BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION NASHVILLE, TENNESSEE

IN RE:)	
)	
CHATTANOOGA GAS COMPANY'S)	
PETITION FOR APPROVAL OF ITS)	DOCKET NO. 24-00024
2023 ANNUAL RATE REVIEW)	
FILING PURSUANT TO)	
TENN. CODE ANN. § 65-5-103(d)(6))	
)	

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

Chattanooga Gas Company ("CGC" or "Company") files these Responses and Objections to the First Set of Discovery Requests of the Consumer Advocate Division of the Office of the Attorney General ("Consumer Advocate") filed May 3, 2024.

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

I. GENERAL OBJECTIONS

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

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

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

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

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

Further, CGC is proceeding in the traditional course of providing information that it deems to be confidential pursuant to the terms of the TPUC's Protective Order issued on April 23, 2024, by marking the information as confidential. CGC is acting in good faith reliance on the Consumer Advocate's compliance with the Protective Order.

FIRST SET OF DISCOVERY REQUESTS

See the following pages for each specific discovery response.

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-1

QUESTION:

<u>Identification</u>. Identify the monthly number of estimated bills issued during the test period.

RESPONSE:

CGC objects to this request on the basis that this information was previously provided to the Consumer Advocate as part of CGC's TPUC monthly reports. Subject to and without waiving the foregoing objection, please see CA 1-1 Attachment A for the requested number of estimated bills during the test period.

Objection, by Counsel.

Witness: Ashley Vette

Manager of Rates and Tariff Administration

CGC 2024 ARM Docket 24-00024 CA 1-01 Attachment A Page 1 of 1 2023-Monthly Estimated Bills

	CA 1-1		CA 1-3 % of
	Number of Estimated	Count of Meter	Estimated Bills to
2023	Bills	Reads	Total Bills
January	14	70,245	0.02%
February	15	70,295	0.02%
March	18	70,264	0.03%
April	21	70,117	0.03%
May	74	69,890	0.11%
June	41	69,561	0.06%
July	55	69,373	0.08%
August	34	69,250	0.05%
September	32	69,081	0.05%
October	20	69,178	0.03%
November	45	69,771	0.06%
December	27	70,417	0.04%
_			
Total	396	837,442	0.05%

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-2

QUESTION:

<u>Identification</u>. Identify any internal metrics the Company has in place to evaluate its success in minimizing estimated bills.

RESPONSE:

The Company's goal is .1% or less in estimated bills to total bills. For 2023, the percentage of estimated bills to total bills was .047%.

Witness: Ashley Vette

Manager of Rates and Tariff Administration

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-3

QUESTION:

<u>Identification</u>. Identify the ratio of estimated bills to total bills issued for the test period.

RESPONSE:

CGC objects to this request on the basis that this information was previously provided to the Consumer Advocate as part of CGC's TPUC monthly reports. Subject to and without waiving the foregoing objection, please see CA 1-1 Attachment A for the requested ratio of estimated bills to total bills during the test period.

Objection, by Counsel.

Witness: Ashley Vette

Manager of Rates and Tariff Administration

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-4

QUESTION:

<u>Identification</u>. Identify any internal metrics the Company has in place to evaluate its success in minimizing estimated bills.

RESPONSE:

Estimated bill counts are reviewed and monitored monthly by CGC's billing department. The more common reasons for an estimated bill at CGC are caused by failure of the encoder receiver transmitter (ERT) used for automatic meter reading to transmit a read. In many cases, if an ERT fails to transmit a reading, CGC will manually read the meter that month, which attributes to CGC's low estimated bill count.

Witness: Ashley Vette

Manager of Rates and Tariff Administration

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-5

QUESTION:

<u>Explanation</u>. Provide a narrative description of the process used to true-up customer bills following the issuance of an estimated bill.

RESPONSE:

Estimated bills are necessarily trued-up the following month because multiple estimated readings are not allowed by CGC's billing system. If the following month's actual reading is higher than the prior month's estimated read, no further changes are needed. If the following month's actual reading is lower than the previous month's estimated read, the billing system will create a work order for the estimated bill to be cancelled and rebilled with the actual reading.

Witness: Ashley Vette

Manager of Rates and Tariff Administration

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-6

QUESTION:

<u>Explanation</u>. Does the Company include any information on a customer bill identifying that the usage was estimated?

RESPONSE:

Yes; if a bill was issued using an estimated reading, the bill will state "Estimated" under the Read Type.

Witness: Ashley Vette

Manager of Rates and Tariff Administration

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-7

QUESTION:

<u>Identification</u>. Identify the number of corrected bills issued by month, by customer class, during the test period.

RESPONSE:

Please see Attachment CA 1-7 Attachment A for a count of corrected bills by month for 2023. CGC does not currently track bill corrections by rate schedule.

Witness: Ashley Vette

Manager of Rates and Tariff Administration

2023	CA 1-7 Number of Corrected Bills
January	767
February	322
March	630
April	312
May	464
June	337
July	548
August	369
September	154
October	189
November	817
December _	189
Total	5098

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-08

QUESTION:

<u>Explanation.</u> Refer to <2024-04-16 Schedule 35.23 Relocation Expenses_12942935_1> related to relocation expenses. Provide a comprehensive explanation of the nature of the costs incurred in December 2023.

RESPONSE:

Schedule 35.23 Relocation Expenses, reflects the estimated cost of an employee relocation. The employee, an operations supervisor, relocated from Knoxville, Tennessee to Chattanooga, Tennessee. The Employee Relocation Program covers certain moving expenses, temporary housing, and closing costs for current home sale and new home purchase. The Company is seeking recovery for this cost for the historic period but has excluded the cost from the rate reset.

Witness: Tiffani Weems

Manager, Regulatory Reporting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-9

QUESTION:

<u>Explanation and Identification.</u> Provide a general overview of the Company's plans to amend tax returns associated with the April 2023 IRS Revenue Procedure known as the Natural Gas Safe Harbor Provisions, including the timing of when such amended returns may be submitted. Identify the Company's position regarding how such modifications may impact the Company's ARM filing.

RESPONSE:

The Company is continuing to evaluate the options and implications for implementing the Natural Gas Safe Harbor Provisions (NGSH) as well as the impacts it will have on CGC's deferred tax balances. The NGSH Revenue Procedure does not require amendment of prior year returns. Therefore, once adopted, implementation will be applied prospectively and include a Section 481(a) adjustment for historical years. The adoption of the NGSH will result in accounting transactions that are expected to impact the 2024 deferred tax balances and will be included in CGC's 2025 ARM filing for the 2024 historical year.

Witness: Tiffani Weems

Supervisor, Regulatory Reporting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-10

QUESTION:

<u>Explanation and/or Identification</u>. Confirm that any existing customer who cancels service in the spring and requests to initiate service in the fall will not be billed for a Customer Charge in the interim months. If confirmed, provide an explanation of whether the Company has considered requesting this tariff provision. If not confirmed, please reference the tariff provision that permits this billing treatment.

RESPONSE:

CGC confirms that customers who are seasonal, meaning they cancel service in the spring and reconnect in the fall, are not billed a Customer Charge for the months in between active service. CGC has not proposed such a change to its tariff. Chattanooga Gas Company, Gas Tariff, TPUC No. 2 Sheet 8 defines the charges applicable for a seasonal reconnect:

"(7) There is a charge for seasonal turn-ons and heating light-up service of \$65.00 for customers served under Residential Rate Schedule (R-1) and \$50.00 for customers service under all other Rate Schedules."

Witness: Ashley Vette

Manager of Rates and Tariff Administration

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA	-11
CA	-11

QUESTION:

<u>Explanation.</u> Refer to <2024-04-03 Schedule 35.7 ADIT Workpaper (2023)_12916817_1> and confirm that no federal NOL asset is incorporated into the proposed Rate Base in this filing.

RESPONSE:

The company has no ADITs associated with federal NOLs as of December 31, 2023, therefore none are incorporated into the proposed Rate Base in this filing.

Witness: Tiffani Weems

Manager, Regulatory Reporting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-12

QUESTION:

Source & Support. Refer to the tab "Schedule 2A1" within <2024-04-18z CGC Weems Exhibit TW-1_12947907_1>. Provide support for the hard-coded numbers in cells S:104 (\$1,042,647) and S:107 (\$707,037).

RESPONSE:

The hard-coded amount reflected in cell S104 (\$1,042,647) represents the straight-line monthly amortization amounts for the approved 2022 deficiency. Please refer to Docket 23-00029, rebuttal testimony of Tiffani Weems, CGC Weems Exhibit TW-4, Schedule 29.

The hardcoded amount reflected in cell S107 represents the straight-line monthly amortization amounts for the approved 2021 deficiency. Please refer to docket 22-00048, rebuttal testimony of Tiffani Weems, CGC Weems Exhibit TW-4, Schedule 29.

Witness: Tiffani Weems

Manager, Regulatory Reporting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-13

QUESTION:

<u>Explanation</u>. Regarding the modification to the Tennessee franchise tax, approved by Tennessee legislators, in HB 1893 and SB 2103, provide the following:

- a. Has CGC requested a refund from the Tennessee Department of Revenue? If so, provide the documentation submitted to the agency; and
- b. Provide a discussion of whether CGC believes any refunds for prior periods should be made and how any refunds for prior periods should be treated for the purposes of calculating its annual ARM mechanism.

RESPONSE:

- a. The Company plans to request refunds for tax years 2020-2022 by November 30, 2024.
- b. The Company believes that it is eligible for the following prior year refunds. Considering the interrelationship of Franchise and Gross Receipts Tax, how such refunds will impact future ARM filings has not been determined.

Tax Year	Amount
2020	110,543
2021	96,178
2022	47,866

Witness: Tiffani Weems

Supervisor, Regulatory Reporting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA	1-1	4

QUESTION:

<u>Source & Support.</u> Provide a copy of the Company's state excise tax returns submitted to the Tennessee Department of Revenue for the past two years.

RESPONSE:

Please see CA 1-14 Attachment A and CA 1-14 Attachment B for the Company's 2021 and 2022 Tennessee Forms FAE 170 Franchise and Excise Tax Return.

Witness: Tiffani Weems

Manager, Regulatory Reporting

TENNESSEE DEPARTMENT OF REVENUE 2021 Franchise and Excise Tax Return

1023	021 Franchise a	nd Exci	se Tax Return			
	Tax Year Beginning	Acco	unt Number	Check all that apply	y:	
170	2021-01-01	0317	017224	a) Amended return	n	
-	Tax Year Ending	FEIN				_
	2021-12-31	62-1:	366126	b) Final return		
	NAICS		Control Number	c) Public Law 86-	272 to excise tax	
			Control Hambon	d) Taxpayer has n	nade an election to	
	221210			Tenn. Code An	orth per the provision: n. Section 67-4-2103	s of B(g)- (i)
Legal Name				to revoke its ele	led the prescribed for ection made per Tenn	. \square
Chattanooga Gas Company				Code Ann. Sec	tion 67- 4- 2103(g)- (i)	
Mailing Address					ome installment metho irterly estimates	od
241 Ralph McGill Boulevard, NE Bin 10139				a) Manufacturar a	ingle color factor class	tion 🗆
City				g) Manufacturer si	ingle sales factor elec	uon 🗀
				h) Taxpayer has fi	led for federal extensi	on 🗌
Atlanta			r			
State			ZIP Code	Date Tennessee ope	erations began (see in	structions)
GA			30308-3374			
Schedule A - Computation of Financial Programme 1. Total net worth Schedule F1, 1. Total real and tangible person 3. Franchise tax (25 cents per \$1 schedule B - Computation of Extended Income subject to excise tax function for Income subject to excise tax function function for Income subject to excise tax function function for Income subject to excise tax function	Line 5 or Schedule F2, Line all property from Schedule 100 or major fraction there cise Tax from Schedule J, Line 34 dule T, Line 13) and addit as 5 and 6) tal Tax Due or Overpaynes (add Lines 3 and 7)	e G, Line 15 eof on the gr ional excise	eater of Lines 1 or 2; m	(inimum \$100) ((inimum \$100)	1) 235,424, 2) 273,895, 3) 684, 4) -5,922, 5) 60 7) 88 684,	632 739 844 0 0
9. Total credit from Schedule D,					9) 0) 684,	
10. Net tax (subtract Line 9 from L11. Total payments from Schedule	o E Lino 7			(1)	-,	
12. Penalty (see instructions)					2)	0
13. Interest (see instructions)					3)	0
14. Penalty on estimated franchise					4)	0
15. Interest on estimated franchise					5)	0
16. Total amount due (overpaid) ((add Lines 10, 12, 13, 14,	and 15, sub	tract Line 11)	(10	6)	241
If overpayment reported on Li			5 5 6 14	0		
A. Credit to next year's tax \$_	107,2	41	B. Refund \$ _	0		
Power of Attorney - Check YES if this taxpayer's signature certifies that this tax preparer has the authority to execute this form on behalf of the taxpayer and is authorized to receive and	Taxpayer's Signature GRAC		have examined this report,	and to the best of my knowl	SVP, ACCOUNT	•
inspect confidential tax information and to perform any and all acts relating to respective tax matters.	Tax Preparer's Signature			Preparer's PTIN	Date	Telephone
YES	Preparer's Address			City	State	ZIP Code
	Preparer's Email Address					

FOR OFFICE USE ONLY															

Contributions in excess of amount allowed by federal government (8)

Portion of current year's capital loss not included in federal taxable income (9)

Total deductions (add Lines 8 and 9) (10)

Total (subtract Line 10 from Line 7; enter here and on Schedule J, Line 1) (11)

2 853

2.853

0

A 1-14 Attachment A Taxable Year Taxpayer Name Chattanooga Gas Company 0317017224 62-1366126 2021-01-01 TO 2021-12-31

Schedule J - Computation of Net Earnings Subject to Excise Tax

Federal income or loss (enter amount from Schedule J1, J2, J3, or J4)	(1)	-1,733,811	
Additions:			
2. Intangible expenses paid, accrued, or incurred to an affiliated business entity or entities deducted for			
federal income tax purposes	(2)	0	
3. Any depreciation under the provisions of IRC Section 168 not permitted for excise tax purposes due to			
Tennessee permanently decoupling from federal bonus depreciation	(3)	0	
4. Gain on the sale of an asset sold within 12 months after the date of distribution to a nontaxable entity	(4)	0	
5. Tennessee excise tax expense (to the extent reported for federal income tax purposes)	(5)	0	
6. Gross premiums tax deducted in determining federal income and used as an excise tax credit	(6)	0	
7. Interest income on obligations of states and their political subdivisions, less allowable amortization	(7)	0	
Depletion not based on actual recovery of cost	(8)	0	
Excess fair market value over book value of property donated	(9)	0	
10. Excess rent to/from an affiliate		•	
11. Net loss or expense received from a pass-through entity subject to the excise tax (attach schedule)			
12. An amount equal to five percent of IRC Section 951A global intangible low-taxed income	, ,		
deducted on Line 26	(12)	0	
13. Business interest expense deducted in arriving at the amount reported on Sch. J, Line 1. Only			
complete if federal Form 8990 was filed. See instructions	(13)	0	
14. Total additions (add Lines 2 through 13)	(14)	0	
Deductions:			
15. Any depreciation under the provisions of IRC Section 168 permitted for excise tax purposes due to			
Tennessee permanently decoupling from federal bonus depreciation	(15)	3,003,689	
16. Any excess gain (or loss) from the basis adjustment resulting from Tennessee permanently			
decoupling from federal bonus depreciation	(16)	1,207,239	
17. Dividends received from corporations at least 80% owned	(17)	0	
18. Donations to qualified public school support groups and nonprofit organizations	(18)	0	
19. Any expense other than income taxes not deducted in determining federal taxable income for which			
a credit against the federal income tax was allowed	(19)	0	
20. Adjustments related to the safe harbor lease election (see instructions)			
21. Nonbusiness earnings (from Schedule M, Line 8)	(21)	0	
22. Intangible expenses paid, accrued, or incurred to an affiliated entity or entities (from Form IE, Line 4)			
Attach Form IE - Intangible Expense Disclosure	(22)	0	
23. Intangible income from an affiliated business entity or entities if the corresponding intangible			
expenses have not been deducted by the affiliate(s) under Tenn. Code Ann. Section 67-4-2006(b)(2)(2)(1)	(N) (23)		
24. Net gain or income received from a pass-through entity subject to the excise tax (attach schedule)	(24)	0	
25. Deductible Grants from governmental units and Eligible Relief Payments Received	(25)	0	
26. IRC Section 951A global intangible low-taxed income	(26)	0	
27. a. Business interest expense currently deductible. See instructions	(27a)	0	
b. Business interest expense carryforward available for future tax years (27b)	0		
28. Total deductions (add Lines 15 through 27a)	(28)	4,210,928	
Computation of Taxable Income			
29. Total business income (loss) (add Lines 1 and 14, subtract Line 28; if loss, enter on Schedule K, Line		-5,944,739	
30. Excise tax apportionment ratio (Schedules N, O, P, R or S if applicable or 100%)		99.631684	%
31. Apportioned business income (loss) (multiply Line 29 by Line 30)	(31)	-5,922,844	
32. Nonbusiness earnings directly allocated to Tennessee (from Schedule M, Line 9)	(32)		
33. Loss carryover from prior years (from Schedule U)	(33)	0	
34. Subject to excise tax (add Line 31 and 32, subtract Line 33; enter here and on Schedule B, Line 4)	(34)	-5,922,844	

Schedule K - Determination of Loss Carryover Available

1. Net loss from Schedule J, Line 29 (1)	,944,739	
Additions:		
2. Amounts reported on Schedule J, Lines 17 and 21 (2)	0	
3. Amounts reported on Schedule J1, Lines 6 and 7, and Schedule J2, Line 8 (3)	0	
	,944,739	
5. Excise tax apportionment ratio (Schedules N, O, P, R or S if applicable or 100%) (5)	9.631684	%
6. Current year loss carryover available (multiply Line 4 by Line 5)	,922,844	

Schedule M - Nonbusiness Earnings

Allocation and apportionment schedules may be used only by taxpayers doing business outside the state of Tennessee within the meaning of Tenn. Code Ann. sections 67-4-2010 and 67-4-2110. The burden is on the taxpayer to show that the taxpayer has the right to apportion. If all earnings are business earnings as defined below, do not complete this schedule. Any nonbusiness earnings, less related expenses, are subject to direct allocation and should be reported in this schedule.

"Business Earnings" - 1) earnings arising from transactions and activity in the regular course of the taxpayer's trade or business, or 2) earnings from tangible and intangible property if the acquisition, use, management, or disposition of the property constitutes an integral part of the taxpayer's regular trade or business operations.

Earnings which arise from the conduct of the trade or trades or business operations of a taxpayer are business earnings, and the taxpayer must show by clear and cogent evidence that particular earnings are classifiable as nonbusiness earnings. A taxpayer may have more than one regular trade or business in determining whether income is business earnings.

"Nonbusiness Earnings" - all earnings other than business earnings

_	Description of Nonbusiness Earnings (If further description is necessary, see below)	Gross Amounts	*Less Related Expenses	Net Amounts	Net Amounts Allocated Directly to Tennessee
1		0	0	0	0
'			<u> </u>	<u> </u>	
2		0	0	0	0
3		0	0	0	0
4.		0	0	0	0
5.		0	0	0	0
6.		0	0	0	0
7.		0	0	0	0
_	otal nonbusiness earnings (Enter here and on Schedule J, Line 2	21)	•	0	
_	lonbusiness earnings allocated directly (Enter here and on Sched				0

If necessary, describe source of nonbusiness earnings and explain why such earnings do not constitute business earnings as defined above. Enumerate these items to correspond with items listed above.

^{*}As a general rule, the allowable deductions for expenses of a taxpayer are related to both business and nonbusiness earnings. Items such as administrative costs, taxes, insurance, repairs, maintenance, and depreciation are to be considered. In the absence of evidence to the contrary, it is assumed that the expenses related to nonbusiness rental earnings will be an amount equal to 50% of such earnings and that expenses related to other nonbusiness earnings will be an amount equal to 5% of such earnings (see TENN. COMP. R. & REGS. 1320-06-01.23(3)).

Taxable Year Taxpayer Name Taxpayer Name

2021-01-01 TO 2021-12-31 Chattanooga Gas Company

CA 1-14 Attachment A
Account No./FEIN

0317017224 62-1366126

Schedule N - Apportionment - Standard

Property	In Ten	nessee	Total Everywhere			
Use original cost of assets	a. Beginning of Taxable year	b. End of Taxable year	a. B eginning of Taxable year	b. End of Taxable year		
Land, buildings, leaseholds, and improvements	0	0	0	0		
Machinery, equipment, furniture, and fixtures	352,904,727	380,884,325	352,904,727	380,884,325		
Automobiles and trucks	0	0	0	0		
Inventories and work in progress	5,067,842	5,547,116	9,994,337	14,637,832		
Prepaid supplies and other property	0	0	0	0		
Ownership share of real and tangible property						
of a partnership that does not file a return	0	0	0	0		
7. Excise tax total (add Lines 1 through 6)	a. 357,972,569	b. 386,431,441	a. 362,899,064	395,522,157		
8. Exempt inventory	0	0	0	0		
	a. 357,972,569	b. 386,431,441	a. 362,899,064 h	395,522,157		
0. Excise tax average value (add Lines 7(a) & (b), divide by two)		372,202,005		379,210,611		
1. Franchise tax average value (add Lines 9(a) & (b), divide by 2)		372,202,005	1	379,210,611		
2. Rented property (rent paid x 8)		1,364,656		1,364,656		
Use triple weighted sales factor	a. In Tennessee	b. Total Everywhere	c. Franchise Ratio	d. Excise Ratio		
40.5	373,566,661	380,575,267		98.158418 %		
13. Excise tax property factor (add Lines 10 and 12)	373,566,661	380,575,267	98.158418 %	98.158418 %		
14. Franchise tax property factor (add Lines 11 and 12)	4,699,325	4,699,325	100.000000 %	100.000000 %		
15. Payroll factor	89,201,413	89,201,413	100.000000 %	100.000000 %		
6. Sales factor (business gross receipts)	09,201,413	09,201,413				
7. Total ratios (add Lines 13-15 and (Line 16 x three))			498.158418 %	498.158418 %		
 Apportionment ratio (divide Line 17 by five, or by the number (Enter franchise tax apportionment ratio on Sch. F1, Line 4. E 	•	,	99.631684 %	99.631684 %		

Schedule O - Apportionment - Common Carriers (railroads, motor carriers, pipelines and barges)

	in Tennessee	Total Everywhere	Ratio	
Total franchise mileage (odometer miles)	0	0	0.000000	%
Tennessee gross intrastate receipts and interstate gross receipts everywhere	0	0	0.000000	%
3. Total ratios (add Lines 1 and 2)			0.000000	%
4. Apportionment ratio (divide Line 3 by two, or by the number of factors with everywhere value				
apportionment ratio on Schedule F1, Line 4. Enter excise tax apportionment ratio on Schedul	0.000000	%		

Schedule P - Apportionment - Air Carriers

	In Tennessee	Total Everywhere	Ratio
Originating revenue	0	0	0.000000 %
2. Air miles flown (Include in Tennessee column only air miles flown on			
flights either originating from or ending in Tennessee or both)	0	0	0.000000 %
Total ratios (add Lines 1 and 2)			0.000000 %
4. Apportionment ratio (divide Line 3 by two, or by the number of factors with everywhere value apportionment ratio on Schedule F1, Line 4. Enter excise tax apportionment ratio on Schedule F1, Line 4.	0.000000 %		

Schedule R - Apportionment - Air Express Carriers

	In Tennessee	Total Everywhere	Ratio	
Originating revenue	0	0	0.000000	%
Air miles flown and ground miles traveled (Include in Tennessee column only air miles flown on flights either originating from or ending in Tennessee or both. Include only ground miles traveled with respect to actual common carriage of persons or property for hire.)		0	0.000000	%
3. Total ratios			0.000000	%
4. Apportionment ratio (divide Line 3 by two, or by the number of factors with everywhere valuapportionment ratio on Schedule F1, Line 4. Enter excise tax apportionment ratio on Schedu	0.000000	%		

Schedule S - Apportionment - Manufacturer Single Sales Factor

	In Tennessee	Total Everywhere	Ratio
1. Sales factor (business gross receipts) (Enter franchise tax apportionment ratio on			
Schedule F1. Line 4. Enter excise tax apportionment ratio on Schedule J. Line 30.)	0	0	0.000000 %

1-14 Attachment A Taxable Year Taxpayer Name 0317017224 62-1366126 2021-01-01 TO 2021-12-31 Chattanooga Gas Company

Schedule T - Industrial Machinery and Research and Development Equipment Tax Credit

Part 1: Tax Credit Computation

Franchise and excise taxes may be reduced by a credit on industrial machinery and research and development equipment purchased during the tax period covered by the return and located in Tennessee. The credit is generally computed at 1% of the purchase price of qualified industrial machinery and research and development equipment. The credit taken on any return cannot exceed 50% of the current year's franchise and excise tax liability, but any unused credit may be carried forward 15 years under Tenn. Code Ann. Section 67-4-2009(3).

1.	Purchase price of industrial machinery and research and development equipment	(1)	0	
2.	Percentage allowed (generally 1%*)	(2)	1	%
	Current year credit (multiply Line 1 by Line 2)		_	
	Credit available from prior year(s) (from Schedule V)		^	
	Total credit available (add Lines 3 and 4)			
6.	Franchise and excise tax liability before any credits (add Schedule A, Line 3 and Schedule B, Line 5)	(6)	684,739	
7.	Limitation on credit (50% of Line 6)	(7)	342,370	
8.	Franchise and excise tax liability before any credits (add Schedule A, Line 3 and Schedule B, Line 5)	(8)	684,739	
9.	Credits from Schedule D, Lines 1 through 5 and Schedule D, Line 8	(9)	0	
10.	Tax before Industrial Machinery Credit (subtract Line 9 from Line 8)	(10)	684,739	
11.	Amount available in current year (enter the smaller value of Lines 5, 7, or 10 here, and on			
	Schedule D, Line 6)	(11)	0	

Part 2: Recapture of Tax Credit

The Industrial Machinery Tax Credit previously established on this form must be partially recaptured if the equipment on which it was based was sold or removed from the state before the end of the equipment's life as established for federal income tax purposes. The recapture amount is a percentage of useful life remaining at the time of sale or removal multiplied by the credit originally established on this form. Previously established credits have either offset tax or populated the carryover table Schedule V. Complete the Industrial Machinery Credit Recapture Worksheet and then enter the applicable recapture amounts on Lines 12 and 13 below.

12. Reduction to credit carryover table, Schedule V, from recapture worksheet, Part 2, Line 16	(12)	0
13. Recapture of credit from recapture worksheet, Part 2, Line 17 (enter here and on Schedule B, Line 6)		0

^{*}The percentage allowed on Part 1, Line 2 above is 1%, unless the taxpayer has met the requirements of Tenn. Code Ann. Section 67-4-2009(3)(I) and has been approved by the Commissioner of Revenue for an enhanced rate based on the investment amount. The statutory minimum investment requirements and applicable rates for the enhanced credit are shown on the following chart:

Minimum Required Capital Investment	Rate of Credit
\$100,000,000	3%
\$250,000,000	5%
\$500,000,000	7%
\$1,000,000,000	10%

page 8 Taxable Year Taxpayer Name 62-1366126 2021-01-01 TO 2021-12-31 Chattanooga Gas Company 0317017224

Schedule U - Schedule of Loss Carryover

Year	Period Ended (MM/YY)	Original Return or as Amended	Used in Prior Year(s)	Expired	Loss Carryover Available
1		0	0	0	0
2		0	0	0	0
3		0	0	0	0
4		0	0	0	0
5		0	0	0	0
6		0	0	0	0
7		0	0	0	0
8		0	0	0	0
9		0	0	0	0
10		0	0	0	0
11		0	0	0	0
12		0	0	0	0
13		0	0	0	0
4		0	0	0	0
5		0	0	0	0
otal A	mount (Enter here	and on Schedule J, Line 33)			0

Schedule V - Schedule of Industrial Machinery and Research and Development Equipment Credit Carryover

Year	Period Ended (MM/YY)	Original Return or as Amended	Used In Prior Year(s)	Expired or Recaptured	Industrial Machinery Credit Carryover Available
1		0	0	0	0
2		0	0	0	0
3		0	0	0	0
4		0	0	0	0
5		0	0	0	0
6		0	0	0	0
7		0	0	0	0
8		0	0	0	0
9		0	0	0	0
10		0	0	0	0
11		0	0	0	0
12		0	0	0	0
13		0	0	0	0
14		0	0	0	0
15		0	0	0	0
	mount (Enter here	and on Schedule T, Line 4)		`	0

CA 1-14 Attachment B22)

TENNESSEE DEPARTMENT OF REVENUE

1023	2022 Franchise a	nd Excise Tax Re	eturn		
FAE 170	Tax Year Beginning	Account Number	Check all that apply:		
170	2022-01-01	0317017224	a) Amended return		
	Tax Year Ending	FEIN	b) Final return		
	2022-12-31	62-1366126	c) Public Law 86, 27	2 applied to eveice	tov
			c) Public Law 86-27 d) Taxpayer has made	• •	tax
	NAICS	SOS Control Numbe	calculate net wort	h per the provision	
	221210		• • • • • • • • • • • • • • • • • • •	Section 67-4-2103	
Legal Name	•	•		i the prescribed for ion made per Tenn n 67- 4- 2103(g)- (i)	ı. 🔲
Chattanooga Gas Company	<i>(</i>		f) Annualized incom	e installment meth	
Mailing Address			for quarterly estim	iates election	_
241 Ralph McGill Boulevar	rd, NE		g) Manufacturer sing	le sales factor elec	tion
Bin 10139			h) Revoke manufact	urer single sales fa	ctor
City			election	-	
l			i) Taxpayer has filed	for federal extens	ion
Atlanta		r			
State		ZIP Code	Date Tennessee opera	tions began (see ir	nstructions)
GA		30308-3374			
	dule F1, Line 5 or Schedule F2, Lir			272,989,	
	e personal property from Schedule				
	nts per \$100 or major fraction there	of on the greater of Lines 1	or 2; minimum \$100) (3)	730 ,	, 339
chedule B - Computation			(4)	-488,	392
	cise tax from Schedule J, Line 36 ine 4)				0
	dit (Schedule T, Line 13) and addit				0
	(add Lines 5 and 6)				0
	on of Total Tax Due or Overpayn				
•	xcise taxes (add Lines 3 and 7)		(8)	730 ,	, 339
	edule D, Line 9 (cannot exceed So				0
	9 from Line 8; if Line 9 exceeds L			730 ,	, 339
1. Total payments from	Schedule E, Line 7		I (11)	797 ,	, 241
2. Penalty (see instruction	ons)		(12)		0
Interest (see instruction	ons)		(13)		0
	franchise and excise tax payments				0
	franchise and excise tax payment				0
Total amount due (ov	verpaid) (add Lines 10, 12, 13, 14,	and 15, subtract Line 11)	(16)	-66,	,902
• •	ted on Line 16, complete A and/or nr's tax \$66,9		und \$0		
Power of Attorney - Check YE	2011 11118	declare that I have examined th	is report, and to the best of my knowled		•
taxpayer's signature certifies t tax preparer has the authority execute this form on behalf of taxpayer and is authorized to	to f the Taxpayer's Signature GRAC	E KOLVEREID	Date	Title	TING
inspect confidential tax inform to perform any and all acts rela respective tax matters.	nation and Tax Preparer's Signature		Preparer's PTIN	Date	Telephone
YES	Preparer's Address		City	State	ZIP Code
	Preparer's Email Address				

FOR OFFICE USE ONLY																

page 2 1-14 Attachment B Taxable Year Taxpaver Name 0317017224 62-1366126 2022-01-01 TO 2022-12-31 Chattanooga Gas Company Schedule D - Schedule of Credits 1. Gross Premiums Tax Credit (cannot exceed Schedule C, Line 8) (1) 0 3. Brownfield Property Credit ________(3) ______ 4. Broadband Internet Access Tax Credit carryover for service providers. 0 5. Industrial Machinery and Research and Development Tax Credit from Schedule T, Line 11 (5) 6. Job Tax Credit from Schedule X, Line 46 (6) ______ 7. Additional Annual Job Tax Credit from Schedule X, Line 38 (7) 0 8. Qualified Production Credit from Schedule QP, Line 12 (8) ____ Schedule E - Schedule of Required Quarterly Installments and Payments Required Quarterly **Amount Paid** Installments Overpayment from previous year, if available 107.241 2. First quarterly estimate ______(2a) _____ 500.000 (2b) 0 3. Second quarterly estimate ______(3a) _____ (3b) 4. Third quarterly estimate ______(4a) _____ 0 0 (4b) 90.000 5. Fourth quarterly estimate ______(5a) _____ (5b) 100,000 6. Extension payment (6) 797.241 7. Total payments (add Lines 1 through 6; enter here and on Schedule C, Line 11) **Computation of Franchise Tax** Schedule F1 - Non-Consolidated Net Worth 135,254,318 1. Net worth (total assets less total liabilities) _______(1) ____ 2. Indebtedness to or guaranteed by parent or affiliated corporation (cannot be a deduction) _____ (2) ____ 139,485,307 274.739.625 3. Total (add Lines 1 and 2) (3) _____ 4. Franchise tax apportionment ratio (Schedules N, O, P, R or S if applicable or 100%) (4) 99.362813 272.989.020 5. Total (multiply Line 3 by Line 4; enter here and on Schedule A, Line 1) (5) _____ Schedule F2 - Consolidated Net Worth Schedule F2 is to be completed only if the Consolidated Net Worth Election Registration Application has been filed. 0 0.000000 2. Franchise tax apportionment ratio (Schedule 170NC, 170SF or 170SC) (2) 3. Total (multiply Line 1 by Line 2; enter here and on Schedule A, Line 1) (3) _____ Schedule G - Determination of Real and Tangible Property Book Value of Property Owned - Cost less accumulated depreciation In Tennessee 0 283.023.848 Machinery, equipment, furniture, and fixtures (3) Automobiles and trucks(4) Prepaid supplies and other tangible personal property(5) Ownership share of real and tangible property of a partnership that does not file a return (6) Certified pollution control equipment (include copy of certificate) and equipment used to 9. Exempt required capital investment (9) Rental Value of Property Used but Not Owned Net Annual Rental Paid for: In Tennessee 11. Real property _______ (11) 12. Machinery and equipment used in manufacturing and processing ______0 (12) _____ 13. Furniture, office machinery, and equipment _________ x2 (13) 0 _ x1 0 14. Delivery or mobile equipment _______ (14) ___ 15. Tennessee total (add Lines 10 through 14; enter here and on Schedule A, Line 2) ______(15) _____ Schedule H - Gross Receipts 121.507.718

A 1-14 Attachment B Taxable Year Taxpayer Name 0317017224 62-1366126 2022-01-01 TO 2022-12-31 Chattanooga Gas Company

Schedule J - Computation of Net Earnings Subject to Excise Tax

Adjusted federal income or loss (enter amount from Schedule J1, J2, J3, or J4)	(1)	4,155,724	
Additions:			
2. Intangible expenses paid, accrued, or incurred to an affiliated business entity or entities deducted for			
federal income tax purposes	(2)	0	
3. Any depreciation under the provisions of IRC Section 168 not permitted for excise tax purposes due to			
Tennessee permanently decoupling from federal bonus depreciation	(3)	0	
4. Gain on the sale of an asset sold within 12 months after the date of distribution to a nontaxable entity	(4)	0	
5. Tennessee excise tax expense (to the extent reported for federal income tax purposes)	(5)	0	
6. Gross premiums tax deducted in determining federal income and used as an excise tax credit	(6)	0	
7. Interest income on obligations of states and their political subdivisions, less allowable amortization	(7)	0	
Depletion not based on actual recovery of cost			
Excess fair market value over book value of property donated	(9)	0	
10. Excess rent to/from an affiliate			
11. Net loss or expense received from a pass-through entity subject to the excise tax (attach schedule)		_	
12. An amount equal to five percent of IRC Section 951A global intangible low-taxed income	(''')		
deducted on Line 27	(12)	0	
13. Business interest expense deducted in arriving at the amount reported on Sch. J, Line 1. Only	. (12)		
complete if federal Form 8990 was filed. See instructions	(13)	0	
14. Research and experimental expenditures deducted under IRC Section 174 in arriving at the amount	(10)		
reported on Sch. J, Line 1	(14)	0	
15. Total additions (add Lines 2 through 14)			
Deductions:	. (10)		
16. Any depreciation under the provisions of IRC Section 168 permitted for excise tax purposes due to			
Tennessee permanently decoupling from federal bonus depreciation	(16)	2,864,405	
17. Any excess gain (or loss) from the basis adjustment resulting from Tennessee permanently	. (10)	_,,,,,,,,	
decoupling from federal bonus depreciation	(17)	1,782,843	
18. Dividends received from corporations at least 80% owned			
19. Donations to qualified public school support groups and nonprofit organizations			
20. Any expense other than income taxes not deducted in determining federal taxable income for which	(19)		
a credit against the federal income tax was allowed	(20)	0	
21. Adjustments related to the safe harbor lease election (see instructions)			
22. Nonbusiness earnings (from Schedule M, Line 8)	(21)		
23. Intangible expenses paid, accrued, or incurred to an affiliated entity or entities (from Form IE, Line 4)	. (22)		
Attach Form IE - Intangible Expense Disclosure	(22)	0	
24. Intangible income from an affiliated business entity or entities if the corresponding intangible	(23)		
expenses have not been deducted by the affiliate(s) under Tenn. Code Ann. Section 67- 4- 2006(b)(2)(N)	(24)	0	
25. Net gain or income received from a pass-through entity subject to the excise tax (attach schedule)	(24)	0	
26. Deductible Grants from governmental units		2	
27. IRC Section 951A global intangible low-taxed income	(20)	0	
28. a. Business interest expense currently deductible. See instructions	(27)		
b. Business interest expense currently deductible. See instructions b. Business interest expense carryforward available for future tax years (28b) 0	(28a)	U	
29. Research and experimental expenditures currently deductible. See instructions	(29)	0	
30. Total deductions (add Lines 16 through 29, excluding 28b)			
Computation of Taxable Income	. (30)	., ,	
31. Total business income (loss) (add Lines 1 and 15, subtract Line 30; if loss, enter on Schedule K, Line 1)	(31)	-491,524	
32. Excise tax apportionment ratio (Schedules N, O, P, R or S if applicable or 100%)			%
		100 000	/0
33. Apportioned business income (loss) (multiply Line 31 by Line 32) 34. Nonbusiness earnings directly allocated to Tennessee (from Schedule M, Line 9)	(33)		
35. Loss carryover from prior years (from Schedule U) 36. Subject to excise tax (add Line 33 and 34, subtract Line 35; enter here and on Schedule B, Line 4)	. (36)		
30. Subject to excise tax (aud Line 33 and 34, Subtract Line 33, enter nere and on Schedule B, Line 4)	(30)	-400,032	

| Taxable Year | Taxpayer Name | Taxpayer Name | Taxpayer Name | Taxpayer Name | O317017224 | 62-1366126

Schedule K - Determination of Loss Carryover Available

Net loss from Schedule J, Line 31 Additions:	(1)	-491,524
2. Amounts reported on Schedule J, Lines 18 and 22	(2)	0
3. Amounts reported on Schedule J1, Lines 6 and 7, or Schedule J2, Line 8	(3)	0
4. Reduced loss (add Lines 1 through 3; if net amount is positive, enter zero)	(4)	-491,524
5. Excise tax apportionment ratio (Schedules N, O, P, R or S if applicable or 100%)	(5)	99.362813 %
6. Current year loss carryover available (multiply Line 4 by Line 5)	(6)	-488,392

Schedule M - Nonbusiness Earnings

Allocation and apportionment schedules may be used only by taxpayers doing business outside the state of Tennessee within the meaning of Tenn. Code Ann. sections 67-4-2010 and 67-4-2110. The burden is on the taxpayer to show that the taxpayer has the right to apportion.

If all earnings are business earnings as defined below, do not complete this schedule. Any nonbusiness earnings, less related expenses, are subject to direct allocation and should be reported in this schedule.

"Business Earnings" - 1) earnings arising from transactions and activity in the regular course of the taxpayer's trade or business, or 2) earnings from tangible and intangible property if the acquisition, use, management, or disposition of the property constitutes an integral part of the taxpayer's regular trade or business operations.

Earnings which arise from the conduct of the trade or trades or business operations of a taxpayer are business earnings, and the taxpayer must show by clear and cogent evidence that particular earnings are classifiable as nonbusiness earnings. A taxpayer may have more than one regular trade or business in determining whether income is business earnings.

"Nonbusiness Earnings" - all earnings other than business earnings

	Description of Nonbusiness Earnings (If further description is necessary, see below)	Gross Amounts	*Less Related Expenses	Net Amounts	Net Amounts Allocated Directly to Tennessee
1		0	0	0	0
''				<u> </u>	
2		0	0	0	0
3		0	0	0	0
4.		0	0	0	0
5.		0	0	0	0
6.		0	0	0	0
7.		0	0	0	0
	tal nonbusiness earnings (Enter here and on Schedule J, Line 2		<u> </u>	0	
	onbusiness earnings allocated directly (Enter here and on Sched				0

If necessary, describe source of nonbusiness earnings and explain why such earnings do not constitute business earnings as defined above. Enumerate these items to correspond with items listed above.

^{*}As a general rule, the allowable deductions for expenses of a taxpayer are related to both business and nonbusiness earnings. Items such as administrative costs, taxes, insurance, repairs, maintenance, and depreciation are to be considered. In the absence of evidence to the contrary, it is assumed that the expenses related to nonbusiness rental earnings will be an amount equal to 50% of such earnings and that expenses related to other nonbusiness earnings will be an amount equal to 5% of such earnings (see TENN. COMP. R. & REGS. 1320-06-01.23(3)).

Taxable Year Taxpayer Name Taxpayer Name

2022-01-01 TO 2022-12-31 Chattanooga Gas Company

CA 1-14 Attachment B
Account No./FEIN

0317017224 62-1366126

Schedule N - Apportionment - Standard

Property	In Ten	nessee	Total Eve	erywhere	
Use original cost of assets	a. Beginning of Taxable year	b. End of Taxable year	a. B eginning of Taxable year	b. End of Taxable year	r
Land, buildings, leaseholds, and improvements	0	0	0		0
2. Machinery, equipment, furniture, and fixtures	380,884,325	402,980,839	380,884,325	402,980,83	39
Automobiles and trucks	0	0	0		0
4. Inventories and work in progress	5,547,116	6,898,563	14,637,832	24,158,34	1
Prepaid supplies and other property	0	0	0		0
6. Ownership share of real and tangible property					
of a partnership that does not file a return	0	0	0		0
7. Excise tax total (add Lines 1 through 6)	a. 386,431,441	b. 409,879,402	a. 395,522,157	427,139,18	30
8. Exempt inventory	0	0	0		0
9. Franchise tax total (subtract Line 8 from Line 7)	a. 386,431,441	b. 409,879,402	a. 395,522,157	427,139,18	30
10. Excise tax average value (add Lines 7(a) & (b), divide by two)		398, 155, 422		411,330,66	9
11. Franchise tax average value (add Lines 9(a) & (b), divide by 2)		398, 155, 422		411,330,66	9
12. Rented property (rent paid x 8)		2,213,200		2,213,20	0
Use triple weighted sales factor	a. In Tennessee	b. Total Everywhere	c. Franchise Ratio	d. Excise Ratio	
40 Finish American fortage (144 Lines 40 and 40)	400,368,622	413,543,869		96.814063	%
13. Excise tax property factor (add Lines 10 and 12)	400,368,622	413,543,869	96.814063 %	00.011000	/0
14. Franchise tax property factor (add Lines 11 and 12)	5,132,515	5,132,515	100.000000 %	100.000000	%
15. Payroll factor	123,541,275	123,541,275	100.000000 %	100.000000	%
16. Sales factor (business gross receipts)	123,341,273	123,341,273		496.814063	
17. Total ratios (add Lines 13-15 and (Line 16 x three))			496.814063 %	490.014003	%
 Apportionment ratio (divide Line 17 by five, or by the number (Enter franchise tax apportionment ratio on Sch. F1, Line 4. E 	•	,	99.362813 %	99.362813	%

Schedule O - Apportionment - Common Carriers (railroads, motor carriers, pipelines and barges)

	in Tennessee	Total Everywhere	Ratio	
Total franchise mileage (odometer miles)	0	0	0.000000	%
Tennessee gross intrastate receipts and interstate gross receipts everywhere	0	0	0.000000	%
3. Total ratios (add Lines 1 and 2)			0.000000	%
4. Apportionment ratio (divide Line 3 by two, or by the number of factors with everywhere value	es greater than zero) (Enter fran	chise tax		
apportionment ratio on Schedule F1, Line 4. Enter excise tax apportionment ratio on Schedul	e J, Line 32.)		0.000000	%

Schedule P - Apportionment - Air Carriers

	In Tennessee	Total Everywhere	Ratio	
Originating revenue	0	0	0.000000	%
2. Air miles flown (Include in Tennessee column only air miles flown on				
flights either originating from or ending in Tennessee or both)	0	0	0.000000	%
3. Total ratios (add Lines 1 and 2)			0.000000	%
4. Apportionment ratio (divide Line 3 by two, or by the number of factors with everywhere valuapportionment ratio on Schedule F1, Line 4. Enter excise tax apportionment ratio on Schedu	• , ,		0.000000	%

Schedule R - Apportionment - Air Express Carriers

	In Tennessee	Total Everywhere	Ratio	
Originating revenue	0	0	0.000000	%
Air miles flown and ground miles traveled (Include in Lennessee column only air miles flow	n			
on flights either originating from or ending in Tennessee or both. Include only ground mile traveled with respect to actual common carriage of persons or property for hire.)	0	0	0.000000	%
3. Total ratios			0.000000	%
4. Apportionment ratio (divide Line 3 by two, or by the number of factors with everywhere	alues greater than zero) (Enter fra	inchise tax		
apportionment ratio on Schedule F1, Line 4. Enter excise tax apportionment ratio on Sch	dule J, Line 32.)		0.000000	%

Schedule S - Apportionment - Manufacturer Single Sales Factor

	In Tennessee	Total Everywhere	Ratio
1. Sales factor (business gross receipts) (Enter franchise tax apportionment ratio on			
Schedule F1. Line 4. Enter excise tax apportionment ratio on Schedule J. Line 32.)	0	0	0.000000 %

nage 7

page /		<u>:A 1-14 Attachn</u>	
Taxable Year	Taxpayer Name	Account No./FEIN	
2022-01-01 TO 2022-12-31	Chattanooga Gas Company	0317017224	62-1366126

Schedule T - Industrial Machinery and Research and Development Equipment Tax Credit

Part 1: Tax Credit Computation

Franchise and excise taxes may be reduced by a credit on industrial machinery and research and development equipment purchased during the tax period covered by the return and located in Tennessee. The credit is generally computed at 1% of the purchase price of qualified industrial machinery and research and development equipment. The credit taken on any return cannot exceed 50% of the current year's franchise and excise tax liability, but any unused credit may be carried forward 15 years under Tenn. Code Ann. Section 67-4-2009(3).

1.	Purchase price of industrial machinery and research and development equipment	(1)	0	
	Percentage allowed (generally 1%*)			%
	Current year credit (multiply Line 1 by Line 2)		0	
	Credit available from prior year(s) (from Schedule V)		0	
	Total credit available (add Lines 3 and 4)			
	Franchise and excise tax liability before any credits (add Schedule A, Line 3 and Schedule B, Line 5)		700 000	
7.	Limitation on credit (50% of Line 6)	(7)	365,170	
	Franchise and excise tax liability before any credits (add Schedule A, Line 3 and Schedule B, Line 5)		730,339	
9.	Credits from Schedule D, Lines 1 through 4 and Schedule D, Line 7	(9)	0	
	Tax before Industrial Machinery Credit (subtract Line 9 from Line 8)		730,339	
11.	Amount available in current year (enter the smaller value of Lines 5, 7, or 10 here, and on			
	Schedule D, Line 5)	(11)	0	

Part 2: Recapture of Tax Credit

The Industrial Machinery Tax Credit previously established on this form must be partially recaptured if the equipment on which it was based was sold or removed from the state before the end of the equipment's life as established for federal income tax purposes. The recapture amount is a percentage of useful life remaining at the time of sale or removal multiplied by the credit originally established on this form. Previously established credits have either offset tax or populated the carryover table Schedule V. Complete the Industrial Machinery Credit Recapture Worksheet and then enter the applicable recapture amounts on Lines 12 and 13 below.

12. Reduction to credit carryover table, Schedule V, from recapture worksheet, Part 2, Line 16	(12)	0
13. Recapture of credit from recapture worksheet, Part 2, Line 17 (enter here and on Schedule B, Line 6)		0

^{*}The percentage allowed on Part 1, Line 2 above is 1%, unless the taxpayer has met the requirements of Tenn. Code Ann. Section 67-4-2009(3)(I) and has been approved by the Commissioner of Revenue for an enhanced rate based on the investment amount. The statutory minimum investment requirements and applicable rates for the enhanced credit are shown on the following chart:

Minimum Required Capital Investment	Rate of Credit
\$100,000,000	3%
\$250,000,000	5%
\$500,000,000	7%
\$1,000,000,000	10%

Taxable Year Taxpayer Name CA 1-14 Attachment B

2022-01-01 TO 2022-12-31 Chattanooga Gas Company 0317017224 62-1366126

Schedule U - Schedule of Loss Carryover

r ear	Period Ended (MM/YY)	Original Return or as Amended	Used in Prior Year(s)	Expired	Loss Carryover Available
1	12/16	305,106	305,106	0	0
2	12/18	220,332	0	0	220,332
3	12/19	3,607,659	0	0	3,607,659
4	12/20	6,390,840	0	0	6,390,840
5	12/21	5,922,844	0	0	5,922,844
6	12/22	488,392	0	0	488,392
7		0	0	0	0
8		0	0	0	0
9		0	0	0	0
10		0	0	0	0
11		0	0	0	0
12		0	0	0	0
13		0	0	0	0
14		0	0	0	0
15		0	0	0	0
	mount (Enter here	and on Schedule J, Line 35)	<u> </u>		16,630,067

Schedule V - Schedule of Industrial Machinery and Research and Development Equipment Credit Carryover

Year	Period Ended (MM/YY)	Original Return or as Amended	Used In Prior Year(s)	Expired or Recaptured	Industrial Machinery Credit Carryover Available
1		0	0	0	0
2		0	0	0	0
3		0	0	0	0
4		0	0	0	0
5		0	0	0	0
6		0	0	0	0
7		0	0	0	0
8		0	0	0	0
9		0	0	0	0
10		0	0	0	0
11		0	0	0	0
12		0	0	0	0
13		0	0	0	0
14		0	0	0	0
15		0	0	0	0
	mount (Enter here	and on Schedule T, Line 4)		•	0

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-15

QUESTION:

Explanation. Refer to tab "Schedule 2A1" of <2024-04-18z CGC Weems Exhibit TW-1_12947907_1>. Describe the nature of account 2820700, "Regulatory Liability Reclass".

RESPONSE:

Account 28207000 "Regulatory Liability Reclass" represents the income tax gross up calculated on the Company's tax regulatory liability balance for excess deferred income taxes.

Witness: Tiffani Weems

Manager, Regulatory Reporting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-16

QUESTION:

<u>Explanation</u>. Refer to <2024 -04-03 Schedule 35.7 ADIT Workpaper (2023)_12916817_1> and provide definitions for each of the book/tax timing differences listed below:

OTHER ACTUALIZING				
OTHER ACTUALIZING - STATE				
133201T STATE AMENDED & RAR ADJ - TEMP TN				

RESPONSE:

Other Actualizing and Other Actualizing – State

Items represent immaterial tax return deductions that reduce rate base for various timing differences that were actualized with the filing of historical tax returns.

133201T STATE AMENDED & RAR ADJ - TEMP TN

In accordance with Accounting Standard ASC 740 (formerly FAS109), at fiscal year ending September 30, 2001, CGC recorded a deferred tax liability representing future income tax payments.

The deferred tax asset referenced above was created as an offset to the deferred tax liability that was created when FAS 109 was implemented. Since the Company had not recovered the tax expense associated with this deferred tax liability, a regulatory deferred tax asset was established to allow the Company to recover the deferred taxes that it would pay in the future. The Company has not begun amortizing the deferred tax asset for recovery nor has recovery been proposed in the current proceeding.

Witness: Tiffani Weems

Manager, Regulatory Reporting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

QUESTION:

Source & Support. Refer to the EDIT Summary tab within Schedule 35.5b and to the Excess Deferred Tax balance listed within the Schedule 2A tab within Exhibit TW-1. Please reconcile the excess deferred tax balances listed with Schedule 35.5b with the appropriate corresponding balance(s) referenced on Schedule 2A.

RESPONSE:

Please see CA 1-17 Attachment A for a copy of Schedule 35.5b with the requested reconciliation.

Witness: Tiffani Weems

Manager, Regulatory Reporting

Balance of Excess Deferreds		2019	2020		2021		2022		2023	
Federal Depreciation Difference EDIT	\$	(13,340,203)	(12,954,876)		(12,519,874)		(12,043,297)		(11,580,056)	
Federal Basis Difference EDIT		(765,800)	(762,630)		-					
Offset Basis Difference EDIT		49,501	49,320		-					
Total Excess Deferred Income Tax Balance	\$	(14,056,502)	\$ (13,668,186)	\$	(12,519,874)	\$	(12,043,297)	\$	(11,580,056)	
Amortization of TCJA Excess Deferreds										
Protected Amortization				\$	(435,002)	\$	(476,577)	\$	(463,241)	
Amort. of Unprotected (includes accelerated amort. of Basis Adj	EDITs)				(959,020)		-			
Total TCJA Amortization of Excess Deferreds Protected & Unprotect	ed			\$	(1,394,022)	\$	(476,577)	\$	(463,241)	-
Grossed-up Balance of Excess Deferreds										
Protected Tax Reform Regulatory Tax Liability				Ś	(16,949,670)	Ś	(16,304,470)	Ś	(15,677,325)	
Unprotected Tax Reform Regulatory Tax Liability (incl. Basis Adj.	FDITs)			,	(0)	7	(0)	,	(0)	
Pre-Tax Reform Regulatory Tax Liability	,				(1,580,170)		(1,507,515)		(1,434,861)	
Total Grossed-up Balance of Excess Deferreds (account 259999)				Ś	(18,529,840)	Ś	(17,811,985)	Ś		Ties to Account 25400300, Tax related Regulatory Liability
,				·	,,,			\$		Check to GL
Tax Rates								\$	(11,580,056)	
Fed 21.00%									(1,059,860)	<u>_</u>
TN 6.50% Fed C -1.37%								\$	(12,639,916)	Pre-Gross up Tax Amount
26.135%								Ś	4.472.270	Ties to Account 28207000, Gross up on Tax Related Regulatory Liability
								\$		Check to GL
(a) Pre-Tax Reform Regulatory Tax Liability Amortization										
Dec-22 (1,507,515)										
Dec-23 (1,434,861)										
Activity (72,654)										
After Tax Rate 73.865%										
Tax Exp Credit (53,666)										

Components State Federal

(18,081) (35,585) (0) Chattanooga Gas Company Annual Review Mechanism ("ARM") Schedule 35.5 Excess Deferred Income Taxes - 2019 Balances

PowerTax Deferred Tax Summary Report Rpt # 257 2019 Q4 Provision Revised 008-Chattanooqa Gas Company

Grouped By: Total Tax Classes Jurisdiction: Federal	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
Tax Year: 2019											
Federal											
CHG Fed Method/Life	\$104,860,927	\$11,706,943	\$116,567,870	\$36,334,776	\$2,055,500	\$38,390,275	\$24,479,253	\$0	(\$13,911,023)	\$0	(\$18,833,037)
Depreciation Difference CHG Fed AFUDC Debt	\$104,860,927 (\$1,548,259)	\$11,706,943 (\$728,341)	\$116,567,870 (\$2,276,600)	\$36,334,776 (\$493,472)	\$2,055,500 (\$148,313)	\$38,390,275 (\$641,786)	\$24,479,253 (\$478,086)	\$0 \$0	(\$13,911,023) \$163,699	\$0 \$0	(\$18,833,037) \$221,620
CHG Fed AFUDC Debt	\$1,929,474	\$119,665	\$2,049,139	\$641,831	\$17,844	\$659,675	\$430,319	\$0 \$0		\$0 \$0	\$221,620 (\$310,506)
CHG Fed Engineering Costs	\$1,929,474		\$5,090,701	\$1,157,994	\$17,844	\$1,409,318	\$430,319	\$0	(\$229,355)	\$0 \$0	(\$460.665)
CHG Fed In Service Date Adds	02,047,043	\$1,242,039	\$0,000,701	\$1,157,994	\$231,324	\$1,409,316	\$1,009,047	\$0		\$0 \$0	\$0
CHG Fed Internal Dev Software (Boo	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	SO SO	\$0	\$0 \$0
CHG Fed Internal Software Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CHG Fed Pension Differences	(\$14.821)		(\$14,821)	(\$5,188)	\$0	(\$5.188)	(\$3,112)	\$0	\$2.075	\$0	\$2,809
CHG Fed Purchased Software (Books)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CHG Fed Relocation Costs	\$6,750,915	\$1,689,297	\$8,440,212	\$2,102,547	\$337,466	\$2,440,013	\$1,772,444	\$0	(\$667,568)	\$0	(\$903,768)
Book Overhead	\$10,965,151	\$2,323,479	\$13,288,630	\$3,403,712	\$458,320	\$3,862,032	\$2,790,612	\$0	(\$1,071,420)	\$0	(\$1,450,511)
CHG Fed 3050 481a Bonus	\$20,414		\$19,260	\$7,145	(\$404)	\$6,741	\$4,045	\$0	(\$2,696)	\$0	(\$3,650)
CHG Fed 481(a) - Deductible G & A C	\$70,705		\$62,246	\$24,747	(\$2,961)	\$21,786	\$13,072	\$0	(\$8,714)	\$0	(\$11,798)
CHG Fed CIAC	(\$3,096,472) (\$2,389)		(\$3,106,998) \$6,359	(\$1,053,340) (\$836)	\$34,824	(\$1,018,516)	(\$652,470) \$1,335	\$0 \$0	\$366,047 (\$890)	\$0 \$0	\$495,562
CHG Fed Contra Difference CHG Fed Deductible G & A Costs	\$375,426		\$370,727	\$126,625	\$3,062 (\$5,858)	\$2,226 \$120,766	\$1,335	\$0		\$0 \$0	(\$1,205) (\$58,097)
CHG Fed EMV Adi	\$0,420	(\$577)	(\$577)	\$120,025	(\$121)	(\$121)	(\$121)		(\$42,514) \$0	\$0	(\$30,037) \$0
CHG Fed G & A SALARY O/H	\$176,569	(\$105,397)	\$71,172	\$60,810	(\$37,954)	\$22,856	\$14,946	\$0		\$0	(\$10,709)
Tax Overhead	(\$2,455,746)		(\$2,577,811)	(\$834.850)	(\$9,412)	(\$844.262)	(\$541.340)		\$302,922	\$0	\$410,102
Total Tax Classes	\$113,370,332	\$13,908,358	\$127,278,690	\$38,903,638	\$2,504,408	\$41,408,045	\$26,728,525	\$0	(\$14,679,520)	\$0	(\$19,873,445)
Jurisdiction Totals:	\$113,370,332	\$13,908,358	\$127,278,690	\$38,903,638	\$2,504,408	\$41,408,045	\$26,728,525	\$0	(\$14,679,520)	\$0	(\$19,873,445)
Jurisdiction: State	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
Tax Year: 2019 State											
CHG St Method/Life	\$71.570.349	\$5,136,432	\$76,706,781	\$4,652,073	\$333.868	\$4.985.941	\$4.985.941	\$1	(\$1)	\$1	(\$1)
Depreciation Difference	\$71,570,349	\$5,136,432	\$76,706,781	\$4,652,073	\$333,868	\$4,985,941	\$4,985,941	\$1	(\$1)	\$1	(\$1)
CHG St AFUDC Debt	(\$1,548,259)	(\$728,341)	(\$2,276,600)	(\$100,637)	(\$47,342)	(\$147,979)	(\$147,979)	\$0	\$0	\$0	\$0
CHG St AFUDC Equity	\$1,929,474		\$2,049,139	\$125,416	\$7,778	\$133,194	\$133,194	\$0	\$0	\$0	\$0
CHG St Engineering Costs	\$3,847,843		\$5,090,701	\$250,110	\$80,786	\$330,896	\$330,896	\$0	\$0	\$0	\$0
CHG St In Service Date Adds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
CHG St Internal Dev. Software (Book	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CHG St Internal Software Labor	\$0		\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0
CHG St Pension Differences CHG St Purchased Software (Books)	(\$14,821) \$0	\$0 \$0	(\$14,821) \$0	(\$963) \$0	\$0 \$0	(\$963) \$0	(\$963) \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
											40
			\$8,440,212	\$438.809					\$0		SO.
CHG St Relocation Costs Book Overhead	\$6,750,915 \$10,965,151		\$8,440,212 \$13,288,630	\$438,809 \$712.735	\$109,804 \$151.026	\$548,614 \$863,761	\$548,614 \$863,761	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Book Overhead CHG St 3050 481a Bonus	\$10,965,151 \$0	\$2,323,479 \$0	\$13,288,630 \$0	\$712,735 \$0	\$151,026 \$0	\$863,761 \$0	\$863,761 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Book Overhead CHG St 3050 481a Bonus CHG St 481(a) - Deductible G & A Co	\$10,965,151 \$0 \$118,347	\$2,323,479 \$0 (\$12,264)	\$13,288,630 \$0 \$106,084	\$712,735 \$0 \$7,693	\$151,026 \$0 (\$797)	\$863,761 \$0 \$6,895	\$863,761 \$0 \$6,895	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
Book Overhead CHG St 3050 481a Bonus CHG St 481(a) - Deductible G & A Co CHG St CIAC	\$10,965,151 \$0 \$118,347 (\$3,208,593)	\$2,323,479 \$0 (\$12,264)) (\$1,556)	\$13,288,630 \$0 \$106,084 (\$3,210,149)	\$712,735 \$0 \$7,693 (\$208,559)	\$151,026 \$0 (\$797) (\$101)	\$863,761 \$0 \$6,895 (\$208,660)	\$863,761 \$0 \$6,895 (\$208,660)	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
Book Overhead CHG St 3050 481a Bonus CHG St 481(a) - Deductible G & A Co CHG St CIAC CHG St Contra Difference	\$10,965,151 \$0 \$118,347 (\$3,208,593) (\$2,389)	\$2,323,479 \$0 (\$12,264)) (\$1,556)) \$8,748	\$13,288,630 \$0 \$106,084 (\$3,210,149) \$6,359	\$712,735 \$0 \$7,693 (\$208,559) (\$155)	\$151,026 \$0 (\$797) (\$101) \$569	\$863,761 \$0 \$6,895 (\$208,660) \$413	\$863,761 \$0 \$6,895 (\$208,660) \$413	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0
Book Overhead CHG St 3050 481a Bonus CHG St 481(a) - Deductible G & A Co CHG St CIAC CHG St Contra Difference CHG St Deductible G & A Costs	\$10,965,151 \$0 \$118,347 (\$3,208,593) (\$2,389) \$406,964	\$2,323,479 \$0 (\$12,264)) (\$1,556)) \$8,748 (\$7,222)	\$13,288,630 \$0 \$106,084 (\$3,210,149) \$6,359 \$399,742	\$712,735 \$0 \$7,693 (\$208,555) (\$155) \$26,453	\$151,026 \$0 (\$797) (\$101) \$569 (\$469)	\$863.761 \$0 \$6.895 (\$208,660) \$413 \$25,983	\$863,761 \$0 \$6,895 (\$208,660) \$413 \$25,983	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
Book Overhead CHG St 3050 481a Bonus CHG St 481(a) - Deductible G & A Co CHG St CIAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Adj	\$10,965,151 \$10 \$118,347 (\$3,206,593) (\$2,389) \$406,964	\$2,323,479 \$0 (\$12,264) (\$1,556) \$8,748 (\$7,222) (\$577)	\$13,288,630 \$0 \$106,084 (\$3,210,149) \$6,359 \$399,742 (\$577)	\$712.735 \$0 \$7.693 (\$208,559) (\$155) \$26,453	\$151,026 \$0 (\$797) (\$101) \$569 (\$469) (\$37)	\$863,761 \$0 \$6.895 (\$208,660) \$413 \$25,983 (\$37)	\$863,761 \$0 \$6,895 (\$208,660) \$413 \$25,983 (\$37)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0
Book Overhead CHG St 3050 481a Bonus CHG St 481(a) - Deductible G & A Co CHG St CIAC CHG St CONTa Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H	\$10,965,151 \$0 \$118,347 (\$3,208,593) (\$2,389) \$406,964	\$2,323,479 \$0 (\$12,264)) (\$1,556)) \$8,748 (\$7,222) (\$577) (\$105,397)	\$13,288,630 \$0 \$106,084 (\$3,210,149) \$6,359 \$399,742 (\$577)	\$712,735 \$0 \$7.693 (\$208,559) (\$155) \$26,453 \$0 \$11,477	\$151,026 \$0 (\$797) (\$101) \$569 (\$469) (\$37) (\$6,834)	\$863,761 \$0 \$6,895 (\$208,660) \$413 \$25,983 (\$37) \$4,643	\$863,761 \$0 \$6,895 (\$208,660) \$413 \$25,983 (\$377) \$4,626	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23
Book Overhead CHG St 3050 481a Bonus CHG St 481(a) - Deductible G & A Co CHG St CIAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Adj	\$10,965,151 \$0 \$118,347 (\$3,208,593 (\$2,389) \$406,964 \$0 \$176,569	\$2,323,479 \$0 (\$12,264) (\$1,556) \$8,748 (\$7,222) (\$577)	\$13,288,630 \$0 \$106,084 (\$3,210,149) \$6,359 \$399,742 (\$577)	\$712.735 \$0 \$7.693 (\$208,559) (\$155) \$26,453	\$151,026 \$0 (\$797) (\$101) \$569 (\$469) (\$37)	\$863,761 \$0 \$6.895 (\$208,660) \$413 \$25,983 (\$37)	\$863,761 \$0 \$6,895 (\$208,660) \$413 \$25,983 (\$37)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23
Book Overhead CHG St 3050 481a Bonus CHG St 481(a) - Deductible G & A Co CHG St CAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Ad] CHG St & A SALARY O/H Tax Overhead	\$10,965,151 \$0 \$118,347 (\$3,208,593 (\$2,389) \$406,964 \$0 \$176,569 (\$2,599,101)	\$2,323,479 \$0 (\$12,264)) (\$1,556)) \$8,748 (\$7,222) (\$577) (\$105,397) (\$118,268)	\$13,288,630 \$0 \$106,084 (\$3,210,149) \$6,359 \$399,742 (\$577) \$71,172 (\$2,627,369)	\$712,735 \$0 \$7,693 (\$208,559) (\$155) \$26,453 \$0 \$11,477 (\$163,092)	\$151,026 \$0 (\$797) (\$101) \$569 (\$469) (\$37) (\$6,834) (\$7,670)	\$863,761 \$0 \$6,895 (\$208,660) \$413 \$25,983 (\$37) \$4,643 (\$170,762)	\$863,761 \$0 \$6,895 (\$208,660) \$413 \$25,983 (\$37) \$4,626 (\$170,779	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$177 \$177 \$177	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St (LAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St KNY Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Classes	\$10,965,151 \$118,347 (\$3,208,593) (\$2,389 \$406,964 \$176,569 (\$2,509,101) \$80,026,398	\$2,323,479 \$0 (\$12,264)) (\$1,556) \$8,748 (\$7,222) (\$577) (\$105,397) (\$118,268) \$7,341,644	\$13,288,630 \$106,084 (\$3,210,149) \$6,559 \$399,742 (\$577) \$71,172 (\$2,627,369) \$87,368,042	\$712,735 \$0 \$7,693 (\$208,569) (\$155) \$26,453 \$3 \$11,477 (\$163,092) \$5,201,716 \$5,201,716	\$151,026 \$0 (\$797) (\$101) \$569 (\$469) (\$37) (\$6,834) (\$7,670) \$477,224	\$863,761 \$0 \$6,895 (\$208,660) \$431 \$25,963 (\$377) \$4,643 (\$170,762) \$5,678,940	\$863.761 \$6.805 \$6.805 \$6.806 \$4.13 \$25,983 (\$377 \$4.626 (\$170,779 \$5.678,923 \$5.678,923	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$177 \$177 \$187 \$181 \$181	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23 \$23 \$23
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St (LAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St Cheductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Classes Jurisdiction Totals:	\$10,965,151 \$0 \$118,347 (\$3,208,593 (\$2,399) \$406,964 \$0 \$176,569 (\$2,509,101) \$80,026,398	\$2,323,479 \$0 (\$12,264)) (\$1,556) \$8,748 (\$7,222) (\$577) (\$105,397) (\$118,268) \$7,341,644	\$13,288,630 \$106,084 (\$3,210,149) \$6,559 \$399,742 (\$577) \$71,172 (\$2,627,369) \$87,368,042	\$712,735 \$0 \$7,693 (\$208,569) (\$155) \$26,453 \$3 \$11,477 (\$163,092) \$5,201,716 \$5,201,716	\$151,026 \$0 (\$797) (\$101) \$569 (\$469) (\$37) (\$6,834) (\$7,670) \$477,224	\$863,761 \$0 \$6,895 (\$208,660) \$431 \$25,963 (\$377) \$4,643 (\$170,762) \$5,678,940	\$863.761 \$6.805 \$6.805 \$6.806 \$4.13 \$25,983 (\$377 \$4.626 (\$170,779 \$5.678,923 \$5.678,923	90 90 90 90 90 90 90 90 90 90 90 90 91 91 91 91 91 91 91 91 91 91 91 91 91	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$177 \$177 \$187 \$181 \$181	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23 \$23 \$223 \$24
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St (LAC CHG St CLAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St FAW Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Classes Jurisdiction Totals: Jurisdiction: State Offset	\$10,965,151 \$0 \$118,347 (\$3,208,593 (\$2,399) \$406,964 \$0 \$176,569 (\$2,509,101) \$80,026,398	\$2,323,479 \$0 (\$12,264)) (\$1,556) \$8,748 (\$7,222) (\$577) (\$105,397) (\$118,268) \$7,341,644	\$13,288,630 \$106,084 (\$3,210,149) \$6,559 \$399,742 (\$577) \$71,172 (\$2,627,369) \$87,368,042	\$712,735 \$0 \$7,693 (\$208,569) (\$155) \$26,453 \$3 \$11,477 (\$163,092) \$5,201,716 \$5,201,716	\$151,026 \$0 (\$797) (\$101) \$569 (\$469) (\$37) (\$6,834) (\$7,670) \$477,224	\$863,761 \$0 \$6,895 (\$208,660) \$431 \$25,963 (\$377) \$4,643 (\$170,762) \$5,678,940	\$863.761 \$6.805 \$6.805 \$6.806 \$4.13 \$25,983 (\$377 \$4.626 (\$170,779 \$5.678,923 \$5.678,923	90 90 90 90 90 90 90 90 90 90 90 90 91 91 91 91 91 91 91 91 91 91 91 91 91	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$177 \$177 \$187 \$181 \$181	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23 \$23) \$24)
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CHC St Contra Difference CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Chases Jurisdiction Totals: Jurisdiction State Offset Tax Year: 2019	\$10,965,151 \$0 \$118,347 (\$3,208,593 (\$2,399) \$406,964 \$0 \$176,569 (\$2,509,101) \$80,026,398	\$2,323,479 \$0 (\$12,264)) (\$1,556) \$8,748 (\$7,222) (\$577) (\$105,397) (\$118,268) \$7,341,644	\$13,288,630 \$106,084 (\$3,210,149) \$6,559 \$399,742 (\$577) \$71,172 (\$2,627,369) \$87,368,042	\$712,735 \$0 \$7,693 (\$208,569) (\$155) \$26,453 \$3 \$11,477 (\$163,092) \$5,201,716 \$5,201,716	\$151,026 \$0 (\$797) (\$101) \$569 (\$469) (\$37) (\$6,834) (\$7,670) \$477,224	\$863,761 \$0 \$6,895 (\$208,660) \$413 \$25,983 (\$37) \$4643 (\$170,762) \$5,678,940 Ending APB11 DFIT Balance	\$863.761 \$6.805 \$6.805 \$6.806 \$4.13 \$25,983 (\$377 \$4.626 (\$170,779 \$5.678,923 \$5.678,923	SO S	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$177 \$177 \$187 \$181 \$181	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLAC CHG St CLAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St Cheductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Classes Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference	\$10,965,151 \$0 \$113,347 (\$3,205,933 \$2,309,934 \$400,964 \$2,509,101 \$80,026,398 \$80,026,398 \$80,026,398 \$71,570,349 \$71,570,349	\$2,323,479 \$0 (\$12,264)) (\$1,556)) \$8,748 (\$7,222) (\$577) (\$105,397) (\$118,268) \$7,341,644 \$7,341,644 Current Difference	\$13,288,630 \$0 \$106,084 (\$3,210,149) \$6,359 \$399,742 (\$577) \$71,172 (\$2,627,369) \$87,368,042 Ending Difference	\$712.735 \$0 \$7.693 \$20.5599 \$1555 \$22.453 \$0 \$11.477 \$163.092 \$5.201.716 Beginning APB11 DFIT Balance	\$151,026 \$0 (\$797) (\$101) \$569 (\$469) (\$37) (\$6,834) (\$7,670) \$477,224 \$477,224 \$477,224	\$863.761 \$6.895 \$208.660) \$413 \$25.983 \$37, \$4.643 \$170.762) \$5.678.940 Ending APB11 DFIT Balance \$1,620.563) \$1,620.563)	\$863.761 \$ 58.895 \$20.600 \$413 \$25.983 \$25.983 \$37 \$4.625 \$107.779 \$5.679.923 \$5.679.923 End FAS109 Liability @ Stat Rate	\$0,50,50,50,50,50,50,50,50,50,50,50,50,50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$177 \$177 \$187 \$188 \$188 \$189 \$189 \$189 \$189 \$189 \$189	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 \$1 Regulatory Asset After Gross-Up	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23 \$23 \$24 \$24 \$24 \$24
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLOTA CHG St Contra Difference CHG St Deductible G & A Costs CHG St Chota Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Cleases Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference CHG St Off AFUDC Debt	\$10.965,151 \$0 \$113.847 (\$3.205,593 (\$2.398) \$406,964 \$0 \$175.569 (\$2.209,101) \$80,026,396 \$0,026,396 \$0,026,396 \$171.570.349 \$71.570.349 \$71.570.349 \$71.570.349	\$2,323,479 \$0 (\$12,264) (\$1,556) \$8,748 (\$7,222) (\$577) (\$105,397) (\$118,265) \$7,341,644 Current Difference \$5,136,432 \$5,136,432 \$5,136,432	\$13,288,630 \$106,084 (\$3,210,149) \$3,395 \$3,395 \$399,742 (\$5,777) \$71,172 (\$7,27,369) \$7,360,042 \$87,360,042 \$87,360,042 \$1,760,767 \$76,706,781 \$76,706,781	\$712.735 \$0 \$7.693 \$20.85.59) (\$155) \$26.453 \$11.477 (\$163.092) \$5.201,716 Beginning APB11 DFIT Balance	\$151.026 \$0 (\$797) (\$101) \$569 (\$469) (\$377) (\$6.834) (\$7.670) \$477.224 \$477.224 Current DFIT (\$47.219) (\$47.219) (\$47.219)	\$863,761 \$0 \$6,895 \$208,660) \$413 \$25,983 \$37,983 \$170,762) \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$1,769,40	\$863,761 \$ 58.895 \$20,800 \$413 \$25,983 \$437 \$4,625 \$5,676,923 \$5,676,923 End FAS109 Liability @ Stat Rate	\$573.516 \$573.516 \$573.516	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 Regulatory Asset After Gross-Up	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23) \$23) \$24) Regulatory Liab After Gross-Up
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLAC CHG St CONTa Difference CHG St Deductible G & A Costs CHG St Cheductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Classes Jurisdiction Totals: Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference CHG St Off AFUDC Debt CHG St Off AFUDC Debt CHG St Off AFUDC Debt CHG ST Off AFUDC Equity	\$10,965,151 \$0 \$113,347 (\$3,205,593 \$2,209,940 \$400,964 \$2,509,101 \$80,026,398 \$80,026,398 \$80,026,398 \$71,570,349 \$71,570,349 \$1,542,599 \$1,929,474	\$2,322,479 (\$12,264) (\$15,56) (\$3,56) (\$3,76) (\$5,77) (\$10,307) (\$116,268) (\$7,341,644 (\$7	\$13,288,630 \$106,084 (\$3,210,149) \$6,359 \$59,9742 (\$5777) \$71,172 (\$2,627,369) \$87,368,042 Ending Difference \$76,706,781 (\$2,276,600) \$2,049,136	\$712.735 \$0 \$7.693 \$20.55.99 \$15.55 \$26.453 \$0 \$11.477 \$163.092 \$5.201.716 Beginning APB11 DFIT Balance	\$151,026 \$0 (\$797) (\$101) \$569 (\$469) (\$7,670) \$477,224 \$477,224 Current DFIT (\$47,219) (\$47,219) \$9,640 (\$1,160)	\$863,761 \$6,895 \$208,660) \$413 \$25,983 \$37,983 \$170,762) \$5,678,940 Ending APB11 DFIT Balance \$1,620,563 \$1,620,563 \$4,1716 \$42,879	\$863.761 \$ \$8.895 \$20.690 \$413 \$25.983 \$37 \$4.625 \$107.79 \$5.679.923 \$5.679.923 \$5.679.923 \$5.674.923 \$5.674.923	S573.516 S573.516 S573.516 S573.516 S573.516 S573.516	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 \$1 \$776.438 \$776.438 \$776.438	\$0 \$0 \$0 \$0 \$0 \$0 \$20 \$23 \$23 \$24 \$24 \$24 \$24 \$50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLOTTA Difference CHG St Deductible G & A Costs CHG St Chut Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Cleases Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference CHG St Off AFUDC Debt CHG St Off AFUDC Equity CHG ST Off Engineering Costs	\$10,965,151 \$0 \$113,347 (\$3,206,593 (\$2,398) \$406,964 \$0 \$175,569 (\$2,509,101) \$80,026,396 \$0,026,396 \$0,026,396 \$1,757,349 \$1,157,349 \$1,157,349 \$1,157,349 \$1,157,349 \$1,157,349 \$1,157,349 \$1,157,349	\$2,322,479 (\$12,264) (\$15,56) (\$3,56) (\$3,76) (\$4,56) (\$5,77) (\$103,27) (\$118,28) (\$7,341,644 Current Difference \$5,136,432 (\$723,341) \$119,665 (\$1,242,859)	\$13,288,630 \$106,004 (\$3,210,149) \$6,339 \$399,742 (\$57,777 \$71,172 (\$2,627,369) \$37,366,042 Ending Difference \$76,706,781 \$76,706,781 \$76,706,781 \$76,706,781 \$76,206,781 \$76,206,781	\$712.735 \$0 \$7.693 \$20.85.59 \$15.57 \$11.477 \$15.092 \$5.201.716 Beginning APB11 DFIT Balance \$5.201.716 \$5.201.716 \$5.207.716 \$5.207.716 \$5.207.716 \$5.207.716 \$5.207.716 \$5.207.716 \$5.207.716 \$5.207.716 \$5.207.716 \$5.207.716	\$151,026 \$0 (\$797) (\$101) \$569 (\$469) (\$37) (\$6,834) (\$7,670) \$477,224 \$477,224 Current DFIT (\$47,219) (\$47,219) (\$9,640 (\$1,160) (\$1,160)	\$863,761 \$0 \$6,895 \$208,660) \$413 \$25,993 \$4643 \$170,762) \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$4,776 \$4,279 \$5,678,940 \$1,620,563 \$4,776 \$42,879 \$51,800	\$863,761 \$ 8.895 \$20,800 \$413 \$25,983 \$37,74 \$4,625 \$5,679,923 \$5,679,923 End FAS109 Liability @ Stat Rate	\$573.516 (\$10,400 \$20,200 \$573.516 \$573.516 \$573.516 \$573.516 \$573.516	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$177 \$177 \$187 \$181 \$181 \$181 \$181 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 Regulatory Asset After Gross-Up	\$0 \$0 \$0 \$0 \$0 \$0 \$20 \$23 \$23 \$24 \$24 \$24 \$24 \$50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLAC CHG St CONTa Difference CHG St Deductible G & A Costs CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Classes Jurisdiction Totals: Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference CHG St Off AFUDC Debt CHG St Off FAUDC Debt CHG St Off Engineering Costs CHG St Off Engineering Costs CHG St Off In Service Date Adds	\$10,965,151 \$0 \$113,347 (\$3,205,593 \$2,206,593 \$400,964 \$2,509,101 \$80,026,398 \$80,026,398 \$80,026,398 \$71,570,349 \$11,540,259 \$1,929,474 \$3,847,843 \$1	\$2,322,479 (\$12,264) (\$15,56) (\$3,56) (\$3,76) (\$4,76) (\$5,77) (\$105,379) (\$118,268) (\$7,341,644 (\$7,34	\$13,288,630 \$106,084 (\$3,210,149) \$6,359 \$1399,742 (\$5,777) \$71,172 (\$2,627,369) \$87,368,042 Ending Difference \$76,706,781 (\$2,276,600) \$2,049,139 \$5,090,701	\$712.735 \$0 \$7.693 \$20.55.99 \$155,520,435 \$0 \$11.477 \$163.092 \$5.201,716 \$5.201,716 \$5.201,716 \$1.573.3441 \$32.076 \$4.719 \$5.270 \$5.270	\$151.026 \$0 (\$797) (\$101) \$569 (\$469) (\$377) (\$6.834) (\$7.670) \$477.224 Current DFIT (\$47.219) \$9.640 (\$1.6336) (\$16.336)	\$863.761 \$6.895 \$208.660) \$413 \$25.983 \$37, \$4.643 \$170.762) \$5.678.940 Ending APB11 DFIT Balance \$1,620.563 \$41,716 \$42,879 \$5.81,606 \$42,879 \$5.1606	\$863.761 \$ \$8.895 \$20.690 \$413 \$2.5,983 \$37 \$4.625 \$170.779 \$5.679.923 \$5.679.923 \$5.679.923 \$5.674.923 \$5.674.923 \$5.679.923	S573.516 S573.516 S573.516 S572.516 S572.516 S572.516	\$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 \$1 \$776.438 \$776.438 \$776.438 \$76.438 \$29.943	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$(\$23) \$(\$24) \$24) Regulatory Liab After Gross-Up
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLIAD Difference CHG St Deductible G & A Co CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Cleases Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference CHG St Off AFUDC Debt CHG St Off AFUDC Equity CHG St Off FAUDC Equity CHG St Off Faurice Date Adds CHG St Off In Service Date Adds CHG St Off In Internal Costs CHG St Off In Internal Costs CHG St Off In Internal Costs CHG St Off Internal Dev. Scriware I	\$10,965,151 \$0 \$113,347 (\$3,206,593 (\$2,398) \$406,964 \$0 \$175,569 (\$2,509,101) \$80,026,398 \$80,026,398 \$80,026,398 \$1,570,349	\$2,322,479 (\$12,264) (\$1,566) (\$3,766) (\$3,766) (\$3,746) (\$4,767) (\$103,377)	\$13,288,630 \$106,084 (\$3,210,149) \$6,339 \$599,742 (\$5777) \$71,172 (\$2,267,369) \$87,366,042 Ending Difference \$76,706,781 \$76,706,781 \$76,706,781 \$76,706,781 \$76,706,791 \$50,907,701 \$5,090,701	\$712.735 \$0 \$7.693 (\$208.559) (\$155) \$28.453 \$3 \$11.477 (\$153.092) \$5.201.716 Beginning APB11 DFIT Balance (\$1.573.344)	\$151,026 \$0 (\$797) (\$101) \$569 (\$377) (\$6,834) (\$7,670) \$477,224 \$477,224 Current DFIT (\$47,219) (\$47,219) (\$1,160) (\$1,160) (\$1,160) \$50 \$50	\$863,761 \$6,895 \$208,660) \$413 \$25,993 \$4643 \$170,762) \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$1,620,563) \$4,620,563) \$1,620,563) \$4,620,563) \$1,620,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,820,563)	\$863,761 \$ 8.895 \$20,800 \$413 \$25,983 \$37,94 \$4,626 \$107,79 \$5,679,923 \$5,679,923 End FAS109 Liability @ Stat Rate \$1,047,048 \$1,047,048 \$1,047,048 \$2,971 \$59,488 \$0,900 \$0,	S573.516 (\$10,50) (\$10,50) (\$10,50) (\$10,50) (\$10,50) (\$10,50) (\$10,50) (\$10,50) (\$22,118) (\$20,50) (\$20,50)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$17 \$17 \$18 \$18 \$2 \$18 \$19 \$0 \$0 \$0 \$10 \$17 \$17 \$17 \$17 \$18 \$18 \$18 \$18 \$18 \$18 \$18 \$18 \$18 \$18	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 Regulatory Asset After Gross-Up \$776,438 \$776,438 \$776,438 \$716,438 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$(\$23) \$(\$24) \$(\$24) \$24) \$24) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLAC CHG St CANTA Difference CHG St Deductible G & A Costs CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Classes Jurisdiction Totals: Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference CHG St Off AFUDC Debt CHG St Off AFUDC Debt CHG St Off FAUDC Ceptily CHG St Off Engineering Costs CHG St Off In Service Date Adds CHG St Off Internal Dev. Software (CHG St Off Internal Software Labor	\$10,965,151 \$0 \$113,347 (\$3,205,593 \$2,205,993 \$400,964 \$2,509,101 \$80,026,398 \$80,026,398 \$80,026,398 \$71,570,349 \$11,546,259 \$1,929,474 \$3,347,483 \$0,000,900 \$1,546,259 \$1,929,474 \$3,347,483 \$0,000 \$0,00	\$2,32,479 (\$12,264) (\$15,56) (\$15,66) (\$3,56) (\$3,746) (\$5,777) (\$10,307) (\$118,268) (\$7,341,644 (\$7,3	\$13,288,630 \$106,004 (\$3,210,149) \$6,339 \$199,742 (\$57,77) (\$2,67,77) \$1,67,77,78,78,78,78,78,78,78,78,78,78,78,78	\$712.735 \$0 \$7.693 \$20.8559 \$155, \$20.453 \$3 \$7 \$157, \$150,002, \$5.201,716 \$5	\$151,026 (\$797) (\$101) \$101) \$569 (\$469) (\$377) (\$6,834) (\$7,670) \$477,224 \$477,224 \$477,224 \$477,224 (\$47,219) (\$47,219) (\$47,219) (\$1,630) (\$1,630) \$5,640 (\$1,630) \$5,640 \$5,6	\$863,761 \$0 \$6,895 (\$208,660) \$413 \$25,963 (\$170,762) \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) (\$1,20,563) \$41,776) (\$92,960) \$5,678,960 \$5	\$863.761 \$8.895 \$20.690 \$413 \$25.983 \$25.983 \$5.679.923	Spin Spin Spin Spin Spin Spin Spin Spin	\$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLIAD Difference CHG St Deductible G & A Co CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Cleases Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference CHG St Off AFUDC Debt CHG St Off AFUDC Equity CHG St Off FAUDC Equity CHG St Off Faurice Date Adds CHG St Off In Service Date Adds CHG St Off In Internal Costs CHG St Off In Internal Costs CHG St Off In Internal Costs CHG St Off Internal Dev. Scriware I	\$10,965,151 \$0 \$113,347 (\$3,206,593 (\$2,398) \$406,964 \$0 \$175,569 (\$2,509,101) \$80,026,398 \$80,026,398 \$80,026,398 \$1,570,349	\$2,32,479 (\$12,264) (\$15,56) (\$15,66) (\$3,56) (\$3,746) (\$5,777) (\$10,307) (\$118,268) (\$7,341,644 (\$7,3	\$13,288,630 \$106,084 (\$3,210,149) \$6,339 \$599,742 (\$5777) \$71,172 (\$2,267,369) \$87,366,042 Ending Difference \$76,706,781 \$76,706,781 \$76,706,781 \$76,706,781 \$76,706,791 \$50,907,701 \$5,090,701	\$712.735 \$0 \$7.693 \$20.8559 \$155, \$20.453 \$3 \$7 \$157, \$150,002, \$5.201,716 \$5	\$151,026 \$0 (\$797) (\$101) \$569 (\$377) (\$6,834) (\$7,670) \$477,224 \$477,224 Current DFIT (\$47,219) (\$47,219) (\$1,160) (\$1,160) (\$1,160) \$50 \$50	\$863,761 \$6,895 \$208,660) \$413 \$25,993 \$4643 \$170,762) \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$1,620,563) \$4,620,563) \$1,620,563) \$4,620,563) \$1,620,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,766 \$2,820,563) \$1,820,563)	\$863,761 \$ 8.895 \$20,800 \$413 \$25,983 \$37,94 \$4,626 \$107,79 \$5,679,923 \$5,679,923 End FAS109 Liability @ Stat Rate \$1,047,048 \$1,047,048 \$1,047,048 \$2,971 \$59,488 \$0,900 \$0,	S573.516 (\$10,50) (\$10,50) (\$10,50) (\$10,50) (\$10,50) (\$10,50) (\$10,50) (\$10,50) (\$22,118) (\$20,50) (\$20,50)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 Regulatory Asset After Gross-Up \$776,438 \$776,438 \$776,438 \$716,438 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLIAC CHG St CLIAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St Chot St Charle CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Cleases Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference CHG St Off AFUDC Debt CHG St Off AFUDC Equity CHG St Off Foreione Date Adds CHG St Off Internal Dev Software Labor CHG St Off Internal Dev Software Labor CHG St Off Internal Software Labor CHG St Off Internal Costs CHG St Off Internal Dev Software (CHG St Off Internal Dev Software CHG St Off Internal Dev Software Labor CHG St Off Internal Dev Software Labor CHG St Off Internal Dev Software CHG St Off Internal Dev Software Labor CHG St Off Internal Dev Software CHG St Off Pension Differences	\$10,965,151 \$0 \$113,347 (\$3,205,593 \$405,984 \$0,984 \$0,984 \$0,026,398 \$0,026,398 \$0,026,398 \$0,026,398 \$1,1570,349 \$1,1570,	\$2,323,479 (\$12,264) (\$1,565) (\$3,566) (\$3,466) (\$3,566) (\$3,476) (\$4,577) (\$10,537) (\$10,537) (\$10,537) (\$40,537) (\$40,537) (\$40,547) (\$13,288,630 \$106,084 (\$3,210,149) \$6,339 \$399,742 (\$5777) \$71,172 (\$2,267,369) \$87,366,042 \$87,366,042 \$87,366,042 \$76,706,781	\$712.735 \$0 \$7.693 (\$208.559) (\$155) \$26.453 \$3.07 (\$155.092) \$5.201.716 \$5.201.716 \$5.201.716 \$1.373.344 (\$1.373.344) (\$1.373.344) (\$4.719) (\$5.207) \$0 \$0 \$0 \$0 \$3.075	\$151,026 (\$797) (\$101) \$569 (\$479) (\$37) (\$5,834) (\$7,670) \$477,224 Current DFIT (\$47,219) (\$47,219) (\$1,160) (\$1,160) (\$0,50) \$0,50 \$0,50 \$0,50	\$863,761 \$6,895 \$208,660) \$413 \$25,983 \$37,983 \$4643 \$170,762) \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$1,205,633 \$41,716 \$42,879 \$5,91,060 \$0 \$0 \$0	\$863,761 \$ 8.895 \$20,800 \$413 \$25,983 \$37 \$4,626 \$170,779 \$5,679,923 \$5,679,923 End FAS109 Liability (@ Stat Rate \$1,047,048 \$1,047,048 \$1,047,048 \$2,7971 \$3,998 \$4,998 \$4,9	S573.516 S73.516 S73.516 S73.516 S73.516 S73.516 S73.516 S73.516 S73.516 S73.516 S73.516	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 Regulatory Asset After Gross-Up \$776.438 \$776.438 \$776.438 \$78.438 \$20,183 \$2	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$(\$23) \$(\$24) \$24) \$24) \$9 \$9 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CHC St CART CHG St Contra Difference CHG St Deductible G & A Costs CHG St Contra Difference CHG St Deductible G & A Costs CHG St FAW Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Classes Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference CHG St Off AFUDC Debt CHG St Off AFUDC Equity CHG St Off Fenionering Costs CHG St Off Internal Dev Schware (CHG St Off Internal Dev Schware (CHG St Off Penison Difference CHG St Off Penison Differences CHG St Off Penis	\$10,965,151 \$0 \$113,347 (\$3,205,593 (\$2,389) \$406,964 \$176,509 \$20,026,398	\$2,322,479 (\$12,264) (\$15,66) (\$4,56) (\$5,76) (\$5,76) (\$5,77) (\$10,307) (\$10,203) (\$7,212 (\$577) (\$10,307) (\$110,203) (\$7,341,644) Current Difference \$5,136,432 (\$723,341) \$13,665 \$1,242,859 \$2,324,859 \$3,136,432 (\$723,341) \$119,665 \$1,242,859 \$3,136,432 (\$723,341) \$119,665 \$1,242,859 \$3,136,432 (\$723,341) \$119,665 \$1,242,859 \$3,136,432 (\$723,341) \$119,665 \$1,242,859 \$3,136,832 (\$723,341) \$1,136,832 (\$723,832) \$1,136,832 (\$723,832) \$1,136,832 (\$723,832) \$1	\$13,288,630 \$106,004 (\$3,210,149) \$6,339 \$199,742 (\$57,710,710) \$71,717 (\$71,717,710) \$7	\$712.735 \$0 \$7.603 \$20.85.59 (\$155) \$20.453 \$3 \$13.002 \$5.201.716 \$5.201.716 \$5.201.716 \$1.573.344 \$1.573.344 \$1.573.344 \$1.573.344 \$1.573.349 \$20.706 \$3.0000 \$3.0000 \$3.0	\$151,026 (\$797) (\$101) \$569 (\$476) (\$377) (\$6,334) (\$7,670) \$477,224 \$477,224 \$477,224 (\$47,219) (\$47,219) (\$1,600) (\$16,336) \$0 \$0 \$0 \$0 \$0 \$0 \$2,29,791)	\$863,761 \$0 \$6,895 \$208,660) \$413 \$25,983 \$377 \$377 \$5,678,940 Ending APB11 DFIT Balance \$1,620,563 \$1,620,563 \$41,716 \$42,279 \$9,000 \$337 \$0,000 \$337 \$300 \$337 \$300 \$35,678,601 \$42,879 \$41,716 \$42,879 \$5,678,601 \$42,879 \$5,678,601 \$42,879 \$5,678,601 \$	\$863.761 \$ 5.895 \$20,800 \$413 \$25,993 \$413 \$577,925 \$5,67,923 End FAS109 Liability @ Staft Ratie \$1,047,048 \$1,047,048 \$3,1,076 \$27,971 \$650,488 \$3,1,076 \$27,971 \$500 \$3	S573.516 (\$10,500) S673.516 S773.516 (\$10,400) S27.18 S673.516 (\$10,400) S27.18 S673.516 (\$10,400) S27.18 S673.516 (\$10,400) S47.35 S673.516	S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$776.438	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$(\$24) \$(\$24) \$2 \$2 \$2 \$2 \$2 \$3 \$5 \$0 \$0 \$0 \$0 \$0 \$0 \$2 \$2 \$2 \$2 \$2 \$3 \$2 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLAC CHG St CLAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Cleases Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Deductible G St Offset CHG St Off Method/Life CHG St Off Method/Life CHG St Off AFUDC Dete CHG St Off FEDInce Equity CHG St Off FEDInce Equity CHG St Off In Employering Costs CHG St Off In Service Date Adds CHG St Off Internal Dex Software (CHG St Off Internal Software Labor CHG St Off Personal Differences CHG St Off Personal Software (Book CHG St Off Personal Software (Book CHG St Off Personal Software (Book CHG St Off Perchased Software (Book CHG St Off Perchased Software (Book CHG St Off Relocation Costs Book Overhead CHG St Off Soft 451a Bonus	\$10,965,151 \$0 \$113,347 (\$3,206,593 (\$2,396) \$400,964 \$0,964 \$0,964 \$0,006,398 \$0,006,398 \$0,006,398 \$0,007,398 \$1,570,349 \$1,270,349 \$1,282,494 \$3,344,494 \$3,447,494 \$4,447,49	\$2,322,479 (\$12,264) (\$1,565) (\$3,748) (\$4,565) (\$5,741,644) (\$7,221) (\$57,721,610,397) (\$10,397	\$13,288,630 \$106,084 (\$3,210,149) \$6,359 \$399,742 (\$5777) \$71,172 (\$2,267,369) \$87,368,042 \$87,368,042 \$87,368,042 \$87,368,042 \$1,272 \$	\$712.735 \$0 \$7.693 (\$208.559) (\$155) \$28.453 \$3 \$11.477 (\$165.092) \$5.201.716 \$5.201.716 Beginning APB11 DFIT Balance (\$1.573.344) (\$1.573.344) (\$3.2076 (\$41.719) (\$5.207.75) \$0 \$0 \$0 \$3.2076 (\$41.719) (\$5.207.75) \$0 \$0 \$0 \$1.573.549 \$1.573.5	\$151,026 (\$797) (\$101) \$569 (\$472) (\$777) \$477,224 \$477,224 (\$17,219) (\$47,219) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$1,63,32) (\$2,13,32) (\$2,13,32) (\$2,13,32)	\$863,761 \$6,895 \$6,895 \$208,660) \$413 \$25,963 \$413 \$25,963 \$4,643 \$5,678,940 \$5,678,940 Ending APB11 DFIT Balance \$(\$1,620,563) \$(\$1,620,563) \$41,776 \$42,879 \$5,90 \$0 \$0 \$0 \$0 \$0 \$337 \$0 \$158,601) \$5251,032	\$863,761 \$ \$8.895 \$ \$2.9,690 \$ \$413 \$ \$2.5,983 \$ \$37 \$ \$4.626 \$ \$170,779 \$ \$5.679,923 \$ \$5.679,923 \$ \$5.679,923 \$ \$5.679,923 \$ \$6.626 \$ \$1.047,0480 \$ \$1.047	\$573.516 \$22.118 \$3.309 \$5.309	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 Regulatory Asset After Gross-Up \$776.438 \$776.438 \$176.438 \$20,183	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$(\$23) \$(\$23) \$(\$24) \$24) \$241 \$30 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CHC St ACO CHG St CONTA Difference CHG St Deductible G & A Costs CHG St Contra Difference CHG St Deductible G & A Costs CHG St FAW Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Classes Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference CHG St Off AFUDC Debt CHG St Off AFUDC Equity CHG St Off Fenison Costs CHG St Off Internal Dev. Schware CHG St Off Internal Dev. Schware CHG St Off Penison Difference CHG St Off Relocation Costs Book Overhead CHG St Off A81 a Bonus CHG St Off 481 (a) Deductible G &	\$10.965,151 \$10.965,151 \$10.965,151 \$10.965,151 \$10.965,151 \$10.965,151 \$10.965,151 \$10.965,151 \$10.965,151 \$10.965,151 \$10.965,151 \$10.965,151	\$2,323,479 (\$12,264) (\$1,566) (\$3,566) (\$3,466) (\$3,566) (\$3,476) (\$4,567) (\$10,289) (\$7,221) (\$10,289) (\$7,341,644) (\$7,341,644) (\$7,341,644) (\$1,546) (\$1,	\$13,288,630 \$106,004 (\$3,210,149) \$6,339 \$539,742 (\$57,77) \$71,17,27,27,27,27,27,27,27,27,27,27,27,27,27	\$712.735 \$0 \$7.693 \$20.8559 (\$155) \$20.453 \$30 \$111.45 \$5.201.716 Beginning APB11 DFIT Balance \$5.201.716 \$5.2	\$151,026 (\$797) (\$101) \$569 (\$479) (\$327) (\$62,387) \$477,224 \$477,224 (\$47,219) (\$47,219) (\$47,219) (\$47,219) (\$1,000) \$1,000 \$1	\$863,761 \$0 \$6,895 \$208,660) \$413 \$25,983 \$37,70,762) \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$41,716 \$42,879) \$90 \$1,820,563 \$41,716 \$42,879) \$1,900 \$1,90	\$863,761 \$ \$8.895 \$ \$8.895 \$ \$20,800 \$ \$413 \$ \$25,983 \$ \$437 \$ \$4,026 \$ \$170,779 \$ \$5675,922 End FAS109 Liability @ Stat Rate \$ \$1,047,048 \$ \$1,047,048 \$ \$1,047,048 \$ \$31,076 \$ \$27,971 \$ \$56,923 \$ \$30 \$	S573.516 (\$10,400 \$22,118 \$43,392 \$69,645 \$569,556	So S	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 \$776.438 \$776.438 \$776.438 \$776.438 \$776.438 \$714.405 \$20,183 \$20,183 \$20,183 \$20,93 \$20,83	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLAC CHG St CLAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Cleases Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Mathod/Life Depreciation Difference CHG St Off Mathod/Life Depreciation Difference CHG St Off Full Ceptity CHG St Off Purchased Software (CHG St Off Internal Dex Software (CHG St Off Personal ChG St Off Personal ChG St Off Purchased Software (Book Overhead CHG St Off Relocation Costs CHG St Off ASIGN Job Costs CHG ST OFF COST Job Cost Job Cost Job Costs CHG ST OFF COST Job Cost Jo	\$10,965,151 \$0 \$113,347 (\$3,206,593 \$2,308,593 \$400,964 \$0,964 \$0,964 \$0,006,398 \$0,0026,398 \$0,0026,398 \$0,0026,398 \$2,157,570,340 \$1,570,941 \$1,00,965,151 \$10,965,151 \$10,965,151 \$1,570,941 \$1,310,850,151	\$2,322,479 (\$12,264) (\$1,565) (\$3,746) (\$4,565) (\$5,771) (\$105,307) (\$110,268) (\$7,341,644) (\$7,	\$13,288,630 \$106,084 (\$3,210,149) \$6,359 \$399,742 (\$5777) \$71,172 (\$2,267,36),94 \$87,368,042 \$87,368,042 \$87,368,042 \$87,368,042 \$1,272,600 \$2,049,139 \$5,990,701 (\$2,274,600) \$0,000 (\$14,821) \$5,990,701 \$1,328,630 \$5,990,701 \$1,328,630 \$1,328,630 \$1,328,630	\$712.735 \$0 \$7.693 \$20.85.59) \$(\$155) \$26.453 \$0 \$11.477 \$(\$165.092) \$5.201.716 \$5.201.716 \$5.201.716 \$6.373.344) \$320.766 \$4.719) \$5.203.76 \$5.20	\$151,026 (\$797) (\$101) \$569 (\$472) (\$777) \$477,224 \$477,224 (\$17,219) (\$47,219) (\$1,616,336) (\$1,630) (\$1,630) (\$1,630) (\$2,1935) (\$2,297) (\$2,297) (\$2,279) (\$2,279)	\$863,761 \$6,895 \$6,895 \$208,660) \$413 \$25,963 \$413 \$25,963 \$5,678,940 \$5,678,940 Ending APB11 DFIT Balance \$(\$1,620,563) \$(\$1,620,563) \$41,776 \$42,879 \$5,678,940 \$0 \$0 \$0 \$0 \$1,620,663 \$1	\$863,761 \$ \$8.895 \$ \$2.6,800 \$ \$413 \$ \$2.5,983 \$ \$37 \$ \$4.626 \$ \$170,779 \$ \$5.679,923 \$ \$5.679,923 \$ \$5.679,923 \$ \$5.679,923 End FAS109 Liability @ Stat Rate (\$1,047,048) \$ \$1,047,048 \$	\$573.516 \$22.118 \$4.000 \$22.118 \$4.000 \$22.118 \$4.000 \$2.218 \$5.218 \$5.218 \$5.218 \$5.218 \$5.218 \$5.218 \$5.218 \$5.218 \$5.218 \$5.218	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 Regulatory Asset After Gross-Up \$776,438 \$776,438 \$776,438 \$176,438 \$20,183 \$29,943 \$0 \$1,30	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23 \$23 \$24 \$24 \$24 \$24 \$24 \$24 \$25 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St 481(a) - Deductible G & A Co CHG St Contra Difference CHG St Deductible G & A Costs CHG St Contra Difference CHG St Deductible G & A Costs CHG St FNV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Cleases Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Depreciation Difference CHG St Off AFUDC Debt CHG St Off AFUDC Equity CHG St Off Far Funcion Costs CHG St Off Internal Dev Schoware Labor CHG St Off Internal Dev Schoware (Book CHG St Off Pelocation Costs CHG St Off Pelocation Costs CHG St Off Relocation Costs CHG St Off CAICA CHG ST OFT CAICA CHG ST O	\$10,965,151 \$10,965,151 \$13,97 \$13,305,593 \$2,306,593 \$406,964 \$5,406,964 \$5,2506,101 \$30,025,396 \$50,025,396 \$50,025,396 \$51,570,349 \$71,	\$2,322,479 (\$12,264) (\$1,566) (\$3,566) (\$3,466) (\$3,566) (\$3,476) (\$4,567) (\$10,278) (\$13,288,630 \$106,004 (\$3,210,149) \$6,339 \$399,742 (\$57,77) \$71,127 (\$2,027,309) \$57,368,042 Ending Difference \$76,706,781 \$76,706,781 \$2,049,139 \$2,049,139 \$2,049,139 \$3,386,630 \$3,286,630 \$3,286,630 \$3,286,630 \$3,286,630 \$3,286,630 \$3,286,630 \$3,286,630 \$3,286,630 \$3,286,630 \$3,286,630 \$3,286,630 \$3,286,630	\$712.735 \$0 \$7.693 \$7.693 \$20.8559 \$6155, \$20.453 \$30 \$11,455 \$30,0020 \$55,017,16 \$55,017,16 \$55,017,16 \$55,017,16 \$50,0020 \$50,0	\$151,026 (\$797) (\$101) \$569 (\$479) (\$770) \$770,04 \$477,024 \$477,024 \$477,024 (\$47,219) (\$47,219) (\$47,219) (\$1,160) (\$1,160) (\$1,160) (\$1,160) (\$2,00) \$1,000 \$1,00	\$863,761 \$0 \$6,895 \$208,660) \$413 \$25,983 \$57,784 \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$1,620,563) \$41,776 \$42,879) \$0 \$0 \$3,377 \$0 \$1,525,678,940 \$1,520,563 \$41,776 \$42,879) \$0 \$1,520,563 \$41,776 \$2,279 \$0 \$3,377 \$0 \$1,520,563 \$1,520,563 \$41,776 \$2,279 \$0 \$3,377 \$0 \$3,377 \$0 \$1,520,563 \$1,520,563 \$1,520,563 \$1,520,563 \$2,179 \$2,179 \$3,179 \$3,179 \$3,179 \$3,179 \$3,179 \$3,179 \$3,179 \$3,179 \$4,179	\$863,761 \$ \$8.895 \$ \$20,800 \$ \$413 \$ \$25,983 \$ \$437 \$ \$4,626 \$ \$170,779 \$ \$5676,923 End FAS109 Liability @ Stat Ratie \$ \$1,047,048 \$ \$	S573.516 (\$10.490 \$22.118 \$43.392 \$66.642 \$24.732	Regulatory Liab Before Gross-Up So	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 \$1 \$776.438 \$77	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23 \$24 \$24 \$24 \$24 \$24 \$25 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLAC CHG St CLAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St Cheutcible G & A Costs CHG St Cheutcible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Cleases Jurisdiction: State Offset Tax Year: 2019 State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Despreciation Difference CHG St Off AFUDC Debt CHG St Off AFUDC Debt CHG St Off AFUDC Debt CHG St Off Method/Life Despreciation Offset State CHG St Off Description CHG St Off Fundamental Software Labor CHG St Off Internal Software Labor CHG St Off Relocation Costs Book Overhead CHG St Off Relocation Costs Book Overhead CHG St Off Relocation Costs Book Overhead CHG St Off ABT Danus CHG St Off CoAtc Difference CHG St Off CAC CHG St Off CoAtc Difference CHG St Off CAC CHG St Off CoAtc Difference CHG St O	\$10,965,151 \$0 \$113,347 (\$3,206,593 \$2,308,593 \$400,984 \$0,984 \$0,984 \$0,026,398 \$0,026,398 \$0,026,398 \$0,026,398 \$2,71,570,349 \$11,570,349 \$11,570,349 \$1,580,250 \$1	\$2,322,479 (\$12,264) (\$1,565) (\$3,746) (\$4,565) (\$3,746) (\$5,722) (\$5777) (\$105,377) (\$1	\$13,288,630 \$106,084 (\$3,210,149) \$5,359 \$399,742 (\$5777) \$71,172 (\$2,267,369) \$87,368,042 \$87,368,042 \$87,368,042 \$87,368,042 \$1,36	\$712.735 \$0 \$7.693 \$20.85.59) \$(\$155) \$26.453 \$0 \$11.477 \$(\$165.092) \$5.201.716 \$5.201.716 \$5.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716	\$151,026 (\$797) (\$101) \$569 (\$470) (\$371) (\$6,834) (\$7,670) \$477,224 \$477,224 \$477,224 (\$47,219) (\$47,219) (\$1,109) (\$1,109) (\$1,109) (\$1,109) (\$2,488) (\$2,29791) (\$2,488) (\$2,29791) (\$2,488) (\$1,109) (\$2,488)	\$863,761 \$6,895 \$5208,660) \$413 \$25,963 \$413 \$25,963 \$4,572,940 \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$41,716 \$42,679) \$5,678,940 \$5,678,940 (\$1,620,563) \$41,716 \$42,679) \$5,678,940 \$	\$863,761 \$ \$8.895 \$ \$2.96.805 \$ \$413 \$ \$2.59.83 \$ \$37 \$ \$4.626 \$ \$107,779 \$ \$5.679.923 \$ \$5.679.923 \$ \$5.679.923 \$ \$5.679.923 End FAS109 Liability @ Stat Rate (\$1.047.046) \$ \$3.1076 \$ \$3.1076 \$ \$2.97971 \$ \$5.68.488 \$ \$9.90 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.905 \$ \$	Soft State of State o	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 Regulatory Asset After Gross-Up \$776.438 \$776.438 \$14.405 \$20,163 \$20,163 \$20,163 \$3 \$1,307 \$3,428 \$1,307 \$3,428 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$(\$23) \$(\$24) \$24 Regulatory Liab After Gross-Up
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLOTA CHG St CANTA CHG ST CAN	\$10,965,151 \$10,965,151 \$13,974 \$13,206,593 \$406,964 \$0,964 \$175,569 \$2,209,101 \$30,026,396 \$30,026,396 \$30,026,396 \$41,570,349 \$71,570,34	\$2,322,479 (\$12,264) (\$15,566) (\$8,766) (\$8,766) (\$8,766) (\$8,766) (\$8,741,644) (\$7,221) (\$10,268) (\$7,341,644) (\$1,268) (\$7,341,644) (\$1,268) (\$1,268) (\$1,268) (\$1,268) (\$1,268) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,242,859) (\$1,244,	\$13,288,630 \$106,004 (\$3,210,149) \$6,339 \$399,742 (\$57,77) \$71,172 (\$2,027,309) \$73,860,042 Ending Difference \$76,706,781	\$712.735 \$0 \$7.693 \$7.693 \$20.85.59) \$(\$15.5) \$26.453 \$3.00 \$1.1477 \$16.30.20) \$5.201.716 \$5.201.71	\$151,026 (\$797) (\$101) \$569 (\$472) (\$777) \$477,224 \$477,224 \$477,224 \$477,224 \$59,640 (\$1,160) (\$1,035) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2799 (\$2,468) \$3438 \$488	\$863,761 \$0 \$6,895 \$(\$208,660) \$413 \$25,983 \$(\$37) \$4463 \$5,678,940 \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$(\$1,620,563) \$41,716 \$42,879 \$5,678,940 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$863,761 \$8.895 \$20,800 \$413 \$25,983 \$413 \$25,983 \$4,525 \$4,70,779 \$5,676,923 \$5,676,923 \$5,676,923 \$5,676,923 \$5,676,923 \$5,676,923 \$5,676,923 \$5,971 \$5,974 \$5,97	S573.516 S57	Solution	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23 \$23 \$23 \$23 \$23 \$23 \$23 \$23 \$24 \$24 \$24 \$24 \$29 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLAC CHG St CLAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St Cheutcible G & A Costs CHG St Cheutcible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Cleases Jurisdiction: State Offset Tax Year: 2019 State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Despreciation Difference CHG St Off AFUDC Debt CHG St Off AFUDC Debt CHG St Off AFUDC Debt CHG St Off Method/Life Despreciation Offset State CHG St Off Description CHG St Off Fundamental Software Labor CHG St Off Internal Software Labor CHG St Off Relocation Costs Book Overhead CHG St Off Relocation Costs Book Overhead CHG St Off Relocation Costs Book Overhead CHG St Off ABT Danus CHG St Off CoAtc Difference CHG St Off CAC CHG St Off CoAtc Difference CHG St Off CAC CHG St Off CoAtc Difference CHG St O	\$10,965,151 \$0 \$113,347 (\$3,206,593 \$2,308,593 \$400,984 \$0,984 \$0,984 \$0,026,398 \$0,026,398 \$0,026,398 \$0,026,398 \$2,71,570,349 \$11,570,349 \$11,570,349 \$1,580,250 \$1	\$2,322,479 (\$12,254) (\$1,556) (\$3,784) (\$1,563,77) (\$105,377)	\$13,288,630 \$106,084 (\$3,210,149) \$5,359 \$399,742 (\$5777) \$71,172 (\$2,267,369) \$87,368,042 \$87,368,042 \$87,368,042 \$87,368,042 \$1,36	\$712.735 \$0 \$7.693 \$20.85.59) \$(\$155) \$26.453 \$0 \$11.477 \$(\$165.092) \$5.201.716 \$5.201.716 \$5.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716 \$2.201.716	\$151,026 (\$797) (\$101) \$569 (\$470) (\$371) (\$6,834) (\$7,670) \$477,224 \$477,224 \$477,224 (\$47,219) (\$47,219) (\$1,109) (\$1,109) (\$1,109) (\$1,109) (\$2,488) (\$2,29791) (\$2,488) (\$2,29791) (\$2,488) (\$1,109) (\$2,488)	\$863,761 \$6,895 \$5208,660) \$413 \$25,963 \$413 \$25,963 \$4,572,940 \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$41,716 \$42,679) \$5,678,940 \$5,678,940 (\$1,620,563) \$41,716 \$42,679) \$5,678,940 \$	\$863,761 \$ \$8.895 \$ \$2.96.805 \$ \$413 \$ \$2.59.83 \$ \$37 \$ \$4.626 \$ \$107,779 \$ \$5.679.923 \$ \$5.679.923 \$ \$5.679.923 \$ \$5.679.923 End FAS109 Liability @ Stat Rate (\$1.047.046) \$ \$3.1076 \$ \$3.1076 \$ \$2.97971 \$ \$5.68.488 \$ \$9.90 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.90 \$ \$1.90.905 \$ \$9.905 \$ \$	S573.516 S57	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 Regulatory Asset After Gross-Up \$776.438 \$776.438 \$14.405 \$20,163 \$20,163 \$20,163 \$3 \$1,307 \$3,428 \$1,307 \$3,428 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128 \$4,128	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$(\$22) \$(\$24) \$(\$24) \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLAC CHG St CLAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Cleases Jurisdiction: State Offset Tax Year: 2019 State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Desposization Difference CHG St Off AFUDC Debt CHG St Off AFUDC Debt CHG St Off AFUDC Debt CHG St Off FAUDC Debt CHG St Off Purchased Software (Book CHG St Off Reduction Costs CHG St Off Reduction Costs CHG St Off Reduction Costs Book Overhead CHG St Off Reduction Costs Book Overhead CHG St Off Reduction Costs CHG St Off Contra Difference	\$10,965,151 \$10,965,151 \$0 \$113,347 \$(\$3,206,593) \$406,964 \$0,606 \$2,509,101 \$80,026,398 \$80,026,398 \$80,026,398 \$90,026,398 \$171,570,349 \$71,570,349	\$2,322,479 (\$12,254) (\$15,256) (\$3,784) (\$15,257) (\$105,377)	\$13,288,630 \$106,084 (\$3,210,149) \$6,359 \$399,742 (\$5777 \$71,172 (\$2,267,369) \$87,368,042 \$87,368,042 \$87,368,042 \$87,368,042 \$87,368,042 \$1,276,609 \$1,000,709 \$1,00	\$712.735 \$0 \$7.693 \$20.85.59) \$(\$155) \$26.453 \$0 \$11.477 \$(\$165.092) \$5.201.716 \$5.201.716 \$5.201.716 \$6.157.3.344) \$32.076 \$(\$1.573.344) \$32.076 \$(\$1.573.344) \$32.076 \$(\$1.573.344) \$32.076 \$(\$21.241) \$0 \$0 \$0 \$0 \$2.502 \$71.018 \$4.546 \$5.460 \$5.46	\$151,026 (\$797) (\$101) \$569 (\$470) \$477,224 \$477,224 \$477,224 \$477,224 \$477,224 (\$47,219) (\$1,30) (\$1,30) (\$1,30) (\$2,40) (\$2,20) (\$2,20) (\$2,20) (\$2,20) (\$2,20) (\$2,20) (\$2,20) (\$2,20) (\$2,20) (\$3,20) (\$2,20) (\$2,20) (\$2,20) (\$3,20) (\$2,20) (\$2,20) (\$3,20) (\$2,20) (\$2,20) (\$3,20) (\$2,20) (\$3,20) (\$2,20) (\$3,20) (\$2,20) (\$3,20) (\$2,20) (\$3,20) (\$2,20) (\$3,20) (\$2,20) (\$3,20) (\$2,20) (\$3,20) (\$2,20) (\$3,	\$863,761 \$6,895 \$5208,660) \$413 \$25,963 \$413 \$25,963 \$4,623 \$5,678,940 \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$41,7169 \$5,678,940 \$5,678,940 (\$1,620,563) \$41,7169 \$5,678,940	\$863,761 \$ \$8.895 \$ \$2.96.800 \$ \$413 \$ \$2.59.83 \$ \$37 \$ \$4.626 \$ \$107,779 \$ \$5.679,923 \$ \$5.679,	S573.516 \$573.516 \$573.516 \$573.516 \$573.516 \$573.516 \$14,908 \$22,118 \$343.392 \$58.642 \$343.392 \$58.642 \$58.642 \$3573.516 \$3573.516	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 Regulatory Asset After Gross-Up \$776.438 \$776.438 \$174.405 \$20,103 \$20,103 \$20,103 \$1,307 \$34,203 \$1,307 \$3,342 \$3,424 \$3,425 \$3,426 \$4,134 \$4,134 \$3,426 \$3,426 \$4,134 \$4,134 \$4,134 \$6,66	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$24 \$24 \$24 \$24 \$24 \$24 \$24 \$24 \$24 \$24
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLOTA CHG St CLOTA CHG St CONTA CHG ST CONTA CHG ST CONTA CHG ST CHG ST CHG CHG CHG ST CHG	\$10,965,151 \$0 \$113,47 \$(\$3,206,593 \$(\$2,398) \$406,964 \$0 \$175,569 \$22,509,101 \$80,026,398 \$0,026,398 \$0,026,398 \$2,757,370,349 \$71,570,34	\$2,322,479 (\$12,264) (\$15,66) (\$3,566) (\$3,466) (\$4,566) (\$4,566) (\$5,722) (\$5777) (\$103,277) (\$103	\$13,288,630 \$106,004 (\$3,210,149) \$6,339 \$399,742 (\$57,706,781 \$76	\$712.735 \$0 \$7.693 \$7.693 \$20.85.59) \$(\$15.5) \$26.453 \$3.00 \$11.477 \$(\$163.092) \$5.201.716 \$5.201.7	\$151,026 (\$797) (\$101) \$569 (\$472) (\$577) (\$613) (\$777) (\$613) (\$77,277) (\$61,277) (\$77,277) (\$7	\$863,761 \$0 \$6,895 \$(\$208,660) \$413 \$25,983 \$(\$37) \$4,643 \$5,678,940 \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$(\$1,620,563) \$41,716 \$42,879 \$91 \$91 \$91 \$91 \$91 \$91 \$91 \$91 \$91 \$9	\$863,761 \$8.895 \$20,800 \$413 \$25,983 \$413 \$25,983 \$4170,779 \$4,625 \$5,676,923	Solution	\$90 \$90 \$90 \$90 \$90 \$90 \$90 \$90 \$90 \$90	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$(\$22) \$(\$24) \$(\$24) \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLOT Difference CHG St Contra Difference CHG St Contra Difference CHG St Contra Difference CHG St Deductible G & A Costs CHG St CHG St CHG CHG St GA SALARY O/H Tax Overhead Total Tax Chess Jurisdiction Totals: Jurisdiction Totals: Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Despreciation Difference CHG St Off A FUDC Death CHG St Off A FUDC Death CHG St Off A FUDC Death CHG St Off Funder Chess CHG St Off Internal Day Software (CHG St Off Internal Day Software (CHG St Off Pension Differences CHG St Off Relocation Costs Book Overhead CHG St Off Ast a Bonus CHG St Off Ast a Bonus CHG St Off Cohar Offset Chess CHG St Off Cohar Offset Chess CHG St Off Cohar Difference CHG St Off Coh	\$10,965,151 \$10,965,151 \$10,965,151 \$10,965,161 \$110,965,161 \$110,965,161 \$110,965,161 \$110,965,161 \$110,965,161 \$110,965,161 \$10,965,161 \$10,965,161 \$10,965,161 \$10,965,161 \$10,965,161 \$10,965,161 \$10,965,161 \$10,965,161	\$2,322,479 (\$12,264) (\$15,66) \$8,748 (\$7,222) (\$5777) (\$105,397) (\$110,203) \$7,41,644 Current Difference \$5,136,432 (\$72,341) \$110,003 \$1,100,	\$13,288,630 \$106,004 (\$3,210,149) \$6,339 \$199,742 (\$5,77) \$6,757 (\$2,67,758) \$7,368,042 Ending Difference \$76,706,781 \$76,706	\$712.735 \$1,600 \$7,603 \$7,603 \$20,85.50) \$1,615.50 \$2,6435 \$3,73 \$1,615.600 \$5,201.716 \$2,01.716 \$2,01.716 \$4,1700 \$5,201.716 \$4,1700 \$5,201.716 \$5,201.71	\$151,026 \$(\$797) \$(\$101) \$569 \$(\$469) \$(\$470) \$(\$570)	\$863,761 \$0 \$6,895 \$(\$208,660) \$413 \$25,983 \$(\$37) \$413 \$25,983 \$(\$170,22) \$5,678,940 Ending APB11 DFIT Balance \$(\$1,620,563) \$41,716 \$42,879 \$5,678,940 \$5,678,940 \$6,678,940 \$6,678,	\$863.761 \$6.805 \$5.805 \$20,800 \$413 \$25,903 \$413 \$25,903 \$5,678,92	S573.516 S57	\$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23 \$224 \$224 \$224 \$224 \$224 \$224 \$224
Book Overhead CHG St 3050 491a Bonus CHG St 481(a) - Deductible G & A Co CHG St CLAC CHG St CLAC CHG St Contra Difference CHG St Deductible G & A Costs CHG St Contra Difference CHG St Deductible G & A Costs CHG St FMV Adj CHG St G & A SALARY O/H Tax Overhead Total Tax Classes Jurisdiction: State Offset Tax Year: 2019 State Offset CHG St Off Method/Life Despreciation Difference CHG St Off AFUDC Debt CHG St Off Benderen Costs CHG St Off Benderen Costs CHG St Off Benderen Costs CHG St Off Report Costs CHG St Off Cost Cost CHG St Off Cost	\$10,965,151 \$0 \$113,347 (\$3,206,593) \$2,309,593 \$406,964 \$0,669,664 \$0,026,398 \$0,026,398 \$0,026,398 \$0,026,398 \$1,75,70,349 \$1,75,70,349 \$1,747,70,349 \$1,7	\$2,322,479 (\$12,264) (\$15,66) \$8,748 (\$7,222) (\$5777) (\$105,397) (\$110,203) \$7,41,644 Current Difference \$5,136,432 (\$72,341) \$110,003 \$1,100,	\$13,288,630 \$106,004 (\$3,210,149) \$6,339 \$199,742 (\$5,77) \$6,705,781 \$76,706,7	\$712.735 \$1,633 \$7,633 \$20.8539 \$1,617,73 \$1,615,029 \$5.201,716 \$5	\$151,026 (\$797) (\$101) \$569 (\$469) (\$469) (\$488) (\$5,824) (\$7,879) (\$477,224 **Current DFIT** (\$472,19) (\$863,761 \$6,895 \$5208,660) \$413 \$25,963 \$413 \$25,963 \$5,678,940 \$5,678,940 Ending APB11 DFIT Balance (\$1,620,563) \$41,716 \$42,879) \$5,678,940 \$5,678,940 (\$1,620,563) \$41,716 \$42,879) \$51,006 \$0 \$0 \$0 \$0 \$0 \$0 \$1,620,563) \$41,716 \$51,006 \$1,620,563) \$41,716 \$51,006 \$1,620,563) \$41,716 \$51,006 \$1,620,563) \$41,716 \$51,006 \$1,620,563) \$51,620,563) \$51,620,563) \$51,620,563) \$51,620,563) \$51,620,563) \$51,620,563) \$51,620,563) \$51,620,563) \$51,620,633] \$56,550 \$51,630,763] \$58,550 \$58,	\$863,761 \$ \$8.895 \$ \$2.96.805 \$ \$413 \$ \$2.59.83 \$ \$37 \$ \$4.626 \$ \$170,779 \$ \$5.679.923 \$ \$5.679.923 \$ \$5.679.923 \$ \$5.679.923 End FAS109 Liability @ Stat Rate (\$1.047.046) \$ \$3.1076 \$ \$3.1076 \$ \$2.97971 \$ \$5.684.888 \$ \$5.69.925 \$ \$5.	Solution	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00

Chattanooga Gas Company Annual Review Mechanism ("ARM") Schedule 35.5 Excess Deferred Income Taxes - 2020 Balances

PowerTax Deferred Tax Summary Report Rpt # 257 2020 Q4 Revised Utility Companies 008-Chattanooqa Gas Company

Grouped By: Total Tax Classes											
Jurisdiction: Federal	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
Tax Year: 2020 Federal											
CHG Fed Method/Life	\$111,916,642	\$2,890,659	\$114,807,301	\$37,435,704	\$174,504	\$37,610,208	\$24,109,533	\$0	(\$13,502,770) Si	(\$18,280,337)
Depreciation Difference	\$111,916,642	\$2,890,659	\$114,807,301	\$37,435,704	\$174,504	\$37,610,208	\$24,109,533	\$0	(\$13,502,770) Si	(\$18,280,337)
CHG Fed AFUDC Debt	(\$2,176,761		(\$2,886,336)	(\$620,902)	(\$144,477)	(\$765,379)	(\$606,130)	\$0			
CHG Fed AFUDC Equity	\$2,237,103		\$2,463,106	\$699,279	\$40,340	\$739,619	\$517,252	\$0			
CHG Fed Engineering Costs	\$4,989,339		\$6,556,842		\$319,717	\$1,707,920	\$1,376,937	\$0			
CHG Fed In Service Date Adds CHG Fed Internal Dev. Software (Boo.	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	Si Si	\$0 \$0
CHG Fed Internal Software Labor	\$0				\$0	\$0	\$0	\$0			
CHG Fed Pension Differences	(\$14,821		(\$14,821)			(\$5,188)	(\$3,112)				
CHG Fed Purchased Software (Books)	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	S S	
CHG Fed Relocation Costs Book Overhead	\$6,675,356 \$11,710,215		\$9,353,366 \$15,472,156	\$2,069,700 \$3,531,092	\$545,702 \$761,282	\$2,615,401 \$4,292,374	\$1,964,207 \$3,249,153	\$0 \$0			
CHG Fed 3050 481a Bonus	\$11,710,213				(\$380)	\$6,361	\$3,249,133	\$0			
CHG Fed 481(a) - Deductible G & A C	\$62,246	(\$7,818)	\$54,428	\$21,786	(\$2,736)	\$19,050	\$11,430	\$0	(\$7,620		
CHG Fed CIAC	(\$3,067,935			(\$1,010,313)	(\$225,765)		(\$907,856)				
CHG Fed Contra Difference CHG Fed Deductible G & A Costs	\$6,359 \$662,850		\$12,450 \$927,570		\$2,132 \$50,946	\$4,358 \$233,058	\$2,615 \$194,790	\$0 \$0	(\$1,743 (\$38,269		
CHG Fed FMV Adi	(\$577	\$577	\$0.	(\$121)	\$121	\$235,030	\$154,750	\$0			
CHG Fed G & A SALARY O/H	\$74,760			\$23,610	(\$20,129)	\$3,481	\$3,481	\$0		S	
Tax Overhead	(\$2,243,037) (\$1,050,891)		(\$773,960)	(\$195,812)	(\$969,771)	(\$691,725)	\$0	\$278,047	Şi	\$376,425
Total Tax Classes Jurisdiction Totals:	\$121,383,819 \$121,383,819		\$126,985,529 \$126,985,529	\$40,192,836 \$40,192,836	\$739,974 \$739,974	\$40,932,810 \$40,932,810	\$26,666,961 \$26,666,961	\$0 \$0	(\$14,265,849 (\$14,265,849		(\$19,313,408) (\$19,313,408)
Juliadiction Totals.	\$121,303,018	(\$58,187)		\$23,610	(\$20,129)	\$40,832,010	\$20,000,301	40	(\$762,630		(\$1,032,465)
Jurisdiction: State	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
Tax Year: 2020											
State CHG St Method/Life	\$77,199,882	\$6.519.106	\$83.718.988	\$5.017.992	\$423,742	\$5.441.734	\$5.441.734	\$1	(\$1) S	(\$1)
Depreciation Difference	\$77,199,882		\$83,718,988		\$423,742	\$5,441,734	\$5,441,734	\$1 \$1	(\$1		
CHG St AFUDC Debt	(\$2,176,761	(\$709,574)	(\$2,886,336)	(\$141,489)	(\$46,122)	(\$187,612)	(\$187,612)	\$0	\$0	\$	\$0
CHG St AFUDC Equity	\$2,237,103	\$226,004	\$2,463,106	\$145,412	\$14,690	\$160,102	\$160,102	\$0	\$0	\$	\$0
CHG St Engineering Costs CHG St In Service Date Adds	\$4,989,339 \$0		\$6,556,842 \$0	\$324,307 \$0	\$101,888 \$0	\$426,195 \$0	\$426,195 \$0	\$0 \$0			
CHG St In Service Date Adds CHG St Internal Dev. Software (Book	\$0 \$0				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0			\$0
CHG St Internal Software Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
CHG St Pension Differences	(\$14,821		(\$14,821)		\$0	(\$963)			\$0		
CHG St Purchased Software (Books) CHG St Relocation Costs	\$0 \$6,675,356		\$0 \$9,353,366	\$0 \$433,898	\$0 \$174,071	\$0 \$607,969	\$0 \$607,969	\$0 \$0	\$0 \$0		\$0 \$0
Book Overhead	\$11,710,215				\$244,526	\$1,005,690	\$1,005,690	\$0			
CHG St 3050 481a Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
CHG St 481(a) - Deductible G & A Co CHG St CIAC	\$106,084 (\$3,171,086			\$6,895 (\$206,121)	(\$755) (\$81,004)	\$6,140 (\$287,125)	\$6,140 (\$287,125)	\$0 \$0	\$0 \$0		\$0 \$0
CHG St Contra Difference	\$6.359		\$12.450	\$413 \$413	\$396	\$809	\$809	, so \$0			
CHG St Deductible G & A Costs	\$691,865	\$262,197	\$954,062	\$44,971	\$17,043	\$62,014	\$62,014	\$0	\$0		\$0
CHG St FMV Adj	(\$577		\$0	(\$37)	\$37	\$0	\$0	\$0			
CHG St G & A SALARY O/H Tax Overhead	\$74,760 (\$2,292,595		\$16,574 (\$3,339,758)	\$4,876 (\$149,002)	(\$3,799) (\$68,083)	\$1,077 (\$217,084)	\$1,077 (\$217,084)	\$0 \$0			\$0 \$0
Total Tax Classes	\$86,617,501				\$600,186	\$6,230,340	\$6,230,340	\$1	(\$1		
Jurisdiction Totals:	\$86,617,501	\$9,233,885	\$95,851,386		\$600,186	\$6,230,340	\$6,230,340	\$1	(\$1		
Jurisdiction: State Offset	Beginning Difference	(\$58,187) Current Difference		\$4,876 Beginning APB11 DFIT Balance	(\$3,799) Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
Tax Year: 2020											
State Offset											
CHG St Off Method/Life	\$77,199,882										
Depreciation Difference CHG St Off AFUDC Debt	\$77,199,882 (\$2,176,761		\$83,718,988 (\$2,886,336)	(\$1,628,775) \$40,359	(\$64,317) \$9,391	(\$1,693,092) \$49,750	(\$1,142,764) \$39,398	\$550,438 (\$10,351	\$0) \$0	\$745,19- (\$14.01-	
CHG St Off AFUDC Equity	\$2,237,103		\$2,463,106		(\$2,622)	(\$48.075)	(\$33,621)	\$14.454) 50 \$0		
CHG St Off Engineering Costs	\$4,989,339		\$6,556,842		(\$20,782)		(\$89,501)				\$0
CHG St Off In Service Date Adds	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
CHG St Off Internal Dev. Software (CHG St Off Internal Software Labor	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		
CHG St Off Pension Differences	(\$14.821		(\$14,821)		\$0	\$337	\$202	(\$135			\$0
CHG St Off Purchased Software (Book	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$	\$0
CHG St Off Relocation Costs	\$6,675,356				(\$35,471)	(\$170,001)					\$0
Book Overhead CHG St Off 3050 481a Bonus	\$11,710,215 \$0	\$3,761,942 \$0	\$15,472,156	(\$229,521) \$0	(\$49,483) \$0	(\$279,004) \$0	(\$211,195) \$0	\$67,809 \$0	\$0 \$0		
CHG St Off 3050 461a Bonus CHG St Off 481(a) - Deductible G &	\$106,084		\$94.461	\$U (\$2.413)	\$264	(\$2,149)	\$0 (\$1,289)		\$0 \$0		
CHG St Off CIAC	(\$3,171,086	(\$1,246,220)	(\$4,417,306)		\$14,471	\$82,488	\$60,296	(\$22,192) \$0	(\$30,04)	\$0
CHG St Off Contra Difference	\$6,359		\$12,450	(\$145)	(\$139)	(\$283)	(\$170)				
CHG St Off Deductible G & A Costs CHG St Off FMV Adj	\$691,865 (\$577		\$954,062 \$0	(\$12,497) \$8	(\$3,254) (\$8)	(\$15,752) \$0	(\$13,023) \$0	\$2,729 \$0	\$0 \$0	\$3,69 \$	
CHG St Off G & A SALARY O/H	\$74,760					(\$226)	(\$226)		\$0		
Tax Overhead	(\$2,292,595	(\$1,047,163)	(\$3,339,758)	\$51,447	\$12,631	\$64,078	\$45,588	(\$18,490) \$0	(\$25,03)	2) \$0
Total Tax Classes	\$86,617,501	\$9,233,885				(\$1,908,018)	(\$1,308,371)				\$0
Jurisdiction Totals:	\$86,617,501	\$9,233,885	\$95,851,386	(\$1,806,849)	(\$101,169)	(\$1,908,018)	(\$1,308,371)	\$599,647 \$49,319	\$0	\$811,81	\$0
Company Totals:	\$294,618,822	\$24,069,480	\$318,688,302	\$44,016,142	\$1,238,990	\$45,255,132	\$31,588,930	\$599,648	(\$14,265,850	\$811,81	(\$19,313,410)
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Note: The 2020 257 report reflects the 2020 tax return.

PowerTax Deferred Tax Summary Report Rpt # 257 2021 Q4 Revised Utility Companies 008-Chattanooga Gas Company

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Grouped By: Total Tax Classes

Grouped By: Total Tax Classes				Beginning APB11 DFIT		Ending APB11 DFIT	End FAS109 Liability @	Regulatory Asset Before	Regulatory Liab Before	Regulatory Asset After	Regulatory Liab After
Jurisdiction: Federal	Beginning Difference	Current Difference	Ending Difference	Balance	Current DFIT	Balance	Stat Rate	Gross-Up	Gross-Up	Gross-Up	Gross-Up
Tax Year: 2021											
Federal	444.040.400	0.400.000	447.000.000	07.040.004	40	200 07 000 50	0 04 000 405		(10.040.447		(17.050.040)
CHG Fed Method/Life Depreciation Difference	114,842,496 114,842,496	2,426,386 2,426,386	117,268,883 117,268,883	37,619,694 37,619,694	49. 49.				(13,043,117 (13,043,117		(17,658,048) (17,658,048)
CHG Fed AFUDC Debt	(2,911,619)	(715,577)	(3,627,196)		(145,				154,739		209,488
CHG Fed AFUDC Equity	2,508,272	262.767	2,771,039	749 140	48,				(215,282		(291,454)
CHG Fed Engineering Costs	6,582,634	1,551,296	8,133,930	1,713,386	316,				(321,572		(435,351)
CHG Fed In Service Date Adds	5,552,551		-		0.0,		- 1,700,120		(021,012	,	(100,001)
CHG Fed Internal Dev. Software (Boo	-	-	_	-			-	-	-	-	-
CHG Fed Internal Software Labor	-						-		-		-
CHG Fed Pension Differences	(14,821)		(14,821)	(5,188)		- (5,18	8) (3,112) -	2,075	-	2,809
CHG Fed Purchased Software (Books)			- 44 474 570		404				- (004.040		(050,400)
CHG Fed Relocation Costs Book Overhead	9,102,532 15,266,998	2,369,037 3,467,523	11,471,570 18,734,522	2,562,813 4,249,440	481, 699.				(634,813 (1,014,854	-	(859,423) (1,373,930)
CHG Fed 3050 481a Bonus	18,173	(1,092)	17,081	6,361		382) 5,97			(2,391		(3,237)
CHG Fed 481(a) - Deductible G & A C	54,428	894	55.323	19.050		313 19,36			(7.745		(10.486)
CHG Fed CIAC	(4,551,439)	(237,122)	(4,788,561)		143,				134,635		182,271
CHG Fed Contra Difference	12,450		12,450	4,358		- 4,35			(1,743		(2,360)
CHG Fed Deductible G & A Costs	788,066	113,918	901,984	203,762	19,	123 223,18	5 189,417	-	(33,769) -	(45,717)
CHG Fed FMV Adj				. .				-	-	-	-
CHG Fed G & A SALARY O/H Tax Overhead	17,869 (3,660,453)	5,073 (118,329)	22,942 (3,778,782)	3,752 (1,046,742)	1, 164,	065 4,81 211 (882,53			88,986	-	120,472
Total Tax Classes	(3,660,453)	5,775,581	132,224,623	40,822,392	164, 913,				(13,968,984		(18,911,507)
Jurisdiction Totals:	126,449,042	5,775,581	132,224,623	40,822,392	913,				(13,968,984		(18,911,507)
	120,110,012	5,073	102,224,020	3,752	1,		2,,,07,171	-	(10,000,004	,	(10,011,001)
Jurisdiction: State	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Ba			lar End FAS109 Liability @ \$	Regulatory Asset Before	C Regulatory Liab Before G	Fr Regulatory Asset After C	Regulatory Liab After Gross-Up
Tax Year: 2021											
State CHG St Method/Life	83,754,183	5,714,722	89,468,905	5,444,022	371,	157 5,815,47	9 5,815,479		(1	,	(2)
Depreciation Difference	83,754,183	5,714,722	89,468,905	5,444,022	371,						(2)
CHG St AFUDC Debt	(2.911.619)	(715.577)	(3.627.196)		(46.				- ''	, -	(2)
CHG St AFUDC Equity	2,508,272	262,767	2,771,039	163,038	17,						-
CHG St Engineering Costs	6,582,634	1,551,296	8,133,930	427,871	100,	334 528,70	5 528,705				-
CHG St In Service Date Adds	-						-		-	-	-
CHG St Internal Dev. Software (Book	-	-	-	-			-	-	-	-	-
CHG St Internal Software Labor CHG St Pension Differences	(14,821)		(14,821)	(963)		- (96	3) (963	-	-		-
CHG St Perision Differences CHG St Purchased Software (Books)	(14,021)		(14,021)	(903)		- (90	(903	, -		:	
CHG St Relocation Costs	9,102,532	2,369,037	11,471,570	591,665	153,	987 745,65	2 745,652				_
Book Overhead	15,266,998	3,467,523	18,734,522	992,355	225,						-
CHG St 3050 481a Bonus	-						-				-
CHG St 481(a) - Deductible G & A Co	94,461	(2,952)	91,509	6,140		192) 5,94					-
CHG St CIAC	(4,645,621)	(228,151)	(4,873,772)		(14,				-	-	-
CHG St Contra Difference	12,450	111,394	12,450	809	7	- 80 241 60,18			-		-
CHG St Deductible G & A Costs CHG St FMV Adi	814,558	111,394	925,952	52,946	7,	241 60,18	7 60,187				-
CHG St G & A SALARY O/H	17,869	5,073	22,942	1,161		330 1,49	1,491				-
Tax Overhead	(3,706,283)	(114,636)	(3,820,919)			151) (248,36					-
Total Tax Classes	95,314,899	9,067,609	104,382,508	6,195,468	589,				(1		
Jurisdiction Totals:	95,314,899	9,067,609	104,382,508	6,195,468	589,		3 6,784,863	1	(1)	2 (2)
Jurisdiction: State Offset	Beginning Difference	5,073 Current Difference	Ending Difference	1,161 Beginning APB11 DFIT Ba		330 Ending APR11 DEIT Po	lor End EAC100 Liability @ 9	Dogulaton, Assat Bafara	C Pagulatary Liab Pafara C	Pogulatany Assat Affor C	Regulatory Liab After Gross-Up
Sanduloni. Otate Oliset	Deduning Dinerence	Carrent Dinerence	Living Directories	Sodiumid Wed II Dell De	Surion DEII	Enumy AFDIT DELL DA	Life i Mo 103 Elability (Q) (C Loguision y Liab Delote C		
Tax Year: 2021											
State Offset											
CHG St Off Method/Life	83,754,183	5,714,722	89,468,905	(1,693,682)	(53,					711,615	
Depreciation Difference CHG St Off AFUDC Debt	83,754,183 (2,911,619)	5,714,722	89,468,905 (3,627,196)	(1,693,682) 50,096	(53,	202) (1,746,88 473 59,56				711,615 (13,617	
CHG St Off AFUDC Debt	2,508,272	(715,577) 262,767	2,771,039	(48,694)		124) (51,81				18,945	
CHG St Off Engineering Costs	6,582,634	1,551,296	8,133,930	(111,370)	(20,					28,298	
CHG St Off In Service Date Adds	-	-			(==)		-				-
CHG St Off Internal Dev. Software (-	-		-							-
CHG St Off Internal Software Labor		-	.			•		-	-	-	
CHG St Off Pension Differences	(14,821)		(14,821)	337		- 33	7 202	(135	i) -	(183	-
CHG St Off Purchased Software (Book CHG St Off Relocation Costs	9.102.532	2 369 037	11.471.570	(166.583)	(31,	- 267) (197,85	i0) (156.587) 41.263		55.863	
Book Overhead	15,266,998	3,467,523	18,734,522	(276,214)	(45,					89,306	
CHG St Off 3050 481a Bonus	.0,200,330			(2.0,214)	(40,	, (021,00	_, (200,720	, 00,300			-
CHG St Off 481(a) - Deductible G &	94,461	(2,952)	91,509	(2,149)		67 (2,08	2) (1,249) 833	-	1,127	-
CHG St Off CIAC	(4,645,621)	(228,151)	(4,873,772)		(9,	551) 76,05				(12,897	
CHG St Off Contra Difference	12,450		12,450	(283)		- (28				153	
CHG St Off Deductible G & A Costs	814,558	111,394	925,952	(13,847)	(1,	205) (15,05	2) (12,639) 2,413		3,267	-
CHG St Off FMV Adj CHG St Off G & A SALARY O/H	17,869	5,073	22,942	(244)		- (69) (31	3) (313	٠	-		
Tax Overhead	(3,706,283)	(114,636)	(3,820,919)		(10,					(8,350)) -
Total Tax Classes	95,314,899	9,067,609	104,382,508	(1,900,815)	(109,					792,570	
Jurisdiction Totals:	95,314,899	9,067,609	104,382,508	(1,900,815)	(109,	138) (2,010,25	3) (1,424,821	585,432		792,570	-

					h	eginning differe curi	rent differenc e	nding differenc	CIII	rrent dfit apb				ron	asset with a	reg_liability_with
version	company short	normalization schema	amortization type	jurisdiction	tax year n		rent_unierenc e	nung_umerenc	beg dfit apb11 11		end dfit apb11	end dfit fas109 re	p asset	reg_liability ross		grossup
Gas:2022 Q4 Revised Provision	CGC	CHG Fed Method/Life	Depreciation Difference	Federal	2022	117,312,388	2,630,747	119,943,135	37,679,616	48,439	37,728,055	25,188,058	0	(12,539,997)	0	(16,976,914)
Gas:2022 Q4 Revised Provision	CGC	CHG Fed AFUDC Debt	Book Difference	Federal	2022	(3,792,058)	289,512	(3,502,546)	(951,077)	65,287	(885,790)	(735,535)	(0)	150,255	(0)	203,418
Gas:2022 Q4 Revised Provision	CGC	CHG Fed AFUDC Equity	Book Difference	Federal	2022	2,945,305	133,238	3,078,543	833,805	20,926	854,732	646,494	0	(208,238)	0	(281,917)
Gas:2022 Q4 Revised Provision	CGC	CHG Fed Engineering Costs	Book Difference	Federal	2022	8,096,851	1,474,515	9,571,367	2,021,924	300,280	2,322,204	2,009,987	0	(312,217)	0	(422,686)
Gas:2022 Q4 Revised Provision	CGC	CHG Fed In Service Date Adds	Book Difference	Federal	2022	0,030,031		3,371,307	2,021,324	500,200	-	2,003,307		(311,117)		(422,000)
Gas:2022 Q4 Revised Provision	CGC	CHG Fed Internal Dev. Software (Boo	Book Difference	Federal	2022											
Gas:2022 Q4 Revised Provision	CGC	CHG Fed Internal Software Labor	Book Difference	Federal	2022											
Gas:2022 Q4 Revised Provision	CGC	CHG Fed Pension Differences	Book Difference	Federal	2022	(14,821)		(14,821)	(5,188)		(5,188)	(3,112)		2,075		2,809
Gas:2022 Q4 Revised Provision	CGC	CHG Fed Purchased Software (Books)	Book Difference	Federal	2022	(14,021)	-	(14,021)	(3,100)	_	(3,100)	(5,112)	_	2,073	-	2,003
Gas:2022 Q4 Revised Provision	CGC	CHG Fed Relocation Costs	Book Difference	Federal	2022	9.568.682	455,202	10,023,884	2,644,258	79,294	2,723,552	2,105,016	0	(618,537)	0	(837,388)
Gas:2022 Q4 Revised Provision	CGC	(8164)CHG Fed Contra Difference	Tax Difference	Federal	2022	12.450	455,202	12,450	4,358	75,254	4,358	2,615		(1,743)		(2,360)
Gas:2022 Q4 Revised Provision	CGC	CHG Fed 3050 481a Bonus	Tax Difference	Federal	2022	17.081	(1,154)	15,927	5,978	(404)	5,575	3,345		(2,230)		(3,019)
Gas:2022 Q4 Revised Provision	CGC	CHG Fed 481(a) - Deductible G & A C	Tax Difference	Federal	2022	55,323	2,953	58,276	19,363	1,034	20,397	12,238		(8,159)		(11,045)
Gas:2022 Q4 Revised Provision	CGC	CHG Fed CIAC	Tax Difference	Federal	2022	(3,134,982)	126,248	(3,008,734)	(792,981)	39,917	(753,064)	(631,834)	(0)	121.230	(0)	164,123
Gas:2022 Q4 Revised Provision	CGC		Tax Difference		2022								(0)	,	0	
		CHG Fed Deductible G & A Costs		Federal		994,993	192,448	1,187,441	242,717	36,458	279,176	249,363	U	(29,813)	U	(40,362)
Gas:2022 Q4 Revised Provision	CGC CGC	CHG Fed FMV Adj	Tax Difference	Federal	2022 2022	34.744	12,689	47,433	7,296	2,665	9,961	0.001	- 0	(0)	- 0	- (0)
Gas:2022 Q4 Revised Provision		CHG Fed G & A SALARY O/H	Tax Difference	Federal		. ,						9,961		4.7		(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St Method/Life	Depreciation Difference	GAS State	2022	89,512,410	5,621,572	95,133,982	5,818,307	365,402	6,183,709	6,183,709	1	(1)	2	(2)
Gas:2022 Q4 Revised Provision	CGC	CHG St AFUDC Debt	Book Difference	GAS State	2022	(3,792,058)	289,512	(3,502,546)	(246,484)	18,818	(227,665)	(227,666)	(0)	0	(0)	0
Gas:2022 Q4 Revised Provision	CGC	CHG St AFUDC Equity	Book Difference	GAS State	2022	2,945,305	133,238	3,078,543	191,445	8,660	200,105	200,105	0	(0)	0	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St Engineering Costs	Book Difference	GAS State	2022	8,096,851	1,474,515	9,571,367	526,295	95,844	622,139	622,139	0	(0)	0	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St In Service Date Adds	Book Difference	GAS State	2022		-	-		-	-		-		-	-
Gas:2022 Q4 Revised Provision	CGC	CHG St Internal Dev. Software (Book	Book Difference	GAS State	2022	-	-	-	-	-	-	-	-	-	-	-
Gas:2022 Q4 Revised Provision	CGC	CHG St Internal Software Labor	Book Difference	GAS State	2022	-	-	-	-	-	-	-	-	-	-	-
Gas:2022 Q4 Revised Provision	CGC	CHG St Pension Differences	Book Difference	GAS State	2022	(14,821)	-	(14,821)	(963)	-	(963)	(963)	-	(0)	-	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St Purchased Software (Books)	Book Difference	GAS State	2022		-	-		-	-		-		-	-
Gas:2022 Q4 Revised Provision	CGC	CHG St Relocation Costs	Book Difference	GAS State	2022	9,568,682	455,202	10,023,884	621,964	29,588	651,552	651,552	0	(0)	0	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St 3050 481a Bonus	Tax Difference	GAS State	2022		-	-		-	-		-		-	-
Gas:2022 Q4 Revised Provision	CGC	CHG St 481(a) - Deductible G & A Co	Tax Difference	GAS State	2022	91,509	(894)	90,616	5,948	(58)	5,890	5,890	0	(0)	0	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St CIAC	Tax Difference	GAS State	2022	(3,220,193)	135,217	(3,084,976)	(209,313)	8,789	(200,523)	(200,523)	(0)	0	(0)	0
Gas:2022 Q4 Revised Provision	CGC	CHG St Contra Difference	Tax Difference	GAS State	2022	12,450	-	12,450	809	-	809	809	(0)	(0)	(0)	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St Deductible G & A Costs	Tax Difference	GAS State	2022	1,018,962	189,925	1,208,887	66,233	12,345	78,578	78,578	0	(0)	0	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St FMV Adj	Tax Difference	GAS State	2022	-	-	-	-	-	-	-	-	-	-	-
Gas:2022 Q4 Revised Provision	CGC	CHG St G & A SALARY O/H	Tax Difference	GAS State	2022	34,744	12,689	47,433	2,258	825	3,083	3,083	0	(0)	0	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St Off Method/Life	Depreciation Difference	GAS State Offset	2022	89,512,410	5,621,572	95,133,982	(1,747,508)	(50,001)	(1,797,509)	(1,298,579)	498,930	(0)	675,463	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St Off AFUDC Debt	Book Difference	GAS State Offset	2022	(3,792,058)	289,512	(3,502,546)	61,820	(4,244)	57,576	47,810	(9,767)	0	(13,222)	0
Gas:2022 Q4 Revised Provision	CGC	CHG St Off AFUDC Equity	Book Difference	GAS State Offset	2022	2,945,305	133,238	3,078,543	(54,197)	(1,360)	(55,558)	(42,022)	13,536	(0)	18,325	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St Off Engineering Costs	Book Difference	GAS State Offset	2022	8,096,851	1,474,515	9,571,367	(131,425)	(19,518)	(150,943)	(130,649)	20,294	(0)	27,475	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St Off In Service Date Adds	Book Difference	GAS State Offset	2022		-	-							-	
Gas:2022 Q4 Revised Provision	CGC	CHG St Off Internal Dev. Software (Book Difference	GAS State Offset	2022		-	-		-	-		-	-	-	
Gas:2022 Q4 Revised Provision	CGC	CHG St Off Internal Software Labor	Book Difference	GAS State Offset	2022		-	-		-	-		-	-	-	
Gas:2022 Q4 Revised Provision	CGC	CHG St Off Pension Differences	Book Difference	GAS State Offset	2022	(14,821)	-	(14,821)	337	-	337	202	(135)	-	(183)	
Gas:2022 Q4 Revised Provision	CGC	CHG St Off Purchased Software (Book	Book Difference	GAS State Offset	2022											
Gas:2022 Q4 Revised Provision	CGC	CHG St Off Relocation Costs	Book Difference	GAS State Offset	2022	9,568,682	455,202	10,023,884	(171,877)	(5,154)	(177,031)	(136,826)	40,205	(0)	54,430	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St Off 3050 481a Bonus	Tax Difference	GAS State Offset	2022	.,	-				. ,,		.,	- '-'		- 1-7
Gas:2022 Q4 Revised Provision	CGC	CHG St Off 481(a) - Deductible G &	Tax Difference	GAS State Offset	2022	91.509	(894)	90,616	(2,082)	20	(2,062)	(1,237)	825		1.116	
Gas:2022 Q4 Revised Provision	CGC	CHG St Off CIAC	Tax Difference	GAS State Offset	2022	(3,220,193)	135,217	(3,084,976)	53,482	(2,799)	50,684	42,110	(8,574)	0	(11,607)	0
Gas:2022 Q4 Revised Provision	CGC	CHG St Off Contra Difference	Tax Difference	GAS State Offset	2022	12,450	155,217	12,450	(283)	(2,755)	(283)	(170)	113		153	
Gas:2022 Q4 Revised Provision	CGC	CHG St Off Deductible G & A Costs	Tax Difference	GAS State Offset	2022	1,018,962	189,925	1,208,887	(16,322)	(2,312)	(18,634)	(16,501)	2,133	(0)	2.888	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St Off FMV Adj	Tax Difference	GAS State Offset	2022	1,013,302	103,323	1,200,007	(20,322)	(2,312)	(10,034)	(20,301)	2,133	(0)	2,000	(0)
Gas:2022 Q4 Revised Provision	CGC	CHG St Off G & A SALARY O/H	Tax Difference	GAS State Offset	2022	34.744	12,689	47,433	(474)	(173)	(647)	(647)	0	(0)	0	(0)
Gas.2022 Q# Neviseu FIOVISION	CGC	CITO SCOTE O & A SALART U/TI	rax Dillerence	GMS State Offset	2022	34,744	12,009	47,433	(474)	(1/3)	(047)	(047)	U	(0)	U	(U)

(16,979,933)

PowerTax Deferred Tax Summary Report Gas:2023 Q4 Revised Provision Chattanooga Gas Company

Grouped By: Total Tax Classes											
luciadistica. Foderal	" Beginning	" Current	" Ending	"Beginning APB11 DFIT	" Current	"Ending APB11 DFIT	"End FAS109 Liability @	"Regulatory Asset Before	Liab Before	"Regulatory Asset After	"Regulatory Liab After
Jurisdiction: Federal Tax Year: 2023	Difference"	Difference"	Difference"	Balance"	DFIT"	Balance"	Stat Rate"	Gross-Up"	Gross-Up"	Gross-Up"	Gross-Up"
CHG Fed Method/Life	120,645,231	4,153,775	124,799,006	37,880,468	378,794	38,259,262	26,207,791		(12,051,471) -	(16,315,536)
Depreciation Difference	120,645,231	4,153,775	124,799,006	37,880,468	378,794	38,259,262	26,207,791	-	(12,051,471		(16,315,536)
CHG Fed AFUDC Debt	(3,936,220)	320,950	(3,615,270)	(976,924)) -	145,908		197,534
CHG Fed AFUDC Equity	3,756,958	452,820	4,209,778	997,296	88,156		884,053	-	(201,399)		(272,658)
CHG Fed Engineering Costs CHG Fed In Service Date Adds	8,765,654	648,800	9,414,454	2,153,138	127,049	2,280,187	1,977,035	-	(303,151) -	(410,413)
CHG Fed Internal Dev. Software (Boo	-	-	-	-	-	-	-	-	_	-	-
CHG Fed Internal Software Labor	-	-	-	-	-	-	-	-	-	-	-
CHG Fed Pension Differences	(14,821)	-	(14,821)	(5,188)	-	(5,188)	(3,112)) -	2,075	-	2,809
CHG Fed Purchased Software (Books)	-	-	-	-	-	-	-	-	-	-	-
CHG Fed Relocation Costs	9,667,266	97,043	9,764,310	2,648,895	5,087	2,653,981	2,050,505	-	(603,476		(816,999)
Book Difference	18,238,837	1,519,613	19,758,451	4,817,217	292,101		4,149,275	-	(960,043		(1,299,727)
(8164)CHG Fed Contra Difference CHG Fed 3050 481a Bonus	12,450 15,927	(740)	12,450 15,187	4,358 5,575	(259	4,358) 5,316	2,615 3,189		(2,126		(2,360) (2,878)
CHG Fed 481(a) - Deductible G & A C	58,276	(88,650)		20,397	(31,027) -			
CHG Fed CIAC	(3,233,434)	(96,680)		(800,251)	(8,578				109,505	-	148,251
CHG Fed Deductible G & A Costs	1,187,441	181,063	1,368,504	279,176	34,780	313,956	287,386	-	(26,570)) -	(35,971)
CHG Fed FMV Adj	-	-	-		-		-	-	-	-	-
CHG Fed G & A SALARY O/H	25,952	(4,265)		5,450	(896		4,554		-	-	-
Tax Difference Total Tax Classes	(1,933,387) 136,950,680	(9,272) 5,664,117	(1,942,659) 142,614,797	(485,296) 42,212,388	(5,980 664,915		(407,958) 29,949,107) -	83,318 (12,928,196		112,798 (17,502,465)
Jurisdiction Totals:	136,950,680	5,664,117	142,614,797	42,212,388	664,915	42,877,303	29,949,107	1	(12,928,196		(17,502,465)
PowerTax Deferred Tax Summary Report Gas:2023 Q4 Revised Provision Chattanooga Gas Company		-,,	_ :_,	,,	22.7,2.2		,,:		(,00,	, -	(=-,===,-==,
Grouped By: Total Tax Classes											
Jurisdiction: GAS State	" Beginning Difference"	" Current Difference"	" Ending Difference"	"Beginning APB11 DFIT Balance"	" Current DFIT"	"Ending APB11 DFIT Balance"	"End FAS109 Liability @ Stat Rate"	"Regulatory Asset Before Gross-Up"	"Regulatory Liab Before Gross-Up"	"Regulatory Asset After Gross-Up"	"Regulatory Liab After Gross-Up"
Tax Year: 2023								•			,
CHG St Method/Life	95,836,078	7,100,792	102,936,870	6,229,345	461,552	6,690,897	6,690,897	1	(1)		(2)
Depreciation Difference	95,836,078	7,100,792	102,936,870	6,229,345	461,552		6,690,897	1	(1)) 2	(2)
CHG St AFUDC Debt	(3,936,220)	320,950	(3,615,270)	(255,854)) -	-	-	-
CHG St AFUDC Equity	3,756,958	452,820 648,800	4,209,778	244,202 569,768	29,433 42,172		273,636 611,940	-	-	-	-
CHG St Engineering Costs CHG St In Service Date Adds	8,765,654	048,800	9,414,454	303,708	42,172	011,540	011,540	-	_	-	-
CHG St Internal Dev. Software (Book		_	_	_	-	-	-	-	_	-	_
CHG St Internal Software Labor	-	-	-	-	-	-	-	-	-	-	-
CHG St Pension Differences	(14,821)	-	(14,821)	(963)	-	(963)	(963)) -	-	-	-
CHG St Purchased Software (Books)		-			-			-	-	-	-
CHG St Relocation Costs	9,667,266	97,043	9,764,310	628,372	6,308		634,680	-	-	-	-
Book Difference CHG St 3050 481a Bonus	18,238,837	1,519,613	19,758,451	1,185,524	98,775	1,284,299	1,284,299	-	_	-	-
CHG St 481(a) - Deductible G & A Co	90,616	(92,461)	(1,845)	5,890	(6,010) (120)	(120)) -	_	-	-
CHG St CIAC	(3,309,677)	(87,695)							-	-	-
CHG St Contra Difference	12,450	-	12,450	809	-	809	809	-	-	-	-
CHG St Deductible G & A Costs	1,208,887	178,536	1,387,423	78,578	11,605	90,183	90,183	-	-	-	-
CHG St FMV Adj	25.052	(4.265)	21 607	1 607	- (277	1 410	1 410	-	-	-	-
CHG St G & A SALARY O/H Tax Difference	25,952 (1,971,771)	(4,265) (5,885)		1,687 (128,165)	(277		1,410 (128,548)		_	-	-
Total Tax Classes	112,103,144	8,614,520	120,717,664	7,286,704	559,944		7,846,648	, -	(2)) 2	(2)
Jurisdiction Totals:	112,103,144	8,614,520	120,717,664	7,286,704	559,944	7,846,648	7,846,648	2			(2)
PowerTax Deferred Tax Summary Report Gas:2023 Q4 Revised Provision Chattanooga Gas Company											
Grouped By: Total Tax Classes											
Jurisdiction: GAS State Offset Tax Year: 2023	" Beginning Difference"	" Current Difference"	" Ending Difference"	"Beginning APB11 DFIT Balance"	" Current DFIT"	"Ending APB11 DFIT Balance"	"End FAS109 Liability @ Stat Rate"	"Regulatory Asset Before Gross-Up"	"Regulatory Liab Before Gross-Up"	"Regulatory Asset After Gross-Up"	"Regulatory Liab After Gross-Up"
CHG St Off Method/Life	95,836,078	7,100,792	102,936,870	(1,807,451)	(71,177) (1,878,629)	(1,405,088)	473,541	-	641,089	(1)
Depreciation Difference	95,836,078	7,100,792	102,936,870	(1,807,451)	(71,177	(1,878,629)	(1,405,088)	473,541	-	641,089	(1)
CHG St Off AFUDC Debt	(3,936,220)	320,950	(3,615,270)		(4,668		49,348			(12,840)	
CHG St Off AFUDC Equity	3,756,958	452,820	4,209,778	(64,824)						17,723	-
CHG St Off In Sonice Date Adds	8,765,654	648,800	9,414,454	(139,954)	(8,258) (148,212)	(128,507)	19,705	-	26,677	-
CHG St Off In Service Date Adds CHG St Off Internal Dev. Software (-	-	-	-	-	-	-	-	-	-	-
CHG St Off Internal Software Labor	-	-	-	-		-	-	-		-	-
CHG St Off Pension Differences	(14,821)	-	(14,821)	337	-	337	202	(135) -	(183)) -
CHG St Off Purchased Software (Book	-	-	-	-	-	-	-	-	-	-	-
CHG St Off Relocation Costs	9,667,266	97,043	9,764,310	(172,178)						53,105	-
Book Difference	18,238,837	1,519,613	19,758,451	(313,119)	(18,987) (332,106)	(269,703)	62,403	-	84,482	-
CHG St Off 3050 481a Bonus CHG St Off 481(a) - Deductible G &	90,616	(92,461)	(1,845)	(2,062)	2,104	42	25	(17	-	(23	٠
CHG St Off 481(a) - Deductible G &	(3,309,677)	(92,461)		53,751	353		46,374			(10,465	
CHG St Off Contra Difference	12,450	-	12,450	(283)	-	(283)				153	· -
CHG St Off Deductible G & A Costs	1,208,887	178,536	1,387,423	(18,634)	(2,203					2,571	-
CHG St Off FMV Adj	-	-	-	-	-	-	-	-	-	-	-
CHG St Off G & A SALARY O/H	25,952	(4,265)		(354)					-	-	-
Tax Difference	(1,971,771)	(5,885)		32,418	312		26,995	(5,734		(7,763	
Total Tax Classes Jurisdiction Totals:	112,103,144 112,103,144	8,614,520 8,614,520	120,717,664 120,717,664	(2,088,153) (2,088,153)			(1,647,796)				(1) (1)
Company Totals:	361,156,967	22,893,158	384,050,126	47,410,940	1,135,007		36,147,960				(17,502,469)
PwrTax - 257	01/08/2024 at 5:09 pm	,055,150		,-10,540	_,100,007	. 2,3 - 3,3 - 0	,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	330,212	(_2,525,150,	,	(2.,502,-05)

Annual Review Mechanism ("ARM") Schedule 35.5 Excess Deferred Income Taxes - Unprotected Balances

Name	2017 Rate Case EDIT	2017 Tax Return Actualization	Final 2017 Unprotected EDIT Balance
PP Treatment of TN excise tax as credit on gross receipts re	253,514	0	253,514
State Amortization	(42,173)	0	(42,173)
NSP	672	0	672
Bad Debt Reserve	(26,902)	0	(26,902)
Pension - Other	(104,717)	0	(104,717)
Accrued Bonus	(28,415)	0	(28,415)
Accrued Post Retirement Benefits	129,575	0	129,575
Miscellaneous Accrued Taxes	(128,720)	0	(128,720)
Charitable Contribution Basis Difference	(1,006)	0	(1,006)
Insurance Reserve	(4,091)	0	(4,091)
Unearned Revenue	(98)	0	(98)
OCI - (Re-established after PPA)	226,079	(210,652)	15,427
Chattanooga Rate Case	42,080	0	42,080
Charitable Contributions Carryforward		(259)	(259)
Amortization	474,417	0	474,417
VEBA Plans		(317,763)	(317,763)
Federal NOL Carryforward	(72,275)	0	(72,275)
Reconciling Item with GL	(143,056)	0	(143,056)
Other Basis - Unprotected	844,806	0	844,806
OCI Offset	1,085,286	0	1,085,286
Federal Impact of State Actualization		(35,705)	(35,705)
Total Unprotected EDIT Balance	2,504,975	(564,379)	1,940,596 (a)
		2018 Amortization	(500,995)
		2019 Amortization	(500,995)
		2020 Amortization	(514,569)
		2021 Amortization	(424,037)
		Balance @ 9/30/2021	0
		J	
2020 Ending	Balance - Federal Basis Differe	ence EDIT to Unprotected	534,983
	Federal Basis Differe	ence EDIT to Unprotected	(571,973)
		ence EDIT to Unprotected	36,990
		Balance @ 9/30/2021	0
	Ending U	nprotected EDIT Balance	0
		Gross up Rate	0.3538212
		Gross up	0
		Total Reg Liability	0

⁽a) Unprotected EDIT balance adjusted for the 2017 tax return.

Chattanooga Gas Company Annual Review Mechanism ("ARM") Rate Base-13 Month Average Workpaper Twelve Months Ending December 31, 2023 Schedule 2A

Line																
No.	Description		December	January	February	March	April	May	June	July	August	September	October	November	December	13-MA
	Additions															
1	Plant-in-Service	a/	\$ 411,003,007	\$ 412,850,784	\$ 417,869,810	\$ 419,232,600	Ψ 120, 110,011	\$ 421,570,976	\$ 425,976,775	\$ 427,936,616	\$ 430,780,395	\$ 438,410,636	\$ 438,808,291	\$ 444,169,232	\$ 446,079,096	427,320,122
2	Construction Work in Progress (CWIP)	a/	36,574,695	37,359,982	36,194,925	38,092,726	36,083,933	37,094,349	40,782,846	38,888,549	42,658,803	33,697,569	34,441,674	36,945,034	40,620,317	37,648,877
3	2021 Deficiency	a/	5,656,293	4,949,257	4,242,220	3,535,183	2,828,147	2,121,110	1,414,073	707,037	(0)	-	-	-	-	1,957,948
4	2022 Deficiency	a/	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	11,469,114	10,426,468	9,383,821	8,341,174	11,709,725
5	Deferred LNG Maintenance, net of ADITs	a/	171,322	157,045	142,768	128,492	114,215	99,938	85,661	71,384	57,107	42,831	28,554	14,277	(0)	85,661
6		a/														-
7	Prepaid Pension Cash Contributions, Net of ADITs	a/	198,285	181,761	165,237	148,714	132,190	115,666	99,142	82,619	66,095	49,571	33,047	16,524	0	99,142
8	Material and Supplies	a/	504,818	502,247	511,319	512,938	512,938	506,554	506,688	505,356	509,600	506,728	509,496	507,819	509,770	508,175
9	Prepayments	a/	14,816	12,755	16,543	11,557	122,658	107,770	89,029	104,347	90,161	75,916	61,671	41,074	20,478	59,136
10	Stored Gas Inventory	a/	21,377,236	16,984,203	13,328,684	9,180,460	9,254,609	9,820,837	10,484,742	11,356,680	12,151,781	13,055,542	14,317,889	13,349,337	11,560,134	12,786,318
11	Deferred Rate Case Expense	a/	267,427	240,013	212,598	185,183	157,768	130,354	102,939	75,524	48,109	20,695	0	0	0	110,816
12	Total Additions		\$ 488.279.661	\$ 485.749.808	\$ 485.195.866	\$ 483.539.614	\$ 482.191.590	\$ 484.079.315	\$ 492.053.655	\$ 492.239.872	\$ 498.873.812	\$ 497.328.600	\$ 498.627.090	\$ 504.427.118	\$ 507.130.969	\$ 492.285.921
12	Total Additions		ψ 400,27 <i>3</i> ,001	\$ 405,745,000	\$ 400,100,000	\$ 405,555,014	Ψ 402,131,330	\$ 404,073,313	\$ 432,033,033	\$ 432,233,072	Ψ 430,073,012	\$ 437,320,000	\$ 430,027,030	\$ 304,427,110	\$ 507,150,505	\$ 432,203,321
	Deductions															
13	Accumulated Depreciation	a/	(153,236,150)	(154,238,651)	(155,316,434)	(156,310,310)	(155,721,545)	(155,962,969)	(157, 154, 662)	(156,926,534)	(157,417,988)	(156,790,325)	(157,162,958)	(158,475,194)	(159,040,285)	\$ (156,442,616)
14	2021 Deficiency ADITs	a/	(1,478,272)	(1,293,488)	(1,108,704)	(923,920)	(739,136)	(554,352)	(369,568)	(184,784)	0	-	-	-	-	\$ (511,710)
15	2022 Deficiency ADITs	a/	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(2,997,453)	(2,724,957)	(2,452,462)	(2,179,966)	\$ (3,060,337)
16	Accumulated Deferred Income Tax-ADIT	a/	(29,223,890)	(29,102,840)	(29,395,937)	(29,779,867)	(29,781,050)	(29,766,507)	(30,232,323)	(30,227,173)	(30,789,442)	(31,085,388)	(31,180,553)	(31,603,186)	(31,223,769)	(30,260,917)
17	Regulated Liability-EDIT	a/	(17,811,983)	(17,751,017)	(17,690,051)	(17,628,766)	(17,567,694)	(17,506,622)	(17,445,549)	(17,384,477)	(17,323,405)	(17,187,662)	(17,128,629)	(17,069,596)	(17,112,182)	(17,431,356)
18	Deferred Tax Cuts & Jobs Act Regulatory Liability	a/														
19	Customer Advances for Construction	a/														-
20	Reserve for Uncollectibles	a/	(606,629)	(645,495)	(544,675)	(531,815)	(528,026)	(516,016)	(522,895)	(515,297)	(521,627)	(516,070)	(579,722)	(575,373)	(379,767)	(537,185)
21	Reserve for Health Insurance	a/	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Other Reserves	a/	(29,604)	(25,934)	(26,237)	(26,238)	(25,735)	(25,738)	(25,745)	(25,753)	(25,760)	(36,645)	(10,819)	(14,647)	(14,649)	(24,116)
23	Customer Deposits	a/	(1,891,346)	(1,901,355)	(1,757,893)	(1,797,558)	(1,815,264)	(1,806,917)	(1,794,613)	(1,813,100)	(1,909,292)	(2,040,335)	(2,349,298)	(2,488,741)	(2,348,130)	(1,977,988)
24	Accrued Interest on Customer Deposits	a/	(1,766)	(9,953)	(17,322)	(25,365)	(32,840)	(40,040)	(46,620)	(53,150)	(59,965)	(66,550)	(73,278)	(79,666)	(5,367)	(39,375)
25	Total Daductions	_	¢ (207 E40 E90)	¢ (200 220 C02)	¢ (200 427 202)	É (240 202 707)	£ (200 404 220)	¢ (200 440 440)	£ (240 004 024)	£ (240, 400, 240)	£ (244 247 427)	£ (240 720 420)	É (244 240 24E)	£ (242 7E0 0C4)	É (242 204 44E)	É (240 205 C00)
25	Total Deductions		\$ (207,549,569)	\$ (200,230,662)	\$ (209,127,202)	\$ (210,293,787)	\$ (209,461,236)	\$ (209,449,110)	\$ (210,061,924)	\$ (210,400,216)	\$ (211,317,427)	\$ (210,720,428)	\$ (211,210,215)	\$ (212,750,004)	\$ (212,304,115)	\$ (210,205,600)
26	Total Rate Base	_	\$ 280,730,072	\$ 277,511,126	\$ 276,068,665	\$ 273,245,827	\$ 272,710,352	\$ 274,630,205	\$ 281,191,731	\$ 281,839,655	\$ 287,556,385	\$ 286,608,173	\$ 287,416,875	\$ 291,668,253	\$ 294,826,854	\$ 282,000,321
0.7	045544 Tours Boundle Tours of O		A (000 500)	A (007 1)		. (007.005)	0.40.6=0;	. (400.000)	6 (07.550)	. (40.010)	00 470		n (04.400)	A (00.055)	0 (474.000)	<u> </u>
27	245511 Taxes Payable-Tennessee S	a/	\$ (288,502)													
28	245512 Taxes Payable- Tennessee U	a/	(3,345)	6,902	6,874	6,890	6,893	6,900	6,893	6,893	6,893	5,251	(1,332)	(1,358)	(1,345)	4,078
29	246010 Franchise Requirements 1	a/ _	(1,096,364)	(672,958)	(1,250,402)	(1,701,134)	(311,901)	(557,522)	(731,672)	(176,544)	(366,040)	(534,449)	(652,528)	(452,431)	(829,709)	(717,973)
30	Franchise Fee and Sale Tax Withheld Balance	ce	\$ (1,388,211)	\$ (1,063,830)	\$ (1,662,570)	\$ (2,092,168)	\$ (623,266)	\$ (659,483)	\$ (812,337)	\$ (212,669)	\$ (428,327)	\$ (571,533)	\$ (737,987)	\$ (542,446)	\$ (1,005,683)	\$ (907,732)

a/ Historic Base Period 13-Month Average Sch 2A1

Exhibit TW-1

Chattanooga Gas Company
Annual Review Mechanism 「ARMI"
Allocated Plant, Accumulated Operciation, Deferred income Tax-Workpaper
Twelve Months Endino December 31, 2023
Schedule 2A1

		FY22 FY2	23 FY2	23 FY2	23 FY.	23 FY23	FY23	FY2	3 FY2	3 FY2	3 FY2	3 FY2	3 FY:	12	
g/ 10100000 Plant in Service Account	Chattanooga Gas Company	397.901.294	398.417.928	398.446.800 Mai	400.435.113	399,798,931	402.640.746	407.112.634	407.551.080	us: Sep 408.851.797	413.093.890	414.515.580	415.700.480	417,935,907	406.338.629
g/ 10100005 Plant in Service Topside	Chattanooga Gas Company	199,735	205,572	45,725	0	2,491,991	2,329,216	167,504	68,181	1,014,708	8,728,622	254,505	0	0	1,192,751
g/ 10600000 Completed Const not Classified g/ 10600005 Completed Const not Classified – Topside	Chattanooga Gas Company Chattanooga Gas Company	5,267,835	5,503,047	9,438,318	7,959,603	8,948,718	8,744,101	7,877,036	10,816,210	9,671,981	7,776,268	16,170,549	17,143,748 712.310	16,926,667 512,404	10,172,622 94,209
		403,368,865	404,126,547	407,930,843	408,394,716	411,239,640	413.714.063	415,157,173	418,435,471	419.538.485	429,598,780	430,940,634	433,556,538	435,374,978	417.798.210
g/ 10100000 Plant in Service Account g/ 10100025 Plant in Service-Unreg	AGL Services Company AGL Services Company	21,561,209 236,102,990	21,901,046 236.873.852	38,938,741 235,893,525	37,798,833 240,759,436	37,409,299 233,145,985	31,013,236 241,167,194	32,732,019 243,202,572	30,209,563 240,553,454	36,273,880 241,007,017	34,946,672 243,868,783	35,977,360 245.044.473	70,901,719 245,555,817	58,258,047 247,207,582	37,532,432 240,798,668
g/ 10100060 Plant in Service - Cloud Software-Current	AGL Services Company AGL Services Company	7,721,261	7,464,410	7,468,669	7,728,739	7,728,739	7,728,963	7,793,464	8,418,719	7,793,239	7,793,239	7,806,595	7,806,595	7,806,595	7,773,787
g/ 10100070 Plant in Service - Cloud Software-Noncurrent	AGL Services Company	49,256,718	52,813,876 319,053,184	43,567,237 325,868,172	45,084,308 331,371,316	45,084,308 323,368,331	45,084,308	45,460,337	49,109,197	45,460,562 330,534,698	45,460,562	45,538,471 334,366,898	45,538,471	45,538,471	46,384,371
	Allocation Rate	314.642.177 2.43%	2.73%	325.868.172	331.3/1.316	2.86%	324.993.701 2.42%	329.188.392 3.29%	328.290.933 2.89%	3.40%	332.069.255 2.65%	2.35%	369.802.602 2.87%	358.810.694 2.98%	332,489,258
	W	7.634.142.74	8.724.237.37	9.938.967.08	10.837.884	9.233.731	7.856.913 421,570,976	10.819.602 425,976,775	9.501.146 427,936,616	11.241.909 430,780,395	8.811.856	7.867.657	10.612.694	10.704.119	9.521.912 427,320,122
	Total Utility Plant	411,003,007	412,850,784	417,869,810	419,232,600	420,473,371	421,570,976	425,976,775	427,935,616	430,780,395	438,410,636	438,808,291	444,169,232	446,079,096	427,320,122
g/ 10700000 Construction Work in Progress Account	Chattanooga Gas Company	32,674,315	33,047,123	31,397,615	33,004,281	34,221,076	35,379,076	35,364,938	33,711,113	37,218,503	37,131,263	30,098,900	31,956,801	34,997,121	33,861,702
g/ 10700015 Construction Work in Progress-Topside g/ 10700020 Construction Work in Progress-Unreg	Chattanooga Gas Company Chattanooga Gas Company	76,070 1,253	-106,219 -171	-8,592 -171	73,045	-2,491,991 -171	-2,329,216 -171	-167,504 -171	-27,071 -171	-945,751 -171	-8,361,360 -171	-110,839 0	-549,332 0	-456,655 0	(1,185,032) (22)
g/ 10700120 Construction Work in Progress Engineering and Supervision	Chattanooga Gas Company	0	0	0	0	-241,655	0	0	0	0	0	0	0	0	(18,589)
g/ 10700000 Construction Work in Progress Account	AGL Services Company	32,751,638 3,304,559	32.940.733 3.312.351	31.388.852 1.580.048	33.077.155 1.578.397	31.487.258 461.584	33.049.689 453.571	35,197,263 453,099	33.683.871 443.044	36.272.582 434.013	28.769.732 421.688	29.988.060 408.876	31,407,469 396,063	34,540,466 384,839	32.658.059 1.048.626
g/ 10700015 Construction Work in Progress-Topside	AGI Sanirar Company	1,244,406	(889,683) 157,746,666	(244,521) 154,505,775	1,106,630	(18,429) 160 641 497	858,129	(1,274,565)	2,108,494	3,215,110	(3,780,172)	(3,990,037)	(6,249,620) 197,334,281	(6,210,892) 207,650,734	(1,086,550)
g/ 10700020 Construction Work in Progress-Unreg g/ 10700120 Construction Work in Progress Engineering and Supervision	AGL Services Company AGL Services Company	152,851,556	157,746,666	154,505,775 456 562	149,775,578	(1 630 530)	164,905,584	170,567,400	177,097,981	183,945,481	188,414,064	192,070,202	197,334,281 577 223	207,650,734 577,223	173,654,369
g/ 10700030 Construction Work in Progress-Cloud Software	AGL Services Company	167,253	1,226,430	1.278.493	891.864	1.522.986	1.086.239	196.459	186.534	173,109	646.855	784.697	900.229	1.399.591	804.671
	Allocation Rate	157,567,775	161,615,898	157,576,357	153,352,470	160,977,089	167,303,523	169,942,393	179,836,053	187,767,714	185,702,434	189,273,738	192,958,177	203,801,495	174,436,547
	· · · · · · · · · · · · · · · · · · ·	3,823,057	4,419,249	4,806,073	5,015,571	4,596,675	4,044,661	5,585,583	5,204,678	6,386,221	4,927,837	4,453,613	5,537,565	6,079,850	4,990,818
	Total Construction Work in Progress	36,574,695	37,359,982	36,194,925	38,092,726	36,083,933	37,094,349	40,782,846	38,888,549	42,658,803	33,697,569	34,441,674	36,945,034	40,620,317	37,648,877
g/ 15400000 Plant Materials and Supplies-Maximo	Chattanooga Gas Company	504,818	502,247	511,319	512,938	512,938	506,554	506,688	505,356	509,600	506,728	509,496	507,819	509,770	508,175
g/ 16410030 Gss Underground Storage g/ 16410035 Css Underground Storage(SONAT)	Chattanooga Gas Company Chattanooga Gas Company	11,550,545	8,234,348 3,522,222	5,588,003 2,634,037	2,607,826 1,544,433	3,108,082 1,202,509	3,652,908 1,305,137	4,208,780 1,498,561	4,918,462 1,749,657	5,558,926 1,995,340	6,201,857 2,195,280	6,889,287 2,197,093	6,349,075 1,937,096	4,894,182 1,801,133	5,674,022 1.814.038
g/ 16410050 Wss Underground Storage g/ 16420000 Inventory-Liquefied Natural Gas Stored	Chattanooga Gas Company	4.413.907													339,531
g/ 16420000 Inventory-Liquefied Natural Gas Stored g/ 16420100 Inventory-LNG Presentation Reclass	Chattanooga Gas Company Chattanooga Gas Company	5,412,783	5,227,634	5,106,644	5,028,201	4,944,017	4,862,792	4,777,400	4,688,561	4,597,515	4,658,405	5,231,509	5,063,166 980,962	4,864,819 980 962	4,958,727 f/ 150,917 f/
A 10450-100 (IIIAGIIDI AGO LIGAGIIRIDII VACISS)	Total Materials & Supplies & Gas Stored	21,882,054	17,486,451	13,840,004	9,693,398	9,767,547	10,327,391	10,991,430	11,862,036	12,661,381	13,562,269	14,827,385	13,857,156	12,069,904	13,294,493
of 1650/600 Prenyments Account	Chattanooga Gas Company	14.816	12.755	16.543	11.557	122.658	107.770	89.029	104.347	90.161	75.916	61.671	41.074	20.478	59.136
g/ 16500600 Prepayments Account g/ 18230934 ORA-Rate Case Expenses	Chattanooga Gas Company	267,427	240,013	212,598	185,183	157,768	130,354	102,939	75,524	48,109	20,695	0	0	0	110,816 -
g/ 14400100 Accum Prov Uncell g/ 2420000 Misc Cur and Accused Liabilities (MC&AL)	Chattanooga Gas Company Chattanooga Gas Company	(417,014)	(434,600)	(448,455)	(492,186)	(491,101)	(470,885)	(461,869)	(430,205)	(386,476)	(365,721)	(396,440)	(382,617)	(182,807)	(412,337)
g/ 14300795 Oth AR-Provision for Uncoll - Damage Main	Chattanooga Gas Company	(189,615)	(210,895)	(96,220)	(39,629)	(36,925)	(45,132)	(61,026)	(85,092)	(135,151)	(150,349)	(183,282)	(192,756)	(196,960)	(124,849)
g/ 24200280 MC&AL-Health Reimbursement Account g/ 23200085 AP-Unclaimed Check	Chattanooga Gas Company Chattanooga Gas Company	29.604	0 25.934	26 237	0 26 238	0 25.735	0 25.738	0 25.745	0 25.753	25.760	0 36.645	10.819	14.647	14,649	0 24 116
g/ 23200065 AP-unclaimed Check	Chattanooga Gas Company	29,604	25,934	20,237	20,238	25,735	25,738	20,740	25,753	25,760	30,045	10,819	14,047	14,649	24,110
g/ 10800000 Accum Depr	Chattanooga Gas Company	(150,817,354)	(151,564,132)	(152,138,617)	(152,840,109)	(153,034,968)	(153,602,599)	(153,655,053)	(153,966,317)	(153,547,266)	(153,931,044)	(154,687,347)	(155,150,731)	(155.439.129)	(153,413,436)
g/ 10800025 Accum Deor Plant in Service-Topside	Chattanooga Gas Company Chattanooga Gas Company												(765)	(1.531)	(177)
g/ 10800030 Accum Prov Depr Util-ARO	Chattanooga Gas Company	29,822,532	29,822,532	29,822,532	30,218,564	30,218,564	30,218,564	30,513,141	30,513,141	30,513,141	30,473,731	30,473,731	30,473,731 1,020,893	30,927,848	30,308,596 931,387
g/ 10800050 Removal Work in Progress (RWIP) g/ 10800060 Accum Reg FixedAsset Rem Cost	Chattanooga Gas Company Chattanooga Gas Company	649,806 (29.822,532)	879,947 (29.822.532)	863,446 (29.822.532)	928,619 (30,218,564)	1,002,870 (30,218,564)	838,369 (30,218,564)	942,866 (30.513.141)	1,042,835	946,835	979,188 (30.473.731)	1,002,810 (30,473,731)	(30.473.731)	1,009,542 (30.927.848)	(30.308.596)
		(150,167,548)	(150,684,184)	(151,275,171)	(151,911,491)	(152,032,098)	(152,764,230)	(152,712,187)	(152,923,482)	(152,600,431)	(152,951,856)	(153,684,538)	(154,130,604)	(154,431,117)	(152,482,226)
g/ 10800000 Accum Depr g/ 10800025 Accum Depr Plant in Service-Topside	AGL Services Company AGL Services Company			. 0	. 0	. 0	. 0		. 0	. 0	. 0		. 0		
g/ 10800035 Accum Depr-Unreg	AGI Services Company	(123,459,659)	(125,675,966)	(128,185,092) (4.315.489)	(129,461,844) (5,033,285)	(123,476,727) (5.728,941)	(125,885,812)	(128,030,869) (7,132,257)	(130,478,892)	(133,102,745)	(135,401,760) (9,248,552)	(137,872,951)	(140,726,965)	(143,135,928)	(131,145,785) (7.198,338)
g/ 11100010 Accum Amortization - Cloud Software	AGL Services Company Allocation Rate	(3,013,175)	(4,314,071) 2,73%	(4,315,489)	(5,033,285)	(5,728,941)	(6,426,989) 2,42%	(7,132,257)	(7,837,670) 2,89%	(8,543,102) 3,40%	(9,248,552) 2.65%	(9,956,133) 2,35%	(10,661,616)	(11,367,116)	(7,198,338)
	Total Accumulated Depreciation	(3.068.602)	(3.554.467) (154.238.651)	(4.041,263) (155,316,434)	(4.398.819) (156.310.310)	(3.689.447)	(3.198.739)	(4.442.475)	(4.003.052) (156.926.534)	(4.817.557)	(3.838.469)	(3.478.420)	(4.344.590)	(4.609.168)	(3,960,390)
	Total Accumulated Depreciation	(153,236,150)	(154,238,651)	(100,316,434)	(156,310,310)	(155,721,545)	(150,962,969)	(157,154,662)	(156,926,534)	(157,417,988)	(156,790,325)	(157,162,958)	(158,475,194)	(159,040,285)	(156,442,616)
g/ 28201000 ADIT-Oth Prop Fed-Util	0.0	27 251 161	27 366 662	27 482 162	27 517 343	27 606 070	27 694 797	27 783 524	27 872 251	27 960 978	28 232 006	28 354 598	28 474 372	28 229 423	27 832 719
g/ 28207000 Reg Tax Liability Reclass	Chattanooga Gas Company Chattanooga Gas Company	(4,655,160)	(4,639,227)	(4,623,293)	(4,607,276)	(4,591,315)	(4,575,354)	(4,559,393)	(4,543,431)	(4,527,470)	(4,517,409)	(4,501,981)	(4,486,554)	(4.472.268)	(4,561,549)
g/ 28201050 ADIT-Oth Prop St-Util g/ 28301000 ADIT-DTI J Ht Fed-Other	Chattanooga Gas Company Chattanooga Gas Company	7,435,310	7,489,881 1,813,475	7,544,452 1,815,311	7,573,096	7,619,024 1,953,914	7,664,953 1,942,593	7,710,881 1,915,428	7,756,809 1,901,635	7,802,738	8,015,896 2,048,240	8,151,636 2,022,713	8,207,544 2,013,184	8,135,740 1,871,724	7,777,535 1,956,617
g/ 28301000 ADIT-DTL-Util Fed-Other g/ 28301050 ADIT-DTL-Util St-Other	Chattanooga Gas Company Chattanooga Gas Company	(2.445.380)	(2.546.399)	(2.545.791)	(2.496.340)	(2.499.908)	(2.503.656)	(2.512.649)	(2.517.214)	(2,466,617)	(2.502.712)	(2.511.162)	(2.514.317)	(2.424.442)	(2.498.968)
g/ 25400300 Oth Reg Liab-Inc Tax Other	Chattanooga Gas Company	17.811.983	17.751.017	17.690.051	17.628.766	17.567.694	17.506.622	17.445.549	17.384.477	17.323.405	17.187.662	17.128.629	17.069.596	17.112.182	17,431,356
		47.516.545	47.235.409 28,670,311	47.362.892 29,078,784	47.580.281 29,940,959	47.655.479	47.729.955 31,060,372	47.783.341 31,620,079	47.854.527 32,179,786	48.147.513	48.463.684 35,830,653	48.644.434 36,288,051	48.763.826 36,836,373	48.452.359 29,921,200	47.937.711 31,763,736
g/ 28202000 ADIT-DTL-Property Fed-Oth	AGL Services Company	28,261,839 3,680,415	28,670,311	29,078,784	29,940,959 4,860,529	30,500,665 5,253,900	31,060,372 5.647.271	31,620,079		32,739,492 6.827,385	35,830,653	36,288,051 9.610.387	36,836,373 9.952,535	29,921,200 8.993,704	31,763,736
g/ 28202050 ADIT-DTL-Property St-Oth	AGL Services Company	31,942,254	3,944,765 32,615,076	4,209,114 33,287,897	34,801,488	35,754,566	36.707.644	6,040,643 37,660,722	6,434,014 38,613,799	39.566.877	9,678,729 45,509,382	45.898.438	46,788,908	38,914,904	6,548,722 38,312,458
	Allocation Rate	2.43%	2.73%	3.05%	3.27% 1.138.223	2.86%	2.42%	3.29%	2.89% 1.117.531	3.40%	2.65%	2.35% 1.079.991	2.87%	2.98%	
		775.013 48.291.558	891.831 48.127.240	1.015.280 48.378.171	1.138.223 48.718.504	1.020.966 48.676.445	887.429 48.617.384	1.237.814 49.021.155	1.117.531 48.972.058	1.345.720 49.493.234	1.207.646 49.671.329	1.079.991	1.342.761 50.106.586	1.160.918 49.613.277	1.093.932 49.031.644
al .	ADIT Adjustments - Pension & OPEB	(1,255,685)	(1,273,383)	(1,292,184)	(1,309,871)	(1,327,701)	(1,344,255)	(1,343,283)	(1,360,408)	(1,380,387)	(1,398,279)	(1,415,242)	(1,433,804)	(1,277,326)	(1,339,370) a/
	Total Accumulated Deferred Income Tax-ADIT	29,223,890	29.102.840	29.395.937	29,779,867	29,781,050	29,766,507	30,232,323	30,227,173	30.789.442	31,085,388	31,180,553	31,603,186	31,223,769	30.260.917
	Total Accombined Deferred Income Tax-April	15,115,656	25,102,040	25,030,357	25,775,007	25,761,656	25,100,001	50,252,525	50,221,115	50,705,442	51,000,000	01,100,000	51,000,100	51,225,765	50,250,517
g/ 23500000 Customer Deposits Account	Chattanooga Gas Company	1.210.427	1.242.006	1.252.951	1.261.286	1.254.075	1.245.738	1.229.606	1.217.260	1.226.030	1.232.613	1.233.934	1.255.597	1.283.704	1.241.941
g/ 23206001 AP-Customer Credit Balances	Chattanooga Gas Company	680,918	659,349	504,942	536,272	561,188	561,179	565,007	595,840	683,262	807,722	1,115,364	1,233,144	1,064,425	736,047
g/ 23700060 Int Accr-Cust Dep	Chattanooga Gas Company	1,766	9,953	17,322	25,365	32,840	40,040	46,620	53,150	59,965	66,550	73,278	79,666	5,367	39,375
g/ 24100105 Tax Clct Pay-Sales Tax g/ 23600310 Tax Accr-Use	Chattanooga Gas Company Chattanooga Gas Company	288,502 3.345	397,774 (6.902)	419,041 (6.874)	397,925 (6.890)	318,258 (6.893)	108,862	87,559 (6.893)	43,018 (6.893)	69,179 (6.893)	42,334 (5.251)	84,128 1.332	88,657 1.358	174,629 1.345	193,836 (4.078)
g/ 24200565 MC&AL-Franchise Requirements 1	Chattanooga Gas Company	1,096,364	672,958	1,250,402	1,701,134	311,901	557,522	731,672	176,544	366,040	534,449	652,528	452,431	829,709	717,973
		1,388,211	1,063,830	1,662,570	2,092,168	623,266	659,483	812,337	212,669	428,327	571,533	737,987	542,446	1,005,683	907,732
e/ Prepaid AGSC Pension Cost ADIT on Prepaid Pension Costs		268,442 (70,157)	246,072 (64,311)	223,702 (58,465)	201,332 (52,618)	178,962 (46,772)	156,591 (40,925)	134,221 (35,079)	111,851 (29,232)	89,481 (23,386)	67,111 (17,539)	44,740 (11,693)	22,370 (5,846)	0 (0)	134,221 22,370 (35,079)
d/ Deferred LNG Maintenance ADITs on Deferred LNG Maintenance		231,940 (60,617)	212,611 (55,566)	193,283 (50,514)	173,955 (45,463)	154,626 (40,412)	135,298 (35,360)	115,970 (30,309)	96,641 (25,257)	77,313 (20,206)	57,985 (15,154)	38,657 (10,103)	19,328 (5,051)	(0)	115,970 19,328 (30,309)
c/ 2022 Deficiency		12.511.761	12.511.761	12.511.761	12.511.761	12.511.761	12.511.761	12,511,761	12.511.761	12.511.761	11.469.114	10.426.468	9.383.821	8,341,174	11,709,725 1,042,647
ADIT or 2020 Deficiency		(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(2,997,453)	(2,724,957)	(2,452,462)	(2,179,966)	(3,060,337)
b/ 2021 Deficiency ADIT on 2020 Deficiency		5,656,293 (1,478,272)	4,949,257 (1,293,488)	4,242,220 (1,108,704)	3,535,183 (923,920)	2,828,147 (739,136)	2,121,110 (554,352)	1,414,073 (369,568)	707,037 (184,784)	(O) O	- :	:	:	- :	1,957,948 707,037 (511,710)

as Schedule BO, MAT Workpaper
b) The 2012 deficiency accrossed in Gooded 22-00048
c) The 2012 deficiency approved in Gooded 22-00048
c) 2019 Deficiency Presidency Controlled on Controlled Cont

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

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QUESTION:

<u>Identify and Source & Support</u>. 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:

With the exception of additional workpapers provided during discovery, all workpapers and schedules used by the Company to prepare the ARM filing have already been supplied.

Witness: Tiffani Weems

Manager, Regulatory Reporting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-19

QUESTION:

<u>Source & Support</u>. Refer to <2024-04-15 CONFIDENTIAL Schedule 32_12942343_1>, Cost Allocation Manual ("CAM") as of December 31, 2023. Identify any changes in allocation procedures or methodologies between this CAM and the one previously in effect.

RESPONSE:

There were no changes in allocation procedures and methodologies between this CAM and the previous one in effect.

Witness: Tiffani Weems

Manager, Regulatory Reporting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-20

QUESTION:

Source & Support and Explanation. Refer to <2024-04-17 Schedule 21.1 - CGC and AGSC Trial Balance_12945291_1>, CGC Trial Balance. Specifically, refer to the allocated charges to Account 920-A&G Salaries from Department "ASC1470:Govt Affairs AGLC-CGC". Provide the following:

- a. An organizational chart for this department;
- b. The job descriptions for each manager level employee and above within this department;
- c. The dollar amounts associated with each job title charged to account 920; and
- d. For each employee whose time is split between 426.x and 920 or any other above the line account, provide a comprehensive explanation and all available support underlying how the split between the below the line and above the line accounts were determined.

RESPONSE:

It is the Company's understanding that this discovery request relates to department ASC 1637 rather than ASC 1470. All costs associated with department ASC 1637 are removed through ratemaking adjustments in CGC Weems Exhibit TW-1, Schedules 24 and 27. Further details of these costs can be located in supplemental workpapers 35.2c and 35.10c. This is a highly conservative adjustment as the costs recorded in ASC 1637 associated with lobbying and other related non-regulatory activities are de minimis.

Witness: Tiffani Weems

Manager, Regulatory Accounting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-21

QUESTION:

<u>Identification</u>. Is there a Chattanooga Gas Company political action committee, or any similar organization with the objective to engage policymakers on items of interest? If so, please identify the job titles of the members and associated labor distribution for 2023.

RESPONSE:

Yes, there is a Chattanooga Gas Company political action committee called the "Chattanooga Gas PAC" to support state candidates. There are no members of the committee. There are three officers of the committee: Jim Fletcher, Chairman (Southern Company Gas Vice President External Affairs Southeast); W. Cofield Widner, Treasurer (Southern Company Gas, Director External Affairs); and Mark Skerjan, Secretary (Southern Company Gas, Director, Legislative Policy and Analysis). All officer appointments are by the President of Southern Company Gas.

Witness: Paul Leath

Regional Director of Operations

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-22

QUESTION:

Source & Support, Identification, and Explanation. Refer to <2024-04-17 Schedule 21.1 - CGC and AGSC Trial Balance_12945291_1>, CGC Trial Balance. Specifically, refer to the allocated charges from Departments starting with the prefix "AGL". Provide answers to the following:

- a. Confirmation that these costs originated from Atalanta Gas and Light;
- b. Narrative Explanation of how these costs relate to the provision of service by CGC; and
- c. A statement detailing how the company assigns costs between these Southern Company affiliates along with any formal cost sharing documentation between these affiliates.
 - i. If not contained in the CAM, provide a copy of any applicable contract that is relied upon to assign these affiliate costs.
 - ii. Identify the specific provisions of the CAM or the applicable provision of the document provided in subpart (c)(i) that confers the authority and support for the methodology used to assign these costs to CGC.

RESPONSE:

- a. Charges from departments starting with the prefix "AGL" originate from Atlanta Gas Light (AGL). These costs are charged to AGL Services Company (ASC) and then allocated to the CGC based on ASC Target Cost Center allocation methodologies.
- b. AGL, given its proximity to Chattanooga, may provide a variety of services on behalf of ASC to CGC. In general, AGL provides customer services and employee services (i.e. Field Training) and certain Fleet and Engineering assistance. In 2023, AGL personnel assisted with maintenance of fleet equipment, and protection services, such as corrosion control and system integrity.
- c. As noted in Section III, Part C, of the ASC Cost Allocation Manual (CAM), ASC reserves the right to arrange for services from affiliated experts, consultants, attorneys and others connected with services supplied in their respective service agreements, if deemed necessary.

AGL1801 was	eview of these costs, the Company discovered that \$217.30 from department charged to CGC in May 2023 in error. The Company will remove this amount iency and rate reset.
Witness:	Tiffani Weems Manager, Regulatory Reporting Southern Company Gas

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-23

QUESTION:

Source & Support, Identification, and Explanation. Refer to <2024-04-17 Schedule 21.1 - CGC and AGSC Trial Balance_12945291_1>, CGC Trial Balance. Specifically, refer to the allocated charges from Departments starting with the prefix 'GPC'. Provide answers to the following:

- a. Confirmation that these costs originated from Georgia Power Company;
- b. A narrative explanation of how these costs relate to the provision of service by CGC; and
- c. A statement detailing how the company assigns costs between these Southern Company affiliates along with any formal cost sharing documentation between these affiliates.
 - i. If not contained in the CAM, provide a copy of any applicable contract that is relied upon to assign these affiliate costs.
 - ii. Identify the specific provisions of the CAM or the applicable provision of the document provided in subpart (c)(i) that confers the authority and the support for the methodology used to assign these costs to CGC.

RESPONSE:

- a. Charges from departments starting with the prefix "GPC" originate from Georgia Power Company (GPC). However, these costs are charged to Southern Company Services (SCS) projects and then allocated to CGC based on the Target Cost Center methodologies.
- b. GPC personnel provide certain corporate/building security services such as managing access to facilities, facilities planning, and maintenance and operations. Additionally, the Technology Organization provides certain network management and infrastructure services.
- c. As noted in Section III, Part C, of the ASC Cost Allocation Manual (CAM), ASC reserves the right to arrange for services from affiliated experts, consultants, attorneys, and others connected with services supplied in their respective service agreements, if deemed necessary.

Witness: Tiffani Weems

Manager, Regulatory Reporting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-24

QUESTION:

Source & Support, Identification, and Explanation. Refer to <2024-04-17 Schedule 21.1 - CGC and AGSC Trial Balance_12945291_1>, CGC Trial Balance. Specifically, refer to the allocated charges from Departments starting with the suffix "NGC". Provide answers to the following:

- a. Confirm these costs originated from Nicor Gas Company;
- b. How do these costs relate to the provision of service by CGC; and
- c. A statement detailing how the company assigns costs between these Southern Company affiliates along with any formal cost sharing documentation between these affiliates.
 - i. If not contained in the CAM, provide a copy of any applicable contract that is relied upon to assign these affiliate costs.
 - ii. Identify the specific provisions of the CAM or the applicable provision of the document provided in subpart (c)(i) that confers the authority and support for the methodology used to assign these costs to CGC.

RESPONSE:

- a. Charges from departments starting with the prefix "NGC" originate from Nicor Gas Company.
- b. Nicor Gas Company (NGC) provides certain customer operations related services to Chattanooga Gas Company and other affiliates. Such services would include but are not limited to, remittance processing or the handling of receipts and payments records and contact centers or managing inbound call centers.
- c. As noted in Section III, Part C, of the ASC Cost Allocation Manual (CAM), ASC reserves the right to arrange for services from affiliated experts, consultants, attorneys and others connected with services supplied in their respective service agreements, if deemed necessary.

Upon further review of these costs, the Company discovered that \$4,379 from department NGC3134 was charged to CGC in error. The Company will remove this amount from the deficiency and rate reset.

Tiffani Weems Witness:

Manager, Regulatory Reporting Southern Company Gas

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-25

QUESTION:

<u>Identification and Source & Support</u>. Refer to <2024-04-17 Schedule 21.1 - CGC and AGSC Trial Balance_12945291_1>, CGC Trial Balance. Specifically, refer to the allocated charges from the following Department to account 923, "SCS0433:Workplace Enablement" and provide the following:

- a. The contract with the external vendor that supports these charges;
- b. If no contract exists, provide a comprehensive explanation of the nature of these charges; and
- c. Identification of the goals and objectives of this department.

RESPONSE:

- a. Not applicable.
- b. SCS Workplace Enablement is responsible for budgeting for enterprise PC procurement, PC refresh processes and refresh model oversight, PC leasing oversight, corporate wireless device account management, tower lease administration, and provides invoice reconciliation services for the Technology Organization. The department provides the following services.
 - PC Procurement:
 - o PC Refresh
 - o New Demand
 - Bulk Orders
 - o Order Status
 - o Ouotes
 - Order Consultation
 - o Returns/RMAs
 - o PC Asset Management Reporting
 - Wireless Devices
 - o Cell phone requests (non-SOLINC)
 - o iPad requests
 - Activations
 - Troubleshooting
 - Invoice Reconciliation:

- Invoice processing
- Assistance and training for Maximo and Oracle Cloud
- o Ad-hoc invoice/PO reporting requests
- o SCS Tower lease administration
- c. SCS Workplace Enablement is a component of Southern Company Services' Digital Workplace Solutions. The goal of SCS Digital Workplace Solutions is to provide secure, reliable, and effective technology leadership, solutions, and services. This is achieved by providing applications, hardware, and services to the enterprise that enable employees to do their jobs efficiently and effectively.

Witness: Tiffani Weems

Manager, Regulatory Reporting

CONSUMER ADVOCATE'S Discovery Requests Set: CA-1

CA 1-26

QUESTION:

<u>Identification and Source</u>. Refer to <2024-04-17 Schedule 21.1 - CGC and AGSC Trial Balance_12945291_1>, CGC Trial Balance. Specifically, refer to the allocated charges from the following Departments, "ASC1459: EVP Chief Ext Pub Affrs Offcr" and "ASC1461: External Affairs & Public Policy." Provide the job description(s) and salaries of the employee(s) whose time is being recorded in account 920 from each of these departments.

RESPONSE:

CGC objects to this request to the extent it is seeking the disclosure of confidential, proprietary, or trade secret information from CGC. Notwithstanding and without waiving the foregoing objections, please see CA 1-26 Attachment A for the requested job descriptions for the four roles in the requested departments. CGC does not make individual employee salary information available beyond the employee and relevant managerial and personnel department employees. Recognizing the highly personal nature compensation information, CGC will provide the requested information regarding employee salaries, subject to the foregoing objections, on a confidential basis subject to the protective order in this docket and with the request that it be limited only to those who need to review this information.

Objections, by Counsel.

Witness: Tiffani Weems

Manager, Regulatory Reporting

Assistant to EVP

Manages, directs, or supervises a group of employees working on technical projects utilizing specialized project management techniques. Accountable for the development of effective technical project plans and strategies and may be recognized as the subject matter expert. Evaluates the resources needed to accomplish business objectives within the agreed timeframe. Establishes and oversees the staffing plan for each project, using a combination of internal and contract expertise. Keeps abreast of technology tools to utilize and maximize project Management methodologies to efficiently manage projects. Selects, approves, and oversees the management of shared resources and subordinate Project Managers, who coordinate cross-functional teams to achieve targets, milestones, and results. Must possess a thorough understanding of programs, systems, business operations, and relevant functional areas and expert communication skills to build consensus and commitment, negotiate terms, and resolve problems. Oversees the coordination of cross-functional teams through meetings, tasks and reporting, and measures progress according to plans and interim and final targets and goals. Oversees the management of communications, documentation, and resources to bring projects to completion both on time and within budget. Project Management Certification is typically required.

Typically heads and manages multiple units, sections, or a large/complex or business critical department comprised of professionals and /or large numbers of operational support staff. Has input to strategy and recommends and implements policies. May work in a remote area, where greater autonomy and latitude for action may exist. Manages 2 or more specialized units or departments comprised of supervisors/managers, professionals and/or large numbers of operational support staff. Develops policies, procedures, methods/tactics to ensure cost control and operational efficiency. Manages department/units working with cross-functional teams to execute short, and long-term objectives. Contributes to defining short term strategic plans and has responsibility for managerial planning, integration, and control. Decisions and actions are often more tactical and transactional than those of a director. Resolves complex operational and tactical problems and interprets and executes divisional policies. Plans, monitors, and controls schedules, performance, quality, compliance, systems, resources, and costs to achieve short term functional goals and objectives. Qualifications: Typically requires a Bachelor's degree plus 8+ years of prior related business and managerial experience.

Top Corporate Affairs Executive

Has primary responsibility for designing, developing and implementing policies and programs to enhance the public reputation of the organization, direct the development and management of an integrated communications function (internally and externally), and represent the organization in legislative and regulatory matters. May be responsible for community relations.

Top executive responsible for overseeing the Corporate Affairs function for the entire firm. Oversees the flow of internal and external communications between an independent corporation and external groups, including public relations, community relations, government relation, shareholders and the financial investing community. May make presentations to the financial community and investors, develop strategies, and implement programs to keep the financial community current on company performance and industry trends. Participates in the preparation of communications to shareholders to best present the company's strategies and plans to the market. Executive covers activities related to firm-wide, function, area, or focus area leadership. Corporate Affairs. The Corporate Affairs function is responsible for developing, implementing, and maintaining internal and external policies and programs to ensure that the firm is represented positively to the media, the general public, and stakeholders. This may include public and media relations, community relations, and internal employee communications.

Director External Affairs

Develops and maintains policies and programs to ensure organizational awareness of government legislation and/or regulatory issues that affect the organization and respond to same. Ensures that the organization's interests are represented and protected in legislative proceedings and in the development of market rules and procedures. Prepares and organizes forums and gatherings with government officials to exchange ideas and information on business activities and potential legislation that may affect the organization. Acts as a resource on regulatory matters with regard to product changes. Provides leadership to managers; may also provide leadership to supervisors and/or professional staff. Has accountability for the performance and results of multiple related units. Develops departmental plans, including business, production, operational and/or organizational priorities. Controls resources and policy formation in area of responsibility. Decisions are guided by resource availability and functional objectives. Looks beyond existing methodologies and own discipline to define and resolve complex problems. Develops plans and delivers results in fast-changing businesses and/or regulatory environments. Provides input to functional or departmental strategy. Manages large teams of professionals and/or junior managers.

Executive Secretary/Executive Assistant

Responsible for providing full administrative support to a function head. This responsibility may include the following duties, amongst others: greeting, screening & entertaining visitors, writing routine communications to a variety of audiences via e-mail, traditional mail, or other formats, screening telephone calls from a variety of callers including, executives, customers, media, and other sources, management of the executive's schedule, making all travel arrangements, coordinating and scheduling meetings, organizing hospitality or other events sponsored by the executive, tracking and coordination of expenses, basic administration of the budget for the function, documenting meetings, and general administrative follow-up on behalf of the executive. Routinely exposed to highly confidential information of a material nature (financial condition, acquisitions, divestitures, mergers, takeover bids, executive changes, and similar information) and is required to maintain absolute discretion in these matters. Depending on the work volume and scope of work, may with approval, engage and supervise temporary staff. May also periodically engage and supervise temporary staff. May, on occasion, require travel outside the Headquarters work location.

Independently delivers service or support at the expert (Paraprofessional) level. Handles a large, complex, or high-impact caseload and spends a large portion of overall effort troubleshooting problems, training, and assisting junior staff. May work as a group leader over a small workgroup within a single functional area, assisting with supervisory and training duties, while also performing the same support work. Possesses advanced knowledge and skills in the support area, coupled with a seasoned understanding of the operational environment. Demonstrates effective written and verbal communication skills applying tact and discretion at all levels. Demonstrates reliability, initiative, creativity, outstanding customer service, technical/project support, and problem-solving skills. Independently applies a variety of complex support methods/skills with significant creativity and autonomy to develop customized solutions. Works on complex or high impact cases, problems, projects, or assignments. Solves problems which require the regular use of creativity and understanding of operational impact. Independently resolves highly complex service/support problems, escalating out- of- policy matters. Recommends tactical solutions to improve efficiency and troubleshoots problems for all levels of staff and management. Qualifications: high school diploma /GED plus 5-8 years of related experience. Some college or certifications may be required.

Respectfully submitted,

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Attorneys for Chattanooga Gas Company

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:

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this the 17th day of May, 2024.

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