you would like to discuss in greater detail.

Regards,

Alex Bradley | Financial Analyst  
Consumer Advocate Division  
Office of Tennessee Attorney General  
500 Dr. Martin L. King Jr. Blvd., Nashville, TN 37243  
Mailing Address:  
P.O. Box 20207, Nashville, Tennessee 37202  
p. (615)741-2306



*Our Mission – We are the State's law office serving Tennessee with principled, independent, and excellent counsel.*

NOTICE :

This e-mail message and any attachment are for use by the recipient only, and contain information that may be legally privileged and confidential from the Tennessee Attorney General's Office, Financial Division. If you are not the intended recipient, DO NOT review, transmit, convert to hard copy, copy, use or disseminate this e-mail or any attachments to it. If you received this email in error, please immediately notify us by return email or telephone at 615-741-6035 and permanently delete this message. Receipt by anyone other than the intended recipient is not a waiver of any deliberative process privilege, joint prosecution privilege, attorney-client privilege, work product immunity or any other privilege or immunity.

ResType	(Multiple Items)
---------	------------------

Account No.	Account Desc	Sum of YearTotal
40400010	Amortization of Cloud Software	(1,146.55)
40430010	Amortization of Limited-Term Gas Property-Cloud Computing	45,023.94
42120020	Loss on Disp of Property-Non Utility	(44.88)
50000000	Stm-Oper Eng and Supv	(678.87)
50600000	Stm-Misc Steam Power Expenses	3,396.88
54900000	OPG-Misc Other Pwr Gen Exp	(279.11)
55700000	Other Power Supply Expenses Account	(4.61)
58800000	Dstr-Misc Dstr Exp	5,427.32
84100100	Oper Exp-Other Storage	39,872.91
84420000	LNG processing terminal labor and expenses	(92.74)
84430000	Liquefaction processing labor and expenses	(866.99)
84710000	Maintenance supervision and engineering	(2,246.70)
84780000	Maintenance of other LNG equipment	(2,043.18)
85000100	Operation supervision and engineering-Trans	5,222.41
87000000	Op Suprv/Eng-Design Gas Sys	48,357.30
87100000	Distr Load Dispatching	2,181.58
87400100	Mains Operations	37,060.50
87500005	Measuring and Regulating Station-General	45,012.17
87700100	City Gate Check Stations	(2.57)
87800000	Meter and House Regulator Expenses	(4,470.72)
87900000	Customer installations Expenses	(6,048.92)
88500000	Maint Super and Eng	7.50
88700000	Repair and Maintenance Mains	(7,968.79)
88900000	Maint Regulator Station Equip-Gen	-
89200115	Maint of Services	(5,667.11)
89300100	Maint Meter Sets and Regulators	(5,264.49)
90100000	Cust Accounts-Supervision	66.09
90200000	Cust Accounts-Meter Reading	4,055.53
90300000	Cust Accounts-Cust Record/Collect	21,526.21
90400000	Cust Accounts-Uncollectible Accounts	(459.59)
90500000	Cust Accounts-Miscellaneous	17,730.96
90700000	CS&I Exp-Supv	231,038.50
90800000	CS&I Exp-Cust Assist.	140,118.91
90900000	CS&I-Info and Instruct Adver Exp	3,373.62
91000000	CS&I Misc Cust Svc and Info Exp	82,317.48
91200000	Demonstrating and Selling Exp	17,070.99
91300000	Advertising expenses Account	(573.99)
91600000	Miscellaneous Sales Expenses Account	853.22
92000000	A&G Salaries Account	530,822.89
92100000	Office Supplies and Expenses Account	145,470.53
92200000	Administrative Expenses Transferred-Credit	3,765,375.67
92300000	Outside Services Employed Account	2,881,449.29
92400005	Prop Ins-Other	(645.81)
92400020	General Business Insurance - Affil	2,806.12
92500000	Injuries and Damages Account	3,500.39
92600005	Empl P&B-Ben-Capitalized	(85,148.54)

<b>92600020</b>	Empl P&B-Ben-Transfer Cr-OPRB	835.55
<b>92600105</b>	Empl P&B-Pension Expense-Qualified Pension Service Costs	65,885.27
<b>92600110</b>	Empl P&B-Pension Expense-SERP Service Costs	11,344.70
<b>92600155</b>	Empl P&B-Pension/OPRB-Service Cost Cr	21,475.37
<b>92600210</b>	Empl P&B-Ben-Transfer Cr-ESP	(21,135.17)
<b>92600215</b>	Empl P&B-Ben-Co Contrib-ESP	29,503.89
<b>92600225</b>	Empl P&B-Pen,Ins,ESP-Cap Cr	30,550.02
<b>92600305</b>	Empl P&B-Ben-Transfer Cr-Ins	31,094.24
<b>92600315</b>	Empl P&B-OPRB-Retiree Medical Service Costs	2,634.02
<b>92600360</b>	Empl P&B-Ben-Grp Ins	91,953.15
<b>92600375</b>	Empl P&B-Ben-Billed-Cr	6.34
<b>92600380</b>	Empl P&B-Ben-Oth Empl	19,225.47
<b>92600420</b>	Empl P&B-Ben-Account	(45,904.32)
<b>92700000</b>	Franchise Requirements Account	(34,444.14)
<b>93020000</b>	Misc General Expenses	(8,829.11)
<b>93100000</b>	Rents Account	99,759.63
<b>93100005</b>	Operating Leases	115.86
<b>93200100</b>	Maintenance of general plant (gas)	3,813.45
<b>Grand Total</b>		<b>8,253,368.97</b>

[illegible]



	Maintenance of other LNG equipment			PPP-Non-Covered Employees	0	0	0	0	0	0	0	397	377	1,530	1,261	804	4,370
	Maintenance of other LNG equipment			[Total Miscellaneous Expenses].[Miscellaneous E	0	0	0	0	0	0	0	0	0	0	251	0	251
	Maintenance of other LNG equipment			Meals & Entertain-Travel	0	0	0	0	0	0	0	0	0	53	0	0	53
	Maintenance of other LNG equipment	Total ResType	Total ResType		1,388	1,874	4,694	17,309	8,568	8,123	5,235	6,068	42,363	19,103	65,880	18,437	199,041
G520	LNG-Maintenance	ALO	Allocation Transaction		0	0	0	0	0	0	0	0	0	0	0	0	0
G520	LNG-Maintenance		Miscellaneous Benefits		0	0	0	0	0	0	0	0	-941	-1,922	0	0	-2,863
G520	LNG-Maintenance		Eng & Supv (E&S) Alloc		0	0	0	0	0	0	0	-2,645	-1,645	0	0	0	-4,290
G520	LNG-Maintenance		Direct Purchased Materials		12,850	3,066	8,019	6,751	4,507	5,575	14,224	5,124	113,762	4,968	17,240	4,444	200,531
G520	LNG-Maintenance		Normal Operating Materials		0	0	0	0	0	0	0	25,460	-17,296	3,951	2,264	4,546	18,925
G520	LNG-Maintenance		Contract Labor		0	0	0	0	0	0	0	0	59,778	0	0	0	59,778
G520	LNG-Maintenance		Contract Services-Routine		1,243	0	4,497	16,277	375	0	0	841	11,465	5,909	102,970	278,577	422,154
G520	LNG-Maintenance		Misc Labor Expense		0	0	0	0	0	0	0	5,571	-93	8,114	28,790	-10,157	32,225
G520	LNG-Maintenance		Labor Noncovered Benefits		0	0	0	0	0	0	0	2,392	1,761	2,383	1,261	4,058	11,855
G520	LNG-Maintenance		ST Labor Non-Covered Empl		4,550	9,869	9,111	9,576	8,238	8,715	8,457	14,543	12,551	22,628	18,271	13,082	139,591
G520	LNG-Maintenance		Overtime-Non Covered		0	0	0	0	0	0	0	412	19	1,332	2,971	6,121	10,855
G520	LNG-Maintenance		PPP-Non-Covered Employees		0	0	0	0	0	0	0	1,306	586	4,087	2,724	1,794	10,497
G520	LNG-Maintenance		[Total Miscellaneous Expenses].[Miscellaneous E		0	0	0	0	0	0	0	0	4,107	2,050	757	0	6,914
G520	LNG-Maintenance		Meals & Entertain-Travel		0	0	0	0	0	0	0	0	0	88	224	0	312
G520	LNG-Maintenance		Off Furn&Equip, Misc Purch		0	0	0	0	0	0	0	0	0	0	2,537	0	2,537
G520	LNG-Maintenance	Total ResType	Total ResType		18,644	12,935	21,627	32,604	13,120	14,289	22,681	53,005	184,054	53,587	180,009	302,465	909,020
G5200001	LNG Expenses	ALO	Allocation Transaction		0	0	0	0	0	0	0	0	0	0	0	0	0
G5200001	LNG Expenses		Miscellaneous Benefits		0	0	0	0	0	0	0	0	-1,259	-1,922	0	0	-3,181
G5200001	LNG Expenses		Eng & Supv (E&S) Alloc		0	0	0	0	0	0	0	-2,645	-2,605	0	0	0	-5,250
G5200001	LNG Expenses		Direct Purchased Materials		21,153	15,524	16,435	14,618	20,113	7,585	17,657	46,448	130,284	43,625	54,202	10,402	398,047
G5200001	LNG Expenses		Normal Operating Materials		0	0	0	0	0	0	0	28,758	6,291	-22,582	2,264	7,445	22,176
G5200001	LNG Expenses		Contract Labor		0	0	0	0	0	0	0	0	68,948	-9,170	0	0	59,778
G5200001	LNG Expenses		Contract Services-Routine		12,021	3,481	5,122	16,920	11,442	0	0	4,256	12,008	18,709	106,781	294,870	487,609
G5200001	LNG Expenses		Misc Labor Expense		0	0	0	0	0	0	0	1,416	4,136	5,792	28,790	-10,157	29,977
G5200001	LNG Expenses		Labor Noncovered Benefits		0	0	0	0	0	0	0	2,392	2,326	2,383	1,261	4,058	12,420
G5200001	LNG Expenses		ST Labor Non-Covered Empl		48,105	44,104	46,498	44,624	42,771	45,367	50,716	14,543	16,561	22,628	18,271	13,082	407,292
G5200001	LNG Expenses		Overtime-Non Covered		0	0	0	0	0	0	0	412	19	1,332	2,971	6,121	10,855
G5200001	LNG Expenses		PPP-Non-Covered Employees		0	0	0	0	0	0	0	1,306	0	774	4,087	2,724	17,944
G5200001	LNG Expenses		[Total Miscellaneous Expenses].[Miscellaneous E		0	0	0	0	0	0	0	0	8,855	3,217	7,355	509	19,015
G5200001	LNG Expenses		Employee Uniforms		0	0	0	0	0	0	0	0	0	0	0	727	727
G5200001	LNG Expenses		Meals & Entertain-Travel		0	0	0	0	0	0	0	256	1,331	423	1,026	3,036	3,036
G5200001	LNG Expenses		Off Furn&Equip, Misc Purch		0	0	0	0	0	0	0	0	0	0	2,537	0	2,537
G5200001	LNG Expenses		Office Expenses		0	0	0	0	0	0	0	0	0	500	0	92	593
G5200001	LNG Expenses		Postage & Mailing Fees		0	0	0	0	0	0	0	0	0	0	0	7	7
G5200001	LNG Expenses	Total ResType	Total ResType		81,279	63,109	68,055	76,162	74,327	52,952	68,373	96,886	246,595	69,930	229,579	329,976	1,457,223
5570	Other Power Supply Expenses Account	ALO	Allocation Transaction		0	0	0	0	0	0	0	0	0	5	-5	-5	-5
5570	Other Power Supply Expenses Account	Total ResType	Total ResType		0	0	0	0	0	0	0	0	0	5	-5	-5	-5
G5200004	Ops-Oth Oper Excl Pp	ALO	Allocation Transaction		0	0	0	0	0	0	0	0	0	5	-5	-5	-5
G5200004	Ops-Oth Oper Excl Pp	Total ResType	Total ResType		0	0	0	0	0	0	0	0	0	5	-5	-5	-5
9010	Cust Accounts-Supervision	ALO	Allocation Transaction		0	0	0	0	0	0	0	32	0	17	9	8	66
9010	Cust Accounts-Supervision	Total ResType	Total ResType		0	0	0	0	0	0	0	32	0	17	9	8	66
9020	Cust Accounts-Meter Reading	ALO	Allocation Transaction		0	0	0	0	0	0	0	1,804	579	362	1,037	1,775	5,556
9020	Cust Accounts-Meter Reading		Miscellaneous Benefits		0	0	0	0	0	0	0	0	-402	-535	0	0	-937
9020	Cust Accounts-Meter Reading		Eng & Supv (E&S) Alloc		0	0	0	0	0	0	0	-754	-747	0	0	0	-1,501
9020	Cust Accounts-Meter Reading		Misc Labor Expense		0	0	0	0	0	0	0	435	541	1,188	9,098	-2,612	8,650
9020	Cust Accounts-Meter Reading		Labor Noncovered Benefits		0	0	0	0	0	0	0	833	753	664	452	2,725	5,426
9020	Cust Accounts-Meter Reading		ST Labor Non-Covered Empl		7,214	7,320	8,275	8,826	8,387	6,505	10,706	5,061	5,364	6,308	6,550	8,783	89,299
9020	Cust Accounts-Meter Reading		Overtime-Non Covered		0	0	0	0	0	0	0	94	0	256	27	492	869
9020	Cust Accounts-Meter Reading		PPP-Non-Covered Employees		0	0	0	0	0	0	0	454	250	1,139	977	1,204	4,025
9020	Cust Accounts-Meter Reading	Total ResType	Total ResType		7,214	7,320	8,275	8,826	8,387	6,505	10,706	7,927	6,337	9,383	18,140	12,368	111,388
9030	Cust Accounts-Cust Record/Collect	000	Unspecified Resource Type		0	0	0	0	0	0	0	0	1,380	0	0	0	1,380
9030	Cust Accounts-Cust Record/Collect	ALO	Allocation Transaction		0	0	0	0	0	0	0	4,586	4,119	3,760	3,593	5,469	21,526
9030	Cust Accounts-Cust Record/Collect		Contract Labor		0	0	0	0	0	0	0	-2,786	0	0	0	1,404	-1,382
9030	Cust Accounts-Cust Record/Collect		Contract Services-Routine		1,419	1,340	4,518	-1,437	2,590	366	-137	1,307	0	0	0	1,451	11,417
9030	Cust Accounts-Cust Record/Collect		[Total Miscellaneous Expenses].[Miscellaneous E		0	0	0	0	0	0	0	5,364	54	-2,545	4,123	1,474	8,471
9030	Cust Accounts-Cust Record/Collect	Total ResType	Total ResType		1,419	1,340	4,518	-1,437	2,590	366	-137	8,471	5,552	1,215	7,717	9,797	41,411
9040	Cust Accounts-Uncollectible Accounts	ALO	Allocation Transaction		0	0	0	0	0	0	0	0	0	0	0	0	0
9040	Cust Accounts-Uncollectible Accounts		Eng & Supv (E&S) Alloc		0	0	0	0	0	0	0	-460	0	0	0	0	-460
9040	Cust Accounts-Uncollectible Accounts		[Total Miscellaneous Expenses].[Miscellaneous E		33,231	54,157	36,608	19,174	21,687	39,687	36,378	18,375	30,109	88,787	37,635	56,782	472,611
9040	Cust Accounts-Uncollectible Accounts	Total ResType	Total ResType		33,231	54,157	36,608	19,174	21,687	39,687	36,378	17,916	30,109	88,787	37,635	56,782	472,152
9050	Cust Accounts-Miscellaneous	ALO	Allocation Transaction		0	0	0	0	0	0	0	2,335	1,104	3,087	5,593	5,611	17,731
9050	Cust Accounts-Miscellaneous	Total ResType	Total ResType		0	0	0	0	0	0	0	2,335	1,104	3,087	5,593	5,611	17,731
G5200007	Customer Accounts Expenses	000	Unspecified Resource Type		0	0	0	0	0	0	0	0	1,380	0	0	0	1,380
G5200007	Customer Accounts Expenses	ALO	Allocation Transaction		0	0	0	0	0	0	0	8,757	5,802	7,226	10,232	12,863	44,879
G5200007	Customer Accounts Expenses		Miscellaneous Benefits		0	0	0	0	0	0	0	0	-402	-535	0	0	-937
G5200007	Customer Accounts Expenses		Eng & Supv (E&S) Alloc		0	0	0	0	0	0	0	-1,213	-747	0	0	0	-1,960
G5200007	Customer Accounts Expenses		Contract Labor		0	0	0	0	0	0	0	-2,786	0	0	0	1,404	-1,382
G5200007	Customer Accounts Expenses		Contract Services-Routine		1,419	1,340	4,518	-1,437	2,590	366	-137	1,307	0	0	0	1,451	11,417
G5200007	Customer Accounts Expenses		Misc Labor Expense		0	0	0	0	0	0	0	435	541	1,188	9,098	-2,612	8,650
G5200007	Customer Accounts Expenses		Labor Noncovered Benefits		0	0	0	0	0	0	0	833	753	664	452	2,725	5,426
G5200007	Customer Accounts Expenses		ST Labor Non-Covered Empl		7,214	7,320	8,275	8,826	8,387	6,505	10,706	5,061	5,364	6,308	6,550	8,783	89,299
G5200007	Customer Accounts Expenses		Overtime-Non Covered		0	0	0	0	0	0	0	94	0	256	27	492	869
G5200007	Customer Accounts Expenses		PPP-Non-Covered Employees		0	0	0	0	0	0	0	454	250	1,139	977	1,204	4,025
G5200007	Customer Accounts Expenses		[Total Miscellaneous Expenses].[Miscellaneous E		33,231	54,157	36,608	19,174	21,687	39,687	36,378	23,740	30,163	86,242	41,758	58,257	481,082
G5200007	Customer Accounts Expenses	Total ResType	Total ResType		41,864	62,817	49,402	26,564	32,665	46,557	46,947	36,682	43,103	102,489	69,093	84,567	642,748
	A&G Salaries Account	ALO	Allocation Transaction		0	0	0	0	0	0	0	59,278	100,154	100,433	111,538	159,419	530,823
	A&G Salaries Account		Performance Shares Plan		0	0	0	0	0	0	0	3,951	0	3,977	2,800	5,362	16,089
	A&G Salaries Account		Restricted Stock Awards		0	0	0	0	0	0	0	1,145	0	1,132	880	1,079	4,236
	A&G Salaries Account		Misc Labor Expense		0	-1,831	1,831	0	0	0	0	22,061	-10,663	49,736	102,834	-24,079	139,679
	A&G Salaries Account		Southern Excellence Awards		0	0	2,674	355	0	0	0	0	711	0	0	16,458	20,197
	A&G Salaries Account		Labor Noncovered Benefits		0	0	0	0	0	0	0	15,704	3,743	7,159	7,855	45,030	79,490