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May 4, 2000

Mr. David Waddell
Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

Re: Docket No. 99-00994

Dear Mr. Waddell:

I am enclosing for filing six copies of the following responses to the Staff's Data Request #: 91, 102, 103, 117. Also included is one copy for the Associated Valley Industrial Group (AVIG).

Sincerely,

Jerry W. Amos

JWA:lh
Encl.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
TENNESSEE REGULATORY AUTHORITY
STAFF DATA REQUEST # 1

91. Provide the underlying data sufficient to replicate the calculations explained in your response to number 2 in the previous year?

Response:

Excel format file sent electronically via email.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
TENNESSEE REGULATORY AUTHORITY
STAFF DATA REQUEST # 1

102. In the testimony of Mr. Morris (page 12), you discuss a proposed change in the "Main Extension Policy." Provide a detailed explanation of the policy, compare the current policy to the proposed policy by showing examples of how the changes will affect each customer class. Provide the orders, and testimony or tariff provisions, approving the policies by the North Carolina Utilities

Response:

A detailed explanation of the proposed main extension policy is included in Section 5 of Exhibit ___(BRM-2) of the prefiled Conpany testimony and exhibits. The enclosed schedules summarize a study performed by the Company in January 2000 to compare the actual approved IR's (Improvement Requisitions) for the 12 months ended October 31, 1999 with the IR's which would have been approved using the proposed net present value method for main extensions. Based on the results of that study, only 154 customers would not have produced the allowed rate of return of 9.85% under the NPV method out of a total of 7,003 customers approved during that period using the current ratio method of extending mains. This represents only a 2.20% difference from the total customer additions actually approved during fiscal year 1999.

No orders were issued by either the North Carolina Utilities Commission or the Public Service Commission of South Carolina specifically approving the Company's net present value of extending mains. Copies of the Company's approved service regulations for both states are included with this response which generally allows the Company to extend its mains where it is economically feasible to do so.

MN EXT-1
1/5/00

Nashville IRs (FY'99)

<u>Manager Approved</u> < 9.85% LOPROR

< 9.85% = 103 customers / 1852 = 5.6%

<u>Revenue Producing</u> < 9.85% LOPROR

< 9.85% = 51 customers / 5151 = 1.0%

<u>Total Mgr. Approved + Rev. Prod</u>

= 154/7003 = 2.20%

FY '99
≤ 9.85% LOPROR

MN EXT-2

NASHVILLE

Project Number	NPV	Lopror	Tenn Ratio	Mains Ratio	Investm Ratio	Residen Custom	Comm/I Custom	Blanket Dollars	Auth/38 Dollars	Revenu	Ratio FACTO	Investment Main Factors	Conver Factor	Residen Conver	Constru Factor	New Constru	Comme Factor	Comme Constru	Total Custom	Total Cost
Manager Approved																				
00689	(1,933)	1.09	(2212)	8.34	9.86	1		628	3,454	414	1,242	414	1,242	414	0		0		1	4,082
00779	(2,358)	1.68	(3177)	9.62	10.93	1		628	4,617	480	1,440	480	1,440	480	0		0		1	5,245
09207	(1,845)	4.8	(929)	3.80	5.35	2		1,800	4,409	1,160	3,480	1,160	3,480	1,160	0		0		2	6,209
09185	(4,835)	5.8	36	2.99	5.54	7		8,400	9,834	3,290	9,870	3,290	9,870	3,290	0		0		7	18,234
09217	1,003	6	(756)	3.95	5.07	1		900	3,156	800	2,400	800	2,400	800	0		0		1	4,056
09109	(2,426)	7	124	2.95	4.61	3		4,200	7,466	2,530	7,590	2,530	7,590	2,530	0		0		3	11,666
09120	(839)	7.4	6	2.99	4.41	1		1,400	2,970	992	2,976	992	2,976	992	0		0		1	4,370
00025	(412)	7.78	54	2.89	4.15	1		628	1,437	497	1,491	497	1,491	497	0		0		1	2,065
00026	(1,058)	7.86	99	2.92	4.38	2		1,800	3,594	1,231	3,693	1,231	3,693	1,231	0		0		2	5,394
09161	(554)	8.1	38	2.95	4.12	1		900	2,269	769	2,307	769	2,307	769	0		0		1	3,169
09119	(494)	8.3	19	2.98	4.15	1		900	2,288	769	2,307	769	2,307	769	0		0		1	3,188
09230	(2,530)	8.4	35	2.99	4.07	5		4,500	12,451	4,162	12,486	4,162	12,486	4,162	0		0		5	16,951
09145	(4,389)	8.5	591	2.90	4.16	8		7,200	16,560	5,717	17,151	5,717	17,151	5,717	0		0		8	23,760
09196	(1,781)	8.5	125	2.95	3.93	3		2,700	8,206	2,777	8,331	2,777	8,331	2,777	0		0		3	10,906
09241	(947)	8.5	475	2.73	3.77	2		1,800	4,709	1,728	5,184	1,728	5,184	1,728	0		0		2	6,509
09154	(866)	8.6	197	2.87	4.04	2		1,800	4,417	1,538	4,614	1,538	4,614	1,538	0		0		2	6,217
09165	(450)	8.6	86	2.89	4.05	1		900	2,233	773	2,319	773	2,319	773	0		0		1	3,133
09183	(2,511)	8.6	591	2.85	4.66	5		7,000	10,974	3,855	11,565	3,855	11,565	3,855	0		0		5	17,974
09188	(632)	8.6	20	2.98	3.89	1		900	2,956	992	2,976	992	2,976	992	0		0		1	3,856
00051	(1,030)	8.64	22	2.99	3.84	1		1,398	4,874	1,632	4,896	1,632	4,896	1,632	0		0		1	6,272
09204	(965)	8.7	87	2.95	3.97	2		1,800	5,196	1,761	5,283	1,761	5,283	1,761	0		0		2	6,996
09214	(1,001)	8.7	178	2.90	3.91	2		1,800	5,198	1,792	5,376	1,792	5,376	1,792	0		0		2	6,998
09236	(659)	8.7	894	2.30	3.71	2		1,800	2,949	1,281	3,843	1,281	3,843	1,281	0		0		2	4,749
09117	(456)	8.8	202	2.75	3.87	1		900	2,198	800	2,400	800	2,400	800	0		0		1	3,098
09159	(6,252)	8.8	2819	2.69	4.06	9		12,600	24,763	9,194	27,582	9,194	27,582	9,194	0		0		9	37,363
09167	(911)	8.8	175	2.90	3.92	2		1,800	5,108	1,761	5,283	1,761	5,283	1,761	0		0		2	6,908
09250	(1,877)	8.8	138	2.94	4.10	3		2,700	6,876	2,338	7,014	2,338	7,014	2,338	0		0		3	9,576
00665	(375)	8.96	17	2.97	3.98	1		628	1,849	622	1,866	622	1,866	622	0		0		1	2,477
09200	(489)	9	48	2.95	3.83	1		900	3,021	1,023	3,069	1,023	3,069	1,023	0		0		1	3,921
09231	(1,174)	9.1	(3855)	2.67	3.84	3		2,700	6,166	2,311	2,311	2,311	0		0		2,311	2,311	3	8,866
00669	(388)	9.14	12	2.98	3.89	1		628	2,070	694	2,082	694	2,082	694	0		0		1	2,698
09112	(1,216)	9.3	1223	2.50	3.64	2		2,800	6,133	2,452	7,356	2,452	7,356	2,452	0		0		2	8,933
09127	(824)	9.4	1321	2.33	3.75	2		2,800	4,631	1,984	5,952	1,984	5,952	1,984	0		0		2	7,431
09110	(3,112)	9.5	4598	2.33	4.37	10		14,000	16,057	6,885	20,655	6,885	20,655	6,885	0		0		10	30,057
09218	(681)	9.5	525	2.70	3.72	2		1,800	4,758	1,761	5,283	1,761	5,283	1,761	0		0		2	6,558
09195	(508)	9.6	36	2.97	3.62	1		900	4,140	1,392	4,176	1,392	4,176	1,392	0		0		1	5,040
09197	(926)	9.6	1456	2.34	3.61	2		2,800	5,198	2,218	6,654	2,218	6,654	2,218	0		0		2	7,998
09130	(2,298)	9.8	61	1.99	3.67	8		11,201	13,295	6,678	13,356	6,678	0		13,356	6,678	0		8	24,496
						103	0	114,939	232,480										103	347,419
09129	(927)	9.9	1018	2.63	3.61	3		2,700	7,274	2,764	8,292	2,764	8,292	2,764	0		0		3	9,974
09139	(402)	10	298	2.76	3.48	1		900	3,476	1,258	3,774	1,258	3,774	1,258	0		0		1	4,376
09234	(443)	10.1	884	2.44	3.58	2		1,800	3,823	1,569	4,707	1,569	4,707	1,569	0		0		2	5,623
09268	(531)	10.2	767	2.61	3.52	2		1,800	5,185	1,984	5,952	1,984	5,952	1,984	0		0		2	6,985
09263	(454)	10.28	8192	0.99	1.14	1		627	4,036	4,076	12,228	4,076	12,228	4,076	0		0		1	4,663
09118	(608)	10.4	1480	2.44	3.42	2		2,600	6,470	2,650	7,950	2,650	7,950	2,650	0		0		2	9,070
09128	4,995	10.5	1732	1.87	3.55	16		22,403	24,984	13,358	26,716	13,358	0		26,716	13,358	0		16	47,387
09164	(477)	10.5	859	2.61	3.42	2		1,800	5,795	2,218	6,654	2,218	6,654	2,218	0		0		2	7,595
09115	(985)	10.6	651	2.73	3.47	2		1,800	6,693	2,448	7,344	2,448	7,344	2,448	0		0		2	8,493
09265	(1,363)	10.6	(9914)	3.17	3.56		1	1,758	14,478	4,564	4,564	4,564	0		0		4,564	4,564	1	16,236
09113	(281)	10.9	67	1.96	3.40	2		2,401	3,273	1,670	3,340	1,670	0		3,340	1,670	0		2	5,674
09135	(2,647)	10.9	3043	2.52	4.06	7		9,800	15,998	6,347	19,041	6,347	19,041	6,347	0		0		7	25,798
09123	(2,113)	11	22403	0.94	2.38	76		30,401	20,021	21,212	42,424	21,212	0		42,424	21,212	0		76	50,422
09111	(2,080)	11.2	9513	1.63	3.45	9		12,600	11,250	6,921	20,763	6,921	20,763	6,921	0		0		9	23,850

5.6% of TOTAL CUST

8.7% COST

MN EXT-3

00606	(206)	11.22	43	2.94	4.17	1		900	2,159	734	2,202	734	2,202	734	0		0			1	3,059
09251	(199)	11.4	1380	2.22	3.24	2		1,800	3,927	1,769	5,307	1,769	5,307	1,769	0		0			2	5,727
00029	(275)	11.69	529	2.69	3.06	1		628	4,517	1,682	5,046	1,682	5,046	1,682	0		0			1	5,145
00668	(80)	11.88	(386)	3.60	4.59	1		628	2,303	639	1,917	639	1,917	639	0		0			1	2,931
09160	(24)	11.9	1523	2.01	3.18	2		1,800	3,091	1,538	4,614	1,538	4,614	1,538	0		0			2	4,891
09242	(192)	11.9	1684	2.15	3.06	2		1,800	4,268	1,984	5,952	1,984	5,952	1,984	0		0			2	6,068
09257	19	12.2	838	2.33	3.05	1		900	2,936	1,258	3,774	1,258	3,774	1,258	0		0			1	3,836
09106	(1,631)	12.3	54	2.96	4.79	2		2,800	4,560	1,538	4,614	1,538	4,614	1,538	0		0			2	7,360
09102	(3,966)	12.5	309	2.92	4.72	5		7,000	11,331	3,880	11,640	3,880	11,640	3,880	0		0			5	18,331
09108	827	12.5	6918	1.56	3.15	28		25,201	24,836	15,877	31,754	15,877	0		31,754	15,877	0			28	50,037
09213	84	12.5	1806	2.09	3.00	2		1,800	4,146	1,984	5,952	1,984	5,952	1,984	0		0			2	5,946
00667	(15)	12.52	5	2.99	3.83	1		628	2,245	750	2,250	750	2,250	750	0		0			1	2,873
09122	(308)	12.8	3483	1.83	3.07	3		3,700	5,445	2,976	8,928	2,976	8,928	2,976	0		0			3	9,145
09137	804	12.8	2698	1.69	3.05	13		11,701	14,502	8,600	17,200	8,600	0		17,200	8,600	0			13	26,203
00690	52	12.97	689	2.34	3.81	2		1,528	2,431	1,040	3,120	1,040	3,120	1,040	0		0			2	3,959
09208	516	13.7	1239	1.53	2.89	4		3,601	4,055	2,647	5,294	2,647	0		5,294	2,647	0			4	7,656
09136	1,896	13.8	(15392)	5.21	7.41	6	2	8,047	19,051	3,659	3,659	3,659	0		0			3,659	3,659	8	27,098
09221	3,033	14.1	1751	1.87	2.75	13		11,701	24,661	13,206	26,412	13,206	0		26,412	13,206	0			13	36,362
09201	2,401	14.2	1443	1.86	2.74	10		9,001	18,875	10,159	20,318	10,159	0		20,318	10,159	0			10	27,876
09238	742	14.52	7536	0.93	1.38	5		3,139	6,544	7,040	14,080	7,040	0		14,080	7,040	0			5	9,683
09105	6,280	14.6	23234	0.94	2.75	33		39,601	20,426	21,830	43,660	21,830	0		43,660	21,830	0			33	60,027
09198	542	14.7	2504	1.74	2.65	2		1,800	3,448	1,984	5,952	1,984	5,952	1,984	0		0			2	5,248
09156	6,159	14.9	24290	0.98	2.79	36		43,201	23,340	23,815	47,630	23,815	0		47,630	23,815	0			36	66,541
09205	5,460	16	13018	1.00	2.59	23		20,701	13,066	13,042	26,084	13,042	0		26,084	13,042	0			23	33,767
09134	5,446	16.3	19394	1.47	2.47	14		12,600	18,739	12,711	38,133	12,711	38,133	12,711	0		0			14	31,339
09186	5,873	16.4	(1981)	1.15	2.51	20		18,001	15,212	13,231	13,231	13,231	0		0			13,231	13,231	20	33,213
09199	6,480	16.4	12412	1.15	2.51	22		19,801	16,696	14,554	29,108	14,554	0		29,108	14,554	0			22	36,497
09228	4,931	16.6	9365	1.12	2.48	16		14,401	11,805	10,585	21,170	10,585	0		21,170	10,585	0			16	26,206
09244	9,994	16.61	73845	0.50	1.25	41		36,892	24,701	49,273	98,546	49,273	0		98,546	49,273	0			41	61,593
09237	947	16.7	3424	1.60	2.34	2		1,800	3,932	2,452	7,356	2,452	7,356	2,452	0		0			2	5,732
09152	8,269	16.8	11594	1.34	2.42	21		18,901	23,466	17,530	35,060	17,530	0		35,060	17,530	0			21	42,367
09273	1,430	17	5775	1.46	2.18	4		2,700	5,460	3,745	11,235	3,745	11,235	3,745	0		0			4	8,160
09212	11,330	17.1	21197	1.06	2.42	34		30,601	23,787	22,492	44,984	22,492	0		44,984	22,492	0			34	54,388
09189	11,412	17.2	21320	1.05	2.41	34		30,601	23,664	22,492	44,984	22,492	0		44,984	22,492	0			34	54,265
09229	2,922	17.2	4115	1.30	2.37	7		6,301	7,573	5,844	11,688	5,844	0		11,688	5,844	0			7	13,874
09206	10,840	17.5	20114	1.02	2.38	31		27,901	20,900	20,507	41,014	20,507	0		41,014	20,507	0			31	48,801
09274	6,301	17.5	11685	1.02	2.38	18		16,201	12,131	11,908	23,816	11,908	0		23,816	11,908	0			18	28,332
09264	1,066	17.96	5440	0.71	1.16	3		1,883	3,008	4,224	8,448	4,224	0		8,448	4,224	0			3	4,891
09124	15,218	18.4	27725	0.93	2.29	39		35,101	23,875	25,800	51,600	25,800	0		51,600	25,800	0			39	58,976
09146	1,565	18.4	2847	0.92	2.28	4		3,601	2,447	2,647	5,294	2,647	0		5,294	2,647	0			4	6,048
09126	6,496	18.5	7505	1.33	2.21	11		9,901	14,845	11,175	22,350	11,175	0		22,350	11,175	0			11	24,746
09163	9,247	18.5	9385	1.41	2.20	14		12,601	22,587	15,986	31,972	15,986	0		31,972	15,986	0			14	35,188
09216	13,024	18.5	24129	1.01	2.37	37		33,301	24,825	24,477	48,954	24,477	0		48,954	24,477	0			37	58,126
09187	15,817	18.7	28645	0.89	2.25	39		35,101	22,955	25,800	51,600	25,800	0		51,600	25,800	0			39	58,056
09107	(3,542)	19.2	2993	1.65	3.77	13		18,202	14,209	8,601	17,202	8,601	0		17,202	8,601	0			13	32,411
00107	5,638	19.36	7582	1.19	2.20	15		9,417	11,064	9,323	18,646	9,323	0		18,646	9,323	0			15	20,481
09226	10,273	19.4	16517	1.10	2.18	22		19,802	20,213	18,365	36,730	18,365	0		36,730	18,365	0			22	40,015
09243	17,141	19.52	87756	0.44	1.08	40		35,992	24,890	56,323	112,646	56,323	0		112,646	56,323	0			40	60,882
09267	12,027	19.54	14428	1.27	2.16	28		17,578	24,998	19,713	39,426	19,713	0		39,426	19,713	0			28	42,576
09140	21,081	19.7	37615	0.79	2.15	47		42,301	24,569	31,092	62,184	31,092	0		62,184	31,092	0			47	66,870
09144	12,601	20.1	18187	1.01	2.09	22		19,801	18,543	18,365	36,730	18,365	0		36,730	18,365	0			22	38,344
09190	22,193	20.7	42570	0.74	2.10	51		45,902	24,906	33,738	67,476	33,738	0		67,476	33,738	0			51	70,808
09209	22,432	20.8	39586	0.70	2.06	46		41,401	21,274	30,430	60,860	30,430	0		60,860	30,430	0			46	62,675
09245	6,422	21.48	54	0.99	2.03		1	9,045	8,686	8,740	8,740	8,740	0		0			8,740	8,740	1	17,731
09223	11,386	23.4	16645	0.75	1.83	16		14,401	10,067	13,356	26,712	13,356	0		26,712	13,356	0			16	24,468
09227	19,594	23.6	30831	0.77	1.85	30		27,002	19,257	25,044	50,088	25,044	0		50,088	25,044	0			30	46,259
09191	30,511	24.3	44683	0.69	1.77	41		36,901	23,767	34,225	68,450	34,225	0		68,450	34,225	0			41	60,668
09222	26,515	25.6	34421	0.79	1.68	28		25,201	22,467	28,444	56,888	28,444	0		56,888	28,444	0			28	47,668
09138	25,467	25.8	36639	0.80	1.68	30		27,002	24,313	30,476	60,952	30,476	0		60,952	30,476	0			30	51,315

MN EXT-4

00670	12,249	26.98	10593	0.95	2.07	18		11,300	9,545	10,069	20,138	10,069	0		20,138	10,069	0			18	20,845
09168	6,205	27.1	(6501)	3.37	4.35		1	2,677	9,242	2,741	2,741	2,741	0		0			2,741	2,741	1	11,919
09172	7,888	27.4	(3917)	1.75	2.40	2	1	3,412	9,159	5,242	5,242	5,242	0		0			5,242	5,242	3	12,571
09220	7,086	27.4	(902)	1.13	1.67		1	3,616	7,639	6,737	6,737	6,737	0		0			6,737	6,737	1	11,255
09235	23,070	27.9	25746	0.80	1.66	46		18,401	17,138	21,442	42,884	21,442	0		42,884	21,442	0			46	35,539
09131 & 0	14,258	28.4	9608	0.16	0.51		1	3,964	1,886	11,494	11,494	11,494	0		0			11,494	11,494	1	5,850
09153	6,292	28.4	(1658)	1.39	2.36		1	4,100	5,899	4,241	4,241	4,241	0		0			4,241	4,241	1	9,999
09116	4,178	28.9	39617	0.75	2.87	48		67,203	23,891	31,754	63,508	31,754	0		63,508	31,754	0			48	91,094
09256	8,451	30.02	(2374)	1.29	2.59		1	10,431	10,431	8,057	8,057	8,057	0		0			8,057	8,057	1	20,862
09114	24,034	30.3	25560	0.80	1.51	38		15,201	16,922	21,241	42,482	21,241	0		42,482	21,241	0			38	32,123
09246	16,343	30.41	50134	0.38	0.73	17		10,672	11,768	30,951	61,902	30,951	0		61,902	30,951	0			17	22,440
00030	23,328	30.83	27459	0.74	1.43	24		15,066	16,237	21,848	43,696	21,848	0		43,696	21,848	0			24	31,303
09103	4,845	30.9	13795	1.25	2.62	18		25,202	22,777	18,286	36,572	18,286	0		36,572	18,286	0			18	47,979
09232	9,648	32.44	630	0.92	1.53		4	4,734	7,159	7,789	7,789	7,789	0		0			7,789	7,789	4	11,893
09141	56,613	33.2	80825	0.47	1.36	52		46,802	24,825	52,825	105,650	52,825	0		105,650	52,825	0			52	71,627
00087	42,367	33.22	34373	0.83	1.71	41		25,739	24,495	29,434	58,868	29,434	0		58,868	29,434	0			41	50,234
00607	10,617	33.5	350	0.96	1.39		2	3,859	8,559	8,909	8,909	8,909	0		0			8,909	8,909	2	12,418
00036	41,756	34.09	48067	0.68	1.30	36		22,600	24,903	36,485	72,970	36,485	0		72,970	36,485	0			36	47,503
00028	6,186	35.07	785	0.84	1.34		1	2,499	4,232	5,017	5,017	5,017	0		0			5,017	5,017	1	6,731
00041	16,862	36.2	6250	0.44	1.57		16	12,593	4,868	11,118	11,118	11,118	0		0			11,118	11,118	16	17,461
09148	37,055	37.5	118	1.00	1.49		1	11,709	23,755	23,873	23,873	23,873	0		0			23,873	23,873	1	35,464
09162	15,434	38.3	17754	0.47	1.23	22		8,801	5,528	11,641	23,282	11,641	0		23,282	11,641	0			22	14,329
09132	46,053	41.3	(390)	1.02	1.57	4	2	13,479	24,647	24,257	24,257	24,257	0		0			24,257	24,257	6	38,126
09147	23,553	43.9	446	0.97	1.28		1	4,400	13,658	14,104	14,104	14,104	0		0			14,104	14,104	1	18,058
09220	9,673	44.4	3064	0.55	1.08		1	3,616	3,673	6,737	6,737	6,737	0		0			6,737	6,737	1	7,289
09151	20,989	44.5	11050	0.13	1.24		1	14,070	1,694	12,744	12,744	12,744	0		0			12,744	12,744	1	15,764
09121	24,863	47.2	100	0.99	1.22		2	3,159	14,122	14,222	14,222	14,222	0		0			14,222	14,222	2	17,281
09215	10,722	49.6	790	0.87	1.17		1	1,781	5,177	5,967	5,967	5,967	0		0			5,967	5,967	1	6,958
09240	26,581	50.01	16034	0.14	0.94		1	14,845	2,511	18,545	18,545	18,545	0		0			18,545	18,545	1	17,356
09224	19,521	50.6	88	0.99	1.10		1	1,189	11,176	11,264	11,264	11,264	0		0			11,264	11,264	1	12,365
09225	10,251	51.8	194	0.97	1.11		1	828	5,463	5,657	5,657	5,657	0		0			5,657	5,657	1	6,291
00050	39,687	51.9	#REF!	#REF!	0.90		1		24,665	27,297	27,297	27,297	0		0			27,297	27,297	1	24,665
09271	11,549	52.05	2918	0.62	0.92		1	2,315	4,834	7,752	7,752	7,752	0		0			7,752	7,752	1	7,149
09149	35,982	52.7	495	0.98	1.07		1	1,830	19,751	20,246	20,246	20,246	0		0			20,246	20,246	1	21,581
09104	24,471	53.1	30319	0.54	1.75	18		25,201	11,101	20,710	41,420	20,710	0		41,420	20,710	0			18	36,302
09193	24,922	54.1	3956	0.71	1.05		1	4,637	9,832	13,788	13,788	13,788	0		0			13,788	13,788	1	14,469
09252	50,033	71.06	12414	0.60	0.67		1	2,091	18,803	31,217	31,217	31,217	0		0			31,217	31,217	1	20,894
09219	25,688	75.6	5757	0.54	0.79		1	3,213	6,634	12,391	12,391	12,391	0		0			12,391	12,391	1	9,847
00035	40,506	77.6	13598	0.46	0.61		2	3,746	11,467	25,065	25,065	25,065	0		0			25,065	25,065	2	15,213
00044	38,179	79.29	7036	0.62	0.76		1	2,695	11,280	18,316	18,316	18,316	0		0			18,316	18,316	1	13,975
09169	64,060	85	14085	0.55	0.69		1	4,493	16,915	31,000	31,000	31,000	0		0			31,000	31,000	1	21,408
09266	76,274	85.51	24410	0.45	0.57		5	5,511	20,025	44,435	44,435	44,435	0		0			44,435	44,435	5	25,536
09157	31,072	86.6	13354	0.11	0.68		1	8,474	1,697	15,051	15,051	15,051	0		0			15,051	15,051	1	10,171
09182	30,537	98.5	12091	0.23	0.55		1	5,054	3,568	15,659	15,659	15,659	0		0			15,659	15,659	1	8,622
09178	34,584	109.9	12746	0.22	0.53		1	5,054	3,568	16,314	16,314	16,314	0		0			16,314	16,314	1	8,622
09180	8,795	114.4	3522	0.21	0.47		1	1,178	919	4,441	4,441	4,441	0		0			4,441	4,441	1	2,097
00047	18,851	114.45	5618	0.31	0.56		1	2,006	2,511	8,129	8,129	8,129	0		0			8,129	8,129	1	4,517
09210	58,125	119.4	18362	0.31	0.50		1	5,077	8,136	26,498	26,498	26,498	0		0			26,498	26,498	1	13,213
09184	38,383	119.7	16945	0.08	0.47		1	7,238	1,463	18,408	18,408	18,408	0		0			18,408	18,408	1	8,701
09101	33,350	128.4	6548	0.63	0.90	0	2	4,859	11,035	17,583	17,583	17,583	0	0	0		0	17,583	17,583	2	15,894
09175	28,251	133.8	11377	0.13	0.43		1	3,968	1,674	13,051	13,051	13,051	0		0			13,051	13,051	1	5,642
09233	176,954	145.22	71457	0.26	0.34		3	7,663	24,897	96,354	96,354	96,354	0		0			96,354	96,354	3	32,560
00675	24,766	146.38	7859	0.24	0.44		1	2,006	2,511	10,370	10,370	10,370	0		0			10,370	10,370	1	4,517
09173	25,943	149.5	10210	0.14	0.39		1	2,912	1,694	11,904	11,904	11,904	0		0			11,904	11,904	1	4,606
09174	28,032	150	11050	0.13	0.39		1	3,263	1,694	12,744	12,744	12,744	0		0			12,744	12,744	1	4,957
09179	36,114	150.4	14645	0.10	0.39		1	4,674	1,694	16,339	16,339	16,339	0		0			16,339	16,339	1	6,368
00788	70,838	175.01	18049	0.39	0.51		1	3,638	11,346	29,395	29,395	29,395	0		0			29,395	29,395	1	14,984
09194	21,363	176.2	7924	0.18	0.33		1	1,480	1,694	9,618	9,618	9,618	0		0			9,618	9,618	1	3,174
09125	56,515	177.5	23112	0.08	0.33		1	6,449	1,886	24,998	24,998	24,998	0		0			24,998	24,998	1	8,335

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09158 & 0	115,651	178.6	47810	0.07	0.16		1	4,658	3,568	51,378	51,378	51,378	0	0	51,378	51,378	1	8,226
00102	31,526	182.89	10397	0.19	0.35		1	2,006	2,511	12,908	12,908	12,908	0	0	12,908	12,908	1	4,517
09202	25,798	187.8	9800	0.15	0.31		1	1,886	1,694	11,494	11,494	11,494	0	0	11,494	11,494	1	3,580
09176	28,611	191.8	11003	0.13	0.31		1	2,188	1,694	12,697	12,697	12,697	0	0	12,697	12,697	1	3,882
09203	53,484	196.5	22277	0.07	0.30		1	5,379	1,694	23,971	23,971	23,971	0	0	23,971	23,971	1	7,073
09150	781,129	200.1	32949	0.03	0.30		1	9,074	1,059	34,008	34,008	34,008	0	0	34,008	34,008	1	10,133
00608	109,758	218.46	48339	0.18	0.22		1	2,621	10,387	58,726	58,726	58,726	0	0	58,726	58,726	1	13,008
09170	132,572	257.5	54515	0.04	0.23		1	11,060	2,118	56,633	56,633	56,633	0	0	56,633	56,633	1	13,178
09181	54,557	260	22019	0.07	0.23		1	3,690	1,678	23,697	23,697	23,697	0	0	23,697	23,697	1	5,368
09177	78,394	270.7	32054	0.05	0.22		1	5,691	1,702	33,756	33,756	33,756	0	0	33,756	33,756	1	7,393
09269	22,145	277.13	9415	0.18	0.18		1		2,042	11,457	11,457	11,457	0	0	11,457	11,457	1	2,042
09239	47,065	282.8	23300	0.07	0.17		1	2,547	1,694	24,994	24,994	24,994	0	0	24,994	24,994	1	4,241
09171	122,893	316.5	47781	0.08	0.19		1	5,666	4,180	51,961	51,961	51,961	0	0	51,961	51,961	1	9,846
09255	61,769	325.3	68969	0.07	0.07		1		4,819	73,788	73,788	73,788	0	0	73,788	73,788	1	4,819
09254	65,738	345.4	73865	0.06	0.06		1		4,819	78,684	78,684	78,684	0	0	78,684	78,684	1	4,819
00604	103,227	359.95	123350	0.03	0.05		1	2,383	4,408	127,758	127,758	127,758	0	0	127,758	127,758	1	6,791
09248	198,046	408.79	255362	0.03	0.05	0	1	3,327	8,868	264,230	264,230	264,230	0	0	264,230	264,230	1	12,195
09155	122,953	537.1	49366	0.03	0.11		1	4,018	1,694	51,060	51,060	51,060	0	0	51,060	51,060	1	5,712
00790	47,860	6652	15548	0.14	0.25		1	2,006	2,511	18,059	18,059	18,059	0	0	18,059	18,059	1	4,517
						1,753	99	1,871,884	2,113,123								1,852	3,985,007

FY'99
< 7.85% LOPROR

NASHVILLE

Project Number	NPV	Lopror	Tenn Ratio	Mains Ratio	Investm Ratio	Residen Custom	Comm/I Custom	Blanket Dollars	Auth/38 Dollars	Revenu	Ratio FACTO	Investment Main Factors	Conver Factor	Residen Conver	Constru Factor	New Constru	Comme Factor	Comme Constru	Total Custom	Total Cost
Revenue Producing																				
00049	(1,074)	7.39	(4987)	5.65	5.65		1	0	4,987	882	0	882	0					882	1	4,987
09862	(8,674)	8.8	(12249)	2.89	4.07	18		16,200	39,709	13,730	27,460	13,730	0		27,460	13,730	0		18	55,909
09808	(10,787)	9.1	2796	1.87	3.98	32		44,803	39,544	21,170	42,340	21,170	0		42,340	21,170	0		32	84,347
						50	1	61,003	84,240										51	145,243
09818	(2,871)	10.7	(18948)	4.27	6.10	17		15,301	35,644	8,348	16,696	8,348	0		16,696	8,348	0		17	50,945
09825	(4,721)	10.8	(2151)	2.09	3.62	43		38,701	52,539	25,194	50,388	25,194	0		50,388	25,194	0		43	91,240
00676	(7,416)	11.72	27279	2.48	3.16	57		35,783	129,537	52,272	156,816	52,272	156,816	52,272					57	165,320
09848	(88)	12.1	15861	1.46	3.13	35		49,002	42,573	29,217	58,434	29,217	0		58,434	29,217	0		35	91,575
09806	266	12.2	6844	1.68	3.12	26		31,201	36,564	21,704	43,408	21,704	0		43,408	21,704	0		26	67,765
09868	779	12.3	6234	1.79	3.15	45		40,501	53,304	29,769	59,538	29,769	0		59,538	29,769	0		45	93,805
09802	3,481	13	24299	1.20	3.02	46		55,201	36,561	30,430	60,860	30,430	0		60,860	30,430	0		46	91,762
09816	(3,700)	13	225709	0.73	1.23	36		50,400	72,065	99,258	297,774	99,258	297,774	99,258	0		0		36	122,465
09826	3,458	13.1	3579	1.87	2.95	33		29,701	51,515	27,547	55,094	27,547	0		55,094	27,547	0		33	81,216
09857	6,138	13.2	16801	1.62	2.98	66		59,401	70,519	43,660	87,320	43,660	0		87,320	43,660	0		66	129,920
09873	4,738	13.5	5543	1.80	2.88	33		29,701	49,551	27,547	55,094	27,547	0		55,094	27,547	0		33	79,252
09856	6,188	14.1	13975	1.47	2.83	40		36,001	38,947	26,461	52,922	26,461	0		52,922	26,461	0		40	74,948
00639	6,471	14.32	(62392)	1.85	2.79	51		32,016	62,392	33,802	0	33,802	0			33,802			51	94,408
09866	2,903	14.4	(4201)	2.29	3.03	12		10,803	33,199	14,499	28,998	14,499	0		28,998	14,499	0		12	44,002
00032	15,786	14.52	(138652)	1.86	2.75	106		66,544	138,652	74,628	0	74,628	0			74,628			106	205,196
09804	6,128	14.6	2992	1.86	3.22	32		28,801	39,346	21,169	42,338	21,169	0		42,338	21,169	0		32	68,147
09835	3,879	14.9	2404	1.87	2.66	16		14,402	34,136	18,270	36,540	18,270	0		36,540	18,270	0		16	48,538
09861	16,463	14.9	27832	1.34	2.70	64		57,601	56,842	42,337	84,674	42,337	0		84,674	42,337	0		64	114,443
09820	11,641	15.1	17860	1.71	2.76	92		64,403	103,860	60,860	121,720	60,860	0		121,720	60,860	0		92	168,263
09846	7,877	15.1	16125	1.32	2.68	36		32,401	31,505	23,815	47,630	23,815	0		47,630	23,815	0		36	63,906
09845	14,001	15.2	47544	1.38	2.74	115		103,503	104,606	76,075	152,150	76,075	0		152,150	76,075	0		115	208,109
09860	5,681	15.4	15027	1.29	2.65	32		28,802	27,313	21,170	42,340	21,170	0		42,340	21,170	0		32	56,115
00048	7,407	15.42	(59909)	1.51	2.17	49		25,885	59,909	39,552	0	39,552	0			39,552			49	85,794
09847	7,906	15.5	16964	1.31	2.67	37		33,302	31,990	24,477	48,954	24,477	0		48,954	24,477	0		37	65,292
09847	7,906	15.5	(31990)	1.31	2.67	37		33,302	31,990	24,477	0	24,477	0			24,477			37	65,292
00027	6,142	15.6	(39535)	1.97	2.53	18		11,300	39,535	20,099	0	20,099	0			20,099			18	50,835
09867	9,916	15.7	19587	1.24	2.60	39	0	35,101	32,013	25,800	51,600	25,800	0		51,600	25,800	0		39	67,114
09859	9,964	16.2	13832	1.41	2.49	28		25,201	32,914	23,373	46,746	23,373	0		46,746	23,373	0		28	58,115
00033	14,528	16.25	(67762)	1.71	2.49	49		30,761	67,762	39,552	0	39,552	0			39,552			49	98,523
09803	(18,621)	16.4	2018	1.94	4.06	50		70,001	64,134	33,076	66,152	33,076	0		66,152	33,076	0		50	134,135
09813	44,256	16.4	162132	1.31	2.67	354		318,605	306,222	234,177	468,354	234,177	0		468,354	234,177	0		354	624,827
09844	18,492	16.4	25763	1.38	2.46	50		45,001	57,713	41,738	83,476	41,738	0		83,476	41,738	0		50	102,714
09807	38,235	16.5	126540	0.83	2.51	130		182,003	90,496	108,518	217,036	108,518	0		217,036	108,518	0		130	272,499
09811	57,841	17	163307	1.07	2.45	173		242,204	188,179	175,743	351,486	175,743	0		351,486	175,743	0		173	430,383
09843	15,097	17.1	22493	1.34	2.42	41		36,902	45,957	34,225	68,450	34,225	0		68,450	34,225	0		41	82,859
09801	45,039	17.2	100205	0.97	2.41	117		140,402	95,127	97,666	195,332	97,666	0		195,332	97,666	0		117	235,529
09828	20,908	17.5	15073	1.60	2.46	81		32,401	60,441	37,757	75,514	37,757	0		75,514	37,757	0		81	92,842
09852	19,045	17.5	21595	1.47	2.35	40		36,002	59,673	40,634	81,268	40,634	0		81,268	40,634	0		40	95,675
09805	16,301	17.9	41902	0.86	2.30	44		52,801	31,556	36,729	73,458	36,729	0		73,458	36,729	0		44	84,357
09834	12,067	18	9279	1.55	2.41	44		17,601	31,741	20,510	41,020	20,510	0		41,020	20,510	0		44	49,342
09865	11,685	18	13232	1.38	2.27	21		18,901	29,434	21,333	42,666	21,333	0		42,666	21,333	0		21	48,335
09871	25,427	18.4	36303	1.16	2.24	52		46,801	50,511	43,407	86,814	43,407	0		86,814	43,407	0		52	97,312
00609	19,638	18.56	(48417)	1.32	1.37	62		1,800	48,417	36,648	0	36,648	0			36,648			62	50,217
09837	31,074	18.6	35366	1.46	2.20	54		48,602	94,698	65,032	130,064	65,032	0		130,064	65,032	0		54	143,300
09830	21,863	19.3	47805	0.91	2.27	66		59,403	39,519	43,662	87,324	43,662	0		87,324	43,662	0		66	98,922
09842	20,363	19.8	38146	0.82	2.18	49		44,102	26,684	32,415	64,830	32,415	0		64,830	32,415	0		49	70,786
09814	27,202	20.2	39294	1.00	2.08	47		42,301	39,172	39,233	78,466	39,233	0		78,466	39,233	0		47	81,473
09815	51,761	20.6	110660	0.77	2.13	136		122,403	69,274	89,967	179,934	89,967	0		179,934	89,967	0		136	191,677
09869	39,181	21	75195	0.71	2.07	88		79,202	41,233	58,214	116,428	58,214	0		116,428	58,214	0		88	120,435

.99% customers
1.5% Tot cost

MN EXT-6

MN EXT-7

09854	80,732	21.6	112666	1.20	1.99	123		110,703	168,226	140,446	280,892	140,446	0	280,892	140,446	0			123	278,929
09809	36,639	21.8	60137	0.89	1.90	65		54,502	48,381	54,259	108,518	54,259	0	108,518	54,259	0			65	102,883
09829	49,465	21.8	77793	0.92	1.94	63		73,702	66,081	71,937	143,874	71,937	0	143,874	71,937	0			63	139,783
09832	67,123	22	138417	0.98	2.06	163		146,705	133,715	136,066	272,132	136,066	0	272,132	136,066	0			163	280,420
09836	46,414	22	70683	0.89	1.96	76		68,402	56,201	63,442	126,884	63,442	0	126,884	63,442	0			76	124,603
09824	41,866	22.1	79080	0.63	1.99	87		78,302	36,026	57,553	115,106	57,553	0	115,106	57,553	0			87	114,328
09831	59,356	22.2	74518	1.01	1.89	74		66,601	75,828	75,173	150,346	75,173	0	150,346	75,173	0			74	142,429
09849	27,172	22.4	41428	1.05	1.94	43		38,703	45,936	43,682	87,364	43,682	0	87,364	43,682	0			43	84,639
09819	75,747	22.5	178374	0.58	1.96	124		173,604	73,560	125,967	251,934	125,967	0	251,934	125,967	0			124	247,164
09855	24,433	22.8	35039	0.99	1.87	34		30,602	34,041	34,540	69,080	34,540	0	69,080	34,540	0			34	64,643
09872	102,795	23.26	80676	0.72	0.81		11	25,600	210,794	291,470	291,470	291,470	0	0			291,470	291,470	11	236,394
09858	56,399	23.3	91534	0.78	1.86	90		81,002	58,722	75,128	150,256	75,128	0	150,256	75,128	0			90	139,724
00622	33,624	24.56	(34308)	0.89	1.78	55		34,527	34,308	38,722	0	38,722	0		38,722				55	68,835
09838	33,110	25.1	42341	0.94	1.73	35		31,502	37,589	39,965	79,930	39,965	0	79,930	39,965	0			35	69,091
00034	18,847	26.82	(18639)	0.93	1.62	22		13,811	18,639	20,027	0	20,027	0		20,027				22	32,450
09823	97,907	27.4	146388	0.75	1.63	115		103,503	87,258	116,823	233,646	116,823	0	233,646	116,823	0			115	190,761
09833	73,798	27.5	111164	0.74	1.63	87		78,303	65,596	88,380	176,760	88,380	0	176,760	88,380	0			87	143,899
09839	33,712	27.6	34125	0.94	1.64	56		22,401	30,429	32,277	64,554	32,277	0	64,554	32,277	0			56	52,830
09822	11,693	29	39583	1.38	2.76	63		88,202	88,415	63,999	127,998	63,999	0	127,998	63,999	0			63	176,617
09841	95,892	29.1	135555	0.64	1.52	98		88,202	63,553	99,554	199,108	99,554	0	199,108	99,554	0			98	151,755
00092	57,440	29.13	(49856)	0.88	1.50	56		35,155	49,856	56,755	0	56,755	0		56,755				56	85,011
09864	47,138	30.2	67486	0.59	1.47	47		42,302	28,004	47,745	95,490	47,745	0	95,490	47,745	0			47	70,306
09851	49,293	31.2	59687	0.82	1.52	88		35,203	41,753	50,720	101,440	50,720	0	101,440	50,720	0			88	76,956
09827	95,776	31.7	130819	0.55	1.45	136		81,602	49,113	89,966	179,932	89,966	0	179,932	89,966	0			136	130,715
09853	49,824	32.1	61334	0.63	1.49	96		38,402	28,166	44,750	89,500	44,750	0	89,500	44,750	0			96	66,568
09810	25,084	33.3	63705	1.09	2.47	69		96,602	76,483	70,094	140,188	70,094	0	140,188	70,094	0			69	173,085
00648	85,847	34.66	(44272)	0.60	1.29	81		50,849	44,272	73,737	0	73,737	0		73,737				81	95,121
09840	379,556	93.9	270575	0.56	0.60		1	8,289	104,865	187,720	375,440	187,720	0	375,440	187,720	0			1	113,154
09840	379,556	93.9	(104866)	0.56	0.60		1	8,289	104,866	187,720	0	187,720	0					187,720	1	113,155
00789	28,556	12487.07	(4408)	0.97	0.97		1		4,408	4,555	0	4,555	0					4,555	1	4,408
						5,135	16	4,670,038	5,201,028	4,815,000									5,151	9,871,066

dependent upon the Company securing and retaining all necessary rights-of-way, privileges, franchises or permits, for the delivery of such service, and the Company shall not be liable to the customer for any failure to deliver service because of the Company's inability to secure or retain such rights-of-way, privileges, franchises or permits.

11. Access to Customer's Premises. The Company shall at all reasonable times have the right of ingress to and egress from the premises of the customer for any and all purposes connected with the delivery of service. The Company shall have the right, at its option and at its own expense, to place demand meters, pressure gauges, or other instruments on the premises of the customer for billing, testing, or other purposes with respect to the customer's service.

12. Installation and Maintenance of Facilities. The Company will install and maintain the necessary mains, gas service lines, valves, regulators, meters, over-pressure devices, indexes, gauges, and/or other equipment or facilities required to provide service. All facilities from the point of connection at the outlet of the meter assembly shall be installed and maintained by and at the expense of the customer. The Company may specify the content and pressure of the gas to be furnished, the location of the meter and the point where the service connection shall be made.

13. Installation Expenses. The facilities to be installed by the Company in accordance with the foregoing paragraph will be at no cost to the customer if (1) at a minimum the customer will be installing central gas heating, (2) the gas service line extends along the route selected by the Company and (3) the gas service line is no more than 100 feet. In the event that the above conditions are not met, the service rendered to the customer must provide a reasonable return to the Company. If the customer wishes the facilities to be constructed along a route other than the route selected by the Company and/or if the gas service line is more than 100 feet and/or the service to be rendered to the customer will not produce a reasonable return to the Company, the Company may require the customer to pay the excess cost of constructing the facilities along the alternate route or in excess or 100 feet and/or to make a contribution which will permit the Company to earn a reasonable return.

14. Relocation of Facilities. After a service connection has been made, it may be relocated on the customer's premises by the Company upon request of the customer, but the customer must bear the expense of the relocation, and the relocation will not be made where it will interfere with or jeopardize the Company's service either to the customer desiring the change or to any other customer or customers. The customer must also agree to change the location of the right-of-way and to bear the expense of the change. In no event, however, will the Company be

Piedmont Natural Gas Company

APPENDIXES	Appendix D
Title: APPENDIX D - "SOUTH CAROLINA EXTENSION OF SERVICE POLICY" AS APPROVED BY THE COMMISSION	Effective Date: December 1, 1993
	Page 1 of 1 pages

South Carolina Extention of Service Policy

Piedmont's policy on the extension of service to new customers is as follows:

I. For customers located on an existing gas main which has sufficient capacity to provide the service requested by the customer.

Piedmont will construct a service line for a distance of up to 100 feet and will construct the appurtenant metering and regulating equipment to serve a new customer on an existing gas main provided that the customer agrees to use gas for (1) at least one gas appliance excluding gas grills, gas logs, log lighters and unvented gas space heaters or (2) at least two of the above-mentioned gas appliances. If a customer does not agree to the conditions set forth in the foregoing sentence, Piedmont may nevertheless construct the additional facilities required to serve the customer if the customer agrees to make a sufficient contribution to the cost of construction as set forth in Section IV below.

II. For customers not located on an existing gas main or located on existing main which does not have sufficient capacity to provide the service requested by the customer.

Piedmont is not obligated to construct a new gas main or to increase the capacity of an existing gas main to serve a new customer unless the revenue to be obtained from all new customers and from all increased sales of gas to existing customers will provide a return to Piedmont on the new facilities at least equal to Piedmont's overall cost of capital as established in its last general rate case. Notwithstanding the foregoing, Piedmont may construct the additional facilities if the customer agrees to make a sufficient contribution to the cost of construction as set for in Section IV below.

III. For large industrial customers requiring substantial capital investment by Piedmont.

Notwithstanding the provisions of Sections I and II above, Piedmont may require large industrial customers to advance the cost of constructing new facilities where such costs are substantial, and Piedmont may negotiate a payback of any such advance based on the volume of gas used over a specified period of time.

IV. Contributions in aid of construction.

A contribution in aid of construction will be deemed to be sufficient under the provisions of Sections I and II above if it will permit Piedmont to earn a return equal to its overall cost of capital as established in Piedmont's last general rate case. In computing return in connection with a contribution to the cost of construction, any taxes payable by Piedmont in connection with the contribution shall be taken into consideration.

APPROVED
THE PUBLIC SERVICE COMMISSION
OF SOUTH CAROLINA

JUL 19 1990

Charles Ballentine
EXECUTIVE DIRECTOR

103. In the testimony of Mr. Morris (page 12), you propose to eliminate the preference given to Company employees under the existing main extension policy. Provide the additional revenue associated with eliminating this policy.

Response:

There would be no additional revenue realized by eliminating this policy. The Company assumes that the request is referring to additional contributions in aid of construction generated as a result of eliminating the employee preference rather than revenues. Since no contributions in aid of construction were provided by employees during the past five years, it is a safe assumption that no additional contributions in aid of construction would result after the employee preference is eliminated.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
TENNESSEE REGULATORY AUTHORITY
STAFF DATA REQUEST # 1

117. On Company schedule IS-1, the Company reports per books test period amount of **$13,642,959** for Salaries and Wages. Per the monthly financial reports sent to Staff and the Company's response to Staff's Data Request #85, the total test period Salaries and Wages are as follows. Please reconcile the two amounts.

Tennessee Direct Payroll	$10,504,523	Monthly financials
TN Corp. Alloc. Payroll	$3,309,638	Co. response to SR #85
Accrued Payroll Accounts	$49,636	Monthly financials
Total	$13,863,797	

Response:

The following is a breakdown of the $13,642,959 salaries and wages expense reflected on Company worksheet IS-1.

Direct Tennessee Payroll	10,549,264
Account 995 (Undistributed Payroll)	58,704
Corporate Payroll Allocation	3,034,991
Total	13,642,959

Supporting schedules for the Direct Tennessee Payroll amount are attached. The amount used by the Company for Corporate Payroll Allocation for the test period is in error. The amount should have been $3,309,638. It was incorrectly assumed that all corporate payroll allocations were posted to Account 920. As the Company's response to item #85 shows, other accounts contain corporate payroll allocations. Those accounts (Other than Account 920) which include corporate payroll allocations are overstated in the Company's attrition period expenses by the amount of the corporate payroll allocation times the appropriate growth factor. A schedule quantifying this overstatement of attrition expense in the amount of $128,452 is attached. Since the attrition period Account 920 includes only long-term incentive plan expense, the error in corporate payroll amounts is of no consequence.

Nashville Gas Company
Payroll Charged to O&M Expenses
September 1998-August 1999

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Total
84000	4022	4022	6033	4022	4022	4022	4022	4022	6033	4022	4182.84	4182.84	52607.68
84100	17648.94	16691.79	27249.44	18434	19098.19	17456.64	16838.84	17670.39	25586.59	17869.26	17619.61	17164.43	229328.12
84110				0.15				0.81					0.96
84400	8234.12	7693.59	11728.33	8088.78	8193.72	7081.3	7069.28	7760.47	11257.75	7559.24	7972.64	7737.48	100376.7
84800		144.88						130.08		135.07			410.03
84810	8211.32	7617.57	11744.53	8065.98	8159.52	7035.7	6977.12	7498.15	11234.95	7547.84	7987.84	7481.84	99562.36
84830						5.04							5.04
86310		141.92											141.92
87000	60916.01	61892.85	105355.2	59037.6	62915.99	56862.6	57010.31	58966.35	86471.22	59016.94	58891.86	59334.31	786671.24
87100	2236.66	2582.91	3223.33	2254.46	2284.86	2225.29	2193.2	2336.09	3321.21	2224.83	2297	2255.32	29435.16
87400	197.57	146.35	311.9	226.44	223.47	237.54	229.22	229.22	315.5	212.79	152.52	83.53	2566.05
87500	20436.36	22896.13	34082.13	23246.7	28344.16	23149.36	21249.86	21153.21	31431.4	22665.77	21645.79	21343.66	291644.53
87600			-1868.22			107.8				5.24			-1755.18
87810	1370.75	1137.17	2026.92	1067.54	1088.57	1633.3	1312.96	2071.2	3456.41	1477.44	2056.48	1228.58	19927.32
87815	10944.63	12306.25	13470.82	7194.67	5092.95	11443.05	8769.21	11664.59	13410.09	8764.02	10700.94	8278.57	122039.79
87825	6778.29	29862.52	104130.5	17564.63	13874.21	7246.66	7880.7	7442.09	9587.03	5736.86	4337.53	5234.64	219675.66
87827	20770.62	30804.38	48120.51	21115.83	24071.41	28296.08	26611.32	22950	36366.32	22965.97	19583.71	20057.98	321714.13
87828	18077.14	15895.35	21447.09	7630.42	6813.19	9321.45	3748.42	4741.7	5159.96	2832.04	3890.65	5841.5	105398.91
87830						53.22							53.22
87910	2158.02	2163.48	3236.75	2159.2	2158.98	2160.02	2266.53	2266.53	3400.07	2266.91	2264.49	2259.95	28760.93
87920	1365.98	319.32	1011.18	816.04	337.06	156.69	124.93	319.32	430.26	212.88	409.63	205.43	5708.72
87930	21371.91	19216.16	35220.77	26453.73	29684.67	21479.16	22547.92	24526.08	32997.46	23469.54	22693.09	22694.12	302354.61
87940	10754.99	14622.8	26239.39	13434.33	13217.25	12860.75	9967.72	10877.87	13343.19	8616.92	10053.35	10073.11	154061.67
87950													0
87970	83561.81	112458.81	187103.96	90420.53	99234.18	85534.48	82779.35	79740.29	117847.76	77353.05	82234.65	77321.55	1175590.42
88030	27067.38	26651.37	37019.96	26426.27	25110.89	21789.03	23502	23692.3	35137.09	23070.66	25339.32	24767	319573.27
88500													0
88600	2342.62	2419.97	3288.4	2121.3	2121.32	2187.85	2121.32	2121.32	3479.56	2227.38	2293.9	2808.34	29533.28
88700	49241.57	45185.01	90485.87	71498.72	64636.15	56179.63	65869.83	62515.97	89747.42	59512.29	60192.65	53705.05	768770.16
88701	535.41	1394.9	3280.11	2082.81	3314.8	1080.5	393.2	982.79	2058.41	2043.25	1842.3	597.86	19606.34
88702											408.03		408.03
88710	1749.18	2545.96	2126.19	1043.06	1443.93	1684.14	1469.43	901.75	1909.09	1186.74	1605.31	1621.76	19286.54
88720	46.14	62.36	68.35	120.58	48.97	52.06	50.23	192.15	76.18	51.38	44.19	30.72	843.31
88730	76.24	231.41	112.93	233.83	182.09	86.01	192.67	82.99	162.2	281.25	200.93	80.32	1922.87
88900	4588.37	5351.96	7509.09	5055.59	4800.26	5032	4922.32	5115.68	7192.47	5105.79	5312.61	5284.98	65271.12
89000									118.24				118.24
89200	41231.06	37487.45	56241.64	46454.23	43660.52	47255.1	47964.62	56807.73	75848.58	57733.81	53459.16	52242.92	616386.82
89201	1791.95	2477.23	2128.89	1097.68	1254.29	1967.71	1734.33	1821.34	2771.6	1340.56	703.68	2462.97	21552.23
89210	853	141.92	1311.07	547.38	827.84	847.08	745.82	869.26	2030.8	1206.32	851.52	1118.77	11350.78
89230												99.77	99.77
89310	32324.99	21664.1	31540.31	19505.79	20607.01	24958.95	34457.11	30062.27	46493.04	32024	30242.78	30278.68	354159.03
89315	786.22	63.99			208.56		394.35	35.13	396.72	50.26	48.79	26.61	2010.63
89320					0.38	2.5							2.88
90100	14512.71	11965.53	17719.91	11817.46	13459.33	15190.13	15310.97	15378.88	23068.1	15412.94	15440.62	15563.79	184840.37

Nashville Gas Company
Payroll Charged to O&M Expenses
September 1998-August 1999

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Total
90200	50484.26	46033.69	70447	48512.9	51299.53	54535.35	52073.48	53639.58	75000.54	51041.52	44334.04	45630.24	643032.13
90205	425.76	283.84			39.92		461.24	780.56	1490.16	212.88			3694.36
90310	82541.4	84534.07	92568.71	57803.96	60640.43	58920.55	57094.39	57922.26	86338.13	62364.46	58627.87	57200.9	816557.13
90315	53.59	53.22	84.27	213.44	204.63	2210.38	745.45	266.1	133.3	128.62	115.31	117.13	4325.44
90320	16239.49	16165.31	40037.47	30465.79	28632.67	29642.53	27313.45	29789.66	44816.62	28407.15	30539.05	29641.81	351691
90321			7325.03	4541.6	4594.05	2032.77	2344.72	2054.77	3207.53	1810.28	1497.56	1430.38	30838.69
90330	38447.16	38789.61	71548.25	47892.92	47821	48038.63	49545.02	49394.07	74847.49	24517.2	25585.23	27443.71	543870.29
90900													0
91010	4239.04	4239.04	6500.15	4333.43	4333.44	4333.44	4351.02	4333.44	6695	4408.48	4408.47	4408.48	56583.43
91500	3758.03	3874.97	5630.76	3783.09	3778.39	3800.63	3787.48	3965.19	5944.12	3967.02	3915.19	3818.05	50022.92
91610	15860.78	15972.06	25339.03	17572.47	17173.58	16217.35	15863.26	16814.46	24684.1	16954.96	16954.96	17257.44	216664.45
91620	37075.28	38930.34	59560.61	41489.03	39045.25	38247.48	38233.45	40330.36	58884.57	39906.71	39965.8	39351.27	511020.15
91630	252.81	341.65	374.46	271.86	268.28	285.18	275.19	275.19	417.35	281.48	242.11	168.32	3453.88
91760			22.5	36.94		349.05	299.21	25.43	162.12	60.01			955.26
91810	2719.96		150.71	11.86		1.47		55.81				39.01	2978.82
92000	37220.4	53783.92	60923.25	41198.87	53838.89	40769	41147.91	50535.53	62758.68	41885.17	60111.12	42330.89	586503.63
92110	463.51	626.36	686.51	498.41	491.85	522.83	504.51	504.51	765.14	516.05	443.87	308.58	6332.13
92130										23136.02	23263.72	23517.94	69917.68
92610					10299.75	10299.75	9851.87	9851.87	9851.87	9934.78	9934.78	9934.78	79959.45
92630					3572.89	1973.5	873	873	4020.6	1620.15	3230.01		16163.15
92900	21.41	1684.93	376.9	336.25	4959.56	7290.53	6051.29	2686.71		129.33	255.29	676.28	24468.48
92905	3672	3852.92	4120.93			60.36			5301.08	787.92	3431.69	6710.19	27937.09
93230	2621.6	2479.76	4860.58	3204.72	3028.16	3860.13	3458.86	3884.2	5430.4	2340	1974.24	3136.21	40278.86
	772300.44	831905.08	1343257.37	801405.27	844512.99	800071.73	795001.89	814928.7	1172888.47	790611.43	805790.72	776589.99	10549264.08

NASHVILLE GAS COMPANY
TRA DATA REQUEST

Item 85
Corrected
4/11/00

Allocated Charges to Nashville Gas Company from Piedmont Natural Gas by account for the 12 months ended August 31, 1999

Account	Total CO	Total CO Payroll
80720		
80750		
80760		
84010		
85000	1,508	1,508 *
86100	1,508	1,508 *
86300	17	
88020	(355)	
88030	(58)	
88700	113	110 *
89000	6,943	6,774 *
89200	614	80 *
89320	2	
90310	3,978	3,005 *
90320	2,904	2,904 *
90330	33,149	33,149 *
90350	23,646	
90360	(4)	
90370	464,839	
90500	-	
91200	69,540	
91620	61,145	59,889 *
91630	5,543	
91710	2,865	
91720	(74,489)	
91770	-	
91790	250	
91810	4,004	21 *
92000	4,327,392	3,186,031
92110	309,298	
92120	160,008	
92130	185,571	
92140	75,438	
92202	(40,086)	(465)
92203	(90,424)	(593)
92204	(231,241)	(1,111)

× 1.1056

108,948
* 1.1056
120,453

Account	Total CO	Total CO Payroll
92205	(4,146)	
92320	109,459	
92330	59,822	
92340	2,444,727	
92400	48,211	
92510	163,719	
92515	314,143	
92520	8,640	
92610	614,857	
92611	-	
92615	10,501	
92620	2,309,875	
92625	573,998	
92630	684	
92640	37,493	697 *
92800	2,259	
92900	5,065	110 *
93010	111,706	
93020	135,174	
93030	116,703	
93040	1,886	
93060	10,731	
93080	20,132	
93100	54,066	
93210	9,317	6,946 *
93220	12,768	
93230	293,123	
99512	341	341
99520	8	8
99521	(10)	(10)
99531	(1,277)	(1,277)
99540	(5,946)	(5,946)
99550	(4,432)	(4,432)
99560	20,462	20,462
99561	(70)	(70)
Total	12,777,603	3,309,638

× 1.0317

7,753
* 1.0317
7,999