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'00 MAY 5 PM 2 40
EXECUTIVE SECRETARY

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:

Enclosed are 5 copies of Company responses to Staff Data Request #97, which were not included in our April 26 mailing. Also included is one copy of Item #97 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

97. In Staff Data Request number 55, we requested the questions submitted by the CAD in conjunction with this case. Provide copies of the responses you supplied to the CAD for the following questions, plus any follow up questions to clarify or provide additional information to the questions. The following Question numbers are taken from the list you provided in response to our Data Request No. 55:

Expenses	Revenues	Rate Base
#23	#10	#108
#31	#13	
#34	#15	
#35	#16	
#38	#17	
#96 (regarding pension exp.)	#18	
#97	#96 (addressed to Bill Morris- follow-up to ques. No. 10, 15, 16, 18)	
#101		
#102		
#104		
#105		
#106		
#107		
#113		
#114		
#115		
#116		
#117		
#118		

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

10. Provide all detailed workpapers, cost studies, or other data supporting all proposed tariff changes, adjustments to revenues, expenses, rate base, and other changes included in the testimony and exhibits filed by NGC. Include computer disk in Microsoft Windows Excel 97 readable format for all computer-based calculations.

NASHVILLE GAS COMPANY
Proforma Income Statement
For The Twelve Months Ending May 31,2001

Line No.		Per Books	Adjustments	Per Books As Adjusted	Attrition Adjustments	Attrition Period
	OPERATING REVENUES:	(1)	(2)	(3)	(4)	(5)
1	Gas Sales Revenues	$117,506,874	$0	$117,506,874	$23,132,831	$140,639,705
2	Transportation Revenues	7,518,518	0	7,518,518	(1,602,641)	5,915,877
3	Special Contract Revenues					889,933
4	Other Revenues	7,655,869		7,655,869	(7,110,627)	545,242
5	Forfeited Discounts	875,803	0	875,803		875,803
6	AFUDC		227,614	227,614	(100,095)	127,519
7	Total	$133,557,064	$227,614	$133,784,678	$14,319,468	$148,994,079
	OPERATING EXPENSES:					
8	Salaries and Wages	$13,642,959	$0	$13,642,959	$1,398,482	$15,041,441
9	Cost of Gas	60,696,940	0	60,696,940	10,518,439	71,215,379
10	Distribution Expense	4,869,425	0	4,869,425	859,472	5,728,897
11	Uncollectible Accounts Expense	456,480	0	456,480	(59,595)	396,885
12	Customer Relations Expense	1,247,538	0	1,247,538	131,740	1,379,278
13	Administrative and General	9,772,371	0	9,772,371	(1,234,688)	8,537,683
14	Interest on Customer Deposits		167,175	167,175	10,582	177,757
15	Miscellaneous Expense		0	0	2,509	2,509
16	Depreciation and Amortization	13,106,814	0	13,106,814	1,855,167	14,961,981
17	Taxes Other Than Income	6,445,894	0	6,445,894	416,009	6,861,903
18	State Excise Tax	989,755	15,933	1,005,688	(55,437)	950,251
19	Federal Income Tax	4,502,822	85,241	4,588,063	447,111	5,035,174
20	Total	$115,730,998	$268,349	$115,999,347	$14,289,791	$130,289,138
21	Net Operating Income	$17,826,066	($40,735)	$17,785,331	$29,676	$18,704,940
22	Interest Charges	9,179,363	(167,175)	9,012,188	(159,340)	8,852,848
23	Other Income and Deductions (Net of Income Taxes)	4,585	(126,440)	(121,855)	0	(121,855)
24	NET INCOME	$8,651,288	$0	$8,651,288	$189,016	$9,730,237
25	RATE BASE	$216,502,107	$0	$216,502,107	$24,101,683	$240,603,790
26	RATE OF RETURN	8.23%		8.21%		7.77%

PIEDMONT NATURAL GAS COMPANY
Tennessee Net Income Per Books
Twelve Months Ended August 31, 1999

		Per Books	Reclasses		Reclassed
Operating Revenues					
Gas Sales		117,506,873			117,506,873
Transportation		7,518,518			7,518,518
Secondary Market		7,259,248			7,259,248
Other		1,272,424			1,272,424
AFUDC			227,614	(a)	227,614
Total		133,557,063	227,614		133,784,677
Operating Expenses					
Cost of Gas		60,696,940			60,696,940
Operations and Maintenance		29,988,773			29,988,773
Interest on Customers' Deposits			167,175	(b)	167,175
Depreciation		13,106,814			13,106,814
General Taxes		6,445,894			6,445,894
Taxes - State Excise Tax	989,755				
- Federal Income Tax	4,661,267				
- Amortization of ITC	(158,445)				
Total		5,492,577	101,174	(a)	5,593,751
Total		115,730,998	268,349		115,999,347
Net Operating Income		17,826,065	(40,735)		17,785,330
Interest Charges - Customers' Deposits	167,175				
- Other	9,012,188				
Total		9,179,363	(167,175)	(b)	9,012,188
Other Income (Expense):					
Non-Utility Activities		(107,219)			(107,219)
Other Income		114,803	(227,614)	(a)	(112,811)
Income Taxes		(3,000)	101,174	(a)	98,174
Total		4,584	(126,440)		(121,856)
Net Income		8,651,286	0		8,651,286

(a) AFUDC - Account 42000	227,614
State taxes at 7%	(15,933)
Federal taxes at 35%	(85,241)
Total taxes	(101,174)
Net	126,440

(b) Account 43120.

Source - Allocated Income Statement

07-Oct-99
BLG
Income

Piedmont Natural Gas Company
Allocated Income Statement
August 31, 1999
Tennessee

	Month of August		Ten Months Ended August 31		Twelve Months Ended August 31	
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year
Operating Revenues	4,083,082.76	4,355,938.59	123,342,217.32	139,094,095.87	133,557,063.19	151,199,356.94
Cost of Gas	1,370,764.40	1,770,162.00	55,975,432.29	71,842,720.05	60,696,940.42	78,088,095.77
Gross Margin	2,712,318.36	2,585,776.59	67,366,785.03	67,251,375.82	72,860,122.77	73,111,261.17
Operating Expenses:						
Operation and Maintenance	2,578,582.44	2,406,159.50	24,059,479.84	23,028,459.14	29,988,773.21	27,655,742.58
Manufactured Gas Production	0.00	0.00	0.00	0.00	0.00	0.00
Operation	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Other Gas Supply Expenses	609.79	1,518.67	(733.71)	1,689.96	341.30	1,689.96
Other Storage Expenses	159,309.77	170,537.37	910,028.95	866,076.29	1,055,516.39	1,087,445.72
Operation	141,421.44	147,941.24	700,576.00	659,139.91	797,672.02	840,483.03
Maintenance	17,888.33	22,596.13	209,452.95	206,936.38	257,844.37	246,962.69
Transmission Expenses	266.32	283.48	6,219.92	677.52	6,887.61	1,143.12
Operation	133.16	138.43	1,258.20	514.20	1,516.08	514.20
Maintenance	133.16	145.05	4,961.72	163.32	5,371.53	628.92
Distribution Expenses	739,040.98	675,130.70	7,335,374.19	7,019,509.67	8,904,597.88	8,746,744.76
Operation	384,323.01	402,678.36	4,027,950.83	4,308,308.61	4,963,846.26	5,419,070.82
Maintenance	354,717.97	272,452.34	3,307,423.36	2,711,201.06	3,940,751.62	3,327,673.94
Customer Accounts Expense	259,165.36	340,084.91	3,424,140.97	3,532,507.20	4,238,636.60	4,341,426.16
Customer Service	14,329.46	10,540.46	108,572.26	99,361.50	131,845.67	128,445.58
Sales Promotion Expense	130,980.82	143,803.08	1,458,747.39	1,355,220.66	1,958,983.27	1,667,410.27
Administrative and General	1,274,879.94	1,064,260.83	10,817,129.87	10,153,416.34	13,691,964.49	11,681,437.01
Operation	1,409,995.18	1,203,938.76	12,000,661.13	11,583,553.41	15,129,958.28	13,217,766.07
Administrative Credit	(159,525.54)	(157,937.52)	(1,497,605.60)	(1,629,460.36)	(1,824,255.75)	(1,772,419.10)
Maintenance	24,410.30	18,259.59	314,074.34	199,323.29	386,261.96	236,090.04
Depreciation	1,124,351.63	981,929.31	10,934,264.79	9,819,293.10	13,106,814.21	11,772,739.75
General Taxes	493,108.48	515,601.65	5,432,259.02	5,327,126.96	6,445,894.41	6,293,930.66
Income Taxes	(914,406.28)	(827,305.14)	7,536,600.19	8,419,256.11	5,492,576.49	7,153,358.55
Total Operating Expenses	3,281,636.27	3,076,385.32	47,962,603.84	46,594,135.31	55,034,058.32	52,875,771.54
Utility Operating Income	(569,317.91)	(490,608.73)	19,404,181.19	20,657,240.51	17,826,064.45	20,235,489.63
Other Income (Deductions)						
Non-Utility Activities	11,811.96	(5,589.69)	170,790.77	36,651.49	(107,218.91)	201,038.91
Other Income	(24,639.75)	17,116.95	80,633.54	397,221.84	114,803.11	458,257.85

H-S-2

Piedmont Natural Gas Company
Allocated Income Statement
August 31, 1999
Tennessee

	Month of August		Ten Months Ended August 31		Twelve Months Ended August 31	
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year
Income Taxes	(5,073.39)	4,559.01	99,438.35	176,943.95	2,999.57	266,098.91
Total Other Income	(7,754.40)	6,968.25	151,985.96	256,929.38	4,584.63	393,197.85
Income before Interest Charges	(577,072.31)	(483,640.48)	19,556,167.15	20,914,169.89	17,830,649.08	20,628,687.48
Interest Charges	807,881.92	746,887.68	7,687,289.54	7,518,932.18	9,179,362.61	8,978,048.43
Net Income	(1,384,954.23)	(1,230,528.16)	11,868,877.61	13,395,237.71	8,651,286.47	11,650,639.05

Piedmont Natural Gas Company
Allocated Income Statement
August 31, 1999
Tennessee

		Month of August		Ten Months Ended August 31		Twelve Months Ended August 31	
		Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year
48010	Sales Of Gas-Res Heat Oth	1,640,634.29	1,704,005.36	60,922,202.95	69,384,627.48	64,506,862.53	73,264,379.65
48110	Sales Of Gas-Commercial	1,572,683.74	1,766,045.71	45,615,178.72	53,316,082.10	49,482,461.61	57,934,624.42
48120	Sales Of Gas-Industrial	120,682.04	235,243.45	2,771,555.78	5,069,289.72	3,260,894.41	6,292,938.81
48121	Ltd Availbty Sales Nash	0.00	0.00	0.00	0.00	0.00	697,187.10
48122	Pga Ltd Avail. Sales Nash	(467.53)	(1,012.86)	(11,977.82)	(9,130.11)	(14,043.30)	(7,642.53)
48300	Sales Of Gas-Resale	35,142.34	12,230.75	220,543.22	37,270.67	270,698.24	69,757.24
48700	Late Payment Revenues	28,607.42	25,502.58	837,644.96	829,404.98	875,803.22	946,719.66
48800	Miscellaneous Service Rev	2,580.00	2,290.00	33,695.00	36,205.00	37,625.00	39,910.00
48810	87825(Contra) Conn Rev	6,300.00	5,005.00	115,766.53	126,930.00	166,911.53	180,825.00
48820	Overtime Chg Revenues	0.00	0.00	0.00	(540.00)	0.00	1,800.00
48900	Transportation Of Gas Oth	643,558.21	499,170.51	6,453,219.39	5,593,944.32	7,518,517.80	6,395,895.88
49300	Rent From Gas Property	15,474.34	0.00	154,743.40	0.00	192,083.75	0.00
49500	Other Gas Revenues	0.00	0.00	0.00	2.00	0.00	2.00
49530	Secondary Market Sales	17,887.91	107,458.09	6,229,645.19	4,710,009.71	7,259,248.40	5,382,959.71
	Operating Revenues	**4,083,082.76**	**4,355,938.59**	**123,342,217.32**	**139,094,095.87**	**133,557,063.19**	**151,199,356.94**
80400	Nat Gas City Gate Purch	1,371,996.01	1,781,329.40	56,027,493.91	71,944,783.94	60,743,679.81	78,204,854.99
80710	Odorization Expense	3,279.88	0.00	41,177.43	25,839.23	62,435.68	26,044.49
81200	Gas Used-Other Util Oper	(4,511.49)	(11,167.40)	(93,239.05)	(127,903.12)	(109,175.07)	(142,803.71)
	Cost of Gas	**1,370,764.40**	**1,770,162.00**	**55,975,432.29**	**71,842,720.05**	**60,696,940.42**	**78,088,095.77**
	Gross Margin	**2,712,318.36**	**2,585,776.59**	**67,366,785.03**	**67,251,375.82**	**72,860,122.77**	**73,111,261.17**
	Operating Expenses:						
	Operation and Maintenance	**2,578,582.44**	**2,406,159.50**	**24,059,479.84**	**23,028,459.14**	**29,988,773.21**	**27,655,742.58**
	Manufactured Gas Production	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Operation	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Maintenance	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
99512	Accrued Payroll Expense	609.79	1,518.67	(733.71)	1,689.96	341.30	1,689.96
	Other Gas Supply Expenses	**609.79**	**1,518.67**	**(733.71)**	**1,689.96**	**341.30**	**1,689.96**
	Other Storage Expenses	**159,309.77**	**170,537.37**	**910,028.95**	**866,076.29**	**1,055,516.39**	**1,087,445.72**
84000	Supervision Engineering	4,182.84	4,022.00	44,563.68	42,849.70	52,607.68	50,584.30
84100	Labor	17,164.43	17,072.43	194,987.39	190,736.45	229,328.12	225,365.68
84110	Expenses	11,161.74	2,405.48	50,336.80	40,259.40	61,981.95	49,416.12
84210	Fuel Expense	0.00	2,801.16	21,776.34	33,398.42	28,091.91	35,625.86
84220	Power	106,647.26	120,560.39	391,726.02	355,715.70	424,448.02	478,015.30
99513	Accrued Payroll Expense	2,265.17	1,079.78	(2,814.23)	(3,819.76)	1,214.34	1,475.77
	Operation	**141,421.44**	**147,941.24**	**700,576.00**	**659,139.91**	**797,672.02**	**840,483.03**
84400	Structures	7,737.48	14,049.34	86,236.56	88,628.81	102,164.27	103,587.82
84500	Holders	717.02	717.02	7,170.20	7,170.20	8,604.24	8,604.24
84600	Purification Equip	0.00	0.00	5,309.51	6,891.44	5,722.95	7,581.39
84700	Liquefaction Equip	112.58	0.00	9,646.70	2,025.91	9,646.70	2,025.91
84800	Vaporizing Equip	0.00	0.00	2,728.34	1,083.49	3,044.39	1,083.49
84810	Compressor Equip	7,481.84	6,882.54	86,610.50	97,839.64	102,439.39	115,104.69
84820	Measu Regul Equip	0.00	0.00	3,120.00	0.00	3,120.00	0.00
84830	Other Equip	0.00	439.22	10,686.69	6,886.56	21,559.48	8,159.14
99514	Accrued Payroll Expense	1,839.41	508.01	(2,055.55)	(3,589.67)	1,542.95	816.01

TS-S

Piedmont Natural Gas Company
Allocated Income Statement
August 31, 1999
Tennessee

		Month of August		Ten Months Ended August 31		Twelve Months Ended August 31	
		Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year
	Maintenance	**17,888.33**	**22,596.13**	**209,452.95**	**206,936.38**	**257,844.37**	**246,962.69**
	Transmission Expenses	**266.32**	**283.48**	**6,219.92**	**677.52**	**6,887.61**	**1,143.12**
85000	Supervision Engineering	120.00	117.22	1,273.87	173.04	1,508.31	173.04
85700	Measu Regula Stat-Trans	0.00	0.00	0.00	306.00	0.00	306.00
99520	Accrued Payroll Expense	13.16	21.21	(15.67)	35.16	7.77	35.16
	Operation	**133.16**	**138.43**	**1,258.20**	**514.20**	**1,516.08**	**514.20**
86100	Supervision Engineering	120.00	117.22	1,273.80	173.04	1,508.24	173.04
86300	Mains Excpt 86301 & 86310	0.00	0.00	16.98	41.24	16.98	41.24
86310	Main-Corr Control-Test	0.00	0.00	0.00	0.00	141.92	0.00
86320	Main-Cor Contr-Trouble	0.00	0.00	235.68	0.00	235.68	368.02
86330	Main-Corr Contr-Repair	0.00	0.00	3,478.74	0.00	3,478.74	0.00
99521	Accrued Payroll Expense	13.16	27.83	(43.48)	(50.96)	(10.03)	46.62
	Maintenance	**133.16**	**145.05**	**4,961.72**	**163.32**	**5,371.53**	**628.92**
	Distribution Expenses	**739,040.98**	**675,130.70**	**7,335,374.19**	**7,019,509.67**	**8,904,597.88**	**8,746,744.76**
87000	Supervision Engineering	84,472.01	75,502.44	820,199.77	829,947.28	981,268.40	1,025,738.57
87100	Dist. Load Dispatching	3,738.55	3,024.25	37,357.28	116,129.50	45,065.13	152,362.01
87400	Mains Services Expense	12,176.96	19,195.96	154,275.60	153,910.52	178,500.30	166,800.91
87500	Measu Regula Stat-Distr	38,823.73	36,367.44	390,032.25	388,554.52	463,705.80	470,674.35
87600	Measu Regula Stat-Indus	1,202.04	7,332.09	48,501.31	29,665.58	53,400.39	29,665.58
87810	Meter Changeout-Stat Reg	1,315.11	1,173.80	18,146.80	11,790.37	20,833.16	13,607.06
87815	Meter Change-Nash Renew	8,461.22	10,634.88	101,678.63	95,489.80	125,259.58	119,153.28
87821	Installations On New Serv	0.00	0.00	0.00	0.00	0.00	11,623.29
87825	Turn Ons/Offs-Reim Cost	5,234.64	4,910.63	183,119.57	152,160.95	219,760.38	186,172.99
87827	Turn Ons/Offs-Non-Reim Ct	20,827.70	22,601.64	273,202.47	242,800.07	325,078.29	288,297.85
87828	Other Field Expenses	5,969.50	24,230.27	82,911.67	152,273.72	134,288.17	191,982.78
87830	Other Office Shop Expense	0.00	17.74	53.22	17.74	53.22	17.74
87910	Supervision	2,503.80	2,371.88	26,489.36	25,386.69	31,313.72	30,019.41
87920	Air Conditioners	205.43	1,011.72	4,855.92	8,409.44	6,541.22	9,373.15
87930	New Customers	40,274.50	34,789.51	411,343.54	402,139.86	488,880.50	483,315.24
87940	Hazardous Conditions	10,073.11	8,793.09	128,683.88	135,384.90	154,061.67	156,974.88
87950	Pilots-Turn Ons/Offs	0.00	0.00	0.00	25.23	0.00	25.23
87960	Operation Pip Equip Appls	0.00	0.00	0.00	1,617.47	0.00	8,015.66
87970	Misc-Referrals,Office	88,533.75	84,524.36	1,063,042.01	1,116,989.46	1,277,344.42	1,337,628.42
88010	Labor	45.02	0.00	300.92	284.15	4,678.89	(1,599.93)
88020	Utilities-Cleaning Servic	1,391.87	2,990.88	13,244.87	72,147.72	18,429.27	93,745.71
88030	Misc-Maps,Records,Office	33,248.85	50,028.46	351,208.54	464,918.76	418,919.15	639,990.37
88100	Rents	225.00	225.00	2,250.00	2,274.00	2,700.00	2,740.00
99530	Accrued Payroll Expense	25,600.22	12,952.32	(82,946.78)	(94,009.12)	13,764.60	2,746.27
	Operation	**384,323.01**	**402,678.36**	**4,027,950.83**	**4,308,308.61**	**4,963,846.26**	**5,419,070.82**
88500	Supervision Engineering	0.00	0.00	0.00	219.31	0.00	219.31
88600	Structures	49,204.08	30,716.38	335,182.68	260,262.59	413,816.95	321,659.16
88700	Mains Excpt 88701 & 88710	138,447.62	118,651.88	1,492,369.97	1,238,637.87	1,750,567.15	1,490,242.28
88701	Mains Damaged By Others	2,215.37	2,048.60	42,394.35	22,440.69	46,320.19	23,709.91
88702	88701 (Contra)	(3,658.86)	0.00	(31,505.90)	0.00	(31,505.90)	0.00
88710	Main-Corr Control-Test	2,345.44	2,207.36	23,008.79	20,503.22	28,796.23	25,136.34
88720	Main-Cor Contr-Trouble	754.40	680.80	9,814.80	6,762.00	11,415.60	8,399.60
88730	Main-Corr Contr-Repair	1,275.96	1,124.80	25,645.74	31,733.83	28,863.93	39,088.37
88900	Measu Regula Stat-Distr	5,834.56	4,271.88	60,015.85	53,238.56	70,746.89	64,563.25
89000	Measu Regula Sta-Indus	360.00	368.27	7,237.30	6,691.74	7,948.81	7,629.17

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		Month of August		Ten Months Ended August 31		Twelve Months Ended August 31	
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89200	Services Excp 89201&89210	97,634.89	63,719.73	952,272.56	714,153.30	1,118,927.19	851,562.94
89201	Services Damaged By Other	4,061.41	1,594.60	30,021.79	13,228.35	36,219.13	14,779.53
89202	89201 (Contra)	(2,783.59)	0.00	(31,838.14)	0.00	(31,838.14)	0.00
89210	Services-Cor Control-Test	1,118.77	1,047.12	10,795.18	11,089.39	11,790.10	12,927.55
89230	Services-Cor Control-Rpr	99.77	0.00	99.77	1,828.25	99.77	3,538.25
89310	Misc-Excpt 89315 & 89320	38,064.12	31,158.12	351,472.14	308,160.97	415,346.01	373,065.59
89315	Field Painting	5,128.11	3,836.52	36,515.16	35,797.81	47,935.01	53,477.43
89320	Materials	203.91	1,944.29	1,931.07	10,935.92	3,728.19	29,703.49
89400	Other Equipment	0.00	0.00	0.00	195.59	0.00	195.59
99531	Accrued Payroll Expense	14,412.01	9,081.99	(8,009.75)	(24,678.33)	11,574.51	7,776.18
	Maintenance	**354,717.97**	**272,452.34**	**3,307,423.36**	**2,711,201.06**	**3,940,751.62**	**3,327,673.94**
90100	Supervision	16,339.83	17,241.69	165,161.46	195,050.61	193,296.34	261,555.40
90200	By Meter Readers	58,503.36	61,328.94	657,857.21	648,524.74	782,642.31	770,199.11
90205	By Serviceman	0.00	363.90	4,283.13	8,924.09	4,992.73	8,924.09
90310	Applications-Cred Inv-Rec	46,768.51	91,739.47	768,130.28	1,062,351.66	974,705.51	1,247,933.43
90315	Bill Inves By Servicemen	117.13	52.50	4,218.63	4,911.92	4,325.44	5,138.52
90320	Collect Exp Xcpt 90321/25	36,032.61	19,584.38	366,368.66	215,023.36	408,311.18	252,747.97
90321	Cashiering Expenses	1,430.38	0.00	30,838.69	0.00	30,838.69	0.00
90330	Billing And Accounting	29,679.22	60,832.18	680,440.60	727,851.49	839,965.48	964,133.73
90340	Equipment Rental	0.00	0.00	0.00	22,385.60	0.00	59,075.43
90350	Supplies And Forms	1,585.48	0.00	24,532.54	4,950.69	29,329.49	6,577.69
90360	Utility Services	803.17	342.16	5,484.40	4,344.41	6,692.07	7,505.07
90370	Postage	31,273.49	51,403.58	348,829.27	174,463.16	495,694.27	177,678.91
90400	Prov Uncol Accounts	16,480.00	23,680.00	401,570.00	524,790.00	456,480.00	576,839.00
90500	Misc Customer Accnt Expns	0.00	0.00	11,515.40	0.00	15,741.19	(2,054.91)
99540	Accrued Payroll Expense	20,152.18	13,516.11	(45,089.30)	(61,064.53)	(4,378.10)	5,172.72
	Customer Accounts Expense	**259,165.36**	**340,084.91**	**3,424,140.97**	**3,532,507.20**	**4,238,636.60**	**4,341,426.16**
90900	Supervision	0.00	0.00	3,383.15	3,871.73	3,655.05	20,912.65
91010	Cust. Assist.-Labor	4,408.48	4,239.04	48,105.35	46,160.37	56,583.43	54,312.37
91200	Misc. Cust. Service Exp.	7,830.73	6,089.47	56,010.91	56,393.82	69,686.53	56,553.12
99545	Accrued Payroll Expense	2,090.25	211.95	1,072.85	(7,064.42)	1,920.66	(3,332.56)
	Customer Service	**14,329.46**	**10,540.46**	**108,572.26**	**99,361.50**	**131,845.67**	**128,445.58**
91500	Supervision	9,187.16	9,799.80	97,502.42	102,157.24	118,537.12	155,585.31
91610	Clerical Salaries & Exp.	17,762.51	15,712.78	189,031.87	169,137.69	221,992.02	227,290.05
91620	Sales Sal.,Comm. & Exp.	50,176.95	49,558.45	549,518.54	469,996.18	650,212.02	540,706.40
91630	Demonst. & Selling Exp.	4,474.44	3,908.31	44,307.11	37,464.20	61,948.59	46,514.96
91710	Advrt-Newspaper & Mag	7,653.00	8,466.41	69,211.81	45,546.65	92,825.08	61,451.28
91720	Advrt-Tv & Radio	0.00	12,359.07	86.36	164,015.56	102,766.40	166,368.36
91730	Advrt-Outdoor	0.00	0.00	50.00	50.00	50.00	50.00
91740	Advrt-Bill Inserts	0.00	0.00	0.00	10,380.77	0.00	16,441.70
91750	Advrt-Direct Mail	0.00	10,471.40	17,192.14	21,072.20	17,192.14	18,193.45
91760	Advrt-Sales Promotion	300.00	372.40	35,041.91	24,892.59	48,631.36	19,871.15
91770	Advrt-Sales Support	0.00	2,366.32	1,946.02	6,863.19	4,978.78	9,053.89
91780	Advrt-Yellow Pages	140.74	2,220.88	2,103.25	29,730.55	2,453.65	34,671.07
91790	Advrt-Miscellaneous	5,486.26	4,842.58	64,660.99	54,472.16	68,348.14	66,802.59
91810	Misc Sales Promotion	29,619.85	19,691.56	405,154.26	239,244.46	569,356.09	300,231.72
99550	Accrued Payroll Expense	6,179.91	4,033.12	(17,059.29)	(19,802.78)	(308.12)	4,178.34
	Sales Promotion Expense	**130,980.82**	**143,803.08**	**1,458,747.39**	**1,355,220.66**	**1,958,983.27**	**1,667,410.27**
	Administrative and General	**1,274,879.94**	**1,064,260.83**	**10,817,129.87**	**10,153,416.34**	**13,691,964.49**	**11,681,437.01**

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92000	Admin & Gen Salaries	378,584.11	359,277.47	3,898,996.00	3,779,682.14	5,069,867.49	4,753,057.43
92110	Supplies And Expenses	51,463.88	53,279.61	451,848.06	484,082.35	572,652.57	622,082.97
92120	Forms-Books-Periodicals	13,843.54	16,709.33	249,987.57	190,930.47	302,827.85	220,724.22
92130	Telephone-Bldg Serv-Other	74,568.64	36,314.02	409,905.74	596,810.29	468,930.04	638,977.37
92140	D P Equipment Rentals	7,092.40	11,425.08	53,430.83	72,888.08	75,437.40	76,611.42
92310	Engineering	0.00	0.00	0.00	5,098.34	0.00	5,098.34
92320	Accounting And Taxes	21,356.73	8,552.55	82,136.30	56,238.57	109,459.01	103,408.00
92330	Legal	9,441.85	5,719.77	54,096.43	61,530.13	67,622.10	71,901.63
92340	Other	348,475.55	202,069.36	2,064,452.07	1,386,921.65	2,489,208.40	1,689,269.36
92400	Property Insurance	4,054.31	3,834.33	40,543.10	38,350.19	48,211.75	46,764.34
92510	Insurance Premiums	13,243.27	16,673.99	130,319.62	155,785.41	163,718.66	190,406.54
92515	Self Insurance	38,040.79	46,445.20	240,878.02	324,846.91	314,142.57	396,320.87
92520	Safety Programs-Mat-Equip	1,686.10	1,305.84	22,468.30	13,520.55	28,605.62	18,341.80
92610	Pensions	86,550.04	78,910.81	614,089.93	639,433.38	730,817.33	(235,260.27)
92615	ESPP and Paysop	0.00	0.00	3,141.69	3,274.86	10,501.07	3,274.86
92620	Insur Premiums & Payments	186,490.96	200,786.93	1,960,199.73	2,004,740.80	2,353,767.08	2,377,377.57
92625	Employee Benefits-SIP	48,090.73	42,622.41	486,690.46	476,092.64	573,997.86	562,580.89
92630	Education	23.87	24.25	20,079.25	8,894.64	27,710.73	12,100.53
92640	Service Pins-Watches-Misc	9,818.32	3,794.45	57,447.24	111,477.26	74,976.82	135,932.87
92800	Regulatory Comm Expenses	9,651.17	9,505.84	125,838.81	93,715.31	157,109.48	116,979.93
92900	Training Excpt 92905	2,075.21	722.55	44,829.98	16,450.78	49,061.26	43,428.09
92905	Train-Service Apprentices	6,710.19	4,971.54	20,412.17	21,714.30	27,937.09	22,716.45
93010	Membership Fees And Dues	10,682.70	12,908.21	101,042.18	82,877.42	121,389.05	106,918.81
93020	Directors Fee & Exp	12,550.00	11,801.82	110,350.63	102,639.86	141,042.80	132,523.14
93030	Shareholders Expenses	12,690.98	6,578.51	115,969.70	116,700.14	122,492.58	116,849.27
93040	Bond & Debenture Expenses	471.94	478.69	1,886.26	1,915.52	1,886.26	1,915.52
93060	Research	9,976.61	0.00	10,730.51	0.00	10,730.51	0.00
93070	Institute & Goodwill Advt	3,360.20	4,167.00	89,536.88	111,057.53	101,465.50	100,490.94
93080	Misc General Expense	12,438.13	33,596.01	412,537.40	473,131.51	679,379.69	603,513.69
93100	Rents	4,208.59	20,200.52	151,372.04	209,426.45	201,817.75	272,616.57
99560	Accrued Payroll Expense	32,354.37	11,262.67	(24,555.77)	(56,674.07)	33,191.96	10,842.92
	Operation	**1,409,995.18**	**1,203,938.76**	**12,000,661.13**	**11,583,553.41**	**15,129,958.28**	**13,217,766.07**
92201	Salaries-Credit	(31,715.27)	(25,778.19)	(317,152.70)	(314,276.59)	(376,007.38)	(412,284.53)
92202	SIP-Credit	(12,028.28)	(11,153.09)	(127,099.64)	(125,512.64)	(151,450.96)	(138,225.72)
92203	Pension-Credit	(23,566.79)	(22,373.10)	(194,760.09)	(205,466.05)	(232,698.58)	(72,381.29)
92204	Insurance-Credit	(62,597.20)	(80,494.69)	(621,742.31)	(780,838.58)	(783,387.81)	(911,417.19)
92205	Other Administ Exp-Credit	(29,618.00)	(18,138.45)	(236,850.86)	(203,366.50)	(280,711.02)	(238,110.37)
	Administrative Credit	**(159,525.54)**	**(157,937.52)**	**(1,497,605.60)**	**(1,629,460.36)**	**(1,824,255.75)**	**(1,772,419.10)**
93210	Labor And Expenses	480.00	468.88	7,467.51	707.48	9,316.98	772.28
93220	Materials	970.43	0.00	10,232.75	2,263.68	12,767.78	2,263.68
93230	Labor-Materials-Expenses	21,963.64	17,055.67	296,725.51	196,508.15	364,327.02	232,230.30
99561	Accrued Payroll Expense	996.23	735.04	(351.43)	(156.02)	(149.82)	823.78
	Maintenance	**24,410.30**	**18,259.59**	**314,074.34**	**199,323.29**	**386,261.96**	**236,090.04**
40300	Depreciation Expense	1,124,468.32	982,046.00	10,935,431.69	9,820,460.00	13,108,214.49	11,774,140.03
40301	Deprec Exp-Overhead All.	(239.00)	(239.00)	(2,390.00)	(2,390.00)	(2,868.00)	(2,868.00)
40400	Amort Ltd-Trm Other	122.31	122.31	1,223.10	1,223.10	1,467.72	1,467.72
	Depreciation	**1,124,351.63**	**981,929.31**	**10,934,264.79**	**9,819,293.10**	**13,106,814.21**	**11,772,739.75**

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40806	N.C. City Property Tax	0.00	0.00	1,118.59	0.00	1,118.59	0.00
40813	Other States Franchse Tx	0.00	2,571.22	13,970.51	23,501.98	19,076.51	24,319.14
40819	G.O. Payroll Taxes	16,876.84	17,057.83	254,235.55	260,268.44	293,342.12	283,114.59
40835	Tn. Payroll Taxes	54,135.64	59,329.60	715,414.27	792,370.16	838,313.09	921,924.55
40836	Tn. Gross Receipts Tax	27,500.00	67,043.00	490,172.00	670,430.00	577,354.00	804,516.00
40837	Tn. Property Taxes	300,000.00	300,000.00	3,011,378.10	2,884,556.38	3,611,378.10	3,430,556.38
40838	Tn. City Pub. Utility Fee	25,628.00	23,800.00	256,280.00	238,000.00	274,022.00	285,600.00
40839	Tn. State Franchise	69,168.00	46,000.00	691,680.00	460,000.00	833,680.00	543,000.00
40840	Tn. Overhead Allocation	(200.00)	(200.00)	(2,000.00)	(2,000.00)	(2,400.00)	(2,400.00)
40841	Tn-Misc	0.00	0.00	10.00	0.00	10.00	3,300.00
	General Taxes	**493,108.48**	**515,601.65**	**5,432,259.02**	**5,327,126.96**	**6,445,894.41**	**6,293,930.66**
40910	Federal Income Taxes	(745,917.79)	(672,092.96)	6,267,011.59	7,016,987.20	4,602,334.98	5,992,715.29
40911	State Income Taxes	(160,412.43)	(144,536.12)	1,347,744.43	1,509,029.51	989,749.46	1,288,755.98
40914	Fit - Excess Deferred	(2,672.31)	(2,672.31)	(26,723.10)	(26,723.10)	(32,067.72)	(32,067.72)
40915	Federal Income Taxes	7,800.00	5,200.00	80,600.00	52,000.00	91,000.00	62,400.00
40916	State Income Taxes	0.00	0.00	4.77	0.00	4.77	0.00
41220	Amort Inv Tax Cr-Federal	(13,203.75)	(13,203.75)	(132,037.50)	(132,037.50)	(158,445.00)	(158,445.00)
	Income Taxes	**(914,406.28)**	**(827,305.14)**	**7,536,600.19**	**8,419,256.11**	**5,492,576.49**	**7,153,358.55**
	Total Operating Expenses	**3,281,636.27**	**3,076,385.32**	**47,962,603.84**	**46,594,135.31**	**55,034,058.32**	**52,875,771.54**
	Utility Operating Income	**(569,317.91)**	**(490,608.73)**	**19,404,181.19**	**20,657,240.51**	**17,826,064.45**	**20,235,489.63**
	Other Income (Deductions)						
	Non-Utility Activities	**11,811.96**	**(5,589.69)**	**170,790.77**	**36,651.49**	**(107,218.91)**	**201,038.91**
40820	General Taxes-Merchandise	(7,851.96)	(2,764.19)	(34,891.96)	(31,665.47)	(39,844.67)	(36,694.61)
41510	Gross Sales-Merchandising	134,741.38	126,200.48	1,420,996.56	1,448,483.00	1,685,454.26	1,773,152.64
41511	Process Fee Revenue	945.00	0.00	4,585.00	0.00	4,585.00	0.00
41515	Late Charge-Merchandise	21.04	11.68	364.37	209.86	447.26	262.36
41520	Carrying Charges-Merch	25,650.89	31,446.85	282,196.44	339,767.17	343,874.77	411,442.92
41530	Allow And Adjust-Merch	0.00	0.00	0.00	(159.25)	0.00	(159.25)
41535	Cost Of Merchandise Sold	(65,021.86)	(74,267.61)	(693,286.11)	(742,740.86)	(814,952.24)	(906,167.68)
41536	Cost Of Instal Merch Sold	(39,767.92)	(41,821.83)	(465,991.65)	(502,307.90)	(492,813.24)	(580,275.95)
41540	Returns And Allowances	0.00	0.00	(611.58)	1,704.79	(611.58)	7,078.31
41545	Prov For Uncoll Accts	(6,000.00)	(6,000.00)	(60,000.00)	(60,000.00)	(72,000.00)	8,015.00
41550	Misc Merchandise Expenses	(0.03)	1,179.84	1,334.13	11,709.90	3,645.81	14,891.97
41555	Repairs Under Warrnty Net	(1,534.06)	752.59	(6,449.32)	(7,402.13)	(9,278.65)	(11,132.39)
41560	Supervision	0.00	0.00	(97.93)	0.00	(97.93)	0.00
41562	Salaries And Commissions	(5,474.49)	(6,898.17)	(70,431.49)	(72,240.53)	(80,843.35)	(85,524.46)
41563	Demonstrations	0.00	0.00	(102.50)	0.00	(102.50)	0.00
41565	Sales Promotion Misc	1,272.47	1,421.74	11,379.84	16,177.68	14,165.02	16,668.49
41567	Collection Expenses	(1,564.65)	(1,023.34)	(11,080.79)	(11,052.40)	(13,602.87)	(13,609.29)
41570	Insurance	(5,000.00)	(3,493.57)	(50,000.00)	(40,394.04)	(56,203.18)	(47,544.78)
41572	Pension	(870.00)	(1,588.10)	(8,700.00)	(16,392.79)	(11,453.43)	(19,516.28)
41575	Overheads Allocated	(7,913.00)	(9,316.00)	(79,130.00)	(93,160.00)	(97,762.00)	(118,620.00)

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41580	Interest Expense-Merch	(13,860.09)	(12,073.44)	(107,707.93)	(137,266.25)	(130,483.71)	(165,795.36)
41595	Merch Adver Direct Mail	(336.93)	(214.70)	(1,251.46)	(609.70)	(1,988.74)	(609.70)
99590	Accrued Payroll Expense	113.16	(1,035.69)	3,850.56	4,220.85	(706.84)	(2,884.58)
40825	General Taxes - Jobbing	(500.00)	(477.63)	(5,014.13)	(5,421.10)	(5,971.58)	(6,201.60)
41610	Gross Sales-Jobbing	91,066.31	56,377.52	656,850.92	490,374.34	819,413.21	612,962.56
41620	Late Charges-Jobbing	1,345.35	526.68	8,196.51	3,023.30	8,900.25	3,761.91
41635	Cost Of Jobbing Work	(15,929.02)	(21,867.31)	(180,853.75)	(224,557.81)	(212,841.50)	(259,663.69)
41636	Cost Of Contractor Sales	(67,639.40)	(32,426.22)	(424,744.41)	(237,623.92)	(499,719.00)	(281,057.43)
41655	Sales Promotions-Misc	0.00	0.00	0.00	(73.95)	0.00	(73.95)
41665	Insurance	(900.00)	(651.53)	(9,000.00)	(7,387.59)	(10,305.84)	(8,593.25)
41670	Pension	(160.00)	(296.17)	(1,600.00)	(2,943.98)	(2,179.81)	(3,470.43)
41675	Oveheads Allocated	(1,380.00)	(1,666.00)	(13,800.00)	(16,660.00)	(17,132.00)	(20,368.00)
41680	Interest Expense - Jobb	(647.00)	(402.00)	(5,138.00)	(3,647.00)	(5,808.00)	(4,135.00)
99591	Accrued Payroll Expense	(1,105.06)	(30.81)	1,118.78	1,379.40	(172.11)	(1,112.99)
41811	CNG Sales To Company	7,272.60	16,003.80	71,206.20	82,718.76	87,648.60	95,037.12
41830	Sales & Admin. Exp.	(340.70)	(324.07)	(3,600.35)	(3,457.42)	(4,247.84)	(4,086.35)
41835	Cost Of Installation Work	(1,691.50)	0.00	(1,806.81)	(1,124.81)	(1,806.81)	(1,124.81)
41836	Cost Of Vehicle Maint	0.00	(1,326.06)	(530.69)	(5,440.26)	(530.69)	(12,287.42)
41850	Compressor Maintenance	(9.38)	(1,553.75)	(2,614.25)	(11,584.05)	(4,631.18)	(13,564.30)
41855	Depreciation Expenses	(2,595.24)	(3,200.00)	(25,952.38)	(32,000.00)	(22,993.43)	(35,990.72)
41860	Supervision	(7.00)	(11.00)	(70.00)	(110.00)	(92.00)	(146.00)
41870	CNG Cost	(1,967.88)	(5,617.20)	(21,218.21)	(30,311.64)	(26,982.74)	(35,046.38)
41880	Interest Expense	(522.00)	(624.00)	(5,647.00)	(6,752.00)	(6,840.00)	(8,078.00)
99596	Accrued Payroll Expense	(27.07)	(12.89)	34.16	45.42	(17.40)	(15.96)
42321	Gross Earnings Sub. & Div	0.00	(8,527.59)	0.00	(58,676.13)	(430,336.23)	(58,683.76)
41900	Interest And Dividend Inc	0.00	14,943.64	50,309.30	362,587.29	51,635.97	374,555.40
42000	Allow For Funds Use Const	32,311.34	8,132.02	176,076.68	106,447.71	227,614.21	109,979.09
42100	Misc Nonoperating Income	(43,876.36)	(690.94)	(47,357.39)	4,949.97	(37,874.57)	61,211.06
42600	Contributions	(11,370.76)	(4,464.33)	(87,094.97)	(62,274.81)	(113,132.42)	(68,264.95)
42610	Misc Income Deductions	(1,703.97)	(803.44)	(11,300.08)	(14,488.32)	(13,440.08)	(19,222.75)
	Other Income	**(24,639.75)**	**17,116.95**	**80,633.54**	**397,221.84**	**114,803.11**	**458,257.85**
40912	Federal Inc Taxes-Other	(8,020.24)	5,571.56	26,246.21	129,295.71	37,368.41	149,162.93
40913	State Inc Taxes-Other	(1,724.78)	1,198.19	5,644.35	27,805.53	8,036.22	32,078.05
40920	Federal Inc Tax-Merch	2,457.18	168.14	43,934.11	34,790.07	74,678.56	79,089.13
40922	Federal Inc Tax-CNG	36.40	1,085.48	3,190.12	(2,609.21)	6,349.37	(4,981.07)
40923	State Inc Tax-Merch	528.43	36.15	9,448.21	7,481.73	16,059.92	17,008.41
40925	Federal Inc Tax-Jobbing	1,351.21	(297.34)	8,468.18	(1,151.75)	24,146.75	10,431.64
40926	State Inc Tax-Cng	7.83	233.44	686.05	(561.12)	1,365.46	(1,071.20)
40928	State Inc Tax-Jobbing	290.58	(63.95)	1,821.12	(247.69)	5,192.86	2,243.36
42322	Federal Income Tax-Sub&Di	0.00	(2,775.73)	0.00	(19,099.21)	(140,074.44)	(19,101.69)
42323	State Income Tax-Sub.&Div	0.00	(596.93)	0.00	1,239.89	(30,123.54)	1,239.35
	Income Taxes	**(5,073.39)**	**4,559.01**	**99,438.35**	**176,943.95**	**2,999.57**	**266,098.91**
	Total Other Income	**(7,754.40)**	**6,968.25**	**151,985.96**	**256,929.38**	**4,584.63**	**393,197.85**
	Income before Interest Charges	**(577,072.31)**	**(483,640.48)**	**19,556,167.15**	**20,914,169.89**	**17,830,649.08**	**20,628,687.48**

Piedmont Natural Gas Company
Allocated Income Statement
August 31, 1999
Tennessee

		Month of August		Ten Months Ended August 31		Twelve Months Ended August 31	
		Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year
42700	Interest On Long Term Deb	640,343.07	667,864.99	6,384,757.38	6,669,908.13	7,680,930.98	7,991,477.24
42800	Amort Debt Discount Exp	6,363.49	6,464.78	63,634.90	64,647.80	76,564.46	77,877.25
43100	Other Interest Expense	76,842.53	61,795.59	779,883.74	573,168.18	898,955.83	668,637.07
43110	Othr Int Exp-Short Trm Lo	70,808.47	(1,602.46)	316,729.14	80,868.75	355,736.61	86,053.29
43120	Other Int Exp-Cust Dep	13,524.36	12,364.78	142,284.38	130,339.32	167,174.73	154,003.58
	Interest Charges	807,881.92	746,887.68	7,687,289.54	7,518,932.18	9,179,362.61	8,978,048.43
	Net Income	(1,384,954.23)	(1,230,528.16)	11,868,877.61	13,395,237.71	8,651,286.47	11,650,639.05

PIEDMONT NATURAL GAS COMPANY, INC.
TENNESSEE O&M
12 MONTHS ENDED AUGUST 31, 1999

		TN ALLOCATED	PAYROLL	NET		
Operating and Maintenance Expenses						
40110	Manuf. and Other Gas Property					
40111	Detail of Account 40110 & 40111					
	74200 Production Equipment	0		0		
	99511 Undistributed Payroll	0		0		
	Total (40110-40111)	0	0	0		
	Cost of Gas					
	Detail of Account 40120					
	72800 Liquefied Pet Gas Expense	0		0		
	80400 Natural Gas City Gate Pur.	60743680		60743680		
	80710 Odorization Expense	62436		62436		
	80800 Gas Withdrawn from Storage	0		0		
	81200 Gas Other Utility Operations	-109175		-109175		
		60696940	0	60696940	60696940	Cost of Gas
40120	Other Gas Supply Expenses					
	Detail of Account 40120					
	80720 Purchase Gas Expense Labor	0		0		
	80750 Purchased Gas Exp.-Utilities	0		0		
	80760 Other Purchased Gas Exp.	0		0		
	99512 Undistributed Payroll	341	341	0		
	Total (40120)	341	341	0	0	LNG-Other

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PIEDMONT NATURAL GAS COMPANY, INC.
TENNESSEE O&M
12 MONTHS ENDED AUGUST 31, 1999

		TN ALLOCATED	PAYROLL	NET		
40130	Other Storage Expenses					
40131	Detail of Account 40130 & 40131					
	84000 Supervision and Engineering-Labor	52608	52608	0 |		
	84010 Supervision and Engineering-Exp.	0		0 |		
	84100 Labor	229328	229328	0 |		
	84110 Expenses	61982	1	61981 |	61981	LNG-Other
	84210 LNG Oper-Fuel Expense	28092		28092	28092	LNG-Fuel
	84220 Power	424448		424448	424448	LNG-Power
	99513 Undistributed Payroll	1214	1214	0	0	LNG-Other
	84300 Supervision and Engineering	0		0 |		
	84400 Structures and Improvements	102164	100377	1788 |		
	84500 Gas Holders	8604		8604 |		
	84600 Purification Equipment	5723		5723 |		
	84700 Liquefaction Equipment	9647		9647 |		
	84800 Vaporizing Equipment	3044	410	2634 |		
	84810 Compressor Equipment	102439	99562	2877 |		
	84820 Meas. & Reg. Equipment	3120		3120 |		
	84830 Other Equipment	21559	5	21554 |		
	99514 Undistributed Payroll	1543	1543	0 |	55947	LNG-Maint.
	Total (40130 & 40131)	1055516	485048	570468		

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PIEDMONT NATURAL GAS COMPANY, INC.
TENNESSEE O&M
12 MONTHS ENDED AUGUST 31, 1999

		TN ALLOCATED	PAYROLL	NET	
40140	Transmission Expenses				
40141	Detail of Account 40140 & 40141				
85000	Supervision-Engineering	1508		1508	
85600	Mains Expenses	0		0	
85700	Meas. & Reg. Station Exp.	0		0	
99520	Undistributed Payroll	8		8	
86100	Supervision Engineering	1508		1508	
86300	Mains	17		17	
86301	Mains Damaged By Others	0		0	
86310	Mains-Corrosion Control	142	142	0	
86320	Mains-Cor Contr-Troubleshooting	236		236	
86330	Mains-Cor Contr-Repairs	3479		3479	
86500	Meas. & Reg. Sta. Equipment	0		0	
99521	Undistributed Payroll	-10	-10	0	
	Total (40140-40141)	6888	132	6756	6756 Trans Operations
40150	Distribution Expenses				
40151	Detail of Account 40150 & 40151				
87000	Supervision & Engineering	981268	786671	194597	
87100	Distribution Load Dispatching	45065	29435	15630	
87400	Mains & Services Exp.	178500	2566	175934	
87500	Meas. & Reg. Sta. Exp. Gen.	463706	291645	172061	
87600	Meas. & Reg. Sta. Exp. Ind.	53400	-1755	55156	
87700	Meas. & Reg. Sta. City Gate	0		0	
87810	Meter Changeout-State Regulations	20833	19927	906	
87815	Meter Changeout-Nash Renew	125260	122040	3220	
87820	Meter & House Reg Exp-Other	0		0	
87821	Meter & House Reg. Exp. New	0		0	
87822	Meter & House Reg. Exp.-CIC	0		0	
87825	Turns Ons-Offs-Reim Cost	219760	219676	85	
87827	Turns On/Off-Non-Reim Ct.	325078	321714	3364	
87828	Other Field Expenses	134288	105399	28889	
87830	Meter & House Reg. Exp.-Other	53	53	0	649842 Dist Operations

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PIEDMONT NATURAL GAS COMPANY, INC.
TENNESSEE O&M
12 MONTHS ENDED AUGUST 31, 1999

		TN ALLOCATED	PAYROLL	NET		
87910	Supervision-Customer Int. Exp.	31314	28761	2553		
87920	Cust. Instal. Exp. Ser. Air Cond.	6541	5709	833		
87930	Cust. Instal. Exp. New Customers	488881	302355	186526		
87940	Cust. Instal. Expense Hazard. Cond.	154062	154062	0		
87950	Pilots-Turn On/Off	0	0	0		
87960	Operation Pip. Equip. Appls.	0		0		
87970	Misc. Referrals, Office	1277344	1175590	101754		
88010	Other Distribution Exp.-Labor	4679		4679		
88020	Other Distribution Exp.-Utilities	18429		18429		
88030	Other Distribution Exp.-Misc.	418919	319573	99346		
88100	Rents	2700		2700		
99530	Undistributed Payroll	13765	13765	0	416819	CIE
88500	Supervision & Engineering	0	0	0		
88600	Structures & Improvements	413817	29533	384284		
88700	Mains	1750567	768770	981797		
88701	Mains Damaged by Others	46320	19606	26714		
88702	88701 (Contra)	-31506	408	-31914		
88710	Mains-Corrosion Control	28796	19287	9510		
88720	Mains-Cor Control-Troubleshooting	11416	843	10572		
88730	Mains-Cor Control-Repairs	28864	1923	26941		
88900	Meas. & Reg. Sta. Equip.-General	70747	65271	5476		
89000	Meas. & Reg. Sta. Equip.-Industrial	7949	118	7831		
89100	Meas. & Reg. Sta.-City Gate	0		0		
89200	Services	1118927	616387	502540		
89201	Services Damaged by Others	36219	21552	14667		
89202	89201 (Contra)	-31838		-31838		
89210	Services-Corrosion Control	11790	11351	439		
89220	Services-Cor Contr-Troubleshooting	0		0		
89230	Services-Cor Control-Repairs	100	100	0		
89310	Meters-House Reg.-Labor & Expenses	415346	354159	61187		
89315	Field Painting	47935	2011	45924		
89320	Meters-House Reg. Materials	3728	3	3725		
89400	Other Equipment	0		0		
99531	Undistributed Payroll	11575	11575	0	2017855	Maintenance
	Total (40150 & 40151)	8904598	5820082	3084516		

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PIEDMONT NATURAL GAS COMPANY, INC.
TENNESSEE O&M
12 MONTHS ENDED AUGUST 31, 1999

		TN ALLOCATED	PAYROLL	NET		
40160	Customers Accounts Expenses					
	Detail of Account 40160					
90100	Supervision	193296	184840	8456 |		
90200	Meter Reading	782642	643032	139610 |		
90205	Meter Reading Exp.-Servicemen	4993	3694	1298 |		
90310	Cust. Records-Cont. Orders, Etc.	974706	816557	158148 |		
90315	Cust. Rec.-Bill Invest.-Serv.	4325	4325	0 |		
90320	Collection	408311	351691	56620 |		
90321	Cashiering Expenses	30839	30839	0 |		
90330	Customer Billing & Acct.	839965	543870	296095 |		
90340	Equipment Rental	0		0 |		
90350	Supplies & Forms	29329		29329 |		
90360	Utilities	6692		6692 |		
90370	Postage	495694		495694 |	1191944	Cust Acct
90400	Prov. for Uncollectible Accounts	456480		456480	456480	Uncollect
90500	Miscellaneous	15741		15741 |		
90600	Rents	0		0 |		
90810	Supervision-RCS Program	0		0 |		
90830	Program Announcements	0		0 |		
99540	Undistributed Payroll	-4378	-4378	0 |	15741	Cust Acct
	Total (40160)	4238637	2574471	1664165		
40160	Customer Service					
	Detail of Account 40160					
90900	Supervision	3655	0	3655 |		
91010	Cust. Assist.-Labor	56583	56583	0 |		
91020	Cust. Assist.-Other	0		0 |	3655	Cust Service
91100	Informational Adv. Exp.	0		0	0	Advertising
91200	Misc. Cust. Service Exp.	69687		69687 |		
99545	Undistributed Payroll	1921	1921	0 |	69687	Cust Service
	Total (40160)	131846	58504	73342		

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PIEDMONT NATURAL GAS COMPANY, INC.
TENNESSEE O&M
12 MONTHS ENDED AUGUST 31, 1999

		TN ALLOCATED	PAYROLL	NET		
40170	Sales Expenses					
	Detail of Account 40170					
91500	Supervision	118537	50023	68514 |		
91610	Clerical Salaries & Exp.	221992	216664	5328 |		
91620	Sales Sal.,Comm. & Exp.	650212	511020	139192 |		
91630	Demonst. & Selling Exp.	61949	3454	58495 |	271528	Sales Exp
91700	Rents	0		0 |		
91710	Advrt-Newspaper & Mag	92825		92825 |		
91720	Advrt-TV & Radio	102766		102766 |		
91730	Advrt-Outdoor	50		50 |		
91740	Advrt-Bill Inserts	0		0 |		
91750	Advrt-Direct Mail	17192		17192 |		
91760	Advrt-Sales Promotion	48631	955	47676 |		
91770	Advrt-Sales Support	4979		4979 |		
91780	Advrt-Yellow Pages	2454		2454 |		
91790	Advrt-Miscellaneous	68348		68348 |		
91810	Misc. Sales Promotion	569356	2979	566377 |		
91820	Rent	0		0 |		
99550	Undistributed Payroll	-308	-308	0 |	902668	Advertising
	Total (40170)	1958983	784787	1174196		
40180	Adminstration & General Expenses					
40181	Detail of Account 40180-40181					
92000	Administrative & Gen. Sal. (Corp. Alloc.)	5069867	3034991			
92000	Administrative & Gen. Sal. (Direct)		586504	1448373	1448373	LTI
92110	Admin. & Gen. Exp.	572653	6332	566320 |		
92120	Supplies, Forms, Book, and Rev.	302828		302828 |		
92130	Admin. Expenses	468930	69918	399012 |		
92140	Equip. Rental-By/From Comp. Svr.	75437		75437 |	1343598	Off Supply
92200	Admin. Exp. Trans. - Credit	-1824256		-1824256	-1824256	Transfer-Credit
92310	Outside Services-Eng.	0		0 |		
92320	Outside Ser. Acct. & Tax	109459		109459 |		
92330	Outside Ser. Legal	67622		67622 |		
92340	Outside Ser. Other	2489208		2489208 |	2666290	Outside Serv.

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PIEDMONT NATURAL GAS COMPANY, INC.
TENNESSEE O&M
12 MONTHS ENDED AUGUST 31, 1999

		TN ALLOCATED	PAYROLL	NET		
92400	Property Insurance	48212		48212	48212	Property Ins
92510	Injuries & Damages-Ins.	163719		163719 |		
92515	Injuries & Damages-Self. Ins.	314143		314143 |		
92520	Injuries & Dam. Occup. Safety & Health Program	28606		28606 | 0 |	506467	Inj. & Damages
92610	Employees Pensions	730817	79959	650858 |		
92615	Employee Stock Ownership Plans	10501		10501 |		
92620	Employees Benefits-Ins.	2353767		2353767 |		
92625	Employee Benefits-SIP	573998		573998 |		
92630	Employees Benefits-Education	27711	16163	11548 |		
92640	Employees Benefits-Misc.	74977		74977 |	3675648	Emp Benefits
92800	Regulatory Com. Exp.	157109		157109	157109	Regulatory Exp
92900	Training	49061	24468	24593 |		
92905	Training Service Apprentices	27937	27937	0 |	24593	Training
93010	Membership Dues & Fees	121389		121389 |		
93020	Directors Fees & Exp.	141043		141043 |		
93030	Stockholders Expenses	122493		122493 |		
93040	Bond & Debenture Exp.	1886		1886 |		
93060	Research	10731		10731 |		
93070	Inst. Goodwill Adver.	101466		101466 |		
93080	Misc. Admin. & Gen. Exp.	679380		679380 |	1178386	Misc General
93100	Rents	201818		201818	201818	Rents
93210	Telemetry Lab & Exp.	9317		9317 |		
93220	Telemetry Material	12768		12768 |		
93230	Other General Plant	364327	40279	324048 |		
99560	Undistributed Payroll	33192	33192	0 |		
99561	Undistributed Payroll	-150	-150	0 |	346133	Misc General
	Total (40180 & 40181)	13691964	3919593	9772371	9772371	
	Total Operations & Maintenance Expense	29988773	13642959	16345814 29988773	16345814	

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PIEDMONT NATURAL GAS COMPANY, INC.
Analysis of Account 92000
Twelve Months Ended August 31, 1999

Tennessee Direct		
November 1998 - August 1999		
Payroll	454,675.15	
DEP	40,818.00	
LTI Direct	152,000.00	
BFCU Reimbursements	(34,754.80)	
Severance True-up	(92,109.31)	
Total 10 months Direct	520,629.04	
September 1998 - October 1998		
Payroll	77,688.32	
DEP	13,316.00	
LTI Direct	120,000.00	
BFCU Reimbursements	(6,492.65)	
Accrued Vacation Adj.	17,113.88	
Total 2 months Direct	221,625.55	
Total Tennessee Direct		**742,254.59**
Corporate Office		
November 1998 - August 1999		
Payroll	10,830,543.02	
DEP	598,850.00	
LTI	1,944,000.00	
SEBP	164,160.00	
Severance True-up	(31,830.79)	
Project Adjustments	(64,164.32)	
Total 10 months Direct	13,441,557.91	
Allocated to TN at 25.13%		**3,377,863.50**
September 1998 - October 1998		
Payroll	1,868,159.16	
DEP	132,358.00	
LTI	1,760,400.00	
SEBP	12,080.00	
Other Adjustments	(54,838.08)	
Total 2 months Direct	3,718,159.08	
Allocated to TN at 25.53%		**949,246.01**
Total Corporate Office	17,159,716.99	
Unlocated		**502.89**
TOTAL TN 92000		**5,069,867.00**

DDD
11/15/99
92000 Analysis

FOR AUG/1999 - AUG/1999

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
84000	4,182.84	0.00	0.00	4,182.84
84100	17,164.43	0.00	0.00	17,164.43
84400	7,737.48	0.00	0.00	7,737.48
84810	7,481.84	0.00	0.00	7,481.84
87000	59,197.72	136.59	0.00	59,334.31
87100	2,234.28	21.04	0.00	2,255.32
87400	0.00	83.53	0.00	83.53
87500	21,098.96	115.22	129.48	21,343.66
87810	1,224.91	3.67	0.00	1,228.58
87815	8,266.71	0.00	11.86	8,278.57
87825	5,234.64	0.00	0.00	5,234.64
87827	20,007.99	0.00	49.99	20,057.98
87828	5,837.56	6.50	-2.56	5,841.50
87910	2,249.60	10.35	0.00	2,259.95
87920	205.43	0.00	0.00	205.43
87930	21,964.74	729.38	0.00	22,694.12
87940	10,073.11	0.00	0.00	10,073.11
87970	77,108.03	93.68	119.85	77,321.55
88030	24,767.00	0.00	0.00	24,767.00
88600	2,808.34	0.00	0.00	2,808.34
88700	52,706.15	521.95	476.94	53,705.05
88701	492.82	0.00	105.04	597.86
88710	1,591.04	30.72	0.00	1,621.76
88720	0.00	30.72	0.00	30.72
88730	29.56	50.76	0.00	80.32
88900	5,284.32	0.00	0.66	5,284.98
89200	51,959.88	175.67	107.38	52,242.92
89201	2,462.97	0.00	0.00	2,462.97
89210	1,118.77	0.00	0.00	1,118.77
89230	99.77	0.00	0.00	99.77
89310	29,925.61	144.27	208.79	30,278.68
89315	26.61	0.00	0.00	26.61
90100	15,532.06	31.73	0.00	15,563.79
90200	45,097.23	533.01	0.00	45,630.24
90310	57,172.85	28.05	0.00	57,200.90
90315	117.13	0.00	0.00	117.13
90320	29,395.45	196.37	49.99	29,641.81
90321	1,430.38	0.00	0.00	1,430.38
90330	27,415.66	28.05	0.00	27,443.71
91010	4,408.48	0.00	0.00	4,408.48
91500	3,596.46	221.59	0.00	3,818.05
91610	17,257.44	0.00	0.00	17,257.44
91620	39,239.06	112.21	0.00	39,351.27
91630	0.00	168.32	0.00	168.32
91810	0.00	0.00	39.01	39.01
92000	42,330.89	0.00	0.00	42,330.89
92110	0.00	308.58	0.00	308.58
92130	23,517.94	0.00	0.00	23,517.94

PR-1

PIEDMONT NATURAL GAS
TENNESSEE O&M PAYROLL REPORT

FOR AUG/1999 - AUG/1999

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
92610	9,934.78	0.00	0.00	9,934.78
92900	624.86	0.00	51.42	676.28
92905	6,710.19	0.00	0.00	6,710.19
93230	3,136.21	0.00	0.00	3,136.21
	771,460.18	3,781.98	1,347.84	776,589.99

PR-2

FOR JUL/1999 - JUL/1999

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
84000	4,182.84	0.00	0.00	4,182.84
84100	17,619.61	0.00	0.00	17,619.61
84400	7,972.64	0.00	0.00	7,972.64
84810	7,987.84	0.00	0.00	7,987.84
87000	58,695.39	196.47	0.00	58,891.86
87100	2,266.74	30.26	0.00	2,297.00
87400	0.00	152.52	0.00	152.52
87500	21,371.60	165.73	108.46	21,645.79
87810	2,051.20	5.28	0.00	2,056.48
87815	10,666.78	0.00	34.16	10,700.94
87825	4,337.53	0.00	0.00	4,337.53
87827	19,583.71	0.00	0.00	19,583.71
87828	3,875.36	11.87	3.42	3,890.65
87910	2,249.60	14.89	0.00	2,264.49
87920	409.63	0.00	0.00	409.63
87930	21,643.95	1,049.14	0.00	22,693.09
87940	10,053.35	0.00	0.00	10,053.35
87970	81,766.11	134.75	333.79	82,234.65
88030	25,339.32	0.00	0.00	25,339.32
88600	2,293.90	0.00	0.00	2,293.90
88700	58,569.86	767.33	855.46	60,192.65
88701	1,842.30	0.00	0.00	1,842.30
88702	408.03	0.00	0.00	408.03
88710	1,561.12	44.19	0.00	1,605.31
88720	0.00	44.19	0.00	44.19
88730	127.91	73.02	0.00	200.93
88900	5,312.61	0.00	0.00	5,312.61
89200	53,087.79	252.68	118.70	53,459.16
89201	703.68	0.00	0.00	703.68
89210	851.52	0.00	0.00	851.52
89310	29,966.27	207.52	68.99	30,242.78
89315	48.79	0.00	0.00	48.79
90100	15,394.98	45.64	0.00	15,440.62
90200	43,567.36	766.68	0.00	44,334.04
90310	58,587.52	40.35	0.00	58,627.87
90315	115.31	0.00	0.00	115.31
90320	30,105.38	282.46	151.21	30,539.05
90321	1,497.56	0.00	0.00	1,497.56
90330	25,544.88	40.35	0.00	25,585.23
91010	4,408.47	0.00	0.00	4,408.47
91500	3,596.46	318.73	0.00	3,915.19
91610	16,954.96	0.00	0.00	16,954.96
91620	39,804.39	161.41	0.00	39,965.80
91630	0.00	242.11	0.00	242.11
92000	60,111.12	0.00	0.00	60,111.12
92110	0.00	443.87	0.00	443.87
92130	23,263.72	0.00	0.00	23,263.72
92610	9,934.78	0.00	0.00	9,934.78

FOR JUL/1999 - JUL/1999

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
92630	3,230.01	0.00	0.00	3,230.01
92900	255.29	0.00	0.00	255.29
92905	3,431.69	0.00	0.00	3,431.69
93230	1,974.24	0.00	0.00	1,974.24
	798,625.10	5,491.44	1,674.19	805,790.74

PR-4

PIEDMONT NATURAL GAS
TENNESSEE O&M PAYROLL REPORT

FOR JUN/1999 - JUN/1999

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
84000	4,022.00	0.00	0.00	4,022.00
84100	17,869.26	0.00	0.00	17,869.26
84400	7,559.24	0.00	0.00	7,559.24
84600	0.00	0.00	135.07	135.07
84810	7,547.84	0.00	0.00	7,547.84
87000	58,788.52	228.42	0.00	59,016.94
87100	2,189.64	35.19	0.00	2,224.83
87400	0.00	212.79	0.00	212.79
87500	22,366.07	192.68	107.01	22,665.77
87600	0.00	0.00	5.24	5.24
87810	1,471.30	6.14	0.00	1,477.44
87815	8,745.70	0.00	18.32	8,764.02
87825	5,736.86	0.00	0.00	5,736.86
87827	22,884.41	0.00	81.56	22,965.97
87828	2,815.48	16.56	0.00	2,832.04
87910	2,249.60	17.31	0.00	2,266.91
87920	212.88	0.00	0.00	212.88
87930	22,248.61	1,219.75	1.18	23,469.54
87940	8,616.92	0.00	0.00	8,616.92
87970	77,087.72	156.66	108.67	77,353.05
88030	23,070.66	0.00	0.00	23,070.66
88600	2,227.38	0.00	0.00	2,227.38
88700	57,839.93	910.25	762.12	59,512.29
88701	2,043.25	0.00	0.00	2,043.25
88710	1,135.36	51.38	0.00	1,186.74
88720	0.00	51.38	0.00	51.38
88730	0.00	84.89	196.35	281.25
88900	5,105.79	0.00	0.00	5,105.79
89200	57,316.74	293.77	123.30	57,733.81
89201	1,340.56	0.00	0.00	1,340.56
89210	1,206.32	0.00	0.00	1,206.32
89310	31,772.32	241.27	10.41	32,024.00
89315	50.26	0.00	0.00	50.26
90100	15,359.88	53.06	0.00	15,412.94
90200	50,150.16	891.36	0.00	51,041.52
90205	212.88	0.00	0.00	212.88
90310	62,317.55	46.91	0.00	62,364.46
90315	128.62	0.00	0.00	128.62
90320	27,866.68	328.39	212.07	28,407.15
90321	1,810.28	0.00	0.00	1,810.28
90330	24,470.29	46.91	0.00	24,517.20
91010	4,408.48	0.00	0.00	4,408.48
91500	3,596.46	370.56	0.00	3,967.02
91610	16,954.96	0.00	0.00	16,954.96
91620	39,719.06	187.65	0.00	39,906.71
91630	0.00	281.48	0.00	281.48
91810	0.00	0.00	60.01	60.01
92000	41,885.17	0.00	0.00	41,885.17

PR-5

Report ID: GLN0002

PIEDMONT NATURAL GAS
TENNESSEE O&M PAYROLL REPORT

FOR JUN/1999 - JUN/1999

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
92110	0.00	516.05	0.00	516.05
92130	23,136.02	0.00	0.00	23,136.02
92610	9,934.78	0.00	0.00	9,934.78
92630	1,620.15	0.00	0.00	1,620.15
92900	129.33	0.00	0.00	129.33
92905	787.92	0.00	0.00	787.92
93230	2,340.00	0.00	0.00	2,340.00
	782,349.29	6,440.82	1,821.31	790,611.42

PR-6

FOR MAY/1999 - MAY/1999

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
84000	6,033.00	0.00	0.00	6,033.00
84100	25,586.59	0.00	0.00	25,586.59
84400	11,257.75	0.00	0.00	11,257.75
84810	11,234.95	0.00	0.00	11,234.95
87000	86,132.54	338.68	0.00	86,471.22
87100	3,269.04	52.17	0.00	3,321.21
87400	0.00	315.50	0.00	315.50
87500	31,140.72	285.69	4.99	31,431.40
87810	3,447.30	9.11	0.00	3,456.41
87815	13,352.21	0.00	57.88	13,410.09
87825	9,587.03	0.00	0.00	9,587.03
87827	36,285.12	0.00	81.20	36,366.32
87828	5,270.34	24.55	-134.93	5,159.96
87910	3,374.40	25.67	0.00	3,400.07
87920	428.24	0.00	2.02	430.26
87930	31,188.94	1,808.52	0.00	32,997.46
87940	13,343.19	0.00	0.00	13,343.19
87970	117,440.97	232.28	174.52	117,847.76
88030	35,137.09	0.00	0.00	35,137.09
88600	3,479.56	0.00	0.00	3,479.56
88700	87,876.41	1,349.62	521.39	89,747.42
88701	2,030.37	0.00	28.04	2,058.41
88710	1,832.91	76.18	0.00	1,909.09
88720	0.00	76.18	0.00	76.18
88730	0.00	125.87	36.34	162.20
88900	7,192.47	0.00	0.00	7,192.47
89000	118.24	0.00	0.00	118.24
89200	75,196.29	435.57	216.72	75,848.58
89201	2,771.60	0.00	0.00	2,771.60
89210	2,030.80	0.00	0.00	2,030.80
89310	45,916.10	357.73	219.21	46,493.04
89315	396.72	0.00	0.00	396.72
90100	22,989.43	78.67	0.00	23,068.10
90200	73,678.93	1,321.61	0.00	75,000.54
90205	1,490.16	0.00	0.00	1,490.16
90310	86,268.57	69.56	0.00	86,338.13
90315	133.30	0.00	0.00	133.30
90320	44,034.67	486.91	295.04	44,816.62
90321	3,207.53	0.00	0.00	3,207.53
90330	74,777.93	69.56	0.00	74,847.49
91010	6,695.00	0.00	0.00	6,695.00
91500	5,394.69	549.43	0.00	5,944.12
91610	24,684.10	0.00	0.00	24,684.10
91620	58,606.34	278.23	0.00	58,884.57
91630	0.00	417.35	0.00	417.35
91810	0.00	0.00	162.12	162.12
92000	62,758.68	0.00	0.00	62,758.68
92110	0.00	765.14	0.00	765.14

FOR MAY/1999 - MAY/1999

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
92610	9,851.87	0.00	0.00	9,851.87
92630	4,020.60	0.00	0.00	4,020.60
92905	5,301.08	0.00	0.00	5,301.08
93230	5,430.40	0.00	0.00	5,430.40
	1,161,674.17	9,549.79	1,664.53	1,172,888.48

PR-8

TN O and M Payroll
April 1999

Account	Direct Payroll	Stores Clearing	Transportation Clearing	Total
84000	4,022.00	0.00	0.00	4,022.00
84100	17,670.39	0.00	0.00	17,670.39
84110	0.00	0.81	0.00	0.81
84400	7,760.47	0.00	0.00	7,760.47
84800	130.08	0.00	0.00	130.08
84810	7,498.15	0.00	0.00	7,498.15
87000	58,743.03	0.00	223.32	58,966.35
87100	2,301.69	0.00	34.40	2,336.09
87400	0.00	0.00	229.22	229.22
87500	20,935.66	29.18	188.37	21,153.21
87810	2,065.19	0.00	6.01	2,071.20
87815	11,643.66	20.93	0.00	11,664.59
87825	7,442.09	0.00	0.00	7,442.09
87827	22,950.00	0.00	0.00	22,950.00
87828	4,854.00	(130.13)	17.84	4,741.70
87910	2,249.60	0.00	16.93	2,266.53
87920	319.32	0.00	0.00	319.32
87930	23,333.59	0.00	1,192.49	24,526.08
87940	10,877.87	0.00	0.00	10,877.87
87970	79,459.14	128.00	153.16	79,740.29
88030	23,692.30	0.00	0.00	23,692.30
88600	2,121.32	0.00	0.00	2,121.32
88700	60,028.64	1,586.59	900.74	62,515.97
88701	964.29	18.50	0.00	982.79
88710	851.52	0.00	50.23	901.75
88720	141.92	0.00	50.23	192.15
88730	0.00	0.00	82.99	82.99
88900	5,115.68	0.00	0.00	5,115.68
89200	56,398.61	121.92	287.20	56,807.73
89201	1,821.34	0.00	0.00	1,821.34
89210	869.26	0.00	0.00	869.26
89310	29,775.77	50.63	235.88	30,062.27
89315	35.13	0.00	0.00	35.13
90100	15,327.01	0.00	51.87	15,378.88
90200	52,768.15	0.00	871.43	53,639.58
90205	780.56	0.00	0.00	780.56
90310	57,876.40	0.00	45.86	57,922.26
90315	266.10	0.00	0.00	266.10
90320	29,316.78	151.83	321.05	29,789.66
90321	2,054.77	0.00	0.00	2,054.77
90330	49,348.21	0.00	45.86	49,394.07
91010	4,333.44	0.00	0.00	4,333.44
91500	3,602.91	0.00	362.28	3,965.19
91610	16,814.46	0.00	0.00	16,814.46
91620	40,146.90	0.00	183.46	40,330.36
91630	0.00	0.00	275.19	275.19
91760	0.00	25.43	0.00	25.43
91810	0.00	55.81	0.00	55.81
92000	50,535.53	0.00	0.00	50,535.53
92110	0.00	0.00	504.51	504.51
92610	9,851.87	0.00	0.00	9,851.87
92630	873.00	0.00	0.00	873.00
92900	2,672.48	14.23	0.00	2,686.71
93230	3,884.20	0.00	0.00	3,884.20
Total	806,524.48	2,073.71	6,330.52	814,928.71

PR-10

TN O and M Payroll
March 1999

Account	Direct Payroll	Stores Clearing	Transportation Clearing	Total
84000	4,022.00	0.00	0.00	4,022.00
84100	16,838.84	0.00	0.00	16,838.84
84400	7,069.28	0.00	0.00	7,069.28
84810	6,977.12	0.00	0.00	6,977.12
87000	56,786.99	0.00	223.32	57,010.31
87100	2,158.80	0.00	34.40	2,193.20
87400	0.00	0.00	229.22	229.22
87500	20,793.21	268.27	188.37	21,249.86
87810	1,306.95	0.00	6.01	1,312.96
87815	8,744.15	25.06	0.00	8,769.21
87825	7,880.70	0.00	0.00	7,880.70
87827	26,578.55	32.77	0.00	26,611.32
87828	3,726.80	3.78	17.84	3,748.42
87910	2,249.60	0.00	16.93	2,266.53
87920	124.93	0.00	0.00	124.93
87930	21,355.43	0.00	1,192.49	22,547.92
87940	9,967.72	0.00	0.00	9,967.72
87970	82,472.24	153.95	153.16	82,779.35
88030	23,502.00	0.00	0.00	23,502.00
88600	2,121.32	0.00	0.00	2,121.32
88700	65,896.90	(927.80)	900.74	65,869.83
88701	393.20	0.00	0.00	393.20
88710	1,419.20	0.00	50.23	1,469.43
88720	0.00	0.00	50.23	50.23
88730	109.68	0.00	82.99	192.67
88900	4,922.32	0.00	0.00	4,922.32
89200	47,526.24	151.18	287.20	47,964.62
89201	1,734.33	0.00	0.00	1,734.33
89210	745.82	0.00	0.00	745.82
89310	34,158.59	62.64	235.88	34,457.11
89315	394.35	0.00	0.00	394.35
90100	15,259.10	0.00	51.87	15,310.97
90200	51,202.05	0.00	871.43	52,073.48
90205	461.24	0.00	0.00	461.24
90310	57,048.53	0.00	45.86	57,094.39
90315	745.45	0.00	0.00	745.45
90320	26,841.74	150.66	321.05	27,313.45
90321	2,344.72	0.00	0.00	2,344.72
90330	49,499.16	0.00	45.86	49,545.02
91010	4,351.02	0.00	0.00	4,351.02
91500	3,425.20	0.00	362.28	3,787.48
91610	15,863.26	0.00	0.00	15,863.26
91620	38,049.99	0.00	183.46	38,233.45
91630	0.00	0.00	275.19	275.19
91760	283.84	15.37	0.00	299.21
92000	41,147.91	0.00	0.00	41,147.91
92110	0.00	0.00	504.51	504.51
92610	9,851.87	0.00	0.00	9,851.87
92630	873.00	0.00	0.00	873.00
92900	6,044.33	6.96	0.00	6,051.29
93230	3,458.86	0.00	0.00	3,458.86
Total	788,728.53	(57.16)	6,330.52	795,001.89

PR-11

TN O and M Payroll
February 1999

Account	Direct Payroll	Stores Clearing	Transportation Clearing	Total
84000	4,022.00	0.00	0.00	4,022.00
84100	17,456.64	0.00	0.00	17,456.64
84400	7,081.30	0.00	0.00	7,081.30
84810	7,035.70	0.00	0.00	7,035.70
84830	0.00	5.04	0.00	5.04
87000	56,631.17	0.00	231.43	56,862.60
87100	2,189.64	0.00	35.65	2,225.29
87400	0.00	0.00	237.54	237.54
87500	22,833.66	120.48	195.21	23,149.36
87600	107.55	0.25	0.00	107.80
87810	1,627.08	0.00	6.22	1,633.30
87815	11,436.48	6.57	0.00	11,443.05
87825	7,246.66	0.00	0.00	7,246.66
87827	28,296.08	0.00	0.00	28,296.08
87828	8,947.78	355.18	18.48	9,321.45
87830	53.22	0.00	0.00	53.22
87910	2,142.48	0.00	17.54	2,160.02
87920	156.69	0.00	0.00	156.69
87930	20,243.37	0.00	1,235.79	21,479.16
87940	12,860.75	0.00	0.00	12,860.75
87970	85,335.38	40.39	158.72	85,534.48
88030	21,789.03	0.00	0.00	21,789.03
88600	2,187.85	0.00	0.00	2,187.85
88700	54,623.14	623.05	933.44	56,179.63
88701	405.28	675.22	0.00	1,080.50
[illegible]0	1,632.08	0.00	52.06	1,684.14
[illegible]0	0.00	0.00	52.06	52.06
88730	0.00	0.00	86.01	86.01
88900	5,032.00	0.00	0.00	5,032.00
89200	46,867.59	89.88	297.63	47,255.10
89201	1,967.71	0.00	0.00	1,967.71
89210	847.08	0.00	0.00	847.08
89310	24,663.04	51.47	244.44	24,958.95
89320	0.00	2.50	0.00	2.50
90100	15,136.38	0.00	53.75	15,190.13
90200	53,632.28	0.00	903.07	54,535.35
90310	58,873.02	0.00	47.53	58,920.55
90315	2,210.38	0.00	0.00	2,210.38
90320	29,308.27	1.55	332.71	29,642.53
90321	2,032.77	0.00	0.00	2,032.77
90330	47,991.10	0.00	47.53	48,038.63
91010	4,333.44	0.00	0.00	4,333.44
91500	3,425.20	0.00	375.43	3,800.63
91610	16,217.35	0.00	0.00	16,217.35
91620	38,057.36	0.00	190.12	38,247.48
91630	0.00	0.00	285.18	285.18
91760	337.06	11.99	0.00	349.05
91810	0.00	1.47	0.00	1.47
92000	40,769.00	0.00	0.00	40,769.00
92110	0.00	0.00	522.83	522.83
92610	10,299.75	0.00	0.00	10,299.75
92630	1,973.50	0.00	0.00	1,973.50
92900	7,287.60	2.93	0.00	7,290.53
92905	60.36	0.00	0.00	60.36
[illegible]0	3,860.13	0.00	0.00	3,860.13
Total	791,523.38	1,987.97	6,560.38	800,071.73

FOR JAN/1999 - JAN/1999

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
84000	4,022.00	0.00	0.00	4,022.00
84100	19,098.19	0.00	0.00	19,098.19
84400	8,193.72	0.00	0.00	8,193.72
84810	8,159.52	0.00	0.00	8,159.52
87000	62,698.28	217.71	0.00	62,915.99
87100	2,251.32	33.54	0.00	2,284.86
87400	0.00	223.47	0.00	223.47
87500	27,483.33	183.65	677.18	28,344.16
87810	1,082.71	5.86	0.00	1,088.57
87815	5,058.05	0.00	34.90	5,092.95
87825	13,874.21	0.00	0.00	13,874.21
87827	24,071.41	0.00	0.00	24,071.41
87828	6,802.27	17.39	-6.47	6,813.19
87910	2,142.48	16.50	0.00	2,158.98
87920	337.06	0.00	0.00	337.06
87930	28,522.11	1,162.56	0.00	29,684.67
87940	13,217.25	0.00	0.00	13,217.25
87970	98,955.50	149.31	129.37	99,234.18
88030	25,110.89	0.00	0.00	25,110.89
88600	2,121.32	0.00	0.00	2,121.32
88700	63,091.58	878.13	666.44	64,636.15
88701	2,857.15	0.00	457.65	3,314.80
88710	1,394.96	48.97	0.00	1,443.93
88720	0.00	48.97	0.00	48.97
88730	101.18	80.91	0.00	182.09
88900	4,797.31	0.00	2.95	4,800.26
89200	43,329.07	279.99	51.46	43,660.52
89201	1,254.29	0.00	0.00	1,254.29
89210	827.84	0.00	0.00	827.84
89310	20,377.05	229.96	0.00	20,607.01
89315	208.56	0.00	0.00	208.56
89320	0.00	0.00	0.38	0.38
90100	13,408.76	50.57	0.00	13,459.33
90200	50,449.97	849.56	0.00	51,299.53
90205	39.92	0.00	0.00	39.92
90310	60,595.72	44.71	0.00	60,640.43
90315	204.63	0.00	0.00	204.63
90320	28,225.51	313.00	94.16	28,632.67
90321	4,594.05	0.00	0.00	4,594.05
90330	47,776.29	44.71	0.00	47,821.00
91010	4,333.44	0.00	0.00	4,333.44
91500	3,425.20	353.19	0.00	3,778.39
91610	17,173.58	0.00	0.00	17,173.58
91620	38,866.40	178.85	0.00	39,045.25
91630	0.00	268.28	0.00	268.28
92000	53,838.89	0.00	0.00	53,838.89
92110	0.00	491.85	0.00	491.85
92610	10,299.75	0.00	0.00	10,299.75

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FOR JAN/1999 - JAN/1999

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
92630	3,572.89	0.00	0.00	3,572.89
92900	4,936.66	0.00	22.90	4,959.56
93230	3,028.16	0.00	0.00	3,028.16
	836,210.43	6,171.63	2,130.93	844,512.99

Tennesee O and M Payroll
December 1998

Account	Direct Payroll	Stores Clearing	Transportation Clearing	Total
84000	4,022.00	0.00	0.00	4,022.00
84100	18,434.00	0.00	0.00	18,434.00
84110	0.00	0.15	0.00	0.15
84400	8,088.78	0.00	0.00	8,088.78
84810	8,065.98	0.00	0.00	8,065.98
87000	58,816.98	0.00	220.62	59,037.60
87100	2,220.48	0.00	33.98	2,254.46
87400	0.00	0.00	226.44	226.44
87500	22,823.16	237.44	186.09	23,246.70
87810	1,061.61	0.00	5.93	1,067.54
87815	7,188.76	5.91	0.00	7,194.67
87825	17,564.63	0.00	0.00	17,564.63
87827	21,115.83	0.00	0.00	21,115.83
87828	7,583.17	29.63	17.62	7,630.42
87910	2,142.48	0.00	16.72	2,159.20
87920	816.04	0.00	0.00	816.04
87930	25,275.68	0.00	1,178.05	26,453.73
87940	13,434.33	0.00	0.00	13,434.33
87970	90,227.88	41.35	151.30	90,420.53
88030	26,426.27	0.00	0.00	26,426.27
88600	2,121.30	0.00	0.00	2,121.30
88700	69,197.27	1,411.62	889.83	71,498.72
88701	1,915.39	167.42	0.00	2,082.81
88710	993.44	0.00	49.62	1,043.06
88720	70.96	0.00	49.62	120.58
88730	141.92	9.93	81.99	233.83
88900	5,055.59	0.00	0.00	5,055.59
89200	46,135.18	35.33	283.73	46,454.23
89201	1,097.68	0.00	0.00	1,097.68
89210	530.62	16.76	0.00	547.38
89310	19,272.77	0.00	233.02	19,505.79
90100	11,766.22	0.00	51.24	11,817.46
90200	47,652.01	0.00	860.89	48,512.90
90310	57,758.65	0.00	45.31	57,803.96
90315	213.44	0.00	0.00	213.44
90320	30,148.62	0.00	317.17	30,465.79
90321	4,541.60	0.00	0.00	4,541.60
90330	47,847.61	0.00	45.31	47,892.92
91010	4,333.43	0.00	0.00	4,333.43
91500	3,425.20	0.00	357.89	3,783.09
91610	17,572.47	0.00	0.00	17,572.47
91620	41,307.79	0.00	181.24	41,489.03
91630	0.00	0.00	271.86	271.86
91760	0.00	36.94	0.00	36.94
91810	0.00	11.86	0.00	11.86
92000	41,198.87	0.00	0.00	41,198.87
92110	0.00	0.00	498.41	498.41
92900	336.25	0.00	0.00	336.25
93230	3,204.72	0.00	0.00	3,204.72
	793,147.06	2,004.33	6,253.90	801,405.29

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Tennesee O and M Payroll
November 1998

Account	Direct Payroll	Stores Clearing	Transportation Clearing	Total
84000	6,033.00	0.00	0.00	6,033.00
84100	27,249.44	0.00	0.00	27,249.44
84400	11,728.33	0.00	0.00	11,728.33
84810	11,744.53	0.00	0.00	11,744.53
87000	105,051.32	0.00	303.88	105,355.20
87100	3,176.52	0.00	46.81	3,223.33
87400	0.00	0.00	311.90	311.90
87500	33,291.17	534.64	256.33	34,082.13
87600	0.00	(1,868.22)	0.00	(1,868.22)
87810	2,018.75	0.00	8.17	2,026.92
87815	13,442.32	28.50	0.00	13,470.82
87825	104,118.98	11.52	0.00	104,130.50
87827	48,120.51	0.00	0.00	48,120.51
87828	20,761.64	661.18	24.27	21,447.09
87910	3,213.72	0.00	23.03	3,236.75
87920	1,011.18	0.00	0.00	1,011.18
87930	33,598.11	0.00	1,622.66	35,220.77
87940	26,239.39	0.00	0.00	26,239.39
87970	186,746.93	148.62	208.40	187,103.96
88030	37,019.96	0.00	0.00	37,019.96
88600	3,288.40	0.00	0.00	3,288.40
88700	86,583.10	2,677.11	1,225.66	90,485.87
88701	3,260.46	19.65	0.00	3,280.11
88710	2,057.84	0.00	68.35	2,126.19
88720	0.00	0.00	68.35	68.35
88730	0.00	0.00	112.93	112.93
88900	7,509.09	0.00	0.00	7,509.09
89200	55,747.04	103.80	390.80	56,241.64
89201	2,128.89	0.00	0.00	2,128.89
89210	1,311.07	0.00	0.00	1,311.07
89310	31,181.12	38.22	320.96	31,540.31
90100	17,649.33	0.00	70.58	17,719.91
90200	69,261.21	0.00	1,185.79	70,447.00
90310	92,506.30	0.00	62.41	92,568.71
90315	84.27	0.00	0.00	84.27
90320	39,600.60	0.00	436.87	40,037.47
90321	7,325.03	0.00	0.00	7,325.03
90330	71,485.84	0.00	62.41	71,548.25
91010	6,500.15	0.00	0.00	6,500.15
91500	5,137.80	0.00	492.96	5,630.76
91610	25,339.03	0.00	0.00	25,339.03
91620	59,310.97	0.00	249.64	59,560.61
91630	0.00	0.00	374.46	374.46
91760	0.00	22.50	0.00	22.50
91810	0.00	150.71	0.00	150.71
92000	60,917.09	6.16	0.00	60,923.25
92110	0.00	0.00	686.51	686.51
92900	376.90	0.00	0.00	376.90
92905	4,120.93	0.00	0.00	4,120.93
93230	4,860.58	0.00	0.00	4,860.58
	1,332,108.84	2,534.38	8,614.14	1,343,257.37

October

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
84000	4,022.00	.00	.00	4,022.00
84100	16,691.79	.00	.00	16,691.79
84400	7,693.59	.00	.00	7,693.59
84800	144.88	.00	.00	144.88
84810	7,617.57	.00	.00	7,617.57
86310	141.92	.00	.00	141.92
87000	61,603.74	277.25	11.86	61,892.85
87100	2,540.21	42.70	.00	2,582.91
87400	.00	146.35	.00	146.35
87500	22,567.33	233.87	94.93	22,896.13
87810	1,129.72	7.45	.00	1,137.17
87815	12,293.63	.00	12.62	12,306.25
87825	29,862.52	.00	.00	29,862.52
87827	30,804.38	.00	.00	30,804.38
87828	15,666.86	11.38	217.11	15,895.35
87910	2,142.48	21.00	.00	2,163.48
87920	319.32	.00	.00	319.32
87930	17,735.66	1,480.50	.00	19,216.16
87940	14,622.80	.00	.00	14,622.80
87970	112,161.87	190.14	106.80	112,458.81
88030	26,651.37	.00	.00	26,651.37
88600	2,419.97	.00	.00	2,419.97
88700	43,073.98	1,047.60	1,063.43	45,185.01
88701	1,341.37	.00	53.53	1,394.90
88710	2,483.60	62.36	.00	2,545.96
88720	.00	62.36	.00	62.36
88730	127.87	103.03	.51	231.41
88900	5,351.96	.00	.00	5,351.96
89200	37,007.77	356.56	123.12	37,487.45
89201	2,477.23	.00	.00	2,477.23
89210	141.92	.00	.00	141.92
89310	21,371.26	292.84	.00	21,664.10
89315	63.99	.00	.00	63.99
90100	11,901.14	84.38	.00	11,985.53
90200	44,951.79	1,081.90	.00	46,033.69
90205	283.84	.00	.00	283.84
90310	84,477.13	56.94	.00	84,534.07
90315	53.22	.00	.00	53.22
90320	15,763.48	398.59	3.24	16,165.31
90330	38,732.67	56.94	.00	38,789.61
91010	4,239.04	.00	.00	4,239.04
91500	3,425.20	449.77	.00	3,874.97
91610	15,972.06	.00	.00	15,972.06
91620	38,702.58	227.76	.00	38,930.34
91630	.00	341.65	.00	341.65
92000	53,783.92	.00	.00	53,783.92
92110	.00	626.36	.00	626.36
92900	1,684.93	.00	.00	1,684.93
92905	3,852.92	.00	.00	3,852.92
93230	2,479.76	.00	.00	2,479.76
	822,578.24	7,639.69	1,687.15	831,905.08
	8,028,019.35	58,682.85	20,462.75	8,107,164.95

PR-16

September

ACCOUNT	DIRECT PAYROLL	TRANSPORTATION CLEARING	STORES CLEARING	TOTAL
84000	4,022.00	.00	.00	4,022.00
84100	17,648.94	.00	.00	17,648.94
84400	8,234.12	.00	.00	8,234.12
84810	8,211.32	.00	.00	8,211.32
87000	60,710.85	205.16	.00	60,916.01
87100	2,205.06	31.60	.00	2,236.66
87400	.00	197.57	.00	197.57
87500	19,956.35	173.06	306.95	20,436.36
87810	1,365.24	5.51	.00	1,370.75
87815	10,933.07	.00	11.56	10,944.63
87825	6,778.29	.00	.00	6,778.29
87827	20,748.58	.00	22.04	20,770.62
87828	17,140.87	15.36	920.91	18,077.14
87910	2,142.48	15.54	.00	2,158.02
87920	1,365.98	.00	.00	1,365.98
87930	20,276.34	1,095.57	.00	21,371.91
87940	10,754.99	.00	.00	10,754.99
87970	83,335.68	140.70	85.43	83,561.81
88030	27,067.38	.00	.00	27,067.38
88600	2,342.62	.00	.00	2,342.62
88700	47,167.57	820.88	1,253.12	49,241.57
88701	535.41	.00	.00	535.41
88710	1,703.04	46.14	.00	1,749.18
88720	.00	46.14	.00	46.14
88730	.00	76.24	.00	76.24
88900	4,588.37	.00	.00	4,588.37
89200	40,698.20	263.85	269.01	41,231.06
89201	1,791.95	.00	.00	1,791.95
89210	853.00	.00	.00	853.00
89310	32,108.29	216.70	.00	32,324.99
89315	786.22	.00	.00	786.22
90100	14,465.06	47.65	.00	14,512.71
90200	49,683.65	800.61	.00	50,484.26
90205	425.76	.00	.00	425.76
90310	82,499.27	42.13	.00	82,541.40
90315	53.59	.00	.00	53.59
90320	15,836.40	294.96	108.13	16,239.49
90330	38,405.03	42.13	.00	38,447.16
91010	4,239.04	.00	.00	4,239.04
91500	3,425.20	332.83	.00	3,758.03
91610	15,860.78	.00	.00	15,860.78
91620	36,906.74	168.54	.00	37,075.28
91630	.00	252.81	.00	252.81
91810	2,719.96	.00	.00	2,719.96
92000	37,220.40	.00	.00	37,220.40
92110	.00	463.51	.00	463.51
92900	.00	.00	21.41	21.41
92905	3,672.00	.00	.00	3,672.00
93230	2,621.60	.00	.00	2,621.60
	763,506.69	5,795.19	2,998.56	772,300.44

PR-17

NASHVILLE GAS COMPANY
Retention Factor Calculation

Revenue Requirement	
Gross Revenue	1.000000
Add: Forfeited Discounts	0.006990
Balance	1.006990
Uncollectibles @ .002822	0.002842
Subtotal	1.004148
State Tax @ 6.00%	0.060249
Subtotal	0.943899
Federal Tax @ 35.00%	0.330365
Revenue Requirements of $1.00	0.613535
Revenue Conversion Factor	1.629900

NASHVILLE GAS COMPANY
Calculation of Compound Growth Factor

Annual Inflation Rate	=	1.8%	
Compound Customer Growth Factor	=	1.0716	
Compound Inflation Factor	=	1.0317	(1.018 X 1.75 Power)
Combined Compound Growth Factor	=	1.1056	(1.0716 X 1.0317)

MARGIN

Rev - 1

NASHVILLE GAS COMPANY
PRO FORMA MARGIN CALCULATIONS

(dekatherms) Rate Schedule	12 Mon 8/31/99 Test Period Actual (1)	Normalized Adjustment (2)	Normalized (3)	12 Mon 5/31/01 Growth Adj Thru Attrition Period (4)	Proforma Dekatherms (5)	10/01/1999 Billing Rates (6)	Proforma Margin (7)
Residential 01							
Bills	1,403,882			104,717	1,508,599	$7.00	$10,560,194
Winter	6,541,717	1,030,317	7,572,034	635,984	8,208,017	$2.9884	$24,528,839
Summer	2,109,852	164,446	2,274,298	174,328	2,448,626	$2.6255	$6,428,868
Discounted	13,223		13,223		13,223	$2.2255	$29,427
Total Residential	8,664,791	1,194,764	9,859,554	810,312	10,669,866		$ 41,547,328
Commercial 02							
Bills	188,741			9,359	198,100	$20.00	$3,962,004
Winter	4,391,800	509,869	4,901,669	254,451	5,156,120	$3.2596	$16,806,890
Summer	1,895,685	174,268	2,069,952	101,449	2,171,402	$2.8827	$6,259,499
Discounted	3,272		3,272		3,272	$2.4827	$8,124
Total Commercial	6,290,757	684,137	6,974,894	355,900	7,330,794		$ 27,036,517
Firm Industrial Sales							
Bills	1,295			48	1,343	$0.00	$0
Demand dekatherms	144,977			4,594	149,571	$4.56780	$683,212
First 1,500	1,059,741	0	1,059,741	65,320	1,125,061	$0.8034	$903,874
Next 2,500	279,900	0	279,900	13,082	292,982	$0.7382	$216,279
Next 5,000	6,436	0	6,436	0	6,436	$0.5319	$3,423
Over 9,000	0	0	0	0	0	$0.2280	$0
Total Firm Ind Sales	1,346,077	0	1,346,077	78,402	1,424,479		$ 1,806,788
Interruptible Industrial Sales							
Bills	188			0	188	$200.00	$37,600
First 1,500	188,579	0	188,579	(6,760)	181,819	$0.8034	$146,073
Next 2,500	148,213	0	148,213	(2,888)	145,325	$0.7382	$107,279
Next 5,000	107,395	0	107,395	0	107,395	$0.5319	$57,123
Over 9,000	26,799	0	26,799	0	26,799	$0.2280	$6,110
Total Interruptible Ind Sales	470,986	0	470,986	(9,648)	461,338		$ 354,185

MARGIN

Rev - 2

NASHVILLE GAS COMPANY
PRO FORMA MARGIN CALCULATIONS

(dekatherms) Rate Schedule	12 Mon 8/31/99 Test Period Actual (1)	Normalized Adjustment (2)	Normalized (3)	12 Mon 5/31/01 Growth Adj Thru Attrition Period (4)	Proforma (5)	10/01/1999 Billing Rates (6)	Proforma Margin (7)
Firm Industrial Transportation							
Bills	625			0	625	$75.00	$46,875
Demand dekatherms	127,637				127,637	$4.56780	$583,020
First 1,500	704,748	0	704,748	420	705,168	$0.8034	$566,532
Next 2,500	492,312	0	492,312	400	492,712	$0.7382	$363,720
Next 5,000	152,475	0	152,475	1,500	153,975	$0.5319	$81,899
Over 9,000	175,988	0	175,988	0	175,988	$0.2280	$40,125
Total Firm Transp	1,525,522	0	1,525,522	2,320	1,527,842		$ 1,682,171
Interruptible Industrial Transportation							
Bills	526			1	527	$275.00	$144,925
First 1,500	748,260	0	748,260	7,180	755,440	$0.8034	$606,920
Next 2,500	970,639	0	970,639	(22,740)	947,900	$0.7382	$699,740
Next 5,000	1,170,993	0	1,170,993	(1,631)	1,169,362	$0.5319	$621,984
Over 9,000	3,812,003	0	3,812,003	(262,071)	3,549,933	$0.2280	$809,385
Total Int Transp	6,701,895	0	6,701,895	(279,261)	6,422,634		$ 2,882,954
Smyrna							
	12			0	12		
Demand	15,000	0	15,000	0	15,000	$0.9894	$14,841
Commodity	31,160	0	31,160	0	31,160	$0.4949	$15,421
							$ 30,262
Total Bills	1,595,269			114,125	1,709,394		
Annual Total	25,031,188	1,878,900	26,910,089	958,025	27,868,114		$ 75,340,204

REVENUE

Rev - 3

NASHVILLE GAS COMPANY
PRO FORMA REVENUE CALCULATIONS

(dekatherms) Rate Schedule	12 Mon 8/31/99 Test Period Actual (1)	Normalized Adjustment (2)	Normalized (3)	12 Mon 5/31/01 Growth Adj Thru Attrition Period (4)	Proforma Dekatherms (5)	10/01/1999 Billing Rates (6)	Proforma Revenues (7)
Residential 01							
Bills	1,403,882			104,717	1,508,599	$7.00	$10,560,194
Winter	6,541,717	1,030,317	7,572,034	635,984	8,208,017	$6.4881	$53,254,438
Summer	2,109,852	164,446	2,274,298	174,328	2,448,626	$6.1252	$14,998,325
Discounted	13,223		13,223		13,223	$5.7252	$75,701
Total Residential	8,664,791	1,194,764	9,859,554	810,312	10,669,866		$ 78,888,658
Commercial 02							
Bills	188,741			9,359	198,100	$20.00	$3,962,004
Winter	4,391,800	509,869	4,901,669	254,451	5,156,120	$6.7053	$34,573,335
Summer	1,895,685	174,268	2,069,952	101,449	2,171,402	$6.3284	$13,741,498
Discounted	3,272		3,272		3,272	$5.9284	$19,398
Total Commercial	6,290,757	684,137	6,974,894	355,900	7,330,794		$ 52,296,235
Firm Industrial Sales							
Bills	1,295			48	1,343	$0.00	$0
Demand dekatherms	144,977			4,594	149,571	$14.37247	$2,149,709
First 1,500	1,059,741	0	1,059,741	65,320	1,125,061	$3.7535	$4,222,915
Next 2,500	279,900	0	279,900	13,082	292,982	$3.6831	$1,079,082
Next 5,000	6,436	0	6,436	0	6,436	$3.4697	$22,332
Over 9,000	0	0	0	0	0	$3.1489	$0
Total Firm Ind Sales	1,346,077	0	1,346,077	78,402	1,424,479		$ 7,474,038
Interruptible Industrial Sales							
Bills	188			0	188	$200.00	$37,600
First 1,500	188,579	0	188,579	(6,760)	181,819	$3.7535	$682,457
Next 2,500	148,213	0	148,213	(2,888)	145,325	$3.6831	$535,247
Next 5,000	107,395	0	107,395	0	107,395	$3.4697	$372,629
Over 9,000	26,799	0	26,799	0	26,799	$3.1489	$84,388
Total Interruptible Ind Sales	470,986	0	470,986	(9,648)	461,338		$ 1,712,321

REVENUE

Rev - 4

NASHVILLE GAS COMPANY
PRO FORMA REVENUE CALCULATIONS

(dekatherms) Rate Schedule	12 Mon 8/31/99 Test Period Actual (1)	Normalized Adjustment (2)	Normalized (3)	12 Mon 5/31/01 Growth Adj Thru Attrition Period (4)	Proforma (5)	10/01/1999 Billing Rates (6)	Proforma Revenues (7)
Firm Industrial Transportation							
Bills	625			0	625	$75.00	$46,875
Demand dekatherms	127,637				127,637	$14.37247	$1,834,459
First 1,500	704,748	0	704,748	420	705,168	$0.8326	$587,123
Next 2,500	492,312	0	492,312	400	492,712	$0.7622	$375,545
Next 5,000	152,475	0	152,475	1,500	153,975	$0.5488	$84,501
Over 9,000	175,988	0	175,988	0	175,988	$0.2280	$40,125
Total Firm Transp	1,525,522	0	1,525,522	2,320	1,527,842		$ 2,968,628
Interruptible Industrial Transportation							
Bills	526			0	526	$275.00	$144,650
First 1,500	748,260	0	748,260	7,180	755,440	$0.8326	$628,979
Next 2,500	970,639	0	970,639	(22,740)	947,900	$0.7622	$722,489
Next 5,000	1,170,993	0	1,170,993	(1,631)	1,169,362	$0.5488	$641,746
Over 9,000	3,812,003	0	3,812,003	(262,071)	3,549,933	$0.2280	$809,385
Total Int Transp	6,701,895	0	6,701,895	(279,261)	6,422,634		$ 2,947,249
Smyrna							
	12			0	12		
Demand	15,000	0	15,000	0	15,000	$10.8010	$162,015
Commodity	31,160	0	31,160	0	31,160	$3.4158	$106,438
							$ 268,453
Total Bills	1,595,269			114,124	1,709,393		
Annual Total	25,031,188	1,878,900	26,910,089	958,025	27,868,114		$ 146,555,583

Volumes Purchased for Nashville Gas Co.
Year Ended 8/31/99

	September	October	November	December	January	February	March	April	May	June	July	August	Total	% of Total
TGPL														
Zone 0	-	-	692,370	715,449	715,449	646,212	715,449	-	-	-	79,524	87,751	3,652,204	19.47%
Zone 1	687,598	1,310,770	1,485,669	1,573,314	1,616,588	1,179,122	1,621,982	1,218,600	1,414,220	918,600	378,348	417,488	13,822,299	73.69%
Columbia Gulf	52,410	36,394	154,000	159,650	159,650	144,200	159,650	88,140	91,078	88,140	20,391	129,873	1,283,576	6.84%
Total Purchases	740,008	1,347,164	2,332,039	2,448,413	2,491,687	1,969,534	2,497,081	1,306,740	1,505,298	1,006,740	478,263	635,112	18,758,079	

Numbers were compiled from Gas Supply accounting sheets and verified against monthly incentive plan filings.

REV-5

NASHVILLE GAS COMPANY **REV-6**
RESIDENTIAL

BASE FACTOR	1.301791088
HEAT FACTOR	0.018769
CORRELATION	97.55%

NORMALIZED

NORMAL DD		MONTH	BASE CUST	BASE VOL	HEAT VOL	TOTAL VOL
2.1	1998	SEP	112,609	146,593	4,438	151,032
84.4		OCT	113,052	147,170	179,085	326,255
325.8		NOV	115,286	150,078	704,962	855,040
576.5		DEC	116,830	152,088	1,264,130	1,416,218
839.1	1999	JAN	118,131	153,782	1,860,439	2,014,221
819.7		FEB	118,647	154,454	1,825,365	1,979,818
515.4		MAR	119,062	154,994	1,151,743	1,306,737
339.7		APR	119,024	154,944	758,871	913,815
113.1		MAY	118,400	154,132	251,335	405,467
14.1		JUN	117,838	153,400	31,185	184,585
0.2		JUL	117,638	153,140	442	153,582
0		AUG	117,365	152,785	0	152,785
3,630.1		TOTAL	1,403,882	1,827,561	8,031,993	9,859,554

	Actual	Normal
WINTER VOLUME	6,541,717	7,572,034
SUMMER VOLUME	2,123,074	2,287,520
	8,664,791	9,859,554

NORMALIZED AND GROWN

NORMAL DD	MONTH	BASE CUST	BASE VOL	HEAT VOL	TOTAL VOL
14.1	Jun-2000	122,727	159,765	32,479	192,243
0.2	Jul-2000	122,493	159,461	460	159,921
0	Aug-2000	122,370	159,300	0	159,300
2.1	Sep-2000	122,892	159,980	4,844	164,824
84.4	Oct-2000	123,272	160,474	195,274	355,748
325.8	Nov-2000	125,250	163,049	765,890	928,939
576.5	Dec-2000	126,751	165,003	1,371,478	1,536,481
839.1	Jan-2001	127,917	166,521	2,014,561	2,181,083
819.7	Feb-2001	128,590	167,398	1,978,338	2,145,736
515.4	Mar-2001	128,997	167,928	1,247,851	1,415,779
339.7	Apr-2001	128,977	167,901	822,329	990,230
113.1	May-2001	128,362	167,101	272,482	439,582
3630.1	TOTAL	1,508,599	1,963,881	8,705,985	10,669,866

	Actual	Normal & Grown
WINTER VOLUME	6,541,717	8,208,017
SUMMER VOLUME	2,123,074	2,461,849
	8,664,791	10,669,866

NASHVILLE GAS COMPANY
COMMERCIAL

REV-7

BASE FACTOR	12.60655466
HEAT FACTOR	0.079321
CORRELATION	97.98%

NORMALIZED

NORMAL DD		MONTH	BASE CUST	BASE VOL	HEAT VOL	TOTAL VOL
2.1	1998	SEP	15,187	191,456	2,530	193,985
84.4		OCT	15,205	191,683	101,792	293,475
325.8		NOV	15,517	195,616	401,000	596,616
576.5		DEC	15,773	198,843	721,272	920,115
839.1	1999	JAN	16,081	202,726	1,070,317	1,273,043
819.7		FEB	16,111	203,104	1,047,522	1,250,626
515.4		MAR	16,102	202,991	658,279	861,269
339.7		APR	16,056	202,411	432,632	635,043
113.1		MAY	15,870	200,066	142,372	342,438
14.1		JUN	15,698	197,898	17,557	215,455
0.2		JUL	15,635	197,103	248	197,352
0		AUG	15,506	195,477	0	195,477
3,630.1		TOTAL	188,741	2,379,374	4,595,520	6,974,894

	Actual	Normal
WINTER VOLUME	4,391,800	4,901,669
SUMMER VOLUME	1,898,957	2,073,225
	6,290,757	6,974,894

NORMALIZED AND GROWN

NORMAL DD	MONTH	BASE CUST	BASE VOL	HEAT VOL	TOTAL VOL
14.1	Jun-2000	16,144	203,525	18,056	221,581
0.2	Jul-2000	16,242	204,757	258	205,015
0	Aug-2000	16,117	203,182	0	203,182
2.1	Sep-2000	16,108	203,066	2,683	205,749
84.4	Oct-2000	16,127	203,305	107,964	311,269
325.8	Nov-2000	16,442	207,278	424,907	632,185
576.5	Dec-2000	16,645	209,837	761,152	970,990
839.1	Jan-2001	16,877	212,759	1,123,288	1,336,047
819.7	Feb-2001	16,914	213,228	1,099,738	1,312,966
515.4	Mar-2001	16,900	213,046	690,887	903,933
339.7	Apr-2001	16,870	212,667	454,554	667,221
113.1	May-2001	16,714	210,710	149,947	360,657
3630.1	TOTAL	198,100	2,497,361	4,833,433	7,330,794

	Actual	Normal & Grown
WINTER VOLUME	4,391,800	5,156,120
SUMMER VOLUME	1,898,957	2,174,674
	6,290,757	7,330,794

NASHVILLE GAS COMPANY
FIRM INDUSTRIAL

REV-8

BASE FACTOR	442.0460408
HEAT FACTOR	2.151350
CORRELATION	99.32%

NORMAL DD		MONTH	BASE CUST	BASE VOL	HEAT VOL	TOTAL VOL
22.2	1998	SEP	116	51,277	5,540	56,817
183.6		OCT	116	51,277	45,819	97,096
458.7		NOV	116	51,277	114,472	165,749
731.8		DEC	116	51,277	182,625	233,903
856.0	1999	JAN	117	51,719	215,462	267,181
655.8		FEB	116	51,277	163,659	214,937
458.3		MAR	117	51,719	115,358	167,077
208.9		APR	117	51,719	52,582	104,301
53.6		MAY	94	41,552	10,839	52,392
1.4		JUN	90	39,784	271	40,055
0.0		JUL	90	39,784	0	39,784
0.1		AUG	90	39,784	19	39,804
3630.4		TOTAL	1,295	572,450	906,646	1,479,096

	Actual	Normal
WINTER VOLUME	963,185	1,048,847
SUMMER VOLUME	382,892	430,249
	1,346,077	1,479,096

NASHVILLE GAS COMPANY
INTERRUPTIBLE INDUSTRIAL

REV-9

BASE FACTOR	1796.389548
HEAT FACTOR	2.188784
CORRELATION	65.53%

NORMAL DD		MONTH	BASE CUST	BASE VOL	HEAT VOL	TOTAL VOL
22.2	1998	SEP	18	32,335	875	33,210
183.6		OCT	18	32,335	7,233	39,569
458.7		NOV	18	32,335	18,072	50,407
731.8		DEC	18	32,335	28,832	61,167
856.0	1999	JAN	18	32,335	33,725	66,060
655.8		FEB	18	32,335	25,837	58,172
458.3		MAR	18	32,335	18,056	50,391
208.9		APR	18	32,335	8,230	40,565
53.6		MAY	11	19,760	1,291	21,051
1.4		JUN	11	19,760	34	19,794
0.0		JUL	11	19,760	0	19,760
0.1		AUG	11	19,760	2	19,763
3630.4		TOTAL	188	337,721	142,187	479,908

	Actual	Normal
WINTER VOLUME	272,043	286,197
SUMMER VOLUME	198,943	193,711
	470,986	479,908

NASHVILLE GAS COMPANY **REV-10**
COMPUTATION OF CUSTOMER GROWTH FACTOR
ATTRITION YEAR VS. TEST YEAR

Monthly Customers Billed

	Residential	Commercial	Total
Sep-98	112,609	15,187	127,796
Oct-98	113,052	15,205	128,257
Nov-98	115,286	15,517	130,803
Dec-98	116,830	15,773	132,603
Jan-99	118,131	16,081	134,212
Feb-99	118,647	16,111	134,758
Mar-99	119,062	16,102	135,164
Apr-99	119,024	16,056	135,080
May-99	118,400	15,870	134,270
Jun-99	117,838	15,698	133,536
Jul-99	117,638	15,635	133,273
Aug-99	117,365	15,506	132,871
Jun-00	122,727	16,144	138,871
Jul-00	122,493	16,242	138,735
Aug-00	122,370	16,117	138,487
Sep-00	122,892	16,108	139,000
Oct-00	123,272	16,127	139,399
Nov-00	125,250	16,442	141,692
Dec-00	126,751	16,645	143,396
Jan-01	127,917	16,877	144,794
Feb-01	128,590	16,914	145,504
Mar-01	128,997	16,900	145,897
Apr-01	128,977	16,870	145,847
May-01	128,362	16,714	145,076
Attrition Year Vs. Test Year	7.46%	4.96%	7.16%

NASHVILLE GAS COMPANY
ACTUAL AND NORMAL DEGREE DAYS
FOR THE 12 MONTHS ENDED AUGUST 31, 1999

REV-11

	15-15		1-31	
	Test Year Actual Degree Days	30 Year Normal Degree Days	Test Year Actual Degree Days	30 Year Normal Degree Days
September	0.5	2.1	0.5	22.2
October	35.0	84.4	114.5	183.6
November	285.5	325.8	357.5	458.7
December	373.5	576.5	680.0	731.8
January	927.5	839.1	672.5	856.0
February	450.5	819.7	534.5	655.8
March	652.5	515.4	586.5	458.3
April	271.0	339.7	125.5	208.9
May	87.0	113.1	15.0	53.6
June	-	14.1	-	1.4
July	-	0.2	-	-
August	-	-	-	0.1
	3,083.0	3,630.1	3,086.5	3,630.4

NASHVILLE GAS COMPANY
Rate Design Calculation
Fixed Pipeline Charges

REV-12

	Proforma Billing Determinates	Current Fixed Pipeline Rates	Current Fixed Pipeline Recovery	Revised Fixed Pipeline Rates	Revised Fixed Pipeline Recovery
Residential:					
Customer Charges	1,508,599				
Winter Volumes	8,208,017	0.5788	4,750,800	0.4898	4,020,287
Summer Volumes	2,448,626	0.5788	1,417,265	0.4898	1,199,337
Air-Conditioning Volumes	13,223	0.5788	7,653	0.4898	6,477
Total Residential	**10,669,866**		**$6,175,718**		**$5,226,100**
Commercial:					
Customer Charges	198,100				
Winter Volumes	5,156,120	0.5248	2,705,932	0.4441	2,289,833
Summer Volumes	2,171,402	0.5248	1,139,552	0.4441	964,320
Air-Conditioning Volumes	3,272	0.5248	1,717	0.4441	1,453
Total Commercial	**7,330,794**		**$3,847,201**		**$3,255,606**
Industrial:					
Firm Sales:					
Billing Demand	149,571	9.8047	1,466,494	6.3730	953,216
1st Step Volumes	1,125,061	0.0292	32,852	0.0292	32,852
2nd Step Volumes	292,982	0.0240	7,032	0.0240	7,032
3rd Step Volumes	6,436	0.0169	109	0.0169	109
4th Step Volumes	0	0.0000	0	0.0000	0
Total Firm Sales	**1,424,479**		**$1,506,486**		**$993,208**
Interruptible Sales:					
Customer Charges	188		0		0
1st Step Volumes	181,819	0.0292	5,309	0.2992	54,400
2nd Step Volumes	145,325	0.0240	3,488	0.2940	42,726
3rd Step Volumes	107,395	0.0169	1,815	0.2869	30,812
4th Step Volumes	26,799	0.0000	0	0.2700	7,236
Total Interruptible Sales	**461,338**		**$10,612**		**$135,173**
Firm Transportation:					
Customer Charges	625		0		0
Billing Demand	127,637	9.8047	1,251,439	6.3730	813,431
1st Step Volumes	705,168	0.0292	20,591	0.0292	20,591
2nd Step Volumes	492,712	0.0240	11,825	0.0240	11,825
3rd Step Volumes	153,975	0.0169	2,602	0.0169	2,602
4th Step Volumes	175,988	0.0000	0	0.0000	0
Total Firm Transportation	**1,527,843**		**$1,286,457**		**$848,449**
Interruptible Transportation:					
Customer Charges	526		0		0
1st Step Volumes	755,440	0.0292	22,059	0.0292	22,059
2nd Step Volumes	947,900	0.0240	22,750	0.0240	22,750
3rd Step Volumes	1,169,362	0.0169	19,762	0.0169	19,762
4th Step Volumes	3,549,933	0.0000	0	0.0000	0
Total Interruptible Transportation	**6,422,635**		**$64,571**		**$64,571**
Sales For Resale:					
Demand	15,000	9.8116	147,174	6.3730	95,595
Commodity	31,160			0.0200	623
Total Sales For Resale	**31,160**		**$147,174**		**$96,218**
			$13,038,219		**$10,619,325**

NASHVILLE GAS COMPANY
Rate Design Calculation
Fixed Pipeline Charges

REV-12

	Proforma Billing Determinates	Current Fixed Pipeline Rates	Current Fixed Pipeline Recovery	Revised Fixed Pipeline Rates	Revised Fixed Pipeline Recovery
Residential:					
Customer Charges	1,508,599				
Winter Volumes	8,208,017	0.5788	4,750,800	0.4898	4,020,287
Summer Volumes	2,448,626	0.5788	1,417,265	0.4898	1,199,337
Air-Conditioning Volumes	13,223	0.5788	7,653	0.4898	6,477
Total Residential	**10,669,866**		**$6,175,718**		**$5,226,100**
Commercial:					
Customer Charges	198,100				
Winter Volumes	5,156,120	0.5248	2,705,932	0.4442	2,290,349
Summer Volumes	2,171,402	0.5248	1,139,552	0.4441	964,320
Air-Conditioning Volumes	3,272	0.5248	1,717	0.4442	1,453
Total Commercial	**7,330,794**		**$3,847,201**		**$3,256,122**
Industrial:					
Firm Sales:					
Billing Demand	149,571	9.8047	1,466,494	6.3730	953,216
1st Step Volumes	1,125,061	0.0292	32,852	0.0292	32,852
2nd Step Volumes	292,982	0.0240	7,032	0.0240	7,032
3rd Step Volumes	6,436	0.0169	109	0.0169	109
4th Step Volumes	0	0.0000	0	0.0000	0
Total Firm Sales	**1,424,479**		**$1,506,486**		**$993,208**
Interruptible Sales:					
Customer Charges	188		0		0
1st Step Volumes	181,819	0.0292	5,309	0.2992	54,400
2nd Step Volumes	145,325	0.0240	3,488	0.2940	42,726
3rd Step Volumes	107,395	0.0169	1,815	0.2869	30,812
4th Step Volumes	26,799	0.0000	0	0.2700	7,236
Total Interruptible Sales	**461,338**		**$10,612**		**$135,173**
Firm Transportation:					
Customer Charges	625		0		0
Billing Demand	127,637	9.8047	1,251,439	6.3730	813,431
1st Step Volumes	705,168	0.0292	20,591	0.0292	20,591
2nd Step Volumes	492,712	0.0240	11,825	0.0240	11,825
3rd Step Volumes	153,975	0.0169	2,602	0.0169	2,602
4th Step Volumes	175,988	0.0000	0	0.0000	0
Total Firm Transportation	**1,527,843**		**$1,286,457**		**$848,449**
Interruptible Transportation:					
Customer Charges	526		0		0
1st Step Volumes	755,440	0.0292	22,059	0.0292	22,059
2nd Step Volumes	947,900	0.0240	22,750	0.0240	22,750
3rd Step Volumes	1,169,362	0.0169	19,762	0.0169	19,762
4th Step Volumes	3,549,933	0.0000	0	0.0000	0
Total Interruptible Transportation	**6,422,635**		**$64,571**		**$64,571**
Sales For Resale:					
Demand	15,000	9.8116	147,174	6.3730	95,595
Commodity	31,160			0.0200	623
Total Sales For Resale	**31,160**		**$147,174**		**$96,218**
			$13,038,219		**$10,619,841**

Nashville Gas Company
Demand Costs

REV-13

Pipeline	**Projected 6/00 - 5/01**
Tennessee Gas Pipeline	$8,449,227
Columbia Gas Transmission	$949,415
Columbia Gulf	$179,916
CNG Transmission	$410,162
Hattiesburg Storage	$631,200
Demand Cost Total	**$10,619,920**

PIEDMONT NATURAL GAS COMPANY
Nashville Gas Division
Billing Rates Effective: October 1, 1999

Rate Schedule	Rate Code	Description	Revenues	Margin	Tariff Rate Approved In Docket No. 96-00977 <1>	Cumulative PGA Demand <2>	Cumulative PGA Commodity <3>	Current Refund <4>	Current ACA <5>	Current IPA <6>	Order 636 <7>	Total Adj. Factor (Sum Col.2 thru Col.7) <8>	Billing Rate (Col.1+Col.8) <9>
No. 1		Customer Charge	$7.00	$7.00	$7.00								$7.00
Residential	311	Nov.- Mar. per TH	6.4881	2.9884	0.29884	0.05788	0.29209	0.00000	-0.04073	0.00313	0.00000	0.31237	0.61121
	311	Apr.- Oct. per TH	6.1252	2.6255	0.26255	0.05788	0.29209	0.00000	-0.04073	0.00313	0.00000	0.31237	0.57492
	312	A/C Usage-Jun thru Oct over 50 TH/TH	5.7252	2.2255	0.22255	0.05788	0.29209	0.00000	-0.04073	0.00313	0.00000	0.31237	0.53492
No. 2		Customer Charge	$20.00	$20.00	$20.00								$20.00
Small	321	Nov.- Mar. per TH	6.7053	3.2596	0.32596	0.05248	0.29209	0.00000	-0.04073	0.00313	0.00000	0.30697	0.63293
General	321	Apr.- Oct. per TH	6.3284	2.8827	0.28827	0.05248	0.29209	0.00000	-0.04073	0.00313	0.00000	0.30697	0.59524
Service	322	A/C Usage-Jun thru Oct over 500 TH/TH	5.9284	2.4827	0.24827	0.05248	0.29209	0.00000	-0.04073	0.00313	0.00000	0.30697	0.55524
No. 3		Peak Demand (Per DT)	$14.37247	$4.56780	$4.56780	9.80467		0.00000	-0.80593			8.99874	$13.56654
Firm	331	First 15,000 TH/TH	3.7535	0.8034	0.08034	0.00292	0.29209	0.00000	-0.00017	0.00313	0.00000	0.29797	0.37831
Industrial		Next 25,000 TH/TH	3.6831	0.7382	0.07382	0.00240	0.29209	0.00000	-0.00017	0.00313	0.00000	0.29745	0.37127
		Next 50,000 TH/TH	3.4697	0.5319	0.05319	0.00169	0.29209	0.00000	-0.00017	0.00313	0.00000	0.29674	0.34993
		Over 90,000 TH/TH	3.1489	0.228	0.02280	0.00000	0.29209	0.00000	0.00000	0.00313	0.00000	0.29522	0.31802
No. 4		Customer Charge	$200.00	$200.00	$200.00								$200.00
Interruptible	341	First 15,000 TH/TH	3.7535	0.8034	0.08034	0.00292	0.29209	0.00000	-0.00017	0.00313	0.00000	0.29797	0.37831
Industrial		Next 25,000 TH/TH	3.6831	0.7382	0.07382	0.00240	0.29209	0.00000	-0.00017	0.00313	0.00000	0.29745	0.37127
		Next 50,000 TH/TH	3.4697	0.5319	0.05319	0.00169	0.29209	0.00000	-0.00017	0.00313	0.00000	0.29674	0.34993
		Over 90,000 TH/TH	3.1489	0.228	0.02280	0.00000	0.29209	0.00000	0.00000	0.00313	0.00000	0.29522	0.31802
No. 7F		Customer Charge	$75.00	$75.00	$75.00								$75.00
Firm		Peak Demand (Per DT)	$14.37247	$4.56780	$4.56780	9.80467		0.00000	-0.80593			8.99874	13.56654
Transportation	371	First 15,000 TH/TH	0.8326	0.8034	0.08034	0.00292			-0.00017	0.00000	0.00000	0.00275	0.08309
		Next 25,000 TH/TH	0.7622	0.7382	0.07382	0.00240			-0.00017	0.00000	0.00000	0.00223	0.07605
		Next 50,000 TH/TH	0.5488	0.5319	0.05319	0.00169			-0.00017	0.00000	0.00000	0.00152	0.05471
		Over 90,000 TH/TH	0.228	0.228	0.02280	0.00000			0.00000	0.00000	0.00000	0.00000	0.02280
No. 7I		Customer Charge	$275.00	$275.00	$275.00								$275.00
Interruptible	372	First 15,000 TH/TH	0.8326	0.8034	0.08034	0.00292			-0.00017	0.00000	0.00000	0.00275	0.08309
Transportation		Next 25,000 TH/TH	0.7622	0.7382	0.07382	0.00240			-0.00017	0.00000	0.00000	0.00223	0.07605
		Next 50,000 TH/TH	0.5488	0.5319	0.05319	0.00169			-0.00017	0.00000	0.00000	0.00152	0.05471
		Over 90,000 TH/TH	0.228	0.228	0.02280	0.00000			0.00000	0.00000	0.00000	0.00000	0.02280
No. 10		Demand per DT	$10.8010	$0.9894	$0.9894	9.8116		0.00000	-0.80652			9.00508	$9.99448
Resale Service	381	Commodity Charge	3.4158	0.4949	0.04949		0.29209	0.00000	-0.03616	0.00313	0.00000	0.25906	0.30855

NOTE: In accordance with the Tennessee Public Service Commission order in Docket U-7074 customers metered inside Davidson County are required to pay an additional 5.90% for collection of the Metro Franchise Fee. Customers served by the Fairview, Greenbrier, Hartsville, Mt. Juliet and White House systems are required to pay 5.0%. Customers served by the Franklin system are required to pay 3%. Commercial customers on the Ashland City system are required to pay 5%.

Protest 1

Proform 2

Tennessee 01's Residential

	MONTH	CUST	THERMS	DD 15-15	MMBTU/Cust	Heat	Base
1998	SEP	112,609	1,568,890	0.5	1.393219014		
	OCT	113,052	1,772,986	35	1.568292467		
	NOV	115,286	5,201,026	285.5	4.51141162		
	DEC	116,830	9,731,306	373.5	8.329458187		
1999	JAN	118,131	22,377,908	927.5	18.94329854		
	FEB	118,647	12,821,054	450.5	10.80604988		
	MAR	119,062	15,285,871	652.5	12.83858074		
	APR	119,024	9,379,411	271	7.880268685		
	MAY	118,400	3,344,624	87	2.824851351		
	JUN	117,838	2,011,715	0	1.707186986		
	JUL	117,638	1,676,419	0	1.42506588		
	AUG	117,365	1,476,695	0	1.258207302	0.018768861	1.301791
		1,403,882	86,647,905	3083.0		0.000940982	0.363651
						0.975480844	0.941046

NASHVILLE GAS COMPANY
RESIDENTIAL

REV-6

BASE FACTOR	1.301791088
HEAT FACTOR	0.018769
CORRELATION	97.55%

NORMALIZED

NORMAL DD		MONTH	BASE CUST	BASE VOL	HEAT VOL	TOTAL VOL
2.1	1998	SEP	112,609	146,593	4,438	151,032
84.4		OCT	113,052	147,170	179,085	326,255
325.8		NOV	115,286	150,078	704,962	855,040
576.5		DEC	116,830	152,088	1,264,130	1,416,218
839.1	1999	JAN	118,131	153,782	1,860,439	2,014,221
819.7		FEB	118,647	154,454	1,825,365	1,979,818
515.4		MAR	119,062	154,994	1,151,743	1,306,737
339.7		APR	119,024	154,944	758,871	913,815
113.1		MAY	118,400	154,132	251,335	405,467
14.1		JUN	117,838	153,400	31,185	184,585
0.2		JUL	117,638	153,140	442	153,582
0		AUG	117,365	152,785	0	152,785
3,630.1		TOTAL	1,403,882	1,827,561	8,031,993	9,859,554

	Actual	Normal
WINTER VOLUME	6,541,717	7,572,034
SUMMER VOLUME	2,123,074	2,287,520
	8,664,791	9,859,554

Pro Form 3

Tennessee 02's Commercial

	MONTH	CUST	THERMS	DD 15-15	MMBTU/Cust	Heat	Base
1998	SEP	15,187	1,991,594	0.5	13.11380786		
	OCT	15,205	2,234,352	35	14.69485038		
	NOV	15,517	4,342,993	285.5	27.98861249		
	DEC	15,773	7,194,119	373.5	45.61034046		
1999	JAN	16,081	13,936,873	927.5	86.66670605		
	FEB	16,111	8,729,076	450.5	54.18084539		
	MAR	16,102	9,714,943	652.5	60.33376599		
	APR	16,056	5,817,808	271	36.23447932		
	MAY	15,870	2,734,065	87	17.2278828		
	JUN	15,698	2,315,632	0	14.75112753		
	JUL	15,635	1,975,420	0	12.63460185		
	AUG	15,506	1,920,698	0	12.38680511	0.079320522	12.60655
		188,741	62,907,573	3083.0		0.003603116	1.392458
						0.979783063	3.603362

NASHVILLE GAS COMPANY **REV-7**
COMMERCIAL

BASE FACTOR	12.60655466
HEAT FACTOR	0.079321
CORRELATION	97.98%

NORMALIZED

NORMAL DD		MONTH	BASE CUST	BASE VOL	HEAT VOL	TOTAL VOL
2.1	1998	SEP	15,187	191,456	2,530	193,985
84.4		OCT	15,205	191,683	101,792	293,475
325.8		NOV	15,517	195,616	401,000	596,616
576.5		DEC	15,773	198,843	721,272	920,115
839.1	1999	JAN	16,081	202,726	1,070,317	1,273,043
819.7		FEB	16,111	203,104	1,047,522	1,250,626
515.4		MAR	16,102	202,991	658,279	861,269
339.7		APR	16,056	202,411	432,632	635,043
113.1		MAY	15,870	200,066	142,372	342,438
14.1		JUN	15,698	197,898	17,557	215,455
0.2		JUL	15,635	197,103	248	197,352
0		AUG	15,506	195,477	0	195,477
3,630.1		TOTAL	188,741	2,379,374	4,595,520	6,974,894

	Actual	Normal
WINTER VOLUME	4,391,800	4,901,669
SUMMER VOLUME	1,898,957	2,073,225
	6,290,757	6,974,894

Attrition - Add positive or negative monthly net changes **Volumes in Therms**
Tennessee Rate 33 '1

Account Number	Rate	Customer	Jun-2000	Jul-2000	Aug-2000	Sep-2000	Oct-2000	Nov-2000	Dec-2000	Jan-2001	Feb-2001	Mar-2001	Apr-2001	May-2001	Total Usage
		TEST YEAR	2134	1868	2194	343	4,210	7,939	15,555	17,753	14,985	17441	3918	3203	91543
1000041957001	331	Red Kap Ind					100	250	500	1,000	1,000	500	100		3,450
		15000					100	250			15		100		
		40000							500	1,000	985	500			
		90000													
		over 90000													
		TEST YEAR	315	621	648	478	552	5,882	10,785	13,191	8,359	10,009	1,592	486	
1000158403001	331	School Donelson					200	500	500	1,500	2,000	800	400		5,900
		15000					200	500	500	1,500	2,000	800	400		
		40000													
		90000													
		over 90000													
		TEST YEAR	1,036	374	1,430	0	0	0	0	0	0	0	0	2,078	
1000168938001	331	**School Pearl Cohn**				**8,384**	**11,889**	**4,128**	**11,396**	**15,570**	**11,341**	**10,320**	**6,186**		79,214
		15000				**8,384**	**11,889**	**4,128**	**11,396**	**15,000**	**11,341**	**10,320**	**6,186**		
		40000								**570**					
		90000													
		over 90000													
		TEST YEAR	6,506	6,249	5,046	6,157	8,138	10,166	12,444	12,548	10,299	11,012	8,805	8,362	
2000068308001	371	Belle Meade C.C.					200	500	800	1,000	1,000	500	200		4,200
		15000					200	500	800	1,000	1,000	500	200		
		40000													
		90000													
		over 90000													
		TEST YEAR				30,536	48,849	63,922	78,051	86,153	70,132	74,118	44,022	36,241	
2000175048001	371	Opryland Hotel				1,000	1,000	3,000	4,000	3,000	1,000	1,000	1,000	1,000	16,000
		15000													
		40000				1,000									
		90000					1,000	3,000	4,000	3,000	1,000	1,000	1,000	1,000	
		over 90000													

Pro Form 4

Attrition - Add positive or negative monthly net changes **Volumes in Therms**
Tennessee Rate 3? **1**

		TEST YEAR	34,550	28,532	29,738										
2001379720001	371	Opryland Powerhouse	1,000	1,000	1,000										3,000
		15000													
		40000	1,000	1,000	1,000										
		90000													
		over 90000													
		TEST YEAR				21	625	3,695	4,521						
3000169071001	331	**Genesco Inc Genesco Park**				**-21**	**-625**	**-3,695**	**-4,521**	**-7,757**	**-6,852**	**-7,554**	**-145**		-31,170
		15000				**-21**	**-625**	**-3,695**	**-4,521**	**-7,757**	**-6,852**	**-7,554**	**-145**		
		40000													
		90000													
		over 90000													
		TEST YEAR	31,391	6,654	6,101									831	
3000169120001	331	**Columbia HCA**				**9,700**	**7,000**	**13,500**	**15,500**	**17,500**	**19,500**	**15,500**	**14,600**		112,800
		15000				**9,700**	**7,000**	**13,500**	**15,000**	**15,000**	**15,000**	**15,000**	**14,600**		
		40000							**500**	**2,500**	**4,500**	**500**			
		90000													
		over 90000													
		TEST YEAR	6,071	5,564	5,604						19,030	7,523	8,044	6,442	
4000176462001	331	**International Diverse Foods**				**4,907**	**5,360**	**9,033**	**13,457**	**12,670**					45,427
		15000				**4,907**	**5,360**	**9,033**	**13,457**	**12,670**					
		40000													
		90000													
		over 90000													
		TEST YEAR				83	1,084	4,118	11,241	10,110	7,100	8,256	2,825	168	
4000176742001	331	**American Airlines**	**0**	**0**	**0**	-83	-1,084	-4,118	-11,241	-10,110	-7,100	-8,256	-2,825	-168	-44,985
		15000				-83	-1,084	-4,118	-11,241	-10,110	-7,100	-8,256	-2,825	-168	
		40000													
		90000													
		over 90000													
		TEST YEAR				0	458	2,415	9,425	7,273	4,990	5,573	496	63	
6000176243001	331	Ajax Turner Co				0	-458	-2,415	-9,425	-7,273	-4,990	-5,573	-496	-63	-30,693
		15000				0	-458	-2,415	-9,425	-7,273	-4,990	-5,573	-496	-63	
		40000													
		90000													
		over 90000													

Pro Forma 5

Attrition - Add positive or negative monthly net changes **Volumes in Therms**
Tennessee Rate 33 '1

		TEST YEAR	8,765	6,616	6,597	4,680	7,336	9,300	11,552	15,685	12,384	14,407	9,764	6,053	
7000169116001	331	Horace Small Apparel	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000	-4,000	-5,000	-5,000	-5,000	-4,000	-3,000	-44,000
		15000	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000	-4,000	-4,315	-5,000	-5,000	-4,000	-3,000	
		40000								-685					
		90000													
		over 90000													
		TEST YEAR	462	441	665	1,019	1,375	20,744	34,988	26,552	9,214	28,050	20,373	9,506	
7001052018001	331	Antioch School	200	200			500	500	1,000	2,000	1,500	1,000	500	500	7,900
		15000	200	200			500				1,500			500	
		40000						500	1,000	2,000		1,000	500		
		90000													
		over 90000													
		TEST YEAR													
7000168074001	331	Bruce Hardwood Floors	11,000	10,000	12,617	14,410	18,950	14,000	15,000	12,000	13,000	13,000	10,000	10,000	153,977
		15000	11,000	10,000	12,617	14,410	15,000	14,000	15,000	12,000	13,000	13,000	10,000	10,000	
		40000					3,950								
		90000													
		over 90000													
		TEST YEAR													
new account	331	TBI Facility	5,900	5,000	4,000	4,000	5,000	10,000	18,000	23,000	24,000	20,000	14,000	8,000	140,900
		15000	5,900	5,000	4,000	4,000	5,000	10,000	15,000	15,000	15,000	15,000	14,000	8,000	
		40000							3,000	8,000	9,000	5,000			
		90000													
		over 90000													
		TEST YEAR								1,560					
new account	331	Beck Arnley World Auto	3,600	3,000	3,000	3,200	3,500	15,000	22,000	26,000	26,000	24,000	18,000	13,000	160,300
		15000	3,600	3,000	3,000	3,200	3,500	15,000	15,000	15,000	15,000	15,000	15,000	13,000	
		40000							7,000	11,000	11,000	9,000	3,000		
		90000													
		over 90000													
		TEST YEAR													
new account	331	U.S. Tabacco Products	17,000	15,000	15,000	16,000	17,000	22,000	23,000	25,000	24,000	18,000	18,000	15,000	225,000
		15000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
		40000	2,000			1,000	2,000	7,000	8,000	10,000	9,000	3,000	3,000		
		90000													
		over 90000													
	331	Grand Total													
		15000	32,700	30,200	31,617	56,497	58,382	68,183	71,166	71,715	63,914	57,737	67,820	43,269	
		40000	2,000	0	0	1,000	5,950	7,500	20,000	34,385	34,485	19,000	6,500	0	
		90000	0	0	0	0	0	0	0	0	0	0	0	0	
		over 90000	0	0	0	0	0	0	0	0	0	0	0	0	
	371	Grand Total													
		15000	0	0	0	0	200	500	800	1,000	1,000	500	200	0	
		40000	1,000	1,000	1,000	1,000	0	0	0	0	0	0	0	0	
		90000	0	0	0	0	1,000	3,000	4,000	3,000	1,000	1,000	1,000	1,000	
		over 90000	0	0	0	0	0	0	0	0	0	0	0	0	

Pg 6 of 6

Attrition - Add positive or negative monthly net changes **Volumes in Therms**

Tennessee 341 & 372

Account Number	Rate	Customer	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Total Usage
1000169101001	372	St. Thomas Hospital	-1,729	-1,800	-1,800	-1,800	-2,000	-6,000	-7,300	-8,000	-6,000	-7,000	-1,400	-1,400	-46,229
		15000													
		40000													
		90000													
		over90000	-1,729	-1,800	-1,800	-1,800	-2,000	-6,000	-7,300	-8,000	-6,000	-7,000	-1,400	-1,400	
2000036751001	372	Nash Memorial Hospital	0	0	-58,194	-67,255	-43,175	-39,302	-35,231	-46,988	-36,925	-52,477	-43,899	-40,500	-463,946
		15000			-15,000	-15,000	-10,000	-5,000				-5,000	-15,000	-15,000	
		40000			-25,000	-25,000	-25,000	-25,000	-20,000	-20,000	-20,000	-25,000	-25,000	-25,000	
		90000			-18,194	-27,255	-8,175	-9,302	-15,231	-26,988	-16,925	-22,477	-3,899	-500	
		over90000													
3000145114001	372	Vanderbilt Powerhouse	-420,375	-511,318						-96,967	-570,283	-632,998	-478,622	-433,913	-3,144,476
		15000	-5,000	-5,000						-5,000	-5,000	-5,000	-5,000	-5,000	
		40000	-25,000	-25,000						-25,000	-25,000	-25,000	-25,000	-25,000	
		90000	-50,000	-50,000						-50,000	-50,000	-50,000	-50,000	-50,000	
		over90000	-340,375	-431,318						-16,967	-490,283	-552,998	-398,622	-353,913	
5000167144001	372	John Deal Coatings	35,248	36,136	35,057	38,917	38,180	48,193	58,657	52,524	55,162	38,312	34,828	33,227	504,441
		15000													
		40000	2,248	3,136	2,057	5,917	5,180	3,193	3,657	0	162	0	1,828	227	
		90000	33,000	33,000	33,000	33,000	33,000	45,000	50,000	47,524	50,000	43,312	33,000	33,000	
		over90000							5,000		5,000				
7000145089001	372	VA Medical Center	1,000	1,000	1,000	1,000	1,200	1,500	1,500	2,000	2,000	1,200	1,200	1,200	15,800
		15000													
		40000													
		90000	1,000	1,000	1,000	1,000	1,200	1,500	1,500	2,000	2,000	1,200	1,200	1,200	
		over90000													
7000160394001	341	Tenn Blind School						-7,478	-19,133	-27,806	-21,631	-20,310	-124		
		15000						-7,478	-15,000	-15,000	-15,000	-15,000	-124		-67,602
		40000							-4,133	-12,806	-6,631	-5,310			-28,880
		90000													0
		over90000													0
8000026217001	372	Hendersonville Hosp.	300	300	300	300	500	800	800	1,000	1,000	500	500	500	6,800
		15000	300	300	300	300	500	800	800	1,000	1,000	500	500	500	
		40000													
		90000													
		over90000													
new customer	372	New Nashville Mem.Ho	23,000	23,000	23,000	23,000	26,000	30,000	47,000	47,000	47,000	30,000	23,000	23,000	365,000
		15000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
		40000	8,000	8,000	8,000	8,000	11,000	15,000	22,000	22,000	22,000	15,000	8,000	8,000	
		90000													
		over90000													

	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	
15000	10,300	10,300	300	300	5,500	10,800	15,800	11,000	11,000	5,500	-4,500	-4,500	71,800
40000	-14,752	-13,864	-14,943	-11,083	-8,820	-6,807	5,657	-23,000	-22,838	-35,000	-40,172	-41,773	-227,395
90000	-16,000	-16,000	15,806	6,745	26,025	37,198	36,269	-27,464	-14,925	-27,965	-19,699	-16,300	-16,310
over90000	-342,104	-433,118	-1,800	-1,800	-2,000	-6,000	-2,300	-24,967	-491,283	-559,998	-400,022	-355,313	-2,620,705

Pg Four 7

Tennessee 7F Firm Transportation

Bill Frequency

	Winter	%	Summer	%	Total	%	
Billing Determinates							
1-15,000	3,209,271	15.83%	4,198,205	18.22%	7,407,476	17.10%	30000
15,001-40,000	3,303,506	16.30%	2,219,616	9.63%	5,523,122	12.75%	50000
40,000-90,000	1,660,886	8.19%	1,063,859	4.62%	2,724,745	6.29%	100000
90,001 & Over	12,095,016	59.67%	15,557,420	67.53%	27,652,436	63.85%	2157713
	20,268,679	100.00%	23,039,100	100.00%	43,307,779	100.00%	

	DT's	Ford	7F without Ford					Cust
Septembe	312,756	213,104	99,652	1500	2500	5000	204,104	45
October	346,520	229,781	116,739	1500	2500	5000	220,781	45
November	358,082	229,301	128,781	1500	2500	5000	220,301	45
December	415,617	248,268	167,349	1500	2500	5000	239,268	45
January	448,946	262,214	186,732	1500	2500	5000	253,214	45
February	392,046	229,872	162,174	1500	2500	5000	220,872	45
March	412,178	252,316	159,863	1500	2500	5000	243,316	44
April	323,856	224,856	99,000	1500	2500	5000	215,856	44
May	337,182	231,992	105,190	1500	2500	5000	222,992	67
June	335,754	231,280	104,474	1500	2500	5000	222,280	71
July	308,080	214,833	93,247	1500	2500	5000	205,833	71
August	338,619	237,440	101,180	1500	2500	5000	228,440	70
	4,329,635	2,805,256	1,524,379	18,000	30,000	60,000	2,697,256	637
				7500	12500	25000	1176970.3	

Pro Forma 8

Tennessee 7I Interruptible Transportation

Bill Frequency

	Winter	%	Summer	%	Total	%		Total Without Bridgestone & State	
Billing Determinates									
1-15,000	3,180,677	8.24%	4,661,919	10.89%	7,842,596	9.64%	360,000	7,482,596	11.16%
15,001-40,000	4,528,609	11.74%	5,777,784	13.50%	10,306,393	12.66%	600,000	9,706,393	14.48%
40,000-90,000	5,806,983	15.05%	7,102,945	16.60%	12,909,928	15.86%	1,200,000	11,709,928	17.47%
90,001 & Over	25,072,400	64.97%	25,249,387	59.00%	50,321,787	61.84%	12,201,757	38,120,030	56.88%
	38,588,669	100.00%	42,792,035	100.00%	81,380,704	100.00%	14,361,757	67,018,947	100.00%

	DT's	Bridgestone	State		Cust		
						67,030,283	
					42	(11,336)	
Septembe	507,460	66,338.6	19,106.8	422,014.1	43		
October	584,267	81,316.8	24,827.0	478,123.3	43		
November	687,388	101,891.7	32,720.8	552,775.3	43		
December	752,252	116,117.0	38,287.5	597,847.3	43		
January	815,220	126,165.1	38,451.1	650,603.6	43		
February	766,863	108,682.0	35,642.2	622,538.5	44		
March	837,145	122,711.0	39,075.6	675,358.2	44		
April	648,337	76,195.3	25,761.3	546,380.1	52		
May	659,281	74,039.1	28,314.2	556,927.9	51		
June	633,196	71,372.1	28,189.6	533,634.7	51		
July	612,924	61,764.4	20,140.0	531,019.3	51		
August	634,873	75,021.9	24,044.6	535,806.0			
					550		
	8,139,204	1,081,615	354,561	6,703,028.3			
					24	Bridgestone & State	
	8,138,070		1,436,176				
	1,134				526	Total Without Bridgestone & State	

Pro Forma 9

Pro Form 10

Tennessee 381 Smyrna

	DT's	Cust
Septembe	642	3
October	1,052	2
November	5,177	2
December	2,373	2
January	5,350	2
February	3,996	2
March	5,253	5
April	1,375	3
May	877	3
June	1,814	3
July	645	3
August	2,608	3
	31,160	33

Pro Form 11

NASHVILLE GAS DIVISION
Bridgestone & State Special Contracts

	Bridgestone			State		
	DT's	Rate	$	DT's	Rate	$
September 1998	66,338.6	0.0200	$ 1,326.77	19,106.8	0.0200	$ 382.14
October	81,316.8	0.0200	$ 1,626.34	24,827.0	0.0200	$ 496.54
November	101,891.7	0.0200	$ 2,037.83	32,720.8	0.0200	$ 654.42
December	116,117.0	0.0200	$ 2,322.34	38,287.5	0.0200	$ 765.75
January 1999	126,165.1	0.0200	$ 2,523.30	38,451.1	0.0200	$ 769.02
February	108,682.0	0.0200	$ 2,173.64	35,642.2	0.0200	$ 712.84
March	122,711.0	0.0200	$ 2,454.22	39,075.6	0.0200	$ 781.51
April	76,195.3	0.0200	$ 1,523.91	25,761.3	0.0200	$ 515.23
May	74,039.1	0.0200	$ 1,480.78	28,314.2	0.0200	$ 566.28
June	71,372.1	0.0200	$ 1,427.44	28,189.6	0.0200	$ 563.79
July	61,764.4	0.0200	$ 1,235.29	20,140.0	0.0200	$ 402.80
August	75,021.9	0.0200	$ 1,500.44	24,044.6	0.0200	$ 480.89
	1,081,615		$ 21,632.30	354,561		$ 7,091.21
Demand	$ 13,000	12	$ 156,000.00	$ 3,000.00	12	$ 36,000.00
			$ 177,632.30			$ 43,091.21
				Total Margin		$ 220,723.51

	determinates		Total Determinates 4 New Firm Sales highest month times 6%	new customers 03				dropped customers 03		
	03	7l		1400	2400	2600	2500	-1124	-452	-943
				84	144	156	150	-67.44	-27.12	-56.58
1998 Sep	12,771	9,983	383	84	144	156	150	(67)	(27)	(57)
Oct	12,771	9,983	383	84	144	156	150	(67)	(27)	(57)
Nov	12,771	9,983	383	84	144	156	150	(67)	(27)	(57)
Dec	12,771	9,983	383	84	144	156	150	(67)	(27)	(57)
1999 Jan	12,703	9,983	383	84	144	156	150	(67)	(27)	(57)
Feb	12,771	9,983	383	84	144	156	150	(67)	(27)	(57)
Mar	12,808	8,992	383	84	144	156	150	(67)	(27)	(57)
Apr	12,734	8,992	383	84	144	156	150	(67)	(27)	(57)
May	10,891	12,239	383	84	144	156	150	(67)	(27)	(57)
Jun	10,662	12,252	383	84	144	156	150	(67)	(27)	(57)
Jul	10,662	12,727	383	84	144	156	150	(67)	(27)	(57)
Aug	10,662	12,537	383	84	144	156	150	(67)	(27)	(57)
			4,594							
	144,977	127,637	4,594	1,008	1,728	1,872	1,800	(809)	(325)	(679)

Pro Form 12

Proform 13

	371 Therms Ford	372 Therms Vanderbilt	371 DT's Ford		
1998 Sep	2,131,044		213,104	200,000	13,104
Oct	2,297,812		229,781	200,000	29,781
Nov	2,293,010		229,301	200,000	29,301
Dec	2,482,681		248,268	200,000	48,268
1999 Jan	2,622,137		262,214	200,000	62,214
Feb	2,298,718	580,283	229,872	200,000	29,872
Mar	2,523,157	642,998	252,316	200,000	52,316
Apr	2,248,562	488,622	224,856	200,000	24,856
May	2,319,917	443,913	231,992	200,000	31,992
Jun	2,312,797	430,375	231,280	200,000	31,280
Jul	2,148,330	521,318	214,833	200,000	14,833
Aug	2,374,395	-	237,440	200,000	37,440
	28,052,560	3,107,509	2,805,256	2,400,000	405,256

12 Months Ended 8/31/99

	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Total
311	153,605	174,903	517,165	968,679	2,227,261	1,276,974	1,521,351	933,971	332,362	198,894	165,123	144,923	8,615,210
312	**3,284**	**2,396**	2,938	4,452	10,530	5,132	7,236	3,971	2,100	**2,278**	**2,519**	**2,746**	49,581
	156,889	177,299	520,103	973,131	2,237,791	1,282,105	1,528,587	937,941	334,462	201,172	167,642	147,670	
												13,223	
321	197,929	222,219	433,134	717,754	1,391,487	871,686	970,381	581,155	273,101	231,264	197,244	191,842	6,279,194
322	**1,231**	**1,216**	1,166	1,658	2,200	1,222	1,114	626	306	**299**	**298**	**228**	11,563
	199,159	223,435	434,299	719,412	1,393,687	872,908	971,494	581,781	273,407	231,563	197,542	192,070	
												3,272	
331	52,701	80,241	133,570	209,499	229,829	185,398	204,890	88,872	46,515	41,920	34,419	38,225	1,346,077
341	37,526	50,782	54,665	58,091	52,492	51,461	55,334	49,921	17,262	14,648	13,866	14,937	470,986
360	149,565	322,833	584,727	(979)	441,519	29,159	1,119,913	584,037	373,577	374,524	(429,353)	5,507	3,555,030
362	286,026	(261,215)	9,883	13,924	8,967	(324)	2,721	35,127	34,232	29	1,748	16	131,134
371	312,756	346,520	358,082	415,617	448,946	392,046	412,178	323,856	337,182	335,754	308,080	338,619	4,329,635
372	507,460	584,267	687,388	752,252	815,220	766,863	837,145	648,337	659,281	633,196	612,924	634,873	8,139,204
381	642	1,052	5,177	2,373	5,350	3,996	5,253	1,375	877	1,814	645	2,608	31,160
	2,058,773	1,925,948	3,742,295	4,835,861	9,265,279	5,738,624	7,637,597	4,770,968	2,684,664	2,267,355	1,272,697	1,730,758	32,958,775

Pro Forma 14

12 Months Ended 8/31/99

	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Total
311	112,310	112,755	114,987	116,531	117,831	118,346	118,761	118,722	118,101	117,540	117,341	117,083	1,400,308
312	299	297	299	299	300	301	301	302	299	298	297	282	3,574
	112,609	113,052	115,286	116,830	118,131	118,647	119,062	119,024	118,400	117,838	117,638	117,365	
321	15,170	15,188	15,500	15,756	16,062	16,092	16,083	16,038	15,851	15,679	15,616	15,487	188,522
322	17	17	17	17	19	19	19	18	19	19	19	19	219
	15,187	15,205	15,517	15,773	16,081	16,111	16,102	16,056	15,870	15,698	15,635	15,506	
331	116	116	116	116	117	116	117	117	94	90	90	90	1,295
341	18	18	18	18	18	18	18	18	11	11	11	11	188
360	16	15	17	12	15	14	17	32	11	19	15	11	194
362	3	6	3	3	3	2	1	2	2	2	2	2	31
371	45	45	45	45	45	45	44	44	67	71	71	70	637
372	42	43	43	43	43	43	44	44	52	51	51	51	550
381	3	2	2	2	2	2	5	3	3	3	3	3	33
	255,835	256,759	261,850	265,445	268,667	269,756	270,574	270,420	268,780	267,319	266,789	265,980	1,595,551

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NASHVILLE GAS COMPANY
Other Revenue Adjustment
Attrition Period

OTH. REV.-1

Line No.		
1	Adjustment to remove secondary market revenues	($7,259,248)
2	Adjustment to forfeited discounts	148,621
3	Total Adjustment to Other Revenus	($7,110,627)

NASHVILLE GAS COMPANY
Forfeited Discounts

FOR. DISC-1

Line No.		
1	Attrition Period Gas Sales and Transportation Revenues	$146,555,582
2	Forfeited Discounts Ratio	0.006990
3	Attrition Period Forfeited Discounts	1,024,424
4	Test Period Forfeited Discounts	875,803
5	Attrition Period Adjustment	$148,621

NASHVILLE GAS COMPANY
Analysis of Forfeited Discounts

FOR. DISC-2

Line No.	12 Mos. Ended August	Forfeited Discounts	Gas Revenues	Ratio
		(3)	(4)	(5)
1	1997	1,070,245	144,198,211	0.007422
2	1998	946,720	144,647,140	0.006545
3	1999	875,803	125,025,391	0.007005
4		$2,892,768	$413,870,742	
5	Average			0.006990

PIEDMONT NATURAL GAS COMPANY, INC.
Projected Allowance for Funds Used During Construction
Twelve Months Ending May 31, 2001

AFUDC-1

Allowance for Funds Used During Construction - 12 months August 31, 1997	160,577
Construction Expenditures - 12 months August 31, 1997	26,828,157
AFUDC/Construction Expenditures - 12 months August 31, 1997	0.5985%
Allowance for Funds Used During Construction - 12 months August 31, 1998	97,128
Construction Expenditures - 12 months August 31, 1998	18,309,979
AFUDC/Construction Expenditures - 12 months August 31, 1998	0.5305%
Allowance for Funds Used During Construction - 12 months August 31, 1999	109,022
Construction Expenditures - 12 months August 31, 1999	21,094,281
AFUDC/Construction Expenditures - 12 months August 31, 1999	0.5168%
Three Year Average AFUDC/Construction Expenditures	0.5537%
Projected Expenditures for Attrition Period Ending May 31, 2001	**23,030,550**
Three Year Average AFUDC/Construction Expenditures	**0.5537%**
Projected AFUDC for Attrition Period Ending May 31, 2001	**127,519**

PIEDMONT NATURAL GAS COMPANY, INC. SW-1
Salaries and Wages Expense
For the Twelve Months Ending May 31, 2001

Line No.	Employee Level @ 9/14/99	Total (1)	Capitalization % (2)	Capitalization Amount (3)	Amount Expensed (4)
1	Straight Time 6/1/00-5/31/01	13,357,114	19.64%	2,623,337	10,733,777
2	Overtime 6/1/00-5/31/01	1,155,435	19.64%	226,927	928,508
3	Additions	162,287	19.64%	31,873	130,414
4	Total Payroll	14,674,836			11,792,698
5	Percentage to Non-Utility				1.81%
6	Amount to Non-Utility				265,615
7	Amount to Utility				11,527,084
8	Amount Allocated from Corp. Office				3,514,357
9	Total Utility Salaries and Wages				15,041,441

DDD
11/23/99
SW-1

PIEDMONT NATURAL GAS COMPANY, INC.
Salaries and Wages Expense Capitalized

SW-2

Line No.		12 months Aug 31, 1998	12 months Aug 31, 1999	1998-1999 Average
1	Salaries/wages - CWIP	2,575,821	2,674,791	2,625,306
2	Clearing accounts Salaries/wages - CWIP	201,998	184,675	193,337
3	Total Payroll Capitalized	2,777,819	2,859,466	2,818,643
4	Total Payroll	13,759,759	14,947,840	14,353,800
5	Payroll Capitalized	20.19%	19.13%	19.64%

PIEDMONT NATURAL GAS COMPANY, INC. SW-3
Salaries and Wages Charged to M&J

Line No.		12 months Aug 31 1998	12 months Aug 31 1999	1998-1999 Average
1	Salaries/wages - M&J	462,963	160,013	311,488
2	Less: Commissions	66,187	71,204	68,696
3	Clearing accounts Salaries/wages - M&J	17,432	16,938	17,185
4	Total Payroll Charged to M&J	414,208	105,747	259,978
5	Total Payroll	13,759,759	14,947,840	14,353,800
6	Percent Charged to M&J	3.01%	0.71%	1.81%

PIEDMONT NATURAL GAS COMPANY, INC. SW-4

Projected Overtime Pay

Line No.	Area Code (1)	Straight Time Wages (2)	Number of Employees (3)	Total Hours (3) * 2080 (4)	Rate Per Hour (5)	O/T Rate (5)*1.5 (6)	Projected O/T Hours (7)	Projected O/T Payroll (8)
1	1721	73,960	2	4,160	17.78	26.67	81	2,160
2	1725	31,850	1	2,080	15.31	22.97	2	46
3	1731	1,155,539	30	62,400	18.52	27.78	663	18,416
4	1753	3,232,059	83	172,640	18.72	28.08	14339	402,669
5	1755	919,192	26	54,080	17.00	25.50	1440	36,713
6	1760	115,773	4	8,320	13.92	20.87	548	11,438
7	1762	113,165	3	6,240	18.14	27.20	0	0
8	1763	2,782,496	80	166,400	16.72	25.08	16625	416,998
9	1770	663,683	17	35,360	18.77	28.15	6069	170,866
10	1771	371,405	10	20,800	17.86	26.78	3589	96,128
11	Total	9,459,122	256	532,480			43,356	1,155,435

PIEDMONT NATURAL GAS COMPANY, INC. SW-5
Average Overtime Hours

Line No.	Month	12 months Aug-95 (1)	12 months Aug-96 (2)	12 months Aug-97 (3)	12 months Aug-98 (4)	12 months Aug-99 (5)	95-99 Average (6)	98-99 Average (7)
1	September	8,782	6,271	5,569	4,228	2,722		
2	October	15,193	11,483	11,350	3,617	4,547		
3	November	13,906	11,979	12,567	10,927	11,881		
4	December	10,419	7,429	7,596	3,282	3,663		
5	January	10,346	10,299	10,905	2,600	3,915		
6	February	8,985	7,529	5,123	2,528	2,389		
7	March	6,585	4,387	5,116	2,188	2,087		
8	April	5,536	3,760	4,857	3,936	2,357		
9	May	6,233	3,085	1,953	6,082	2,628		
10	June	4,627	4,185	2,719	2,464	1,677		
11	July	6,077	2,997	1,728	1,782	1,835		
12	August	4,712	3,158	1,263	1,566	1,810		
13		101,401	76,562	70,746	45,200	41,511	67,084	43,356

PIEDMONT NATURAL GAS COMPANY, INC.
Projected Overtime Hours

Line No.	Area Code	1998 Overtime	Dist. %	Projected Attrition Period Overtime
1	1721	87	0.19%	81
2	1725	2	0.00%	2
3	1731	711	1.53%	663
4	1753	15,386	33.07%	14,339
5	1755	1,545	3.32%	1,440
6	1760	588	1.26%	548
7	1763	17,838	38.34%	16,625
8	1770	6,512	14.00%	6,069
9	1771	3,851	8.28%	3,589
10		46,520	100%	43,356

NASHVILLE GAS COMPANY
Distribution Expense
For The Twelve Months Ending May 31,2001

Line No.		Test Year Amount	Growth Factor	Test Year Adjusted For Attrition
		(1)	(2)	(3)
1.	Distribution-LNG Operations	$514,521	Calculated	$914,115
2.	Distribution-LNG Maintenance	55,947	1.1056	61,855
3.	Distribution-Operations	656,598	1.1056	725,935
4.	Distribution-CIE	416,819	1.1056	460,835
5.	Distribution-Maintenance	2,017,855	1.1056	2,230,940
6.	Distribution-Customer Acct.	1,207,685	1.1056	1,335,217
8.	Total	$4,869,425		$5,728,897

NASHVILLE GAS COMPANY
Distribution Expense-LNG Operations
For The Twelve Months Ending May 31,2001

Line No.		Test Year Amount	Growth Factor	Test Year Adjusted For Attrition
		(1)	(2)	(3)
1.	LNG Power	$424,448	Calculated	$814,530
2.	LNG Fuel	28,092	1.1056	31,059
3.	LNG Operations-Other	61,981	1.1056	68,526
4.	Total	$514,521		$914,115

LNG-1

Piedmont NaturalGas Company

ROUTE:

DATE: October 22, 1999

SUBJECT: Nashville LNG Power Costs

TO: Bill Morris

FROM: George Wallace G.W.

Pursuant to our conversation, I have updated the summary of Nashville LNG plant power costs. I checked with Nashville Electric Service and they have not had a rate increase since October 1, 1997; therefore the attached summary is identical to that of March 11, 1999, except for the date.

c: Nick Emanuel
Ray Killough

LNG - 2

Piedmont NaturalGas Company

ROUTE: _____

_____

DATE: October 22, 1999

SUBJECT: Tennessee Rate Case – LNG Power Expense

TO: Bill Morris FROM: George Wallace

Estimated LNG Plant power expenses for a typical year's liquefaction, holding and sendout operations is as follows:

Mode	Monthly Cost	No. of Months	Extension
Liquefaction	$120,115	6	$720,690
Holding/Vaporize	$15,640	6	$93,840
Total			$814,530

The monthly cost is based on representative actual monthly power costs during 1998, (see attached). The six months liquefaction period is based on the 1994 liquefaction season which followed a winter period which was close to normal.

LNG-3

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE:

METER READING DATA

CURRENT READING	7/31/98	9399
PREVIOUS READING	6/30/98	8661
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		2361600
~~BILLING DAYS~~		31

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	3,487
BILLING DEMAND (KW)	3,487
KVA	3,831
KVAR	1,586
POWER FACTOR	91.00%
PEAK OCCURRED	7/14/98 @ 23:00

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE			8.45
ENERGY CHARGE	2,361,600 KWH	@ $ 0.03258	76,940.93
DEMAND CHARGE	1,000 KW	@ $ 9.83	9,830.00
DEMAND CHARGE	2,487 KW	@ $10.67	26,536.29
STATE SALES TAX	6.00%		6,798.94
TOTAL AMOUNT DUE THIS STATEMENT			120,114.61
121,257.77 DUE AFTER 8/19/98			==========

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

82/220 317171 04

8/7/98

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

ACCOUNT NUMBER	AMOUNT DUE AFTER	AMOUNT NOW DUE
0330827-0327941	8/19/98 121,257.77	120,114.61

METER # 228083

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#033082703279416#
NASHVILLE GAS CO
% PIEDMONT NATURAL GAS
ATTN: GEO WALLACE/ACCTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

00330827032794100000000012011461000000000012011461201

SBLC-08/96

LNG-4

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE: '

METER READING DATA

CURRENT READING	6/01/98	8625
PREVIOUS READING	4/30/98	8586
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		124800
BILLING DAYS		32

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	290
BILLING DEMAND (KW)	1,080
KVA	324
KVAR	145
POWER FACTOR	89.50%
PEAK OCCURRED	5/15/98 @ 4:00

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	124,800 KWH @ $ 0.03258	4,065.98
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	885.48
TOTAL AMOUNT DUE THIS STATEMENT		15,643.51
15,801.09 DUE AFTER 6/18/98		==========

84220

COPY

Fills part

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

ACCOUNT NUMBER	AMOUNT DUE AFTER	AMOUNT NOW DUE
0330827-0327941	6/18/98 15,801.09	15,643.51

METER # 228083

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#033082703279416#
NASHVILLE GAS CO
% PIEDMONT NATURAL GAS
ATTN: GEO WALLACE/ACCTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

8033082703279410000000000156435100000000000156435 1201

SBLC-08/96

LNG-5

Piedmont NaturalGas Company

ROUTE:

DATE: March 11, 1999

SUBJECT: Tennessee Rate Case – LNG Power Expense

TO: Bill Morris FROM: George Wallace

Estimated LNG Plant power expenses for a typical year's liquefaction, holding and sendout operations is as follows:

Mode	Monthly Cost	No. of Months	Extension
Liquefaction	$120,115	6	$720,690
Holding/Vaporize	$15,640	6	$93,840
Total			$814,530

The monthly cost is based on representative actual monthly power costs during 1998, (see attached). The six months liquefaction period is based on the 1994 liquefaction season which followed a winter period which was close to normal.

NASHVILLE GAS COMPANY
Uncollectible Accounts Expense
For The Twelve Months Ending May 31,2001

Line No.		
1.	Gross Revenues	$140,639,705 A/
2.	Ratio of Net Write-offs to Gross Revenues	0.002822
3.	Uncollectible Accounts Expense	$396,885

A/ Excludes all Transportation Sales

NASHVILLE GAS COMPANY
Analysis of Net Write-Offs

Line No.	12 Mos. Ende August	Net Write-Offs	Gross Revenues *	Ratio
		(3)	(4)	(5)
1	1997	518,513	139,863,656	0.003707
2	1998	344,902	139,420,502	0.002474
3	1999	259,760	118,779,297	0.002187
4		$1,123,175	$398,063,455	
5	Average			0.002822

* Excludes Secondary Market Transactions & Transportation Revenues

UNCOL-3

PIEDMONT NATURAL GAS COMPANY, INC.
Net Charge-Offs - Tennessee

	12 Months August 1997	12 Months August 1998	12 Months August 1999	3 Year Average
September	19,137	24,091	39,974	27,734
October	(39,840)	(25,106)	(24,176)	(29,707)
November	(27,783)	(43,324)	(33,165)	(34,757)
December	4,027	(16,227)	(29,649)	(13,950)
January	125	(824)	1,600	300
February	712	9,366	7,870	5,983
March	16,128	30,948	12,001	19,692
April	56,895	57,000	33,719	49,205
May	120,126	77,935	46,289	81,450
June	102,144	118,740	61,250	94,045
July	206,085	56,043	75,231	112,453
August	60,757	56,260	68,816	61,944
Total	518,513	344,902	259,760	374,392

TN Net Charge Offs
DDD
11/3/99

NASHVILLE GAS COMPANY
Customer Relations Expense
For The Twelve Months Ending May 31,2001

Line No.		Test Year Amount	Growth Factor	Test Year Adjusted For Attrition
		(1)	(2)	(3)
1.	Customer Service	$73,342	1.1056	$81,087
2.	Sales Expense	271,528	1.1056	300,201
3.	Advertising Expense	902,668	1.1056	997,990
4.	Total	$1,247,538		$1,379,278

year data as previously described.[30] AVI proposed instead to use the 1996 actual Uncollectible Expense of $199,019 in its forecast.

The Directors concluded that it would not be appropriate to recognize an eight (8) month period in the development of any annual average as the Advocate has done. Rather, the Directors unanimously adopted the use of a seven (7) year average of the net write-offs from 1990 to 1996 as the proper forecast of Uncollectible Expense. This produces $138,006 in forecasted Uncollectible Expense. The Directors concluded that this methodology recognizes that the aged delinquent accounts should be properly recognized as a recurring event over a longer period of time. This adoption also changes the Uncollectible Expense component of the Revenue Conversion Factor to 0.005368.[31]

V(b)9. SALES PROMOTION EXPENSE

Sales Promotion Expense relates to costs incurred, excluding labor, to promote or retain the use of utility services by present or prospective customers. Some examples of items that would be classified as Sales Promotion Expense would include demonstrating expenses, selling expenses, and advertising expenses.

The Company forecasted Sales Promotion Expense of $455,531. The Company's forecast was made by taking the test period balance of Sales Promotion Expense in the amount of $367,929[32] and then eliminating labor expenses. The balance was then increased by the Company's compound inflation and customer growth factor. This forecast was adopted by AVI in their calculation of NOI.

---

30 Michael Gorman Pre-Filed Direct Testimony, at page 21.

31 Uncollectible Expense of $138,006 / Test Year Residential and Commercial Revenues of $25,707,838 = 0.005368.

32 Company Workpapers O&M-6 and O&M-7.

The Advocate recommended a forecast based on a standard criterion of .5 percent of revenues. Further, the Advocate stated that the Tennessee Public Service Commission found the .5 percent factor to be consistent with the rule on sales promotional expense, and referred to this factor as a policy. The Directors stated emphatically that neither the Authority nor the Tennessee Public Service Commission ever adopted a policy of .5 percent for the expense of promotions. The Directors found that in the 1984 Application of Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc., for an Adjustment of its Rates and Charges, a .5 percent factor was applied to nonpayroll cost only. The .5 percent factor was unique to that case. The Directors clearly and unequivocally stated that there is no policy for this .5 percent factor as the Advocate asserted. Further, the Court of Appeals dispels the Advocate's argument on this issue.[33] Applying

---

[33] The Court of Appeals held:

> This is an issue on which the briefs of the principal parties seem to be speaking different languages. The following explanation is the best we can glean from the record. In 1984 the Public Service Commission adopted a rule that disallowed as a recoverable expense by a utility any "promotional or political advertising." The prohibition covered advertising for the purpose of encouraging any person to select or use gas service or additional gas service. It did not cover (among other things) advertising informing customers how to conserve energy or to reduce peak demand for gas, or advertising promoting the use of energy efficient appliances. See former Rule 1220-4-5-.45, Tenn. Regis.
>
> In a 1985 proceeding involving a rate increase application by NGC, the Commission deviated from the rule and allowed advertising expenses up to .5 percent of revenues. In March of 1996 the Commission repealed 1220A-5-.45 and proposed a new rule that would allow a utility to recover "all prudently incurred expenditures for advertising." Apparently the rule had not made it completely through the adoption procedure when the TRA heard this case below. Nevertheless, based on proof of $1,486,000 in external advertising expenses, $800,000 in marketing personnel payroll and $300,000 in miscellaneous sales expenses, the TRA allowed the recovery of all but approximately half of the external advertising expenses. The CAD urged disallowance of all the related expenses except approximately $647,000 and NGC claims that the TRA erred in reducing the external operating expenses because there was no proof that they were imprudently incurred.
>
> We think the TRA was justified in its conclusion on this issue. Based on the testimony in the record that the advertising expenses were incurred to meet competition, to add new customers on existing mains, and to get existing customers to use more gas, the TRA concluded that the rate payers benefited from at least part of the external advertising.

Consumer Advocate Division v. Tennessee Regulatory Authority, No. 01-A-01-9708-BC-00931, op. at 8, 9 (Tenn. Ct. App., July 1, 1998).

the 9.31 percent growth factor discussed previously to the test period balance produces a forecast of $430,670. The Directors, therefore, unanimously concluded that $430,670 was an appropriate forecast for promotion expense, and adopted the sales promotion expense forecast of the Company.

V(b)10. ADMINISTRATIVE AND GENERAL EXPENSE

Administrative & General Expense ("A&G") relates to costs incurred, excluding payroll, in operating the utility that are not directly chargeable to a particular function. Some examples of items that would be classified as A&G Expense would include audit and pension expense. The Company calculated $2,448,665 for A&G Expense while the Advocate only included $2,115,562 in their forecast. AVI accepted the Company's forecast in their calculation of NOI. The table below highlights the differences between the Parties for A&G Expense.

DETAIL OF A&G EXPENSE

	Company and AVI	Consumer Advocate[34]	Authority
Growth Factor	$1,000,969	$928,506	$787,373
Rate Case Expense	168,144	64,334	119,221
Other Items	1,279,552	1,122,722	1,279,552
Total	**$2,448,665**	**$2,115,562**	**$2,186,146**

Applying the growth factor of 9.31 percent[35] to the September 30, 1996, adjusted test period balance of $720,312 produces an attrition amount of $787,373. The Directors, therefore, unanimously adopted $787,373 as the appropriate level of A&G Expense relating to customer growth and inflation.

---

[34] The Advocate's A&G Expenses related to growth based on the test period is the amount increased by the Advocate's growth factor. However, the difference in the calculation was not able to be reconciled with the Advocate's case.

[35] See Section V(b)5e.

NASHVILLE GAS COMPANY
Administrative and General Expense
For The Twelve Months Ending May 31,2001

Line No.		Test Year Amount	Growth Factor	Test Year Adjusted For Attrition
		(1)	(2)	(3)
1.	Injuries and Damages	$506,467	1.0317	$522,522
2.	Property Insurance	48,212	1.0317	49,740
3.	A&G Off. Sup. & Exp.	1,343,598	1.0317	1,386,190
4.	Regulatory Commission Exp.	157,109	Calculated	122,616
5.	Outside Services	2,666,290	1.0317	2,750,811
6.	Miscellaneous General	1,524,519	Footnote A	979,376
7.	Employee Benefits	3,675,648	Calculated	4,028,094
8.	Rents	201,818	Calculated	201,818
9.	Training	24,593	1.0317	25,373
10.	Long Term Incentive Plan	1,448,373	Calculated	402,553
11.	Transferred-Cr.	(1,824,256)	Calculated	(1,931,410)
12.	Total	$9,772,371		$8,537,683

A/ (1,524,519-575,235 Y2K Costs)*1.0317

NASHVILLE GAS COMPANY
Regulatory Commission Expense
For The Twelve Months Ending May 31,2001

Line No.			
1.	Deferred Balance @ 08/31/99		$20,164
2.	Monthly Amortization	5,041	
3.		4	
4.	Amortization for 09/01/99-06/01/00		20,164
5.	Deferred Balance @ 06/01/00		0
6.	Estimated Cost of Current Case		102,500 A/
7.	Total To Be Amortized		$102,500
8.	Amortization Period		/ 3 Years
9.	Attrition Period Amort. of Rate Case Exp.		$34,167
10.	Other Regulatory		88,449 B/
11.	Attrition Period Regulatory Commission Expense		$122,616

A/ RC Exp. - 1

B/ $85,768 * 1.0317

REG-1

A/C 18629 TN Rate Case 1996
(Amortize over three years beginning 1/1/97.)

1/07/00

Date	Description	Reference	Amount
5/96	Amos & Jeffries	ck 664107	2,338.53
	Tennessee Public Service Comm	ck 663881	25.00
6/96	Thomas Skains	ck 697008	73.95
7/96	Amos & Jeffries	ck 697518	9,745.15
	Amos & Jeffries	ck 701042	1,131.18
	Deloitte & Touche	ck 701647	16,000.00
8/96	Amos & Jeffries	ck 705312	2,946.06
	Bass, Berry (legal)	ck 705346	1,840.00
9/96	Guernsey	ck 706378	10,616.80
	Bass, Berr	ck 708232	2,660.00
	Deloitte & Touche	ck 709219	1,950.00
	Amos & Jeffries	ck 709107	4,410.74
10/96	Bass, Berry & Sims	ck 712957	590.00
	Amos & Jeffries	ck 713501	3,439.38
11/96	PJS Delicat	ck 716082	86.49
	McCord, Na	ck 716464	21.78
	PJS Delicat	ck 716507	105.13
	Bass, Berry & Sims	ck 717229	300.00
	Renaissance Nashville Hotel	ck 717710	4,972.44
	Guernsey	ck 718462	79.27
	Corporate Flight Mgmt	ck 718393	4,013.89
12/96	Duplicat pmt to Bass, Berry & Sims	JE 7 - 100	(1,840.00)
	Guernsey	ck 718943	254.82
	Guernsey - S/B North Carolina Rate Case	ck 718943	2,719.18
	Tennesseean Nashville Banner	ck 720382	1,920.00
	Bass, Berry (legal)	ck 721433	7,700.00
	Guernsey	ck 721589	12,820.61
	Amos & Jeffries	ck 721878	11,303.84
1/97	To correct posting of ck 718943	JE 7 - 187	(2,719.18)
	Bill Morris	ck 723073	1,083.97
	Bill Morris	ck 723073	1,085.87
	Amos & Jeffries	ck 724406	4,477.38
	Amos & Jeffries	ck 724406	24,131.27
	Guernsey	ck 725969	333.57
	Bill Morris	ck 727060	81.73
2/97	Bass Berry & Sims (legal)	ck 727329	920.00
3/97	Amos & Jeffries	ck 730959	2,781.14
	Bill Morris	ck 734198	934.59
	Deloitte & Touche	ck 734459	2,530.00
4/97	Bass Berry & Sims (legal)	ck 735347	300.00
	Bass Berry & Sims (legal)	ck 735347	1,120.00
	Amos & Jeffries	ck 738043	5,359.79
	Bass Berry & Sims (legal)	ck 738061	376.00

5/97	Amortization	JE 15	(4,028.34)
	Amos & Jeffries	ck 741213	1,903.58
	Amos & Jeffries	ck 741213	10,539.07
6/97	Amortization	JE 15	(4,028.34)
	True up amortization	JE 7 - 145	(16,113.36)
	Bass Berry	ck 743237	1,520.00
	Bass Berry	ck 744225	200.00
7/97	Amortization	JE 15	(4,028.34)
	Bass, Berry	ck 747173	100.00
8/97	Amortization	JE 15	(4,028.34)
9/97	Amortization	JE 15	(4,028.34)
	Amos & Jeffries - S/B in 92800 (TN Regulatory	ck 751992	925.62
	Amos & Jeffries	ck 751992	220.00
10/97	Amortization	JE 15	(4,028.34)
	Amos & Jeffries	ck 757431	1,929.78
	Amos & Jeffries	ck 755045	1,175.75
	Bass, Berry	ck 755974	640.00
	Bass, Berry	ck 756749	3,007.43
	True up additional amortization	JE 7 -165	(5,815.50)
11/97	Amortization	JE 15	(4,609.89)
	Bass, Berry	ck 761231	603.61
12/97	Amortization	JE 15	(4,609.89)
	Bass, Berry	ck 764083	100.00
1/98	Amortization	JE 15	(4,609.89)
2/98	Amortization	JE 15	(4,609.89)
	Bass, Berry	ck 768646	254.00
	Amos & Jeffries	ck 769607	2,219.40
	Bass, Berry	ck 771147	2,095.07
3/98	Amortization	JE 15	(4,609.89)
	Bass, Berry	ck 773386	6,919.90
4/98	Amortization	JE 15	(4,609.89)
	Bass, Berry	ck 777508	1,905.02
	Amos & Jeffries	ck 776114	102.64
5/98	Amortization	JE 15	(4,609.89)
6/98	Amortization	JE 15	(4,609.89)
7/98	Amortization	JE 15	(4,609.89)
8/98	Amortization	JE 15	(4,609.89)
9/98	Amortization	JE 15	(4,609.89)
	Bass Berry	ck 790889	100.00
10/98	Amortization	JE 15	(4,609.89)
11/1998	Amortization (old amount)		(4,609.89)
	Amortization		(5,041.15)
	Amortization true up		(9,487.72)
12/1998	Correct JE5108 from 11/98		4,609.89
	Amortization		(5,041.15)
1/1999	Amortization		(5,041.15)
2/1999	Amortization		(5,041.15)

3/1999	Amortization	(5,041.15)
4/1999	Amortization	(5,041.15)
5/1999	Amortization	(5,041.15)
6/1999	Amortization	(5,041.15)
7/1999	Amortization	(5,041.15)
8/1999	Amortization	(5,041.15)

20,164.44

RC Exp - 1

1999 Tennessee Rate Case Expense Estimate

Amos & Jefferies	65000
Bass, Berry & Simms	15000
C. H. Guernsey	15000
Other	7500
	102500

OTH REG - 1

Acct	Prod	Acctg Date	Voucher	Invoice	Vendor	Name	Sum Amount
92800	00	1998-11-12	00006085	september1998	0000931149	MCCARTHY, SWEENEY & HARKAWAY, P. C.	2,471.13
92800	00	1998-11-13	00006369	11891-733801	0000088955	HICKORY DAILY RECORD	198.32
92800	00	1998-11-13	00006370	980104285	0000231464	WINSTON SALEM JOURNAL	238.92
92800	00	1998-11-30	00009989	svcs1998oct	0000931149	MCCARTHY, SWEENEY & HARKAWAY, P. C.	3,870.84
92800	00	1999-04-14	00059112	FEES-SUB416	0000143446	N C UTILITIES COMMISSION	500.00
92800	00	1999-06-14	00080206	FLNGFEE-SUB418	0000143446	N C UTILITIES COMMISSION	500.00
92800	00	1999-06-28	00084252	419164	0000894402	SCHIFF HARDIN & WAITE	607.07
92800	00	1999-08-16	00100921	SUB420	0000143446	N C UTILITIES COMMISSION	500.00
92800	17	1998-11-30	00010025	11823	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	2,316.94
92800	17	1998-11-30	00010028	11857	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	3,394.77
92800	17	1998-11-30	00010102	11860	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	492.33
92800	17	1999-01-11	00024511	11923	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	3,524.60
92800	17	1999-01-11	00024538	11922	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	3,199.09
92800	17	1999-02-02	00033021	11956	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	911.50
92800	17	1999-02-02	00033022	11955	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	3,390.04
92800	17	1999-03-02	00044545	12007	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	3,311.43
92800	17	1999-03-02	00044546	12008	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	1,970.19
92800	17	1999-04-01	00055373	106275	0000721902	BASS, BERRY AND SIMS	427.50
92800	17	1999-04-08	00057046	12040	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	2,988.46
92800	17	1999-04-08	00057047	12041	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	1,954.40
92800	17	1999-05-07	00067964	12065	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	5,071.68
92800	17	1999-05-07	00067965	12066	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	667.18
92800	17	1999-07-01	00086134	12116	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	5,162.43
92800	17	1999-07-01	00086135	12117	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	19,091.01
92800	17	1999-07-01	00086151	12160	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	2,010.73
92800	17	1999-07-01	00086152	12161	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	1,916.57
92800	17	1999-07-26	00093666	12190	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	1,693.40
92800	17	1999-07-26	00093667	12191	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	5,215.56
92800	17	1999-08-24	00103154	12220	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	3,044.91
92800	17	1999-08-24	00103155	12219	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	1,439.46
92800	17	1999-08-24	00103154	12220	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	-3,044.91
92800	17	1999-08-24	00103155	12219	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	-1,439.46
92800	17	1999-08-26	00104287	12219A	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	1,439.46
92800	17	1999-08-26	00104288	12220A	0000351072	AMOS, JEFFRIES & ROBINSON, LLP	3,044.91
							82,080.46

Tenn. Direct code

17 Charges (Mar.-Aug.) $ 73,194.18

17 Charges (Sep.+Oct.) + 12,537.54

85,767.72

OTH REG-2

92800 00 and 17

ACCOUNT	PROD	FDATE	DEPTID	SCODE	DESC1	AMOUNT	
92800	17	9811	630029	37	INV_ 11715	1,651.33	*
92800	00	9811	630029	37	INV_ 1446140	1,270.20	
92800	00	9811	630029	37	INV_ 9823407966	1,862.00	
92800	00	9811	630029	37	INV_ 0150260	4,852.50	
92800	00	9811	630029	36	N C RATE CASR 1996	6,079.90	
92800	00	9811	630029	36	PG0180 MISC ADJ	17,577.00	
92800	00	9811	630029	36	PG0106 MISC ADJ	19,535.00	
92800	17	9811	630029	36	CN RATE CASE 1996	4,609.89	
92800	00	9811	630029	37	INV_ 32600AG3198	1,310.60	
92800	00	9811	622029	36	PG0120 MISC ADJ	15,913.00	
92800	17	9811	630029	37	INV_ 11768	3,846.23	*
92800	17	9811	320010	37	INV_ 11714	2,413.54	*
92800	17	9811	320010	37	INV_ 11766	3,751.44	*
92800	00	9811	630029	36	S C RATE CASE 1995	2,808.98	
92800	00	9811	630029	37	INV_ 11765	462.91	
92800	00	9811	320010	37	INV_ 11763	5,838.69	
92800	00	9811	320010	37	INV_ 11711	1,227.15	
92800	00	9811	630029	37	INV_ 11713	3,235.64	
92800	00	9811	630029	37	INV_ 11710	2,502.57	
92800	00	9811	630029	37	INV_ 1759AG3198	651.00	
92800	00	9811	630029	37	INV_ 9246AG3198	546.76	
92800	00	9811	630029	37	INV_ P0499AG15-2298	619.50	
92800	00	9811	630029	37	INV_ 82127	331.20	
92800	00	9811	630029	37	INV_ 011864-081098	113.60	
92800	00	9811	630029	37	INV_ BALANCE082098	122.44	
92800	00	9811	630029	37	INV_ 980184224AG2798	485.08	
92800	00	9811	630029	37	INV_ BALDUE083098	825.89	
92800	00	9811	630029	37	INV_ 11762	22,456.49	
92800	00	9811	320010	37	INV_ 11708	2,930.53	
92800	00	9811	320010	37	INV_ 11760	3,556.50	
92800	00	9811	630029	36	S C ASSESS FEE	18,750.00	
92800	00	9811	622029	36	PG0181 MISC ADJ	(17,577.00)	
92800	00	9812	630029	37	INV_ 123649	71.46	
92800	00	9812	630029	37	INV_ 531497	125.40	
92800	00	9812	630029	36	PG0093 MISC ADJ	(3,148.62)	
92800	00	9812	630029	37	INV_ #9831-98-004-G	142.00	
92800	00	9812	630029	36	PG0160 MISC ADJ	16,940.16	
92800	17	9812	630029	36	CN RATE CASE 1996	4,609.89	
92800	17	9812	630029	37	INV_ 99230	875.00	*
92800	17	9812	630029	36	PG0145 MISC ADJ	9,487.72	
92800	00	9812	630029	36	N C RATE CASR 1996	6,079.90	
92800	00	9812	630029	36	S C ASSESS FEE	18,750.00	
92800	00	9812	630029	36	S C RATE CASE 1995	2,808.98	
92800	00	9812	630029	36	PG0160 MISC ADJ	59.23	
92800	00	9812	630029	36	PG0143 MISC ADJ	16,695.00	
92800	00	9812	630029	36	PG0097 MISC ADJ	(1,239.00)	
92800	00	9812	630029	37	INV_ 0155523	594.66	
92800	00	9812	630029	37	INV_ FILEFEE-SUB412	500.00	
92800	00	9812	630029	36	PG0006 MISC ADJ	(17,577.00)	
92800	00	9812	630029	36	PG0006 MISC ADJ	15,913.00	
92800	00	9812	630029	37	INV_ 000092-000008	100.40	
92800	00	9812	622029	36	PG0006 MISC ADJ	(15,913.00)	

17 Charges $12,537.54

TN Y2K Expenses FY99YTD.xls

Date	Acct	Amount	DeptID	Unit
1998-12-31	93080	1,541.60	723006	0101
1998-11-30	93080	188.00	723006	0101
1998-11-30	93080	211.50	723006	0101
1998-11-30	93080	188.00	723006	0101
1998-11-30	93080	425.00	723006	0101
1998-11-30	93080	5,921.87	723006	0101
1998-11-30	93080	19,521.87	723006	0101
1998-11-30	93080	6,615.62	723006	0101
1999-01-31	93080	135,135.46	723006	0101
1999-02-23	93080	750.00	723006	0101
1999-03-15	93080	1,460.50	723006	0101
1999-02-28	93080	15,000.00	723006	0101
1999-03-25	93080	40,142.17	723006	0101
1999-04-30	93080	61,738.67	723006	0101
1999-05-28	93080	22,340.50	723006	0101
1999-05-28	93080	22,340.50	723006	0101
1999-05-28	93080	-22,340.50	723006	0101
1999-06-30	93080	893.00	723006	0101
1999-07-31	93080	17,534.00	723006	0101
1999-08-31	93080	7,301.31	723006	0101
1999-08-31	93080	-7,301.31	723006	0101
1999-08-31	93080	7,301.31	723006	0101
		336,909.07		

336,909.07 - 10 months 8/31/99

238,326.24 - 2 months 10/31/98

$575,235.31

Y2k Tennessee Test Period

Y2K-2

QUERY8

Acct	Invoice	Vendor	Name	Sum Amount	Acctg Date	Prod	DeptID
93080	00210831	0000034009	CREATIVE CORPORATE STAFFING, INC	211.50	1998-11-13	17	723006
93080	00211554	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1998-11-13	17	723006
93080	00212282	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1998-11-13	17	723006
93080	00212998	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1998-12-29	17	723006
93080	00213711	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1998-12-29	17	723006
93080	00214417	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1998-12-29	17	723006
93080	00215145	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1998-12-29	17	723006
93080	00215812	0000034009	CREATIVE CORPORATE STAFFING, INC	141.00	1998-12-29	17	723006
93080	00216491	0000034009	CREATIVE CORPORATE STAFFING, INC	366.60	1998-12-29	17	723006
93080	00217179	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1998-12-29	17	723006
93080	00217851	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-01-27	17	723006
93080	00218521	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1999-01-27	17	723006
93080	00219124	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1999-01-27	17	723006
93080	00219766	0000034009	CREATIVE CORPORATE STAFFING, INC	141.00	1999-01-27	17	723006
93080	00220405	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-03-15	17	723006
93080	00221050	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-03-15	17	723006
93080	00221714	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-03-15	17	723006
93080	00222354	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1999-03-15	17	723006
93080	00223034	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-03-15	17	723006
93080	00223657	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-03-15	17	723006
93080	00225017	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-04-19	17	723006
93080	00225659	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-04-19	17	723006
93080	00226314	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-04-19	17	723006
93080	00227627	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-04-19	17	723006
93080	00228296	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1999-05-20	17	723006
93080	00228980	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-05-20	17	723006
93080	00229671	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-05-20	17	723006
93080	00230369	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-05-20	17	723006
93080	00231048	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-06-10	17	723006
93080	00231711	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-06-10	17	723006
93080	00232367	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-06-10	17	723006
93080	00233055	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1999-06-10	17	723006
93080	00233733	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1999-07-07	17	723006
93080	00234400	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1999-07-07	17	723006
93080	00235056	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-07-07	17	723006
93080	00235685	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-07-27	17	723006
93080	00236305	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-07-27	17	723006
93080	00236921	0000034009	CREATIVE CORPORATE STAFFING, INC	188.00	1999-07-27	17	723006
93080	00237504	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-07-27	17	723006
93080	00238091	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-08-19	17	723006
93080	00238670	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-08-19	17	723006
93080	00239260	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-08-19	17	723006
93080	0224321	0000034009	CREATIVE CORPORATE STAFFING, INC	235.00	1999-05-20	17	723006
93080	11B98-Y2K-1	0000369488	NORSTAN CONSULTING	1,793.12	1999-01-09	17	723006
93080	1298-Y2K-2	0000369488	NORSTAN CONSULTING	1,674.37	1999-01-09	17	723006
93080	12B98-Y2K-3	0000369488	NORSTAN CONSULTING	570.00	1999-01-27	17	723006
93080	229-Y2K-4	0000369488	NORSTAN CONSULTING	47.50	1999-03-15	17	723006
93080	315807	0000379909	KEANE, INC	25.00	1999-01-09	17	723006
93080	328601	0000379909	KEANE, INC	19,521.87	1998-11-17	17	723006
93080	328602	0000379909	KEANE, INC	425.00	1998-11-12	17	723006
93080	328603	0000379909	KEANE, INC	5,921.87	1998-11-17	17	723006
93080	328604	0000379909	KEANE, INC	6,615.62	1998-11-17	17	723006
93080	331366	0000379909	KEANE, INC	16,448.43	1999-01-09	17	723006
93080	331367	0000379909	KEANE, INC	5,734.37	1999-01-09	17	723006
93080	331368	0000379909	KEANE, INC	7,049.37	1999-01-09	17	723006
93080	336713	0000379909	KEANE, INC	13,651.56	1999-01-09	17	723006
93080	338497	0000379909	KEANE, INC	4,718.75	1999-01-09	17	723006
93080	338499	0000379909	KEANE, INC	5,917.50	1999-01-09	17	723006
93080	338501	0000379909	KEANE, INC	17,542.56	1999-01-09	17	723006

QUERY8

93080	338502	0000379909	KEANE, INC	9,187.50	1999-01-09	17	723006
93080	345191	0000379909	KEANE, INC	5,015.62	1999-01-27	17	723006
93080	345192	0000379909	KEANE, INC	1,190.00	1999-01-27	17	723006
93080	345193	0000379909	KEANE, INC	17,789.06	1999-01-27	17	723006
93080	345194	0000379909	KEANE, INC	11,418.75	1999-01-27	17	723006
93080	350390	0000379909	KEANE, INC	3,065.62	1999-03-15	17	723006
93080	350391	0000379909	KEANE, INC	2,953.12	1999-03-15	17	723006
93080	350726	0000379909	KEANE, INC	16,629.68	1999-03-15	17	723006
93080	350727	0000379909	KEANE, INC	10,250.00	1999-03-15	17	723006
93080	350728	0000379909	KEANE, INC	50.00	1999-03-15	17	723006
93080	355168	0000379909	KEANE, INC	-1,031.25	1999-05-26	17	723006
93080	355295	0000379909	KEANE, INC	5,315.62	1999-04-22	17	723006
93080	355297	0000379909	KEANE, INC	5,800.00	1999-04-22	17	723006
93080	357924	0000379909	KEANE, INC	17,006.25	1999-04-19	17	723006
93080	361658	0000379909	KEANE, INC	7,196.23	1999-04-22	17	723006
93080	361660	0000379909	KEANE, INC	20,855.57	1999-04-22	17	723006
93080	366828	0000379909	KEANE, INC	6,868.75	1999-05-26	17	723006
93080	366830	0000379909	KEANE, INC	15,375.00	1999-05-25	17	723006
93080	373251	0000379909	KEANE, INC	6,131.25	1999-07-06	17	723006
93080	378187	0000379909	KEANE, INC	5,793.75	1999-08-03	17	723006
93080	9904048	0000387407	STRATEGIC TECHNOLOGIES INC	802.56	1999-08-19	17	723006
93080	INV0001485	0000382978	COMPUTER MANAGEMENT SCIENCES, INC	5,525.00	1999-01-09	17	723006
93080	INV0004196	0000382978	COMPUTER MANAGEMENT SCIENCES, INC	3,412.50	1999-01-09	17	723006
93080	INV0004785	0000382978	COMPUTER MANAGEMENT SCIENCES, INC	5,720.00	1999-01-27	17	723006
93080	INV0005414	0000382978	COMPUTER MANAGEMENT SCIENCES, INC	2,470.00	1999-03-15	17	723006
93080	INV0005924	0000382978	COMPUTER MANAGEMENT SCIENCES, INC	3,930.00	1999-03-16	17	723006
93080	INV0005934	0000382978	COMPUTER MANAGEMENT SCIENCES, INC	843.75	1999-03-19	17	723006
93080	INV0006553	0000382978	COMPUTER MANAGEMENT SCIENCES, INC	4,625.00	1999-04-19	17	723006
93080	YR2000ASMNT	0000314989	CODED COMMUNICATIONS CORP	750.00	1999-02-15	17	723006
93080	inv0006784	0000739144	COMPUTER ASSOCIATES GPS	5,026.25	1999-07-06	17	723006
93080	inv0007510	0000739144	COMPUTER ASSOCIATES GPS	4,872.50	1999-07-06	17	723006
				321,909.07			

Y2K-4

From: Barry Guy
To: PNG6A Post Office.MOOREJU
Date: 11/6/97 12:02pm
Subject: Y2K Deferred Costs

Outside Labor Only

Until further notice, please record Y2K costs as follows:

57% to 01-01-18605-1-00-6220	NC portion
18% to 01-01-93080-2-00-7230-06	SC portion
25% to 01-01-93080-3-17-7230-06	TN portion

The factors are net plant percentages. We do not yet have deferral treatment in SC and TN.

By regular mail, I am sending you copies of adjustments being recorded in October 1997. Also, please note that amortization of the 1997 deferral in the amount of $12,815 per month will be charged via recurring journal entry to 01-01-93080-1-00-7230-06 beginning November 1997.

BLG
11/06/97

CC: PNG5A Post Office.PRITCWR

Report ID: GLS7002
Bus. Unit: 0101--Piedmont Natural Gas Company
Ledger: ACTUALS--Actuals Ledger
For Fiscal Year 1999 Period 1 to 10
Acct: 93080% Department: 723006% Prod: 17%

PeopleSoft GL
GENERAL LEDGER ACTIVITY

Run Date 11/08/99
Run Time 16:44:36

SRCE	Journal Date	Journal ID	Seq	Line	Acct		Debit	Credit	Balance
	Beginning Balance:								0.00
AP	11/30/98	APACCR5006	2063		93080		188.00	0.00	
AP	11/30/98	APACCR5006	2067		93080		211.50	0.00	
AP	11/30/98	APACCR5006	2183		93080		188.00	0.00	
AP	11/30/98	APACCR5006	3363		93080		425.00	0.00	
AP	11/30/98	APACCR5006	1648		093080		5,921.87	0.00	
AP	11/30/98	APACCR5006	1648		493080		19,521.87	0.00	
AP	11/30/98	APACCR5006	1649		093080		6,615.62	0.00	
AP	12/31/98	APACCR5352	1357		93080		1,541.60	0.00	
AP	01/31/99	APACCR5575	1310		93080		135,135.46	0.00	
AP	02/23/99	APACCR5764	775		93080		750.00	0.00	
PA	02/28/99	PAADJ05940	14		93080		15,000.00	0.00	
AP	03/15/99	APACCR5917	125		93080		1,460.50	0.00	
AP	03/25/99	APACCR6015	285		93080		40,142.17	0.00	
AP	04/30/99	APACCR6325	1142		93080		61,738.67	0.00	
AP	05/28/99	APACCR6547	802		93080		22,340.50	0.00	
AP	05/28/99	APACCR6547 1	802		93080	<	22,340.50>	0.00	
AP	05/28/99	APACR6547	802		93080		22,340.50	0.00	
AP	06/30/99	APACCR6806	887		93080		893.00	0.00	
AP	07/31/99	APACCR7033	137		93080		17,534.00	0.00	
AP	08/31/99	APACCR7346	1338		93080		7,301.31	0.00	
AP	08/31/99	APACCR7346 1	1338		93080	<	7,301.31>	0.00	
AP	08/31/99	APACR7346	1338		93080		7,301.31	0.00	
	Total Activity:								336,909.07
	Ending Balance:								336,909.07

Y2K-5

Transaction Detail
Account 93080 Area 7230, BC 06
For Sept. & Oct., 08

Account	Invoice	Vendor	Name	Sum Amount	Actg Date	Prod	Deptld
93080	INV_ 315784	379909	V_KEANE	26,831.25	09/01/98	17	723006
93080	INV_ 322791	379909	V_KEANE	17,953.13	09/01/98	17	723006
93080	INV_ 322790	379909	V_KEANE	157.50	09/01/98	17	723006
93080	INV_ 317557	379909	V_KEANE	90.26	09/01/98	17	723006
93080	INV_ 311354	379909	V_KEANE	4,124.37	09/01/98	17	723006
93080	INV_ 00206153	34009	V_CREATIVE	188.00	09/01/98	17	723006
93080	INV_ 00207913	34009	V_CREATIVE	188.00	09/01/98	17	723006
93080	INV_ 311353	379909	V_KEANE	175.00	09/01/98	17	723006
93080	INV_ 310414	379909	V_KEANE	172.20	09/01/98	17	723006
93080	INV_ 00207227	34009	V_CREATIVE	188.00	09/01/98	17	723006
93080	INV_ 00203460	34009	V_CREATIVE	188.00	09/01/98	17	723006
93080	INV_ 00207389	34009	V_CREATIVE	188.00	09/01/98	17	723006
93080	INV_ 00208421	34009	V_CREATIVE	188.00	09/01/98	17	723006
93080	INV_ 00208975	34009	V_CREATIVE	235.00	09/01/98	17	723006
93080	INV_ 00206701	34009	V_CREATIVE	235.00	09/01/98	17	723006
93080	INV_ 00204074	34009	V_CREATIVE	211.50	09/01/98	17	723006
93080	INV_ 00204599	34009	V_CREATIVE	235.00	09/01/98	17	723006
93080	INV_ 00205133	34009	V_CREATIVE	235.00	09/01/98	17	723006
93080	INV_ 00205629	34009	V_CREATIVE	235.00	09/01/98	17	723006
93080	INV_ 311360	379909	V_KEANE	2,603.75	09/01/98	17	723006
93080	INV_ 322793	379909	V_KEANE	5,780.63	09/01/98	17	723006
93080	INV_ 311358	379909	V_KEANE	5,265.62	09/01/98	17	723006
93080	INV_ 315785	379909	V_KEANE	4,593.75	09/01/98	17	723006
93080	INV_ INV0002898	382978	V_CMSI	4,420.00	09/01/98	17	723006
93080	INV_ INV0002899	382978	V_CMSI	5,021.25	09/01/98	17	723006
93080	INV_ 311355	379909	V_KEANE	5,426.33	09/01/98	17	723006
93080	INV_ 315782	379909	V_KEANE	5,285.63	09/01/98	17	723006
93080	INV_ 319474	379909	V_KEANE	5,504.69	09/01/98	17	723006
93080	INV_ 322792	379909	V_KEANE	10,846.88	09/01/98	17	723006
93080	INV_ 315810	379909	V_KEANE	6,560.63	09/01/98	17	723006
93080	INV_ 323147	379909	V_KEANE	6,000.00	09/01/98	17	723006
93080	INV_ INV0002897	382978	V_CMSI	6,888.75	09/01/98	17	723006
93080	INV_ 315783	379909	V_KEANE	14,053.13	09/01/98	17	723006
93080	INV_ 319472	379909	V_KEANE	12,102.50	09/01/98	17	723006
93080	INV_ 319473	379909	V_KEANE	17,856.25	09/01/98	17	723006
93080	INV_ 319475	379909	V_KEANE	22,967.19	09/01/98	17	723006
93080	INV_ 311356	379909	V_KEANE	18,268.75	09/01/98	17	723006
93080	INV_ 311357	379909	V_KEANE	26,406.25	09/01/98	17	723006
93080	INV_ 21229	733014	V_COMPUTER R	243.80	10/01/98	17	723006
93080	INV_ 310413	379909	V_KEANE	24.25	10/01/98	17	723006
93080	INV_ 00209535	34009	V_CREATIVE C	188.00	10/01/98	17	723006
			Total	238,326.24			

NASHVILLE GAS COMPANY
Employee Benefits
For The Twelve Months Ending May 31,2001

Line No.		Test Year Amount	Adjust.	Attrition Yr. Amt.
		(1)	(2)	(3)
1.	ESOP	10,501	1.0317	10,834
2.	Employee Pension Plan	650,858	Footnote A	907,417
3.	Employee Insurance	2,353,767	1.0317	2,428,381
4.	Savings Plan	573,998	1.0317	592,194
5.	Other	86,525	1.0317	89,268
6.	Total	$3,675,649	$352,445	$4,028,094

A/ Test Period Pension Expense	650,858
Less FASB 87 Expense	263,759
Pension Expense less FASB 87	387,099
Growth Factor	1.0317
Attrition Period Amount	399,370
Plus Amortization of Deferred Pension Expense	508,047
Total Pension Expense	907,417

PIEDMONT NATURAL GAS COMPANY
Tennessee Operations
Long-Term Incentive Plan
Attrition Period Twelve Months Ending May 31, 2001

Line No.		
1	Pro forma expense for long-term incentive plan (a)	$11,332,160
2	Number of years in the plan period	5
3	Annualized amount (Line 1 / Line 2)	$2,266,432
4	Tennessee portion (b)	$606,822
5	Add dividend equivalent payments (c)	198,282
6	Total	805,105
7	Less amount recorded in the period	1,448,373
8	Attrition Adjustment	($643,269)

(a) Number of units in the plan for Award No. 4 for periods ending October 31, 2000 — 354,130
Estimated common stock market price per share — $32.00
Estimated award level — 100.00%
Pro forma expense — $11,332,160

(b) Based on units awarded in Award No. 4:

To 3-state employees	292,511	82.60%	
Tennessee % *		24.93%	
Tennessee portion (Line 3 X 82.60% X 24.93%)			466,707
To Tennessee direct	21,893	6.18%	
Tennessee % *		100.00%	
Tennessee portion (Line 3 X 6.18% X 100.00%)			140,115
Total			606,822

* Net plant as of August 31, 1999.

(c) Dividend equivalent payments:

Current quarterly dividend rate	$0.345	
Award No. 4:		
Payments in July and October 2000:		
3-state employees (292,511 X $.345 X 2 X 24.93%)		50,317
Tennessee direct (21,893 X $.345 X 2 X 100.00%)		15,106
Payments in January and April 2001: (d)		
3-state employees (195,007 X $.345 X 2 X 24.93%)		33,545
Tennessee direct (14,595 X $.345 X 2 X 100.00%)		10,071
Total		
Award No. 5, period ending October 31, 2003:		
Payments in July and October 2000 and January and April 2001:		
3-state employees (220,331 X $1.38 X 24.93%)		75,801
Tennessee direct (9,741 X $1.38 X 100.00%)		13,443
Total		198,282
Total		

(d) After assumed distribution of one-third of the units in December 2000.

13-Nov-99
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PIEDMONT NATURAL GAS COMPANY
Long-Term Incentive Plan Costs - Accruals and DEP
Twelve Months Ended August 31, 1999

As Recorded:	3-State	2-State	NC Direct	SC Direct	TN Direct	Total
September 1998	295,200	44,400	8,600	7,000	15,000	370,200
October	1,597,558	250,527	42,486	40,232	118,316	2,049,119
November	232,900	36,700	7,100	5,700	18,200	300,600
December	232,900	36,700	7,100	5,700	18,200	300,600
January 1999	39,650	(7,600)	(2,587)	84	1,270	30,817
February	232,900	36,700	7,100	5,700	18,200	300,600
March	232,900	36,700	7,100	5,700	18,200	300,600
April	436,450	50,590	12,740	10,354	32,074	542,208
May	232,900	36,700	7,100	5,700	18,200	300,600
June	232,900	36,700	7,100	5,700	18,200	300,600
July	436,450	50,590	12,740	10,354	32,074	542,208
August	232,900	36,700	7,100	5,700	18,200	300,600
Total	4,435,608	645,407	123,679	107,924	326,134	5,638,752

Allocated:	NC	SC	TN	Total
September 1998	210,133	69,702	90,365	370,200
October	1,140,951	381,996	526,173	2,049,119
November	168,469	55,403	76,728	300,600
December	168,469	55,403	76,728	300,600
January 1999	14,298	5,284	11,234	30,817
February	168,469	55,403	76,728	300,600
March	168,469	55,403	76,728	300,600
April	301,240	99,214	141,754	542,208
May	168,469	55,403	76,728	300,600
June	168,469	55,403	76,728	300,600
July	301,240	99,214	141,754	542,208
August	168,469	55,403	76,728	300,600
Total	3,147,146	1,043,233	1,448,373	5,638,752

NOTE - Fiscal 1998 allocated on the basis of net plant as of October 31, 1997, and fiscal 1999 as of October 31, 1998.

10/31/97:	NC	SC	TN
3-State	56.80%	17.67%	25.53%
2-State	76.26%	23.74%	0.00%
10/31/98:			
3-State	57.24%	17.63%	25.13%
2-State	76.45%	23.55%	0.00%

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PIEDMONT NATURAL GAS COMPANY
Long-Term Incentive Plan Costs per Books
Twelve Months Ended August 31, 1999

Liability Accruals

As Recorded:	3-State	2-State	NC Direct	SC Direct	TN Direct	Total
September 1998	295,200	44,400	8,600	7,000	15,000	370,200
October	1,465,200	224,400	38,600	37,000	105,000	1,870,200
November	232,900	36,700	7,100	5,700	18,200	300,600
December	232,900	36,700	7,100	5,700	18,200	300,600
January 1999	(152,100)	(23,300)	(7,900)	(4,300)	(11,800)	(199,400)
February	232,900	36,700	7,100	5,700	18,200	300,600
March	232,900	36,700	7,100	5,700	18,200	300,600
April	232,900	36,700	7,100	5,700	18,200	300,600
May	232,900	36,700	7,100	5,700	18,200	300,600
June	232,900	36,700	7,100	5,700	18,200	300,600
July	232,900	36,700	7,100	5,700	18,200	300,600
August	232,900	36,700	7,100	5,700	18,200	300,600
Total	3,704,400	575,800	103,200	91,000	272,000	4,746,400

Allocated:

	NC	SC	TN	Total
September 1998	210,133	69,702	90,365	370,200
October	1,041,961	349,173	479,066	1,870,200
November	168,469	55,403	76,728	300,600
December	168,469	55,403	76,728	300,600
January 1999	(112,775)	(36,602)	(50,023)	(199,400)
February	168,469	55,403	76,728	300,600
March	168,469	55,403	76,728	300,600
April	168,469	55,403	76,728	300,600
May	168,469	55,403	76,728	300,600
June	168,469	55,403	76,728	300,600
July	168,469	55,403	76,728	300,600
August	168,469	55,403	76,728	300,600
Total	2,655,541	880,902	1,209,957	4,746,400

NOTE - Fiscal 1998 allocated on the basis of net plant as of October 31, 1997, and fiscal 1999 as of October 31, 1998.

10/31/97:	NC	SC	TN
3-State	56.80%	17.67%	25.53%
2-State	76.26%	23.74%	0.00%
10/31/98:			
3-State	57.24%	17.63%	25.13%
2-State	76.45%	23.55%	0.00%

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PIEDMONT NATURAL GAS COMPANY
Long-Term Incentive Plan Costs Per Books
Twelve Months Ended August 31, 1999

Dividend Equivalent Payments

As Recorded:	3-State	2-State	NC Direct	SC Direct	TN Direct	Total
October 1998	132,358	26,127	3,886	3,232	13,316	178,919
January 1999	191,750	15,700	5,313	4,384	13,070	230,217
April	203,550	13,890	5,640	4,654	13,874	241,608
July	203,550	13,890	5,640	4,654	13,874	241,608
Total	731,208	69,607	20,479	16,924	54,134	892,352

Allocated:	NC	SC	TN	Total
October 1998	98,990	32,822	47,107	178,919
January 1999	127,073	41,887	61,257	230,217
April	132,771	43,811	65,026	241,608
July	132,771	43,811	65,026	241,608
Total	491,605	162,331	238,416	892,352

Fiscal 1998 allocated on the basis of net plant as of October 31, 1997:

	NC	SC	TN
3-State	56.80%	17.67%	25.53%
2-State	76.26%	23.74%	0.00%

Fiscal 1999 allocated on the basis of net plant as of October 31, 1998:

	NC	SC	TN
3-State	57.24%	17.63%	25.13%
2-State	76.45%	23.55%	0.00%

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LTIP

CRED-1

PIEDMONT NATURAL GAS COMPANY, INC.
Projected Administrative and General Transfer Credits
Twelve Months Ending May 31, 2001

Account	Description	Amount
92201	Payroll	392,644
92202	SIP	157,046
92203	Pension	305,058
92204	Insurance	799,387
92205	Other	277,275
	Total	1,931,410

PIEDMONT NATURAL GAS COMPANY, INC.
Projected Administrative and General Transfer Credits
Twelve Months Ending May 31, 2001

CRED-2

92201 - Payroll		
(A) TN Direct Non-Utility Cost Study (Monthly)	($8,790 x 12)	
Times Growth Factor	1.0317	108,824
(B) Test Period 92000 Capitalized Monthly Based on Historical	($22,925 x 12)	
Times Growth Factor	1.0317	283,821
92201 TOTAL		**392,644**
92202 - SIP		
(A) Attrition SIP/PIP-Tennessee	592,194	
Times Capitalization Percentage	19.64%	116,307
(B) Test Period Non-Utility Credits	158,393	
Times Growth Factor	1.0317	
Times Net Plant	24.93%	40,739
92202 TOTAL		**157,046**
92203 - Pension		
(A) Attrition Pension-Tennessee	907,417	
Times Capitalization Percent	19.64%	178,217
(B) Test Period Non-Utility Credits	364,936	
Attrition Pension/Test Period Pension	(907,417/650,858)	
Times Net Plant	24.93%	126,841
92203 TOTAL		**305,058**
92204 - Insurance		
(A) TN Attrition 92400, Prop. Ins.	49,740	
TN Attrition Injuries & Damages	522,522	
Tennessee Attrition Group Insurance	2,428,381	
Total	3,000,643	
Times Capitalization Percent	19.64%	589,326
(B) Test Period Non-Utility Credits	816,712	
Times Growth Factor	1.0317	
Times Net Plant	24.93%	210,061
92204 TOTAL		**799,387**

PIEDMONT NATURAL GAS COMPANY, INC.
Projected Administrative and General Transfer Credits
Twelve Months Ending May 31, 2001

CRED-3

92205 - Other

(B) TN Direct + Allocated		
A&G Office Supplies Expense	1,386,190	
Times Capitalization Percent	19.64%	272,248
(C) TN Direct Non-Utility		
Cost Allocation Study (Monthly)	($271 x 12)	
Times Growth Factor	1.0317	3,355
(D) C.O. Non-Utility Payroll Processing	($250 x 26)	
Times Growth Factor	1.0317	
Times Net Plant	24.93%	1,672
92205 TOTAL		**277,275**

With the implementation of the PeopleSoft General Ledger system effective November 1, 1998, the Company slightly revised the method of allocating Corporate Office-related overheads to construction and non-utility. These revisions were intended to clarify the methods of computation and to make the allocation process more efficient and up-to-date. Due to this change, the amounts above which are identified as "Test Period Non-utility Credits" are actually 10 months ended August 31, 1999 annualized.

NASHVILLE GAS COMPANY
Miscellaneous Expense
For The Twelve Months Ending May 31,2001

Line No.		
1.	Balance in deferred expense Acct. 18612 - Environmental Cleanup	$5,017
2.	Amortization Peirod (years)	2
3.	Annual Amortization	$2,509

NASHVILLE GAS COMPANY
Interest On Customer Deposits
For The Twelve Months Ending May 31,2001

Line No.		
1.	Average Balance in Customer Deposits Account	$2,962,622
2.	Interest Accrual Rate	6.00%
3.	Interest on Customer Deposits	$177,757

NASHVILLE GAS COMPANY
Depreciation and Amortization Expense
For The Twelve Months Ending May 31,2001

Line No.		
1.	Depreciation Expense	$14,960,513
2.	Amortization Expense	1,468
3.	Attrition Period Amount	$14,961,981

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001
TENNESSEE ONLY

DEPR-2

ACCOUNT NUMBER	TITLE OF ACCOUNT	BALANCE @6-30-00	JUNE 00 DEPRECIATION EXPENSE	BALANCE @7-31-00	JULY 00 DEPRECIATION EXPENSE	BALANCE @8-31-00	AUG 00 DEPRECIATION EXPENSE
	INTANGIBLE PLANT						
30100	Organization	30,035	0	30,035	0	30,035	0
30200	Franchises and Consents	109,186	0	109,186	0	109,186	0
30300	Misc. Intangible Plant	281,737	0	281,737	0	281,737	0
	Total Intangible Plant	420,958	0	420,958	0	420,958	0
	LOCAL STORAGE PLANT						
36000	Land	620,064	0	620,064	0	620,064	0
36100	Structures & Improvements	503,355	738	503,355	738	503,355	738
36200	Gas Holders	2,903,543	3,460	2,903,543	3,460	2,903,543	3,460
36300	Purification Equipment	404,453	482	404,453	482	404,453	482
36310	Liquefaction Equipment	1,119,880	1,325	1,119,880	1,325	1,119,880	1,325
36320	Vaporizing Equipment	1,179,849	1,396	1,179,849	1,396	1,179,849	1,396
36330	Compressor Equipment	72,892	222	72,892	222	72,892	222
36340	Meas. & Reg. Sta. Equip.	28,481	57	28,481	57	28,481	57
36350	Other Equipment	1,088,220	1,297	1,088,220	1,297	1,088,220	1,297
	Total Local Storage Plant	7,920,737	8,977	7,920,737	8,977	7,920,737	8,977
	DISTRIBUTION PLANT						
37410	Land	343,471	0	343,471	0	343,471	0
37420	Land Rights	0	0	0	0	0	0
37500	Structures & Improvements	234,711	671	234,711	671	234,711	671
37600	Mains	174,159,420	351,221	175,366,092	353,655	176,456,564	355,854
37800	Meas. & Reg. Sta.-General	3,006,139	5,887	3,005,342	5,885	3,004,545	5,884
37900	Meas. & Reg. Sta.-City Gate	1,891,533	3,688	1,891,533	3,688	1,891,533	3,688
38000	Services	137,407,828	601,159	138,093,189	604,158	138,778,550	607,156
38100	Meters	14,539,863	34,169	14,633,461	34,389	14,727,059	34,609
38200	Meter Installations	7,050,031	16,979	7,046,638	16,971	7,043,245	16,962
38300	House Regulators	4,241,730	8,908	4,280,730	8,990	4,319,730	9,071
38400	House Regulators Installations	2,719,261	5,733	2,719,261	5,733	2,719,261	5,733
38500	Industrial Meas. & Reg. Sta.	292,201	514	292,201	514	292,201	514
38700	Other Equipment	157,241	0	157,241	0	157,241	0
	Total Distribution Plant	346,043,429	1,028,929	348,063,870	1,034,653	349,968,111	1,040,143
	GENERAL PLANT						
38910	Land	1,390,865	0	1,390,865	0	1,390,865	0
39000	Structures & Improvements	9,752,758	16,498	9,752,758	16,498	9,752,758	16,498
39100	Office Furniture & Equipment	1,791,132	7,150	1,790,281	7,146	1,789,430	7,143
39110	Mainframe Equipment	38,122	328	38,122	328	38,122	328
39120	PC-related Equipment	1,081,659	18,325	1,081,659	18,325	1,081,659	18,325
39130	CIS Project	0	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0	0
39200	Transportation Equipment	17,389	0	17,389	0	17,389	0
39300	Stores Equipment	14,918	42	14,918	42	14,918	42
39400	Tools & Shop Equipment	1,756,929	9,912	1,757,840	9,917	1,756,651	9,910
39500	Laboratory Equipment	0	0	0	0	0	0
39600	Power Operated Equipment	432,346	2,742	431,741	2,738	431,136	2,734
39700	Communication Equipment	1,473,299	8,361	1,473,299	8,361	1,473,299	8,361
39800	Miscellaneous Equipment	184,591	777	184,591	777	184,591	777
39900	Other Tangible Property	1,490,872	2,758	1,490,872	2,758	1,490,872	2,758
	Total General Plant	19,424,880	66,893	19,424,335	66,891	19,421,690	66,877
	TOTAL UTILITY PLANT IN SERVICE	373,810,004	1,104,799	375,829,900	1,110,521	377,731,496	1,115,997

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001
TENNESSEE ONLY

DEPR-3

ACCOUNT NUMBER	TITLE OF ACCOUNT	BALANCE @9-30-00	SEPT 00 DEPRECIATION EXPENSE	BALANCE @10-31-00	OCT 00 DEPRECIATION EXPENSE	BALANCE @11-30-00	NOV 00 DEPRECIATION EXPENSE
	INTANGIBLE PLANT						
30100	Organization	30,035	0	30,035	0	30,035	0
30200	Franchises and Consents	109,186	0	109,186	0	109,186	0
30300	Misc. Intangible Plant	281,737	0	281,737	0	281,737	0
	Total Intangible Plant	420,958	0	420,958	0	420,958	0
	LOCAL STORAGE PLANT						
36000	Land	620,064	0	620,064	0	620,064	0
36100	Structures & Improvements	503,355	738	503,355	738	503,355	738
36200	Gas Holders	2,903,543	3,460	2,903,543	3,460	2,903,543	3,460
36300	Purification Equipment	404,453	482	404,453	482	404,453	482
36310	Liquefaction Equipment	1,119,880	1,325	1,119,880	1,325	1,119,880	1,325
36320	Vaporizing Equipment	1,179,849	1,396	1,179,849	1,396	1,179,849	1,396
36330	Compressor Equipment	72,892	222	72,892	222	72,892	222
36340	Meas. & Reg. Sta. Equip.	28,481	57	28,481	57	28,481	57
36350	Other Equipment	1,088,220	1,297	1,088,220	1,297	1,088,220	1,297
	Total Local Storage Plant	7,920,737	8,977	7,920,737	8,977	7,920,737	8,977
	DISTRIBUTION PLANT						
37410	Land	343,471	0	343,471	0	343,471	0
37420	Land Rights	0	0	0	0	0	0
37500	Structures & Improvements	234,711	671	234,711	671	234,711	671
37600	Mains	177,522,036	358,003	178,665,608	360,309	179,704,680	362,404
37800	Meas. & Reg. Sta.-General	3,003,748	5,882	3,002,951	5,881	3,002,154	5,879
37900	Meas. & Reg. Sta.-City Gate	1,891,533	3,688	1,891,533	3,688	1,891,533	3,688
38000	Services	139,463,911	610,155	140,234,172	613,525	141,000,733	616,878
38100	Meters	14,820,657	34,829	14,927,655	35,080	15,044,553	35,355
38200	Meter Installations	7,039,852	16,954	7,036,459	16,946	7,033,066	16,938
38300	House Regulators	4,358,730	9,153	4,402,530	9,245	4,444,530	9,334
38400	House Regulators Installations	2,719,261	5,733	2,719,261	5,733	2,719,261	5,733
38500	Industrial Meas. & Reg. Sta.	292,201	514	292,201	514	292,201	514
38700	Other Equipment	157,241	0	157,241	0	157,241	0
	Total Distribution Plant	351,847,352	1,045,582	353,907,793	1,051,592	355,868,134	1,057,394
	GENERAL PLANT						
38910	Land	1,390,865	0	1,390,865	0	1,390,865	0
39000	Structures & Improvements	9,752,758	16,498	9,752,758	16,498	9,752,758	16,498
39100	Office Furniture & Equipment	1,788,579	7,139	1,787,728	7,136	1,786,877	7,133
39110	Mainframe Equipment	38,122	328	38,122	328	38,122	328
39120	PC-related Equipment	1,081,659	18,325	1,081,659	18,325	1,091,959	18,500
39130	CIS Project	0	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0	0
39200	Transportation Equipment	17,389	0	17,389	0	17,389	0
39300	Stores Equipment	14,918	42	14,918	42	14,918	42
39400	Tools & Shop Equipment	1,755,462	9,904	1,756,073	9,907	1,785,884	10,075
39500	Laboratory Equipment	0	0	0	0	0	0
39600	Power Operated Equipment	430,531	2,730	429,926	2,726	429,321	2,723
39700	Communication Equipment	1,473,299	8,361	1,473,299	8,361	1,473,299	8,361
39800	Miscellaneous Equipment	184,591	777	184,591	777	184,591	777
39900	Other Tangible Property	1,490,872	2,758	1,490,872	2,758	1,490,872	2,758
	Total General Plant	19,419,045	66,863	19,418,200	66,859	19,456,855	67,195
	TOTAL UTILITY PLANT IN SERVICE	379,608,092	1,121,422	381,667,688	1,127,428	383,666,684	1,133,566

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001
TENNESSEE ONLY

DEPR-4

ACCOUNT NUMBER	TITLE OF ACCOUNT	BALANCE @12-31-00	DEC 00 DEPRECIATION EXPENSE	BALANCE @01-31-01	JAN 01 DEPRECIATION EXPENSE	BALANCE @02-28-01	FEB 01 DEPRECIATION EXPENSE
	INTANGIBLE PLANT						
30100	Organization	30,035	0	30,035	0	30,035	0
30200	Franchises and Consents	109,186	0	109,186	0	109,186	0
30300	Misc. Intangible Plant	281,737	0	281,737	0	281,737	0
	Total Intangible Plant	420,958	0	420,958	0	420,958	0
	LOCAL STORAGE PLANT						
36000	Land	620,064	0	620,064	0	620,064	0
36100	Structures & Improvements	503,355	738	503,355	738	503,355	738
36200	Gas Holders	2,903,543	3,460	2,903,543	3,460	2,903,543	3,460
36300	Purification Equipment	404,453	482	404,453	482	404,453	482
36310	Liquefaction Equipment	1,119,880	1,325	1,119,880	1,325	1,119,880	1,325
36320	Vaporizing Equipment	1,179,849	1,396	1,179,849	1,396	1,179,849	1,396
36330	Compressor Equipment	72,892	222	72,892	222	72,892	222
36340	Meas. & Reg. Sta. Equip.	28,481	57	28,481	57	28,481	57
36350	Other Equipment	1,088,220	1,297	1,088,220	1,297	1,088,220	1,297
	Total Local Storage Plant	7,920,737	8,977	7,920,737	8,977	7,920,737	8,977
	DISTRIBUTION PLANT						
37410	Land	343,471	0	343,471	0	343,471	0
37420	Land Rights	0	0	0	0	0	0
37500	Structures & Improvements	234,711	671	234,711	671	234,711	671
37600	Mains	180,735,752	364,484	181,766,824	366,563	182,629,896	368,304
37800	Meas. & Reg. Sta.-General	3,001,357	5,878	3,000,560	5,876	2,999,763	5,875
37900	Meas. & Reg. Sta.-City Gate	1,891,533	3,688	1,891,533	3,688	1,891,533	3,688
38000	Services	141,767,294	620,232	142,533,855	623,586	143,122,916	626,163
38100	Meters	15,161,251	35,629	15,277,949	35,903	15,380,147	36,143
38200	Meter Installations	7,029,673	16,930	7,026,280	16,922	7,022,887	16,913
38300	House Regulators	4,486,530	9,422	4,528,530	9,510	4,565,930	9,588
38400	House Regulators Installations	2,719,261	5,733	2,719,261	5,733	2,719,261	5,733
38500	Industrial Meas. & Reg. Sta.	292,201	514	292,201	514	292,201	514
38700	Other Equipment	157,241	0	157,241	0	157,241	0
	Total Distribution Plant	357,820,275	1,063,180	359,772,416	1,068,966	361,359,957	1,073,592
	GENERAL PLANT						
38910	Land	1,390,865	0	1,390,865	0	1,390,865	0
39000	Structures & Improvements	9,752,758	16,498	9,752,758	16,498	9,752,758	16,498
39100	Office Furniture & Equipment	1,786,026	7,129	1,785,175	7,126	1,784,324	7,122
39110	Mainframe Equipment	38,122	328	38,122	328	38,122	328
39120	PC-related Equipment	1,091,959	18,500	1,117,359	18,930	1,206,659	20,443
39130	CIS Project	0	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0	0
39200	Transportation Equipment	17,389	0	17,389	0	17,389	0
39300	Stores Equipment	14,918	42	14,918	42	14,918	42
39400	Tools & Shop Equipment	1,815,695	10,244	1,845,806	10,413	1,875,917	10,583
39500	Laboratory Equipment	0	0	0	0	0	0
39600	Power Operated Equipment	428,716	2,719	428,111	2,715	427,506	2,711
39700	Communication Equipment	1,473,299	8,361	1,473,299	8,361	1,473,299	8,361
39800	Miscellaneous Equipment	184,591	777	184,591	777	184,591	777
39900	Other Tangible Property	1,490,872	2,758	1,490,872	2,758	1,490,872	2,758
	Total General Plant	19,485,210	67,356	19,539,265	67,949	19,657,220	69,624
TOTAL UTILITY PLANT IN SERVICE		385,647,180	1,139,513	387,653,376	1,145,892	389,358,872	1,152,194

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001
TENNESSEE ONLY

DEPR-5

ACCOUNT NUMBER	TITLE OF ACCOUNT	BALANCE @03-31-01	MAR 01 DEPRECIATION EXPENSE	BALANCE @04-30-01	APR 01 DEPRECIATION EXPENSE	BALANCE @05-31-01	MAY 01 DEPRECIATION EXPENSE
	INTANGIBLE PLANT						
30100	Organization	30,035	0	30,035	0	30,035	0
30200	Franchises and Consents	109,186	0	109,186	0	109,186	0
30300	Misc. Intangible Plant	281,737	0	281,737	0	281,737	0
	Total Intangible Plant	420,958	0	420,958	0	420,958	0
	LOCAL STORAGE PLANT						
36000	Land	620,064	0	620,064	0	620,064	0
36100	Structures & Improvements	503,355	738	503,355	738	503,355	738
36200	Gas Holders	2,903,543	3,460	2,903,543	3,460	2,903,543	3,460
36300	Purification Equipment	404,453	482	404,453	482	404,453	482
36310	Liquefaction Equipment	1,119,880	1,325	1,119,880	1,325	1,119,880	1,325
36320	Vaporizing Equipment	1,179,849	1,396	1,179,849	1,396	1,179,849	1,396
36330	Compressor Equipment	72,892	222	72,892	222	72,892	222
36340	Meas. & Reg. Sta. Equip.	28,481	57	28,481	57	28,481	57
36350	Other Equipment	1,088,220	1,297	1,088,220	1,297	1,088,220	1,297
	Total Local Storage Plant	7,920,737	8,977	7,920,737	8,977	7,920,737	8,977
	DISTRIBUTION PLANT						
37410	Land	343,471	0	343,471	0	343,471	0
37420	Land Rights	0	0	0	0	0	0
37500	Structures & Improvements	234,711	671	234,711	671	234,711	671
37600	Mains	183,492,968	370,044	184,364,540	371,802	185,212,912	373,513
37800	Meas. & Reg. Sta.-General	2,998,966	5,873	2,998,169	5,871	2,997,372	5,870
37900	Meas. & Reg. Sta.-City Gate	1,891,533	3,688	1,891,533	3,688	1,891,533	3,688
38000	Services	143,711,977	628,740	144,301,038	631,317	144,861,249	633,768
38100	Meters	15,482,345	36,384	15,584,543	36,624	15,686,741	36,864
38200	Meter Installations	7,019,494	16,905	7,016,101	16,897	7,012,708	16,889
38300	House Regulators	4,603,330	9,667	4,640,730	9,746	4,678,130	9,824
38400	House Regulators Installations	2,719,261	5,733	2,719,261	5,733	2,719,261	5,733
38500	Industrial Meas. & Reg. Sta.	292,201	514	292,201	514	292,201	514
38700	Other Equipment	157,241	0	157,241	0	157,241	0
	Total Distribution Plant	362,947,498	1,078,219	364,543,539	1,082,863	366,087,530	1,087,334
	GENERAL PLANT						
38910	Land	1,390,865	0	1,390,865	0	1,390,865	0
39000	Structures & Improvements	9,752,758	16,498	9,752,758	16,498	9,752,758	16,498
39100	Office Furniture & Equipment	1,783,473	7,119	1,782,622	7,116	1,781,771	7,112
39110	Mainframe Equipment	38,122	328	38,122	328	38,122	328
39120	PC-related Equipment	1,206,659	20,443	1,206,659	20,443	1,206,659	20,443
39130	CIS Project	0	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0	0
39200	Transportation Equipment	17,389	0	17,389	0	17,389	0
39300	Stores Equipment	14,918	42	14,918	42	14,918	42
39400	Tools & Shop Equipment	1,906,028	10,753	1,936,139	10,923	1,966,250	11,093
39500	Laboratory Equipment	0	0	0	0	0	0
39600	Power Operated Equipment	426,901	2,707	426,296	2,703	425,691	2,700
39700	Communication Equipment	1,473,299	8,361	1,473,299	8,361	1,473,299	8,361
39800	Miscellaneous Equipment	184,591	777	184,591	777	184,591	777
39900	Other Tangible Property	1,490,872	2,758	1,490,872	2,758	1,490,872	2,758
	Total General Plant	19,685,875	69,787	19,714,530	69,949	19,743,185	70,112
	TOTAL UTILITY PLANT IN SERVICE	390,975,068	1,156,983	392,599,764	1,161,790	394,172,410	1,166,423

TAX-1

NASHVILLE GAS COMPANY
Taxes Other Than Income Taxes
For The Twelve Months Ending May 31,2001

Line No.		Test Year Amount	Adjustment	Attrition Year Amount
		(1)	(2)	(3)
1.	Property Tax	$3,612,497	$733,833	$4,346,330
2.	State Gross Receipts Tax	577,354	(381,151)	196,203
3.	Payroll Taxes	1,131,655	28,836	1,160,491
4.	State Franchise Tax	852,757	47,243	900,000
5.	Other General Taxes	(2,390)	0	(2,390)
6.	TPSC Utility Fee	274,022	(12,754)	261,268
7.	Total	$6,445,895	$416,008	$6,861,903

NASHVILLE GAS COMPANY
Property Tax Expense
For The Twelve Months Ending May 31,2001

TAX-2

Line No.		2000	2001
1.	Estimated Tax Liability	$4,229,030	$4,510,551
2.	Percentage Applicable to Attrition Period	58.3333%	41.6667%
3.	Amount Applicable to Attrition Period	2,466,934	1,879,396
4.	Total Attrition Period Property Tax Exp.		$4,346,330

NASHVILLE GAS COMPANY
Gross Receipts Tax
For The Twelve Months Ending May 31,2001

Line No.		Taxable Period 7/1/99-6/30/00	Taxable Period 7/1/00-6/30/01
1.	Tenn.Gross Receipts Tax Base	$134,198,902	$125,603,223
2.	Rate	1.50%	1.50%
3.	Gross Receipts Tax Before Credits	$2,012,984	$1,884,048
4.	State Excise and Franchise Tax Credit	(1,683,074)	(1,700,000)
5.	Gross Receipts Tax After Credits	329,910	184,048
6.	Percent Applicable To Attrition Period	8.3333%	91.6667%
7.	Amount Applicable To Attrition Period	$27,492	$168,711
8.	Attrition Period Gross Receipts Tax		$196,203

NASHVILLE GAS COMPANY
TPSC Inspection Fee
For The Twelve Months Ending May 31,2001

Line No.		Taxable Period 1/1/00-12/31/00	Taxable Period 1/1/01-12/31/01
1	Revenues Net of Uncollectibles	125,603,223	136,489,100
2	Less: Exemption	(5,000)	(5,000)
3	Net Gross Receipts	125,598,223	136,484,100
4	.3% of First $1,000,000	3,000	3,000
5	.20% of all over $1,000,000	249,196	270,968
6	Total Inspection Fee	252,196	273,968
7	Percent Applicable to Attrition Period	58.3333%	41.6667%
8	Amount Applicable to Attrition Period	147,115	114,153
9	Attrition Period Inspection Fee		261,268

PIEDMONT NATURAL GAS COMPANY, INC.
Summary of Projected Payroll and Payroll Taxes
Twelve Months Ending May 31, 2001

TAX-5

Line No.	Description	# of Employees (1)	Payroll (2)	FICA Taxes (3)	Unemp. Taxes (4)
1	Projected Salaries for the Period	79	3,897,992	293,681	6,952
2	Projected Hourly for the Period	256	9,459,122	723,613	22,528
3	Overtime	-	1,155,435	88,391	-
4	Projected Additions	5	162,287	12,414	440
5	Total	340	14,674,836	1,118,099	29,920
6	FICA Taxes-Personal Use of Company Cars			14,888	-
7	Total			1,132,987	29,920
8	Percent Capitalized			19.64%	19.64%
9	Amount Capitalized			222,519	5,876
10	Percent to M&J			1.81%	1.81%
11	Amount to M&J			20,507	542
12	Add: Corporate Office Allocation			243,530	3,498
13	Total Amount to Utility			1,133,491	27,000

DDD
11/23/99

RATE OF RETURN: CALCULATION OF INCOME TAX EXPENSE

	After Attrition Adjustments	Adjustments For Proposed Revenues	Adjustments For Special Contract Margin	Proposed Revenues As Adjusted	After Adjustments For Proposed Revenues
Gross Margin	76,761,248	11,657,972	(889,933)	10,768,039	88,419,220
Subtotal of operating expenses	52,910,576	32,697	0	30,168	52,943,273
Interest on debt	8,852,848	0	0	0	8,852,848
Interest on customer deposits	177,757	0	0	0	177,757
Charitable Contributions	0	0	0	0	0
AFUDC	(127,519)	0	0	0	(127,519)
Taxable income	14,947,585	11,625,275	(889,933)	10,737,871	26,572,860
State income tax rate	6.00%	6.00%	6.00%	6.00%	6.00%
State income tax	896,855	697,517	(53,396)	644,272	1,594,372
Federal taxable income	14,050,730	10,927,758	(836,537)	10,093,599	24,978,488
Federal income tax rate	35.00%	35.00%	35.00%	35.00%	35.00%
Federal income tax before adjustments	4,917,755	3,824,715	(292,788)	3,532,760	8,742,471
Amort. of Invest. Tax Credits	146,415				146,415
Amort. of excess def. federal income tax	28,954				28,954
Federal income tax	4,742,386	3,824,715	(292,788)	3,532,760	8,567,102

NASHVILLE GAS COMPANY
Rate Base
For The Twelve Months Ending May 31,2001

Line No.		Test Year Average	Adjustments	Test Year As Adjusted	Effect Of Attrition	Test Year Adjusted For Attrition
		(1)	(2)	(3)	(4)	(5)
1.	Plant In Service	$351,621,644	$0	$351,621,644	47,261,905	$398,883,549
2.	Construction Work in Progress	10,523,427	0	10,523,427	(4,323,830)	6,199,597
3.	Working Capital	(1,773,847)	0	(1,773,847)	4,150,617	2,376,770
4.	Total Additions	$360,371,224	$0	$360,371,224	$47,088,692	$407,459,916
	Deductions:					
5.	Accumulated Depr. & Amort.	$124,498,215	$0	$124,498,215	17,655,806	$142,154,021
6.	Accumulated Deferred Inc. Taxes	15,127,047	0	15,127,047	5,219,275	20,346,322
7.	Unamortized ITC-Pre 1971	26,189	0	26,189	(13,466)	12,723
8.	Contrib. In Aid of Constr.	4,030,508	0	4,030,508	124,654	4,155,162
9	Customers Advances	187,158	0	187,158	741	187,899
10.	Total Deductions	$143,869,117	$0	$143,869,117	$22,987,010	$166,856,127
11.	RATE BASE	$216,502,107	$0	$216,502,107	$24,101,683	$240,603,790

PIEDMONT NATURAL GAS COMPANY, INC.
COMPUTATION OF AVERAGE PLANT IN SERVICE AND CONSTRUCTION WORK IN PROGRESS
THIRTEEN MONTHS ENDING MAY 31, 2001 (TENNESSEE ONLY)

PLT-1

	Plant		CWIP	
Balance @ August 31, 1999	354,177,744		6,199,597	
Allocated Joint Property @ August 31	15,470,746			
Adjusted Balance @ August 31, 1999	369,648,490		6,199,597	
Projected Additions September 1999	1,684,896			
Projected Balance @ September 30, 1999	371,333,386		6,199,597	
Projected Additions October 1999	1,895,896			
Projected Balance @ October 31, 1999	373,229,282		6,199,597	
Projected Additions November 1999	1,906,796			
Projected Balance @ November 30, 1999	375,136,078		6,199,597	
Projected Additions December 1999	1,912,096			
Projected Balance @ December 31, 1999	377,048,174		6,199,597	
Projected Additions January 2000	2,144,596			
Projected Balance @ January 31, 2000	379,192,770		6,199,597	
Projected Additions February 2000	2,045,096			
Projected Balance @ February 29, 2000	381,237,866		6,199,597	
Projected Additions March 2000	1,966,696			
Projected Balance @ March 31, 2000	383,204,562		6,199,597	
Projected Additions April 2000	1,972,396			
Projected Balance @ April 30, 2000	385,176,958		6,199,597	
Projected Additions May 2000	1,939,696			
Projected Balance @ May 31, 2000	387,116,654	387,116,654	6,199,597	6,199,597
Projected Additions June 2000	2,164,096			
Projected Balance @ June 30, 2000	389,280,750	389,280,750	6,199,597	6,199,597
Projected Additions July 2000	2,019,896			
Projected Balance @ July 31, 2000	391,300,646	391,300,646	6,199,597	6,199,597
Projected Additions August 2000	1,901,596			
Projected Balance @ August 31, 2000	393,202,242	393,202,242	6,199,597	6,199,597
Projected Additions September 2000	1,876,596			
Projected Balance @ September 30, 2000	395,078,838	395,078,838	6,199,597	6,199,597
Projected Additions October 2000	2,059,596			
Projected Balance @ October 31, 2000	397,138,434	397,138,434	6,199,597	6,199,597
Projected Additions November 2000	1,998,996			
Projected Balance @ November 30, 2000	399,137,430	399,137,430	6,199,597	6,199,597
Projected Additions December 2000	1,980,496			
Projected Balance @ December 31, 2000	401,117,926	401,117,926	6,199,597	6,199,597
Projected Additions January 2001	2,006,196			
Projected Balance @ January 31, 2001	403,124,122	403,124,122	6,199,597	6,199,597
Projected Additions February 2001	1,705,496			
Projected Balance @ February 28, 2001	404,829,618	404,829,618	6,199,597	6,199,597
Projected Additions March 2001	1,616,196			
Projected Balance @ March 31, 2001	406,445,814	406,445,814	6,199,597	6,199,597
Projected Additions April 2001	1,624,696			
Projected Balance @ April 30, 2001	408,070,510	408,070,510	6,199,597	6,199,597
Projected Additions May 2001	1,572,646			
Projected Balance @ May 31, 2001	409,643,156	409,643,156	6,199,597	6,199,597
Thirteen Month Average for Attrition Period		398,883,549		6,199,597

28-Oct-99
DDD
TN PIS 08-31-99

PIEDMONT NATURAL GAS COMPANY, INC.
SUMMARY OF PLANT IN SERVICE
AS OF AUGUST 31, 1999 AND PROJECTED
AS OF MAY 31, 2001 (TENNESSEE)

PLT-2

ACCOUNT NUMBER	TITLE OF ACCOUNT	BALANCE @8-31-99	JOINT PROPERTY ALLOCATED TO TN	ADJUSTED PLANT IN SERVICE @8-31-99	Projected Net Additions 09/30/99
	INTANGIBLE PLANT				
30100	Organization	30,035		30,035	0
30200	Franchises and Consents	109,186		109,186	0
30300	Misc. Intangible Plant	281,737		281,737	0
	Total Intangible Plant	420,958		420,958	0
	LOCAL STORAGE PLANT				
36000	Land	620,064		620,064	0
36100	Structures & Improvements	503,355		503,355	0
36200	Gas Holders	2,903,543		2,903,543	0
36300	Purification Equipment	404,453		404,453	0
36310	Liquefaction Equipment	1,119,880		1,119,880	0
36320	Vaporizing Equipment	1,179,849		1,179,849	0
36330	Compressor Equipment	72,892		72,892	0
36340	Meas. & Reg. Sta. Equip.	28,481		28,481	0
36350	Other Equipment	1,088,220		1,088,220	0
	Total Local Storage Plant	7,920,737		7,920,737	0
	DISTRIBUTION PLANT				
37410	Land	343,471		343,471	0
37420	Land Rights				0
37500	Structures & Improvements	234,711		234,711	0
37600	Mains	163,626,100		163,626,100	830,572
37800	Meas. & Reg. Sta.-General	3,014,109		3,014,109	(797)
37900	Meas. & Reg. Sta.-City Gate	1,891,533		1,891,533	0
38000	Services	130,130,818		130,130,818	719,961
38100	Meters	13,531,383		13,531,383	102,398
38200	Meter Installations	7,083,961		7,083,961	(3,393)
38300	House Regulators	3,847,330		3,847,330	32,000
38400	House Regulators Installations	2,719,261		2,719,261	0
38500	Industrial Meas. & Reg. Sta.	292,201		292,201	0
38700	Other Equipment	157,241		157,241	0
	Total Distribution Plant	326,872,119		326,872,119	1,680,741
	GENERAL PLANT				
38910	Land	1,390,865	402,112	1,792,977	0
39000	Structures & Improvements	9,752,758	2,043,931	11,796,689	0
39100	Office Furniture & Equipment	1,793,642	769,054	2,562,696	(851)
39110	Mainframe Equipment	38,122	2,173,494	2,211,616	0
39120	PC-related Equipment	975,759	1,710,698	2,686,457	0
39130	CIS Project		4,319,295	4,319,295	0
39140	Client/Server Applications		2,488,584	2,488,584	0
39200	Transportation Equipment	9,589	570,802	580,391	0
39300	Stores Equipment	14,918		14,918	0
39400	Tools & Shop Equipment	1,401,119		1,401,119	5,611
39500	Laboratory Equipment				0
39600	Power Operated Equipment	438,396		438,396	(605)
39700	Communication Equipment	1,473,299	992,776	2,466,075	0
39800	Miscellaneous Equipment	184,591		184,591	0
39900	Other Tangible Property	1,490,872		1,490,872	0
	Total General Plant	18,963,930	15,470,746	34,434,676	4,155
	TOTAL UTILITY PLANT IN SERVICE	354,177,744	15,470,746	369,648,490	1,684,896

PIEDMONT NATURAL GAS COMPANY, INC.
SUMMARY OF PLANT IN SERVICE
AS OF AUGUST 31, 1999 AND PROJECTED
AS OF MAY 31, 2001 (TENNESSEE)

PLT-3

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Net Additions 10/31/99	Projected Net Additions 11/30/99	Projected Net Additions 12/31/99	Projected Net Additions 01/31/00	Projected Net Additions 2/29/00	Projected Net Additions 3/31/00
	INTANGIBLE PLANT						
30100	Organization	0	0	0	0	0	0
30200	Franchises and Consents	0	0	0	0	0	0
30300	Misc. Intangible Plant	0	0	0	0	0	0
	Total Intangible Plant	0	0	0	0	0	0
	LOCAL STORAGE PLANT						
36000	Land	0	0	0	0	0	0
36100	Structures & Improvements	0	0	0	0	0	0
36200	Gas Holders	0	0	0	0	0	0
36300	Purification Equipment	0	0	0	0	0	0
36310	Liquefaction Equipment	0	0	0	0	0	0
36320	Vaporizing Equipment	0	0	0	0	0	0
36330	Compressor Equipment	0	0	0	0	0	0
36340	Meas. & Reg. Sta. Equip.	0	0	0	0	0	0
36350	Other Equipment	0	0	0	0	0	0
	Total Local Storage Plant	0	0	0	0	0	0
	DISTRIBUTION PLANT						
37410	Land	0	0	0	0	0	0
37420	Land Rights	0	0	0	0	0	0
37500	Structures & Improvements	0	0	0	0	0	0
37600	Mains	934,672	919,172	918,972	1,168,972	1,099,072	1,090,472
37800	Meas. & Reg. Sta.-General	(797)	(797)	(797)	(797)	(797)	(797)
37900	Meas. & Reg. Sta.-City Gate	0	0	0	0	0	0
38000	Services	811,061	772,361	772,361	772,361	687,461	685,361
38100	Meters	117,098	106,998	106,998	106,998	93,598	93,598
38200	Meter Installations	(3,393)	(3,393)	(3,393)	(3,393)	(3,393)	(3,393)
38300	House Regulators	36,000	43,800	43,800	43,800	39,000	39,000
38400	House Regulators Installations	0	0	0	0	0	0
38500	Industrial Meas. & Reg. Sta.	0	0	0	0	0	0
38700	Other Equipment	0	0	0	0	0	0
	Total Distribution Plant	1,894,641	1,838,141	1,837,941	2,087,941	1,914,941	1,904,241
	GENERAL PLANT						
38910	Land	0	0	0	0	0	0
39000	Structures & Improvements	0	0	0	0	0	0
39100	Office Furniture & Equipment	(851)	(851)	(851)	(851)	5,149	(851)
39110	Mainframe Equipment	0	0	0	0	0	0
39120	PC-related Equipment	0	9,500	0	23,800	72,600	0
39130	CIS Project	0	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0	0
39200	Transportation Equipment	0	0	3,000	0	0	0
39300	Stores Equipment	0	0	0	0	0	0
39400	Tools & Shop Equipment	2,711	60,611	72,611	34,311	53,011	63,911
39500	Laboratory Equipment	0	0	0	0	0	0
39600	Power Operated Equipment	(605)	(605)	(605)	(605)	(605)	(605)
39700	Communication Equipment	0	0	0	0	0	0
39800	Miscellaneous Equipment	0	0	0	0	0	0
39900	Other Tangible Property	0	0	0	0	0	0
	Total General Plant	1,255	68,655	74,155	56,655	130,155	62,455
	TOTAL UTILITY PLANT IN SERVICE	1,895,896	1,906,796	1,912,096	2,144,596	2,045,096	1,966,696

PIEDMONT NATURAL GAS COMPANY, INC.
SUMMARY OF PLANT IN SERVICE
AS OF AUGUST 31, 1999 AND PROJECTED
AS OF MAY 31, 2001 (TENNESSEE)

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Net Additions 04/30/00	Projected Net Additions 05/31/00	Projected Net Additions 06/30/00	Projected Net Additions 07/31/00	Projected Net Additions 08/31/00	Projected Net Additions 09/30/00
	INTANGIBLE PLANT						
30100	Organization	0	0	0	0	0	0
30200	Franchises and Consents	0	0	0	0	0	0
30300	Misc. Intangible Plant	0	0	0	0	0	0
	Total Intangible Plant	0	0	0	0	0	0
	LOCAL STORAGE PLANT						
36000	Land	0	0	0	0	0	0
36100	Structures & Improvements	0	0	0	0	0	0
36200	Gas Holders	0	0	0	0	0	0
36300	Purification Equipment	0	0	0	0	0	0
36310	Liquefaction Equipment	0	0	0	0	0	0
36320	Vaporizing Equipment	0	0	0	0	0	0
36330	Compressor Equipment	0	0	0	0	0	0
36340	Meas. & Reg. Sta. Equip.	0	0	0	0	0	0
36350	Other Equipment	0	0	0	0	0	0
	Total Local Storage Plant	0	0	0	0	0	0
	DISTRIBUTION PLANT						
37410	Land	0	0	0	0	0	0
37420	Land Rights	0	0	0	0	0	0
37500	Structures & Improvements	0	0	0	0	0	0
37600	Mains	1,115,472	1,115,472	1,340,472	1,206,672	1,090,472	1,065,472
37800	Meas. & Reg. Sta.-General	(797)	(797)	(797)	(797)	(797)	(797)
37900	Meas. & Reg. Sta.-City Gate	0	0	0	0	0	0
38000	Services	685,361	685,361	685,361	685,361	685,361	685,361
38100	Meters	93,598	93,598	93,598	93,598	93,598	93,598
38200	Meter Installations	(3,393)	(3,393)	(3,393)	(3,393)	(3,393)	(3,393)
38300	House Regulators	39,000	39,000	39,000	39,000	39,000	39,000
38400	House Regulators Installations	0	0	0	0	0	0
38500	Industrial Meas. & Reg. Sta.	0	0	0	0	0	0
38700	Other Equipment	0	0	0	0	0	0
	Total Distribution Plant	1,929,241	1,929,241	2,154,241	2,020,441	1,904,241	1,879,241
	GENERAL PLANT						
38910	Land	0	0	0	0	0	0
39000	Structures & Improvements	0	0	0	0	0	0
39100	Office Furniture & Equipment	(851)	(851)	(851)	(851)	(851)	(851)
39110	Mainframe Equipment	0	0	0	0	0	0
39120	PC-related Equipment	0	0	0	0	0	0
39130	CIS Project	0	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0	0
39200	Transportation Equipment	4,800	0	0	0	0	0
39300	Stores Equipment	0	0	0	0	0	0
39400	Tools & Shop Equipment	39,811	11,911	11,311	911	(1,189)	(1,189)
39500	Laboratory Equipment	0	0	0	0	0	0
39600	Power Operated Equipment	(605)	(605)	(605)	(605)	(605)	(605)
39700	Communication Equipment	0	0	0	0	0	0
39800	Miscellaneous Equipment	0	0	0	0	0	0
39900	Other Tangible Property	0	0	0	0	0	0
	Total General Plant	43,155	10,455	9,855	(545)	(2,645)	(2,645)
TOTAL UTILITY PLANT IN SERVICE		1,972,396	1,939,696	2,164,096	2,019,896	1,901,596	1,876,596

PIEDMONT NATURAL GAS COMPANY, INC.
SUMMARY OF PLANT IN SERVICE
AS OF AUGUST 31, 1999 AND PROJECTED
AS OF MAY 31, 2001 (TENNESSEE)

PLT-5

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Net Additions 10/31/00	Projected Net Additions 11/30/00	Projected Net Additions 12/31/00	Projected Net Additions 01/31/01	Projected Net Additions 2/28/01	Projected Net Additions 3/31/01
	INTANGIBLE PLANT						
30100	Organization	0	0	0	0	0	0
30200	Franchises and Consents	0	0	0	0	0	0
30300	Misc. Intangible Plant	0	0	0	0	0	0
	Total Intangible Plant	0	0	0	0	0	0
	LOCAL STORAGE PLANT						
36000	Land	0	0	0	0	0	0
36100	Structures & Improvements	0	0	0	0	0	0
36200	Gas Holders	0	0	0	0	0	0
36300	Purification Equipment	0	0	0	0	0	0
36310	Liquefaction Equipment	0	0	0	0	0	0
36320	Vaporizing Equipment	0	0	0	0	0	0
36330	Compressor Equipment	0	0	0	0	0	0
36340	Meas. & Reg. Sta. Equip.	0	0	0	0	0	0
36350	Other Equipment	0	0	0	0	0	0
	Total Local Storage Plant	0	0	0	0	0	0
	DISTRIBUTION PLANT						
37410	Land	0	0	0	0	0	0
37420	Land Rights	0	0	0	0	0	0
37500	Structures & Improvements	0	0	0	0	0	0
37600	Mains	1,143,572	1,039,072	1,031,072	1,031,072	863,072	863,072
37800	Meas. & Reg. Sta.-General	(797)	(797)	(797)	(797)	(797)	(797)
37900	Meas. & Reg. Sta.-City Gate	0	0	0	0	0	0
38000	Services	770,261	766,561	766,561	766,561	589,061	589,061
38100	Meters	106,998	116,898	116,698	116,698	102,198	102,198
38200	Meter Installations	(3,393)	(3,393)	(3,393)	(3,393)	(3,393)	(3,393)
38300	House Regulators	43,800	42,000	42,000	42,000	37,400	37,400
38400	House Regulators Installations	0	0	0	0	0	0
38500	Industrial Meas. & Reg. Sta.	0	0	0	0	0	0
38700	Other Equipment	0	0	0	0	0	0
	Total Distribution Plant	2,060,441	1,960,341	1,952,141	1,952,141	1,587,541	1,587,541
	GENERAL PLANT						
38910	Land	0	0	0	0	0	0
39000	Structures & Improvements	0	0	0	0	0	0
39100	Office Furniture & Equipment	(851)	(851)	(851)	(851)	(851)	(851)
39110	Mainframe Equipment	0	0	0	0	0	0
39120	PC-related Equipment	0	10,300	0	25,400	89,300	0
39130	CIS Project	0	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0	0
39200	Transportation Equipment	0	0	0	0	0	0
39300	Stores Equipment	0	0	0	0	0	0
39400	Tools & Shop Equipment	611	29,811	29,811	30,111	30,111	30,111
39500	Laboratory Equipment	0	0	0	0	0	0
39600	Power Operated Equipment	(605)	(605)	(605)	(605)	(605)	(605)
39700	Communication Equipment	0	0	0	0	0	0
39800	Miscellaneous Equipment	0	0	0	0	0	0
39900	Other Tangible Property	0	0	0	0	0	0
	Total General Plant	(845)	38,655	28,355	54,055	117,955	28,655
	TOTAL UTILITY PLANT IN SERVICE	2,059,596	1,998,996	1,980,496	2,006,196	1,705,496	1,616,196

PIEDMONT NATURAL GAS COMPANY, INC.
SUMMARY OF PLANT IN SERVICE
AS OF AUGUST 31, 1999 AND PROJECTED
AS OF MAY 31, 2001 (TENNESSEE)

PLT-6

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Net Additions 4/30/01	Projected Net Additions 5/31/01	BALANCE @5-31-01
	INTANGIBLE PLANT			
30100	Organization	0	0	30,035
30200	Franchises and Consents	0	0	109,186
30300	Misc. Intangible Plant	0	0	281,737
	Total Intangible Plant	0	0	420,958
	LOCAL STORAGE PLANT			
36000	Land	0	0	620,064
36100	Structures & Improvements	0	0	503,355
36200	Gas Holders	0	0	2,903,543
36300	Purification Equipment	0	0	404,453
36310	Liquefaction Equipment	0	0	1,119,880
36320	Vaporizing Equipment	0	0	1,179,849
36330	Compressor Equipment	0	0	72,892
36340	Meas. & Reg. Sta. Equip.	0	0	28,481
36350	Other Equipment	0	0	1,088,220
	Total Local Storage Plant	0	0	7,920,737
	DISTRIBUTION PLANT			
37410	Land	0	0	343,471
37420	Land Rights	0	0	0
37500	Structures & Improvements	0	0	234,711
37600	Mains	871,572	848,372	185,212,912
37800	Meas. & Reg. Sta.-General	(797)	(797)	2,997,372
37900	Meas. & Reg. Sta.-City Gate	0	0	1,891,533
38000	Services	589,061	560,211	144,861,249
38100	Meters	102,198	102,198	15,686,741
38200	Meter Installations	(3,393)	(3,393)	7,012,708
38300	House Regulators	37,400	37,400	4,678,130
38400	House Regulators Installations	0	0	2,719,261
38500	Industrial Meas. & Reg. Sta.	0	0	292,201
38700	Other Equipment	0	0	157,241
	Total Distribution Plant	1,596,041	1,543,991	366,087,530
	GENERAL PLANT			
38910	Land	0	0	1,792,977
39000	Structures & Improvements	0	0	11,796,689
39100	Office Furniture & Equipment	(851)	(851)	2,550,825
39110	Mainframe Equipment	0	0	2,211,616
39120	PC-related Equipment	0	0	2,917,357
39130	CIS Project	0	0	4,319,295
39140	Client/Server Applications	0	0	2,488,584
39200	Transportation Equipment	0	0	588,191
39300	Stores Equipment	0	0	14,918
39400	Tools & Shop Equipment	30,111	30,111	1,966,250
39500	Laboratory Equipment	0	0	0
39600	Power Operated Equipment	(605)	(605)	425,691
39700	Communication Equipment	0	0	2,466,075
39800	Miscellaneous Equipment	0	0	184,591
39900	Other Tangible Property	0	0	1,490,872
	Total General Plant	28,655	28,655	35,213,931
TOTAL UTILITY PLANT IN SERVICE		1,624,696	1,572,646	409,643,156

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED NET ADDITIONS
TENNESSEE ONLY

PLT-7

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Additions 09/30/99	Projected Retirements 09/30/99	Projected Additions 10/31/99	Projected Retirements 10/31/99	Projected Additions 11/30/99	Projected Retirements 11/30/99	Projected Additions 12/31/99	Projected Retirements 12/31/99
	INTANGIBLE PLANT								
30100	Organization								
30200	Franchises and Consents								
30300	Misc. Intangible Plant								
	Total Intangible Plant	-	-	-	-	-	-	-	-
	LOCAL STORAGE PLANT								
36000	Land								
36100	Structures & Improvements								
36200	Gas Holders								
36300	Purification Equipment								
36310	Liquefaction Equipment								
36320	Vaporizing Equipment								
36330	Compressor Equipment								
36340	Meas. & Reg. Sta. Equip.								
36350	Other Equipment								
	Total Local Storage Plant	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT								
37410	Land								
37420	Land Rights								
37500	Structures & Improvements								
37600	Mains	841,600	11,028	945,700	11,028	930,200	11,028	930,000	11,028
37800	Meas. & Reg. Sta.-General		797		797		797		797
37900	Meas. & Reg. Sta.-City Gate								
38000	Services	730,500	10,539	821,600	10,539	782,900	10,539	782,900	10,539
38100	Meters	116,000	13,602	130,700	13,602	120,600	13,602	120,600	13,602
38200	Meter Installations		3,393		3,393		3,393		3,393
38300	House Regulators	32,000		36,000		43,800		43,800	
38400	House Regulators Installations								
38500	Industrial Meas. & Reg. Sta.								
38700	Other Equipment								
	Total Distribution Plant	1,720,100	39,359	1,934,000	39,359	1,877,500	39,359	1,877,300	39,359
	GENERAL PLANT								
38910	Land								
39000	Structures & Improvements								
39100	Office Furniture & Equipment		851		851		851		851
39110	Mainframe Equipment								
39120	PC-related Equipment					9,500			
39130	CIS Project								
39140	Client/Server Applications								
39200	Transportation Equipment								
39300	Stores Equipment							3,000	
39400	Tools & Shop Equipment	6,800	1,189	3,900	1,189	61,800	1,189	73,800	1,189
39500	Laboratory Equipment								
39600	Power Operated Equipment		605		605		605		605
39700	Communication Equipment								
39800	Miscellaneous Equipment								
39900	Other Tangible Property								
	Total General Plant	6,800	2,645	3,900	2,645	71,300	2,645	76,800	2,645
TOTAL UTILITY PLANT IN SERVICE		1,726,900	42,004	1,937,900	42,004	1,948,800	42,004	1,954,100	42,004

PIEDMONT NATURAL GAS COMPANY, IN
PROJECTED NET ADDITIONS
TENNESSEE ONLY

PLT-8

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Additions 01/31/00	Projected Retirements 01/31/00	Projected Additions 02/29/00	Projected Retirements 02/29/00	Projected Additions 03/31/00	Projected Retirements 03/31/00	Projected Additions 04/30/00	Projected Retirements 04/30/00
	INTANGIBLE PLANT								
30100	Organization								
30200	Franchises and Consents								
30300	Misc. Intangible Plant								
	Total Intangible Plant								
	LOCAL STORAGE PLANT	-	-	-	-	-	-	-	-
36000	Land								
36100	Structures & Improvements								
36200	Gas Holders								
36300	Purification Equipment								
36310	Liquefaction Equipment								
36320	Vaporizing Equipment								
36330	Compressor Equipment								
36340	Meas. & Reg. Sta. Equip.								
36350	Other Equipment								
	Total Local Storage Plant	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT								
37410	Land								
37420	Land Rights								
37500	Structures & Improvements								
37600	Mains	1,180,000	11,028	1,110,100	11,028	1,101,500	11,028	1,126,500	11,028
37800	Meas. & Reg. Sta.-General		797		797		797		797
37900	Meas. & Reg. Sta.-City Gate								
38000	Services	782,900	10,539	698,000	10,539	695,900	10,539	695,900	10,539
38100	Meters	120,600	13,602	107,200	13,602	107,200	13,602	107,200	13,602
38200	Meter Installations		3,393		3,393		3,393		3,393
38300	House Regulators	43,800		39,000		39,000		39,000	
38400	House Regulators Installations								
38500	Industrial Meas. & Reg. Sta.								
38700	Other Equipment								
	Total Distribution Plant	2,127,300	39,359	1,954,300	39,359	1,943,600	39,359	1,968,600	39,359
	GENERAL PLANT								
38910	Land								
39000	Structures & Improvements								
39100	Office Furniture & Equipment		851	6,000	851		851		851
39110	Mainframe Equipment								
39120	PC-related Equipment	23,800		72,600					
39130	CIS Project								
39140	Client/Server Applications								
39200	Transportation Equipment								
39300	Stores Equipment							4,800	
39400	Tools & Shop Equipment	35,500	1,189	54,200	1,189	65,100	1,189	41,000	1,189
39500	Laboratory Equipment								
39600	Power Operated Equipment		605		605		605		605
39700	Communication Equipment								
39800	Miscellaneous Equipment								
39900	Other Tangible Property								
	Total General Plant	59,300	2,645	132,800	2,645	65,100	2,645	45,800	2,645
TOTAL UTILITY PLANT IN SERVICE		2,186,600	42,004	2,087,100	42,004	2,008,700	42,004	2,014,400	42,004

PIEDMONT NATURAL GAS COMPANY, IN
PROJECTED NET ADDITIONS
TENNESSEE ONLY

PLT-9

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Additions 05/31/00	Projected Retirements 05/31/00	Projected Additions 06/30/00	Projected Retirements 06/30/00	Projected Additions 07/31/00	Projected Retirements 07/31/00	Projected Additions 08/31/00	Projected Retirements 08/31/00
	INTANGIBLE PLANT								
30100	Organization								
30200	Franchises and Consents								
30300	Misc. Intangible Plant								
	Total Intangible Plant								
	LOCAL STORAGE PLANT	-	-	-	-	-	-	-	-
36000	Land								
36100	Structures & Improvements								
36200	Gas Holders								
36300	Purification Equipment								
36310	Liquefaction Equipment								
36320	Vaporizing Equipment								
36330	Compressor Equipment								
36340	Meas. & Reg. Sta. Equip.								
36350	Other Equipment								
	Total Local Storage Plant	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT								
37410	Land								
37420	Land Rights								
37500	Structures & Improvements								
37600	Mains	1,126,500	11,028	1,351,500	11,028	1,217,700	11,028	1,101,500	11,028
37800	Meas. & Reg. Sta.-General		797		797		797		797
37900	Meas. & Reg. Sta.-City Gate								
38000	Services	695,900	10,539	695,900	10,539	695,900	10,539	695,900	10,539
38100	Meters	107,200	13,602	107,200	13,602	107,200	13,602	107,200	13,602
38200	Meter Installations		3,393		3,393		3,393		3,393
38300	House Regulators	39,000		39,000		39,000		39,000	
38400	House Regulators Installations								
38500	Industrial Meas. & Reg. Sta.								
38700	Other Equipment								
	Total Distribution Plant	1,968,600	39,359	2,193,600	39,359	2,059,800	39,359	1,943,600	39,359
	GENERAL PLANT								
38910	Land								
39000	Structures & Improvements								
39100	Office Furniture & Equipment		851		851		851		851
39110	Mainframe Equipment								
39120	PC-related Equipment								
39130	CIS Project								
39140	Client/Server Applications								
39200	Transportation Equipment								
39300	Stores Equipment								
39400	Tools & Shop Equipment	13,100	1,189	12,500	1,189	2,100	1,189		1,189
39500	Laboratory Equipment								
39600	Power Operated Equipment		605		605		605		605
39700	Communication Equipment								
39800	Miscellaneous Equipment								
39900	Other Tangible Property								
	Total General Plant	13,100	2,645	12,500	2,645	2,100	2,645	-	2,645
TOTAL UTILITY PLANT IN SERVICE		1,981,700	42,004	2,206,100	42,004	2,061,900	42,004	1,943,600	42,004

PIEDMONT NATURAL GAS COMPANY, IN
PROJECTED NET ADDITIONS
TENNESSEE ONLY

PLT-10

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Additions 09/30/00	Projected Retirements 09/30/00	Projected Additions 10/31/00	Projected Retirements 10/31/00	Projected Additions 11/30/00	Projected Retirements 11/30/00	Projected Additions 12/31/00	Projected Retirements 12/31/00
	INTANGIBLE PLANT								
30100	Organization								
30200	Franchises and Consents								
30300	Misc. Intangible Plant								
	Total Intangible Plant								
	LOCAL STORAGE PLANT	-	-	-	-	-	-	-	-
36000	Land								
36100	Structures & Improvements								
36200	Gas Holders								
36300	Purification Equipment								
36310	Liquefaction Equipment								
36320	Vaporizing Equipment								
36330	Compressor Equipment								
36340	Meas. & Reg. Sta. Equip.								
36350	Other Equipment								
	Total Local Storage Plant	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT								
37410	Land								
37420	Land Rights								
37500	Structures & Improvements								
37600	Mains	1,076,500	11,028	1,154,600	11,028	1,050,100	11,028	1,042,100	11,028
37800	Meas. & Reg. Sta.-General		797		797		797		797
37900	Meas. & Reg. Sta.-City Gate								
38000	Services	695,900	10,539	780,800	10,539	777,100	10,539	777,100	10,539
38100	Meters	107,200	13,602	120,600	13,602	130,500	13,602	130,300	13,602
38200	Meter Installations		3,393		3,393		3,393		3,393
38300	House Regulators	39,000		43,800		42,000		42,000	
38400	House Regulators Installations								
38500	Industrial Meas. & Reg. Sta.								
38700	Other Equipment								
	Total Distribution Plant	1,918,600	39,359	2,099,800	39,359	1,999,700	39,359	1,991,500	39,359
	GENERAL PLANT								
38910	Land								
39000	Structures & Improvements								
39100	Office Furniture & Equipment		851		851		851		851
39110	Mainframe Equipment								
39120	PC-related Equipment					10,300			
39130	CIS Project								
39140	Client/Server Applications								
39200	Transportation Equipment								
39300	Stores Equipment								
39400	Tools & Shop Equipment		1,189	1,800	1,189	31,000	1,189	31,000	1,189
39500	Laboratory Equipment								
39600	Power Operated Equipment		605		605		605		605
39700	Communication Equipment								
39800	Miscellaneous Equipment								
39900	Other Tangible Property								
	Total General Plant	-	2,645	1,800	2,645	41,300	2,645	31,000	2,645
TOTAL UTILITY PLANT IN SERVICE		1,918,600	42,004	2,101,600	42,004	2,041,000	42,004	2,022,500	42,004

PIEDMONT NATURAL GAS COMPANY, IN
PROJECTED NET ADDITIONS
TENNESSEE ONLY

PLT-11

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Additions 01/31/01	Projected Retirements 01/31/01	Projected Additions 02/28/01	Projected Retirements 02/28/01	Projected Additions 03/31/01	Projected Retirements 03/31/01	Projected Additions 04/30/01	Projected Retirements 04/30/01
	INTANGIBLE PLANT								
30100	Organization								
30200	Franchises and Consents								
30300	Misc. Intangible Plant								
	Total Intangible Plant								
	LOCAL STORAGE PLANT	-	-	-	-	-	-	-	-
36000	Land								
36100	Structures & Improvements								
36200	Gas Holders								
36300	Purification Equipment								
36310	Liquefaction Equipment								
36320	Vaporizing Equipment								
36330	Compressor Equipment								
36340	Meas. & Reg. Sta. Equip.								
36350	Other Equipment								
	Total Local Storage Plant	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT								
37410	Land								
37420	Land Rights								
37500	Structures & Improvements								
37600	Mains	1,042,100	11,028	874,100	11,028	874100	11,028	882600	11,028
37800	Meas. & Reg. Sta.-General		797		797		797		797
37900	Meas. & Reg. Sta.-City Gate								
38000	Services	777,100	10,539	599,600	10,539	599600	10,539	599600	10,539
38100	Meters	130,300	13,602	115,800	13,602	115800	13,602	115800	13,602
38200	Meter Installations		3,393		3,393		3,393		3,393
38300	House Regulators	42,000	-	37,400		37400		37400	
38400	House Regulators Installations								
38500	Industrial Meas. & Reg. Sta.								
38700	Other Equipment								
	Total Distribution Plant	1,991,500	39,359	1,626,900	39,359	1,626,900	39,359	1,635,400	39,359
	GENERAL PLANT								
38910	Land								
39000	Structures & Improvements								
39100	Office Furniture & Equipment		851		851		851		851
39110	Mainframe Equipment								
39120	PC-related Equipment	25,400		89,300					
39130	CIS Project								
39140	Client/Server Applications								
39200	Transportation Equipment								
39300	Stores Equipment								
39400	Tools & Shop Equipment	31,300	1,189	31,300	1,189	31300	1,189	31300	1,189
39500	Laboratory Equipment								
39600	Power Operated Equipment		605		605		605		605
39700	Communication Equipment								
39800	Miscellaneous Equipment								
39900	Other Tangible Property								
	Total General Plant	56,700	2,645	120,600	2,645	31,300	2,645	31,300	2,645
TOTAL UTILITY PLANT IN SERVICE		2,048,200	42,004	1,747,500	42,004	1,658,200	42,004	1,666,700	42,004

PIEDMONT NATURAL GAS COMPANY, IN
PROJECTED NET ADDITIONS
TENNESSEE ONLY

PLT-12

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Additions 05/31/01	Projected Retirements 05/31/01
	INTANGIBLE PLANT		
30100	Organization		
30200	Franchises and Consents		
30300	Misc. Intangible Plant		
	Total Intangible Plant		
	LOCAL STORAGE PLANT	-	-
36000	Land		
36100	Structures & Improvements		
36200	Gas Holders		
36300	Purification Equipment		
36310	Liquefaction Equipment		
36320	Vaporizing Equipment		
36330	Compressor Equipment		
36340	Meas. & Reg. Sta. Equip.		
36350	Other Equipment		
	Total Local Storage Plant	-	-
	DISTRIBUTION PLANT		
37410	Land		
37420	Land Rights		
37500	Structures & Improvements		
37600	Mains	859400	11,028
37800	Meas. & Reg. Sta.-General		797
37900	Meas. & Reg. Sta.-City Gate		
38000	Services	570750	10,539
38100	Meters	115800	13,602
38200	Meter Installations		3,393
38300	House Regulators	37400	-
38400	House Regulators Installations		
38500	Industrial Meas. & Reg. Sta.		
38700	Other Equipment		
	Total Distribution Plant	1,583,350	39,359
	GENERAL PLANT		
38910	Land		
39000	Structures & Improvements		
39100	Office Furniture & Equipment		851
39110	Mainframe Equipment		
39120	PC-related Equipment		
39130	CIS Project		
39140	Client/Server Applications		
39200	Transportation Equipment		
39300	Stores Equipment		
39400	Tools & Shop Equipment	31300	1,189
39500	Laboratory Equipment		
39600	Power Operated Equipment		605
39700	Communication Equipment		
39800	Miscellaneous Equipment		
39900	Other Tangible Property		
	Total General Plant	31,300	2,645
TOTAL UTILITY PLANT IN SERVICE		1,614,650	42,004

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001

PLT-13

ACCOUNT NUMBER	TITLE OF ACCOUNT	TENNESSEE BALANCE @8/31/99	Projected Net Additions 09/30/99	TENNESSEE BALANCE @9-30-99	Projected Net Additions 10/31/99	TENNESSEE BALANCE @10-31-99
	INTANGIBLE PLANT					
30100	Organization	30,035	0	30,035	0	30,035
30200	Franchises and Consents	109,186	0	109,186	0	109,186
30300	Misc. Intangible Plant	281,737	0	281,737	0	281,737
	Total Intangible Plant	420,958	0	420,958	0	420,958
	LOCAL STORAGE PLANT					
36000	Land	620,064	0	620,064	0	620,064
36100	Structures & Improvements	503,355	0	503,355	0	503,355
36200	Gas Holders	2,903,543	0	2,903,543	0	2,903,543
36300	Purification Equipment	404,453	0	404,453	0	404,453
36310	Liquefaction Equipment	1,119,880	0	1,119,880	0	1,119,880
36320	Vaporizing Equipment	1,179,849	0	1,179,849	0	1,179,849
36330	Compressor Equipment	72,892	0	72,892	0	72,892
36340	Meas. & Reg. Sta. Equip.	28,481	0	28,481	0	28,481
36350	Other Equipment	1,088,220	0	1,088,220	0	1,088,220
	Total Local Storage Plant	7,920,737	0	7,920,737	0	7,920,737
	DISTRIBUTION PLANT					
37410	Land	343,471	0	343,471	0	343,471
37420	Land Rights		0	0	0	0
37500	Structures & Improvements	234,711	0	234,711	0	234,711
37600	Mains	163,626,100	830,572	164,456,672	934,672	165,391,344
37800	Meas. & Reg. Sta.-General	3,014,109	(797)	3,013,312	(797)	3,012,515
37900	Meas. & Reg. Sta.-City Gate	1,891,533	0	1,891,533	0	1,891,533
38000	Services	130,130,818	719,961	130,850,779	811,061	131,661,840
38100	Meters	13,531,383	102,398	13,633,781	117,098	13,750,879
38200	Meter Installations	7,083,961	(3,393)	7,080,568	(3,393)	7,077,175
38300	House Regulators	3,847,330	32,000	3,879,330	36,000	3,915,330
38400	House Regulators Installations	2,719,261		2,719,261	0	2,719,261
38500	Industrial Meas. & Reg. Sta.	292,201	0	292,201	0	292,201
38700	Other Equipment	157,241	0	157,241	0	157,241
	Total Distribution Plant	326,872,119	1,680,741	328,552,860	1,894,641	330,447,501
	GENERAL PLANT					
38910	Land	1,390,865	0	1,390,865	0	1,390,865
39000	Structures & Improvements	9,752,758	0	9,752,758	0	9,752,758
39100	Office Furniture & Equipment	1,793,642	(851)	1,792,791	(851)	1,791,940
39110	Mainframe Equipment	38,122	0	38,122	0	38,122
39120	PC-related Equipment	975,759	0	975,759	0	975,759
39130	CIS Project		0	0	0	0
39140	Client/Server Applications		0	0	0	0
39200	Transportation Equipment	9,589	0	9,589	0	9,589
39300	Stores Equipment	14,918	0	14,918	0	14,918
39400	Tools & Shop Equipment	1,401,119	5,611	1,406,730	2,711	1,409,441
39500	Laboratory Equipment		0	0	0	0
39600	Power Operated Equipment	438,396	(605)	437,791	(605)	437,186
39700	Communication Equipment	1,473,299	0	1,473,299	0	1,473,299
39800	Miscellaneous Equipment	184,591	0	184,591	0	184,591
39900	Other Tangible Property	1,490,872	0	1,490,872	0	1,490,872
	Total General Plant	18,963,930	4,155	18,968,085	1,255	18,969,340
	TOTAL UTILITY PLANT IN SERVICE	354,177,744	1,684,896	355,862,640	1,895,896	357,758,536

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001

PLT-14

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Net Additions 11/30/99	TENNESSEE BALANCE @11-30-99	Projected Net Additions 12/31/99	TENNESSEE BALANCE @12-31-99	Projected Net Additions 01/31/00
	INTANGIBLE PLANT					
30100	Organization	0	30,035	0	30,035	0
30200	Franchises and Consents	0	109,186	0	109,186	0
30300	Misc. Intangible Plant	0	281,737	0	281,737	0
	Total Intangible Plant	0	420,958	0	420,958	0
	LOCAL STORAGE PLANT					
36000	Land	0	620,064	0	620,064	0
36100	Structures & Improvements	0	503,355	0	503,355	0
36200	Gas Holders	0	2,903,543	0	2,903,543	0
36300	Purification Equipment	0	404,453	0	404,453	0
36310	Liquefaction Equipment	0	1,119,880	0	1,119,880	0
36320	Vaporizing Equipment	0	1,179,849	0	1,179,849	0
36330	Compressor Equipment	0	72,892	0	72,892	0
36340	Meas. & Reg. Sta. Equip.	0	28,481	0	28,481	0
36350	Other Equipment	0	1,088,220	0	1,088,220	0
	Total Local Storage Plant	0	7,920,737	0	7,920,737	0
	DISTRIBUTION PLANT					
37410	Land	0	343,471	0	343,471	0
37420	Land Rights	0	0	0	0	0
37500	Structures & Improvements	0	234,711	0	234,711	0
37600	Mains	919,172	166,310,516	918,972	167,229,488	1,168,972
37800	Meas. & Reg. Sta.-General	(797)	3,011,718	(797)	3,010,921	(797)
37900	Meas. & Reg. Sta.-City Gate	0	1,891,533	0	1,891,533	0
38000	Services	772,361	132,434,201	772,361	133,206,562	772,361
38100	Meters	106,998	13,857,877	106,998	13,964,875	106,998
38200	Meter Installations	(3,393)	7,073,782	(3,393)	7,070,389	(3,393)
38300	House Regulators	43,800	3,959,130	43,800	4,002,930	43,800
38400	House Regulators Installations	0	2,719,261	0	2,719,261	0
38500	Industrial Meas. & Reg. Sta.	0	292,201	0	292,201	0
38700	Other Equipment	0	157,241	0	157,241	0
	Total Distribution Plant	1,838,141	332,285,642	1,837,941	334,123,583	2,087,941
	GENERAL PLANT					
38910	Land	0	1,390,865	0	1,390,865	0
39000	Structures & Improvements	0	9,752,758	0	9,752,758	0
39100	Office Furniture & Equipment	(851)	1,791,089	(851)	1,790,238	(851)
39110	Mainframe Equipment	0	38,122	0	38,122	0
39120	PC-related Equipment	9,500	985,259	0	985,259	23,800
39130	CIS Project	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0
39200	Transportation Equipment	0	9,589	3,000	12,589	0
39300	Stores Equipment	0	14,918	0	14,918	0
39400	Tools & Shop Equipment	60,611	1,470,052	72,611	1,542,663	34,311
39500	Laboratory Equipment	0	0	0	0	0
39600	Power Operated Equipment	(605)	436,581	(605)	435,976	(605)
39700	Communication Equipment	0	1,473,299	0	1,473,299	0
39800	Miscellaneous Equipment	0	184,591	0	184,591	0
39900	Other Tangible Property	0	1,490,872	0	1,490,872	0
	Total General Plant	68,655	19,037,995	74,155	19,112,150	56,655
TOTAL UTILITY PLANT IN SERVICE		1,906,796	359,665,332	1,912,096	361,577,428	2,144,596

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001

PLT-15

ACCOUNT NUMBER	TITLE OF ACCOUNT	TENNESSEE BALANCE @1-31-00	Projected Net Additions 2/29/00	TENNESSEE BALANCE @2-29-00	Projected Net Additions 3/31/00	TENNESSEE BALANCE @3-31-00
	INTANGIBLE PLANT					
30100	Organization	30,035	0	30,035	0	30,035
30200	Franchises and Consents	109,186	0	109,186	0	109,186
30300	Misc. Intangible Plant	281,737	0	281,737	0	281,737
	Total Intangible Plant	420,958	0	420,958	0	420,958
	LOCAL STORAGE PLANT					
36000	Land	620,064	0	620,064	0	620,064
36100	Structures & Improvements	503,355	0	503,355	0	503,355
36200	Gas Holders	2,903,543	0	2,903,543	0	2,903,543
36300	Purification Equipment	404,453	0	404,453	0	404,453
36310	Liquefaction Equipment	1,119,880	0	1,119,880	0	1,119,880
36320	Vaporizing Equipment	1,179,849	0	1,179,849	0	1,179,849
36330	Compressor Equipment	72,892	0	72,892	0	72,892
36340	Meas. & Reg. Sta. Equip.	28,481	0	28,481	0	28,481
36350	Other Equipment	1,088,220	0	1,088,220	0	1,088,220
	Total Local Storage Plant	7,920,737	0	7,920,737	0	7,920,737
	DISTRIBUTION PLANT					
37410	Land	343,471	0	343,471	0	343,471
37420	Land Rights	0	0	0	0	0
37500	Structures & Improvements	234,711	0	234,711	0	234,711
37600	Mains	168,398,460	1,099,072	169,497,532	1,090,472	170,588,004
37800	Meas. & Reg. Sta.-General	3,010,124	(797)	3,009,327	(797)	3,008,530
37900	Meas. & Reg. Sta.-City Gate	1,891,533	0	1,891,533	0	1,891,533
38000	Services	133,978,923	687,461	134,666,384	685,361	135,351,745
38100	Meters	14,071,873	93,598	14,165,471	93,598	14,259,069
38200	Meter Installations	7,066,996	(3,393)	7,063,603	(3,393)	7,060,210
38300	House Regulators	4,046,730	39,000	4,085,730	39,000	4,124,730
38400	House Regulators Installations	2,719,261	0	2,719,261	0	2,719,261
38500	Industrial Meas. & Reg. Sta.	292,201	0	292,201	0	292,201
38700	Other Equipment	157,241	0	157,241	0	157,241
	Total Distribution Plant	336,211,524	1,914,941	338,126,465	1,904,241	340,030,706
	GENERAL PLANT					
38910	Land	1,390,865	0	1,390,865	0	1,390,865
39000	Structures & Improvements	9,752,758	0	9,752,758	0	9,752,758
39100	Office Furniture & Equipment	1,789,387	5,149	1,794,536	(851)	1,793,685
39110	Mainframe Equipment	38,122	0	38,122	0	38,122
39120	PC-related Equipment	1,009,059	72,600	1,081,659	0	1,081,659
39130	CIS Project	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0
39200	Transportation Equipment	12,589	0	12,589	0	12,589
39300	Stores Equipment	14,918	0	14,918	0	14,918
39400	Tools & Shop Equipment	1,576,974	53,011	1,629,985	63,911	1,693,896
39500	Laboratory Equipment	0	0	0	0	0
39600	Power Operated Equipment	435,371	(605)	434,766	(605)	434,161
39700	Communication Equipment	1,473,299	0	1,473,299	0	1,473,299
39800	Miscellaneous Equipment	184,591	0	184,591	0	184,591
39900	Other Tangible Property	1,490,872	0	1,490,872	0	1,490,872
	Total General Plant	19,168,805	130,155	19,298,960	62,455	19,361,415
	TOTAL UTILITY PLANT IN SERVICE	363,722,024	2,045,096	365,767,120	1,966,696	367,733,816

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001

PLT-16

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Net Additions 04/30/00	TENNESSEE BALANCE @4-30-00	Projected Net Additions 05/31/00	TENNESSEE BALANCE @5-31-00	Projected Net Additions 06/30/00
	INTANGIBLE PLANT					
30100	Organization	0	30,035	0	30,035	0
30200	Franchises and Consents	0	109,186	0	109,186	0
30300	Misc. Intangible Plant	0	281,737	0	281,737	0
	Total Intangible Plant	0	420,958	0	420,958	0
	LOCAL STORAGE PLANT					
36000	Land	0	620,064	0	620,064	0
36100	Structures & Improvements	0	503,355	0	503,355	0
36200	Gas Holders	0	2,903,543	0	2,903,543	0
36300	Purification Equipment	0	404,453	0	404,453	0
36310	Liquefaction Equipment	0	1,119,880	0	1,119,880	0
36320	Vaporizing Equipment	0	1,179,849	0	1,179,849	0
36330	Compressor Equipment	0	72,892	0	72,892	0
36340	Meas. & Reg. Sta. Equip.	0	28,481	0	28,481	0
36350	Other Equipment	0	1,088,220	0	1,088,220	0
	Total Local Storage Plant	0	7,920,737	0	7,920,737	0
	DISTRIBUTION PLANT					
37410	Land	0	343,471	0	343,471	0
37420	Land Rights	0	0	0	0	0
37500	Structures & Improvements	0	234,711	0	234,711	0
37600	Mains	1,115,472	171,703,476	1,115,472	172,818,948	1,340,472
37800	Meas. & Reg. Sta.-General	(797)	3,007,733	(797)	3,006,936	(797)
37900	Meas. & Reg. Sta.-City Gate	0	1,891,533	0	1,891,533	0
38000	Services	685,361	136,037,106	685,361	136,722,467	685,361
38100	Meters	93,598	14,352,667	93,598	14,446,265	93,598
38200	Meter Installations	(3,393)	7,056,817	(3,393)	7,053,424	(3,393)
38300	House Regulators	39,000	4,163,730	39,000	4,202,730	39,000
38400	House Regulators Installations	0	2,719,261	0	2,719,261	0
38500	Industrial Meas. & Reg. Sta.	0	292,201	0	292,201	0
38700	Other Equipment	0	157,241	0	157,241	0
	Total Distribution Plant	1,929,241	341,959,947	1,929,241	343,889,188	2,154,241
	GENERAL PLANT					
38910	Land	0	1,390,865	0	1,390,865	0
39000	Structures & Improvements	0	9,752,758	0	9,752,758	0
39100	Office Furniture & Equipment	(851)	1,792,834	(851)	1,791,983	(851)
39110	Mainframe Equipment	0	38,122	0	38,122	0
39120	PC-related Equipment	0	1,081,659	0	1,081,659	0
39130	CIS Project	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0
39200	Transportation Equipment	4,800	17,389	0	17,389	0
39300	Stores Equipment	0	14,918	0	14,918	0
39400	Tools & Shop Equipment	39,811	1,733,707	11,911	1,745,618	11,311
39500	Laboratory Equipment	0	0	0	0	0
39600	Power Operated Equipment	(605)	433,556	(605)	432,951	(605)
39700	Communication Equipment	0	1,473,299	0	1,473,299	0
39800	Miscellaneous Equipment	0	184,591	0	184,591	0
39900	Other Tangible Property	0	1,490,872	0	1,490,872	0
	Total General Plant	43,155	19,404,570	10,455	19,415,025	9,855
	TOTAL UTILITY PLANT IN SERVICE	1,972,396	369,706,212	1,939,696	371,645,908	2,164,096

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001

PLT-17

ACCOUNT NUMBER	TITLE OF ACCOUNT	TENNESSEE BALANCE @6-30-00	Projected Net Additions 07/31/00	TENNESSEE BALANCE @7-31-00	Projected Net Additions 08/31/00	TENNESSEE BALANCE @8-31-00
	INTANGIBLE PLANT					
30100	Organization	30,035	0	30,035	0	30,035
30200	Franchises and Consents	109,186	0	109,186	0	109,186
30300	Misc. Intangible Plant	281,737	0	281,737	0	281,737
	Total Intangible Plant	420,958	0	420,958	0	420,958
	LOCAL STORAGE PLANT					
36000	Land	620,064	0	620,064	0	620,064
36100	Structures & Improvements	503,355	0	503,355	0	503,355
36200	Gas Holders	2,903,543	0	2,903,543	0	2,903,543
36300	Purification Equipment	404,453	0	404,453	0	404,453
36310	Liquefaction Equipment	1,119,880	0	1,119,880	0	1,119,880
36320	Vaporizing Equipment	1,179,849	0	1,179,849	0	1,179,849
36330	Compressor Equipment	72,892	0	72,892	0	72,892
36340	Meas. & Reg. Sta. Equip.	28,481	0	28,481	0	28,481
36350	Other Equipment	1,088,220	0	1,088,220	0	1,088,220
	Total Local Storage Plant	7,920,737	0	7,920,737	0	7,920,737
	DISTRIBUTION PLANT					
37410	Land	343,471	0	343,471	0	343,471
37420	Land Rights	0	0	0	0	0
37500	Structures & Improvements	234,711	0	234,711	0	234,711
37600	Mains	174,159,420	1,206,672	175,366,092	1,090,472	176,456,564
37800	Meas. & Reg. Sta.-General	3,006,139	(797)	3,005,342	(797)	3,004,545
37900	Meas. & Reg. Sta.-City Gate	1,891,533	0	1,891,533	0	1,891,533
38000	Services	137,407,828	685,361	138,093,189	685,361	138,778,550
38100	Meters	14,539,863	93,598	14,633,461	93,598	14,727,059
38200	Meter Installations	7,050,031	(3,393)	7,046,638	(3,393)	7,043,245
38300	House Regulators	4,241,730	39,000	4,280,730	39,000	4,319,730
38400	House Regulators Installations	2,719,261	0	2,719,261	0	2,719,261
38500	Industrial Meas. & Reg. Sta.	292,201	0	292,201	0	292,201
38700	Other Equipment	157,241	0	157,241	0	157,241
	Total Distribution Plant	346,043,429	2,020,441	348,063,870	1,904,241	349,968,111
	GENERAL PLANT					
38910	Land	1,390,865	0	1,390,865	0	1,390,865
39000	Structures & Improvements	9,752,758	0	9,752,758	0	9,752,758
39100	Office Furniture & Equipment	1,791,132	(851)	1,790,281	(851)	1,789,430
39110	Mainframe Equipment	38,122	0	38,122	0	38,122
39120	PC-related Equipment	1,081,659	0	1,081,659	0	1,081,659
39130	CIS Project	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0
39200	Transportation Equipment	17,389	0	17,389	0	17,389
39300	Stores Equipment	14,918	0	14,918	0	14,918
39400	Tools & Shop Equipment	1,756,929	911	1,757,840	(1,189)	1,756,651
39500	Laboratory Equipment	0	0	0	0	0
39600	Power Operated Equipment	432,346	(605)	431,741	(605)	431,136
39700	Communication Equipment	1,473,299	0	1,473,299	0	1,473,299
39800	Miscellaneous Equipment	184,591	0	184,591	0	184,591
39900	Other Tangible Property	1,490,872	0	1,490,872	0	1,490,872
	Total General Plant	19,424,880	(545)	19,424,335	(2,645)	19,421,690
	TOTAL UTILITY PLANT IN SERVICE	373,810,004	2,019,896	375,829,900	1,901,596	377,731,496

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001

PLT-18

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Net Additions 09/30/00	TENNESSEE BALANCE @9-30-00	Projected Net Additions 10/31/00	TENNESSEE BALANCE @10-31-00	Projected Net Additions 11/30/00
	INTANGIBLE PLANT					
30100	Organization	0	30,035	0	30,035	0
30200	Franchises and Consents	0	109,186	0	109,186	0
30300	Misc. Intangible Plant	0	281,737	0	281,737	0
	Total Intangible Plant	0	420,958	0	420,958	0
	LOCAL STORAGE PLANT					
36000	Land	0	620,064	0	620,064	0
36100	Structures & Improvements	0	503,355	0	503,355	0
36200	Gas Holders	0	2,903,543	0	2,903,543	0
36300	Purification Equipment	0	404,453	0	404,453	0
36310	Liquefaction Equipment	0	1,119,880	0	1,119,880	0
36320	Vaporizing Equipment	0	1,179,849	0	1,179,849	0
36330	Compressor Equipment	0	72,892	0	72,892	0
36340	Meas. & Reg. Sta. Equip.	0	28,481	0	28,481	0
36350	Other Equipment	0	1,088,220	0	1,088,220	0
	Total Local Storage Plant	0	7,920,737	0	7,920,737	0
	DISTRIBUTION PLANT					
37410	Land	0	343,471	0	343,471	0
37420	Land Rights	0	0	0	0	0
37500	Structures & Improvements	0	234,711	0	234,711	0
37600	Mains	1,065,472	177,522,036	1,143,572	178,665,608	1,039,072
37800	Meas. & Reg. Sta.-General	(797)	3,003,748	(797)	3,002,951	(797)
37900	Meas. & Reg. Sta.-City Gate	0	1,891,533	0	1,891,533	0
38000	Services	685,361	139,463,911	770,261	140,234,172	766,561
38100	Meters	93,598	14,820,657	106,998	14,927,655	116,898
38200	Meter Installations	(3,393)	7,039,852	(3,393)	7,036,459	(3,393)
38300	House Regulators	39,000	4,358,730	43,800	4,402,530	42,000
38400	House Regulators Installations	0	2,719,261	0	2,719,261	0
38500	Industrial Meas. & Reg. Sta.	0	292,201	0	292,201	0
38700	Other Equipment	0	157,241	0	157,241	0
	Total Distribution Plant	1,879,241	351,847,352	2,060,441	353,907,793	1,960,341
	GENERAL PLANT					
38910	Land	0	1,390,865	0	1,390,865	0
39000	Structures & Improvements	0	9,752,758	0	9,752,758	0
39100	Office Furniture & Equipment	(851)	1,788,579	(851)	1,787,728	(851)
39110	Mainframe Equipment	0	38,122	0	38,122	0
39120	PC-related Equipment	0	1,081,659	0	1,081,659	10,300
39130	CIS Project	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0
39200	Transportation Equipment	0	17,389	0	17,389	0
39300	Stores Equipment	0	14,918	0	14,918	0
39400	Tools & Shop Equipment	(1,189)	1,755,462	611	1,756,073	29,811
39500	Laboratory Equipment	0	0	0	0	0
39600	Power Operated Equipment	(605)	430,531	(605)	429,926	(605)
39700	Communication Equipment	0	1,473,299	0	1,473,299	0
39800	Miscellaneous Equipment	0	184,591	0	184,591	0
39900	Other Tangible Property	0	1,490,872	0	1,490,872	0
	Total General Plant	(2,645)	19,419,045	(845)	19,418,200	38,655
	TOTAL UTILITY PLANT IN SERVICE	1,876,596	379,608,092	2,059,596	381,667,688	1,998,996

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001

PLT-19

ACCOUNT NUMBER	TITLE OF ACCOUNT	TENNESSEE BALANCE @11-30-00	Projected Net Additions 12/31/00	TENNESSEE BALANCE @12-31-00	Projected Net Additions 01/31/01	TENNESSEE BALANCE @1-31-01
	INTANGIBLE PLANT					
30100	Organization	30,035	0	30,035	0	30,035
30200	Franchises and Consents	109,186	0	109,186	0	109,186
30300	Misc. Intangible Plant	281,737	0	281,737	0	281,737
	Total Intangible Plant	420,958	0	420,958	0	420,958
	LOCAL STORAGE PLANT					
36000	Land	620,064	0	620,064	0	620,064
36100	Structures & Improvements	503,355	0	503,355	0	503,355
36200	Gas Holders	2,903,543	0	2,903,543	0	2,903,543
36300	Purification Equipment	404,453	0	404,453	0	404,453
36310	Liquefaction Equipment	1,119,880	0	1,119,880	0	1,119,880
36320	Vaporizing Equipment	1,179,849	0	1,179,849	0	1,179,849
36330	Compressor Equipment	72,892	0	72,892	0	72,892
36340	Meas. & Reg. Sta. Equip.	28,481	0	28,481	0	28,481
36350	Other Equipment	1,088,220	0	1,088,220	0	1,088,220
	Total Local Storage Plant	7,920,737	0	7,920,737	0	7,920,737
	DISTRIBUTION PLANT					
37410	Land	343,471	0	343,471	0	343,471
37420	Land Rights	0	0	0	0	0
37500	Structures & Improvements	234,711	0	234,711	0	234,711
37600	Mains	179,704,680	1,031,072	180,735,752	1,031,072	181,766,824
37800	Meas. & Reg. Sta.-General	3,002,154	(797)	3,001,357	(797)	3,000,560
37900	Meas. & Reg. Sta.-City Gate	1,891,533	0	1,891,533	0	1,891,533
38000	Services	141,000,733	766,561	141,767,294	766,561	142,533,855
38100	Meters	15,044,553	116,698	15,161,251	116,698	15,277,949
38200	Meter Installations	7,033,066	(3,393)	7,029,673	(3,393)	7,026,280
38300	House Regulators	4,444,530	42,000	4,486,530	42,000	4,528,530
38400	House Regulators Installations	2,719,261	0	2,719,261	0	2,719,261
38500	Industrial Meas. & Reg. Sta.	292,201	0	292,201	0	292,201
38700	Other Equipment	157,241	0	157,241	0	157,241
	Total Distribution Plant	355,868,134	1,952,141	357,820,275	1,952,141	359,772,416
	GENERAL PLANT					
38910	Land	1,390,865	0	1,390,865	0	1,390,865
39000	Structures & Improvements	9,752,758	0	9,752,758	0	9,752,758
39100	Office Furniture & Equipment	1,786,877	(851)	1,786,026	(851)	1,785,175
39110	Mainframe Equipment	38,122	0	38,122	0	38,122
39120	PC-related Equipment	1,091,959	0	1,091,959	25,400	1,117,359
39130	CIS Project	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0
39200	Transportation Equipment	17,389	0	17,389	0	17,389
39300	Stores Equipment	14,918	0	14,918	0	14,918
39400	Tools & Shop Equipment	1,785,884	29,811	1,815,695	30,111	1,845,806
39500	Laboratory Equipment	0	0	0	0	0
39600	Power Operated Equipment	429,321	(605)	428,716	(605)	428,111
39700	Communication Equipment	1,473,299	0	1,473,299	0	1,473,299
39800	Miscellaneous Equipment	184,591	0	184,591	0	184,591
39900	Other Tangible Property	1,490,872	0	1,490,872	0	1,490,872
	Total General Plant	19,456,855	28,355	19,485,210	54,055	19,539,265
TOTAL UTILITY PLANT IN SERVICE		383,666,684	1,980,496	385,647,180	2,006,196	387,653,376

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001

PLT-20

ACCOUNT NUMBER	TITLE OF ACCOUNT	Projected Net Additions 02/28/01	TENNESSEE BALANCE @2-28-01	Projected Net Additions 03/31/01	TENNESSEE BALANCE @3-31-01	Projected Net Additions 04/30/01
	INTANGIBLE PLANT					
30100	Organization	0	30,035	0	30,035	0
30200	Franchises and Consents	0	109,186	0	109,186	0
30300	Misc. Intangible Plant	0	281,737	0	281,737	0
	Total Intangible Plant	0	420,958	0	420,958	0
	LOCAL STORAGE PLANT					
36000	Land	0	620,064	0	620,064	0
36100	Structures & Improvements	0	503,355	0	503,355	0
36200	Gas Holders	0	2,903,543	0	2,903,543	0
36300	Purification Equipment	0	404,453	0	404,453	0
36310	Liquefaction Equipment	0	1,119,880	0	1,119,880	0
36320	Vaporizing Equipment	0	1,179,849	0	1,179,849	0
36330	Compressor Equipment	0	72,892	0	72,892	0
36340	Meas. & Reg. Sta. Equip.	0	28,481	0	28,481	0
36350	Other Equipment	0	1,088,220	0	1,088,220	0
	Total Local Storage Plant	0	7,920,737	0	7,920,737	0
	DISTRIBUTION PLANT					
37410	Land	0	343,471	0	343,471	0
37420	Land Rights	0	0	0	0	0
37500	Structures & Improvements	0	234,711	0	234,711	0
37600	Mains	863,072	182,629,896	863,072	183,492,968	871,572
37800	Meas. & Reg. Sta.-General	(797)	2,999,763	(797)	2,998,966	(797)
37900	Meas. & Reg. Sta.-City Gate	0	1,891,533	0	1,891,533	0
38000	Services	589,061	143,122,916	589,061	143,711,977	589,061
38100	Meters	102,198	15,380,147	102,198	15,482,345	102,198
38200	Meter Installations	(3,393)	7,022,887	(3,393)	7,019,494	(3,393)
38300	House Regulators	37,400	4,565,930	37,400	4,603,330	37,400
38400	House Regulators Installations	0	2,719,261	0	2,719,261	0
38500	Industrial Meas. & Reg. Sta.	0	292,201	0	292,201	0
38700	Other Equipment	0	157,241	0	157,241	0
	Total Distribution Plant	1,587,541	361,359,957	1,587,541	362,947,498	1,596,041
	GENERAL PLANT					
38910	Land	0	1,390,865	0	1,390,865	0
39000	Structures & Improvements	0	9,752,758	0	9,752,758	0
39100	Office Furniture & Equipment	(851)	1,784,324	(851)	1,783,473	(851)
39110	Mainframe Equipment	0	38,122	0	38,122	0
39120	PC-related Equipment	89,300	1,206,659	0	1,206,659	0
39130	CIS Project	0	0	0	0	0
39140	Client/Server Applications	0	0	0	0	0
39200	Transportation Equipment	0	17,389	0	17,389	0
39300	Stores Equipment	0	14,918	0	14,918	0
39400	Tools & Shop Equipment	30,111	1,875,917	30,111	1,906,028	30,111
39500	Laboratory Equipment	0	0	0	0	0
39600	Power Operated Equipment	(605)	427,506	(605)	426,901	(605)
39700	Communication Equipment	0	1,473,299	0	1,473,299	0
39800	Miscellaneous Equipment	0	184,591	0	184,591	0
39900	Other Tangible Property	0	1,490,872	0	1,490,872	0
	Total General Plant	117,955	19,657,220	28,655	19,685,875	28,655
	TOTAL UTILITY PLANT IN SERVICE	1,705,496	389,358,872	1,616,196	390,975,068	1,624,696

PIEDMONT NATURAL GAS COMPANY, INC.
PROJECTED DEPRECIATION EXPENSE
TWELVE MONTHS ENDING MAY 31, 2001

ACCOUNT NUMBER	TITLE OF ACCOUNT	TENNESSEE BALANCE @4-30-01	Projected Net Additions 05/31/01	TENNESSEE BALANCE @5-31-01
	INTANGIBLE PLANT			
30100	Organization	30,035	0	30,035
30200	Franchises and Consents	109,186	0	109,186
30300	Misc. Intangible Plant	281,737	0	281,737
	Total Intangible Plant	420,958	0	420,958
	LOCAL STORAGE PLANT			
36000	Land	620,064	0	620,064
36100	Structures & Improvements	503,355	0	503,355
36200	Gas Holders	2,903,543	0	2,903,543
36300	Purification Equipment	404,453	0	404,453
36310	Liquefaction Equipment	1,119,880	0	1,119,880
36320	Vaporizing Equipment	1,179,849	0	1,179,849
36330	Compressor Equipment	72,892	0	72,892
36340	Meas. & Reg. Sta. Equip.	28,481	0	28,481
36350	Other Equipment	1,088,220	0	1,088,220
	Total Local Storage Plant	7,920,737	0	7,920,737
	DISTRIBUTION PLANT			
37410	Land	343,471	0	343,471
37420	Land Rights	0	0	0
37500	Structures & Improvements	234,711	0	234,711
37600	Mains	184,364,540	848,372	185,212,912
37800	Meas. & Reg. Sta.-General	2,998,169	(797)	2,997,372
37900	Meas. & Reg. Sta.-City Gate	1,891,533	0	1,891,533
38000	Services	144,301,038	560,211	144,861,249
38100	Meters	15,584,543	102,198	15,686,741
38200	Meter Installations	7,016,101	(3,393)	7,012,708
38300	House Regulators	4,640,730	37,400	4,678,130
38400	House Regulators Installations	2,719,261	0	2,719,261
38500	Industrial Meas. & Reg. Sta.	292,201	0	292,201
38700	Other Equipment	157,241	0	157,241
	Total Distribution Plant	364,543,539	1,543,991	366,087,530
	GENERAL PLANT			
38910	Land	1,390,865	0	1,390,865
39000	Structures & Improvements	9,752,758	0	9,752,758
39100	Office Furniture & Equipment	1,782,622	(851)	1,781,771
39110	Mainframe Equipment	38,122	0	38,122
39120	PC-related Equipment	1,206,659	0	1,206,659
39130	CIS Project	0	0	0
39140	Client/Server Applications	0	0	0
39200	Transportation Equipment	17,389	0	17,389
39300	Stores Equipment	14,918	0	14,918
39400	Tools & Shop Equipment	1,936,139	30,111	1,966,250
39500	Laboratory Equipment	0	0	0
39600	Power Operated Equipment	426,296	(605)	425,691
39700	Communication Equipment	1,473,299	0	1,473,299
39800	Miscellaneous Equipment	184,591	0	184,591
39900	Other Tangible Property	1,490,872	0	1,490,872
	Total General Plant	19,714,530	28,655	19,743,185
	TOTAL UTILITY PLANT IN SERVICE	392,599,764	1,572,646	394,172,410

PIEDMONT NATURAL GAS COMPANY, INC.
SUMMARY OF JOINT PROPERTY ALLOCATED TO TENNESSEE
AS OF AUGUST 31, 1999

PLT-22

PLANT IN SERVICE

ACCOUNT NUMBER	TITLE OF ACCOUNT	Joint Property Per Books	Allocated to Tennessee
	GENERAL PLANT		
38910	Land	1,612,963	402,112
39000	Structures & Improvements	8,198,680	2,043,931
39100	Office Furniture & Equipment	3,084,852	769,054
39110	Mainframe Equipment	8,718,389	2,173,494
39120	PC-related Equipment	6,862,005	1,710,698
39130	CIS Project	17,325,692	4,319,295
39140	Client/Server Applications	9,982,287	2,488,584
39200	Transportation Equipment	2,289,619	570,802
39700	Communication Equipment	3,982,256	992,776
	Total Joint Property	62,056,743	15,470,746

Joint Property is allocated to Tennessee on the basis of 24.93% based on three state net plant percentage as of August 31, 1999.

ACCUMULATED DEPRECIATION

ACCOUNT NUMBER	TITLE OF ACCOUNT	Joint Property Per Books	Allocated to Tennessee
	GENERAL PLANT		
38910	Land	0	0
39000	Structures & Improvements	2,047,542	510,452
39100	Office Furniture & Equipment	2,064,873	514,773
39110	Mainframe Equipment	5,305,680	1,322,706
39120	PC-related Equipment	6,333,466	1,578,933
39130	CIS Project	6,903,572	1,721,060
39140	Client/Server Applications	248,491	61,949
39200	Transportation Equipment	1,444,639	360,149
39700	Communication Equipment	168,944	42,118
	Total Joint Property	24,517,207	6,112,140

DEPRECIATION EXPENSE

ACCOUNT NUMBER	TITLE OF ACCOUNT	Joint Property Per Books	Depreciation Rate	Monthly Depreciation Expense	Allocated To Tennessee
	GENERAL PLANT				
38910	Land	1,612,963			
39000	Structures & Improvements	8,198,680	2.30%	15,714	3,918
39100	Office Furniture & Equipment	3,084,852	2.15%	5,527	1,378
39110	Mainframe Equipment	8,718,389	12.57%	91,325	22,767
39120	PC-related Equipment	6,862,005	19.72%	112,766	28,112
39130	CIS Project	17,325,692	8.33%	120,269	29,983
39140	Client/Server Applications	9,982,287	10.00%	83,186	20,738
39200	Transportation Equipment	2,289,619		-	-
39700	Communication Equipment	3,982,256	4.15%	13,772	3,433
	Total Joint Property	62,056,743		442,559	110,329

28-Oct-99
DDD
TN PIS 08-31-99

PIEDMONT NATURAL GAS COMPANY, INC.
Average Retirements - Tennessee

PLT-23

Account	12 months 12/31/94	12 months 12/31/95	12 months 12/31/96	12 months 12/31/97	12 months 12/31/98	Total	Average Retirements	Average Retire/Month	
37600	130,143	155,416	126,309	377	249,449	661,694	132,339	11,028	
37800	22,755		23,774	(710)	2,013	47,832	9,566	797	
38000	244,849	30,754	105,301	80,565	170,855	632,324	126,465	10,539	
38100	148,203	233,983	110,444	121,699	201,805	816,134	163,227	13,602	
38200	60,193		58,922	32,369	52,092	203,576	40,715	3,393	
38600			0	8,495	0	8,495	1,699	142	x
39000		60,867	0	0	0	60,867	12,173	1,014	x
39100	50,071	3,276	(3,260)	312	668	51,067	10,213	851	
39110			0	67,567	0	67,567	13,513	1,126	x
39200	24,971		0	0	16,391	41,362	8,272	689	x
39300			2,686	0	0	2,686	537	45	x
39400	47,361	16,657	(5,895)	676	12,556	71,355	14,271	1,189	
39600			8,328	23,850	4,129	36,307	7,261	605	
39700	84,202		0	0	0	84,202	16,840	1,403	x
39800			432	0	0	432	86	7	x
	812,748	500,953	427,041	335,200	709,958	2,785,900	557,180	46,430	
					less:'x' not considered recurring			4,426	
								42,004	

27-Oct-99
DDD
TN PIS 08-31-99

PIEDMONT NATURAL GAS COMPANY, INC.
Average Net Salvage (Salvage less Cost of Removal) - Tennessee

PLT-24

Account	12 months 12/31/94	12 months 12/31/95	12 months 12/31/96	12 months 12/31/97	12 months 12/31/98	Total	Average Net Salvage	Average Net Salvage/Month
37600	(1,426)	(2,450)	(486)	(8,111)	(4,775)	(17,248)	(3,450)	(287)
37800	(4,419)		0	(111)	0	(4,530)	(906)	(76)
38000	(8,628)	(24,078)	(6,316)	(7,516)	(433)	(46,971)	(9,394)	(783)
38100			0	400	0	400	80	7
38200			0	0	0	0	0	0
38600			0	0	0	0	0	0
39000		47,425	0	0	0	47,425	9,485	790
39100		255	0	0	0	255	51	4
39110	400		0	0	0	400	80	7
39200			0	0	1,300	1,300	260	22
39300			0	0	0	0	0	0
39400			0	0	0	0	0	0
39600			0	0	350	350	70	6
39700			0	0	0	0	0	0
39800			0	0	0	0	0	0
	(14,073)	21,152	(6,802)	(15,338)	(3,558)	(18,619)	(3,724)	(310)

27-Oct-99
DDD
TN PIS 08-31-99

PIEDMONT NATURAL GAS COMPANY, INC.
NET PLANT PERCENTAGES - AUGUST 31, 1999

PLT-25

	NC	SC	Total NC and SC	TN	Total
Plant In Service	685,567,416	211,860,290	897,427,706	346,777,611	1,244,205,317
Less Accumulated Depreciation	(195,306,611)	(60,056,319)	(255,362,930)	(125,960,036)	(381,322,966)
Add Construction Work In Progress	52,004,662	11,715,834	63,720,496	13,599,730	77,320,226
Net Plant	542,265,467	163,519,805	705,785,272	234,417,305	940,202,577
Ratio - 2-state	76.83%	23.17%	100.00%		
Ratio - 3-state	57.68%	17.39%		24.93%	100.00%

Source: Plant and Operating Data Schedule from CPR

10-Sep-99
DDD
NP%-08-31-99

NASHVILLE GAS COMPANY
Accumulated Depreciation and Amortization
For the 12 Months Ending May 31, 2001

ACC DEPR -1

Line No.		
1	Accumulated Depreciation	142,110,009
2	Accumulated Amortization	44,012
3	Accumulated Depreciation and Amortization	142,154,021

PIEDMONT NATURAL GAS COMPANY, INC.
COMPUTATION OF AVERAGE ACCUMULATED DEPRECIATION
THIRTEEN MONTHS ENDING MAY 31, 2001
TENNESSEE PLUS JOINT PROPERTY ALLOCATED

ACC DEPR-2

	Accumulated Depreciation	
Balance @ August 31, 1999	118,542,392	
Joint Property Allocated	6,112,140	
Projected Balance @ August 31, 1999	124,654,532	
Projected Additions September 1999	1,118,649	
Projected Balance @ September 30, 1999	125,773,181	
Projected Additions October 1999	1,124,431	
Projected Balance @ October 31, 1999	126,897,612	
Projected Additions November 1999	1,130,493	
Projected Balance @ November 30, 1999	128,028,105	
Projected Additions December 1999	1,136,462	
Projected Balance @ December 31, 1999	129,164,567	
Projected Additions January 2000	1,143,121	
Projected Balance @ January 31, 2000	130,307,688	
Projected Additions February 2000	1,150,183	
Projected Balance @ February 29, 2000	131,457,871	
Projected Additions March 2000	1,156,026	
Projected Balance @ March 31, 2000	132,613,897	
Projected Additions April 2000	1,161,784	
Projected Balance @ April 30, 2000	133,775,681	
Projected Additions May 2000	1,167,384	
Projected Balance @ May 31, 2000	134,943,065	134,943,065
Projected Additions June 2000	1,173,434	
Projected Balance @ June 30, 2000	136,116,499	136,116,499
Projected Additions July 2000	1,179,156	
Projected Balance @ July 31, 2000	137,295,655	137,295,655
Projected Additions August 2000	1,184,632	
Projected Balance @ August 31, 2000	138,480,287	138,480,287
Projected Additions September 2000	1,190,057	
Projected Balance @ September 30, 2000	139,670,344	139,670,344
Projected Additions October 2000	1,196,063	
Projected Balance @ October 31, 2000	140,866,407	140,866,407
Projected Additions November 2000	1,202,201	
Projected Balance @ November 30, 2000	142,068,608	142,068,608
Projected Additions December 2000	1,208,148	
Projected Balance @ December 31, 2000	143,276,756	143,276,756
Projected Additions January 2001	1,214,527	
Projected Balance @ January 31, 2001	144,491,283	144,491,283
Projected Additions February 2001	1,220,829	
Projected Balance @ February 28, 2001	145,712,112	145,712,112
Projected Additions March 2001	1,225,618	
Projected Balance @ March 31, 2001	146,937,730	146,937,730
Projected Additions April 2001	1,230,425	
Projected Balance @ April 30, 2001	148,168,155	148,168,155
Projected Additions May 2001	1,235,058	
Projected Balance @ May 31, 2001	149,403,213	149,403,213
Thirteen Month Average for Attrition Period		142,110,009

PIEDMONT NATURAL GAS COMPANY, INC.
Projected Amortization and Accumulated Amortization
Periods Ending May 31, 2001

AMORT-1

AMORTIZATION

Amortization of Franchises Projected for Attrition Period	1,468	

ACCUMULATED AMORTIZATION

Balance @ August 31, 1999		42,182	
Projected Balance	October 1999	42,426	
	November	42,548	
	December	42,670	
	January 2000	42,792	
	February	42,914	
	March	43,036	
	April	43,158	
	May	43,280	43,280
	June	43,402	43,402
	July	43,524	43,524
	August	43,646	43,646
	September	43,768	43,768
	October	43,890	43,890
	November	44,012	44,012
	December	44,134	44,134
	January 2001	44,256	44,256
	February	44,378	44,378
	March	44,500	44,500
	April	44,622	44,622
	May 2001	44,744	44,744
	Thirteen Month Total		572,156
	Thirteen Month Average		44,012

PIEDMONT NATURAL GAS COMPANY
Working Capital - Tennessee Operations
August 31, 1999

Description	Test Year	Effect of Attrition	Attrition Period
Cash	126,900	0	126,900
Materials and Supplies	390,795	41,268	432,063
Gas Inventories	6,473,047	3,646,354	10,119,401
Prepayments	626,656	19,865	646,521
Other Accounts Receivable	6,374	673	7,047
Total	7,623,772	3,708,160	11,331,932
Deductions:			
Unpaid for Materials and Supplies	197,086	(16,650)	180,436
Unpaid for CWIP	105,361	(39,491)	65,870
Customers' Deposits	2,764,672	197,950	2,962,622
Other Liabilities	22,161	2,340	24,501
Lead/Lag Study (a)	6,308,339	(586,606)	5,721,733
Total Deductions	9,397,619	(442,457)	8,955,162
Working Capital	(1,773,847)	4,150,617	2,376,770
(a) Comprised of:			
Required for Expenses	2,866,320	(1,355,384)	1,510,936
Deferred Debits	(1,388,127)	364,167	(1,023,960)
Payroll Withholdings	10,563	828	11,391
Sales Tax Collections	165,962	37,993	203,955
Metro Franchise Fees	1,834,206	351,430	2,185,636
Accrued Vacation	153,323	12,016	165,339
Accrued Interest on Customers' Deposits	175,591	12,572	188,163
Accrued pension liability	2,056,114	(63,932)	1,992,182
Accrued OPEB liability	256,693	81,471	338,164
Accrued SEBP liability	177,694	(27,767)	149,927
Total	6,308,339	(586,606)	5,721,733

PIEDMONT NATURAL GAS COMPANY
Average Cash Working Funds
August 31, 1999

Account No.	Description	Allocation Basis	Average	13-Month Total
	Bank Accounts			
13501	Refund Account	A	20,000	260,000
13503	Citibank	A	500	6,500
13504	Payroll	A	3,000	39,000
			23,500	305,500
	Petty Cash			
13507	Nashville	B	13,100	170,300
	Travel Advances			
13525	Nashville Advances	B	28,027	364,348
13595	Morris	A	500	6,500
			28,527	370,848
	Special Deposits			
13420	Special Deposits	B	5,000	65,000
	Compensating Balances	A	300,000	
Total			370,127	

Allocation (a):	Total	Tennessee %	Amount
A - Corporate account serving all three states (b)	324,000	24.93%	80,773
B - Tennessee direct	46,127	100.00%	46,127
Total	370,127		126,900

Attrition Period	Total	Tennessee %	Amount
A - Corporate account serving all three states (b)	324,000	24.93%	80,773
B - Tennessee direct (c)	46,127	100.00%	46,127
Total	370,127		126,900

(a) Net plant as of August 31, 1999.
(b) Replaced refund account amount with $20,000, the "normal" balance.
(c) Used history.

PIEDMONT NATURAL GAS COMPANY
Average Materials and Supplies
August 31, 1999

Date	Stores Expense Allocated	Stores Expense Actual	Total	TN Directs	Total
August 31, 1998	(3,537,886)	3,238,853	(299,033)	487,781	
September 30	(4,050,901)	3,603,181	(447,720)	453,565	
October 31	(4,159,109)	4,009,121	(149,988)	458,082	
November 30	(471,547)	338,532	(133,015)	460,684	
December 31	(830,539)	662,058	(168,481)	442,423	
January 31, 1999	(1,132,948)	957,367	(175,581)	470,111	
February 28	(1,477,807)	1,280,370	(197,437)	487,717	
March 31	(1,967,231)	1,626,318	(340,913)	438,964	
April 30	(2,331,837)	1,921,104	(410,733)	431,672	
May 31	(2,730,471)	2,255,499	(474,972)	478,202	
June 30	(3,055,068)	2,567,093	(487,975)	506,240	
July 31	(3,357,227)	2,864,779	(492,448)	541,513	
August 31	(3,585,492)	3,198,444	(387,048)	461,801	
Total	(32,688,063)	28,522,719	(4,165,344)	6,118,755	
Divided by			13	13	
Average			(320,411)	470,673	
TN % (a)			24.93%	100.00%	
TN portion			(79,878)	470,673	390,795
Combined Compound Growth Factor					1.1056
Attrition Period					432,063

Source - MDC and TN Directs per General Ledger, Account 15400.
- Stores Expense per General Ledger, Account 16300 (Allocated) and Account 16310 (Actual).

(a) Net plant as of August 31, 1999.

PIEDMONT NATURAL GAS COMPANY
Average Gas Inventory
August 31, 1999

Test Period

Date	Account 15150 TGP Market	Account 15151 TGP Production	Account 15160 Columbia (TN Only)	Account 16500 LNG (TN Only)	Account 15125 Hattiesburg	Total
August 31, 1998	6,781,993	(1,334,369)	1,162,040	2,152,294	636,315	9,398,273
September 30	6,603,519	(1,328,648)	1,248,083	2,122,116	411,042	9,056,112
October 31	7,325,550	(1,240,320)	1,292,882	2,261,096	693,431	10,332,639
November 30	7,442,954	(1,287,235)	1,292,882	2,226,882	735,565	10,411,048
December 31	6,912,459	(1,513,310)	795,323	2,323,440	764,345	9,282,257
January 31, 1999	5,725,604	(1,693,814)	543,645	2,038,786	655,716	7,269,937
February 28	4,885,681	(1,978,853)	296,348	1,934,985	655,716	5,793,877
March 31	2,783,954	(2,373,623)	137,673	1,901,188	526,938	2,976,130
April 30	2,367,976	(2,593,872)	307,125	1,869,910	526,938	2,478,077
May 31	3,983,005	(2,268,141)	525,359	1,836,998	526,938	4,604,159
June 30	4,198,161	(2,179,113)	725,025	1,809,701	483,827	5,037,601
July 31	4,198,161	(2,179,113)	772,497	2,047,694	429,780	5,269,019
August 31	4,198,161	(2,179,113)	1,119,637	2,382,136	485,862	6,006,683
Total	67,407,178	(24,149,524)	10,218,519	26,907,226	7,532,413	87,915,812
Divided by	13	13	13	13	13	13
Average	5,185,168	(1,857,656)	786,040	2,069,787	579,416	6,762,755
TN %	100.00%	100.00%	100.00%	100.00%	50.00%	
TN portion	5,185,168	(1,857,656)	786,040	2,069,787	289,708	6,473,047

SOURCE - General Ledger.

PIEDMONT NATURAL GAS COMPANY, INC.

NASHVILLE GAS DIVISION
INVENTORY - RATE CASE (99)

DATE	TGP-MKT	FSS	LNG	CNG	HATTIESBURG	TOTAL
05/00	3,994,293.32	739,908.48	1,400,171.50	48,153.74	141,954.53	6,324,481.57
06/00	5,482,020.46	1,092,891.79	1,619,239.00	425,786.64	215,288.03	8,835,225.92
07/00	7,267,293.03	1,445,875.10	2,057,374.00	894,051.44	420,451.03	12,085,044.60
08/00	8,755,020.17	1,740,027.86	2,422,486.50	1,057,188.85	405,812.03	14,380,535.41
09/00	9,052,565.60	1,798,858.41	2,904,435.00	1,057,188.85	625,674.53	15,438,722.39
10/00	10,540,292.74	1,798,858.41	2,904,435.00	1,057,188.85	845,522.03	17,146,297.03
11/00	10,612,899.72	1,740,103.74	2,862,943.50	891,059.18	918,862.03	17,025,868.16
12/00	8,831,215.38	1,299,102.23	2,586,333.50	528,594.43	845,669.53	14,090,915.07
01/01	5,564,794.09	858,100.73	2,171,418.50	274,869.10	684,545.03	9,553,727.45
02/01	2,298,372.80	417,099.22	1,825,656.00	48,328.63	420,826.53	5,010,283.19
03/01	1,704,870.78	123,098.22	1,549,046.00	48,328.63	230,355.53	3,655,699.16
04/01	2,526,483.18	387,835.70	1,479,893.50	48,328.63	171,752.53	4,614,293.54
05/01	4,014,210.32	740,819.01	1,479,893.50	48,328.63	142,447.53	6,425,698.99
13 MONTH AVG	6,203,410.12	1,090,967.61	2,097,178.88	494,415.05	466,858.53	10,352,830.19
PORTION TO TN	100.00%	100.00%	100.00%	100.00%	50.00%	
	6,203,410.12	1,090,967.61	2,097,178.88	494,415.05	233,429.27	10,119,400.93

PIEDMONT NATURAL GAS COMPANY
Average Prepayments
August 31, 1999

Date	166XX Insurance	16614 SEBP Insurance	16671 Inspection Fee	16672 Gross Receipts	Total
August 31, 1998	230,089	119,448	145,880	549,858	
September 30	130,761	119,448	153,766	514,084	
October 31	109,036	116,059	128,138	462,676	
November 30	750,290	65,020	102,510	411,268	
December 31	655,288	13,980	76,882	359,860	
January 31, 1999	783,690	257,026	51,254	308,452	
February 28	688,688	199,534	25,626	257,044	
March 31	778,579	223,820	279,946	205,636	
April 30	691,939	166,224	254,318	154,228	
May 31	596,938	171,407	228,690	102,820	
June 30	501,936	157,119	203,062	51,412	
July 31	417,003	98,978	177,434	329,914	
August 31	324,127	62,802	151,806	302,414	
Total	6,658,364	1,770,865	1,979,312	4,009,666	
Divided by	13	13	13	13	
Average	512,182	136,220	152,255	308,436	
TN % (a) and (b)	24.93%	28.10%	100%	100%	
TN Portion	127,687	38,278	152,255	308,436	626,656
Inflation Compound Factor					1.0317
Attrition Period					646,521

(a) Net plant as of 8/31/99 (24.93%).

(b) Actual premiums paid (28.10%).

PIEDMONT NATURAL GAS COMPANY
Average Other Accounts Receivable
August 31, 1999

Date	Account 14323 Miscellaneous
August 31, 1998	(18,146)
September 30	(5,442)
October 31	943
November 30	943
December 31	943
January 31, 1999	10,740
February 28	13,323
March 31	10,586
April 30	10,586
May 31	10,586
June 30	16,241
July 31	22,906
August 31	8,654
Total	82,863
Divided by	13
Average	6,374
Combined Compound Growth Factor	1.1056
Attrition Period	7,047

Source - General Ledger.

PIEDMONT NATURAL GAS COMPANY
Unpaid for Materials and Supplies and CWIP - Tennessee Only
August 31, 1999

Average Balance in Accounts Payable Applicable to Materials and Supplies for the Ten Months Ended August 31, 1999 *	197,086
Average Materials and Supplies for the Ten Months Ended August 31, 1999 *	471,933
Ratio	41.76%
Average Materials and Supplies for the Attrition Period	432,063
Unpaid for the Attrition Period	180,436

Average Balance in Accounts Payable Applicable to CWIP for the Ten Months Ended August 31, 1999 *	105,361
Average CWIP for the Ten Months Ended August 31, 1999 *	9,916,393
Ratio	1.06%
Average CWIP for the Attrition Period	6,199,597
Unpaid for the Attrition Period	65,870

* Information for the entire test period is not readily available. For ratio purposes, using information for the shorter period should not result in a material difference.

PIEDMONT NATURAL GAS COMPANY
Average Balance in Customers' Deposits
Account 23500
August 31, 1999

Date	Tennessee
August 31, 1998	2,472,180
September 30	2,472,294
October 31	2,539,377
November 30	2,686,951
December 31	2,854,762
January 31, 1999	2,925,963
February 28	3,009,145
March 31	3,014,494
April 30	2,928,538
May 31	2,829,456
June 30	2,791,632
July 31	2,711,069
August 31	2,704,873
Total	35,940,734
Divided by	13
Average	2,764,672
Compound Customer Growth Factor	1.0716
Attrition Period	2,962,622

PIEDMONT NATURAL GAS COMPANY
Average Other Liabilities
August 31, 1999

Date	Employee Stock Purchase Plan Account 23260
August 31, 1998	92,878
September 30	137,242
October 31	177,890
November 30	235,393
December 31	3,899
January 31, 1999	50,939
February 28	98,113
March 31	143,816
April 30	(5,662)
May 31	63,798
June 30	109,693
July 31	1,836
August 31	45,764
Total	1,155,599
Divided by	13
Average	88,892
TN % (a)	24.93%
TN Portion	22,161
Combined Compound Growth Factor	1.1056
Attrition Period	24,501

(a) Net plant as of August 31, 1999.

PIEDMONT NATURAL GAS COMPANY
Cash Working Capital -- Lead/Lag Study
Twelve Months Ended August 31, 1999
Tennessee Operations

WC-11

Line No.	Description	Per Books	Daily Average	Lag Days	Dollar Days
1	Operating Revenues	133,784,677	366,533	35.47	13,000,938
2	Purchased Gas	60,696,940	166,293	40.63	6,756,484
3	Labor Charged to O&M	13,948,284	38,214	11.00	420,359
4	Payroll Transferred	(376,007)	(1,030)	11.00	(11,332)
5	Transportation Charged to O&M	1,017,069	2,786	5.95	16,580
6	Materials and Supplies Charged to O&M	307,551	843	0.00	0
7	Uncollectible Accounts	456,480	1,251	431.54	539,697
8	Injuries and Damages Insurance	220,451	604	0.00	0
9	Injuries and Damages Insurance Transferred	(95,859)	(263)	0.00	0
10	Employee Benefits Insurance	2,353,767	6,449	6.71	43,271
11	Employee Benefits Insurance Transferred	(687,529)	(1,884)	6.71	(12,639)
12	Pension Expense	730,817	2,002	1.03	2,062
13	Pension Expense Transferred	(232,699)	(638)	1.03	(657)
14	Long-Term Incentive Plan	1,209,957	3,315	867.18	2,874,659
15	Salary Investment Plan	573,998	1,573	10.75	16,905
16	Salary Investment Plan Transferred	(151,451)	(415)	10.75	(4,461)
17	SEBP - Salary Continuation	44,337	121	0.00	0
18	AGA Dues	72,060	197	33.09	6,533
19	Other Operations and Maintenance	10,764,722	29,492	6.96	205,267
20	Total O&M expenses	90,852,888	248,912		10,852,729
21	Depreciation Expense	13,106,814	35,909	0.00	0
22	General Taxes	6,445,894	17,660	169.22	2,988,422
23	Amortization of Investment Tax Credits	(158,445)	(434)	0.00	0
24	Current Federal Income Taxes	3,271,385	8,963	38.00	340,583
25	Deferred Federal Income Taxes	1,389,882	3,808	0.00	0
26	Current State Income Taxes	737,743	2,021	60.75	122,789
27	Deferred State Income Taxes	252,012	690	0.00	0
28	Interest Expense Short-term Borrowings	1,254,693	3,438	(18.00)	(61,875)
29	Interest Expense Long-term Debt	7,757,495	21,253	76.44	1,624,611
30	Common Equity	8,874,316	24,313	0.00	0
31	Total Cost of Service	133,784,677	366,533	43.29	15,867,258
32	Excess Revenue over (under) Expense Lag		(7.82)		
33	Cash Working Capital Required		(2,866,320)		

PIEDMONT NATURAL GAS COMPANY
Cash Working Capital -- Lead/Lag Study
Attrition Period - Twelve Months Ending May 31, 2001
Tennessee Operations

Line No.	Description	Attrition Period	Daily Average	Lag Days	Dollar Days
1	Operating Revenues	148,994,079	408,203	35.47	14,478,959
2	Purchased Gas	71,215,379	195,111	40.63	7,927,345
3	Labor Charged to O&M	15,041,441	41,209	11.00	453,304
4	Payroll Transferred	(392,644)	(1,076)	11.00	(11,833)
5	Transportation Charged to O&M	1,124,471	3,081	5.95	18,330
6	Materials and Supplies Charged to O&M	340,028	932	0.00	0
7	Uncollectible Accounts	396,885	1,087	431.54	469,238
8	Injuries and Damages Insurance	572,262	1,568	0.00	0
9	Injuries and Damages Insurance Transferred	(112,392)	(308)	0.00	0
10	Employee Benefits Insurance	2,428,381	6,653	6.71	44,642
11	Employee Benefits Insurance Transferred	(686,995)	(1,882)	6.71	(12,629)
12	Pension Expense	907,417	2,486	1.03	2,561
13	Pension Expense Transferred	(305,058)	(836)	1.03	(861)
14	Long-Term Incentive Plan	606,822	1,663	867.18	1,441,709
15	Salary Investment Plan	592,194	1,622	10.75	17,441
16	Salary Investment Plan Transferred	(157,046)	(430)	10.75	(4,625)
17	SEBP - Salary Continuation	4,787	13	0.00	0
18	AGA Dues	77,219	212	33.09	7,001
19	Other Operations and Maintenance	10,826,677	29,662	6.96	206,448
20	Total O&M expenses	102,479,829	280,767		10,558,070
21	Depreciation Expense	14,961,981	40,992	0.00	0
22	General Taxes	6,861,903	18,800	169.22	3,181,291
23	Amortization of Investment Tax Credits	(146,415)	(401)	0.00	0
24	Current Federal Income Taxes	4,028,877	11,038	38.00	419,445
25	Deferred Federal Income Taxes	1,181,484	3,237	0.00	0
26	Current State Income Taxes	733,930	2,011	60.75	122,154
27	Deferred State Income Taxes	221,568	607	0.00	0
28	Interest Expense Short-Term Borrowings	489,895	1,342	(18.00)	(24,159)
29	Interest Expense Long-Term Debt	8,275,501	22,673	76.44	1,733,094
30	Common Equity	9,905,526	27,138	0.00	0
31	Total Cost of Service	148,994,079	408,203	39.17	15,989,895
32	Excess Revenue over Expense Lag		(3.70)		
33	Cash Working Capital Required		(1,510,936)		

PIEDMONT NATURAL GAS COMPANY
Average Balance in Deferred Debits
August 31, 1999

WC-13

Test Period

Date	OPEB 18608	Environmental 18612	Pension 18617	Rate Case 18629	Total
August 31, 1998	354,164	2,655	1,016,093	89,183	1,462,095
September 30	351,514	2,690	1,016,093	84,674	1,454,971
October 31	348,864	2,690	1,016,093	80,064	1,447,711
November 30	346,214	2,690	1,016,093	60,925	1,425,922
December 31	343,564	2,690	1,016,093	60,494	1,422,841
January 31, 1999	340,914	2,690	1,016,093	55,452	1,415,149
February 28	338,264	5,017	1,016,093	50,411	1,409,785
March 31	335,614	5,017	1,016,093	45,370	1,402,094
April 30	332,964	5,017	1,016,093	40,329	1,394,403
May 31	330,314	5,017	1,016,093	35,288	1,386,712
June 30	327,664	5,017	1,016,093	30,247	1,379,021
July 31	325,014	5,017	1,016,093	25,206	1,371,330
August 31	322,364	5,017	1,016,093	20,164	1,363,638
Total	4,397,432	51,224	13,209,209	677,807	18,335,672
Divided by	13	13	13	13	13
Average	338,264	3,940	1,016,093	52,139	1,410,436
Add Transportation Clearing					(22,309)
Total					1,388,127

Attrition Period

Estimated balance at:	(a)	(b)	(c)	(d)	
May 31, 2000	298,514	3,940	1,016,093	0	
May 31, 2001	266,714	3,940	508,049	0	
Total	565,228	7,880	1,524,142	0	
Average	282,614	3,940	762,071	0	1,048,625
Add Transportation Clearing (e)					(24,665)
Total					1,023,960

(a) Amortized over 15 years beginning October 1994 at $2,650/month.
(b) Assumed no changes during the attrition period.
(c) Amortized ratably over 24 months beginning June 2000 ($42,337).
(d) Amortized $5,041/month on total charges of $181,481 for three years through December 31, 1999.
(e) Test period amount times the combined compound growth factor of 1.1056.

PIEDMONT NATURAL GAS COMPANY
Summary of Payroll Withholdings
Twelve Months Ended August 31, 1999

Month	Federal	Employee FICA	Total
September 30, 1998	743,265	400,473	
October 31	763,623	399,434	
November 30	1,257,794	637,032	
December 31	918,235	404,203	
January 31, 1999	829,735	455,498	
February 28	717,647	416,406	
March 31	716,799	413,743	
April 30	788,764	425,332	
May 31	1,139,348	627,843	
June 30	719,781	400,062	
July 31	804,055	413,830	
August 31	755,797	409,737	
Total	10,154,843	5,403,593	
Divided by	365	365	
Daily average	27,821	14,804	
Lag days	1	1	
Average daily balance	27,821	14,804	42,625
TN % (a)			24.78%
TN portion			10,563
Growth Factor (b)			1.0784
Attrition Period			11,391

Source - Payroll Department.

(a) Based on payroll charged to O&M for the 12 months ended 8/31/99:

TN	13,948,284
Total	56,286,910
Ratio	24.78%

(b) Attrition adjusted payroll 15,041,441
Test period payroll 13,948,284
Percentage increase 7.84%

PIEDMONT NATURAL GAS COMPANY
Summary of Sales Tax Collections
Twelve Months Ended August 31, 1999

Month	Sales Tax Billings - Gas		Sales and Use Tax Payments		Total
September 30, 1998	87,843		41,040		
October 31	97,558		33,716		
November 30	178,871		47,617		
December 31	287,801		129,000		
January 31, 1999	449,611		24,048		
February 28	316,428		34,728		
March 31	291,631		28,936		
April 30	175,900		28,721		
May 31	97,614		28,568		
June 30	88,219		28,407		
July 31	77,491		27,957		
August 31	77,651		33,092		
Total	2,226,618		485,830		
Divided by	365		365		
Daily collections	6,100		1,331		
Lag days	19.57	(a)	35.00	(b)	
Average daily collections	119,377		46,585		165,962
Attrition Period - Twelve months ending May 31, 2001					
Sales tax billings	2,843,351	(c)			
Divided by	365				
Daily collections	7,790				
Lag days	19.57	(a)			
Average daily collections	152,450		51,504	(d)	203,955

(a) Paid 20th of the following month, less billing to collection revenue lag:

Revenue lag days	35.47
Less bill to collect lag portion	15.90
Lag days as adjusted	19.57

(b) Paid 20th of the following month (30 / 2 = 15 + 20 = 35).

(c) Attrition period gas revenues of $148,866,560 times a weighted rate of 1.91%.

(d) Test period amount adjusted by the combined compound growth factor of 1.1056.

PIEDMONT NATURAL GAS COMPANY
Summary of Metro Franchise Fees
Twelve Months Ended August 31, 1999

Municipality	Service Period	Month of Payment	Lag Days	Payment	$ Days
Fairview	1/1-12/31	January 1999	212.5	18,432	3,916,800
Greenbrier	6/1-5/31	June 1999	212.5	33,319	7,080,288
Metro-Nashville	12/1-5/31	June 1999	121.0	4,467,006	540,507,726
	6/1-11/30	December 1998	121.5	1,516,946	184,308,939
Whitehouse	9/1-8/31	September 1999	212.5	47,425	10,077,813
Hartsville	5/1-4/30	May 1999	212.5	33,012	7,015,050
Franklin	1/1 - 12/31	January 1999	212.5	15,868	3,371,950
Ashland City	1/1 - 12/31	January 1999	212.5	28,264	6,006,100
Mt. Juliet	7/1 - 9/30	October 1998	76.0	8,238	626,088
	10/1 - 12/31	January 1999	76.0	25,505	1,938,380
	1/1 - 3/31	April 1999	75.0	40,966	3,072,450
	4/1 - 6/30	July 1999	75.5	11,486	867,193
				6,246,467	768,788,777

Weighted lag days (768,788,777 divided by 6,246,467)	123.08
Less revenue bill to collect lag	15.90
Net lag days	107.18
Daily collections (6,246,467 divided by 365)	17,114
Average withholdings	1,834,206

Attrition Period - Twelve months ending May 31, 2001

Attrition period gas revenues	148,866,560
Metro franchise fee rate	5.00%
Computed billings	7,443,328
Daily collections (7,443,328 divided by 365)	20,393
Net lag days above	107.18
Average withholdings	2,185,636

PIEDMONT NATURAL GAS COMPANY
Average Balance in Accrued Vacation
Account 25316
August 31, 1999

Date	Total
August 31, 1998	519,669
September 30	519,669
October 31	636,727
November 30	636,727
December 31	636,727
January 31, 1999	636,727
February 28	636,727
March 31	636,727
April 30	636,727
May 31	636,727
June 30	636,727
July 31	636,727
August 31	636,727
Total	8,043,335
Divided by	13
Average	618,718
TN % (a)	24.78%
TN portion	153,323
Compound Growth Factor for Payroll (b	1.0784
Attrition Period	165,339

Source - General Ledger.

(a) Based on payroll charged to O&M for the 12 months ended 8/31/99:

TN	13,948,284
Total	56,286,910
Ratio	24.78%

(b)

Attrition adjusted payroll	15,041,441
Test period payroll	13,948,284
Percentage increase	7.8372%

PIEDMONT NATURAL GAS COMPANY
Interest on Customers' Deposits
August 31, 1999

WC-18

Date	23710 Accrued Interest
August 31, 1998	165,673
September 30	173,685
October 31	157,750
November 30	164,438
December 31	175,060
January 31, 1999	182,928
February 28	193,373
March 31	202,637
April 30	208,675
May 31	208,748
June 30	214,503
July 31	219,253
August 31	227,148
Total	2,493,871
Divided by	13
Daily Balance	191,836
Less Average Uncollected Expense	(16,246)
Net	175,591

Month	43120 Interest Expense
September 30, 1998	12,361
October 31	12,529
November 30	13,435
December 31	14,274
January 31, 1999	14,630
February 28	15,046
March 31	15,072
April 30	14,643
May 31	14,147
June 30	13,958
July 31	13,555
August 31	13,524
	167,174
	365
Daily Expense	458
Revenue Lag Days	35.47
	16,246

Attrition Period Adjusted - June 1, 2000 - May 31, 2001

Daily Balance as Above	191,836	Daily Expense as Above	458
Compound Customer Growth Facto	1.0716		1.0716
Attrition Period	205,572	Revenue Lag Days	35.47
Less Average Uncollected Expense	(17,409)		17,409
Net	188,163		

PIEDMONT NATURAL GAS COMPANY
Average Balance in Accrued Pension Liability
Account 23220
August 31, 1999

Test Period

Date		Total
August 31, 1998		7,702,957
September 30		7,813,487
October 31		7,924,017
November 30		8,006,517
December 31		8,089,017
January 31, 1999		8,171,517
February 28		8,254,017
March 31		8,336,517
April 30		8,419,017
May 31		8,501,517
June 30		8,584,017
July 31		8,666,517
August 31		8,749,017
Total		107,218,131
Divided by		13
Average		8,247,549
TN % (a)		24.93%
TN portion		2,056,114

Attrition Period

Estimated balance at:		
May 31, 2000	(b)	8,141,105
May 31, 2001	(c)	7,841,105
Total		15,982,210
Average (13 months)		7,991,105
TN % (a)		24.93%
TN portion		1,992,182

(a) Net plant as of August 31, 1999.
(b) Actual balance at August 31, 1999, of $8,749,017, plus monthly accruals of $82,500 in September and October 1999 and an adjustment in September to reduce the fiscal year 1999 expense by $772,912. No accruals or contributions are anticipated in the fiscal year ending October 31, 2000.
(c) Pro forma balance at May 31, 2000, less projected income of $300,000.

PIEDMONT NATURAL GAS COMPANY
Average Balance in Accrued OPEB Liability
Account 25322
Test Period Ended August 31, 1999

Per Books

(Debit) Credit	Aug-1998	Sep-1998	Oct-1998	Nov-1998	Dec-1998	Jan-1999	Feb-1999	Mar-1999	Apr-1999	May-1999	Jun-1999	Jul-1999	Aug-1999
Beginning balance		549,284	771,924	(2,008,716)	(1,767,716)	(1,971,526)	1,383,032	1,624,032	1,865,032	2,106,032	2,347,032	2,588,032	2,829,032
Accruals		222,640	222,640	241,000	241,000	241,000	241,000	241,000	241,000	241,000	241,000	241,000	241,000
Funding for payment of claims			(3,085,166)										
Disbursements for the retiree group													
Adjustment to reclass propane's liability			81,886										
Adjustment to reflect disbursements for the retiree group net of disbursements from plan assets					(444,810)								
Adjustment to correct for prior years' charges						3,113,558							
Ending balance	549,284	771,924	(2,008,716)	(1,767,716)	(1,971,526)	1,383,032	1,624,032	1,865,032	2,106,032	2,347,032	2,588,032	2,829,032	3,070,032
13-month total	13,385,506												
Divided by	13												
Average	1,029,654												
TN % (a)	24.93%												
TN portion	256,693												

Pro Forma

(Debit) Credit	Aug-1999	Sep-1999	Oct-1999	Nov-1999	Dec-1999	Jan-2000	Feb-2000	Mar-2000	Apr-2000	May-2000
Beginning balance		3,070,032	3,311,032	261,225	491,225	721,225	951,225	1,181,225	1,411,225	1,641,225
Accruals (b)		241,000	241,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000
Funding for payment of claims			(2,789,354)							
Disbursements for the retiree group										
Adjustment to reclass propane's liability			85,535							
Adjustment to reflect disbursements for the retiree group net of disbursements from plan assets			(364,777)							
Adjustment to fiscal 1999 expense			(222,211)							
Ending balance	3,070,032	3,311,032	261,225	491,225	721,225	951,225	1,181,225	1,411,225	1,641,225	1,871,225

PIEDMONT NATURAL GAS COMPANY
Average Balance in Accrued OPEB Liability
Account 25322
Test Period Ended August 31, 1999

Attrition Period

(Debit) Credit	May-2000	Jun-2000	Jul-2000	Aug-2000	Sep-2000	Oct-2000	Nov-2000	Dec-2000	Jan-2001	Feb-2001	Mar-2001	Apr-2001	May-2001
Beginning balance		1,871,225	2,101,225	2,331,225	2,561,225	2,791,225	(57,775)	172,225	402,225	632,225	862,225	1,092,225	1,322,225
Accruals		230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000
Funding for payment of claims (c)						(2,800,000)							
Adjustment to reclass propane's liability (c)						86,000							
Adjustment to reflect disbursements for the retiree group net of disbursements from plan assets (c)						(365,000)							
Ending balance	1,871,225	2,101,225	2,331,225	2,561,225	2,791,225	(57,775)	172,225	402,225	632,225	862,225	1,092,225	1,322,225	1,552,225
13-month total	17,633,925												
Divided by	13												
Average	1,356,456												
TN % (a)	24.93%												
TN portion	338,164												

(a) Net plant as of August 31, 1999.

(b) Budget for fiscal 2000. Assumed no change for fiscal 2001.

(c) Actual for October 1999 rounded to the nearest thousand.

PIEDMONT NATURAL GAS COMPANY
Average Balance in Accrued SEBP Liability
Account 25318
Test Period - Twelve Months Ended August 31, 1999

Three-State	Accruals	Payments	Balance
August 31, 1998			677,175
September 30	6,040	(7,292)	675,923
October 31	6,040	(7,292)	674,671
November 30	16,380	(7,292)	683,759
December 31	16,420	(7,292)	692,887
January 31, 1999	16,420	(7,292)	702,015
February 28	16,420	(7,292)	711,143
March 31	16,420	(7,292)	720,271
April 30	16,420	(7,292)	729,399
May 31	16,420	(10,657)	735,162
June 30	16,420	(6,730)	744,852
July 31	16,420	(6,730)	754,542
August 31	16,420	(6,730)	764,232
Total	176,240	(89,183)	9,266,031
Divided by			13
Average			712,772
TN % (a)			24.93%
TN portion			177,694

Two-State	Accruals	Payments	Balance
August 31, 1998			344,748
September 30	0	(11,459)	333,289
October 31	0	(11,459)	321,830
November 30	0	(11,459)	310,371
December 31	0	(11,459)	298,912
January 31, 1999	0	(11,459)	287,453
February 28	0	(11,459)	275,994
March 31	0	(11,459)	264,535
April 30	0	(11,459)	253,076
May 31	0	(16,747)	236,329
June 30	0	(10,576)	225,753
July 31	0	(10,576)	215,177
August 31	0	(10,576)	204,601
Total	0	(140,147)	3,572,067
Divided by			13
Average			274,774
TN % (a)			0.00%
TN portion			0
Total TN			177,694

(a) Net plant as of August 31, 1999.

PIEDMONT NATURAL GAS COMPANY
Average Balance in Accrued SEBP Liability
Account 25318
Attrition Period - Twelve Months Ending May 31, 2001

Three-State	Accruals	Payments	Balance	
August 31, 1999			764,232	
September 30	16,420	(6,730)	773,923	
October 31	(35,664)	(10,096)	728,162	
November 30	1,530	(6,730)	722,963	
December 31	1,530	(6,730)	717,763	
January 31, 2000	1,530	(6,730)	712,563	
February 28	1,530	(6,730)	707,363	
March 31	1,530	(12,499)	696,394	
April 30	1,530	(18,749)	679,175	
May 31	1,530	(12,499)	668,206	*
June 30	1,530	(12,499)	657,237	
July 31	1,530	(12,499)	646,268	
August 31	1,530	(12,499)	635,299	
September 30	1,530	(12,499)	624,330	
October 31	1,530	(18,749)	607,111	
November 30	1,650	(12,499)	596,262	
December 31	1,650	(12,499)	585,413	
January 31, 2001	1,650	(9,614)	577,449	
February 28	1,650	(9,614)	569,485	
March 31	1,650	(9,614)	561,520	
April 30	1,650	(14,422)	548,748	
May 31	1,650	(9,614)	540,784	
Total	10,666	(234,115)	7,818,114	**
Divided by			13	
Average			601,393	
TN % (a)			24.93%	
TN portion			149,927	

Two-State	Accruals	Payments	Balance	
August 31, 1999			204,601	
September 30	0	(10,577)	194,024	
October 31	(36,458)	(15,864)	141,701	
November 30	0	(10,577)	131,125	
December 31	0	(10,577)	120,548	
January 31, 2000	0	(6,731)	113,817	
February 28	0	(6,731)	107,086	
March 31	0	(6,731)	100,355	
April 30	0	(10,096)	90,259	
May 31	0	(6,731)	83,528	*
June 30	0	(6,731)	76,798	
July 31	0	(6,731)	70,067	
August 31	0	(6,731)	63,336	
September 30	0	(6,731)	56,605	
October 31	0	(10,096)	46,509	
November 30	0	(6,731)	39,778	
December 31	0	(6,731)	33,048	
January 31, 2001	0	(2,885)	30,163	
February 28	0	(2,885)	27,278	
March 31	0	(2,885)	24,394	
April 30	0	(4,327)	20,067	
May 31	0	(2,885)	17,182	
Total	(36,458)	(150,961)	588,754	**
Divided by			13	
Average			45,289	
TN % (a)			0.00%	
TN portion			0	
Total TN			149,927	

* Beginning of attrition period.

** 13-months total.

(a) Net plant as of August 31, 1999.

12-8-99

PIEDMONT NATURAL GAS COMPANY, INC.
TENNESSEE DEFERRED FEDERAL AND STATE INCOME TAXES
TWELVE MONTHS ENDING MAY 30, 2001
APB11 - EXCLUDING CURRENT DEFERRED ITEMS

08-Dec-99
DEF.TX-1
DIR: RATECASE

	DEFERRED FEDERAL INCOME TAXES	DEFERRED STATE INCOME TAXES	TOTAL DEFERRED INCOME TAXES
BALANCE @ AUGUST 31, 1999	($16,543,396)	($2,062,643)	($18,606,039)
PROJECTED INCREASE	(873,588)	(147,345)	(1,020,933)
BALANCE @ MAY 30, 2000	(17,416,984)	(2,209,988)	(19,856,611)
PROJECTED INCREASE	(98,547)	(18,464)	(117,011)
PROJECTED BALANCE @ JUNE 30, 2000	(17,515,531)	(2,228,452)	(19,743,983)
PROJECTED INCREASE	(98,547)	(18,464)	(117,011)
PROJECTED BALANCE @JULY 31, 2000	(17,614,078)	(2,246,916)	(19,860,994)
PROJECTED INCREASE	(98,457)	(18,464)	(116,921)
PROJECTED BALANCE @AUGUST 31, 2000	(17,712,535)	(2,265,380)	(19,977,915)
PROJECTED INCREASE	(98,457)	(18,464)	(116,921)
PROJECTED BALANCE @ SEPTEMBER 31, 2000	(17,810,992)	(2,283,844)	(20,094,836)
PROJECTED INCREASE	(98,457)	(18,464)	(116,921)
PROJECTED BALANCE @ OCTOBER 31, 2000	(17,909,449)	(2,302,308)	(20,211,757)
PROJECTED INCREASE	(98,457)	(18,464)	(116,921)
PROJECTED BALANCE @ NOVEMBER 30, 2000	(18,007,906)	(2,320,772)	(20,328,678)
PROJECTED INCREASE	(98,457)	(18,464)	(116,921)
PROJECTED BALANCE @ DECEMBER 31, 2000	(18,106,363)	(2,339,236)	(20,445,599)
PROJECTED INCREASE	(98,457)	(18,464)	(116,921)
PROJECTED BALANCE @ JANUARY 31, 2001	(18,204,820)	(2,357,700)	(20,562,520)
PROJECTED INCREASE	(98,457)	(18,464)	(116,921)
PROJECTED BALANCE @FEBRUARY 28, 2001	(18,303,277)	(2,376,164)	(20,679,441)
PROJECTED INCREASE	(98,457)	(18,464)	(116,921)
PROJECTED BALANCE @ MARCH 30, 2001	(18,401,734)	(2,394,628)	(20,796,362)
PROJECTED INCREASE	(98,457)	(18,464)	(116,921)
PROJECTED BALANCE @ APRIL 30, 2001	(18,500,191)	(2,413,092)	(20,913,283)
PROJECTED INCREASE	(98,457)	(18,464)	(116,921)
PROJECTED BALANCE @ MAY 31, 2001	($18,598,648)	($2,431,556)	($21,030,204)
ATTRITION PERIOD AVERAGE BALANCE	($18,007,885)	($2,320,772)	($20,346,322)

PIEDMONT NATURAL GAS COMPANY
NASHVILLE GAS DIVISION
APB 11 - DEFERRED INCOME TAXES
DR/(CR)

THIS W/P IS USED FOR THE DEFERRED TAX ESTIMATE USE AS OF 10/31/98 PLUS ESTIMATES FOR 1999, 2000, AND 200

08-Dec-99
10:47 AM

FILE: TN0501DFD
DIR: RATECASE

12-8-99

	TOTAL DEF'D STATE INC TAX @10/31/98	TOTAL DEF'D FED INC TAX @10/31/98	10/31/99 ESTIMATED GROSS	DEF'D STATE 10/31/99 AT 6%	DEF'D FED 10/31/99 AT 35%	10/31/00 ESTIMATED GROSS	DEF'D STATE 10/31/00 AT 6%	DEF'D FED 10/31/00 AT 35%	TOTAL DEF'D STATE INC TAX @10/31/00	TOTAL DEF'D FED INC TAX @10/31/00	05/31/01 ESTIMATED GROSS	DEF'D STATE 05/31/01 AT 6%	DEF'D FED 05/31/01 AT 35%	TOTAL DEF'D STATE INC TAX 05/31/01	TOTAL DEF'D FED INC TAX 05/31/01
CURRENT ASSETS															
RECEIVABLES															
BAD DEBTS - SPECIFIC CHARGE OFF		0	0	0	0	0	0	0	0	0	0	0	0	0	0
BAD DEBTS - CURRENT YR ACCRUAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
ELIMINATE BAD DEBT RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL RECEIVABLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INVENTORY															
UNIFORM CAPITALIZATION CURRENT YR										0					0
SEC 263A COSTS (PR YR UNICAP)	0	0	0	0	0	0	0	0	0	0					0
SEC 481 - UNICAP OF INVENTORY	0	0	0	0	0	0	0	0	0	0		0	0	0	0
SUBTOTAL INVENTORY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEFERRED GAS COST & UNBILLED REV															
UNBILLED REVENUE CURRENT YEAR										0					0
UNBILLED REVENUE PRIOR YEAR	0	0	0	0	0					0					0
SEC 481 UNBILLED REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEC 481 BUDGET BILLING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SALES ADJUSTMENT MECH.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
UNACCOUNTED FOR TRACKER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEFERRED GAS COST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUPPLIER REFUNDS RECEIVED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUPPLIER REFUNDS REFUNDABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL DEFERRED COST OF GAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CURRENT LIABILITES															
TAXES ACCRUED										0					0
STATE GROSS RECEIPTS TAX										0					0
SEC. 461(h)(3) PROPERTY TAX ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT LIABILITES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT (NET)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NONCURRENT ASSETS										0					0
PROPERTY, PLANT & EQUIPMENT										0					0
DEPRECIATION										0					0
	(1,953,772)	(14,840,005)	(3,750,000)	(225,000)	(1,233,750)	(5,379,000)	(322,740)	(1,769,691)	(2,501,512)	(17,843,446)	(2,333,200)	(139,992)	(767,623)	(2,641,504)	(18,611,069)
SUBTOTAL	(1,953,772)	(14,840,005)	(3,750,000)	(225,000)	(1,233,750)	(5,379,000)	(322,740)	(1,769,691)	(2,501,512)	(17,843,446)	(2,333,200)	(139,992)	(767,623)	(2,641,504)	(18,611,069)
CAPITALIZED EXPENSES/BASIS ADJUSTMENTS										0					0
AMORT DEF INTERCO TRANS	4,947	290,458		0	0		0	0	4,947	290,458		0	0	4,947	290,458
PAYROLL TAXES	0	(503,206)		0	0		0	0	0	(503,206)		0	0	0	(503,206)
LNG PAINT AMORTIZATION	416	(68,286)	0	0	0	0	0	0	416	(68,286)	0	0	0	416	(68,286)
OTHER - G & A	0	(337,792)		0	0		0	0	0	(337,792)		0	0	0	(337,792)
LNG - INTEREST	0	(237,215)		0	0		0	0	0	(237,215)		0	0	0	(237,215)
AFUDC	(137,141)	(751,239)	159,479	9,569	52,469	100,000	6,000	32,900	(121,572)	(665,870)	11,666	700	3,838	(120,872)	(682,032)
SALES TAX	0	(50,019)		0	0		0	0	0	(50,019)		0	0	0	(50,019)
REMOVAL COSTS	(24,943)	(542,495)	(5,664)	(340)	(1,863)	(20,215)	(1,213)	(6,651)	(26,496)	(551,009)	87,495	5,250	28,786	(21,246)	(522,223)
PROPERTY LESS THAN $100	0	(1,357)		0	0		0	0	0	(1,357)		0	0	0	(1,357)
GAIN ON VEHICLES	0	0		0	0		0	0	0	0		0	0	0	0
EMPLOYEE EXPENSES CAPITALIZED	0	(570,405)		0	0		0	0	0	(570,405)		0	0	0	(570,405)
TAX GAIN (LOSS) IN EXCESS OF BOOK	5,760	43,099	0	0	0	0	0	0	5,760	43,099	0	0	0	5,760	43,099
CONTRIBUTIONS IN AID OF CONSTR	28,991	164,574	102,431	6,146	33,700	75,000	4,500	24,675	39,637	222,949	43,750	2,625	14,394	42,262	237,343

CONSTRUCTION PERIOD INTEREST	227,889	1,234,686	500,000	30,000	164,500	250,000	15,000	82,250	272,889	1,481,436	133,325	8,000	43,864	280,889	1,525,300
CUSTOMER ADVANCES FOR CONSTR	20,170	138,424	0	0	0	0	0	0	20,170	138,424	0	0	0	20,170	138,424
CAPITALIZED CONSTR PERIOD TAXES	48,453	276,144	135,000	8,100	44,415	120,000	7,200	39,480	63,753	360,039	69,996	4,200	23,029	67,953	383,068
AMORT CONSTR PERIOD INT & TAX	(1,205)	(6,818)	0	0	0	0	0	0	(1,205)	(6,818)	0	0	0	(1,205)	(6,818)
AFFORDABLE GAS HOME PROGRAM	180,523	1,186,960	0	0	0	0	0	0	180,523	1,186,960	0	0	0	180,523	1,186,960
LINEPK GAS INVENTORY CAPITALIZATION	740	4,575	0	0	0	0	0	0	740	4,575	0	0	0	740	4,575
DEFERRED RATE CASE COSTS	0	0	27,076	1,625	8,908	0	0	0	1,625	8,908	0	0	0	1,625	8,908
ABANDONMENT LOSS	(4,957)	(27,185)	0	0	0	0	0	0	(4,957)	(27,185)	0	0	0	(4,957)	(27,185)
SUBTOTAL CAPITALIZED EXPENSES	349,643	242,903	918,322	55,100	302,129	524,785	31,487	172,654	436,230	717,686	346,232	20,775	113,911	457,005	831,597
OTHER															
ACQUISITION ADJ AMORT - GREENBRIER	12,510	103,333		0	0		0	0	12,510	103,333		0	0	12,510	103,333
REG COMM EXPENSE	7,108	(78,834)	0	0	0	0	0	0	7,108	(78,834)	0	0	0	7,108	(78,834)
MANAGEMENT AUDIT	493	2,690		0	0		0	0	493	2,690		0	0	493	2,690
ENVIRONMENTAL COSTS	(93)	(506)		0	0		0	0	(93)	(506)		0	0	(93)	(506)
SUBTOTAL OTHER - NONCURRENT	20,018	26,683	0	0	0	0	0	0	20,018	26,683	0	0	0	20,018	26,683
TOTAL NONCURRENT ASSETS	(1,584,111)	(14,570,419)	(2,831,678)	(169,900)	(931,621)	(4,854,215)	(291,253)	(1,597,037)	(2,045,264)	(17,099,077)	(1,986,968)	(119,217)	(653,712)	(2,164,481)	(17,752,789)
NONCURRENT LIABILITIES															
NONE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL NONCURRENT LIABILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NONCURRENT ADJUSTMENTS															
AMORT EXCESS DEF (NET OF TAX)		393,128	32,366		32,366	32,366		32,366	0	457,860	18,879		18,879	0	476,739
TOTAL NONCURRENT (NET)	(1,584,111)	(14,177,291)	(2,799,312)	(169,900)	(899,255)	(4,821,849)	(291,253)	(1,564,671)	(2,045,264)	(16,641,217)	(1,968,089)	(119,217)	(634,833)	(2,164,481)	(17,276,050)
TOTAL DEFERRED PER ABP 11 WITHOUT CURRENT DEFERRED ITEMS	(1,584,111)	(14,177,291)	(2,799,312)	(169,900)	(899,255)	(4,821,849)	(291,253)	(1,564,671)	(2,045,264)	(16,641,217)	(1,968,089)	(119,217)	(634,833)	(2,164,481)	(17,276,050)
ELMINATED REV/COST OF GAS	0	0													
BALANCE PER APB 11 PER RETURN FILED	(1,584,111)	(14,177,291)													
ALLOCATED TOTAL COMPANY ITEMS															
401K ACCELERATED FUNDING	(71,135)	(325,908)	0	0	0	0	0	0	(71,135)	(325,908)	0	0	0	(71,135)	(325,908)
VEBA - 481A	(50,128)	(229,694)	0	0	0	0	0	0	(50,128)	(229,694)	0	0	0	(50,128)	(229,694)
VEBA - CURRENT	4,899	22,435	0	0	0	0	0	0	4,899	22,435				4,899	22,435
AMORTIZATION OF CIS SOFTWARE	(310,731)	(1,419,046)	0	0	0	0	0	0	(310,731)	(1,419,046)	0	0	0	(310,731)	(1,419,046)
AMORTIZATION OF MOBILE DISPATCH	(12,933)	(58,343)	0	0	0	0	0	0	(12,933)	(58,343)	0	0	0	(12,933)	(58,343)
DEFEASANCE	77	(37,600)	0	0	0	0	0	0	77	(37,600)	0	0	0	77	(37,600)
PREMIUM ON BOND REDEMP & AMORT	1,824	(10,727)	0	0	0	0	0	0	1,824	(10,727)	0	0	0	1,824	(10,727)
PREMIUM ON BOND REDEMPT & AMORT	(7,161)	(29,726)	43,125	2,588	14,188	43,125	2,588	14,188	(1,985)	(1,350)	25,155	1,509	8,276	(476)	6,926
DEFERRED COMP	216,417	1,059,112	(1,372,464)	(82,348)	(451,541)	394,311	23,659	129,728	157,728	737,299	230,002	13,800	75,671	171,528	812,970
	0	0		0	0		0	0	0	0		0	0	0	0
SUBTOTAL ALLOCATED ITEMS	(228,872)	(1,029,497)	(1,329,339)	(79,760)	(437,353)	437,436	26,247	143,916	(282,384)	(1,322,934)	255,156	15,309	83,947	(267,075)	(1,238,987)
TOTAL DEFERRED W/O CURRENT ITEMS	(1,584,111)	(14,177,291)	(2,799,312)	(169,900)	(899,255)	(4,821,849)	(291,253)	(1,564,671)	(2,045,264)	(16,641,217)	(1,968,089)	(119,217)	(634,833)	(2,164,481)	(17,276,050)
TOTAL DEF FOR RATE CASE PURPOSES	(1,812,983)	(15,206,788)	(4,128,651)	(249,660)	(1,336,608)	(4,384,413)	(265,006)	(1,420,755)	(2,327,648)	(17,964,151)	(1,712,933)	(103,908)	(550,886)	(2,431,556)	(18,515,037)
				AVG PER MONTH		(22,084)	(118,396)					(14,844)	(78,698)		

NASHVILLE GAS COMPANY
Unamortized ITC- Pre 1971
For the 12 Months Ending May 31, 2001

Line No.		Monthly Amort.	End Of Mo. Balance
		(1)	(3)
1.	Aug, 1999		$22,578
2.	Sep	657	21,921
3.	Oct	657	21,264
4.	Nov	657	20,607
5.	Dec	657	19,950
6.	Jan, 2000	657	19,293
7.	Feb	657	18,636
8.	Mar	657	17,979
9.	Apr	657	17,322
10.	May	657	16,665
11.	Jun	657	16,008
12.	Jul	657	15,351
13.	Aug	657	14,694
14.	Sep	657	14,037
15.	Oct	657	13,380
16.	Nov	657	12,723
17.	Dec	657	12,066
18.	Jan,2001	657	11,409
19.	Feb	657	10,752
20.	Mar	657	10,095
21.	Apr	657	9,438
22.	May	657	8,781

24. Avg. for 12 Months Ending May 31, 2001 $12,723

NASHVILLE GAS COMPANY
Contributions In Aid Of Construction (Acct. 27100)
For The Twelve Months Ending May 31,2001

Line No.	Month	Amount
1.	Aug, 1998	4,010,030
2.	Sep	4,010,030
3.	Oct	4,010,030
4.	Nov	4,010,030
5.	Dec	4,010,250
6.	Jan	4,010,250
7.	Feb	4,024,253
8.	Mar	4,024,253
9.	Apr	4,032,211
10.	May	4,040,455
11.	Jun	4,050,667
12.	Jul	4,055,569
13.	Aug, 1999	4,074,533
14.	Average	4,027,889

15.	Increase from August 31, 1998 to August 31, 1999	64,503
16.	Projected Increase from August 31, 1999 to May 31, 2000 (Annual Increase X 9/12)	48,377
17.	Projected Increase from May 31, 2000 to May 31, 2001 (12 month amount)	64,503
18.	Balance at August 31, 1999	4,074,533
19.	Projected balance at May 31, 2000	4,122,910
20.	Projected balance at May 31, 2001	4,187,413
21.	Projected Attrition Year Average CIAC	4,155,162

NASHVILLE GAS COMPANY
Customer Advances for Construction (Acct. 25222)
For The Twelve Months Ending May 31,2001

Line No.	Month	Amount
1.	Aug, 1998	186,596
2.	Sep	187,075
3.	Oct	187,075
4.	Nov	187,175
5.	Dec	187,175
6.	Jan	187,175
7.	Feb	187,175
8.	Mar	187,175
9.	Apr	187,175
10.	May	187,175
11.	Jun	187,175
12.	Jul	187,175
13.	Aug, 1999	187,175
14.	Average	187,115

15.	Increase from August 31, 1998 to August 31, 1999	579
16.	Projected Increase from August 31, 1999 to May 31, 2000 (Annual Increase X 9/12)	434
17.	Projected Increase from May 31, 2000 to May 31, 2001 (12 month amount)	579
18.	Balance at August 31, 1999	187,175
19.	Projected balance at October 31, 1999	187,609
20.	Projected balance at October 31, 2000	188,188
21.	Projected Attrition Year Average CADV	187,899

PIEDMONT NATURAL GAS COMPANY
Capitalization
Thirteen Months Average for the Period Ended August 31, 1999

	Average	Ratio
Long-Term Debt	$377,568,915	42.00%
Short-Term Debt	30,807,692	3.43%
Common Equity	490,496,702	54.57%
Total	$898,873,309	100.00%

PIEDMONT NATURAL GAS COMPANY
Capitalization
Thirteen Months Average for the Period Ended August 31, 1999

Account #	Description	8/31/98	9/30/98	10/31/98	11/30/98	12/31/98	1/31/99	2/28/99	3/31/99	4/30/99	5/31/99	6/30/99	7/31/99	8/31/99	Total
Long-Term Debt															
Senior Notes:															
22415	9.19%, due 2001	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	390,000,000
22412	10.02%, due 2003	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	16,000,000	256,000,000
22413	10.06%, due 2004	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	10,000,000	10,000,000	10,000,000	150,000,000
22414	10.11%, due 2004	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	20,000,000	308,000,000
22416	9.44%, due 2006	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	455,000,000
22422	8.51%, due 2017	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	455,000,000
Medium-Term Notes:															
22423	6.23%, due 2003	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	585,000,000
22425	6.87%, due 2023	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	585,000,000
22426	8.45%, due 2024	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	520,000,000
22409	7.40%, due 2025	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	715,000,000
22421	7.50%, due 2026	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	520,000,000
	Total	381,000,000	381,000,000	381,000,000	381,000,000	381,000,000	381,000,000	381,000,000	381,000,000	381,000,000	381,000,000	379,000,000	379,000,000	371,000,000	4,939,000,000
Less Unamortized Debt Expense:															
18108	7.40%	468,035	466,596	465,156	463,716	462,276	460,836	459,397	457,957	456,517	455,077	453,637	452,197	450,758	5,972,155
18120	6.87%	362,153	360,950	359,748	358,545	357,343	356,140	354,938	353,735	352,533	351,330	350,128	348,925	347,723	4,614,191
18121	7.50%	329,178	328,193	327,208	326,223	325,238	324,253	323,268	322,283	321,298	320,313	319,328	318,343	317,358	4,202,484
18122	8.51%	37,498	37,295	37,092	36,889	36,686	36,483	36,280	36,077	35,874	35,671	35,468	35,265	35,062	471,640
18123	Shelf Registration	192,537	192,537	192,537	192,537	192,537	192,537	192,537	192,537	192,537	192,537	192,537	192,537	193,730	2,504,174
18125	6.23%	185,081	181,930	178,779	175,628	172,477	169,326	166,174	163,023	159,872	156,721	153,569	150,418	147,267	2,160,265
18128	8.9%	105,870	102,239	98,608	94,977	91,346	87,715	84,084	80,453	76,822	73,191	69,560	65,929	62,298	1,093,092
18129	10.02%	54,102	53,258	52,412	51,568	50,722	49,878	49,032	48,187	47,342	46,497	45,653	44,808	43,962	637,421
18131	10.11%	23,459	23,161	22,863	22,565	22,267	21,969	21,671	21,373	21,075	20,777	20,479	20,181	19,883	281,723
18136	8.9% Redemption Premium	412,251	399,758	387,266	374,773	362,281	349,788	337,296	324,803	312,311	299,819	287,326	274,834	262,341	4,384,847
18137	8.45%	335,839	334,764	333,690	332,616	331,541	330,467	329,393	328,319	327,244	326,170	325,096	324,021	322,947	4,282,107
	Total	(2,506,003)	(2,480,681)	(2,455,359)	(2,430,037)	(2,404,714)	(2,379,392)	(2,354,070)	(2,328,747)	(2,303,425)	(2,278,103)	(2,252,781)	(2,227,458)	(2,203,329)	(30,604,099)
	Total Long-Term Debt	378,493,997	378,519,319	378,544,641	378,569,963	378,595,286	378,620,608	378,645,930	378,671,253	378,696,575	378,721,897	376,747,219	376,772,542	368,796,671	4,908,395,901
Short-Term Debt (231xx)		7,000,000	20,000,000	32,000,000	47,500,000	53,000,000	64,000,000	20,000,000	0	0	0	23,000,000	59,000,000	75,000,000	400,500,000
Common Equity															
20100	Common Stock	276,639,084	277,026,039	279,708,986	280,131,105	282,453,059	285,084,402	285,589,200	286,095,902	289,175,396	289,738,113	290,212,473	293,286,015	293,750,389	3,708,890,163
21600	Retained Earnings	186,504,613	183,156,415	178,559,000	183,180,472	185,628,886	209,108,856	216,977,038	229,606,219	233,102,104	231,375,368	217,190,297	214,167,594	199,010,096	2,667,566,958
	Total Common Equity	463,143,697	460,182,454	458,267,986	463,311,577	468,081,945	494,193,258	502,566,238	515,702,121	522,277,500	521,113,481	507,402,770	507,453,609	492,760,485	6,376,457,121
	Total Capitalization	848,637,694	858,701,773	868,812,627	889,381,540	899,677,231	936,813,866	901,212,168	894,373,374	900,974,075	899,835,378	907,149,989	943,226,151	936,557,156	11,685,353,022

CAP-2

PIEDMONT NATURAL GAS COMPANY
Capitalization - Test Period Ended August 31, 1999
Embedded Cost of Long-Term Debt

Account #	Description	Thirteen Months Average	A Annual Cost	B Amortization of Debt Expense	C Total Annual Cost	
Senior Notes:						S
22415	9.19%, due 2001	30,000,000	2,757,000	0	2,757,000	4
22412	10.02%, due 2003	19,692,308	1,973,169	10,140	1,983,309	4
22413	10.06%, due 2004	11,538,462	1,160,769	0	1,160,769	4
22414	10.11%, due 2004	23,692,308	2,395,292	3,576	2,398,868	4
22416	9.44%, due 2006	35,000,000	3,304,000	0	3,304,000	4
22422	8.51%, due 2017	35,000,000	2,978,500	2,436	2,980,936	4
Medium-Term Notes:						
22423	6.23%, due 2003	45,000,000	2,803,500	37,815	2,841,315	4
22425	6.87%, due 2023	45,000,000	3,091,500	14,430	3,105,930	4
22426	8.45%, due 2024	40,000,000	3,380,000	12,892	3,392,892	4
22409	7.40%, due 2025	55,000,000	4,070,000	17,278	4,087,278	4
22421	7.50%, due 2026	40,000,000	3,000,000	11,820	3,011,820	4
Debentures:					Deben	
18128	8.9%	0	0	43,572	43,572	1
18136	8.9% redemption premium	0	0	149,909	149,909	1
	Total	379,923,077	30,913,731	303,867	31,217,598	
Less Unamortized Debt Expense		(2,354,161)				L
	Total Long-Term Debt	377,568,915				
Embedded Cost of Long-Term Debt					8.27%	E

A	Thirteen months average times the stated interest rate.	A
B	Actual amortization for the twelve months ended August 31, 1999.	B
C	A plus B.	C
D	31,217,598 divided by 377,568,915.	D

Piedmont Natural Gas Company
Balance Sheet
August 31, 1999

ASSETS

	Current Period	Same Period Prior Year	Increase (Decrease)
CAPITALIZATION AND LIABILITIES			
Capitalization			
Common Stock Equity:			
Common Stock - No Par Value	293,750,389.45	276,639,084.24	17,111,305.21
Retained Earnings	201,571,476.49	186,504,612.65	15,066,863.84
Total Common Stock Equity	**495,321,865.94**	**463,143,696.89**	**32,178,169.05**
Long Term Debt:			
Notes	371,000,000.00	381,000,000.00	(10,000,000.00)
Total Long Term Debt	**371,000,000.00**	**381,000,000.00**	**(10,000,000.00)**
Current Liabilities			
Current Maturities and Sinking Fund Requirements			
Notes Payable	75,000,000.00	7,000,000.00	68,000,000.00
Accounts Payable	62,536,139.31	57,689,758.80	4,846,380.51
Customers Deposits	7,696,483.65	6,872,035.71	824,447.94
Taxes Accrued	(3,992,708.60)	12,447,927.92	(16,440,636.52)
Interest Accrued	6,487,507.70	6,099,902.36	387,605.34
Dividends Declared	10,761,282.09	9,959,047.15	802,234.94
Refunds Due Customers	25,855,613.70	20,053,389.87	5,802,223.83
Total Current Liabilities	**184,344,317.85**	**120,122,061.81**	**64,222,256.04**
Deferred Credits and Other Liabilities:			
Deferred Income Taxes	123,839,065.29	105,572,514.75	18,266,550.54
Unamortized Federal Investment Tax Credits	7,357,794.03	7,915,905.75	(558,111.72)
Customer's Advances for Construction	318,901.90	318,322.98	578.92
Other	32,375,053.41	29,345,172.39	3,029,881.02
Total Deferred Credits	**163,890,814.63**	**143,151,915.87**	**20,738,898.76**
Total Capitalization and Liabilities	**1,214,556,998.42**	**1,107,417,674.57**	**107,139,323.85**

CAP-4

Piedmont Natural Gas Company

Nashville Gas Company Service Regulations

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Section 1 – General Service Policy

Section 2 - Meters

Section 3 – Fuel Lines

Section 4 – Service Lines

Section 5 – Mains

~~**Section 6 – Mobile Homes**~~

Section 6 – Rules and Regulations Governing Supply and Consumption of Gas

Nashville Gas Company Service Regulations

Section 1 – GENERAL SERVICE POLICY OF NASHVILLE GAS

Nashville Gas (hereinafter referred to as "the Company") will make free service calls, within certain broad guidelines, around-the-clock on customer appliances connected to our mains. Those service requests requiring immediate attention will be answered as soon as possible. Those of less urgent nature will be answered on a scheduled basis according to the workload. In either case, the Company will make every effort to answer each customer's call promptly and to leave all appliances operating at maximum efficiency.

Free Services (1220-4-5-.06(iii))

The Company provides the following services at no charge to the customer during normal working hours (Mon - Fri, 8am - 5pm, excluding Holidays):

- Install gas meters and regulators for new customers
- Turn-on, turn-off, & service gas meters
- Check for gas leaks
- Investigate the possible presence of carbon monoxide
- Cut off pilots
- Disconnect appliances (disconnect & cap existing pipe only)
- Food Service equipment service including leveling, adjusting, or calibrating
- Diagnostic time or time to provide an estimate for jobbing work
- Quotes for appliance installation
- The first light-up and service call of the heating season on central furnaces (a flat charge applies for each additional light-up)
- Gaslight turn-on and re-lighting
- Service leased water heaters
- Service appliances other than central heating systems or gas air conditioners (no parts needed) including:
  - Service calls to diagnose problems
  - Check gas pressure
  - Adjust burners
  - Clean air mixers
  - Light pilots
  - Clean & adjust pilots
  - Examine flue connections & check draft
  - Check and calibrate thermostats & controls
  - Check appliance wiring & other electrical components
- Service central heating systems including floor furnaces and unit heaters

including:
  - Service calls to diagnose problems
  - Gas and air adjustments on burners and pilot assemblies
  - Adjustments of controls and thermostats
  - Minor electrical repairs that do not require materials
- Service Arkla, Bryant, and other gas-fired air conditioners including:
  - Service calls to diagnose problems
  - Gas and air adjustments on burners and pilot assemblies
  - Checks of controls and thermostats
  - Pumping of water-cooled units to maintain operation
  - Purging of non-condensables from air-cooled units

Note: When an appliance is not operating, every effort will be made to answer the call without delay, and in most circumstances, on the same day. Should repair work be required, parts needed to complete the repair will be ordered from the manufacturer and installed if the customer so desires. There is, however, a charge for this service.

The company will also provide immediate response to any hazardous situation that might cause threat to life or property after normal working hours (Mon – Fri, 5pm - 8am; Sat; Sun; & Holidays) at no charge, including:

- Fire or explosion
- Gas leak
- Damaged gas main or service (parts & labor may apply for third party damage repairs)
- Gas appliance that won't cut off
- Carbon monoxide investigation (E077 with symptoms)
- Leased water heater service within 24 hours

Services For Which There Are Charges

- Installation or connection of gas appliances
- Reconnects of gas appliances
- Repair of gas appliances where parts are needed (except central systems)
- Repair or replacement parts, electrical equipment, or thermostats on Arkla or Bryant gas air conditioners beyond Service/Warranty Contract
- Cleaning condensers and condensate lines on gas A/C units
- Gaslight repairs and reconditioning
- Miscellaneous pipe work
- Change outs and reconnects of food service equipment

- Repair of gas air conditioning units installed after January 1, 1975; units on which the Warranty/Service Contract has expired; and units or installations not approved by the Company's Service Department
- Work involving replacement of filters and out-of-warranty parts (charged on a "time and materials" basis)
- After hours work that requires a repair including commercial cooking and water heating equipment (the customer may be given the option for jobbing repair at the current overtime rate, if time and workload permits)

Work the Company Does Not Provide

- Replacement of filters in central heating equipment
- Installation, connection, or repair of unit heaters and central heating equipment
- Repair or replacement of unit heaters and other equipment requiring an electrician
- Repair or installation of gas appliances that are not AGA certified nor where gas appliances are not used in accordance with manufacturer listing
- Repairs on heating equipment that requires parts will not be made except on those units sold by Nashville Gas prior to May 1, 1974. In addition, the Company does not install furnace filters
- No work will be performed on electrical air conditioning units installed with a gas furnace (this work will be referred to the installer or mechanical contractor)

Termination Policy

Reasons for Termination of Service or Denial of Service (1220-4-5-.18)

Service may be refused or discontinued for any of the reasons listed below. Unless otherwise stated, the customer shall be allowed a reasonable time in which to comply with the rule before service is discontinued.

1. With notice in the event of a condition determined by the utility to be hazardous
2. Without notice in the event of customer use of equipment or the utility's service to others
3. Without notice in the event of tampering with the equipment furnished and owned by the utility
4. Without notice in the event of unauthorized use
5. For violation of and/or non-compliance with the utility's rules on file with and approved by the Tennessee Regulatory Authority

6. For failure of the customer to fulfill his contractual obligations for service and/or facilities subject to regulation by the Tennessee Regulatory Authority
7. For failure of the customer to permit the utility reasonable access to its equipment
8. For non-payment of bill provided that the utility has made a reasonable attempt to effectively collect and has given the customer written notice that he has at least five (5) days, excluding Sundays and holidays, in which to make settlement on his account or have his service denied
9. For failure of the customer to provide the utility with a deposit as authorized by ~~Rule 804.2~~1220-4-5-.14 of the Tennessee Regulatory Authority Statutes
10. For failure of the customer to furnish such services, equipment, permits, certificates, and/or rights-of-way, as shall have been specified by the utility as a condition to obtaining service, or in the event such equipment or permission are withdrawn or terminated

Insufficient Reasons for Denying Service (1220-4-5-.19)

The following shall not constitute sufficient cause for refusal of service to a present or prospective customer:

1. Delinquency in payment for service by a previous occupant of the premises to be served
2. Failure to pay for merchandise purchased from the utility
3. Failure to pay for a different type of class of public utility service
4. Failure to pay the bill of another customer as guarantor thereof
5. Failure to pay a back bill rendered in accordance ~~with Rule 804.5 A, 3~~1220-4-5-.17(a) of Tennessee Regulatory Authority Statutes

~~6.Failure to pay adjusted bills based on the undercharges set forth in Rule 804.5 A, 6 of Tennessee Regulatory Authority Statutes~~

Disconnection

The Company has the right to shut off gas from any consumer who may be in arrears for a longer period than twenty (20) days in paying for gas furnished hereunder or under any other prior or subsequent agreement, or for gas used by the consumer at the consumer's present or any prior subsequent address. The said twenty-day period commences to run from the date the bill was rendered. The Company will not shut off gas for non-payment

without first mailing a notice to the consumer giving him seven (7) calendar days to pay the bill in arrears.

Reinstating Service

If natural gas service is disconnected for nonpayment, service will be restored after the customer has paid the total amount past due, paid the reconnection charge and paid a deposit.

Third-Party Notification

At the customer's request, the Company will send a copy of any disconnection notice to a designated third party. However, the designated third party is not responsible for paying the bill.

Medical Emergencies and Life Support Devices

The Company will delay disconnection of gas service for 30 days if a physician, public health officer or social service official certifies in writing that discontinuing gas service will worsen an existing medical emergency for a permanent resident of the premises where services are rendered. A prompt request is important. During the 30-day extension, payment of the bill must be guaranteed by another person or entity that is acceptable to the Company.

The Company will not disconnect service at the service address if there are natural gas appliances that are critical to maintaining the health of one or more permanent residents. The Customer Service Department must be contacted to determine whether a gas appliance is considered a life-support device.

Notice of Rights and Remedies

Should the Customer request help in paying his natural gas bill the Company will provide the customer with a list of community agencies that provide aid in paying their natural gas bill. The company will also, in some cases, make alternative pay arrangements if the

customer is temporarily unable to pay his natural gas bill. However, if such an agreement is made the customer gives up their right to dispute the amount due under the agreement. If the customer does not fulfill the terms of the agreement, the Company may disconnect service and a new pay agreement will not be offered before we disconnect service.

If the Customer wants to appeal an unfavorable decision regarding a natural gas bill, they may contact the Tennessee Regulatory Authority's Complaint Division, 460 James Robertson Parkway, Nashville, TN 37219 (615-741-3939 or 800-342-8359). This must be done before the net due date if the dispute involves a disconnection notice. The Company will not disconnect service for nonpayment of the disputed portion of the bill while it is being reviewed. The Customers right to appeal will not expire if delay on the Company's part makes it impossible to contact the TRA within the required time period. The Customer also has the right to suspend payment of the disputed portion of the bill while the dispute procedures mentioned above are in progress.

Customer Classifications

Residential

Residential service applies to single private residences, including separate private units of apartment houses and other multiple dwellings, actually used for residential purposes, which are separately metered. A dwelling shall be considered non-residential which has more than one apartment or condo on the same meter. A duplex, for example, shall be considered residential only if each of the two units is separately metered. A residential dwelling will also be considered commercial if in the Company's judgment such dwelling and/or usage is identifiable as being used primarily (more than 50%) for business or professional purposes.

Commercial

Commercial service applies to customers engaged in selling, warehousing, or distributing a commodity or service in some business activity or profession or in some other form of economic or social activity. For example, and not by way of limitation, all local, state and federal governmental agencies, any organizations or institutions whether profit or non-profit, with uses other than those involving industrial or residential requirements are classified as commercial customers. Also included are offices, stores, schools, dormitories, hotels, restaurants, apartment houses, religious institutions, orphanages, clubs, boarding and rooming houses, communes, motor courts, camps, and rehabilitation organizations.

Industrial

Industrial service applies to customers primarily engaged in a process that creates or changes raw or unfinished materials into another form of product, including the generation of electric power.

Firm Service

Firm service applies to those schedules or contracts under which the Seller is expressly obligated to deliver specific volumes within a given time period and under which the Seller anticipates no interruptions. This obligation does permit unexpected interruption in those cases where the supply to higher priority customers is threatened.

Interruptible Service

Interruptible (Limited Availability) service refers to those schedules or contracts under which the Seller is not expressly obligated to deliver specific volumes within a given time period. This category of service anticipates and permits interruption on short notice, or service under schedules or contracts that expressly or implicitly require installation of alternate fuel capability.

Temporary Customers

The following are classed as temporary customers:

- People living in rented, electrically heated houses with electric water heaters
- People using construction shanties, temporary buildings, trailers, concession stands, and similar structures
- People living in houses or using business structures in such bad state of repair that it appears likely they will be demolished or condemned within five years
- People living in houses or using business structures where it appears probable that the house or building will be demolished within five years because of urban renewal, highway construction, or the like
- People living in or using mobile homes other than those meeting the requirements set forth in Section 6.

Priority of Service

The Company has established the following categories of service in order of priority:

1. Residential, small commercial (less than 50 MCF on a peak day), school, hospital, police protection, fire protection, sanitation, or correctional facility requirements
2. Essential agricultural requirements
3. Large commercial requirements (50 MCF or more on a peak day), firm industrial requirements for plant protection, feedstock and process needs, pipeline customer storage injection requirements, and firm industrial sales up to 300 MCF per day
4. All industrial requirements not specified in 2, 3, 5, 6, 7, 8, 9 or 10
5. Firm industrial requirements for boiler fuel use at less than 3,000 MCF per day, but more than 1,500 MCF per day, where alternate fuel capabilities can meet such requirements
6. Firm industrial requirements for large volume (3,000 MCF or more per day) boiler fuel use where alternate fuel capabilities can meet such requirements
7. Limited Availability requirements of less than 300 MCF per day, where alternate fuel capabilities can meet such requirements
8. Limited Availability requirements of more than 300 MCF per day but less than 1,500 MCF per day, where alternate fuel capabilities can meet such requirements
9. Limited Availability requirements of intermediate volumes (from 1,500 MCF per day through 3,000 MCF per day), where alternate fuel capabilities can meet such requirements
10. Limited Availability requirements of more than 3,000 MCF per day, but less than 10,000 MCF per day, where alternate fuel capabilities can meet such requirements
11. Limited Availability requirements of more than 10,000 MCF per day, where alternate fuel capabilities can meet such requirements.

Meter Turn On

There is no charge for meter turn on for a new customer. There will be a flat charge for meter turn on for an existing customer or member of same family or household. For turning on meters shut off for non-payment of bills there will be a flat charge for meter turn on plus payment of all past due bills. The Company may also secure an additional customer deposit. If an existing customer requests that his/her meter be turned off for the summer to avoid minimum bills during the summer period and then requests the Company to turn the meter back on, the flat charge for meter turn on will apply.

Gas Wastage (1220-4-5-.06(iv))

Excessive gas consumption without knowledge by the customer may possibly be the result of gas leakage or appliance malfunction. Gas bill adjustments generally will not be permitted for improper and/or inefficient operation of gas appliances or for gas leaks. Adjustments for all special cases will be based upon individual merit dependent upon such factors as prompt action by the customer, the nature of the problem, maintenance of facilities by the customer, the time period involved, etc. An example might possibly be a hot water relief valve stuck open or a broken hot water line on a gas water heater. All such special adjustments shall not exceed 35% of the wastage and shall be approved by the Director of Customer Service (residential) or the General Manager of Marketing (commercial). Wastage shall be based on Service Department inspection or Customer Service Department ~~researh~~researches. The Director of Customer Service shall determine consumption rates. Duration of the adjustment shall not exceed 30 days. Where such gas appliance malfunction or gas leakage was directly caused by actions of Company personnel or occurred within 30 days of the date the work was performed by Company personnel, the Company will grant 100% credit of wastage to the customer. The amount of wastage will be approved by the Service Superintendent and not exceed a period of 30 days.

Title to Facilities

The title to all facilities including mains, gas service lines, meters, and accessory equipment up to and including the outlet of the meter assembly shall be vested in the Company, notwithstanding any charge which may be made to the customer for extending service.

Appliance Classifications

Major appliances

- central heating systems
- circulating heater*
- floor furnaces
- gas air conditioners
- water heaters

* A circulating heater will be considered as a major appliance when it has all of the following features:

1. Has an input rating of 40,000 BTU per hour or greater (two or more smaller vented circulating heaters having a combined output of 40,000 BTU or more will be considered as one major appliance)
2. Is used for heating throughout the heating season
3. Is the major source of space heating in the building

Minor appliances

- clothes dryers
- gas fireplaces
- gaslights
- grills
- incinerators
- log starters
- logs
- ranges
- swimming pool gas water heaters

General Installation / Connection & Repair Policy

The following regulations are applicable for residential natural gas appliance connections on Nashville Gas lines. The delivery and uncrating of the appliance is the responsibility of the customer/dealer. The connection/installation of commercial and/or industrial gas appliances is the responsibility of dealer. All natural gas appliance installations on Nashville Gas lines shall comply with the provisions of the Southern Gas Code (SBCCI), as updated. All appliances must also be AGA approved. The Company reserves the right to refuse to connect those appliances which, in its judgment, do not conform to appropriate safety requirements.

Space Heaters and Central Heating

The Company will provide free of charge: a service call to diagnose the problem, gas and air adjustments on burners and pilot assemblies, adjustments to controls and thermostats, and minor electrical repairs not requiring material. The Company shall not make repairs to gas furnaces other than pilots, thermocouples, or other parts we normally stock. A heating contractor, preferably the one who installed the equipment, will perform such repairs. The Company does not install air filters. ~~The customer or a heating contractor must install these. The only exception to the above is under the terms of the Gas Air Conditioning Customer Warranty/Service Contract (see separate section in this manual).~~ The Company will make repairs to gas heating equipment that was installed by the Company. Such repairs will be charged to the customer on a "Time and Material" basis or at a flat charge if so provided for herein.

A **Gas Furnace Safety Inspection** is provided without charge by ~~our~~ the Company and covers the following:

1. Check for gas leaks at the meter and on the customers' gas fuel lines.
2. Check furnace vent.
3. Safety inspection of the gas fired equipment to ascertain that safety and other limit controls are operating correctly.
4. Safety inspection of the furnace combustion chamber to determine if cracked or unsafe.

A **Gas Furnace Operational Inspection** is provided at the request of the Federal Housing Authority, Veteran's Administration, HUD, real estate/mortgage firms, or other parties interested in a more thorough operational inspection of the gas fired heating equipment. Such requests should be initially referred to the Marketing Department. There is a charge for this inspection that includes the following:

1. Check for gas leaks at the meter and on the customers' gas fuel lines.
2. Check furnace vent.
3. Safety inspection of the gas fired equipment to ascertain that safety inspection and other limit controls are operating correctly.
4. Inspection of the combustion chamber for safety (check for cracked chamber) and for operational purposes to determine the condition of furnace.
5. Calculate actual equipment input rate (Btu/h) to determine if the burner is operating in accordance with the manufacturers' instructions and rating plate.
6. Make an inspection of the air delivery system to check for the condition of ductwork and delivery of reasonable air volumes.
7. Provide a written report to the client on findings of Operational Inspection.

Automatic Vent Dampers

Automatic vent dampers that are AGA certified and UL listed are acceptable. Dampers must be installed in accordance with the manufacturer's instructions. The name of the qualified installing agency must be affixed to the damper. The vent damper must be so installed and wired so that upon failure it will "fail safe" in the open position. If not, the damper and the associated gas appliance will be red-tagged and turned off. The Company will not install, repair, or provide service on the damper installation. In the instance of a malfunction or a retrofit damper installation, the Company will secure the damper in a "make safe" position and advise the customer to secure repair through the distributor, manufacturer, or installing dealer. The Company does not endorse any specific brand unit and does not endorse or guarantee any claimed energy savings.

Unvented Gas Heaters

The use of UL listed unvented natural gas space heaters is permitted in accordance with the Southern Gas Association Code. However, they may not be located in bedroom areas or sleeping quarters, nor in confined areas where the listed total input rating of such heaters is greater than 30 BTU/HR/CF of space volume (confined space definition). Further, the gas meter will not be turned on in the following cases:

- Where unvented heaters are the primary source of heat in a residence
- Where unvented heaters are the primary source of heat in commercial or industrial structures unless specifically approved by the Service Superintendent or General Superintendent as being unconfined space and adequately ventilated

Gas Air Conditioning

On Arkla, Bryant, and other gas-fired air conditioning units connected to our lines, the Company will provide the following services without charge to the customer:

1. Make service call to diagnose the problem.
2. Perform gas and air adjustments to all burners and pilot assemblies.
3. Check thermostats and controls.
4. Pumping of water-cooled units in order to maintain operations.
5. Purging of non-condensables from air-cooled units.

Other than that described above, and unless specifically covered under appropriate customer Warranty/Service Contract, service work involving repair or parts replacement will be charged to the customer on a "Time and Material" basis. The General Manager of Marketing or the Service Superintendent will determine any exceptions. On request by customer, the Company will replace air filters on gas air conditioning system on our lines for a flat charge, regardless of the number of filters required per job. This will apply to plain flat filters only, not bag or other types.

Water Heaters

All installations of and repairs on water heaters purchased from Nashville Gas will be charged on a "Time & Material" basis. The Company will provide dip tube replacement, thermostat control, and other repairs to the residential customer for a charge based on "Time & Material". For repairs of commercial gas water heaters, the customer is to be referred to local dealer or plumber.

~~Romines~~

~~Romines for residential or commercial appliances will be installed for a charge of "Time & Material".~~

Dryers

Installations of and repairs on residential gas clothes dryers will be charged on a "Time & Material" basis. Repair requests on commercial gas clothes dryers, other thermocouples or other parts normally stocked by our storeroom, will be referred to the appropriate dealer for servicing.

Gas Grills

The Company, as part of its free service program, will make burner air and gas adjustments, check controls, and assist in problem diagnosis on a no-charge basis. Installations of and repairs on gas grills will be charged on a "Time & Material" basis. Cleaning and painting of the grill will be the responsibility of customer. The Company may also perform the following:

~~1.Modernization of Falcon Grill: no longer available~~

~~2.~~1. Post Replacement: Gas grill posts will be replaced for "Time and Material." If a special post must be fabricated, the cost of the installation and post will be "Time and Material."

~~3.~~2. Repairs to Cut or Damaged Tubing: If repair to tubing is performed by the Company, the charge will be "Time and Material". A service representative can sometimes perform this work, but generally a three-man fitting crew is required.

~~4.~~3. All Other Repairs -- All other repairs will be performed at "Time and Material".

Gaslights

With regard to gaslights, the Company will turn on, re-light and replace mantles without charge to the residential customer. Should the residential customer wish to replace the mantles himself, the Company will, upon request, mail to him replacement mantles for residential use in his gaslights without charge. Residential customers may also pick up free replacement mantles for use only in their gaslights at the Company's storeroom. The same gaslight service policies apply to commercial/industrial customers except they will be charged for the mantles. Subdivision entrances and multi-family developments do not qualify for residential use. Services do not include the painting of gaslights or glass cleaning; these are considered the owner's responsibilities.
The Company will recondition the customer's gaslight, including replacement of mantles, cleaning and/or replacement of glass panes as required, and painting repair of gaslight as necessary, for a flat labor charge plus cost of replacement parts (other than mantles). In the case of multiple gaslights on the same piece of property, the labor charge shall apply only to the first light. For each additional light on the same property, an additional charge plus parts (other than mantles) will apply. The same policy applies to commercial customers except they will also be charged for mantles. Installation of and repairs on gaslights will be charged on a "Time & Materials" basis. The Company may also perform the following:

1. Post and/or Light Head Replacement: Post only replacement will be performed by the company on a "Time & Material" basis. All customers needing to purchase a gaslight head will be referred to the Home Energy Center.
2. Repairs to Cut or Damaged Tubing: ~~Residential Customers:~~ If repair to tubing is performed by the Company, the charge will be "Time & Material". A service representative can sometimes perform this work, but generally a three-man

fitting crew is required. ~~Commercial/Industrial Customers: Repairs for Commercial/Industrial Customers performed by the Company will be charged to customer on "Time & Material" basis.~~

3. Complete Replacement: The customer shall be referred to the Company's Home Energy Center. If the customer provides a replacement light head and post of the same basic type, the Company will connect the replacement, charging the customer on a "Time & Material" basis.
4. All Other Repairs: Other repairs will be performed on a "Time & Material" basis.

Gas Logs & Log Starters

All installations of or repairs on gas logs and log starters will be charged on a "Time & Material" basis.

Other Miscellaneous Residential Gas Appliances

All installations of or repairs on other approved gas appliances will be charged on a "Time & Material" basis.

Customer Options

In those instances where a flat charge for connection/repair is listed, the customer may elect prior to our performing the work involved to be charged on a "Time & Material" basis rather than the flat charge. However, having elected to take the T&M option, after the work is completed that decision cannot be reversed and customer will be charged on the "Time & Material" basis. All customer charges described herein are subject to change by the Company.

Appliance Parts Broken by Company Personnel

From time to time when our service personnel are repairing a customer's gas appliance, other adjacent parts become broken during the course of the repair. Such instances leave a question as to whether the customer should be charged for that additional part. Such

decisions shall be at the discretion of the supervisor involved. The following guidelines should be of assistance.

No Charge to Customer

1. Breakage caused by negligence on part of our personnel. In such cases, the employee will be counseled to avoid repetition.
2. Accidental breakage of part considered "relatively new" and our representative was using care and attention to work procedures.

Charge to Customer

1. Parts that may be broken after customer first being warned that we will use care in repair but the customer will be responsible for all parts involved. If the service representative has doubts about the condition of the appliance, he should so warn the customer initially.
2. Any parts broken which are not "relatively new" and in process of normal repair with our representative using reasonable care in work procedures. Where we make a mistake we'll stand behind it, but we will not unilaterally absorb the cost of other parts broken, they will be considered part of the job.

Sales to Employees

The following is applicable for active permanent employees, retired employees and retiree's surviving wife or husband until such time as survivor remarries:

1. Employees may purchase Natural Gas Appliances and accessories at cost from the Home Energy Center. Appliances must be purchased for use only in the employee's own home.
2. Pipe, pipe fittings and similar material carried in stock by the Company may be purchased by employees at warehouse cost, but these also must be used in the employee's own home. The employee's department head must approve purchases exceeding $15.00. Each month, a list of employee purchases will be supplied to the employee's department head. Each purchase must be released to personnel for documentation and approved by the Customer Service Department if financing is requested.
3. Central gas HVAC systems purchased through Qualified Gas contractors and financed through the Nashville Gas Financing Program will be financed at the lowest rate available to customers. (Presently 8.9%) The units must be installed in the employee's own home.

There is no intent in these rules for employees to unfairly benefit from Company discounts. The giving of false information to obtain a discount from the Company will be considered a cause for discipline.

When an employee purchases a qualifying residential natural gas appliance from the Home Energy Center for connection on Company gas lines for use in his own home, the Company will provide normal installation at cost with no mark up to the employee. Qualifying residential natural gas appliances are as follows:

- Gas Dryer
- Gas Range, Cooktop, or Walloven
- Gas Grill
- Gas Water Heater
- Gas Space Heaters
- Gas Logs or Log Starter
- Gaslight

Appliances purchased elsewhere will be installed at the normal installation charges as set forth in the service Rules and Regulations Manual. Floor furnaces, central heating and cooling equipment, including pre-vent heaters and wall furnaces, commercial appliances, and pool heater installations are also not qualifying and should be referred to plumbing or mechanical contractors. Relocation of the above listed applicable natural gas appliances, within an employee's own home, will be performed at cost of labor and materials, but no overhead will be charged.

Residential appliance repair on natural gas appliances in use by employee in his own home on Company lines will be performed by the Company with the employee being charged only for the cost of materials with no overhead. Replacement of furnace combustion chambers is not included in this program. Warranty repair work for an appliance obtained from a dealer and still in warranty will be performed by the dealer. The Vice President of Tennessee Operations and the Superintendent of the Service Department will resolve any questions or interpretations of the above policies.

Liquid Propane Conversion to Natural Gas

Any new conversion customer converting from liquid propane (LP) to natural gas will receive gas service line and meter installation on the same basis as any other residential or commercial customer. The fuel lines and any other required conversion labor and materials from the meter to the gas equipment will be the responsibility of the customer. Contractors other than Nashville Gas must perform these conversions.

Residential
Conversion of AGA approved residential gas dryers, grills, logs, and ranges from LP to natural gas is available for a flat charge for each appliance. This charge is to include change of burner orifices and addition or modification of gas appliance pressure regulator. Where a burner cannot be converted and new burner is required, the conversion charge will be "Time and Material." The charge for conversion of more than one of these appliances at the same time, shall be "Time and Material". Conversion of furnaces or other appliances will be done on "Time and Material" basis.

Commercial
Conversion of AGA approved residential gas appliances or commercial gas appliances in a commercial structure will be performed on a "Time and Material" basis. Service line and meter installation will be on the same basis as any other new customer. Any necessary fuel line, house piping and appliance connection will be done on a "Time and Material" basis.

Temporary Conversions to Liquid Propane
When deemed necessary by Nashville Gas, new construction and conversion customers will be temporarily converted to liquid propane at no charge. The conversion back to natural gas will also be performed by Nashville Gas at no charge.

Nashville Gas Company Service Regulations

Section 2 – METERS

Installation & Location

The Company performs standard meter installation at no charge to the customer. However, a customer desiring an underground meter installation will be charged for the additional cost. The most desirable and serviceable location for a new residential meter installation is on the outside of the structure, approximately four feet past the front wall, where it is not subject to damage from automobiles. The new meter shall be so located unless it is physically impractical or it interferes with customer's use of his property. If a problem arises, the Service Superintendent and General Manager of Marketing will make a decision on a location after consulting with the Construction Superintendent. Underground meter locations will not be used except as approved by the Vice President of Tennessee Operations.

~~The most desirable service line and meter location for an inside set is one with a service line extending from the main to just inside the building at the nearest point. The service line should not be located under any paved areas such as driveways or sidewalks. The meter should be located just inside the building where the meter will be accessible for reading. If more than one store or apartment are in the building, all meters should be located at this point.~~

The proper meter location for large outside commercial or industrial meters, especially those having multiple structures, is at the property line wherever possible. Under no circumstances shall a meter be located within 10 feet of a combustion air intake. Further, meters shall not be located within 3 feet of an ignition source such as heating or air conditioning equipment, water heaters, electric meters, switch gear, electric panels, etc.

The customer or owner must at all times provide a proper and accessible location for all meters and regulators. The following rules apply as well:

1. All meters installed on high-pressure services must be installed outdoors.
2. All "farm tap" meters shall be located at the main.
3. All meters served from standard and medium pressure mains shall be installed outdoors, except in those instances in which it is extremely difficult to do so or is very undesirable from the customer's viewpoint. In such cases, the meter may be installed indoors, at the discretion of the Company, if the installation conforms to applicable codes.
4. If a customer desires to use gas solely for swimming pool water heating, the meter shall be located at the house and the fuel line run from this point to the pool heater.
5. If located indoors, the meter shall not be located:

a. Above the ground floor
b. Less than 3 feet from a hot air furnace or boiler
c. Less than 3 feet from a gas oven or hot water heater
d. On or under stairways
e. In bathrooms or adjoining clothes closets
f. In small, unvented, or confined spaces
g. Where subject to damage, extreme high temperature, or corrosion
h. In entrances or exits so as to obstruct passage in any way
i. Less than 10 feet from boilers or other sources of heat, if the meter capacity is 80B or larger

Meter Relocation

~~Inside meters may be moved to an outside location when requested by the customer and approved by the Service Superintendent for a charge based upon Company cost. At the discretion of the Service Superintendent, the Company may relocate the meter outside, without charge to the customer, for Company convenience and benefit if the cost is prohibitive. Scheduling of such work will be at the convenience of the Company.~~ Outside meters will be relocated when requested by the customer, however, the customer will be charged Time and Material.

~~Combined Meter Reading~~

~~No meter reading from a meter center installed after September 1968 will be combined with meter readings from any other meter center. The exception is as follows: readings from meters supplying gas to outdoor appliances (gaslights, grills, etc.) may be combined with readings from one meter center supplying gas for commercial use to water heating or other heating loads if approved by the Vice President of Tennessee Operations. All of the combined meters must be on a single tract of land. Meter readings from meters supplying two tracts under single ownership but separated by a public street cannot be combined. Readings from two or more meter centers supplying commercial gas service to a single project (apartment complex, shopping center, etc.) cannot be combined. Approval shall be obtained from the Vice President of Tennessee Operations in all instances where readings from two or more meter centers are to be combined for billing purposes.~~

~~This ban on combined meter centers does not include recapping of manifold (multiple) meters located at a single meter center. It will be at the discretion of the Service Superintendent to specify the most effective type of metering facilities for a meter center, which may include recapping of multiple meters. They will consider such factors as initial cost, maintenance experience, physical restrictions, etc.~~

Meter Testing

The Company maintains a regular program of meter testing and change-out to insure metering accuracy. Upon written request from the customer for a special test of his meter, the Company will inspect the meter at a reasonable time in accordance with provisions of Rules, Regulations and Statutes Governing Public Utilities as issued by the Tennessee Regulatory Authority. Such meters will be considered to register correctly if the error is not greater than plus or minus two percent (2%). If the meter is found to be registering incorrectly, the meter will be repaired or adjusted to conform to standards with no charge to the customer for testing or repair. If the meter is registering correctly, there will be a meter testing charge to the customer.

Meter Tampering or By-pass

The term "metered gas" is defined as "all gas that has passed through the customer's meter." It is Company policy to prosecute those persons involved where the Company finds evidence of meter tampering or by-pass. Such acts are illegal, as well as extremely dangerous, and Tennessee State Law provides for substantial punishment. In such cases, the customer or party involved will be charged for all gas used and the cost of meter repair including travel time and all other related expenses on a "Time and Materials" basis. At the Company's option, gas service may also be terminated. The Regional Customer Service Manager, the~~Director of Customer Service, the~~ Manager of Meter Reading~~,~~ and the Service Superintendent will handle such investigations.

Meter Damage

The customer has a responsibility to provide reasonable protection for the Company's metering facilities from damage by his employees, customers, and the general public. It is not, however, his equipment and he cannot be expected to provide security such as guards, surveillance, enclosures, etc. to protect the Company's meters from acts of vandalism or from the general public. The Company selects and approves meter locations. If a location is in a drive, parking lot, alley, etc. where damage is likely, then it is the Company's responsibility to provide adequate protection such as posts, etc. In cases where the Company's metering facilities are damaged, the Service Department shall conduct investigations of the incidents. The ~~Distribution Superintendent~~Chief Engineer will approve all proposed meter damage bills after consultation with the General Manager of Marketing and the Service Superintendent. With regard to actual damage responsibility, the following applies:

1. If the customer or his employees cause damage (accidentally or purposely), then the customer should be billed for damages.

2. If a visitor, commercial vehicle, or general public vehicle damages a meter, damage relief should come from that person or firm causing the damage. Damage relief shall not come from the customer, unless it can be proven that the damage by a third party resulted from negligence on the customer's part.

Piedmont Natural Gas Company

Nashville Gas Company Service Regulations

Section 4 – SERVICE LINES

Service lines are pipes used to carry unmetered gas from the main to ~~just inside the customer's building, in the case of customers having inside meters, or to~~ the customer's meter~~, in the case of customers having outside meters~~. The ~~shortest run is the length~~preferred route of the service line ~~required reaching~~will be from the nearest adequate main to four (4) feet beyond the customer's nearest building wall. Service lines, service relocations, and extensions may be installed in accordance with applicable codes by either the Company or by ~~an approved~~a contractor approved by the Company. ~~Installations by an approved contractor must be performed to the Company specifications. These specifications may be obtained from the Company's Construction Department.~~ The complete installation must be inspected and approved, prior to being backfilled, by the appropriate Company~~'s~~ representative. In general, service lines should not be laid on vacant property adjoining the building to be served if there is likelihood that a building will be constructed on the vacant property. Service line installation policies are subject to conditions of gas supply and the Company's limited service attachment programs. ~~Customer charges listed herein are subject to change by Company.~~

Customer Types

Residential

~~All permanent residential customers except those owning and living in electrically heated houses. (For the rules governing mobile home units, see Appendix A.) Where it is assumed that the service line will be permanently in use, t~~The Company will install free of charge 100 feet of service line for one major appliance where no main extension is required ~~For gas air conditioning and heating, this amount shall be 200 feet.~~ An additional 50 feet of service line shall be installed free of charge for each additional appliance. These footages refer to the service line between the customer's property line and four (4) feet past the nearest outside building wall. The customer shall replace any sidewalk or pavement on his property that is cut.

~~Temporary Customer~~

For ~~temporary~~ service lines to supply appliances not included as major appliances, the customer shall be charged the Company's actual cost for the entire length of the service line from the main to the meter. However, this rule shall not be construed as prohibiting the Company from installing service lines for certain groups of minor appliances as long as the

installation is made under more favorable terms to the customer and no discrimination is practiced between customers whose service requirements are similar.

~~1 1/4" and Smaller $2.50 Per Foot~~
~~2" and Larger Actual Cost~~

Commercial or Industrial

For permanent use and where revenues justify, the Company will install free of charge 100 feet of service line measured from customer's property line or four feet past the nearest building wall, whichever is less.

~~Owners of Electrically Heated Homes~~

~~If an owner of an electrically heated home installs an automatic gas water heater and/or gas heat as the principal source of heat, he is considered a residential customer.~~
~~If installing gas for any uses other than water heating and major gas heating, the owner is considered a temporary customer.~~
~~If the owner in "b" above installs an automatic gas water heater or uses gas as the principal source of heat in the house within three years from the date of the service line installation, upon application, the Company will refund up to $250 of the original charge (or $375 in the event both gas water heating and house heating have been installed).~~

Charges

~~For that portion of the service installed at the customer's expense, the charges, when entirely on the customer's property, under normal conditions and no unusual obstacles will be:~~

~~1 1/4" and Smaller $2.50 Per Foot~~
~~2" and Larger Actual Cost~~

~~At the above prices,~~ The facilities to be installed by the Company as described above will be at no cost to the customer if (1) at a minimum the customer will be installing central gas heating or gas water heating, (2) the gas service line extends along the route selected by the Company and (3) the length of the gas service line is no greater than allowed, as shown above. In the event that the above conditions are not met, the service line installed for 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 the length allowed above 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 of the footage allowed and/or to make a contribution which will permit the Company to earn a reasonable return. In all cases **any pavement or sidewalk cut will be replaced by and at the customer's expense.** ~~The charges for piping for the following will be either the cost as estimated by the Construction Department or "Actual Cost" (base labor rate plus material – no overhead) at the customer's option:~~

- ~~All service extensions~~
- ~~All piping – 6" and larger~~
- ~~All piping – 4" and smaller when installed under usual conditions~~
- ~~All service piping installed at the customer's expense under city payments~~
- ~~Re-routing of service lines~~

Exceptions

In cases where there is exceptional cost due to length of service, paving (such as crossing major street), rock, etc., these service orders shall be ~~referred to~~reviewed by the Engineering Department on a case-by-case basis to determine if revenue received will justify the added expense. The Chief Engineer and the General Manager of Marketing must approve these exceptions. Examples: A residence may have several hundred feet of excess service line but the revenue would justify the added expense of the service line or a customer may have a small revenue and the paving cost would be so great as to make it uneconomical.

Excess Service

Excess service refers to that portion of the total cost of a service line installed for a customer that is in excess of the Company's justifiable investment and is that portion of service line cost paid for by the customer. A customer may pay the excess service charge with cash or credit with approval, and may spread the cost over three years ~~interest free~~on a ~~with~~ **monthly** installment **payment** basis. Interest will be computed on the unpaid balance at a rate of 1.5% monthly.~~Residential customers having paid excess service charges may be able to obtain a partial or complete refund of the charges if, within a three year period from the date the service was installed, the customer who paid the excess service charges~~

~~contacts the Company. The customer shall be refunded this charge under the terms of the Service Line Refund Certificate at the rate of 50 feet of service line at $1.50 per foot ($75.00) per major appliance installed. In no case shall the Company refund a larger amount than that originally paid by the customer.~~

Repairs

Repairs to service lines damaged by ~~contractors~~ others shall be charged ~~to the contractor at "Time and Material." The same applies to relocations on re-routing requested by the contractor.~~ at the Company's actual repair costs.

Service Extensions

A service extension includes all piping carrying unmetered gas from the termination of the previous service line to the inlet of the meter. Service extensions and relocations shall be installed at the customer's expense. ~~Service extensions within structures must meet the following requirements:~~

~~1.They must be exposed (except as noted in #3 below).~~
~~2.They must contain no tees or other openings.~~
~~3.If an underground service line is installed under a building:~~
~~a.It must be encased in a gas-tight conduit (casing).~~
~~b.The conduit and the service line must extend into a normally usable and accessible part of the building if the service line supplies the building it underlies.~~
~~c.The space between the conduit and the service line must be sealed to prevent gas leakage into the building. If the conduit is sealed at both ends, a vent line from the annular space must extend to a point above grade where escaping gas would not be a hazard and extend above grade. It should terminate with a rain and insect resistant fitting. This duct or casing is to be installed in such a manner that the service extension can be withdrawn by making not more than one small cut or excavation in the building floor.~~
~~4.Service extensions must not pass through any hot or cold air ducts.~~
~~5.~~4. ~~For standard pressure, the service extension and service pipe must be sized to have a combined total maximum pressure drop not to exceed 0.3 inches of water.~~

Branch Services

Branch services will be permitted only when the point of junction of the two services is either in the public right-of-way or on a customer's property. In the latter case, written and notarized permission of the property owner must be obtained and filed with the Register of Deeds of the appropriate county. In the case of services requiring in-line valves, the service must be branched in the public right-of-way, and the Construction Department must confirm presence of a valve in each branch.

Multiple Buildings on Same Lot

In those cases where two or more buildings are located on the same lot in such a manner as to be reasonably suited to subdividing, the Company will, if requested, run separate service lines to these buildings. However, if the buildings are not so situated (e.g. garage apartments or combination commercial and residential buildings), the Company will not run separate services except where the full cost of the additional service from main to meter, including paving, is borne by the customer.

Service Line Enlargements

If the load through an existing service is so increased as to require a larger service line, the Company will enlarge the existing service to a point ~~just within the~~four (4) feet beyond the customer's nearest outside building wall without charge. Any enlargement of the service line beyond this point will be at the customer's expense. Any ~~extension or~~ fuel line changes will be at the customer's expense.

Shopping Centers

A shopping center shall be considered as a single structure containing a minimum of 7,500 square feet of floor space and a minimum of four (4) tenants or business stores operating within the structure. The Company shall install one service line and ~~install up to 100 feet of service line for each 7,500 square feet of floor space at no cost to the customer provided no unusual construction conditions are present. An additional 100 foot allowance shall be made for each incremental square footage of area that is 50% or larger than the basic 7,500 square feet. The standard Service Rule for commercial buildings shall govern all structures with less than 7,500 square feet of floor space and three (3) tenants or less. Further, the Company shall install~~ one bank of gas meters for each 12,000 square feet of floor space. The final number of meter banks shall be at the discretion of the General

Manager of Marketing, based upon the size and layout of the particular shopping center under consideration.

Nashville Gas Company Service Regulations

Section 5 – MAINS

The Company has a policy of extending its main(s) to serve a new customer (or customers) provided such main extension is determined to be economically feasible. The criteria for economic feasibility shall be met when the total annual net revenue to be obtained from the customer (or customers) provides a rate of return that is equal to or greater than the overall cost of capital established in the Company's last general rate case.

The determination of the anticipated rate of return on the main extension will be based on a net present value (NPV) computation utilizing the following parameters:

1. Net revenues will be caluclated by applying the applicable tariff margin rate to the estimated annual total usage.
2. Estimated annual total usage shall be based on those appliances that will be in use during the first five (5) years of service, except as provided in paragraph 3 under "Main Extension Contract".
3. The required investment will be based upon engineering cost estimates as determined by the Company and will include the costs of all facilities required for providing service including material and labor costs associated with the installation of mains, service lines, metering and regulating equipment, easements, rights of way, street crossings, and all other required equipment or facilities.
4. The discount rate shall be equal to the overall cost of capital allowed in the Company's last general rate case adjusted for taxes and depreciation.
5. The discount period shall be equal to the economic useful life of the investment in the mains and services.
6. Main extensions producing a positive net present value at the end of the discount period shall be considered economically feasible.

~~The Company has a policy of extending its main(s) to serve a residential customer (or customers) provided the total gas main investment does not exceed two times the estimated annual revenue (EAR) to be received from the customers for a new residential subdivision, or three times the EAR for customers in an established residential neighborhood. Commercial and industrial extensions will be made if the total gas main investment does not exceed one times the EAR to be received from the customer. The computation to determine the estimated annual gas revenue shall be based on only those appliances that will be in use when the customer first receives service. No allowance will be made for appliances that the customer plans to install in the future, until such appliances are installed within the refund period.~~

Main Extension Contract

To the extent the net present value computation produces a negative result:

1. The customer shall pay to the Company an amount equal to the negative net present value at the end of the discount period, plus any additional funds required to provide for the payment of resulting taxes. This payment may be made in a lump sum or in periodic payments (without interest) -- annual, monthly, etc.
2. If within three (3) years after the original installation, the customer making the payment adds additional major or minor appliances, the Company will refund to the customer (if paid in advance or credit his account if on extended terms), upon written request, an amount equal to the net annual revenues anticipated to be realized from the usage of the additional appliance(s).
3. If within three years after the original installation additional customers are connected to the main then the Company shall refund (or credit his account) to customers making the payment, upon written request, an amount equal the net annual revenues anticipated to be realized from the additional customer(s).
4. In no case shall the customer making the payment be refunded more than he paid.

The above provisions assume that only one customer will make the payments. If two or more customers make the payment, the contract will be adjusted to reflect this fact; for example, if two customers made equal payments and a refund is due because one of the two has added an additional appliance, then the entire refund shall be paid to him.

~~If the investment required to serve a customer (or customers) exceeds the applicable ratio times EAR, the customer may obtain service by entering into a Gas Main Extension Contract with the Company. The major provisions of this contract are:~~

~~1.The customer shall pay to the Company the amount by which the estimated investment exceeds the ratio times EAR, (one times EAR for commercial and industrial; two times EAR for new residential subdivisions; and three times EAR for established residential neighborhoods), PLUS an additional 33 percent, representing the effective rate required to provide the necessary funds to pay resulting taxes. This payment may be made in a lump sum or in periodic payments (without interest) – annual, monthly, etc.~~

~~2.If within three (3) years after the original installation the customer making the payment adds additional major or minor appliances, the Company will refund to the customer (if paid in advance or credit his account if on extended terms) an amount equal to one, two, or three times the EAR to be derived from the appliance, depending on the type of extension.~~

~~3.If within three years after the original installation additional customers are connected to the main then the Company shall refund (or credit his account) to customers making~~

~~the payment an amount equal to one times the EAR to be derived from the next customer (or customers).~~

~~4.In no case shall the customer making the payment be refunded more than he paid.~~

~~The above provisions assume that only one customer will make the payments. If two or more customers make the payment, the contract will be adjusted to reflect this fact; for example, if two customers made equal payments and a refund is due because one of the two has added an additional appliance, then the entire refund shall be paid to him.~~

Exceptions

This rule shall not be construed as prohibiting the Company from making extensions requiring larger investment than that specified above if the extension is made under more favorable terms to the customer and no discrimination is practiced between customers whose service requirements are similar.

The Company may also make exceptions to the main extension rule when system improvements are realized by the extension or when the extension would enhance the opportunity of adding new customers in the near future.

~~Exceptions will also be made for employees of Nashville Gas as follows:~~

~~1.When the proposed main extension will serve an employee, then the Company will spend up to four times the estimated annual revenue to be derived from the customer employee. If the proposed main extension is to serve other customers who are not employees, their estimated annual revenue shall be multiplied by two or three depending on type of extension to determine the maximum amount of capital expenditure that the Company will make. For example, if in an established neighborhood one proposed customer is an employee and his EAR is $250 and the other with an EAR of $200 is not, then the maximum expenditure the Company will make is $1,600 (4 times $250 plus 3 times 200).~~

~~2.Any money paid by the employee for construction of the main will be refunded within the three year period on the basis of four times the estimated annual gas bill for each appliance the employee adds (rather than two). When additional customers are added within this period, the employee will be refunded at the rate of two times the annual revenue derived from these customers. If, the employee and other customers pay the excess cost to get the main installed, then the refund from additional customers will be proportional to the amount each paid.~~

~~3. Any amount paid by the employee must be accompanied by an additional 33 percent, representing the effective rate required to provide the necessary funds to pay resulting taxes.~~

Main Relocation

If a customer requests a re-routing or relocation of a main located on a public right-of-way, the customer will be charged for this work. If the main is located on private property, such as an easement, railroad right-of-way, the case will be referred to the Engineering Department for determination as to whether a charge shall be made. The same will apply to relocations or re-routings requested by a contractor. Repairs to mains damaged by a contractor will be charged to the contractor on a "Time and Materials" basis.

Aboveground Facilities

If the above-ground facilities (such as post regulators, vent pipe, etc.) are so located that they seriously interfere with, or make impracticable, the owner's use of this property, the relocation of such facility will be done at no cost to the customer. An example of serious interference would be when the aboveground facility was located in front of a proposed narrow driveway. In all other cases, the cost of relocation will be charged to the customer. In those cases where it is difficult to determine whether the customer is to be charged for the relocation, the decision shall be made by the Vice President of Tennessee Operations. The charge, unless specified for any of the above items, will be either of the following, at the customer's option, prior to commencement of work:

1. Estimated cost as determined by the Construction Department
2. Actual cost

Nashville Gas Company Service Regulations

Section 6 - Rules and Regulations Governing Supply & Consumption of Gas

The consumer agrees to the following rules and regulations, having made proper application and deposit for service with Nashville Gas Company.

1. Consumer is responsible for damage to any gas meter or equipment belonging to the Company placed on the premises occupied by the consumer and will immediately reimburse the Company for all costs of repairing or replacing same. In accordance with Item (1), Section 1220-4-5-. 18, Reasons for Denial of Service of the Tennessee Regulatory Authority's Rules and Regulations, a consumer may be refused service if consumer has damaged the Company's equipment or tampered with the lock on a meter. The Company will charge $45.00 for a broken meter lock.
2. Consumer will use gas supplied through Company's meter only. Use of other metering devices or bypassing equipment and tampering or adjustments on company-owned metering facilities by consumer are prohibited. The Company will not permit secondary meter billing.
3. In case the meter has failed to register the quantity of gas consumed, in whole or in part, the consumer will pay such reasonable sum as is ascertained to be due for the period involved.
4. The Company's authorized agents shall have access to consumer's premises at all reasonable times for the purpose of checking, reading, servicing, and disconnecting the meter; shutting off gas; and for such other purposes as the Company may deem advisable to protect its interests.
5. The Company shall be under no duty to inspect, repair, or maintain the service of other pipes, connections, equipment, or appliances located beyond the meter outlet on the premises of the consumer.
6. The consumer shall be liable and shall pay for all gas passing through the meter until it is turned off. When termination of service is requested, consumer must ensure that the Company receives either written or verbal notice at least two days prior to the desired date of termination. Access to the meter must be provided.
7. The consumer is entitled to the usual discount allowed by the Company if bills are paid within the first twelve days following the date bills are rendered. All gas bills are due when rendered and they will be considered as rendered when mailed to the address specified by the consumer. A residential, head of household consumer dependent on social security or other retirement check may request a net to gross

discount waiver. Qualified consumers will be granted a net to gross discount waiver and the account will be monitored for continuing compliance.

8. The Company shall have the right to shut off gas from any consumer who may be in arrears for a longer period than twenty days in paying for gas furnished hereunder or under any other prior or subsequent agreement, or for gas used by consumer at consumer's present or any prior or subsequent address, it being understood hereby that said twenty day period commences to run from date the bill is rendered as above defined. The Company will not shut off gas for non-payment without first mailing a notice to the consumer giving him seven days to pay for the bill in arrears.
9. The Company is authorized to require the consumer to make a deposit, or increase any existing deposit, in such amount as the Company deems proper for its protection before restoring gas service. The deposit amount will not exceed two consecutive billing periods or ninety (90) days, whichever is less.
10. If a consumer is found using gas service without having made proper application and deposit, a notice to the consumer will be delivered to the premises and the consumer will be allowed four days in which to make proper application before the service is discontinued.
11. All consumer deposits will accrue simple interest on the principal at the rate of six (6) percent per annum.
12. The Company will charge ~~$35~~50.00 for turning on a meter for an existing consumer or member of the same family or household at same address. This charge applies only to those consumers who have previously elected to have the meter turned off without discontinuing service or whose account has been closed because of non-payment of a bill.
13. In the event gas is shut off because of consumer's failure to pay, a charge will be made for each restoration. The Company will charge ~~$35~~50.00 plus payment of past due gas bills for turning on meters shut off for non-payment of bill. The Company will not be liable for damages for shutting off gas or for delay in restoring service. An additional deposit may also be required.
14. The consumer agrees to notify Company in advance of any planned change in physical premise or environment around meter or service to determine impact on safety cases, meter reading, and meter maintenance.
15. In the event the Company is unable, wholly or in part, by reason of force majeure to carry out its obligations to provide service, the obligations of the Company so far as they are affected by such force majeure, shall be suspended during the continuance of any inability so caused but for no longer period, and such cause shall as far as possible be remedied with all reasonable dispatch. The term "force majeure" as employed above shall mean acts of God; extreme weather conditions; strikes, lockouts, or other industrial disturbances; acts of the public enemy; war; blockades;

insurrections; riots; epidemics; landslides; lightning; earthquakes; fires; storms; floods; washouts; arrests and restraints of governments and people; civil disturbances; explosions; breakage of or accidents to machinery, lines of pipe, or the Company's peak shaving plants; freezing of wells or lines of reduction in gas pressure by its suppliers; inability to obtain rights-of-way, permits, materials, equipment, or supplies for use in the Company's peak shaving plants; and any other causes whether of the kind herein enumerated or otherwise, not within control of the Company, and which by the exercise of due diligence the Company is unable to prevent or overcome. It is understood and agreed that the settlement of strikes or lockouts shall be entirely within the discretion of the Company, and the above requirement that any force majeure shall be remedied with all reasonable dispatch shall not require the settlement of strikes or lockouts when such course is inadvisable in the discretion of the Company.

16. When the Company in its discretion determines that it is necessary to curtail service to maintain the integrity of its distribution system or to provide for its or the public's safety, the Company shall have the right to curtail delivery of gas to any consumer.

17. In the event of a failure or interruption of service, the Company shall use all reasonable diligence to remove the cause or causes thereof, but the Company shall not be liable for any loss or damage resulting from such failure or interruption due to accidents, force majeure, extreme weather conditions, or causes beyond its control.

NASHVILLE GAS COMPANY
665 Mainstream Drive
Nashville, Tennessee 37228
A Division of Piedmont Natural Gas Company
TRA Rate Schedule No.1

RATE SCHEDULE NO. 1
Residential Service

AVAILABILITY

Available within the Company's service area to any full requirements single private residences, including the separate private units of apartment houses and other multiple dwellings, actually used for residential purposes, which are separately metered where the Company's distribution mains are suitable for supplying the desired service.

MARGIN RATE	Winter (November-March)	Summer (April-October)
Customer Charge (per month)	$~~78~~.00	$~~78~~.00
Commodity Charge (per therm)	$.~~2988~~35096	$.~~26255~~31467
Backup Service Demand Charge (per therm of input per month)	$.~~45678~~534506	$.~~45678~~534506

AIR CONDITIONING RIDER

A Residential Customer who uses gas for summer air conditioning shall be billed at a rate of $.04 per therm less than that listed above for all gas consumed over 50 therms per month. This discount shall apply to all gas used during the billing months of June through October.

MONTHLY CUSTOMER CHARGE

A charge will be billed monthly to all Customers for the availability of gas service. This charge will be in addition to the commodity charge for gas delivered. The Customer charge will be billed from the date of initial service until service is terminated at the Customer's request. In the case of temporary discontinuance of service there will be a reconnect charge of $50.00 to be billed at the time the gas service is reinstated.

BACKUP SERVICE

When gas service is being supplied for use as a Backup Service for the dual-fuel heat pump or for similar use where the Customer's equipment is specifically designed by the manufacturer or is modified by the Customer or others for the purpose of using natural gas as the equipment's backup energy source, there shall be payable monthly in addition to all and other charges under this Rate Schedule a Backup Service Demand Charge individually determined for each Customer based upon the Customer's applicable gas equipment input rating.

Input shall be based upon individual Customer's applicable gas equipment rating in:

$$\frac{\text{BTU/Hour x 10 hours}}{\text{100,000 BTU}} = \text{TH}$$

SERVICE AGREEMENTS

All Customers purchasing gas pursuant to this schedule shall be subject to the Company's standard contracts and/or service applications and subject to the Company's Rules and Regulations as filed with the TRA.

PAYMENT TERMS

All bills for service are due upon presentation and the net rates are applicable if payment is made on or before the last date of payment stated on the bill. Payments made after that date shall be for the gross amount which is greater by five percent (5%) than the net billing.

RETURNED CHECK CHARGE

In the event a Customer's check for payment is returned to the Company marked NSF (Non Sufficient Funds) the Customer will be assessed a charge of $20.00.

ADJUSTMENTS

Bills for service are subject to adjustment caused by changes in the cost of purchased gas in accordance with Rule No. 1220-4-1-.12 of the TRA Rules and Regulations.

Purchased gas adjustments and all applicable taxes and fees are in addition to the above stated margin rates in accordance with The Rules, Regulations and Orders of the TRA and Laws of the State of Tennessee.

SERVICE AVAILABILITY

All requests for new and additional service or the transfer of existing service to higher priority end use will be ~~supplied~~considered based upon the Company's judgement as to the available gas supply, Customer's load factor or use pattern, end use ~~priority as specified by the Federal Energy Regulatory Commission (FERC)~~, impact on the local economy, and The Rules, Regulations, and Orders of the TRA and Laws of the State of Tennessee.

SERVICE INTERRUPTION AND CURTAILMENT

Gas service under this schedule is subject to the ~~curtailment~~ provisions contained within TRA Schedule No. 6, "Schedule for Limiting and Curtailing Service".

WEATHER NORMALIZATION ADJUSTMENT

Gas service under this schedule is subject to the provisions contained within TRA Schedule No. 13, "Weather Normalization Adjustment Rider".

NASHVILLE GAS COMPANY
665 Mainstream Drive
Nashville, Tennessee 37228
A Division of Piedmont Natural Gas Company

RATE SCHEDULE NO. 2
Small General Service

AVAILABILITY

Gas service under this Rate Schedule is available to any full requirements non-residential Customer whose maximum usage during any month of the 12-month period ended the 31st day of March ~~preceding the date in question~~ was not more than 15,000 therms. Availability under this Rate Schedule for new Customers will be based on reasonably anticipated usage. ~~The Company will evaluate the preceding 12 months' consumption history to determine continued qualification for this schedule.~~ A Customer under this Rate Schedule will be eligible to~~not~~ be transferred to Rate Schedules 3, 4, 7F or 7I ~~until~~if the Customers' usage is 110% or more of the minimum required by such rate schedule. Any such transfers will be effective June 1 of each year. ~~Availability under this Rate Schedule for new Customers will be based on reasonably anticipated usage. The General Service designation applies to Customers whose business is either commercial or industrial in nature and service is available where the Company's distribution mains are suitable for supplying the desired service. Commercial Customers are businesses primarily engaged in the sale of goods or services, including institutions and governmental agencies. Industrial Customers are engaged primarily in a process which creates or changes raw or unfinished materials into another form or product including the generation of electric power.~~

MARGIN RATE	**Winter (November-March)**	**Summer (April-October)**
Customer Charge (per month)	$2~~0~~2.00	$2~~0~~2.00
Commodity Charge (per therm)	$.~~3259~~35095	$.~~2882~~731467
Backup Service Demand Charge (per therm of input per month)	$.~~45678~~534506	$.~~45678~~534506

AIR CONDITIONING RIDER

A Small General Service Customer who uses gas for summer air conditioning shall be billed at a rate of $.04 per therm less than that listed above for all gas consumed over 500 therms per month. This discount shall apply to all gas used during the billing months of June through October.

MONTHLY CUSTOMER CHARGE

A charge will be billed monthly to all Customers for the availability of gas service. This charge will be in addition to the commodity charge for gas delivered. The Customer charge will be billed from the date of initial service until service is terminated at the Customer's request. In the case of temporary discontinuance of service there will be a reconnect charge of $50~~35~~.00 to be billed at the time the gas service is reinstated.

BACKUP RATE

When gas service is being supplied for use as a Backup Service for the dual-fuel heat pump or for similar use where the Customer's equipment is specifically designed by the manufacturer or is modified by the Customer or others for the purpose of using natural gas as the equipment's backup energy source, there shall be payable monthly in addition to all and other charges under this Rate Schedule a Backup Service Demand Charge individually determined for each Customer based upon the Customer's applicable gas equipment input rating.

Input shall be based upon individual Customer's applicable gas equipment rating in:

$$\frac{\text{BTU/Hour x 10 hours}}{100{,}000\ \text{BTU}} = \text{TH}$$

SERVICE AGREEMENTS

All Customers purchasing gas pursuant to this schedule shall be subject to the Company's standard contracts and/or service applications and subject to the Company's Rules and Regulations as filed with the TRA.

PAYMENT TERMS

All bills for service are due upon presentation and the net rates are applicable if payment is made on or before the last date of payment stated on the bill. Payments made after that date shall be for the gross amount which is greater by five percent (5%) than the net billing.

RETURNED CHECK CHARGE

In the event a Customer's check for payment is returned to the Company marked NSF (Non Sufficient Funds) the Customer will be assessed a charge of $20.00.

ADJUSTMENTS

Bills for service are subject to adjustment caused by changes in the cost of purchased gas in accordance with Rule No. 1220-4-1-.12 of the TRA Rules and Regulations.

Purchased gas adjustments and all applicable taxes and fees are in addition to the above stated margin rates in accordance with The Rules, Regulations and Orders of the TRA and Laws of the State of Tennessee.

SERVICE AVAILABILITY

All requests for new and additional service or the transfer of existing service to higher priority end use will be ~~supplied~~ considered based upon the Company's judgement as to the available gas supply, Customer's load factor or use pattern, end use priority as specified by the Federal Energy Regulatory Commission (FERC), impact on the local economy, and The Rules, Regulations, and Orders of the TRA and Laws of the State of Tennessee.

SERVICE INTERRUPTION AND CURTAILMENT

Gas service under this schedule is subject to the ~~curtailment~~ provisions contained within TRA Schedule No. 6, "Schedule for Limiting and Curtailing Service".

WEATHER NORMALIZATION ADJUSTMENT

Gas service under this schedule is subject to the provisions contained within TRA Schedule No. 13, "Weather Normalization Adjustment Rider".

RATE SCHEDULE NO. 3
Large General Sales Service

AVAILABILITY

Gas service under this Rate Schedule is available to any full requirements non-residential Customer whose usage during any month of the 12-month period ended the 31st day of March ~~preceding the date in question~~ was in excess of 15,000 therms. Availability under this Rate Schedule for new Customers will be based on reasonably anticipated usage. An existing Customer may also qualify for service under this Rate Schedule based upon reasonably anticipated usage by adding incremental load either by the installation of additional equipment or by increasing hours of operation. Service under this Rate Schedule is contingent upon the installation by the Company of telemetering equipment that reports daily consumption. ~~The Company will evaluate the preceding 12 months' consumption history to determine continued qualification for this Rate Schedule.~~ A Customer will ~~not~~ be transferred from this Rate Schedule to Rate Schedule No.2 ~~until~~if the Customers' usage is 90% or less of the minimum required by ~~such~~this Rate Schedule. Any such transfers will be effective June 1 of each year. ~~The General Service designation applies to customers whose business is either commercial or industrial in nature and service is available where the Company's distribution mains are suitable for supplying the desired service. Commercial customers are businesses primarily engaged in the sale of goods or services, including institutions and governmental agencies. Industrial customers are engaged primarily in a process which creates or changes raw or unfinished materials into another form or product including the generation of electric power.~~

Once a qualified Customer elects service under this Rate Schedule, all services will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. Upon meeting the qualifications contained therein, a Customer may receive service under Rate Schedule 9 concurrent with service provided under the Rate Schedule. Subject to the requirements set forth above, a Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule No.7F by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided, the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice.

MARGIN RATE

Demand Charge (per therm of billing demand)	$.~~4567~~80000
Commodity Charge (per therm)	
1st Step (0-15,000 therms)	$.~~0803~~08918
2nd Step (15,001-40,000 therms)	$.~~0738~~08195
3rd Step (40,001-90,000 therms)	$.~~0531~~05904
4th Step (Over 90,000 therms)	$.~~0228~~02530

MONTHLY MINIMUM BILL

The minimum monthly bill shall be the monthly demand charge.

BILLING DEMAND

The billing demand shall be determined as follows:

A Customer's billing demand determinant shall be the highest daily usage during the period from November 1 to March 31 of the previous winter period as metered and reported to the Company by

the telemetering equipment installed by the Company. Changes to the Customer's billing demand determinant will become effective May 1 of each year. The per unit demand charge may be adjusted from time to time to reflect ~~changes~~ rate changes, including, but not limited to, a general change in system rates or a change in pipeline capacity charges billed to the Company.

For Customers commencing initial gas service under this Rate Schedule and who do not have a consumption history from other services provided by the Company, the billing demand determinant shall be computed by multiplying the month of highest consumption for the period to date by ~~.06~~six percent (6%). If a Customer has received gas service from the Company prior to receiving service under this rate schedule, but does not have daily telemetered records to determine peak day usage as described ~~in the~~ above, ~~paragraph,~~ the Company shall ~~use six percent (6%) of that Customer's highest previous winter month's consumption for the billing demand determinant~~determine a billing demand based upon the highest monthly level of consumption during the previous winter period multiplied by six percent (6%).

SERVICE AGREEMENTS

All Customers purchasing gas ~~pursuant~~under ~~to~~ this Rate Sschedule shall be subject to the Company's standard contracts and/or service applications and subject to the Company's Rules and Regulations as filed with the TRA.

PAYMENT TERMS

All bills for service are due upon presentation and the net rates are applicable if payment is made on or before the last date of payment stated on the bill. Payments made after that date shall be for the gross amount which is greater by five percent (5%) than the net billing.

RETURNED CHECK CHARGE

In the event a Customer's check for payment is returned to the Company marked NSF (Non Sufficient Funds) the Customer will be assessed a charge of $20.00.

ADJUSTMENTS

Bills for service are subject to adjustment caused by changes in the cost of purchased gas in accordance with Rule No. 1220-4-1-12 of the TRA Rules and Regulations.

Purchased gas adjustments and all applicable taxes and fees are in addition to the above stated margin rates in accordance with The Rules, Regulations and Orders of the TRA and Laws of the State of Tennessee.

SERVICE AVAILABILITY

All requests for new ~~and~~or additional service or the transfer of existing service to a higher priority end use will be ~~supplied~~considered based upon the Company's judgement as to the available gas supply, Customer's load factor or use pattern, end use priority as specified by the Federal Energy Regulatory Commission (FERC), impact on the local economy, and The Rules, Regulations, and Orders of the TRA and Laws of the State of Tennessee.

SERVICE INTERRUPTION AND CURTAILMENT

Gas service under this schedule is subject to the ~~curtailment~~ provisions contained within TRA Rate Schedule No.6, "Schedule for Limiting and Curtailing Service".

RATE SCHEDULE NO. 4
Interruptible General Sales Service

AVAILABILITY

Gas service under this rate schedule is available **ON AN INTERRUPTIBLE BASIS** to any full requirements non-residential Customer whose usage during any month of the 12-month period ended the 31st day of March ~~preceding the date in question~~ was in excess of 15,000 therms when adjusted for curtailment and cycle length. Availability under this rate schedule for new Customers will be based on reasonably anticipated usage. An existing Customer may also qualify for service under this Rate Schedule by adding incremental load either by the installation of additional equipment or by increasing hours of operation. Service under this Rate Schedule is contingent upon the installation by the Company of telemetering equipment that reports daily consumption. ~~The Company will evaluate the preceding 12 months' consumption history to determine continued qualification for this schedule.~~ A Customer will ~~not~~ be transferred from this Rate Schedule to Rate Schedule 2 ~~until~~if the Customers' usage is 90% or less of the minimum required by ~~such~~this Rate Schedule. Any such transfers will be effective June 1 of each year. ~~The General Service designation applies to customers whose business is either commercial or industrial in nature and service is available where the Company's distribution mains are suitable for supplying the desired service. Commercial customers are businesses primarily engaged in the sale of goods or services, including institutions and governmental agencies. Industrial customers are engaged primarily in a process which creates or changes raw or unfinished materials into another form or product including the generation of electric power.~~

Once a qualified Customer elects service under this Rate Schedule, all services will be provided under the terms and conditions of this Rate Schedule for a term extending through the following May 31. Upon meeting the qualifications contained therein, a Customer may receive service under Rate Schedule 9 concurrent with service provided under this Rate Schedule. Subject to the requirements set forth above, a Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule No.7I by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided, the Customer shall discontinue service under this Rate Schedule effective the first June 1 following the notice.

Customers purchasing gas pursuant to this schedule shall maintain, in useable condition, alternate-fuel facilities with ample on-site alternate fuel capability for supplying 100% of the establishment's gas requirements during periods of gas interruption or curtailment. Such interruption or curtailment shall be immediately effective upon verbal or written notification by the Company, and Customer shall refrain from ~~increasing or~~ using gas until permitted to do so by the Company. It is understood and agreed that the Company will have the right to ~~cut off~~suspend gas service without further notice to the Customer in the event Customer fails to curtail ~~his~~Customer's use of gas in accordance with the Company's ~~verbal~~ notice of curtailment.

MARGIN RATE

Customer Charge (per month)	~~$2~~3**0**0.00

Commodity Charge (per therm)	
1st Step (0-15,000 therms)	$.08034
2nd Step (15,001-40,000 therms)	$.07382
3rd Step (40,001-90,000 therms)	$.05319
4th Step (Over 90,000 therms)	$.02280

MONTHLY MINIMUM BILL
The minimum monthly bill shall be the Customer Charge.

MONTHLY CUSTOMER CHARGE
A charge will be billed monthly to all Customers for the availability of gas service. This charge will be in addition to the commodity charge for gas delivered. The Customer Charge will be billed from the date of initial service until service is terminated at the Customer's request.

SERVICE AGREEMENTS
All Customers purchasing gas pursuant to this schedule shall be subject to the Company's standard contracts and/or service applications and subject to the Company's Rules and Regulations as filed with the TRA.

PAYMENT TERMS
All bills for service are due upon presentation and the net rates are applicable if payment is made on or before the last date of payment stated on the bill. Payments made after that date shall be for the gross amount which is greater by five percent (5%) than the net billing.

RETURNED CHECK CHARGE
In the event a Customer's check for payment is returned to the Company marked NSF (Non Sufficient Funds) the Customer will be assessed a charge of $20.00.

ADJUSTMENTS
Bills for service are subject to adjustment caused by changes in the cost of purchased gas in accordance with Rule No. 1220-4-1-.12 of the TRA Rules and Regulations.

Purchased gas adjustments and all applicable taxes and fees are in addition to the above stated margin rates in accordance with The Rules, Regulations and Orders of the TRA and Laws of the State of Tennessee.

SERVICE AVAILABILITY
All requests for new and additional service or the transfer of existing service to higher priority end use will be supplied based upon the Company's judgement as to the available gas supply, Customer's load factor or use pattern, end use priority as specified by the Federal Energy Regulatory Commission (FERC), impact on the local economy, and The Rules, Regulations, and Orders of the TRA and Laws of the State of Tennessee.

SERVICE INTERRUPTION AND CURTAILMENT
Gas service under this schedule is subject to the ~~curtailment~~ provisions contained within TRA Schedule No. 6, "Schedule for Limiting and Curtailing Service".

~~**UNAUTHORIZED GAS**~~

~~In the event a Customer fails to discontinue the use of service under this Rate Schedule after one hour's notice to do so, any additional usage shall be deemed unauthorized usage. The Customer shall pay for such unauthorized usage at a rate of $1.50 per therm~~ plus ~~the commodity charge for gas provided under the TRA Rate Schedule 4~~

NASHVILLE GAS COMPANY
665 Mainstream Drive
Nashville, Tennessee 37228
A Division of Piedmont Natural Gas Company

SERVICE SCHEDULE NO. 6
Schedule for Limiting and Curtailing Service

This Service Schedule defines the types of curtailment that the Company may invoke from time to time due to the occurrence of extreme weather conditions, operating conditions or force majeure events, and describes the process and procedures to be followed in the implementation of gas service restrictions. ~~Gas service under this schedule is limited as to annual, monthly and peak day volumes allowed and is subject to curtailment in the event that the Company's gas supply is not adequate, due to emergency requirements or pipeline supplier curtailments, to meet the demands of the Company's customers. Seller shall promptly notify each affected customer of his curtailment period quantity entitlement and the curtailment period during which it will apply. Seller may modify announced curtailment period quantity entitlements if conditions so require. Curtailment shall be based on the following priority of service categories.~~

~~1. Residential, small commercial (less than 50 dekatherms on a peak day), schools, hospitals, police protection, fire protection, sanitation facility, or correctional facility.~~

~~2. Essential agricultural requirements.~~

~~3. Large commercial requirements (50 dekatherms or more on a peak day), firm industrial requirements for plant protection, feedstock and process needs, pipeline customer storage injection requirements, and firm industrial sales up to 300 dekatherms per day.~~

~~4. All industrial requirements not specified in (2), (3), (5), (6), (7), (8), (9) or (10).~~

~~5. Firm industrial requirements for boiler fuel use less than 3,000 dekatherms per day, but more than 1,500 dekatherms per day, where alternate fuel capabilities can meet such requirements.~~

~~6. Firm industrial requirements for large volume (3,000 dekatherms or more per day) boiler fuel use where alternate fuel capabilities can meet such requirements.~~

~~7. Interruptible requirements of more than 300 dekatherms per day but less than 1,500 dekatherms per day, where alternate fuel capabilities can meet such requirements.~~

~~8. Interruptible requirements of intermediate volumes (from 1,500 dekatherms per day through 3,000 dekatherms per day), where alternate fuel capabilities can meet such requirements.~~

~~9. Interruptible requirements of more than 3,000 dekatherms per day, but less than 10,000 dekatherms per day, where alternate fuel capabilities can meet such requirements.~~

~~10. Interruptible requirements of more than 10,000 dekatherms per day, where alternate fuel capabilities can meet such requirements.~~

~~Insofar as practical service will be curtailed in accordance with the reverse order of priorities set forth above, beginning with interruptible service (10) and continuing as required. In the event of a short term emergency curtailment caused by unforeseen supply reductions, force majeure conditions, or to correct or prevent limited distribution system failures within service area, the above curtailment schedule may be modified or revised by Company to accommodate actual emergency~~

~~requirements. Notwithstanding the provisions of this paragraph, the Company shall not be liable for any damages that may result to customers or any other person, firm or corporation by reason by the Company's limiting annual, monthly, or peak day volumes or by curtailing service in accordance with the above order of priorities or in accordance with any other order of priorities which may be deemed practicable by Company under existing conditions.~~

DISTRIBUTION PRESSURE CURTAILMENTS

Due to extreme weather conditions, operating conditions or force majeure events as defined in the Nashville Gas Company Service Regulations, Rules and Regulations Governing Supply and Consumption of Gas, or the demands of the Company's firm Customers as the same may effect the Company's ability to provide interruptible service, the Company may experience localized pressure deficiencies. During such times and within the areas affected, the Company will curtail service to interruptible Customers served under Rate Schedule No. 4, Rate Schedule No. 9, or Rate Schedule 7I, by priority of their margin contribution to the Company (curtailing Customers with the lowest margin rate first) until the pressure situation can be alleviated. In the unlikely event that further interruption is required, the Company will proceed with curtailment by margin contribution considering end use priority as specified by the Federal Energy Regulatory Commission (FERC), impact on the local economy, and The Rules, Regulations, and Orders of the TRA and Laws of the State of Tennessee.

SUPPLY OR CAPACITY RELATED CURTAILMENTS

In situations when supply and capacity services contracted by the Company are not sufficient to meet the full requirements of Customers desiring sales services from the Company, the Company will first curtail service to interruptible sales Customers receiving service under Rate Schedule No. 4 by priority of their margin contribution to the Company. Customers receiving discounted sales service under Rate Schedule No. 9 will also be curtailed according to the discounted rates. The Company reserves the right at the Company's discretion to purchase quantities being delivered to the Company by Customers under Rate Schedule 7I at market prices in order to serve Customers without operable alternative fuel capability. In the unlikely event that further interruption is required, the Company will proceed with curtailment by margin contribution considering end use priority as specified by the Federal Energy Regulatory Commission (FERC), impact on the local economy, and The Rules, Regulations, and Orders of the TRA and Laws of the State of Tennessee.

EMERGENCY SERVICE

The Company will make every reasonable effort to deliver plant protection volumes to ~~firm~~ industrial and commercial Customers that do not have~~ing no~~ standby fuel systems sufficient to prevent damage to facilities or danger to personnel, or to Customers that find it impossible to continue operations on the Customer's standby or alternate energy source as a result of a bona fide existing or threatened emergency. This includes the protection of such existing material in process that would otherwise be destroyed, ~~but does not include additional~~or deliveries required to maintain plant production. All emergency gas service is of a discretionary nature and implies no present or future obligation of the Company to any Customer to provide such service on either a temporary or continuing basis. Deliveries of gas hereunder shall be made pursuant only to advance operating arrangements between the Company's authorized personnel and the Customer and shall be subject to curtailment and interruption at any time should the Company deem it necessary.

RATE FOR EMERGENCY SERVICE

If the Company has authorized the Customer to consume limited quantities of emergency gas as provided in the above paragraph, then all gas consumed by the Customer will be at a rate of $1.00 per therm plus the commodity charge for gas provided under the Customer's appropriate TRA Rate Schedule until otherwise notified that either (1) further gas sales will be under the Customer's regular rate schedule or (2) complete curtailment is unavoidable and that further gas sales will be

considered unauthorized.

~~**LIMITING FIRM GAS SERVICE**~~

~~All commercial and industrial firm gas service entitlements as contracted or otherwise defined in TRA Rate Schedules No. 2 and No. 3 shall at all times be limited by contract or entitlement amount as to annual, monthly and peak day volumes. Contract or entitlement amounts as to annual, monthly and peak day volumes are subject to change by Company as supply conditions or customers' consumption patterns warrant. Any quantity of gas exceeding specified contract or entitlement amounts taken by customer without seller's advance written approval will be subject to unauthorized over-run penalty as prescribed below.~~

UNAUTHORIZED OVER RUN PENALTY

If at any time a Customer exceeds specified contract ~~or~~ entitlements or if during any curtailment period, any affected Customer takes, without ~~seller's~~the Company's advance written approval, a volume of natural gas in excess of the curtailment period quantity entitlement applicable to such Customer, said volume shall constitute an unauthorized over run volume. For each therm of such unauthorized over run volume taken by such Customer, such Customer shall pay to ~~seller~~ the Company a ~~penalty~~rate of $1.50 plus the higher of two gas commodity indices, "Monthly Contract" and "Daily Price". "Monthly Contract" shall be defined as the monthly contract index price for the applicable calendar month as published in Gas Daily under the designation, "Monthly Contract Index" and indicated specifically under "Citygates" for Tenn. Zone 6 (delivered)". "Daily Price" shall be defined as the daily price for gas defined by Gas Daily as stated in the "Daily Price Survey", "Citygates", "Tenn. Zone 6 (delivered)", "Midpoint" price. For days of consumption when the Gas Daily is not published, the Gas Daily price shall equal the price as published on the nearest subsequent day by Gas Daily. The Customer shall be liable for the above charges together with and in addition to ~~the demand, commodity, penalty charges and other charges~~ any incremental charges or assessments (including, but not limited to penalties) by the interstate pipeline during the time of the unauthorized usage~~otherwise payable~~ by such Customer ~~for the period in which said unauthorized over run volume was taken~~. The payment of a penalty for unauthorized over run volumes shall not under any circumstances be considered as giving any such Customer the right to take unauthorized over-run volumes, nor shall such payment be considered as a substitute for any other remedies available to ~~seller~~the Company or any other Customer against the offending Customer for failure to adhere to its obligations under the provisions of this Rate Schedule. ~~This penalty over run provision does not apply to Public Housing Authorities or "human needs" Customers provided the Customer either has firm gas service from the Company or provides an affidavit to the Company stating that it has a firm gas supply which is not subject to interruption.~~

PAYMENT TERMS

All bills for service are due upon presentation and the net rates are applicable if payment is made on or before the last date of payment stated on the bill. Payments made after that date shall be for the gross amount which is greater by five percent (5%) than the net billing.

RETURNED CHECK CHARGE

In the event a Customer's check for payment is returned to the Company marked NSF (Non Sufficient Funds) the Customer will be assessed a charge of $20.00.

ADJUSTMENTS

Bills for service are subject to adjustment caused by changes in the cost of purchased gas in accordance with Rule No. 1220-4-1-12 of the TRA Rules and Regulations.

Purchased gas adjustments and all applicable taxes and fees are in addition to the above stated margin rates in accordance with The Rules, Regulations and Orders of the TRA and Laws of the State of Tennessee.

RATE SCHEDULE NO. 7F
Firm Transportation Service

AVAILABILITY

Gas service under this Rate Schedule is available to any full requirements non-residential Customer whose usage during any month of the 12-month period ended the 31st day of March was in excess of 15,000 therms. Availability under this Rate Schedule for new Customers will be based on reasonably anticipated usage. An existing Customer may also qualify for service under this Rate Schedule based upon reasonably anticipated usage by adding incremental load either by the installation of additional equipment or by increasing hours of operation. Service under this Rate Schedule is contingent upon the installation by the Company of telemetering equipment that reports daily consumption. A Customer will be transferred from the Rate Schedule to Rate Schedule 2 if the Customers' usage is 90% or less of the minimum required by this Rate Schedule. Any such transfers will be effective June 1 of each year. ~~A Customer may request service under this rate schedule if 1) the Customer qualifies for service under TRA Rate Schedules 3 and/or 10, 2) the Company's distribution mains are suitable for rendering the desired service and 3) the Company has installed adequate telemetering equipment to measure the gas quantities taken hereunder. The Company will evaluate the consumption history for the preceding 12 month period ended the 31st day of March to determine if the Customer continues to qualify for service under this rate schedule. Any transfers to another schedule due to the Customer's lack of sufficient consumption will be effective June 1 of each year.~~

Once a qualified Customer elects ~~and has qualified for~~ service under this Rate Schedule, all services will be provided under the terms and conditions of this Rate Schedule for a term ~~of no less than 12 months~~extending through the following May 31. Upon meeting the qualifications contained therein, a Customer may receive service under Rate Schedule 9 ~~coincident to~~concurrent with service provided ~~by~~ under this Rate Schedule. Subject to the requirements ~~of the first sentence of this paragraph~~set forth above, a Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule 3 ~~and/or 10~~ by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided, the Customer ~~may~~ shall discontinue service under this Rate Schedule effective the first ~~May~~June 1 following the notice.

APPLICABILITY AND CHARACTER OF SERVICE

Transportation service is available under this Rate Schedule to any qualified Customer connected to the Company's system who has obtained an independent supply of natural gas and has arranged to have this supply delivered to one of the Company's existing delivery points for transportation by the Company to the Customer's facilities.

The Company will deliver gas previously transported by a connected pipeline for the Customer's account under this Rate Schedule on a day-to-day basis in accordance with the Customer's scheduled and confirmed nominations, subject to such maximum allowable daily deliveries as may be specified in the Gas Service Contract. The Company reserves the right to suspend service on any day when, in the Company's sole opinion, its operating conditions are such that suspension of service is necessary. The Company reserves the right to limit, allocate, or direct third party gas nominations among the interstate pipelines serving the Company's distribution system, when, in the Company's sole opinion, such action is necessary to maintain the operational integrity of the system.

Receipts and deliveries of gas hereunder shall be at uniform rates of flow with no significant fluctuations or imbalance. Any imbalances shall be corrected by the Customer, insofar as practicable, during the month in which they occur. Customer may adjust its daily nominations during a month in order to correct any accumulated imbalance and maintain a monthly balance, subject to the operating limitations of the Company. The Company reserves the right to limit the amount of such imbalances to avoid operating problems and to comply with balancing requirements of any pipeline transporting gas hereunder. Customer will be responsible for any imbalance charges assessed by the pipeline in connection with any gas transported by the Company under this Rate Schedule. The Company reserves the right to reduce nominations when, in the judgment of the Company, such action is necessary to reduce or eliminate operational problems. Company will use its best efforts to notify the Customer or the Customer's agent before proceeding with a unilateral reduction and will notify Customer of any reduction to Customer's nomination that has been instituted by the Company. The Company reserves the right to initiate Standby Sales Service, described below, when, in the judgement of the Company, such action is necessary to reduce or eliminate operational problems resulting from the gas imbalances of the Customer. The Company will use its best efforts to notify the Customer or the Customer's agent before initiating Standby Sales Service.

By ~~noon~~ 10:30am central time ~~on the 20th day~~ four business days prior to the beginning of each month, the Customer shall inform the Company of its a) ~~election for the succeeding month to either transport gas under this Rate Schedule or purchase gas from the Company under the monthly optional sales service provisions of this Rate Schedule, b)~~ nomination of the daily quantity of gas to be transported ~~or purchased~~ for such month, and eb) choice of pipeline for transportation for such month. If the Customer does not provide a timely nomination to transport gas provided by a party other than the Company, the Customer will have ~~nominated monthly optional sales service~~ requested Standby Sales Service provided herein by default. By ~~noon~~10:30am central time ~~four~~six business days prior to the beginning of each month, the Customer must inform the Company of the nominating ~~supplier~~agent for gas to be transported ~~in order that the Company can confirm such nominations~~. ~~Once the Customer makes the monthly election and nominations set forth above, any further changes during a month will require the Company's prior permission.~~

Changes to nominations for gas transportation within the month are due by 10:30am central time on the day prior to gas flow.

~~As soon as practicable during the succeeding month, Customer shall provide the Company a copy of its supplier's written verification of actual quantities delivered during the preceding month.~~

BALANCING

It shall be the Customer's responsibility to maintain a daily and monthly balance with its transporting pipelines to avoid any assessment of penalties against the Company. If the Company is assessed a penalty by a Customer's transporting pipeline, the Company shall have the right to pass-through all such penalties to the Customer to the extent the Customer is responsible for causing the Company to be assessed such penalties.

MONTHLY IMBALANCE RESOLUTION

Any differences between the quantities delivered to the Company's city gate facilities for the account of the Customer for the month, and the quantities consumed by the Customer as metered

for the month, shall be the monthly imbalance. Unless the Company and Customer agree to correct imbalances in kind, this imbalance shall be resolved monthly by "cashing out" the imbalance as they are known to exist at that time. If the Customer consumes more gas than it has delivered to the Company, the Customer will be deemed to be "short" by the amount of the deficiency, and the Company will sell gas to the Customer in an amount equal to the deficiency and at a price equal to the highest ~~w~~Weighted ~~i~~Index ~~p~~Price for any week beginning in the calendar month as published in *Natural Gas Week* plus the Tennessee Gas Pipeline FT-A charges inclusive of all surcharges and fuel times the premium percentage corresponding to the percentage of the deficiency listed in the table below. If the Customer consumes less gas than it has delivered to the Company, the Customer will be deemed to be "long" by the amount of the surplus, and the Company will buy the amount of the surplus by paying the Customer a price equal to the lowest ~~w~~Weighted ~~i~~Index ~~p~~Price for any week beginning in the calendar month as published in *Natural Gas Week* plus the Tennessee Gas Pipeline FT-A charges inclusive of all surcharges and fuel times the discount percentage corresponding to the percentage of the surplus listed in the table below. ~~The methodology for calculating the weighting between the Tennessee Gas Pipeline Zone 1 index and the Columbia Gulf Rayne index will be the same as hereinafter described under Monthly Optional Sales Service.~~

Percentage of the Imbalance	Short (Premium)	Long (Discount)
Equal to or less than 5%	100%	100%
Over 5% & equal to or less than 10%	115%	85%
Over 10% & equal to or less than 15%	130%	70%
Over 15% & equal to or less than 20%	140%	60%
Over 20%	150%	50%

"The Weighted Index Price" shall be derived from the prices published in *Natural Gas Week* in the table Spot Prices on Interstate Pipeline Systems for the following pipeline designations and weighted by the corresponding percentages set forth below:

Tennessee Gas Pipeline Co. Zone 0:South Texas	X	16.12%[1]
±		
Tennessee Gas Pipeline Co. Zone 1: South Louisiana	X	77.30%[1]
±		
Columbia Gulf Transmission Co.: Rayne, La.	X	6.58%[1]

The Company will collect gross receipts tax on the incremental gas related charges.

Any difference between the actual cost of gas incurred by the Company and the Index price as defined in the previous paragraph will be accounted for in the Actual Cost Adjustment account in a manner consistent with Rule No. 1220-4-1-12 of the TRA Rules and Regulations. Increments or decrements which may result from the PGA adjustments will not apply to the cash-out of imbalances.

1 These percentages are the ratio of actual test period purchases for these two pipelines determined in the Company's most recent general rate case.

AGENCY AUTHORIZATION FORM

A Customer may authorize an agent to act on its behalf with respect to the nominations, imbalance resolution, and/or billing under this Rate Schedule by executing an Agency Authorization Form in the form attached to this Rate Schedule. To the extent that the Agent appointed by the Customer is common to other Customers of the Company, the Company will permit such Agent to aggregate all such qualifying Customers' transportation quantities for purposes of administering service to such Agent. Once a Customer has designated an agent, the agent is then authorized to act on behalf of that Customer and as such, the agent can be considered as the Customer in all references contained within this Rate Schedule. The Customer may not change agents within the calendar month without the permission of the Company. All agents must utilize the electronic means made available by the Company in order to submit nominations. The Company may recover all costs incurred in providing the agent access to the electronic bulletin board.

~~MONTHLY OPTIONAL SALES SERVICE~~STANDBY SALES SERVICE

At the option of the Customer, an election may be made monthly to ~~purchase firm sales~~ receive Standby Sales Sservice from the Company under this Rate Schedule for delivery to the Customer at the Company's city gate. The Customer will also receive Standby Sales Service as a default if the Customer or the Customer's agent fails to submit a timely and valid nomination for transportation service. In addition to paying the Monthly Standby Index Price set forth below for Standby Sales Service hereunder, ~~T~~the Customer will utilize the transportation services and incur ~~applicable~~the charges ~~described below~~otherwise applicable under ~~in~~ this Rate Schedule to cause such gas supplies to be delivered to the Customer's meter. The price which the Customer shall pay for the gas supplied under this paragraph will be the Monthly Standby Index Price defined as follows: "~~A~~The weighted average index price ~~each~~for the applicable month as published in the first *Natural Gas Week* for such month in the table Spot Prices on Interstate Pipeline Systems in the column labeled "Bid Week", for:

Tennessee Gas Pipeline Co. Zone 0:South Texas	X	16.12%[1]
+		
Tennessee Gas Pipeline Co. Zone 1: South Louisiana	X	77.30%[1]
+		
Columbia Gulf Transmission Co.: Rayne, La.	X	6.58%[1]

If the Customer nominates transportation service hereunder and purchases gas supplies from a third party supplier, and such Customer's consumption exceeds actual deliveries to the Company from such third party supplier to the point where operational problems are created for the Company, then the Company shall have the right, at it sole discretion, to initiate Standby Sales Service to the Customer. The price for such service shall be the same as set forth above except when the Company is required by such imbalance shortfall to purchase incremental volumes of gas supplies. In this case the Customer receiving Standby Sales Service will pay the higher of (on a daily basis) the Monthly Standby Index Price or the Daily Standby Index Price defined as follows:

The midpoint daily index price as published in Gas Daily for the day of consumption as stated in the "Daily Price Survey", for the "Tennessee 500 Leg".

For days of consumption when the Gas Daily is not published, the Gas Daily price shall equal the price as published on the nearest subsequent day by Gas Daily.

Applicable firm transportation tariff commodity charges, fuel and any other surcharges as defined in the above transporters' FERC approved tariffs will be added to the above ~~weighted~~ standby index prices. The Company will collect gross receipts tax on the incremental gas related charges. ~~The Customer shall also pay a per unit supply reservation fee to be posted by the Company seasonally (October 1, to be effective November 1, and March 1, to be effective April 1). This fee will be calculated by dividing the total seasonal reservation fees to be paid under firm supply contracts by the total estimated seasonal volumes to be purchased under these contracts.~~

Any difference between the actual cost of gas incurred by the Company and the Index price as defined in the previous paragraph will be accounted for in the Actual Cost Adjustment account in a manner consistent with Rule No. 1220-4-1-12 of the TRA Rules and Regulations. Increments or decrements which may result from the PGA adjustments will not apply to the ~~Monthly Optional Sales Services~~standby index prices.

MARGIN RATE

~~Customer Charge (per month)~~	~~$75.00~~
Demand Charge (per therm of billing demand)	$.~~4567~~80000
Commodity Charge (per therm)	
1st Step (0-15,000 therms)	$.~~0803~~408918
2nd Step (15,001-40,000 therms)	$.~~0738~~208195
3rd Step (40,001-90,000 therms)	$.~~0531~~905904
4th Step (Over 90,000 therms)	$.~~0228~~002530

~~**MONTHLY CUSTOMER CHARGE**~~

~~A charge will be billed monthly to all Customers for the availability of gas service. This charge will be in addition to the demand charge and commodity charge.~~

MONTHLY MINIMUM BILL

The minimum monthly bill shall be ~~the Customer charge plus~~ the monthly demand charge multiplied by the billing demand determined as described below.

BILLING DEMAND

The billing demand shall be determined as follows:

Customer billing demand determinate shall be the highest daily usage during the period from November 1 to March 31 of the previous winter period as metered and reported to the Company by the telemetering equipment installed by the Company. Changes to the Customer's billing demand determinate will become effective May 1 of each year. The per unit charge may be adjusted from time to time to reflect rate changes, including, but not limited to, a general change in system rates or a change in pipeline capacity charges billed to the Company.

For Customers commencing initial gas service under this Rate Schedule and who do not have a consumption history from other services provided by the Company, the billing demand determinate shall be ~~computed by multiplying the month of highest consumption for the period to date by .06 (6%)~~ based upon a reasonable assumption of usage considering the connected load. If a Customer has received gas service from the Company prior to receiving service under this Rate Schedule but does not have daily telemetered records to determine peak day usage as described ~~in the~~ above ~~paragraph~~, the Company shall ~~use six percent (6%) of that Customer's highest previous winter month's consumption for the billing demand determinate~~determine a billing demend based on the highest monthly level of consumption during the previous winter period multiplied by six percent (6%).

SERVICE AGREEMENTS

All Customers receiving service ~~pursuant to~~under this Rate Schedule shall be required to execute the Company's standard contracts and/or service applications and shall be subject to the Company's Rules and Regulations as filed with and approved by the Tennessee ~~Public Service Commission~~Regulatory Authority (TRA).

PAYMENT TERMS

All bills for service are due upon presentation and the net rates are applicable if payment is made on or before the last date of payment stated on the bill. Payments made after that date shall be for the gross amount which is greater by five percent (5%) than the net billing.

RETURNED CHECK CHARGE

In the event a Customer's check for payment is returned to the Company marked NSF (Non Sufficient Funds) the Customer will be assessed a charge of $20.00.

ADJUSTMENTS

Bills for transportation service are subject to adjustment caused by changes in the cost of purchased gas in accordance with Rule No. 1220-4-1-.12 of the TRA Rules and Regulations.

Purchased gas adjustments and all applicable taxes and fees are in addition to the above stated margin rates in accordance with the Rules, Regulations and Orders of the TRA and the Laws of the State of Tennessee.

SERVICE AVAILABILITY

All requests for new ~~and~~or additional service or the transfer of existing service to a higher priority end use will be ~~supplied~~considered based upon the Company's judgement as to the available gas supply, Customer's load factor or use pattern, end use priority as specified by the Federal Energy Regulatory Commission (FERC), impact on the local economy, ~~and~~ the TRA Rules and Regulations, Orders of the TRA, and the Laws of the State of Tennessee.

SERVICE CURTAILMENT

Gas service under this schedule is subject to the ~~curtailment priority~~ provisions contained within TRA Schedule No. 6, "Schedule for Limiting and Curtailing Service".

~~UNAUTHORIZED GAS~~

~~In the event a Customer takes deliveries in excess of Customer's maximum allowable daily deliveries as specified in the Gas Service Contract without the Company's prior authorization~~

~~or fails to discontinue the use of service under this Rate Schedule after one hour's notice to do so, any additional usage shall be deemed unauthorized usage. The Customer shall pay for such unauthorized usage at a rate of $1.50 per therm plus the commodity charge for gas provided under the Monthly Optional Sales Service provisions of this Rate Schedule plus the transportation charges applicable under this Rate Schedule.~~

AGENCY AUTHORIZATION FORM
RATE SCHEDULE NO.7F

DATE_____

CUSTOMER_____
NAME OF FACILITY **ACCOUNT NUMBER(S)**

_____

AGENT_____

AGENT CONTACT_____PHONE #_____

This is to advise **Nashville Gas Company** that _____ **(Customer)** has authorized _____**(Agent)** to act on its behalf for the following transactions:

_____nominations, _____imbalance resolution, _____ billing,

of gas for the above listed account(s). Nashville Gas Company is hereby authorized to deal with the Agent directly, and by signature below, the Customer and the Agent understands ~~it is~~ they are responsible, jointly and severally for any amounts due Nashville Gas Company under this Rate Schedule which are not paid by agent on these accounts. Customer will provide Nashville Gas Company with a revised "AGENCY AUTHORIZATION FORM" at least six (6) business days prior to changing Agents of the accounts designated.

AUTHORIZED SIGNATURE_____ FOR THE CUSTOMER

AUTHORIZED SIGNATURE_____ FOR THE AGENT

Please Print
AGENT'S NAME_____TITLE_____
PHONE #_____FAX #_____
MAILING ADDRESS_____
_____

Please submit to: End User Transportation
Nashville Gas Company
A Division of Piedmont Natural Gas Company
~~665 Mainstream Drive~~P O Box 33068
~~Nashville, TN 37228~~Charlotte, NC 28233
Fax # 704-365-8740

RATE SCHEDULE NO. 7I
Interruptible Transportation Service

AVAILABILITY

Gas service under this Rate Schedule is available ON AN INTERRUPTIBLE BASIS to any full requirements non-residential Customer whose usage during any month of the 12-month period ended the 31st day of March was in excess of 15,000 therms. Availability under this Rate Schedule for new Customers will be based on reasonably anticipated usage. An existing Customer may also qualify for service under this Rate Schedule based upon reasonably anticipated usage by adding incremental load either by the installation of additional equipment or by increasing hours of operation. Service under this Rate Schedule is contingent upon the installation by the Company of telemetering equipment that reports daily consumption. A Customer will be transferred from this Rate Schedule to Rate Schedule 2 if the Customers' usage is 90% or less of the minimum required by this Rate Schedule. Any such transfers will be effective June 1 of each year. ~~A Customer may request service under this Rate Schedule if 1) the Customer qualifies for service under TRA Rate Schedules 4 and/or 10, 2) the Company's distribution mains are suitable for rendering the desired service and 3) the Company has installed adequate telemetering equipment to measure the gas quantities taken hereunder. The Company will evaluate the consumption history for the preceding 12 month period ended the 31st day of March to determine if the Customer continues to qualify for service under this Rate Schedule. Any transfers to another schedule due to the Customer's lack of sufficient consumption will be effective June 1 of each year.~~

Once a qualified Customer elects ~~and has qualified for~~ service under this Rate Schedule, all services will be provided under the terms and conditions of this Rate Schedule for a term ~~of no less than 12 months~~ extending through the following May 31. Upon meeting the qualifications contained therein, a Customer may receive service under Rate Schedule No. 9 ~~coincident to~~concurrent with service provided ~~by~~ under this Rate Schedule. Subject to the requirements ~~of the first sentence of this paragraph~~set forth above, a Customer may elect to discontinue service under this Rate Schedule and receive service under Rate Schedule No.4 and/or 10 by giving written notice to the Company prior to March 1 of any year. Proper notice having been provided, the Customer may discontinue service under this Rate Schedule effective the first ~~May~~June 1 following the notice.

Customers receiving services under this Rate Schedule shall maintain, in useable condition, alternate-fuel facilities with ample on-site alternate fuel capability for supplying 100% of the establishment's gas requirements during periods of gas interruption or curtailment. Such interruption or curtailment shall be immediately effective upon verbal or written notification by the Company, and Customer shall refrain from using gas until permitted to do so by the Company. It is understood and agreed that the Company will have the right to suspend gas service without further notice to the Customer in the event Customer fails to curtail Customer's use of gas in accordance with the Company's notice of curtailment.

APPLICABILITY AND CHARACTER OF SERVICE

Transportation service is available under this Rate Schedule to any qualified Customer connected to the Company's system who has obtained an independent supply of natural gas and has

arranged to have this supply delivered to one of the Company's existing delivery points for transportation by the Company to the Customer's facilities.

The Company will deliver **ON AN INTERRUPTIBLE BASIS** gas previously transported by a connected pipeline for the Customer's account under this Rate Schedule on a day-to-day basis in accordance with the Customer's scheduled and confirmed nominations. The Company reserves the right to suspend service on any day when, in the Company's sole opinion, its operating conditions are such that suspension of service is necessary. The Company reserves the right to limit, allocate, or direct third party gas nominations among the interstate pipelines serving the Company's distribution system, when, in the Company's sole opinion, such action is necessary to maintain the operational integrity of the system.

Receipts and deliveries of gas hereunder shall be at uniform rates of flow with no significant fluctuations or imbalance. Any imbalances shall be corrected by the Customer, insofar as practicable, during the month in which they occur. Customer may adjust its daily nominations during a month in order to correct any accumulated imbalance and maintain a monthly balance, subject to the operating limitations of the Company. The Company reserves the right to limit the amount of such imbalances to avoid operating problems and to comply with balancing requirements of any pipeline transporting gas hereunder. Customer will be responsible for any imbalance charges assessed by the pipeline in connection with any gas transported by the Company under this Rate Schedule. The Company reserves the right to reduce nominations when, in the judgment of the Company, such action is necessary to reduce or eliminate operational problems. Company will use its best efforts to notify the Customer or the Customer's agent before proceeding with a unilateral reduction and will notify Customer of any reduction to Customer's nomination that has been instituted by the Company.

By ~~noon~~ 10:30am central time ~~on the 20th day~~four business days prior to the beginning of each month, the Customer shall inform the Company of its a) ~~election for the succeeding month to either transport gas under this Rate Schedule or purchase gas from the Company under the monthly optional sales service provisions of this Rate Schedule, b)~~ nomination of the daily quantity of gas to be transported ~~or purchased~~ for such month, and e~~b~~) choice of pipeline for transportation for such month. If the Customer does not provide a timely nomination to transport gas ~~provided by a party other than the Company~~, the Customer will ~~have nominated Monthly Optional Sales Service provided herein by default~~not be entitled to receive gas service. By ~~noon~~10:30am central time ~~four~~six business days prior to the beginning of each month, the Customer must inform the Company of the nominating ~~supplier~~ agent for gas to be transported ~~in order that the Company can confirm such nominations~~. ~~Once the Customer makes the monthly election and nominations set forth above, any further changes during a month will require the Company's prior permission.~~

Changes to nominations for gas transportation within the month are due by 10:30am central time on the day prior to gas flow.

Notwithstanding the above, if ~~the Company interrupts its monthly optional sales service to Customer or~~ a supplier interrupts its sales service to Customer being transported hereunder, and such interruptions by the ~~Company or a~~ supplier occur within a month, Customer may reschedule alternative gas supplies which may be available to Customer subject to: a) normal daily

nomination and confirmation deadlines and procedures b) any operational limitations of the Company and c) the availability of interruptible transportation service hereunder.

~~As soon as practicable during the succeeding month, Customer shall provide the Company a copy of its supplier's written verification of actual quantities delivered during the preceding month.~~

BALANCING

It shall be the Customer's responsibility to maintain a daily and monthly balance with its transporting pipelines to avoid any assessment of penalties against the Company. If the Company is assessed a penalty by a Customer's transporting pipeline, the Company shall have the right to pass-through all such penalties to the Customer to the extent the Customer or Customer's agent is responsible for causing the Company to be assessed such penalties.

MONTHLY IMBALANCE RESOLUTION

Any differences between the quantities delivered to the Company's city gate facilities for the account of the Customer for the month, and the quantities consumed by the Customer as metered for the month, shall be the monthly imbalance. Unless the Company and Customer agree to correct imbalances in kind, this imbalance shall be resolved monthly by "cashing out" the imbalance as they are known to exist at that time. If the Customer consumes more gas than it has delivered to the Company, the Customer will be deemed to be "short" by the amount of the deficiency, the Company will sell gas to the Customer in an amount equal to the deficiency and at a price equal to the highest ~~w~~Weighted ~~i~~Index ~~p~~Price for any week beginning in the calendar month as published in *Natural Gas Week* plus the Tennessee Gas Pipeline FT-A charges inclusive of all surcharges and fuel times the premium percentage corresponding to the percentage of the deficiency listed in the table below. If the Customer consumes less gas than it has delivered to the Company, the Customer will be deemed to be "long" by the amount of the surplus, and the Company will buy the amount of the surplus by paying the Customer a price equal to the lowest ~~w~~Weighted ~~i~~Index ~~p~~Price for any week beginning in the calendar month as published in *Natural Gas Week* plus the Tennessee Gas Pipeline FT-A charges inclusive of all surcharges and fuel times the discount percentage corresponding to the percentage of the surplus listed in the table below. ~~The methodology for calculating the weighting between the Tennessee Gas Pipeline Zone 1 index and the Columbia Gulf Rayne index will be the same as hereinafter described under the Monthly Optional Sales Service.~~

Percentage of the Imbalance	Short (Premium)	Long (Discount)
Equal to or less than 5%	100%	100%
Over 5% & equal to or less than 10%	115%	85%
Over 10% & equal to or less than 15%	130%	70%
Over 15% & equal to or less than 20%	140%	60%
Over 20%	150%	50%

"The Weighted Index Price" shall be derived from the prices published in *Natural Gas Week* in the table Spot Prices on Interstate Pipeline Systems for the following pipeline designations and weighted by the corresponding percentages set forth below:

Tennessee Gas Pipeline Co. Zone 0:South Texas	X	16.12%[1]
±		

Tennessee Gas Pipeline Co. Zone 1: South Louisiana	X	77.30%[1]
+		
Columbia Gulf Transmission Co.: Rayne, La.	X	6.58%[1]

[1] These percentages are the ratio of actual test period purchases for these two pipelines determined in the Company's most recent general rate case.

The Company will collect gross receipts tax on the incremental gross gas related charges

Any difference between the actual cost of gas incurred by the Company and the Index prices defined above will be accounted for in the Actual Cost Adjustment account in a manner consistent with Rule No. 1220-4-1-.12 of the TRA Rules and Regulations. Increments or decrements which may result from the PGA adjustments will not apply to the cash-out mechanism.

AGENCY AUTHORIZATION FORM

A Customer may authorize an agent to act on its behalf with respect to the nominations, imbalance resolution, and/or billing under this Rate Schedule by executing an Agency Authorization Form in the form attached to this Rate Schedule. To the extent that the Agent appointed by the Customer is common to other Customers of the Company, the Company will permit such Agent to aggregate all such qualifying Customers' transportation quantities for purposes of administering service to such Agent. Once a Customer has designated an agent, the agent is then authorized to act on behalf of that Customer and as such, the agent can be considered as the Customer in all references contained within this Rate Schedule. The Customer may not change agents within the calendar month without the permission of the Company. All agents must utilize the electronic means made available by the Company in order to submit nominations. The Company may recover all costs incurred in providing the agent access to the electronic bulletin board.

~~MONTHLY OPTIONAL SALES SERVICE~~

~~At the option of the Customer, an election may be made monthly to purchase interruptible sales service gas from the Company under this Rate Schedule for delivery to the Customer at the Company's city gate. Sales service under this paragraph is equal in priority to sales provided under Rate Schedule 4 and will be subject to curtailment contemporaneously with sales service under Rate Schedule 4. The Customer will utilize the transportation services and incur applicable charges described below in this Rate Schedule to cause such supplies to be delivered to the Customer's meter. The price which the Customer shall pay for the gas supplied under this paragraph will be the Index Price defined as follows: "A weighted average index price each month as published in the first *Natural Gas Week* for such month in the table Spot Prices on Interstate Pipeline Systems in the column labeled "Bid Week", for:~~

~~Tennessee Gas Pipeline (TGP) Zone 0 X 16.12%[1]~~

1 These percentages are the ratio of actual test period purchases for these two pipelines determined in the Company's most recent general rate case.

~~+~~

~~Tennessee Gas Pipeline (TGP) Zone 1 X 77.30%[1]~~

~~+~~

~~Columbia Gulf Rayne (CG-R) X 6.58%[1]~~

~~[1] These percentages are the ratio of actual test period purchases for these two pipelines determined in the Company's most recent general rate case.~~

~~Applicable firm transportation tariff commodity charges, fuel and any other surcharges as defined in the above transporters' FERC approved tariffs will be added to the above weighted index price. The Company will collect gross receipts tax on the incremental gross gas related charges. The Customer shall also pay a per unit supply reservation fee to be posted by the Company seasonally (October 1, to be effective November 1, and March 1, to be effective April 1). This fee will be calculated by dividing the total seasonal reservation fees to be paid under firm supply contracts by the total estimated seasonal volumes to be purchased under these contracts.~~

~~If the Company notifies Customer of interruption of sales service hereunder due to the limits of its firm capacity or supply arrangements on upstream transporters and such interruption is not due to operational limitations on the Company's local distribution system, the Company will, at the request of individual Customers, attempt to secure supplemental pipeline capacity and supplies in order to continue premium interruptible sales service hereunder. The Customer must make the request for premium service by nominating daily quantities which the Customer will consume on a daily basis. Should the Customer consume more than the amount nominated for any day, the overage will be considered unauthorized and will be billed at the "Unauthorized Gas" rate as described herein. Should the Customer consume less than the amount nominated on a daily basis, the Customer will be scheduled to consume the remaining quantity immediately following the end of the period of interruption. If however, the remaining quantity is not consumed by the end of the calendar month, the surpluses will be treated as a monthly imbalance and cashed out accordingly.~~

~~If the Company is successful in securing supplemental pipeline capacity and supplies to offer premium interruptible sales service to the individual Customers electing such service, the price for such premium interruptible sales service shall be as follows:~~

> ~~A commodity price equivalent to the maximum interruptible transportation rate on Tennessee Gas Pipeline plus all applicable fuels and surcharges plus a gas cost equivalent to the mean of the range of prices for gas deliveries for the date of flow as shown in Pasha Publication Inc.'s publication "Gas Daily" under the heading "Daily Price Survey," "Tennessee, 500 leg." The daily price for any day for which Gas Daily does not publish shall be the price set forth in Gas Daily for the immediately succeeding day for which Gas Daily publishes a price.~~

~~Nothing stated herein shall allow Customer the right to continue consumption of gas supplies beyond the time of notification of interruption. Should the Company not be successful in arranging supplemental supplies, Customer shall discontinue use of gas hereunder immediately~~

~~Any difference between the actual cost of gas incurred by the Company and the Index prices defined above will be accounted for in the Actual Cost Adjustment account in a manner consistent with Rule No. 1220-4-1-.12 of the TRA Rules and Regulations. Increments or decrements which may result from the PGA adjustments will not apply to the monthly optional or premium sales service hereunder.~~

MARGIN RATE

Customer Charge (per month)	$~~275~~300.00
Commodity Charge (per therm)	
1st Step (0-15,000 therms)	$.08034
2nd Step (15,001-40,000 therms)	$.07382
3rd Step (40,001-90,000 therms)	$.05319
4th Step (Over 90,000 therms)	$.02280

MONTHLY MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

MONTHLY CUSTOMER CHARGE

A charge will be billed monthly to all Customers for the availability of gas service. This charge will be in addition to the commodity charge.

SERVICE AGREEMENTS

All Customers receiving service pursuant to this Rate Schedule shall be required to execute the Company's standard contracts and/or service applications and shall be subject to the Company's Rules and Regulations as filed with and approved by the Tennessee ~~Public Service Commission~~Regulatory Authority (TRA).

PAYMENT TERMS

All bills for service are due upon presentation and the net rates are applicable if payment is made on or before the last date of payment stated on the bill. Payments made after that date shall be for the gross amount which is greater by five percent (5%) than the net billing.

RETURNED CHECK CHARGE

In the event a Customer's check for payment is returned to the Company marked NSF (Non Sufficient Funds) the Customer will be assessed a charge of $20.00.

ADJUSTMENTS

Bills for transportation service are subject to adjustment caused by changes in the cost of purchased gas in accordance with Rule No. 1220-4-1-.12 of the TRA Rules and Regulations.

Purchase gas adjustments and all applicable taxes and fees are in addition to the above stated margin rates in accordance with the Rules, Regulations and Orders of the TRA and the Laws of the State of Tennessee.

SERVICE AVAILABILITY

All requests for new ~~and~~or additional service or the transfer of existing service to a higher

All requests for new ~~and~~or additional service or the transfer of existing service to a higher priority end use will be ~~supplied~~considered based upon the Company's judgement as to the available gas supply, Customer's load factor or use pattern, end use priority as specified by the Federal Energy Regulatory Commission (FERC), impact on the local economy, the TRA Rules and Regulations, the Orders of the TRA, and the Laws of the State of Tennessee.

SERVICE INTERRUPTION AND CURTAILMENT

Gas service under this schedule is interruptible and is subject to the ~~curtailment priority~~ provisions contained within TRA Schedule No. 6, "Schedule for Limiting and Curtailing Service".

~~UNAUTHORIZED GAS~~

~~In the event a Customer fails to discontinue the use of service under this Rate Schedule after one hour's notice to do so, any additional usage shall be deemed unauthorized usage. The Customer shall pay for such unauthorized usage at a rate of $1.50 per therm plus the commodity charge for gas provided under the Monthly Optional Sales Service provisions of this Rate Schedule plus the transportation charges applicable under this Rate Schedule.~~

AGENCY AUTHORIZATION FORM
RATE SCHEDULE NO.7I

DATE_____

CUSTOMER_____
NAME OF FACILITY **ACCOUNT NUMBER(S)**

_____

AGENT_____

AGENT CONTACT_____PHONE #_____

This is to advise **Nashville Gas Company** that _____ **(Customer)** has authorized _____**(Agent)** to act on its behalf for the following transactions:

_____nominations, _____imbalance resolution, _____ billing,

of gas for the above listed account(s). Nashville Gas Company is hereby authorized to deal with the Agent directly, and by signature below, the Customer and the Agent understands that ~~it is~~ they are responsible, jointly and severally for any amounts due Nashville Gas Company under this Rate Schedule which are not paid by agent on these accounts. Customer will provide Nashville Gas Company with a revised "AGENCY AUTHORIZATION FORM" at least six (6) business days prior to changing Agents of the accounts designated.

AUTHORIZED
SIGNATURE_____
FOR THE CUSTOMER

AUTHORIZED
SIGNATURE_____
FOR THE AGENT

Please Print
AGENT'S NAME_____TITLE_____
PHONE #_____FAX #_____
MAILING ADDRESS_____
_____

Please submit to: End User Transportation
Nashville Gas Company
A Division of Piedmont Natural Gas Company
~~665 Mainstream Drive~~P O Box 33068
~~Nashville, TN 37228~~Charlotte, NC 28233
Fax # 704-365-8740

NASHVILLE GAS COMPANY
665 Mainstream Drive
Nashville, Tennessee 37228
A Division of Piedmont Natural Gas Company
TRA Rate Schedule No.9

RATE SCHEDULE NO. 9
Special Availability Service

AVAILABILITY

Gas service under this rate schedule is available to any TRA Rate Schedule No. 3, 4, 7F, or 7I, ~~or 10~~ Customer when the Company has gas supplies or services that it cannot sell at its established fixed rates where the Company's distribution mains are suitable for supplying the desired service. On such occasions, the ~~gas~~opportunity is lost to the Company and its Customers. This Rate Schedule is designed to permit the Company to sell such gas and services at special rates for the purpose of enabling the Company to compete with ~~alternate fuels~~ alternative fuels and services available for use by its Customers.

Gas service under this Rate Schedule is available on a ~~temporary~~ limited term basis to Customers who are connected to the Company's distribution system and would otherwise qualify for commercial and industrial ~~rate schedules and~~sales or transportation service. ~~who are connected to the Company's distribution system~~. Gas service may be provided under this Rate Schedule only in the event that the Company has ~~volumes of gas that cannot be sold~~ available supplies or services that cannot competitively be provided under other rate schedules ~~of the Company~~. Service under this Rate Schedule is temporary and the Company has the right to discontinue such service ~~up to 100% capacity~~. Gas service under this rate schedule will be curtailed prior to service under any other rate schedule.

In the event a Customer has zero consumption during any billing ~~period~~month, this tariff will not apply and service shall be rendered pursuant to the Company's regular rate schedules for the class of service indicated for the purpose of determining a minimum bill and qualifying provisions.

BASE RATE

The Customer shall pay the Company for all gas supplied or services provided under this schedule at a predetermined rate negotiated prior to delivery for limited term periods up to seven consecutive months.

SERVICE AGREEMENTS

All Customers purchasing gas pursuant to this Rate Schedule shall be subject to the Company's standard contracts and/or service applications and subject to the Company's Rules and Regulations as filed with the TRA.

PAYMENT TERMS

All bills for service are due upon presentation and the above stated net rates are applicable if payment is made on or before the last date of payment stated on the bill. Payments made after that date shall be for the gross amount which is greater by five percent (5%) than the net billing.

RETURNED CHECK CHARGE

In the event a Customer's check for payment is returned to the Company marked NSF (Non Sufficient Funds) the Customer will be assessed a charge of $20.00.

ADJUSTMENTS

Bills for service are subject to adjustment caused by changes in the cost of purchased gas in

accordance with Rule No. 1220-4-1-.12 of the TRA Rules and Regulations.

Purchased gas adjustments and all applicable taxes and fees are in addition to the above stated base rates in accordance with The Rules, Regulations and Orders of the TRA and Laws of the State of Tennessee.

SERVICE AVAILABILITY

All requests for new and additional service or the transfer of existing service to higher priority end use will be supplied based upon the Company's judgement as to the available gas supply, Customer's load factor or use pattern, end use priority as specified by the Federal Energy Regulatory Commission (FERC), impact on the local economy, and The Rules, Regulations, and Orders of the TRA and Laws of the State of Tennessee.

SERVICE INTERRUPTION AND CURTAILMENT

Gas service under this schedule is subject to the ~~curtailment~~ provisions contained within TRA Schedule No. 6, "Schedule for Limiting and Curtailing Service."

TREATMENT OF NEGOTIATED MARGIN LOSSES

Margin losses under this rate schedule shall be recovered by the Company through the Company's Actual Cost Adjustment (ACA) as provided in the Company's Purchased Gas Adjustment (PGA) Rider (TRA Service Schedule No. 11).

NASHVILLE GAS COMPANY
665 Mainstream Drive
Nashville, Tennessee 37228
A Division of Piedmont Natural Gas Company
TRA Rate Schedule No.10

RATE SCHEDULE NO. 10
Resale Service

AVAILABILITY
Sales for Resale Service is available under this rate schedule to any qualified local distribution company who purchases natural gas for the purpose of reselling same, where the Company's distribution mains are suitable for supplying the desired service.

MARGIN RATE

Demand Charge (per therm of billing demand)	~~$.09894~~$.80000
Commodity Charge (per therm)	~~$.04949~~$.07000

MONTHLY MINIMUM BILL
The minimum monthly bill shall be the monthly demand charge.

BILLING DEMAND
Demand determinants shall be those agreed to in the contract.

SERVICE AGREEMENTS
All customers purchasing gas pursuant to this schedule shall be subject to the Company's standard contracts and/or service applications and subject to the Company's Rules and Regulations as filed with the TRA.

PAYMENT TERMS
All bills for service are due upon presentation and the net rates are applicable if payment is made on or before the last date of payment stated on the bill. Payments made after that date shall be for the gross amount which is greater by five percent (5%) than the net billing.

NASHVILLE GAS COMPANY
665 Mainstream Drive
Nashville, Tennessee 37228
A Division of Piedmont Natural Gas Company
TRA Rate Schedule No.10

Original Sheet No. 10

RETURNED CHECK CHARGE

In the event a customer's check for payment is returned to the Company marked NSF (Non Sufficient Funds) the customer will be assessed a charge of $20.00.

ADJUSTMENTS

Bills for service are subject to adjustment caused by changes in the cost of purchased gas in accordance with Rule No. 1220-4-1-.12 of the TRA Rules and Regulations.

Purchased gas adjustments and all applicable taxes and fees are in addition to the above stated margin rates in accordance with The Rules, Regulations and Orders of the TRA and Laws of the State of Tennessee.

SERVICE AVAILABILITY

All requests for new and additional service or the transfer of existing service to higher priority end use will be supplied based upon the Company's judgement as to the available gas supply, customer's load factor or use pattern, end use priority as specified by the Federal Energy Regulatory Commission (FERC), impact on the local economy, and The Rules, Regulations, and Orders of the TRA and Laws of the State of Tennessee.

SERVICE INTERRUPTION AND CURTAILMENT

Gas service under this schedule is subject to the curtailment provisions contained within TRA Schedule No. 6, "Schedule for Limiting and Curtailing Service".

NASHVILLE GAS COMPANY
665 Mainstream Drive
Nashville, Tennessee 37228
A Division of Piedmont Natural Gas Company
TRA Service Schedule No.13

SERVICE SCHEDULE NO. 13
Weather Normalization Adjustment (WNA) Rider

I. Provision for Adjustment

The base rates per therm (100,000 Btu) for gas service set forth in any rate schedules utilized by the Authority in determining normalized test period revenues shall be adjusted by an amount hereinafter described, which amount is referred to as the "Weather Normalization Adjustment".

The Weather Normalization Adjustment will be applicable for bills rendered on and after November 1 and continuing through the final billing cycle in March of each year.

II. Definitions

For the purposes of this Rider:

"Authority" means the Tennessee Regulatory Authority.

"Relevant Rate Order" means the final order of the Authority in the most recent litigated rate case of the Company fixing the rates of the Company or the most recent final order of the Authority specifically prescribing or fixing the factors and procedures to be used in the application of this Rider.

III. Computation of Weather Normalization Adjustment

The Weather Normalization Adjustment shall be computed to the nearest one-hundredth cent per therm by the following formula:

$$WNA_i = R_i \quad * \quad \frac{(HSF_i(NDD-ADD))}{(BL_i + (HSF_i \times ADD)}$$

Where:

I = any particular rate schedule or billing classification within any particular rate schedule that contains more than one billing classification.

WNA_i = Weather Normalization Adjustment Factor for the i^{th} rate schedule or classification expressed in cents per therm.

R_i = weighted average base rate (base rate less any embedded gas cost) of temperature sensitive sales for the i^{th} schedule or classification utilized by the Authority in the Relevant Rate Order for the purpose of determining normalized test year revenues.

HSF_i = heat sensitive factor for the i^{th} schedule or classification utilized by the Authority in the Relevant Rate Order for the purpose of determining normalized test year revenues.

NDD = normal billing cycle heating degree days utilized by the Authority in the Relevant Rate Order for the purpose of determining normalized test year revenues.

ADD = actual billing cycle heating degree days.

BL_i = base load sales for the i^{th} schedule or classification utilized by the Authority in the Relevant Rate Order for the purpose of determining normalized test year revenues.

IV. Filing with Authority

The Company will file as directed by the Authority (a) a copy of each computation of the Weather Normalization Adjustment, (b) a schedule showing the effective date of each such Weather Normalization Adjustment, and a schedule showing the factors or values derived from the Relevant Rate Order used in calculating such Weather Normalization Adjustment.

NASHVILLE GAS COMPANY
WNA Components

	Residential	Commercial
"R" Value:	0.~~2988~~35096	0.~~3259~~35095
Heat Sensitivity Factor	0.~~2023~~18769	0.~~8205~~79321
Base Load:	~~14.2466~~13.018	~~136.47892~~126.066

MNEXT-1
1/5/00

Nashville IRs (FY '99)

Manager Approved < 9.85% LOPROR

< 9.85% = 103 customers / 1852 = 5.6%

Revenue Producing < 9.85% LOPROR

< 9.85% = 51 customers / 5151 = 1.0%

Total Mgr. Approved + Rev. Prod.

= 154/7003 = 2.20%

FY '99
< 9.85% LOPROR

NASHVILLE

Project Number	NPV Manager Approved	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
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

5.67% of TOTAL CUST

8.79% COST

MN EX T-2

00606	(206)	11.22	43	2.94	4.17	1
09251	(199)	11.4	1380	2.22	3.24	2
00029	(275)	11.69	529	2.69	3.06	1
00668	(80)	11.88	(386)	3.60	4.59	1
09160	(24)	11.9	1523	2.01	3.18	2
09242	(192)	11.9	1684	2.15	3.06	2
09257	19	12.2	838	2.33	3.05	1
09106	(1,631)	12.3	54	2.96	4.79	2
09102	(3,966)	12.5	309	2.92	4.72	5
09108	827	12.5	6918	1.56	3.15	28
09213	84	12.5	1806	2.09	3.00	2
00667	(15)	12.52	5	2.99	3.83	1
09122	(308)	12.8	3483	1.83	3.07	3
09137	804	12.8	2698	1.69	3.05	13
00690	52	12.97	689	2.34	3.81	2
09208	516	13.7	1239	1.53	2.89	4
09136	1,896	13.8	(15392)	5.21	7.41	6
09221	3,033	14.1	1751	1.87	2.75	13
09201	2,401	14.2	1443	1.86	2.74	10
09238	742	14.52	7536	0.93	1.38	5
09105	6,280	14.6	23234	0.94	2.75	33
09198	542	14.7	2504	1.74	2.65	2
09156	6,159	14.9	24290	0.98	2.79	36
09205	5,460	16	13018	1.00	2.59	23
09134	5,446	16.3	19394	1.47	2.47	14
09186	5,873	16.4	(1981)	1.15	2.51	20
09199	6,480	16.4	12412	1.15	2.51	22
09228	4,931	16.6	9365	1.12	2.48	16
09244	9,994	16.61	73845	0.50	1.25	41
09237	947	16.7	3424	1.60	2.34	2
09152	8,269	16.8	11594	1.34	2.42	21
09273	1,430	17	5775	1.46	2.18	4
09212	11,330	17.1	21197	1.06	2.42	34
09189	11,412	17.2	21320	1.05	2.41	34
09229	2,922	17.2	4115	1.30	2.37	7
09206	10,840	17.5	20114	1.02	2.38	31
09274	6,301	17.5	11685	1.02	2.38	18
09264	1,066	17.96	5440	0.71	1.16	3
09124	15,218	18.4	27725	0.93	2.29	39
09146	1,565	18.4	2847	0.92	2.28	4
09126	6,496	18.5	7505	1.33	2.21	11
09163	9,247	18.5	9385	1.41	2.20	14
09216	13,024	18.5	24129	1.01	2.37	37
09187	15,817	18.7	28645	0.89	2.25	39
09107	(3,542)	19.2	2993	1.65	3.77	13
00107	5,638	19.36	7582	1.19	2.20	15
09226	10,273	19.4	16517	1.10	2.18	22
09243	17,141	19.52	87756	0.44	1.08	40
09267	12,027	19.54	14428	1.27	2.16	28
09140	21,081	19.7	37615	0.79	2.15	47
09144	12,601	20.1	18187	1.01	2.09	22
09190	22,193	20.7	42570	0.74	2.10	51
09209	22,432	20.8	39586	0.70	2.06	46
09245	6,422	21.48	54	0.99	2.03	
09223	11,386	23.4	16645	0.75	1.83	16
09227	19,594	23.6	30831	0.77	1.85	30
09191	30,511	24.3	44683	0.69	1.77	41
09222	26,515	25.6	34421	0.79	1.68	28
09138	25,467	25.8	36639	0.80	1.68	30

	900	2,159	734	2,202	734	2,202	734	0		0			1	3,059
	1,800	3,927	1,769	5,307	1,769	5,307	1,769	0		0			2	5,727
	628	4,517	1,682	5,046	1,682	5,046	1,682	0		0			1	5,145
	628	2,303	639	1,917	639	1,917	639	0		0			1	2,931
	1,800	3,091	1,538	4,614	1,538	4,614	1,538	0		0			2	4,891
	1,800	4,268	1,984	5,952	1,984	5,952	1,984	0		0			2	6,068
	900	2,936	1,258	3,774	1,258	3,774	1,258	0		0			1	3,836
	2,800	4,560	1,538	4,614	1,538	4,614	1,538	0		0			2	7,360
	7,000	11,331	3,880	11,640	3,880	11,640	3,880	0		0			5	18,331
	25,201	24,836	15,877	31,754	15,877	0		31,754	15,877	0			28	50,037
	1,800	4,146	1,984	5,952	1,984	5,952	1,984	0		0			2	5,946
	628	2,245	750	2,250	750	2,250	750	0		0			1	2,873
	3,700	5,445	2,976	8,928	2,976	8,928	2,976	0		0			3	9,145
	11,701	14,502	8,600	17,200	8,600	0		17,200	8,600	0			13	26,203
	1,528	2,431	1,040	3,120	1,040	3,120	1,040	0		0			2	3,959
	3,601	4,055	2,647	5,294	2,647	0		5,294	2,647	0			4	7,656
2	8,047	19,051	3,659	3,659	3,659	0		0			3,659	3,659	8	27,098
	11,701	24,661	13,206	26,412	13,206	0		26,412	13,206	0			13	36,362
	9,001	18,875	10,159	20,318	10,159	0		20,318	10,159	0			10	27,876
	3,139	6,544	7,040	14,080	7,040	0		14,080	7,040	0			5	9,683
	39,601	20,426	21,830	43,660	21,830	0		43,660	21,830	0			33	60,027
	1,800	3,448	1,984	5,952	1,984	5,952	1,984	0		0			2	5,248
	43,201	23,340	23,815	47,630	23,815	0		47,630	23,815	0			36	66,541
	20,701	13,066	13,042	26,084	13,042	0		26,084	13,042	0			23	33,767
	12,600	18,739	12,711	38,133	12,711	38,133	12,711	0		0			14	31,339
	18,001	15,212	13,231	13,231	13,231	0		0			13,231	13,231	20	33,213
	19,801	16,696	14,554	29,108	14,554	0		29,108	14,554	0			22	36,497
	14,401	11,805	10,585	21,170	10,585	0		21,170	10,585	0			16	26,206
	36,892	24,701	49,273	98,546	49,273	0		98,546	49,273	0			41	61,593
	1,800	3,932	2,452	7,356	2,452	7,356	2,452	0		0			2	5,732
	18,901	23,466	17,530	35,060	17,530	0		35,060	17,530	0			21	42,367
	2,700	5,460	3,745	11,235	3,745	11,235	3,745	0		0			4	8,160
	30,601	23,787	22,492	44,984	22,492	0		44,984	22,492	0			34	54,388
	30,601	23,664	22,492	44,984	22,492	0		44,984	22,492	0			34	54,265
	6,301	7,573	5,844	11,688	5,844	0		11,688	5,844	0			7	13,874
	27,901	20,900	20,507	41,014	20,507	0		41,014	20,507	0			31	48,801
	16,201	12,131	11,908	23,816	11,908	0		23,816	11,908	0			18	28,332
	1,883	3,008	4,224	8,448	4,224	0		8,448	4,224	0			3	4,891
	35,101	23,875	25,800	51,600	25,800	0		51,600	25,800	0			39	58,976
	3,601	2,447	2,647	5,294	2,647	0		5,294	2,647	0			4	6,048
	9,901	14,845	11,175	22,350	11,175	0		22,350	11,175	0			11	24,746
	12,601	22,587	15,986	31,972	15,986	0		31,972	15,986	0			14	35,188
	33,301	24,825	24,477	48,954	24,477	0		48,954	24,477	0			37	58,126
	35,101	22,955	25,800	51,600	25,800	0		51,600	25,800	0			39	58,056
	18,202	14,209	8,601	17,202	8,601	0		17,202	8,601	0			13	32,411
	9,417	11,064	9,323	18,646	9,323	0		18,646	9,323	0			15	20,481
	19,802	20,213	18,365	36,730	18,365	0		36,730	18,365	0			22	40,015
	35,992	24,890	56,323	112,646	56,323	0		112,646	56,323	0			40	60,882
	17,578	24,998	19,713	39,426	19,713	0		39,426	19,713	0			28	42,576
	42,301	24,569	31,092	62,184	31,092	0		62,184	31,092	0			47	66,870
	19,801	18,543	18,365	36,730	18,365	0		36,730	18,365	0			22	38,344
	45,902	24,906	33,738	67,476	33,738	0		67,476	33,738	0			51	70,808
	41,401	21,274	30,430	60,860	30,430	0		60,860	30,430	0			46	62,675
1	9,045	8,686	8,740	8,740	8,740	0		0			8,740	8,740	1	17,731
	14,401	10,067	13,356	26,712	13,356	0		26,712	13,356	0			16	24,468
	27,002	19,257	25,044	50,088	25,044	0		50,088	25,044	0			30	46,259
	36,901	23,767	34,225	68,450	34,225	0		68,450	34,225	0			41	60,668
	25,201	22,467	28,444	56,888	28,444	0		56,888	28,444	0			28	47,668
	27,002	24,313	30,476	60,952	30,476	0		60,952	30,476	0			30	51,315

MW EXT-3

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	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

MN EXT-4

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

MN Ex T-5

FY'99
< 9.85% 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

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

MN EXT-7

Reconnect fee

COST ESTIMATION FOR A RECONNECT 2/16/00 (TENNESSEE)

Normal Work Hours

Turn-off	Service Tech.	14 min.	2000-01 Service Tech. Pay rate	$19.39/hr.
	Travel time	20 min.	Benefits 38%	7.37
			2000-01 Dispatcher Pay rate $19.19 x 1.38 (benefits) x 0.086 (% disconnect/reconnect orders) =	2.28
				$29.04/hr
Turn-on	Service Tech.	28 min.	Supervision (10%)	2.90
	Travel time	20 min.	Vehicle Expense	3.70
		--------	Total	$35.64
Total Service Tech./Disp. Time		82 min./0.90 (efficiency factor) = 91 min.		x 1.52hrs
				$54.17

Training Cost for Service Techs.

$895.60 per year/1875 orders worked per year =
$ .48 x 2 (disconnect-reconnect) = $ .96

Central Information Call Center Costs

Cost per call including wages & benefits and telecom cost = $1.76
$1.76 x 2 (disconnect-reconnect) = $ 3.52

Computer System Costs (per disconnect/reconnect)

Customer Information System	$ .66
Billing System Cost	$ .55
Mobile Dispatch System	$ 3.02

Total Cost **$62.88**

COST OF SERVICE STUDY

PIEDMONT NATURAL GAS COMPANY, INC.
RETURN ON RATE BASE USING EXISTING RATES
DOCKET NO. 99-

LINE NO	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
	REVENUES						
1	Operating Revenues -	147,445,502	78,888,657	52,296,230	10,442,660.96	4,659,568.72	1,158,386
2	Other Operating Revenues.....	1,421,045	760,310	504,019	100,643.91	44,907.83	11,164
3	TOTAL OPERATING REVENUES.....	148,866,547	79,648,967	52,800,249	10,543,305	4,704,477	1,169,550
	OPERATING EXPENSES						
4	Cost of Gas.....	71,215,379	38,662,581	25,781,358	5,281,718.16	1,347,518.81	142,203
5	Operation & Maintenance.....	31,086,693	20,771,145	7,881,476	1,382,769.92	771,295.39	349,721
6	Depreciation Expense.....	14,961,981	11,251,930	2,708,206	368,006.84	395,059.33	238,779
7	Taxes Other Than Income.....	6,861,903	4,580,205	1,693,838	295,992.26	195,512.80	97,936
8	Income Taxes - State.....	950,250	166,153	567,320	123,872.22	76,944.33	13,216
9	Income Taxes - Federal.....	5,210,539	911,075	3,110,807	679,232.89	421,911.55	72,467
10	Amortization of Investment Tax Credits	(175,369)	(30,664)	(104,699)	(22,860.67)	(14,200.11)	(2,439)
11	TOTAL OPERATING EXPENSES.....	130,111,376	76,312,426	41,638,305	8,108,731.63	3,194,042.09	911,883
12	Net Operating Income.....	18,755,171	3,336,542	11,161,944	2,434,573	1,510,434	257,667
13	Interest on Customer Deposits	(177,757)	(157,124)	(20,633)	0.00	0.00	0
14	Amortization of Debt Redempt Premium	127,519	91,184	25,947	3,755.26	4,154.97	2,476
							0
15	Net Operating Income for Return.....	18,704,933	3,270,601	11,167,258	2,438,328	1,514,589	260,143
16	Rate Base.....	240,603,790	172,046,351	48,957,158	7,085,446.79	7,839,634.72	4,671,647
17	RETURN ON RATE BASE.....	**7.77%**	**2%**	**23%**	**34%**	**19%**	**6%**

Exhibit__(CWF-3)

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
RATE BASE - EXISTING RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
1	Sch 2, 2 0f 2	Total Gas Plant In Service	$405,083,147	$291,511,053	$80,251,043	$ 12,209,413	$ 13,167,009	$ 7,944,630
3	(Other Plant)	Accumulated Depreciation	($142,154,021)	(102,298,673)	(28,162,140)	(4,284,595)	(4,620,640)	(2,787,974)
4	(Other Plant)	Customer Advances for Construction	($4,343,061)	(3,125,408)	(860,404)	(130,902)	(141,169)	(85,178)
6		Net Plant in Service	$ 258,586,065	$ 186,086,971	$ 51,228,499	$ 7,793,916	$ 8,405,200	$5,071,479
		Working Capital						
		Materials & Supplies:						
7	(Other Plant)	Operating & Construction Supplies	$432,063	310,927	85,596	$13,023	$14,044	$8,474
8	DT Winter Sales	Natural Gas Stored	$10,119,401	5,946,252	3,735,322	231,682	$190,099	$16,046
9		TOTAL	$10,551,464	6,257,179	3,820,918	244,704	$204,143	$24,519
10	O & M Expense	Cash Working Capital	$126,900	73,724	41,757	$ 8,267	$2,628	$610
11	O & M Expense	Compensating Balance	($5,985,494)	(3,477,351)	(1,969,547)	(389,926)	($123,968)	($28,782)
12	O & M Expense	Prepayments	$646,521	375,605	212,740	42,118	$13,390	$3,109
13		TOTAL	$ (5,212,073)	$ (3,028,022)	$ (1,715,050)	$ (339,541)	$ (107,949)	$ (25,062)
14	(Other Plant)	Accumulated Deferred Taxes	$ (20,346,322)	$ (14,641,877)	$ (4,030,811)	$ (613,249)	$ (661,346)	$ (399,039)
15	Rate 101 &102 Bills	Cost Free Capital	$ (2,962,622)	$ (2,618,744)	$ (343,878)	$ -	$ -	$ -
16		TOTAL WORKING CAPITAL	$ (17,969,553)	$ (14,031,465)	$ (2,268,820)	$ (708,086)	$ (565,152)	$ (399,582)
17	(Other Plant)	Company Supplied Capital	$ (12,722)	$ (9,155)	$ (2,520)	$ (383)	$ (414)	$ (250)
18		TOTAL RATE BASE	$ 240,603,790	$ 172,046,351	$ 48,957,158	$ 7,085,447	$ 7,839,635	$ 4,671,647

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
GAS PLANT IN SERVICE - EXISTING RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
1	(Other Plant)	Intangible Plant	$420,958	302,935	83,396	$ 12,688	$ 13,683	$ 8,256
3	DT Winter Sales	Storage Plant	$7,920,737	4,654,297	2,923,741	$ 181,344	$ 148,796	$ 12,559
5		Distribution Plant						
6	Total Number of Bills	Mains - Customer Component	$94,751,478	83,619,726	10,980,431	$ 109,084	$ 39,576	$ 2,661
7	Peak Day & Average Day	- Demand Component	$84,702,079	38,425,366	23,860,278	7,535,161	9,079,650	5,801,624
8	Total Number of Bills	Services - Customer Component	$128,225,850	113,161,406	14,859,664	147,622	53,558	3,601
9	Peak Day & Average Day	- Demand Component	$12,697,164	5,760,108	3,576,746	1,129,549	1,361,074	869,685
10	Value of Meters	Meters & Regulators	$29,249,741	13,256,568	14,137,862	1,325,598	496,953	32,760
11	Peak Day & Average Day	All Other	$5,921,311	2,686,221	1,668,012	526,764	634,736	405,577
12		TOTAL DISTRIBUTION PLANT	$355,547,623	256,909,397	69,082,994	$ 10,773,778	$ 11,665,547	$ 7,115,907
13	(Other Plant)	General Plant	$34,994,232	25,182,991	6,932,709	$ 1,054,744	$ 1,137,469	$ 686,319
14		TOTAL GAS PLANT IN SERVICE	$398,883,550	287,049,620	79,022,840	12,022,554	12,965,494	7,823,041
15	(Other Plant)	Construction Work in Progress	$6,199,597	4,461,432	1,228,202	$ 186,859	$ 201,515	$ 121,589
16		TOTAL GAS PLANT	$405,083,147	291,511,053	80,251,043	$ 12,209,413	$ 13,167,009	$ 7,944,630

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
OPERATION AND MAINTENANCE EXPENSES - EXISTING RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Purchase Gas						
1	Design Day Demand	Demand	$13,038,219	$7,497,114	$4,368,941	$ 1,120,977	$ -	$ 51,187
2	DT Sales (Exclude Trans)	Commodity	$58,177,160	31,165,467	21,412,417	$ 4,160,741	$ 1,347,519	$ 91,016
4		TOTAL	$71,215,379	38,662,581	25,781,358	5,281,718	1,347,519	142,203
5	DT Throughput "Normal"	Other Gas Supply Expense	$341	113	78	$ 31	$ 73	$ 45
7	DT Winter Sales	Storage Expense	$1,055,516	620,231	389,617	$ 24,166	$ 19,829	$ 1,674
8	Peak Day & Average Day	Transmission Expense	$6,888	3,125	1,940	$ 613	$ 738	$ 472
		Distribution Expense						
9	Mains	Mains	$1,834,457	1,247,601	356,158	$ 78,143	$ 93,221	$ 59,334
10	Services	Services	$1,135,198	957,966	148,514	$ 10,288	$ 11,395	$ 7,035
11	Value of Meters	Meters & Regulators	$466,956	211,634	225,703	$ 21,162	$ 7,934	$ 523
12	Total Number of Bills	Customer Installment	$2,416,634	2,132,719	280,056	$ 2,782	$ 1,009	$ 68
13	Peak Day & Average Day	Other	$3,051,353	1,384,256	859,555	$ 271,451	$ 327,090	$ 209,001
14		TOTAL DISTRIBUTION	$8,904,598	5,934,176	1,869,986	383,826	440,650	275,960
		Customer Accounting						
15	Rate 101 &102 Bills	Uncollectible	$456,480	403,495	52,985	$ -	$ -	$ -
16	Total Number of Bills	Other	$3,782,157	3,337,815	438,302	$ 4,354	$ 1,580	$ 106
17		TOTAL CUSTOMER ACCOUNTING	$4,238,637	3,741,311	491,286	4,354	1,580	106
18	Total Number of Bills	Sales Expense	$2,090,829	1,845,191	242,299	$ 2,407	$ 873	$ 59
19	O & M Expense	Administration & General	$13,691,964	7,954,526	4,505,386	$ 891,966	$ 283,579	$ 65,838
		Pro-Forma Adjustment						
20	Rate 101 &102 Bills	Uncollectible	($59,595)	0	0	$ -	$ -	$ -
21	O & M Expense	Other	$1,157,515	672,473	380,884	$ 75,407	$ 23,974	$ 5,566
22		TOTAL OPERATING & MAINTENANCE	$31,086,693	$20,771,145	$7,881,476	$1,382,770	$771,295	$349,721
23		TOTAL O & M INCLUDING COST OF GAS	$102,302,072	59,433,726	33,662,834	6,664,488	2,118,814	491,924

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
DEPRECIATION EXPENSE AND TAXES OTHER THAN INCOME
DOCKET NO. 99-
EXISTING RATES

	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Depreciation Expense						
3	DT Winter Sales	Storage Plant	$107,728	63,302	39,765	$ 2,466	$ 2,024	$ 171
		Distribution Plant						
5	Mains	Mains	$4,356,156	2,962,591	845,743	$ 185,561	$ 221,365	$ 140,896
6	Services	Services	$7,416,836	6,258,888	970,316	$ 67,218	$ 74,453	$ 45,961
7	Value of Meters	Meters & Regulators	$810,437	367,306	391,725	$ 36,729	$ 13,769	$ 908
8	Peak Day & Average Day	Other	$129,019	58,530	36,344	$ 11,478	$ 13,830	$ 8,837
9		TOTAL DISTRIBUTION	$12,712,448	9,647,315	2,244,128	300,985	323,417	196,603
10	(Other Plant)	General Plant	$2,141,805	1,541,313	424,313	$ 64,555	$ 69,618	$ 42,006
12		TOTAL DEPRECIATION EXPENSE	$14,961,981	$11,251,930	$2,708,206	$368,007	$395,059	$238,779
		Taxes Other Than Income						
13	Revenues Normalized	Revenue Related Taxes	$196,203	104,976	69,590	$ 13,896	$ 6,200	$ 1,541
14	(Other Plant)	Property Tax	$4,346,330	3,127,761	861,052	$ 131,001	$ 141,275	$ 85,242
15	O & M Expense	Payroll & Other	$2,319,370	1,347,468	763,196	$ 151,096	$ 48,037	$ 11,153
16		TOTAL TAXES OTHER THAN INCOME	$6,861,903	4,580,205	1,693,838	295,992	195,513	97,936

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
INCOME TAXES - EXISTING RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Operating Revenues						
1		Sales	$ 147,445,502	$78,888,657	$52,296,230	$ 10,442,661	$ 4,659,569	$ 1,158,386
2		Other Operating Revenues	$1,421,045	760,310	504,019	$ 100,644	$ 44,908	$ 11,164
3		Total Operating Revenues	148,866,547	79,648,967	52,800,249	10,543,305	4,704,477	1,169,550
		Operating Expenses						
4		Operation & Maintenance	$31,086,693	20,771,145	7,881,476	$ 1,382,770	$ 771,295	$ 349,721
5		Gas Supply Expense	$71,215,379	38,662,581	25,781,358	$ 5,281,718	$ 1,347,519	$ 142,203
6		Depreciation	$14,961,981	11,251,930	2,708,206	$ 368,007	$ 395,059	$ 238,779
7		Taxes Other Than Income	$6,861,903	4,580,205	1,693,838	$ 295,992	$ 195,513	$ 97,936
8		Total Operating Expenses	$124,125,956	75,265,861	38,064,877	7,328,487	2,709,386	828,639
9		Gross Operating Income Before Taxes	$24,740,591	4,383,106	14,735,372	3,214,818	1,995,090	340,911
		Interest Deductions						
11	Rate 101 &102 Bills	Interest onCustomer Deposits	($177,757)	(157,124)	(20,633)	$ -	$ -	$ -
12	Percent Rate Base	AFUDC	$127,519	91,184	25,947	$ 3,755	$ 4,155	$ 2,476
13		Total	($50,238)	(65,941)	5,314	3,755	4,155	2,476
14		Net Income Before Taxes	$24,690,353	4,317,166	14,740,686	$ 3,218,573	$ 1,999,245	$ 343,387
15		Less: State Income Tax	$950,250	166,153	567,320	$ 123,872	$ 76,944	$ 13,216
16		Taxable Income For Federal	$23,740,103	4,151,012	14,173,366	3,094,701	1,922,301	330,171
17		Federal Income Tax (Excluding ITC Amortization)	$5,210,539	911,075	3,110,807	$ 679,233	$ 421,912	$ 72,467
		Amortization of Investment Tax Credits	($175,369)	($30,664)	($104,699)	$ (22,861)	$ (14,200)	$ (2,439)

COST OF SERVICE STUDY

PIEDMONT NATURAL GAS COMPANY, INC.
RETURN ON RATE BASE USING PROPOSED RATES
DOCKET NO. 99-

LINE NO	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
	REVENUES						
1	Operating Revenues -	155,643,195	85,008,771	53,963,979	10,635,387.58	4,816,079.98	1,218,977
2	Other Operating Revenues.....	1,573,007	859,141	545,387	107,486.48	48,673.68	12,320
3	TOTAL OPERATING REVENUES.....	157,216,202	85,867,912	54,509,365	10,742,874	4,864,754	1,231,297
	OPERATING EXPENSES						
4	Cost of Gas.....	68,797,080	37,272,033	24,971,016	5,073,801.95	1,347,518.81	132,709
5	Operation & Maintenance.....	31,119,390	20,800,047	7,885,271	1,382,769.92	771,295.39	349,721
6	Depreciation Expense.....	14,961,981	11,251,930	2,708,206	368,006.84	395,059.33	238,779
7	Taxes Other Than Income.....	6,861,903	4,582,391	1,692,275	295,503.32	195,383.52	97,931
8	Income Taxes - State.....	1,594,372	535,374	776,713	163,217.11	97,197.71	18,661
9	Income Taxes - Federal.....	8,742,471	2,935,635	4,258,975	894,973.57	532,967.30	102,325
10	Amortization of Investment Tax Credits	(175,369)	(58,887)	(85,433)	(17,952.66)	(10,691.02)	(2,053)
11	TOTAL OPERATING EXPENSES.....	131,901,828	77,318,524	42,207,024	8,160,320.04	3,328,731.03	938,073
							0
12	Net Operating Income.....	25,314,374	8,549,388	12,302,342	2,582,554	1,536,023	293,224
13	Interest on Customer Deposits	(177,757)	(157,124)	(20,633)	0.00	0.00	0
14	AFUDC	127,519	91,184	25,947	3,755.26	4,154.97	2,476
15	Net Operating Income for Return.....	25,264,136	8,483,447	12,307,656	2,586,309	1,540,178	295,700
16	Rate Base.....	240,603,790	167,065,011	48,020,297	6,993,218.42	7,720,490.67	4,601,624
17	RETURN ON RATE BASE.....	10.50%	**5%**	**26%**	**37%**	**20%**	**6%**

Exhibit__(CWF-4)

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
RATE BASE - PROPOSED RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
1	Sch 2, 2 0f 2	Total Gas Plant In Service	$405,083,147	287,049,620	79,022,840	$ 12,022,554	$ 12,965,494	$ 7,823,041
3	O & M Exp w/o Gas & Othe	Accumulated Depreciation	($142,154,021)	(102,298,673)	(28,162,140)	(4,284,595)	(4,620,640)	(2,787,974)
4	O & M Exp w/o Gas & Othe	Customer Advances for Construction	($4,343,061)	(3,125,408)	(860,404)	(130,902)	(141,169)	(85,178)
6		Net Plant in Service	$258,586,065	181,625,539	50,000,296	$ 7,607,057	$ 8,203,686	$4,949,890
		Working Capital						
		Materials & Supplies:						
7	O & M Exp w/o Gas & Othe	Operating & Construction Supplies	$432,063	310,927	85,596	$13,023	$14,044	$8,474
8	DT Winter Sales	Natural Gas Stored	$10,119,401	5,946,252	3,735,322	231,682	$190,099	$16,046
9		TOTAL	$10,551,464	6,257,179	3,820,918	244,704	$204,143	$24,519
10	O & M Expense	Cash Working Capital	$126,900	73,724	41,757	$ 8,267	$2,628	$610
11	O & M Expense	Compensating Balance	($5,985,494)	(3,477,351)	(1,969,547)	(389,926)	($123,968)	($28,782)
12	O & M Expense	Prepayments	$646,521	375,605	212,740	42,118	$13,390	$3,109
13		TOTAL	($5,212,073)	(3,028,022)	(1,715,050)	$ (339,541)	$ (107,949)	$ (25,062)
14	O & M Exp w/o Gas & Othe	Accumulated Deferred Taxes	($20,346,322)	(15,161,785)	(3,739,470)	$ (518,618)	$ (578,976)	$ (347,474)
15	Rate 101 &102 Bills	Cost Free Capital	($2,962,622)	(2,618,744)	(343,878)	$ -	$ -	$ -
16		TOTAL WORKING CAPITAL	(17,969,553)	(14,551,373)	(1,977,479)	$ (613,455)	$ (482,782)	$ (348,017)
17	O & M Exp w/o Gas & Othe	Company Supplied Capital	($12,722)	($9,155)	($2,520)	$ (383)	$ (414)	$ (250)
18		TOTAL RATE BASE	240,603,790	167,065,011	48,020,297	$ 6,993,218	$ 7,720,491	$ 4,601,624

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
GAS PLANT IN SERVICE - PROPOSED RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
1	(Other Plant)	Intangible Plant	$420,958	$302,935	$83,396	$ 12,688	$ 13,683	$ 8,256
3	DT Winter Sales	Storage Plant	$7,920,737	$4,654,297	$2,923,741	$ 181,344	$ 148,796	$ 12,559
5		Distribution Plant						
6	Total Number of Bills	Mains - Customer Component	$94,751,478	$83,619,726	$10,980,431	$ 109,084	$ 39,576	$ 2,661
7	Peak Day & Average Day	- Demand Component	$84,702,079	$38,425,366	$23,860,278	7,535,161	9,079,650	5,801,624
8	Total Number of Bills	Services - Customer Component	$128,225,850	$113,161,406	$14,859,664	147,622	53,558	3,601
9	Peak Day & Average Day	- Demand Component	$12,697,164	$5,760,108	$3,576,746	1,129,549	1,361,074	869,685
10	Value of Meters	Meters & Regulators	$29,249,741	$13,256,568	$14,137,862	1,325,598	496,953	32,760
11	Peak Day & Average Day	All Other	$5,921,311	$2,686,221	$1,668,012	526,764	634,736	405,577
12		TOTAL DISTRIBUTION PLANT	$355,547,623	256,909,397	69,082,994	$ 10,773,778	$ 11,665,547	$ 7,115,907
13	(Other Plant)	General Plant	$34,994,232	$25,182,991	$6,932,709	$ 1,054,744	$ 1,137,469	$ 686,319
14		TOTAL GAS PLANT IN SERVICE	$398,883,550	287,049,620	79,022,840	12,022,554	12,965,494	7,823,041
15	O & M Exp w/o Gas & Othe	Construction Work in Progress	$6,199,597	$4,461,432	$1,228,202	$ 186,859	$ 201,515	$ 121,589
16		TOTAL GAS PLANT	$405,083,147	291,511,053	80,251,043	$ 12,209,413	$ 13,167,009	$ 7,944,630

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
OPERATION AND MAINTENANCE EXPENSES - PROPOSED RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Purchase Gas						
1	Design Day Demand	Demand	$10,619,920	$6,106,566	$3,558,600	$ 913,061	$ -	$ 41,693
2	DT Sales (Exclude Trans)	Commodity	$58,177,160	31,165,467	21,412,417	$ 4,160,741	$ 1,347,519	$ 91,016
4		TOTAL	$68,797,080	37,272,033	24,971,016	5,073,802	1,347,519	132,709
5	DT Throughput "Normal"	Other Gas Supply Expense	$341	$113	$78	$ 31	$ 73	$ 45
7	DT Winter Sales	Storage Expense	$1,055,516	$620,231	$389,617	$ 24,166	$ 19,829	$ 1,674
8	Peak Day & Average Day	Transmission Expense	$6,888	$3,125	$1,940	$ 613	$ 738	$ 472
		Distribution Expense						
9	Mains	Mains	$1,834,457	$1,247,601	$356,158	$ 78,143	$ 93,221	$ 59,334
10	Services	Services	$1,135,198	$957,966	$148,514	$ 10,288	$ 11,395	$ 7,035
11	Value of Meters	Meters & Regulators	$466,956	$211,634	$225,703	$ 21,162	$ 7,934	$ 523
12	Total Number of Bills	Customer Installment	$2,416,634	$2,132,719	$280,056	$ 2,782	$ 1,009	$ 68
13	Peak Day & Average Day	Other	$3,051,353	$1,384,256	$859,555	$ 271,451	$ 327,090	$ 209,001
14		TOTAL DISTRIBUTION	$8,904,598	5,934,176	1,869,986	383,826	440,650	275,960
		Customer Accounting						
15	Rate 101 &102 Bills	Uncollectible	$489,177	432,397	56,780	$ -	$ -	$ -
16	Total Number of Bills	Other	$3,782,157	$3,337,815	$438,302	$ 4,354	$ 1,580	$ 106
17		TOTAL CUSTOMER ACCOUNTING	$4,271,334	3,770,213	495,081	4,354	1,580	106
18	Total Number of Bills	Sales Expense	$2,090,829	$1,845,191	$242,299	$ 2,407	$ 873	$ 59
19	O & M Expense	Administration & General	$13,691,964	7,954,526	4,505,386	$ 891,966	$ 283,579	$ 65,838
		Pro-Forma Adjustment						
20	Rate 101 &102 Bills	Uncollectible	($59,595)	$0	$0	$ -	$ -	$ -
21	O & M Expense	Other	$1,157,515	$672,473	$380,884	$ 75,407	$ 23,974	$ 5,566
22		TOTAL OPERATING & MAINTENANCE	$31,119,390	$20,800,047	$7,885,271	$1,382,770	$771,295	$349,721
23		TOTAL O & M INCLUDING COST OF GAS	$99,916,470	58,072,081	32,856,288	6,456,572	2,118,814	482,430

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
DEPRECIATION EXPENSE AND TAXES OTHER THAN INCOME
DOCKET NO. 99-
PROPOSED RATES

	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Depreciation Expense						
3	DT Winter Sales	Storage Plant	$107,728	$63,302	$39,765	$ 2,466	$ 2,024	$ 171
		Distribution Plant						
5	Mains	Mains	$4,356,156	$2,962,591	$845,743	$ 185,561	$ 221,365	$ 140,896
6	Services	Services	$7,416,836	$6,258,888	$970,316	$ 67,218	$ 74,453	$ 45,961
7	Value of Meters	Meters & Regulators	$810,437	$367,306	$391,725	$ 36,729	$ 13,769	$ 908
8	Peak Day & Average Day	Other	$129,019	$58,530	$36,344	$ 11,478	$ 13,830	$ 8,837
9		TOTAL DISTRIBUTION	$12,712,448	9,647,315	2,244,128	300,985	323,417	196,603
10	(Other Plant)	General Plant	$2,141,805	$1,541,313	$424,313	$ 64,555	$ 69,618	$ 42,006
12		TOTAL DEPRECIATION EXPENSE	$14,961,981	$11,251,930	$2,708,206	$368,007	$395,059	$238,779
		Taxes Other Than Income						
13	Revenues Proposed	Revenue Related Taxes	$196,203	107,162	68,027	$ 13,407	$ 6,071	$ 1,537
14	(Other Plant)	Property Tax	$4,346,330	$3,127,761	$861,052	$ 131,001	$ 141,275	$ 85,242
15	O & M Expense	Payroll & Other	$2,319,370	$1,347,468	$763,196	$ 151,096	$ 48,037	$ 11,153
16		TOTAL TAXES OTHER THAN INCOME	$6,861,903	4,582,391	1,692,275	295,503	195,384	97,931

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
INCOME TAXES - PROPOSED RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Operating Revenues						
1		Sales	$155,643,195	85,008,771	53,963,979	$ 10,635,388	$ 4,816,080	$ 1,218,977
2		Other Operating Revenues	$1,573,007	$859,141	$545,387	$ 107,486	$ 48,674	$ 12,320
3		Total Operating Revenues	157,216,202	85,867,912	54,509,365	10,742,874	4,864,754	1,231,297
		Operating Expenses						
4		Operation & Maintenance	$31,119,390	20,800,047	7,885,271	$ 1,382,770	$ 771,295	$ 349,721
5		Gas Supply Expense	$68,797,080	37,272,033	24,971,016	$ 5,073,802	$ 1,347,519	$ 132,709
6		Depreciation	$14,961,981	11,251,930	2,708,206	$ 368,007	$ 395,059	$ 238,779
7		Taxes Other Than Income	$6,861,903	4,582,391	1,692,275	$ 295,503	$ 195,384	$ 97,931
8		Total Operating Expenses	$121,740,354	73,906,401	37,256,768	7,120,082	2,709,257	819,140
9		Gross Operating Income Before Taxes	$35,475,848	11,961,510	17,252,597	3,622,792	2,155,497	412,157
		Interest Deductions						
11	Rate 101 &102 Bills	Interest onCustomer Deposits	($177,757)	($157,124)	($20,633)	$ -	$ -	$ -
12	Percent Rate Base	AFUDC	$127,519	$91,184	$25,947	$ 3,755	$ 4,155	$ 2,476
13		Total	($50,238)	(65,941)	5,314	3,755	4,155	2,476
14		Net Income Before Taxes	$35,425,610	11,895,570	17,257,912	$ 3,626,547	$ 2,159,652	$ 414,633
15		Less: State Income Tax	$1,594,372	535,374	776,713	$ 163,217	$ 97,198	$ 18,661
16		Taxable Income For Federal	$33,831,238	11,360,195	16,481,199	3,463,330	2,062,454	395,972
17		Federal Income Tax (Excluding ITC Amortization)	$8,742,471	2,935,635	4,258,975	$ 894,974	$ 532,967	$ 102,325
		Amortization of Investment Tax Credits	($175,369)	($58,887)	($85,433)	$ (17,953)	$ (10,691)	$ (2,053)

Piedmont Natural Gas Company, Inc.
Cost Allocation Factors

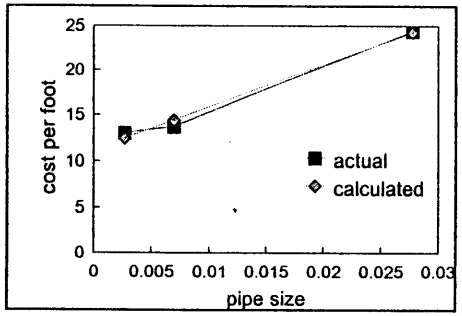
	Total NASHVILLE GAS	RATE 1	RATE 2	RATE 3 & 7F	RATE 4 & 7I	OTHER
DT Throughput "Normal"	32,109,548	10,669,866	7,330,794	2,952,322	6,883,974	4,272,592
	100%	33.23%	22.83%	9.19%	21.44%	13.31%
DT Sales (Exclude Trans)	19,917,639	10,669,866	7,330,794	1,424,479	461,339	31,160
	100%	53.57%	36.81%	7.15%	2.32%	0.16%
DT Winter Sales	13,968,500	8,208,017	5,156,120	319,806	262,407	22,149
	100.00%	58.76%	36.91%	2.29%	1.88%	0.16%
Firm Winter Sales	13,683,944	8,208,017	5,156,120	319,806	0	22,149
	100%	59.98%	37.68%	2.34%	0.00%	0.00%
Design Day Demand	318,394	183,080	106,690	27,374	0	1,250
	100%	57.50%	33.51%	8.60%	0.00%	0.39%
Peak Day & Average Day	100%	45.37%	28.17%	8.90%	10.72%	6.85%
Total Number of Bills	1,709,429	1,508,599	198,100	1,968	714	48
	100%	88.25%	11.59%	0.12%	0.04%	0.00%
Rate 101 &102 Bills	1,706,699	1,508,599	198,100	0	0	0
	100%	88.39%	11.61%	0.00%	0.00%	0.00%
Revenues Normalized	$147,445,502	$78,888,657	$52,296,230	10,442,661	4,659,569	1,158,386
	100%	53.50%	35.47%	7.08%	3.16%	0.79%
Revenues Proposed	$155,643,195	$85,008,771	$53,963,979	10,635,388	4,816,080	1,218,977
	100%	54.62%	34.67%	6.83%	3.09%	0.78%
Production		$0	$0	0	0	0
Storage		$4,654,297	$2,923,741	181,344	148,796	12,559
Transmission		$0	$0	0	0	0
Distribution		$256,909,397	$69,082,994	10,773,778	11,665,547	7,115,907
	$363,468,360	$261,563,694	$72,006,735	10,955,122	11,814,343	7,128,466
Production, Storage, Transmission and Distribution Plant (Other Plant)	100%	71.96%	19.81%	3.01%	3.25%	1.96%
O & M Exp w/o Gas & Other	$16,296,809	$12,144,146	$2,995,206	415,398	463,743	278,316
	100%	74.52%	18.38%	2.55%	2.85%	1.71%
Total O&M Expense	$102,302,072	59,433,726	33,662,834	6,664,488	2,118,814	491,924
	100%	58.10%	32.91%	6.51%	2.07%	0.48%
Value of Meters	100.00%	45.32%	48.34%	4.53%	1.70%	0.11%
Mains	$179,453,557	68.01%	19.41%	4.26%	5.08%	3.23%
Customer	$94,751,478	$83,619,726	$10,980,431	109,084	39,576	2,661
Demand	$84,702,079	$38,425,366	$23,860,278	7,535,161	9,079,650	5,801,624
Services	$140,923,014	84.39%	13.08%	0.91%	1.00%	0.62%
Customer	$128,225,850	$113,161,406	$14,859,664	147,622	53,558	3,601
Demand	$12,697,164	$5,760,108	$3,576,746	1,129,549	1,361,074	869,685
Percent Rate Base	$240,603,790	$172,046,351	$48,957,158	7,085,447	7,839,635	4,671,647
	100.00%	71.51%	20.35%	2.94%	3.26%	1.94%

Piedmont Natural Gas Company
Docket No. 99-

CALCULATION OF CUSTOMER RELATED PORTION OF MAINS

Regression Output:

Constant	11.112639
Std Err of Y Est	0.9492366
R Squared	0.9889821
No. of Observations	3
Degrees of Freedom	1
X Coefficient(s)	473.94505
Std Err of Coef.	50.024645



Regression Output:

Constant	10.143027
Std Err of Y Est	0.9716206
R Squared	0.9777645
No. of Observations	3
Degrees of Freedom	1
X Coefficient(s)	339.54731
Std Err of Coef.	51.204274

STEEL cost per unit	diameter of pipe	radius of pipe	radius 2 of pipe	BASE COST	UNIT COST	CAL COST PER UNIT
$13.00	0.1041667	0.0520833	0.0027127	11.112639	473.94505	12.398297
13.68	0.1666667	0.0833333	0.0069444	11.112639	473.94505	14.403924
24.40	0.3333333	0.1666667	0.0277778	11.112639	473.94505	24.277779

PLASTIC cost per foot	diameter of pipe	radius of pipe	radius 2 of pipe	BASE COST	UNIT COST	CAL COST PER UNIT
$11.68	0.10416667	0.0520833	0.0027127	10.143027	339.5473	11.064108
11.76	0.16666667	0.0833333	0.0069444	10.143027	339.5473	12.500995
19.70	0.33333333	0.1666667	0.0277778	10.143027	339.5473	19.574897

CALCULATION OF CUSTOMER RELATED PORTION OF MAINS

							DISTRIB FEET	CUST RELATED COST	TOTAL COST
STEEL	0.1666667	0.0833333	0.0069444	11.112639	473.9451	14.403924	7,634,880	84,843,664	109,972,230
	0.3333333	0.1666667	0.0277778	11.112639	473.9451	24.277779	1,990,560	22,120,374	48,326,376
	0.6666667	0.3333333	0.1111111	11.112639	473.9451	63.7732	755,040	8,390,487	48,151,317
	1	0.5	0.25	11.112639	473.9451	129.5989	179,520	1,994,941	23,265,595
	1.3333333	0.6666667	0.4444444	11.112639	473.9451	221.75488	31,680	352,048	7,025,195
PLASTIC	0.1666667	0.0833333	0.0069444	10.143027	339.5473	12.500995	2,275,680	23,082,284	28,448,264
	0.3333333	0.1666667	0.0277778	10.143027	339.5473	19.574897	285,120	2,891,980	5,581,195
	0.6666667	0.3333333	0.1111111	10.143027	339.5473	47.870506	47,520	481,997	2,274,806
	1	0.5	0.25	10.143027	339.5473	95.029855	0	0	0
	1.3333333	0.6666667	0.4444444	10.143027	339.5473	161.05294	0	0	0
							13,200,000	144,157,775	273,044,977

CUSTOMER RELATED PORTION OF MAINS 52.80%

Piedmont Natural Gas Company
Docket No. 99-

CALCULATION OF CUSTOMER RELATED PORTION OF SERVICES

Regression Output:

Constant	12.572106
Std Err of Y Est	0.1757953
R Squared	0.9410159
No. of Observations	4
Degrees of Freedom	2
X Coefficient(s)	215.16736
Std Err of Coef.	38.091712

Regression Output:

Constant	11.737972
Std Err of Y Est	0.10691
R Squared	0.8019109
No. of Observations	4
Degrees of Freedom	2
X Coefficient(s)	60.8311999
Std Err of Coef.	21.3785676

STEEL cost per foot	diameter of pipe (ft)	radius of pipe	radius 2 of pipe	BASE COST LINEAR FT	UNIT COST	CAL COST PER FOOT
12.62	0.0625	0.03125	0.0009766	12.572106	215.16736	12.782231
12.99	0.0833333	0.0416667	0.0017361	12.572106	215.16736	12.945661
13.33	0.1041667	0.0520833	0.0027127	12.572106	215.16736	13.155785
14.01	0.1666667	0.0833333	0.0069444	12.572106	215.16736	14.066324

PLASTIC cost per unit	diameter of pipe	radius of pipe	radius 2 of pipe	BASE COST	UNIT COST	CAL COST PER UNIT
11.71	**********	0.02604167	0.0006782	11.737972	60.8312	11.779225
11.78	0.0625	0.03125	0.0009766	11.737972	60.8312	11.797377
12.03	**********	0.05208333	0.0027127	11.737972	60.8312	11.902987
12.12	**********	0.08333333	0.0069444	11.737972	60.8312	12.160411

CALCULATION OF CUSTOMER RELATED PORTION OF SERVICES

							NO OF SERVICES	AVG LENGTH	CUST RELATED COSTS	TOTAL COST
STEEL	0.1666667	0.0833333	0.0069444	12.072841	122.79063	12.925554	85776	100	103,556,003	110,870,232
	0.3333333	0.1666667	0.0277778	12.072841	122.79063	15.483692	20679	100	24,965,428	32,018,727
	0.6666667	0.3333333	0.1111111	12.072841	122.79063	25.716244	369	100	445,488	948,929
	1	0.5	0.25	12.072841	122.79063	42.770498	25	100	30,182	106,926
	1.3333333	0.6666667	0.4444444	12.072841	122.79063	66.646453	3	100	3,622	19,994
PLASTIC	0.1666667	0.0833333	0.0069444	11.737972	60.8312	12.160411	30882	100	36,249,204	37,553,780
	0.3333333	0.1666667	0.0277778	11.737972	60.8312	13.427727	1548	100	1,817,038	2,078,612
	0.6666667	0.3333333	0.1111111	11.737972	60.8312	18.496994	9	100	10,564	16,647
	1	0.5	0.25	11.737972	60.8312	26.945772	0	100	0	0
	1.3333333	0.6666667	0.4444444	11.737972	60.8312	38.77406	0	100	0	0
									167,077,530	183,613,847
									90.99%	

NUMBER OF SERVICES

STEEL	PLASTIC
92267	137563
40.15%	59.85%

VALUE OF METERS AND REGULATORS

	METERS	AL-250 RESIDENTIAL	AL425 COMMERCIAL	AL800, 327, INDUSTRIAL	
	UNIT COST	$140	$1,150	$10,600	
	RESIDENTIAL	100%			
45.323%	122,411	$17,137,562			$17,137,562
	COMMERCIAL		100%		
48.335%	15,893		$18,276,493		$18,276,493
	RATE 3			100%	
3.362%	120			$1,271,117	$1,271,117
	RATE 7F			100%	
1.170%	42			$442,550	$442,550
	RATE 4			100%	
0.512%	18			$193,450	$193,450
	RATE 7I			100%	
1.187%	42			$448,733.33	$448,733
	OTHER			100%	
0.112%	4			$42,400	$42,400
100.00%	138,526				$37,812,306

NashvilleGas
Your Energy Partner
A DIVISION OF PIEDMONT NATURAL GAS

INTEROFFICE MEMO

TO: Chuck Fleenor

FROM: John Clark JC

RE: Data For Nashville Gas Rate Case Preparation

DATE: October 4, 1999

Per your request, I have attached the following:

1) FY 1998 Average Main and Service Cost/Ft.

2) Average Installed Cost of Meter Installations

JLC/hp

Cc: Ray Killough

Nashville Gas

FY1998 AVERAGE MAIN AND SERVICE COST/FT

	Pipe Cost	Pipe + St Exp	Pipe Installed	Total Pipe Cost	Labor/Eq/OH $/ft	Inst Cost $/ft	
MAINS							
1 1/4" S	$1.18	$1.71	12,300	$21,045	$ 11.29	**$13.00**	$159,935
2" S	$1.65	$2.39	82,095	$196,412	$ 11.29	**$13.68**	$1,123,413
4" S	$3.20	$4.64	6,580	$30,531	$ 19.80	**$24.44**	$160,785
1 1/4" PE	$0.29	$0.42	1,024	$429	$11.26	**$11.68**	$11,956
2" PE	$0.35	$0.51	46,111	$23,401	$11.26	**$11.76**	$542,471
4" PE	$1.29	$1.87	1,426	$2,667	$17.83	**$19.70**	$28,096
SERVICES							
5/8" PE	$0.06	$0.09	114,194	$10,729.67	$11.62	**$11.71**	$1,337,153
3/4" PE	$0.11	$0.16	15,119	$2,460	$11.62	**$11.78**	$178,075
1 1/4" PE	$0.29	$0.42	14,344	$6,013	$11.62	**$12.03**	$172,626
2" PE	$0.35	$0.51	1,704	$865	$11.62	**$12.12**	$20,658
3/4" S	$0.69	$1.00	288,468	$288,612	$11.62	**$12.62**	$3,639,320
1" S	$0.95	$1.38	25,714	$35,421	$11.62	**$12.99**	$334,103
1 1/4" S	$1.18	$1.71	7,229	$12,369	$11.62	**$13.33**	$96,337
2" S	$1.65	$2.39	1,705	$4,079	$11.62	**$14.01**	$23,884
			468,477	$360,548		$12.39	$5,802,156

Nashville Gas

Average Installed Cost of Meter Installations

	Residential	Commercial	Industrial	Interruptible
Meter	$40	$600	$3,200	$3,200
Instrument	$0	$0	$1,300	$1,300
Metretek	$0	$0	$400	$400
Regulator	$20	$300	$2,500	$2,500
Misc Fittings	$10	$100	$1,400	$1,400
Labor	$70	$150	$1,800	$1,800
	$140	**$1,150**	**$10,600**	**$10,600**

NashvilleGas
Your Energy Partner
A DIVISION OF PIEDMONT NATURAL GAS

INTEROFFICE MEMO

TO: Chuck Fleenor

FROM: John Clark JC

RE: Report of Total Pipe in Ground for Nashville Rate Case Preparation

DATE: September 27, 1999

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1) Total Miles of Distribution Main in System at end of August 1999 (includes Hartsville):

Type	2" or Less	Over 2" thru 4"	Over 4" thru 8"	Over 8" thru 12"	Over 12"
Steel	1446	377	143	34	6
Cast Iron	0	58	29	7	0
Plastic	431	54	9	0	0
Totals	1877	489	181	41	6

2) Number of services in System at end of August 1999 (includes Hartsville):

Type	1" or Less	Over 1" thru 2"	Over 2" thru 4"	Over 4" thru 8"	Over 8"
Steel	85,776	20,679	369	25	3
Plastic	30,882	1,548	9	0	0
Totals	116,658	22,227	378	25	3

Average Service Length = 100 feet

3) Total Miles of Transmission Main in System at end of August 1999:

Type	4" or Less	Over 4" thru 10"	Over 10" thru 20"	Over 20" thru 28"	Over 28"
Steel	1	44	37	0	0
Totals	1	44	37	0	0

cc: Ray Killough

COST OF SERVICE STUDY

PIEDMONT NATURAL GAS COMPANY, INC.
RETURN ON RATE BASE USING EXISTING RATES
DOCKET NO. 99-

LINE NO	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
	REVENUES						
1	Operating Revenues -	147,445,502	78,888,657	52,296,230	10,442,660.96	4,659,568.72	1,158,386
2	Other Operating Revenues.....	1,421,045	760,310	504,019	100,643.91	44,907.83	11,164
3	TOTAL OPERATING REVENUES.....	148,866,547	79,648,967	52,800,249	10,543,305	4,704,477	1,169,550
	OPERATING EXPENSES						
4	Cost of Gas.....	71,215,379	38,662,581	25,781,358	5,281,718.16	1,347,518.81	142,203
5	Operation & Maintenance.....	31,086,693	20,771,145	7,881,476	1,382,769.92	771,295.39	349,721
6	Depreciation Expense.....	14,961,981	11,251,930	2,708,206	368,006.84	395,059.33	238,779
7	Taxes Other Than Income.....	6,861,903	4,580,205	1,693,838	295,992.26	195,512.80	97,936
8	Income Taxes - State.....	950,250	166,153	567,320	123,872.22	76,944.33	13,216
9	Income Taxes - Federal.....	5,210,539	911,075	3,110,807	679,232.89	421,911.55	72,467
10	Amortization of Investment Tax Credits	(175,369)	(30,664)	(104,699)	(22,860.67)	(14,200.11)	(2,439)
11	TOTAL OPERATING EXPENSES.....	130,111,376	76,312,426	41,638,305	8,108,731.63	3,194,042.09	911,883
12	Net Operating Income.....	18,755,171	3,336,542	11,161,944	2,434,573	1,510,434	257,667
13	Interest on Customer Deposits	(177,757)	(157,124)	(20,633)	0.00	0.00	0
14	Amortization of Debt Redempt Premium	127,519	91,184	25,947	3,755.26	4,154.97	2,476
							0
15	Net Operating Income for Return.....	18,704,933	3,270,601	11,167,258	2,438,328	1,514,589	260,143
16	Rate Base.....	240,603,790	172,046,351	48,957,158	7,085,446.79	7,839,634.72	4,671,647
17	RETURN ON RATE BASE.....	**7.77%**	**2%**	**23%**	**34%**	**19%**	**6%**

Exhibit__(CWF-3)

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
RATE BASE - EXISTING RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
1	Sch 2, 2 0f 2	Total Gas Plant In Service	$405,083,147	$291,511,053	$80,251,043	$ 12,209,413	$ 13,167,009	$ 7,944,630
3	(Other Plant)	Accumulated Depreciation	($142,154,021)	(102,298,673)	(28,162,140)	(4,284,595)	(4,620,640)	(2,787,974)
4	(Other Plant)	Customer Advances for Construction	($4,343,061)	(3,125,408)	(860,404)	(130,902)	(141,169)	(85,178)
6		Net Plant in Service	$ 258,586,065	$ 186,086,971	$ 51,228,499	$ 7,793,916	$ 8,405,200	$5,071,479
		Working Capital						
		Materials & Supplies:						
7	(Other Plant)	Operating & Construction Supplies	$432,063	310,927	85,596	$13,023	$14,044	$8,474
8	DT Winter Sales	Natural Gas Stored	$10,119,401	5,946,252	3,735,322	231,682	$190,099	$16,046
9		TOTAL	$10,551,464	6,257,179	3,820,918	244,704	$204,143	$24,519
10	O & M Expense	Cash Working Capital	$126,900	73,724	41,757	$ 8,267	$2,628	$610
11	O & M Expense	Compensating Balance	($5,985,494)	(3,477,351)	(1,969,547)	(389,926)	($123,968)	($28,782)
12	O & M Expense	Prepayments	$646,521	375,605	212,740	42,118	$13,390	$3,109
13		TOTAL	$ (5,212,073)	$ (3,028,022)	$ (1,715,050)	$ (339,541)	$ (107,949)	$ (25,062)
14	(Other Plant)	Accumulated Deferred Taxes	$ (20,346,322)	$ (14,641,877)	$ (4,030,811)	$ (613,249)	$ (661,346)	$ (399,039)
15	Rate 101 &102 Bills	Cost Free Capital	$ (2,962,622)	$ (2,618,744)	$ (343,878)	$ -	$ -	$ -
16		TOTAL WORKING CAPITAL	$ (17,969,553)	$ (14,031,465)	$ (2,268,820)	$ (708,086)	$ (565,152)	$ (399,582)
17	(Other Plant)	Company Supplied Capital	$ (12,722)	$ (9,155)	$ (2,520)	$ (383)	$ (414)	$ (250)
18		TOTAL RATE BASE	$ 240,603,790	$ 172,046,351	$ 48,957,158	$ 7,085,447	$ 7,839,635	$ 4,671,647

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
GAS PLANT IN SERVICE - EXISTING RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
1	(Other Plant)	Intangible Plant	$420,958	302,935	83,396	$ 12,688	$ 13,683	$ 8,256
3	DT Winter Sales	Storage Plant	$7,920,737	4,654,297	2,923,741	$ 181,344	$ 148,796	$ 12,559
5		Distribution Plant						
6	Total Number of Bills	Mains - Customer Component	$94,751,478	83,619,726	10,980,431	$ 109,084	$ 39,576	$ 2,661
7	Peak Day & Average Day	- Demand Component	$84,702,079	38,425,366	23,860,278	7,535,161	9,079,650	5,801,624
8	Total Number of Bills	Services - Customer Component	$128,225,850	113,161,406	14,859,664	147,622	53,558	3,601
9	Peak Day & Average Day	- Demand Component	$12,697,164	5,760,108	3,576,746	1,129,549	1,361,074	869,685
10	Value of Meters	Meters & Regulators	$29,249,741	13,256,568	14,137,862	1,325,598	496,953	32,760
11	Peak Day & Average Day	All Other	$5,921,311	2,686,221	1,668,012	526,764	634,736	405,577
12		TOTAL DISTRIBUTION PLANT	$355,547,623	256,909,397	69,082,994	$ 10,773,778	$ 11,665,547	$ 7,115,907
13	(Other Plant)	General Plant	$34,994,232	25,182,991	6,932,709	$ 1,054,744	$ 1,137,469	$ 686,319
14		TOTAL GAS PLANT IN SERVICE	$398,883,550	287,049,620	79,022,840	12,022,554	12,965,494	7,823,041
15	(Other Plant)	Construction Work in Progress	$6,199,597	4,461,432	1,228,202	$ 186,859	$ 201,515	$ 121,589
16		TOTAL GAS PLANT	$405,083,147	291,511,053	80,251,043	$ 12,209,413	$ 13,167,009	$ 7,944,630

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
OPERATION AND MAINTENANCE EXPENSES - EXISTING RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Purchase Gas						
1	Design Day Demand	Demand	$13,038,219	$7,497,114	$4,368,941	$ 1,120,977	$ -	$ 51,187
2	DT Sales (Exclude Trans)	Commodity	$58,177,160	31,165,467	21,412,417	$ 4,160,741	$ 1,347,519	$ 91,016
4		TOTAL	$71,215,379	38,662,581	25,781,358	5,281,718	1,347,519	142,203
5	DT Throughput "Normal"	Other Gas Supply Expense	$341	113	78	$ 31	$ 73	$ 45
7	DT Winter Sales	Storage Expense	$1,055,516	620,231	389,617	$ 24,166	$ 19,829	$ 1,674
8	Peak Day & Average Day	Transmission Expense	$6,888	3,125	1,940	$ 613	$ 738	$ 472
		Distribution Expense						
9	Mains	Mains	$1,834,457	1,247,601	356,158	$ 78,143	$ 93,221	$ 59,334
10	Services	Services	$1,135,198	957,966	148,514	$ 10,288	$ 11,395	$ 7,035
11	Value of Meters	Meters & Regulators	$466,956	211,634	225,703	$ 21,162	$ 7,934	$ 523
12	Total Number of Bills	Customer Installment	$2,416,634	2,132,719	280,056	$ 2,782	$ 1,009	$ 68
13	Peak Day & Average Day	Other	$3,051,353	1,384,256	859,555	$ 271,451	$ 327,090	$ 209,001
14		TOTAL DISTRIBUTION	$8,904,598	5,934,176	1,869,986	383,826	440,650	275,960
		Customer Accounting						
15	Rate 101 &102 Bills	Uncollectible	$456,480	403,495	52,985	$ -	$ -	$ -
16	Total Number of Bills	Other	$3,782,157	3,337,815	438,302	$ 4,354	$ 1,580	$ 106
17		TOTAL CUSTOMER ACCOUNTING	$4,238,637	3,741,311	491,286	4,354	1,580	106
18	Total Number of Bills	Sales Expense	$2,090,829	1,845,191	242,299	$ 2,407	$ 873	$ 59
19	O & M Expense	Administration & General	$13,691,964	7,954,526	4,505,386	$ 891,966	$ 283,579	$ 65,838
		Pro-Forma Adjustment						
20	Rate 101 &102 Bills	Uncollectible	($59,595)	0	0	$ -	$ -	$ -
21	O & M Expense	Other	$1,157,515	672,473	380,884	$ 75,407	$ 23,974	$ 5,566
22		TOTAL OPERATING & MAINTENANCE	$31,086,693	$20,771,145	$7,881,476	$1,382,770	$771,295	$349,721
23		TOTAL O & M INCLUDING COST OF GAS	$102,302,072	59,433,726	33,662,834	6,664,488	2,118,814	491,924

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
DEPRECIATION EXPENSE AND TAXES OTHER THAN INCOME
DOCKET NO. 99-
EXISTING RATES

	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Depreciation Expense						
3	DT Winter Sales	Storage Plant	$107,728	63,302	39,765	$ 2,466	$ 2,024	$ 171
		Distribution Plant						
5	Mains	Mains	$4,356,156	2,962,591	845,743	$ 185,561	$ 221,365	$ 140,896
6	Services	Services	$7,416,836	6,258,888	970,316	$ 67,218	$ 74,453	$ 45,961
7	Value of Meters	Meters & Regulators	$810,437	367,306	391,725	$ 36,729	$ 13,769	$ 908
8	Peak Day & Average Day	Other	$129,019	58,530	36,344	$ 11,478	$ 13,830	$ 8,837
9		TOTAL DISTRIBUTION	$12,712,448	9,647,315	2,244,128	300,985	323,417	196,603
10	(Other Plant)	General Plant	$2,141,805	1,541,313	424,313	$ 64,555	$ 69,618	$ 42,006
12		TOTAL DEPRECIATION EXPENSE	$14,961,981	$11,251,930	$2,708,206	$368,007	$395,059	$238,779
		Taxes Other Than Income						
13	Revenues Normalized	Revenue Related Taxes	$196,203	104,976	69,590	$ 13,896	$ 6,200	$ 1,541
14	(Other Plant)	Property Tax	$4,346,330	3,127,761	861,052	$ 131,001	$ 141,275	$ 85,242
15	O & M Expense	Payroll & Other	$2,319,370	1,347,468	763,196	$ 151,096	$ 48,037	$ 11,153
16		TOTAL TAXES OTHER THAN INCOME	$6,861,903	4,580,205	1,693,838	295,992	195,513	97,936

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
INCOME TAXES - EXISTING RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Operating Revenues						
1		Sales	$ 147,445,502	$78,888,657	$52,296,230	$ 10,442,661	$ 4,659,569	$ 1,158,386
2		Other Operating Revenues	$1,421,045	760,310	504,019	$ 100,644	$ 44,908	$ 11,164
3		Total Operating Revenues	148,866,547	79,648,967	52,800,249	10,543,305	4,704,477	1,169,550
		Operating Expenses						
4		Operation & Maintenance	$31,086,693	20,771,145	7,881,476	$ 1,382,770	$ 771,295	$ 349,721
5		Gas Supply Expense	$71,215,379	38,662,581	25,781,358	$ 5,281,718	$ 1,347,519	$ 142,203
6		Depreciation	$14,961,981	11,251,930	2,708,206	$ 368,007	$ 395,059	$ 238,779
7		Taxes Other Than Income	$6,861,903	4,580,205	1,693,838	$ 295,992	$ 195,513	$ 97,936
8		Total Operating Expenses	$124,125,956	75,265,861	38,064,877	7,328,487	2,709,386	828,639
9		Gross Operating Income Before Taxes	$24,740,591	4,383,106	14,735,372	3,214,818	1,995,090	340,911
		Interest Deductions						
11	Rate 101 &102 Bills	Interest onCustomer Deposits	($177,757)	(157,124)	(20,633)	$ -	$ -	$ -
12	Percent Rate Base	AFUDC	$127,519	91,184	25,947	$ 3,755	$ 4,155	$ 2,476
13		Total	($50,238)	(65,941)	5,314	3,755	4,155	2,476
14		Net Income Before Taxes	$24,690,353	4,317,166	14,740,686	$ 3,218,573	$ 1,999,245	$ 343,387
15		Less: State Income Tax	$950,250	166,153	567,320	$ 123,872	$ 76,944	$ 13,216
16		Taxable Income For Federal	$23,740,103	4,151,012	14,173,366	3,094,701	1,922,301	330,171
17		Federal Income Tax (Excluding ITC Amortization)	$5,210,539	911,075	3,110,807	$ 679,233	$ 421,912	$ 72,467
		Amortization of Investment Tax Credits	($175,369)	($30,664)	($104,699)	$ (22,861)	$ (14,200)	$ (2,439)

COST OF SERVICE STUDY

PIEDMONT NATURAL GAS COMPANY, INC.
RETURN ON RATE BASE USING PROPOSED RATES
DOCKET NO. 99-

LINE NO	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
	REVENUES						
1	Operating Revenues -	155,643,195	85,008,771	53,963,979	10,635,387.58	4,816,079.98	1,218,977
2	Other Operating Revenues.....	1,573,007	859,141	545,387	107,486.48	48,673.68	12,320
3	TOTAL OPERATING REVENUES.....	157,216,202	85,867,912	54,509,365	10,742,874	4,864,754	1,231,297
	OPERATING EXPENSES						
4	Cost of Gas.....	68,797,080	37,272,033	24,971,016	5,073,801.95	1,347,518.81	132,709
5	Operation & Maintenance.....	31,119,390	20,800,047	7,885,271	1,382,769.92	771,295.39	349,721
6	Depreciation Expense.....	14,961,981	11,251,930	2,708,206	368,006.84	395,059.33	238,779
7	Taxes Other Than Income.....	6,861,903	4,582,391	1,692,275	295,503.32	195,383.52	97,931
8	Income Taxes - State.....	1,594,372	535,374	776,713	163,217.11	97,197.71	18,661
9	Income Taxes - Federal.....	8,742,471	2,935,635	4,258,975	894,973.57	532,967.30	102,325
10	Amortization of Investment Tax Credits	(175,369)	(58,887)	(85,433)	(17,952.66)	(10,691.02)	(2,053)
11	TOTAL OPERATING EXPENSES.....	131,901,828	77,318,524	42,207,024	8,160,320.04	3,328,731.03	938,073
							0
12	Net Operating Income.....	25,314,374	8,549,388	12,302,342	2,582,554	1,536,023	293,224
13	Interest on Customer Deposits	(177,757)	(157,124)	(20,633)	0.00	0.00	0
14	AFUDC	127,519	91,184	25,947	3,755.26	4,154.97	2,476
15	Net Operating Income for Return.....	25,264,136	8,483,447	12,307,656	2,586,309	1,540,178	295,700
16	Rate Base.....	240,603,790	167,065,011	48,020,297	6,993,218.42	7,720,490.67	4,601,624
17	RETURN ON RATE BASE.....	10.50%	**5%**	**26%**	**37%**	**20%**	**6%**

Exhibit__(CWF-4)

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
RATE BASE - PROPOSED RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
1	Sch 2, 2 0f 2	Total Gas Plant In Service	$405,083,147	287,049,620	79,022,840	$ 12,022,554	$ 12,965,494	$ 7,823,041
3	O & M Exp w/o Gas & Othe	Accumulated Depreciation	($142,154,021)	(102,298,673)	(28,162,140)	(4,284,595)	(4,620,640)	(2,787,974)
4	O & M Exp w/o Gas & Othe	Customer Advances for Construction	($4,343,061)	(3,125,408)	(860,404)	(130,902)	(141,169)	(85,178)
6		Net Plant in Service	$258,586,065	181,625,539	50,000,296	$ 7,607,057	$ 8,203,686	$4,949,890
		Working Capital						
		Materials & Supplies:						
7	O & M Exp w/o Gas & Othe	Operating & Construction Supplies	$432,063	310,927	85,596	$13,023	$14,044	$8,474
8	DT Winter Sales	Natural Gas Stored	$10,119,401	5,946,252	3,735,322	231,682	$190,099	$16,046
9		TOTAL	$10,551,464	6,257,179	3,820,918	244,704	$204,143	$24,519
10	O & M Expense	Cash Working Capital	$126,900	73,724	41,757	$ 8,267	$2,628	$610
11	O & M Expense	Compensating Balance	($5,985,494)	(3,477,351)	(1,969,547)	(389,926)	($123,968)	($28,782)
12	O & M Expense	Prepayments	$646,521	375,605	212,740	42,118	$13,390	$3,109
13		TOTAL	($5,212,073)	(3,028,022)	(1,715,050)	$ (339,541)	$ (107,949)	$ (25,062)
14	O & M Exp w/o Gas & Othe	Accumulated Deferred Taxes	($20,346,322)	(15,161,785)	(3,739,470)	$ (518,618)	$ (578,976)	$ (347,474)
15	Rate 101 &102 Bills	Cost Free Capital	($2,962,622)	(2,618,744)	(343,878)	$ -	$ -	$ -
16		TOTAL WORKING CAPITAL	(17,969,553)	(14,551,373)	(1,977,479)	$ (613,455)	$ (482,782)	$ (348,017)
17	O & M Exp w/o Gas & Othe	Company Supplied Capital	($12,722)	($9,155)	($2,520)	$ (383)	$ (414)	$ (250)
18		TOTAL RATE BASE	240,603,790	167,065,011	48,020,297	$ 6,993,218	$ 7,720,491	$ 4,601,624

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
GAS PLANT IN SERVICE - PROPOSED RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
1	(Other Plant)	Intangible Plant	$420,958	$302,935	$83,396	$ 12,688	$ 13,683	$ 8,256
3	DT Winter Sales	Storage Plant	$7,920,737	$4,654,297	$2,923,741	$ 181,344	$ 148,796	$ 12,559
5		Distribution Plant						
6	Total Number of Bills	Mains - Customer Component	$94,751,478	$83,619,726	$10,980,431	$ 109,084	$ 39,576	$ 2,661
7	Peak Day & Average Day	- Demand Component	$84,702,079	$38,425,366	$23,860,278	7,535,161	9,079,650	5,801,624
8	Total Number of Bills	Services - Customer Component	$128,225,850	$113,161,406	$14,859,664	147,622	53,558	3,601
9	Peak Day & Average Day	- Demand Component	$12,697,164	$5,760,108	$3,576,746	1,129,549	1,361,074	869,685
10	Value of Meters	Meters & Regulators	$29,249,741	$13,256,568	$14,137,862	1,325,598	496,953	32,760
11	Peak Day & Average Day	All Other	$5,921,311	$2,686,221	$1,668,012	526,764	634,736	405,577
12		TOTAL DISTRIBUTION PLANT	$355,547,623	256,909,397	69,082,994	$ 10,773,778	$ 11,665,547	$ 7,115,907
13	(Other Plant)	General Plant	$34,994,232	$25,182,991	$6,932,709	$ 1,054,744	$ 1,137,469	$ 686,319
14		TOTAL GAS PLANT IN SERVICE	$398,883,550	287,049,620	79,022,840	12,022,554	12,965,494	7,823,041
15	O & M Exp w/o Gas & Othe	Construction Work in Progress	$6,199,597	$4,461,432	$1,228,202	$ 186,859	$ 201,515	$ 121,589
16		TOTAL GAS PLANT	$405,083,147	291,511,053	80,251,043	$ 12,209,413	$ 13,167,009	$ 7,944,630

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
OPERATION AND MAINTENANCE EXPENSES - PROPOSED RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Purchase Gas						
1	Design Day Demand	Demand	$10,619,920	$6,106,566	$3,558,600	$ 913,061	$ -	$ 41,693
2	DT Sales (Exclude Trans)	Commodity	$58,177,160	31,165,467	21,412,417	$ 4,160,741	$ 1,347,519	$ 91,016
4		TOTAL	$68,797,080	37,272,033	24,971,016	5,073,802	1,347,519	132,709
5	DT Throughput "Normal"	Other Gas Supply Expense	$341	$113	$78	$ 31	$ 73	$ 45
7	DT Winter Sales	Storage Expense	$1,055,516	$620,231	$389,617	$ 24,166	$ 19,829	$ 1,674
8	Peak Day & Average Day	Transmission Expense	$6,888	$3,125	$1,940	$ 613	$ 738	$ 472
		Distribution Expense						
9	Mains	Mains	$1,834,457	$1,247,601	$356,158	$ 78,143	$ 93,221	$ 59,334
10	Services	Services	$1,135,198	$957,966	$148,514	$ 10,288	$ 11,395	$ 7,035
11	Value of Meters	Meters & Regulators	$466,956	$211,634	$225,703	$ 21,162	$ 7,934	$ 523
12	Total Number of Bills	Customer Installment	$2,416,634	$2,132,719	$280,056	$ 2,782	$ 1,009	$ 68
13	Peak Day & Average Day	Other	$3,051,353	$1,384,256	$859,555	$ 271,451	$ 327,090	$ 209,001
14		TOTAL DISTRIBUTION	$8,904,598	5,934,176	1,869,986	383,826	440,650	275,960
		Customer Accounting						
15	Rate 101 &102 Bills	Uncollectible	$489,177	432,397	56,780	$ -	$ -	$ -
16	Total Number of Bills	Other	$3,782,157	$3,337,815	$438,302	$ 4,354	$ 1,580	$ 106
17		TOTAL CUSTOMER ACCOUNTING	$4,271,334	3,770,213	495,081	4,354	1,580	106
18	Total Number of Bills	Sales Expense	$2,090,829	$1,845,191	$242,299	$ 2,407	$ 873	$ 59
19	O & M Expense	Administration & General	$13,691,964	7,954,526	4,505,386	$ 891,966	$ 283,579	$ 65,838
		Pro-Forma Adjustment						
20	Rate 101 &102 Bills	Uncollectible	($59,595)	$0	$0	$ -	$ -	$ -
21	O & M Expense	Other	$1,157,515	$672,473	$380,884	$ 75,407	$ 23,974	$ 5,566
22		TOTAL OPERATING & MAINTENANCE	$31,119,390	$20,800,047	$7,885,271	$1,382,770	$771,295	$349,721
23		TOTAL O & M INCLUDING COST OF GAS	$99,916,470	58,072,081	32,856,288	6,456,572	2,118,814	482,430

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
DEPRECIATION EXPENSE AND TAXES OTHER THAN INCOME
DOCKET NO. 99-
PROPOSED RATES

	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Depreciation Expense						
3	DT Winter Sales	Storage Plant	$107,728	$63,302	$39,765	$ 2,466	$ 2,024	$ 171
		Distribution Plant						
5	Mains	Mains	$4,356,156	$2,962,591	$845,743	$ 185,561	$ 221,365	$ 140,896
6	Services	Services	$7,416,836	$6,258,888	$970,316	$ 67,218	$ 74,453	$ 45,961
7	Value of Meters	Meters & Regulators	$810,437	$367,306	$391,725	$ 36,729	$ 13,769	$ 908
8	Peak Day & Average Day	Other	$129,019	$58,530	$36,344	$ 11,478	$ 13,830	$ 8,837
9		TOTAL DISTRIBUTION	$12,712,448	9,647,315	2,244,128	300,985	323,417	196,603
10	(Other Plant)	General Plant	$2,141,805	$1,541,313	$424,313	$ 64,555	$ 69,618	$ 42,006
12		TOTAL DEPRECIATION EXPENSE	$14,961,981	$11,251,930	$2,708,206	$368,007	$395,059	$238,779
		Taxes Other Than Income						
13	Revenues Proposed	Revenue Related Taxes	$196,203	107,162	68,027	$ 13,407	$ 6,071	$ 1,537
14	(Other Plant)	Property Tax	$4,346,330	$3,127,761	$861,052	$ 131,001	$ 141,275	$ 85,242
15	O & M Expense	Payroll & Other	$2,319,370	$1,347,468	$763,196	$ 151,096	$ 48,037	$ 11,153
16		TOTAL TAXES OTHER THAN INCOME	$6,861,903	4,582,391	1,692,275	295,503	195,384	97,931

COST OF SERVICE STUDY
TEST PERIOD 12 MO. ENDING 8/31/1999

PIEDMONT NATURAL GAS COMPANY, INC.
INCOME TAXES - PROPOSED RATES
DOCKET NO. 99-

LINE NO	ALLOC FACTOR	DESCRIPTION	TOTAL NASHVILLE GAS COMPANY	RATE 1	RATE 2	RATE 3 &7F	RATE 4 & 7I	OTHER
		Operating Revenues						
1		Sales	$155,643,195	85,008,771	53,963,979	$ 10,635,388	$ 4,816,080	$ 1,218,977
2		Other Operating Revenues	$1,573,007	$859,141	$545,387	$ 107,486	$ 48,674	$ 12,320
3		Total Operating Revenues	157,216,202	85,867,912	54,509,365	10,742,874	4,864,754	1,231,297
		Operating Expenses						
4		Operation & Maintenance	$31,119,390	20,800,047	7,885,271	$ 1,382,770	$ 771,295	$ 349,721
5		Gas Supply Expense	$68,797,080	37,272,033	24,971,016	$ 5,073,802	$ 1,347,519	$ 132,709
6		Depreciation	$14,961,981	11,251,930	2,708,206	$ 368,007	$ 395,059	$ 238,779
7		Taxes Other Than Income	$6,861,903	4,582,391	1,692,275	$ 295,503	$ 195,384	$ 97,931
8		Total Operating Expenses	$121,740,354	73,906,401	37,256,768	7,120,082	2,709,257	819,140
9		Gross Operating Income Before Taxes	$35,475,848	11,961,510	17,252,597	3,622,792	2,155,497	412,157
		Interest Deductions						
11	Rate 101 &102 Bills	Interest onCustomer Deposits	($177,757)	($157,124)	($20,633)	$ -	$ -	$ -
12	Percent Rate Base	AFUDC	$127,519	$91,184	$25,947	$ 3,755	$ 4,155	$ 2,476
13		Total	($50,238)	(65,941)	5,314	3,755	4,155	2,476
14		Net Income Before Taxes	$35,425,610	11,895,570	17,257,912	$ 3,626,547	$ 2,159,652	$ 414,633
15		Less: State Income Tax	$1,594,372	535,374	776,713	$ 163,217	$ 97,198	$ 18,661
16		Taxable Income For Federal	$33,831,238	11,360,195	16,481,199	3,463,330	2,062,454	395,972
17		Federal Income Tax (Excluding ITC Amortization)	$8,742,471	2,935,635	4,258,975	$ 894,974	$ 532,967	$ 102,325
		Amortization of Investment Tax Credits	($175,369)	($58,887)	($85,433)	$ (17,953)	$ (10,691)	$ (2,053)

Piedmont Natural Gas Company, Inc.
Cost Allocation Factors

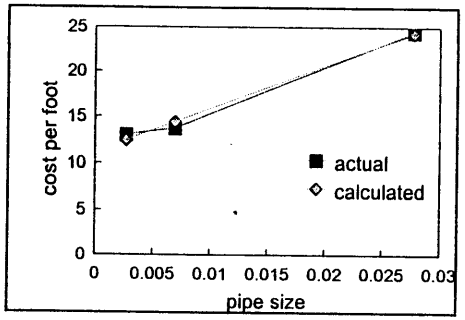
	Total NASHVILLE GAS	RATE 1	RATE 2	RATE 3 & 7F	RATE 4 & 7I	OTHER
DT Throughput "Normal"	32,109,548	10,669,866	7,330,794	2,952,322	6,883,974	4,272,592
	100%	33.23%	22.83%	9.19%	21.44%	13.31%
DT Sales (Exclude Trans)	19,917,639	10,669,866	7,330,794	1,424,479	461,339	31,160
	100%	53.57%	36.81%	7.15%	2.32%	0.16%
DT Winter Sales	13,968,500	8,208,017	5,156,120	319,806	262,407	22,149
	100.00%	58.76%	36.91%	2.29%	1.88%	0.16%
Firm Winter Sales	13,683,944	8,208,017	5,156,120	319,806	0	22,149
	100%	59.98%	37.68%	2.34%	0.00%	0.00%
Design Day Demand	318,394	183,080	106,690	27,374	0	1,250
	100%	57.50%	33.51%	8.60%	0.00%	0.39%
Peak Day & Average Day	100%	45.37%	28.17%	8.90%	10.72%	6.85%
Total Number of Bills	1,709,429	1,508,599	198,100	1,968	714	48
	100%	88.25%	11.59%	0.12%	0.04%	0.00%
Rate 101 &102 Bills	1,706,699	1,508,599	198,100	0	0	0
	100%	88.39%	11.61%	0.00%	0.00%	0.00%
Revenues Normalized	$147,445,502	$78,888,657	$52,296,230	10,442,661	4,659,569	1,158,386
	100%	53.50%	35.47%	7.08%	3.16%	0.79%
Revenues Proposed	$155,643,195	$85,008,771	$53,963,979	10,635,388	4,816,080	1,218,977
	100%	54.62%	34.67%	6.83%	3.09%	0.78%
Production		$0	$0	0	0	0
Storage		$4,654,297	$2,923,741	181,344	148,796	12,559
Transmission		$0	$0	0	0	0
Distribution		$256,909,397	$69,082,994	10,773,778	11,665,547	7,115,907
	$363,468,360	$261,563,694	$72,006,735	10,955,122	11,814,343	7,128,466
Production, Storage, Transmission and Distribution Plant (Other Plant)	100%	71.96%	19.81%	3.01%	3.25%	1.96%
O & M Exp w/o Gas & Other	$16,296,809	$12,144,146	$2,995,206	415,398	463,743	278,316
	100%	74.52%	18.38%	2.55%	2.85%	1.71%
Total O&M Expense	$102,302,072	59,433,726	33,662,834	6,664,488	2,118,814	491,924
	100%	58.10%	32.91%	6.51%	2.07%	0.48%
Value of Meters	100.00%	45.32%	48.34%	4.53%	1.70%	0.11%
Mains	$179,453,557	68.01%	19.41%	4.26%	5.08%	3.23%
Customer	$94,751,478	$83,619,726	$10,980,431	109,084	39,576	2,661
Demand	$84,702,079	$38,425,366	$23,860,278	7,535,161	9,079,650	5,801,624
Services	$140,923,014	84.39%	13.08%	0.91%	1.00%	0.62%
Customer	$128,225,850	$113,161,406	$14,859,664	147,622	53,558	3,601
Demand	$12,697,164	$5,760,108	$3,576,746	1,129,549	1,361,074	869,685
Percent Rate Base	$240,603,790	$172,046,351	$48,957,158	7,085,447	7,839,635	4,671,647
	100.00%	71.51%	20.35%	2.94%	3.26%	1.94%

Piedmont Natural Gas Company
Docket No. 99-

CALCULATION OF CUSTOMER RELATED PORTION OF MAINS

Regression Output:

Constant	11.112639
Std Err of Y Est	0.9492366
R Squared	0.9889821
No. of Observations	3
Degrees of Freedom	1
X Coefficient(s)	473.94505
Std Err of Coef.	50.024645



Regression Output:

Constant	10.143027
Std Err of Y Est	0.9716206
R Squared	0.9777645
No. of Observations	3
Degrees of Freedom	1
X Coefficient(s)	339.54731
Std Err of Coef.	51.204274

STEEL

cost per unit	diameter of pipe	radius of pipe	radius 2 of pipe	BASE COST	UNIT COST	CAL COST PER UNIT
$13.00	0.1041667	0.0520833	0.0027127	11.112639	473.94505	12.398297
13.68	0.1666667	0.0833333	0.0069444	11.112639	473.94505	14.403924
24.40	0.3333333	0.1666667	0.0277778	11.112639	473.94505	24.277779

PLASTIC

cost per foot	diameter of pipe	radius of pipe	radius 2 of pipe	BASE COST	UNIT COST	CAL COST PER UNIT
$11.68	0.10416667	0.0520833	0.0027127	10.143027	339.5473	11.064108
11.76	0.16666667	0.0833333	0.0069444	10.143027	339.5473	12.500995
19.70	0.33333333	0.1666667	0.0277778	10.143027	339.5473	19.574897

CALCULATION OF CUSTOMER RELATED PORTION OF MAINS

							DISTRIB FEET	CUST RELATED COST	TOTAL COST
STEEL	0.1666667	0.0833333	0.0069444	11.112639	473.9451	14.403924	7,634,880	84,843,664	109,972,230
	0.3333333	0.1666667	0.0277778	11.112639	473.9451	24.277779	1,990,560	22,120,374	48,326,376
	0.6666667	0.3333333	0.1111111	11.112639	473.9451	63.7732	755,040	8,390,487	48,151,317
	1	0.5	0.25	11.112639	473.9451	129.5989	179,520	1,994,941	23,265,595
	1.3333333	0.6666667	0.4444444	11.112639	473.9451	221.75488	31,680	352,048	7,025,195
PLASTIC	0.1666667	0.0833333	0.0069444	10.143027	339.5473	12.500995	2,275,680	23,082,284	28,448,264
	0.3333333	0.1666667	0.0277778	10.143027	339.5473	19.574897	285,120	2,891,980	5,581,195
	0.6666667	0.3333333	0.1111111	10.143027	339.5473	47.870506	47,520	481,997	2,274,806
	1	0.5	0.25	10.143027	339.5473	95.029855	0	0	0
	1.3333333	0.6666667	0.4444444	10.143027	339.5473	161.05294	0	0	0
							13,200,000	144,157,775	273,044,977

CUSTOMER RELATED PORTION OF MAINS 52.80%

Piedmont Natural Gas Company
Docket No. 99-

CALCULATION OF CUSTOMER RELATED PORTION OF SERVICES

Regression Output:

Constant	12.572106
Std Err of Y Est	0.1757953
R Squared	0.9410159
No. of Observations	4
Degrees of Freedom	2
X Coefficient(s)	215.16736
Std Err of Coef.	38.091712

Regression Output:

Constant	11.737972
Std Err of Y Est	0.10691
R Squared	0.8019109
No. of Observations	4
Degrees of Freedom	2
X Coefficient(s)	60.8311999
Std Err of Coef.	21.3785676

STEEL

cost per foot	diameter of pipe (ft)	radius of pipe	radius 2 of pipe	BASE COST LINEAR FT	UNIT COST	CAL COST PER FOOT
12.62	0.0625	0.03125	0.0009766	12.572106	215.16736	12.782231
12.99	0.0833333	0.0416667	0.0017361	12.572106	215.16736	12.945661
13.33	0.1041667	0.0520833	0.0027127	12.572106	215.16736	13.155785
14.01	0.1666667	0.0833333	0.0069444	12.572106	215.16736	14.066324

PLASTIC

cost per unit	diameter of pipe	radius of pipe	radius 2 of pipe	BASE COST	UNIT COST	CAL COST PER UNIT
11.71	**********	0.02604167	0.0006782	11.737972	60.8312	11.779225
11.78	0.0625	0.03125	0.0009766	11.737972	60.8312	11.797377
12.03	**********	0.05208333	0.0027127	11.737972	60.8312	11.902987
12.12	**********	0.08333333	0.0069444	11.737972	60.8312	12.160411

CALCULATION OF CUSTOMER RELATED PORTION OF SERVICES

							NO OF SERVICES	AVG LENGTH	CUST RELATED COSTS	TOTAL COST
STEEL	0.1666667	0.0833333	0.0069444	12.072841	122.79063	12.925554	85776	100	103,556,003	110,870,232
	0.3333333	0.1666667	0.0277778	12.072841	122.79063	15.483692	20679	100	24,965,428	32,018,727
	0.6666667	0.3333333	0.1111111	12.072841	122.79063	25.716244	369	100	445,488	948,929
	1	0.5	0.25	12.072841	122.79063	42.770498	25	100	30,182	106,926
	1.3333333	0.6666667	0.4444444	12.072841	122.79063	66.646453	3	100	3,622	19,994
PLASTIC	0.1666667	0.0833333	0.0069444	11.737972	60.8312	12.160411	30882	100	36,249,204	37,553,780
	0.3333333	0.1666667	0.0277778	11.737972	60.8312	13.427727	1548	100	1,817,038	2,078,612
	0.6666667	0.3333333	0.1111111	11.737972	60.8312	18.496994	9	100	10,564	16,647
	1	0.5	0.25	11.737972	60.8312	26.945772	0	100	0	0
	1.3333333	0.6666667	0.4444444	11.737972	60.8312	38.77406	0	100	0	0
									167,077,530	183,613,847
									90.99%	

NUMBER OF SERVICES

STEEL	PLASTIC
92267	137563
40.15%	59.85%

VALUE OF METERS AND REGULATORS

	METERS	AL-250 RESIDENTIAL	AL425 COMMERCIAL	AL800, 327, INDUSTRIAL	
	UNIT COST	$140	$1,150	$10,600	
	RESIDENTIAL	100%			
45.323%	122,411	$17,137,562			$17,137,562
	COMMERCIAL		100%		
48.335%	15,893		$18,276,493		$18,276,493
	RATE 3			100%	
3.362%	120			$1,271,117	$1,271,117
	RATE 7F			100%	
1.170%	42			$442,550	$442,550
	RATE 4			100%	
0.512%	18			$193,450	$193,450
	RATE 7I			100%	
1.187%	42			$448,733.33	$448,733
	OTHER			100%	
0.112%	4			$42,400	$42,400
100.00%	138,526				$37,812,306

NashvilleGas
Your Energy Partner
A DIVISION OF PIEDMONT NATURAL GAS

INTEROFFICE MEMO

TO: Chuck Fleenor

FROM: John Clark JC

RE: Data For Nashville Gas Rate Case Preparation

DATE: October 4, 1999

Per your request, I have attached the following:

1) FY 1998 Average Main and Service Cost/Ft.

2) Average Installed Cost of Meter Installations

JLC/hp

Cc: Ray Killough

Nashville Gas

FY1998 AVERAGE MAIN AND SERVICE COST/FT

	Pipe Cost	Pipe + St Exp	Pipe Installed	Total Pipe Cost	Labor/Eq/OH $/ft	Inst Cost $/ft	
MAINS							
1 1/4" S	$1.18	$1.71	12,300	$21,045	$ 11.29	**$13.00**	$159,935
2" S	$1.65	$2.39	82,095	$196,412	$ 11.29	**$13.68**	$1,123,413
4" S	$3.20	$4.64	6,580	$30,531	$ 19.80	**$24.44**	$160,785
1 1/4" PE	$0.29	$0.42	1,024	$429	$11.26	**$11.68**	$11,956
2" PE	$0.35	$0.51	46,111	$23,401	$11.26	**$11.76**	$542,471
4" PE	$1.29	$1.87	1,426	$2,667	$17.83	**$19.70**	$28,096
SERVICES							
5/8" PE	$0.06	$0.09	114,194	$10,729.67	$11.62	**$11.71**	$1,337,153
3/4" PE	$0.11	$0.16	15,119	$2,460	$11.62	**$11.78**	$178,075
1 1/4" PE	$0.29	$0.42	14,344	$6,013	$11.62	**$12.03**	$172,626
2" PE	$0.35	$0.51	1,704	$865	$11.62	**$12.12**	$20,658
3/4" S	$0.69	$1.00	288,468	$288,612	$11.62	**$12.62**	$3,639,320
1" S	$0.95	$1.38	25,714	$35,421	$11.62	**$12.99**	$334,103
1 1/4" S	$1.18	$1.71	7,229	$12,369	$11.62	**$13.33**	$96,337
2" S	$1.65	$2.39	1,705	$4,079	$11.62	**$14.01**	$23,884
			468,477	$360,548		$12.39	$5,802,156

Nashville Gas

Average Installed Cost of Meter Installations

	Residential	Commercial	Industrial	Interruptible
Meter	$40	$600	$3,200	$3,200
Instrument	$0	$0	$1,300	$1,300
Metretek	$0	$0	$400	$400
Regulator	$20	$300	$2,500	$2,500
Misc Fittings	$10	$100	$1,400	$1,400
Labor	$70	$150	$1,800	$1,800
	$140	**$1,150**	**$10,600**	**$10,600**

NashvilleGas
Your Energy Partner
A DIVISION OF PIEDMONT NATURAL GAS

INTEROFFICE MEMO

TO: Chuck Fleenor

FROM: John Clark JC

RE: Report of Total Pipe in Ground for Nashville Rate Case Preparation

DATE: September 27, 1999

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1) Total Miles of Distribution Main in System at end of August 1999 (includes Hartsville):

Type	2" or Less	Over 2" thru 4"	Over 4" thru 8"	Over 8" thru 12"	Over 12"
Steel	1446	377	143	34	6
Cast Iron	0	58	29	7	0
Plastic	431	54	9	0	0
Totals	1877	489	181	41	6

2) Number of services in System at end of August 1999 (includes Hartsville):

Type	1" or Less	Over 1" thru 2"	Over 2" thru 4"	Over 4" thru 8"	Over 8"
Steel	85,776	20,679	369	25	3
Plastic	30,882	1,548	9	0	0
Totals	116,658	22,227	378	25	3

Average Service Length = 100 feet

3) Total Miles of Transmission Main in System at end of August 1999:

Type	4" or Less	Over 4" thru 10"	Over 10" thru 20"	Over 20" thru 28"	Over 28"
Steel	1	44	37	0	0
Totals	1	44	37	0	0

cc: Ray Killough

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST #1

13. Please provide support for the statistics referred to in Mr. Ware Schiefer's testimony.

A. (Page 3, line 15) "During the past (sic, actually "first") five years Piedmont owned Nashville Gas, $85 million in plant was added to upgrade the system and to add 22,000 new customers. This commitment has continued as the Company has increased gross plant in service, from the 1985 acquisition date to the date of this filing, by $277.3 million or an increase of 344% over the original plant purchased. During this same time period we have added 67,000 new customers net, an increase of 100%." Please identify the plant investment added and the number of customers added each fiscal year from 1985 to present.

Piedmont Natural Gas Company
Tennessee Operations

CA Item #13A

		Construction Expenditures		Gross Customer Additions	
Fiscal Years Ended October 31:					
1985 (a)		$6,327,819		2,354	
1986		13,230,825		5,800	
1987		16,584,933		6,486	
1988		22,647,042		6,105	
1989		19,039,570		6,430	
1990		7,297,072	(b)	5,130	(d)
	Total	**85,127,261**			
1990		12,350,721	(c)		
1991		17,603,421		4,450	
1992		19,644,501		4,752	
1993		17,992,412		4,631	
1994		21,743,903		5,701	
1995		24,700,209		6,065	
1996		25,140,271		6,110	
1997		26,533,685		6,064	
1998		17,828,882		5,691	
1999		21,662,020		6,082	
	Total	$290,327,286		81,851	

(a) From purchase date of March 15, 1985, forward.
(b) Through March 31.
(c) April 1 forward.
(d) Total for the fiscal year.

Customers billed in March 1990 (five years after purchase)	88,785
Customers billed in April 1985	67,068
Net customer additions	21,717
Rounded	**22,000**

Gross plant in service as of October 31, 1999	$358,024,067
Gross plant as of purchase date of March 15, 1985	80,676,747
Increase	$277,347,320
Rounded	**$277.3 million**
% Increase	**344%**

Customers billed in October 1999	134,164
Customers billed in April 1985	67,068
Increase	67,096
Rounded	**67,000**
% Increase	**100%**

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

13. Please provide support for the statistics referred to in Mr. Ware Schiefer's testimony.

B. (Page 8, line 10) "Most of the capital required to construct the additional plant required to serve these new customers come from long-term financing." "To place this need in proper perspective, over 36% of our issued and outstanding long-term securities were issued within the past five years." Identify the long term debt issued each of the last 5 years and identify the amount used to finance construction and the amount used to refinance existing debt.

Nashville Gas Company
Docket No. 99-00994
Consumer Advocate Data Request #1

13. B.

Year Ending 8/31	Long Term Debt Issued	Used to Finance: Construction	Used to Finance: Existing Debt
1995	$40,000,000 of 8.45% Medium Term Notes due 2024	$35,000,000	$5,000,000
1996	$55,000,000 of 7.40% Medium Term Notes due 2025	$50,000,000	$5,000,000
1997	$40,000,000 of 7.50% Medium Term Notes due 2026	$33,000,000	$7,000,000
1998	No Long Term Debt Issued		
1999	No Long Term Debt Issued		

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

13. Please provide support for the statistics referred to in Mr. Ware Schiefer's testimony.

C. (Page 9, line 5) "Our existing rates are based on embedded original costs of our property after depreciation of $1,929 per customer allowed in our last rate case. During the three and one-half years following that rate case, we added $45,972,898 of additional net plant. When divided by 20,245 net customers added during that period, the incremental cost per new customer was $2,245."

- Provide calculation of the $1,929 embedded original cost per customer
- Provide calculation of the embedded original cost per customer at 8/31/99
- Provide calculation of the projected average embedded original cost per customer for the attrition period.

Embedded Cost Per Customer

	Last Case	This Case	Change
Utility Plant in Service	$315,104,268	$398,883,549	$83,779,281
CWIP	3,447,629	6,199,597	2,751,968
Accumulated Depreciation	101,595,670	142,154,021	40,558,351
Net Utility Plant	$216,956,227	$262,929,125	$45,972,898
Net Customers	112,463	132,940	20,477
Avg. Cost per Customer	$1,929	$1,978	$2,245

13. Please provide support for the statistics referred to in Mr. Ware Schiefer's testimony.

D. (Page 11, line 22) Please provide the data and calculation necessary to support the following: " If we had not increased the number of customers served per employee since 1995, we would need an additional 81 employees today." "Based on the average cost per employee, our payroll costs would be approximately $3.1 million higher than included in this case."

Customers Per Employee

1	Increase in Customers Since Last Rate Case			20,477
2	Customers Per Employee - 1995			254
3	Increase in Employees Required at 1995 Level (Line 1/Line 2)			81
4	Attrition Period Salaries and Wages Expense	$ 15,041,441		
5	Equivalent Employees	398		
6	Average Per Employee (Line 4/Line 5)	$ 37,792.57		
7	Increase in Payroll (Line 3*Line6)		$	3,061,198

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

13. Please provide support for the statistics referred to in Mr. Ware Schiefer's testimony.

E. (Page 12, line 3: Please provide the data and calculation necessary to support the following: "Our average cost of adding a new customer in Tennessee in 1995 was $3,178 and in 1996 was $3,176. In 1999, we had been able to reduce this cost to $2,383, a reduction of almost 25%."

Piedmont Natural Gas Company, Inc.
Tennessee - Cost per Customer

	1995	1996	(11 Months) 1999
Meters	$1,046,578	$971,380	$1,152,263
Services	$10,494,771	$9,972,154	$6,629,713
House Regulators	$381,081	$430,057	$357,702
Manager Approved - Rev. Prod.		$2,118,359	$1,355,256
Revenue Producing - Large	$7,352,090	$5,911,954	$3,153,883
New Customer Costs	$19,274,520	$19,403,904	$12,648,817
# of Customers	6065	6110	5308
Cost Per New Customer Added	$3,178	$3,176	$2,383

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

15. Provide all correspondence and notes of discussions or meetings with the Company's largest 25 customers as to anticipated usage in 2000 and through May 31, 2001.

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 10/22/99

Call Report
Industrial Marketing Application

Company Name: St. Thomas Hospital

Location: St. Thomas Hospital
PNG District: Nashville

Call Type: Phone
Call Date: 10/22/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Bill Jewell - Facilities Manager

Call Purpose: Other
Send Notification: Yes
Notification List: Chuck Fleenor/GS/PNG

Call Details:
Called Mr. Jewell after reading in the paper about the hospital closing one of their floors due to trying to cut costs, after a 53 million revenue loss last year. This floor has 100 beds and I wanted to know what effect this would have on their gas usage.

Bill said this was a 46,000 square foot floor plan, which would decrease use by 4 % in the winter months and 1% in the summer. He said it may reopen again as something else, but that would be a year or two down the line.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

Chuck Fleenor/GS/PNG

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 10/22/99

Call Report
Industrial Marketing Application

Company Name: Nashville Memorial Hospital

Location: Memorial Hospital
PNG District: Nashville

Call Type: Phone
Call Date: 10/22/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Ron Lawrence

Call Purpose: Project Follow-up
Send Notification: No
Notification List:

Call Details:
Called Mr Lawrence to question when the new hospital would be officially up and running and when the old one would be cut back to minimum use while vacant. He said. both will be operating as of June and July 2000, then in August the older should be on minimum use unless they find a buyer for the facility.

Several delays have made them push back their start-up date.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 12/31/98

Call Report
Industrial Marketing Application

Company Name: Vanderbilt University

Location: Power Plant
PNG District: Nashville

Call Type: Phone
Call Date: 12/30/98

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Chris Carpenter/Duke Energy

Call Purpose: Negotiate Rates
Send Notification: No
Notification List:

Call Details:
Chris called saying he wants to present a deal to Vanderbilt since gas prices have dropped in hopes of selling them gas and getting them away from using coal. He said he thought it would take a price of $2.12 to work. Chris said he thought he could buy the gas at $2, which means we would make $.12. I presented this request to Phil, which in turn, presented it to Chuck. I called Chris back and told him I would call him back as soon as I heard from corporate.

General Comments:
This agreement would be for ~~11~~ 7 months and based upon a 50,000 to 60,000 DT usage per month.

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Gary Moody on 04/05/99

Call Report
Industrial Marketing Application

Company Name: John Deal Coatings, Inc.

Location: East Division
PNG District: Nashville

Call Type: Site Visit
Call Date: 03/30/99

Caller: Gary Moody
Caller's Title:

Person(s) Called:
David White

Call Purpose: Other
Send Notification: Yes
Notification List: Kim Swint

Call Details:
David and I met at facility to discuss the additions planned for their facility. We walked through the operation and reviewed his current natural gas system. The addition will require a new fuel line to the equipment. The new heat treat oven is 8.0 MCF/Hr and the thermal oxidizer in an additional 13.6 MCF/Hr. There is also a small heat load of 0.8 MCF/Hr which can be served from current fuel line. David has requested my assistance in sizing new fuel line. The equipment has been ordered and installation is planned in July/October. David is to provide me with a layout of facility. The natural gas load will be going from 7 MCF/Hr to 28 MCF/Hr at completion for project.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

Kim Swint

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 10/21/99

Call Report
Industrial Marketing Application

Company Name: VA Medical Center

Location: VA Medical Center - 24th Ave. So.
PNG District: Nashville

Call Type: Phone
Call Date: 10/21/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Murray Young - Supervisor of Boiler Plant

Call Purpose: Other
Send Notification: No
Notification List:

Call Details:
Called Murray Young to see if what type of load increase they expected after adding a new fan room and he said anywhere from 1,000 to 2,000 therms a month (1,000 summer and 2,000 winter). They had to add this extra equipment room due to some worn out equipment that had to be replaced.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

--------- End ---------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 10/22/99

Call Report
Industrial Marketing Application

Company Name: Hendersonville Hospital

Location: Hendersonville Hospital/HCA
PNG District: Nashville

Call Type: Phone
Call Date: 10/22/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Ken Gregory *

Call Purpose: Project Follow-up
Send Notification: No
Notification List:

Call Details:
Called to ask Mr. Gregory about their new addition of an emergency and CCU unit. He said it would be completed by 2000 and is an additional 32,662 square feet which will up their boiler usage a slight amount due to addition heat and water heating needs.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

--------- End ---------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 09/23/99

Call Report
Industrial Marketing Application

Company Name: Red Kap Industrial

Location: Hickory Hills/Whites Creek location
PNG District: Nashville

Call Type: Site Visit
Call Date: 09/23/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Rob Williams

Call Purpose: Initial Contact
Send Notification: No
Notification List:

Call Details:
Mr. Williams is the Distribution Maintenance Manager for Red Kap (also known as VF Workwear, Inc.) and has taken over Mr. Griffin's responsibilities involving utilities. I introduced myself and gave him a card for him to call me when their new generator comes in. It was ordered in November and they recently sent him the wrong one. It however, will not add much to their load because it's primary purpose is for their computer room.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 06/19/98

Call Report
Industrial Marketing Application

Company Name: Donelson High School

Location: Whitsitt Elementary
PNG District: Nashville

Call Type: Phone
Call Date: 06/19/98

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Doug Vaughn

Call Purpose: Project Follow-up
Send Notification: No
Notification List:

Call Details:
Sent order to check the load for meter sizing. New tenant will only use a portion of the school, but use should be somewhat higher than last year.

General Comments:
Changing this meter from a rate 321 to a rate 331. The new monthly demand will be 923 therms.

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 06/11/98

Call Report
Industrial Marketing Application

Company Name: Donelson High School

Location: Whitsitt Elementary
PNG District: Nashville

Call Type: Site Visit
Call Date: 06/11/98

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Mr. Woods - Maintenance Supervisor

Call Purpose: Audit Plant
Send Notification: No
Notification List:

Call Details:
Building was vacant part of last year. Stopped by to see if it would be used this fall and winter. Found out Whitsitt Elementary is moving in this Fall. Since use was up last winter and will continue to use more, this account will be changed from a rate 321 to a rate 331 with a monthly demand of 924.

General Comments:
Will check to make sure meter size is appropriate for equipment to be used and also contact Danny Talley about installing a mini-P here.

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

--------- End ---------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 07/13/99

Call Report
Industrial Marketing Application

Company Name: Antioch High School

Location: Hobson Pike location - old site
PNG District: Nashville

Call Type: Phone
Call Date: 07/08/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Joe Revels
Joe Edgin - Director of Operations

Call Purpose: Review Data
Send Notification: Yes
Notification List: Phil Williams/GS/PNG

Call Details:
Someone in customer service sent an off summer on this account and should not have. When Joe tried to bill it the regular monthly bill which included a demand charge the account j-canned and didn't take. I went through with him on what to do to change the mtr and account status so it would bill. I called Mr. Edgins to let him know this account could not be in an off summer status and he agreed with me. This meter however does need to stay off physically in the field, because of renovations that are being done here. Mr. Edgins said they may eventually sale the building to someone else since the new Antioch School is in full use now.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

Phil Williams/GS/PNG

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 05/28/99

Call Report
Industrial Marketing Application

Company Name: Pearl-Cohn Comprehensive High School

Location: Pearl-Cohn School
PNG District: Keywords Not Found

Call Type: Site Visit and Lunch
Call Date: 05/19/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Joe Edgins - Director of Operations for Metro Public School

Call Purpose: Review Rates
Send Notification: No
Notification List:

Call Details:
Met with Mr. Edgins at his office to discuss taking this account to an industrial rate due to increased usage. He also has 16 other schools that are classified as industrial accounts so we discussed transportation rates,nominations, and gas brokers. I explained how their bills are calculated, including the demand and provided him with a rate sheet.

We reviewed the spreadsheet I had printed out for him, which showed the difference in cost for a rate 321 account vs. a 331 and 371 account. He said he hadn't considered switching to a transportation rate because of his lack of understanding and the extra work he thought it would involve, but now that he understands it a little bit better he will consider switching one or all of them next year. We discussed the annual election form and the agency agreement form and their due dates.

I took Mr. Edgins to lunch and told him to call me with any further questions he might have.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

--------- End ---------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Gary Moody on 11/23/99

Call Report
Industrial Marketing Application

Company Name: Belle Meade Country Club

Location: Country Club
PNG District: Nashville

Call Type: Site Visit
Call Date: 11/15/99

Caller: Gary Moody
Caller's Title:

Person(s) Called:
John Watson

Call Purpose: Project Follow-up
Send Notification: No
Notification List:

Call Details:
Met with John to discuss progress on heating of new tent addition at Club which would be used for receptions, meetings, etc. The tent is somewhat a permanent addition and is very well constructed. John had called several weeks ago to discuss my ideas on heating the addition. They were considering electric and natural gas. They have elected to go with natural gas low intensity infrared units. They are in process of running fuel lines to the site. I will follow-up with John in two weeks to see how they are progressing. I suggested low intensity units as result of discussions at TSE Meeting and exhibit at WEEC in Atlanta. I suggested John give Jerry Dorsten with Engineered Mechanical Equipment a call on the technology. John liked the concept but ordered the equipment from Dixon Supply. I had lunch with Jerry on Tuesday and he stated it was basically the same equipment as he had suggested. John and I agreed to do a plant audit in two weeks after all the equipment has been installed.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

--------- End ---------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 10/20/99

Call Report
Industrial Marketing Application

Company Name: Opryland

Location: Opryland Park
PNG District: Nashville

Call Type: Phone
Call Date: 10/20/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
David Krebs/Danny Talley

Call Purpose: Project Follow-up
Send Notification: No
Notification List:

Call Details:
Called David to find out the status of their Park Meter. There is a large 23m roots meter here and since they did away with the Opryland Theme Park it is very low. David said this meter use to cover all of the park and plaza area along with four office buildings and now it only is connected to the office buildings which are relatively small.

With Opry Mills starting up, I asked him if their would be any additional loads added to this meter in the future and he said not in the next two years for sure and maybe not at all. I told him we would need to downsize the meter to fit the current load and asked if he could get me that load information. He said he would either call of fax it back to me.

I called Danny Talley to let him know I would pass along this information to him so he could start the process of downsizing the meter.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Gary Moody on 04/13/99

Call Report
Industrial Marketing Application

Company Name: Opryland

Location: Opryland Hotel
PNG District: Nashville

Call Type: Site Visit
Call Date: 04/06/99

Caller: Gary Moody
Caller's Title:

Person(s) Called:
Dillard Adams - Development Manager & David Krebs - Powerhouse Manager

Call Purpose: Project Follow-up
Send Notification: No
Notification List:

Call Details:
After the contractors meeting with Opry Mills, I stopped by Powerhouse and Engineering Office to discuss the Mills Project and Regular Project at Powerhouse. First the duel regulator project for the powerhouse was completed on Monday according to David. Nashville Machine performed the work. They did have an issue with gas leaking passed their cutoff valve. Service sent out person to grease cutoff which corrected problem. Everything else went very smoothly according to David. They fired their diesel backup generator while turbine was off to prevent setting new electric demand.

Met with Dillard on Opry Mills status. New services were completed to the Acuff Theater & Museum and service to corporate office. I did inform Dillard that after completion of main extension loop around Opry's Mills that he may want to request we move existing meter to end of new main. The reasoning being that upon uncovering their fuel line to corporate office their line had a strong natural gas smell. This fuel line has had repairs to it in past. Relocating the meter will eliminate approximately 3000 ft. of fuel line.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

--------- End ---------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 09/13/99

Call Report
Industrial Marketing Application

Company Name: Genesco General Service

Location: Murfreesboro Pike
PNG District: Nashville

Call Type: Phone
Call Date: 09/08/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
J. W. Baile

Call Purpose: Other
Send Notification: No
Notification List:

Call Details:
This property is owned by Genesco, but leased by Sprint logistics. J.W. called about getting a metering valve so they could measure what gas is being used for Genesco's maintenance shop in the back. I gave him the information he needed and told him he needed to contact John Satty or Steve Jared so they could follow up on the project, since this account has gone back to being a small commercial rate 321.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Gary Moody on 06/29/99

Call Report
Industrial Marketing Application

Company Name: Columbia HCA Corp.

Location: Administration Building on Centennial
PNG District: Nashville

Call Type: Phone
Call Date: 06/25/99

Caller: Gary Moody
Caller's Title:

Person(s) Called:
Wayne Price
Corp. Engr. Manager

Call Purpose: Get I/R Data
Send Notification: No
Notification List:

Call Details:
Wayne is the head of corporate engineering for the Columbia HCA Corporation. Wayne was the original contact for the new Nashville Memorial Hospital planned for I-65 and Dickerson Road area. Wayne and I originally planned to meet and discuss plans for hospital but due to changes in his schedule we elected to discuss over phone. He provided me with two other contacts; Bert Fett, Gresham Smith and Partners and John Massey, CESP, Inc. I have contacted both of these gentlemen and they are providing information on the natural gas equipment and pressures required for site. Bert has been working with Metro Davidison County to determine upgrades planned for roadways into hospital. Since we do not have a main nearby we need to know the plans for roadways. In addition we are working with commercial representatives to look at potentially picking up customers in route to hospital. The hospital is schedule to open July 2000.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 02/16/99

Call Report
Industrial Marketing Application

Company Name: International Diversefoods

Location: Spence Lane Location
PNG District: Nashville

Call Type: Phone
Call Date: 02/16/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Johnny Owensby - Maintenance Supervisor/Danny Talley

Call Purpose: Project Follow-up
Send Notification: No
Notification List:

Call Details:
Spoke with Mr. Owensby and Danny Talley to coordinate installation of a mini-p, on a project initially being handled by Gary Moody, prior to my taking over the duties of Industrial Services Rep. This customer tied all of their fuel lines into their largest meter and will now qualify for rate 3 account. I called to make sure Mr. Owensby knew they were responsible for having a phone line installed for us and I called Danny Talley who coordinates mini-p installations and let him know what was going on and to be looking for an order I was about to send. I gave him Mr. Owensby's name and phone number as a contact person.

I am going out to this facility on Wed. to speak with Charles Racer about PGA vs. Transportation rates again and I am bringing him an combined analysis of the three accounts (#3000176464001,#9000176461001.#4000176462001) that have been combined. This analysis will show him a comparison of what he would pay on rate 321, rate 331, and rate 371.

*They already have an additional account,(#5000176460001) that is already a transportation account and he is contemplating keeping it on this rate (which has been on Moss rates the past several months) or taking it back to a PGA rate.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 05/17/99

Call Report
Industrial Marketing Application

Company Name: American Airlines

Location: Donelson Pike location
PNG District: Keywords Not Found

Call Type: Site Visit
Call Date: 05/12/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Nick Meador - Operations Manager

Call Purpose: Review Rates
Send Notification: No
Notification List:

Call Details:
Spoke with Mr. Meador about this account moving back to a rate 321 account based on the usage not being enough to qualify any more for a rate 331. He said they weren't using as much gas or this facility as much as they had been in the past. He does not expect usage to increase in the future, so he agreed with the change in rate.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 04/08/99

Call Report
Industrial Marketing Application

Company Name: Ajax Turner Co. Inc.

Location: Visco Dr. location
PNG District: Nashville

Call Type: Site Visit
Call Date: 04/08/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Larry Hall
operations manager

Call Purpose: Review Rates
Send Notification: Yes
Notification List: Phil Williams/GS/PNG; Joe Revels/GS/PNG; David Hollifield/GS/PNG; Carl Compton/FIN/PNG; Melanie Estridge/GS/PNG

Call Details:
This account's use has dropped below the qualifications for staying on as a rate 331 customer, per our rate schedule, this will be taken back to a lower rate (321) in June. I went out to inform Mr. Hall what was happening and also reviewed both rates with him.

I asked why his usage had dropped so much the last two years and he said they had installed more efficient equipment (gas) and discovered that they were unknowingly losing some of their heat at night through one of the vents - a problem they have now corrected

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

Phil Williams/GS/PNG; Joe Revels/GS/PNG; David Hollifield/GS/PNG; Carl Compton/FIN/PNG; Melanie Estridge/GS/PNG

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 08/05/99

Call Report
Industrial Marketing Application

Company Name: Horace Small Apparel Company

Location: 28th Ave. No.
PNG District: Nashville

Call Type: Site Visit
Call Date: 08/05/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Mr. Hoover

Call Purpose: Other
Send Notification: No
Notification List:

Call Details:
Mr. Hoover said this location may be shut down or bought out by Vanity Fair and would call me if they needed to finalize their account or have the name changed. I gave him a few business cards to pass along to other individuals in operations.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

---------- End ----------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 12/21/99

Call Report
Industrial Marketing Application

Company Name: Bruce Hardwood Floors

Location: Centennial Blvd. location
PNG District: Nashville

Call Type: Phone
Call Date: 12/20/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Larry Cox - Plant Manager

Call Purpose: Review Rates
Send Notification: No
Notification List:

Call Details:
Called customer to set up a meeting to discuss change in rates from 321 to 331 on Wed, weather permitting. I will take to him the two spreadsheets I input, showing the difference in cost of his 12-month use, comparing his former rate 321 to their new rate 331.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

--------- End ---------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 12/21/99

Call Report
Industrial Marketing Application

Company Name: TBI Headquarters andForensic Lab

Location: R S Glass Blvd. location
PNG District: Nashville

Call Type: Phone
Call Date: 12/20/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Phyllis Crowe

Call Purpose: Other
Send Notification: No
Notification List:

Call Details:
Called Phyllis and gave her the SIC code for this customer, so she could complete the NA order on the system. This customer was in the inactive status on S2K and needed to be turned on and active in order to properly bill. The meter is on in the field.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

--------- End ---------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Gary Moody on 11/15/99

Call Report
Industrial Marketing Application

Company Name: Dana Engine Controls Distribution

Location: Antioch Distribution Center
PNG District: Nashville

Call Type: Site Visit
Call Date: 11/11/99

Caller: Gary Moody
Caller's Title:

Person(s) Called:
Bob Auehenbaugh - Facilities Manager

Call Purpose: Audit Plant
Send Notification: No
Notification List:

Call Details:
Met with Bob at the Antioch Distribution Center to make a Plant Audit. The facility is just being completed and all equipment is new. They have added low intensity infrared heating at each of the loading dock doors which is new from original plans. Richard Perko, engineer with Lee Company, and I had discussed natural gas heating in this area several months ago but due to cost of equipment was put on hold. I guess they found the money. This added about 1.0 MCF/Hr to the connected load for a total connected load of 16.1 MCF/Hr. All of the equipment has been added to the company profile. Bob and I had a very good meeting. He is very pro natural gas and plans to use natural gas wherever possible. The fuel line runs the full loop of the 600,000 square foot facility and should make future equipment additions very easy.

They have not fired any of the equipment to date, but were planning to do so within the week. The plans are to move employees into the administrative building after Thanksgiving Holidays. Bob ask if I would check into a barrier for the meter station. I informed him that we had planned on the barrier and I would follow-up with Doug Vaughn. This has been done. I informed Kim of my visit and suggested she plan a visit later in December after they have had a little time to settle into new building. I am sure they will need education on rates and billing.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

--------- End ---------

CONFIDENTIAL - PLEASE READ AND SHRED



Created by Kim Swint on 10/19/99

Call Report
Industrial Marketing Application

Company Name: U.S. Tobacco Company

Location: Corporate
PNG District: Nashville

Call Type: Phone
Call Date: 10/14/99

Caller: Kim Swint
Caller's Title:

Person(s) Called:
Jim Thweat/Glen Sheppard

Call Purpose: Project Follow-up
Send Notification: No
Notification List:

Call Details:
Input information in project estimator for this account. Went over the information with Jim Thweat to insure accuracy and faxed a copy to Phil Williams. This is a new account which is installing a Thermal Oxidizer and will be operating it by 11/1/99.

General Comments:

Action Items (Open)

Due Date	Assigned To	Date Created	Description
N/A	N/A	N/A	N/A

Edit History

--------- End ----------

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

16. Provide weather normalized (if applicable) sales (in Dth) by class of customer and supporting documentation for the 12 months ending December 31, 1999. Please provide this information on a diskette in MS Windows Excel 97 readable format.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1
RESPONSE - ITEM # 16

VOLUMES - 12 MONTHS ENDED 12/31/99

NASHVILLE GAS DIVISION
PRO FORMA VOLUMES CALCULATIONS

(dekatherms) Rate Schedule	12 Mon 12/31/99 Period Actual (1)	Normalized Adjustment (2)	Normalized (3)
Residential 01			
Bills	1,424,625		
Winter	6,706,618	877,760	7,584,378
Summer	2,186,198	62,132	2,248,330
Discounted	11,784		11,784
Total Residential	8,904,600	939,892	9,844,493
Commercial 02			
Bills	190,082		
Winter	4,436,061	445,448	4,881,509
Summer	1,959,599	82,837	2,042,436
Discounted	1,567		1,567
Total Commercial	6,397,226	528,286	6,925,512
Firm Industrial Sales			
Bills	1,192		
Demand dekatherms	136,498		
First 1,500	960,550	0	960,550
Next 2,500	257,173	0	257,173
Next 5,000	2,985	0	2,985
Over 9,000	0	0	0
Total Firm Ind Sales	1,220,709	0	1,220,709
Interruptible Industrial Sales			
Bills	158		
First 1,500	152,547	0	152,547
Next 2,500	105,302	0	105,302
Next 5,000	76,005	0	76,005
Over 9,000	18,369	0	18,369
Total Interruptible Ind Sales	352,222	0	352,222

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1
RESPONSE - ITEM # 16

VOLUMES - 12 MONTHS ENDED 12/31/99

NASHVILLE GAS DIVISION
PRO FORMA VOLUMES CALCULATIONS

(dekatherms) Rate Schedule	12 Mon 12/31/99 Test Period Actual (1)	Normalized Adjustment (2)	Normalized (3)
Firm Industrial Transportation			
Bills	726		
Demand dekatherms	137,786		
First 1,500	831,548	0	831,548
Next 2,500	554,443	0	554,443
Next 5,000	192,809	0	192,809
Over 9,000	46,810	0	46,810
Total Firm Transp	1,625,611	0	1,625,611
Interruptible Industrial Transportation			
Bills	559		
First 1,500	790,134	0	790,134
Next 2,500	1,030,388	0	1,030,388
Next 5,000	1,234,448	0	1,234,448
Over 9,000	3,861,543	0	3,861,543
Total Int Transp	6,916,513	0	6,916,513
Smyrna			
	12		
Demand	15,000	0	15,000
Commodity	33,026	0	33,026
Total Bills	1,617,354		
Annual Total	25,449,907	1,468,178	26,918,085

NASHVILLE GAS COMPANY
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RESPONSE - ITEM # 16

Tennessee 01's Residential

	MONTH	CUST	THERMS	DD 15-15	MMBTU/Cust	Heat	Base
1999	SEP	117,296	1,673,890	0	1.427064862		
	OCT	118,377	2,417,070	76.5	2.041840898		
	NOV	120,720	5,478,942	269.2	4.538553678		
	DEC	122,127	11,102,405	477.1	9.090868522		
1999	JAN	118,131	22,377,908	927.5	18.94329854		
	FEB	118,647	12,821,054	450.5	10.80604988		
	MAR	119,062	15,285,871	652.5	12.83858074		
	APR	119,024	9,379,411	271	7.880268685		
	MAY	118,400	3,344,624	87	2.824851351		
	JUN	117,838	2,011,715	0	1.707186986		
	JUL	117,638	1,676,419	0	1.42506588		
	AUG	117,365	1,476,695	0	1.258207302	0.018591866	1.256481
		1,424,625	89,046,004	3211.3		0.000946094	0.374068
						0.974758241	0.95389

NASHVILLE GAS COMPANY DIVISION **REV-4**
RESIDENTIAL

BASE FACTOR	1.25648138
HEAT FACTOR	0.018592
CORRELATION	97.48%

NORMALIZED

NORMAL DD		MONTH	BASE CUST	BASE VOL	HEAT VOL	TOTAL VOL
2.1	1998	SEP	117,296	147,380	4,580	151,960
84.4		OCT	118,377	148,738	185,752	334,490
325.8		NOV	120,720	151,682	731,229	882,911
576.5		DEC	122,127	153,450	1,308,983	1,462,433
839.1	1999	JAN	118,131	148,429	1,842,895	1,991,324
819.7		FEB	118,647	149,078	1,808,151	1,957,229
515.4		MAR	119,062	149,599	1,140,882	1,290,481
339.7		APR	119,024	149,551	751,715	901,266
113.1		MAY	118,400	148,767	248,964	397,732
14.1		JUN	117,838	148,061	30,891	178,952
0.2		JUL	117,638	147,810	437	148,247
0		AUG	117,365	147,467	0	147,467
3,630.1		TOTAL	1,424,625	1,790,015	8,054,478	9,844,493

	Actual	Normal
WINTER VOLUME	6,706,618	7,584,378
SUMMER VOLUME	2,197,982	2,260,114
	8,904,600	9,844,493

NASHVILLE GAS COMPANY
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CONSUMER ADVOCATE DATA REQUEST # 1
RESPONSE - ITEM # 16

Tennessee 02's Commercial

	MONTH	CUST	THERMS	DD 15-15	MMBTU/Cust	Heat	Base
1999	SEP	15,452	2,145,677	0	13.88607947		
	OCT	15,564	2,702,355	76.5	17.36285659		
	NOV	15,860	4,027,709	269.2	25.39539092		
	DEC	16,147	7,952,004	477.1	49.24756301		
1999	JAN	16,081	13,936,873	927.5	86.66670605		
	FEB	16,111	8,729,076	450.5	54.18084539		
	MAR	16,102	9,714,943	652.5	60.33376599		
	APR	16,056	5,817,808	271	36.23447932		
	MAY	15,870	2,734,065	87	17.2278828		
	JUN	15,698	2,315,632	0	14.75112753		
	JUL	15,635	1,975,420	0	12.63460185		
	AUG	15,506	1,920,698	0	12.38680511	0.078710464	12.29543
		190,082	63,972,260	3211.3		0.003711735	1.467551
						0.978246106	3.742318

NASHVILLE GAS COMPANY DIVISION **REV-5**
COMMERCIAL

BASE FACTOR	12.29543258
HEAT FACTOR	0.078710
CORRELATION	97.82%

NORMALIZED

NORMAL DD		MONTH	BASE CUST	BASE VOL	HEAT VOL	TOTAL VOL
2.1	1998	SEP	15,452	189,989	2,554	192,543
84.4		OCT	15,564	191,366	103,394	294,760
325.8		NOV	15,860	195,006	406,712	601,717
576.5		DEC	16,147	198,534	732,696	931,230
839.1	1999	JAN	16,081	197,723	1,062,085	1,259,808
819.7		FEB	16,111	198,092	1,039,465	1,237,557
515.4		MAR	16,102	197,981	653,216	851,197
339.7		APR	16,056	197,415	429,304	626,720
113.1		MAY	15,870	195,129	141,277	336,406
14.1		JUN	15,698	193,014	17,422	210,436
0.2		JUL	15,635	192,239	246	192,485
0		AUG	15,506	190,653	0	190,653
3,630.1		TOTAL	190,082	2,337,140	4,588,371	6,925,512

	Actual	Normal
WINTER VOLUME	4,436,061	4,881,509
SUMMER VOLUME	1,961,166	2,044,003
	6,397,226	6,925,512

NASHVILLE GAS COMPANY
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17. Provide the number of customers by billing classification by month for the 48 months ending December 31, 1999. Please provide this information on a diskette in MS Windows Excel 97 readable format.

Nashville Customers
Calender 1999

Rate	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
311	Residential Service	117,831	118,346	118,761	118,722	118,101	117,540	117,341	117,083	117,019	118,110	120,453	121,864	1,421,171
312	Residential Service-Air Conditioning	300	301	301	302	299	298	297	282	277	267	267	263	3,454
321	Small Commercial Service	16,062	16,092	16,083	16,038	15,851	15,679	15,616	15,487	15,434	15,546	15,842	16,129	189,859
322	Small Commercial Service-Air Conditioning	19	19	19	18	19	19	19	19	18	18	18	18	223
331	Large Commercial/Industrial Service	117	116	117	117	94	90	90	90	90	90	90	91	1,192
341	Interruptible Service	18	18	18	18	11	11	11	11	11	11	10	10	158
371	Firm Transportation Service	45	45	44	44	67	71	71	70	70	70	70	71	738
372	Interruptible Transportation Service	43	43	44	44	52	51	51	51	51	51	52	50	583
Grand Total		134,435	134,980	135,387	135,303	134,494	133,759	133,496	133,093	132,970	134,163	136,802	138,496	1,617,378

Nashville Customers
Calender 1998

Rate	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
311	Residential Service	113,633	113,804	114,093	113,909	113,361	112,674	112,176	111,882	112,310	112,755	114,987	116,531	1,362,115
312	Residential Service-Air Conditioning	292	292	296	297	295	300	300	302	299	297	299	299	3,568
321	Small Commercial Service	15,875	15,881	15,824	15,755	15,580	15,455	15,320	15,184	15,170	15,188	15,500	15,756	186,488
322	Small Commercial Service-Air Conditioning	19	19	18	17	17	17	17	17	17	17	17	17	209
331	Large Commercial/Industrial Service	130	126	128	129	116	114	116	116	116	116	116	116	1,439
341	Interruptible Service	19	19	19	19	17	18	18	18	18	18	18	18	219
371	Firm Transportation Service	35	35	34	35	45	46	45	45	45	45	45	45	500
372	Interruptible Transportation Service	41	41	41	43	44	43	42	42	42	43	43	43	508
Grand Total		130,044	130,217	130,453	130,204	129,475	128,667	128,034	127,606	128,017	128,479	131,025	132,825	1,555,046

Nashville Customers
Calender 1997

Rate	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
311	Residential Service	108,808	109,357	109,423	109,179	108,825	108,201	107,913	107,434	107,772	108,109	110,881	113,093	1,308,995
312	Residential Service-Air Conditioning	289	290	288	287	289	286	291	284	284	285	285	289	3,447
321	Small Commercial Service	15,615	15,649	15,630	15,536	15,358	15,192	15,102	15,035	15,043	15,010	15,387	15,756	184,313
322	Small Commercial Service-Air Conditioning	20	20	19	19	19	19	19	19	19	19	19	19	230
331	Large Commercial/Industrial Service	160	147	149	150	148	147	147	146	147	152	124	125	1,742
341	Interruptible Service	49	31	31	32	28	28	30	26	30	51	19	19	374
371	Firm Transportation Service	20	20	20	20	20	20	20	20	20	20	18	34	252
372	Interruptible Transportation Service	37	36	36	39	38	38	38	38	38	38	43	42	461
Grand Total		124,998	125,550	125,596	125,262	124,725	123,931	123,560	123,002	123,353	123,684	126,776	129,377	1,499,814

Nashville Customers
Calender 1996

Rate	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
311	Residential Service	102,705	103,563	103,716	103,816	103,279	102,628	101,563	101,924	102,135	103,039	105,969	107,624	1,241,961
312	Residential Service-Air Conditioning	285	285	285	285	284	283	281	282	282	284	284	290	3,410
321	Small Commercial Service	15,205	15,338	15,344	15,264	15,072	14,856	14,434	14,521	14,500	14,587	15,106	15,422	179,649
322	Small Commercial Service-Air Conditioning	21	22	20	20	19	20	19	19	19	19	20	20	238
331	Large Commercial/Industrial Service	137	137	136	136	138	146	131	142	142	145	138	148	1,676
341	Interruptible Service	26	21	24	23	23	24	20	23	22	24	24	24	278
371	Firm Transportation Service	28	28	28	24	24	24	20	20	20	20	20	20	276
372	Interruptible Transportation Service	31	31	31	35	35	35	39	39	39	39	39	39	432
Grand Total		118,438	119,425	119,584	119,603	118,874	118,016	116,507	116,970	117,159	118,157	121,600	123,587	1,427,920

NASHVILLE GAS COMPANY
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18. Please explain the significant decrease in forfeited discounts since 1996. If the lower level of the last few years is normal, please update the revenue lag calculation to show the associated effect on the revenue lag days used in the lead-lag study to reflect the new payment patterns.

Piedmont Natural Gas Company

Item 18

We believe that three factors have affected the amount of forfeited discounts reflected in the current case compared with the previous case:

- The period of time for the "net" bill to be paid was extended two days to reflect bills being generated and mailed in Charlotte rather than Nashville and the additional delivery time associated therewith.
- The billing date was changed to reflect the date the bill is mailed rather than the date the bill is generated. For example, a bill generated on Friday night is now dated the following Monday when it is mailed.
- Improved delinquency processing and collection efforts have contributed to a greater awareness by the customer of the "net" and "gross" amounts and the benefit to the customer of paying within the "net" period.

Since we did not perform a new lead/lag study for this filing, the changes noted above have not been reflected. Without a complete study of payment patterns, it would be impossible to quantify these changes. We believe, however, that the impact on revenue requirements would be minimal when taking into account the entire lead/lag study and related working capital requirements.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

23. For the test period and the attrition year ending May 31, 2001 provide detailed workpapers supporting the calculation of the Life Insurance expense, Long-Term Disability, Hospitalization expenses, and other miscellaneous employee insurance expenses. Show the total and capitalized amount. Provide actual rates for the benefits that NGC pays. Provide the amounts that the employee contributes for these benefits

NASHVILLE GAS COMPANY
Employee Benefits
For The Twelve Months Ending May 31,2001

Line No.		Test Year Amount	Adjust.	Attrition Yr. Amt.
		(1)	(2)	(3)
1.	ESOP	10,501	1.0317	10,834
2.	Employee Pension Plan	650,858	Footnote A	907,417
3.	Employee Insurance	2,353,767	1.0317	2,428,381
4.	Savings Plan	573,998	1.0317	592,194
5.	Other	86,525	1.0317	89,268
6.	Total	$3,675,649	$352,445	$4,028,094

A/ Test Period Pension Expense	650,858
Less FASB 87 Expense	263,759
Pension Expense less FASB 87	387,099
Growth Factor	1.0317
Attrition Period Amount	399,370
Plus Amortization of Deferred Pension Expense	508,047
Total Pension Expense	907,417

PIEDMONT NATURAL GAS COMPANY, INC.
Projected Administrative and General Transfer Credits
Twelve Months Ending May 31, 2001

Account	Description	Amount
92201	Payroll	392,644
92202	SIP	157,046
92203	Pension	305,058
92204	Insurance	799,387
92205	Other	277,275
	Total	1,931,410

92204	Insurance-Group	686,995
	Insurance-Risk	112,392
		799,387

DDD
A&G Transfer Credits
12/1/99

PIEDMONT NATURAL GAS COMPANY, INC.
Projected Administrative and General Transfer Credits
Twelve Months Ending May 31, 2001

92201 - Payroll			
	(A) TN Direct Non-Utility		
	Cost Study (Monthly)	($8,790 x 12)	
	Times Growth Factor	1.0317	108,824
	(B) Test Period 92000 Capitalized		
	Monthly Based on Historical	($22,925 x 12)	
	Times Growth Factor	1.0317	283,821
	92201 TOTAL		**392,644**
92202 - SIP			
	(A) Attrition SIP/PIP-Tennessee	592,194	
	Times Capitalization Percentage	19.64%	116,307
	(B) Test Period Non-Utility Credits	158,393	
	Times Growth Factor	1.0317	
	Times Net Plant	24.93%	40,739
	92202 TOTAL		**157,046**
92203 - Pension			
	(A) Attrition Pension-Tennessee	907,417	
	Times Capitalization Percent	19.64%	178,217
	(B) Test Period Non-Utility Credits	364,936	
	Attrition Pension/Test Period Pension	(907,417/650,858)	
	Times Net Plant	24.93%	126,841
	92203 TOTAL		**305,058**
92204 - Insurance			
	(A) TN Attrition 92400, Prop. Ins.	49,740	
	TN Attrition Injuries & Damages	522,522	
	Tennessee Attrition Group Insurance	2,428,381	
	Total	3,000,643	
	Times Capitalization Percent	19.64%	589,326
	(B) Test Period Non-Utility Credits	816,712	
	Times Growth Factor	1.0317	
	Times Net Plant	24.93%	210,061
	92204 TOTAL		**799,387**

PIEDMONT NATURAL GAS COMPANY, INC.
Projected Administrative and General Transfer Credits
Twelve Months Ending May 31, 2001

92205 - Other

(B)	TN Direct + Allocated		
	A&G Office Supplies Expense	1,386,190	
	Times Capitalization Percent	19.64%	272,248
(C)	TN Direct Non-Utility		
	Cost Allocation Study (Monthly)	($271 x 12)	
	Times Growth Factor	1.0317	3,355
(D)	C.O. Non-Utility Payroll Processing	($250 x 26)	
	Times Growth Factor	1.0317	
	Times Net Plant	24.93%	1,672
	92205 TOTAL		**277,275**

With the implementation of the PeopleSoft General Ledger system effective November 1, 1998, the Company slightly revised the method of allocating Corporate Office-related overheads to construction and non-utility. These revisions were intended to clarify the methods of computation and to make the allocation process more efficient and up-to-date. Due to this change, the amounts above which are identified as "Test Period Non-utility Credits" are actually 10 months ended August 31, 1999 annualized.

NASHVILLE GAS COMPANY
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CONSUMER ADVOCATE DATA REQUEST #1

31. Please provide the amount and payee for all lobbying expenses, contributions, social club memberships and athletic events paid by Piedmont and allocated to Nashville Gas Company for the 16 months ending December 31, 1999. Additionally, provide the amount and payee for all lobbying expenses, contributions, social club memberships and athletic events paid by Nashville Gas Company. Identify the accounts charged for each amount.

Consumer Advocate Data Request
Item 31
Lobbying Expenses

Account	Voucher	Invoice	Vendor	Name	Amount	Acctg Date	Location (a)	TN % (b)	TN Portion
92120	---	10041998	0000397570	BETTY ANDERSON, CONSULTING	1,000.00	1998-10	00	25.53%	255.30
92120	00016108	112198	0000397570	BETTY ANDERSON, CONSULTING	1,000.00	1998-12-21	17	100.00%	1,000.00
92110	00020590		0000931026	JOE PENNACCHIA	950.15	1999-01-04	00	25.13%	238.77
92120	00024505	122998	0000397570	BETTY ANDERSON, CONSULTING	1,000.00	1999-01-11	17	100.00%	1,000.00
92120	00024509	120699	0000397570	BETTY ANDERSON, CONSULTING	1,000.00	1999-01-11	17	100.00%	1,000.00
92110	00039054		0000009566	DONALD F. HARROW	1,155.48	1999-02-16	00	25.13%	290.37
92120	00047454	104	0000397570	BETTY ANDERSON, CONSULTING	1,000.00	1999-03-10	00	25.13%	251.30
92110	00048260	101	0000397570	BETTY ANDERSON, CONSULTING	53.00	1999-03-12	00	25.13%	13.32
92110	00051570		0000009566	DONALD F. HARROW	918.27	1999-03-23	00	25.13%	230.76
92120	00067062	305	0000397570	BETTY ANDERSON, CONSULTING	1,000.00	1999-05-05	17	100.00%	1,000.00
92120	00070513	204	0000397570	BETTY ANDERSON, CONSULTING	1,000.00	1999-05-17	17	100.00%	1,000.00
92120	00070514	APRIL1999	0000397570	BETTY ANDERSON, CONSULTING	1,000.00	1999-05-17	17	100.00%	1,000.00
92110	00070610	504	0000397570	BETTY ANDERSON, CONSULTING	65.82	1999-05-17	17	100.00%	65.82
92110	00070881		0000009566	DONALD F. HARROW	971.65	1999-05-18	00	25.13%	244.18
92110	00072320		0000009566	DONALD F. HARROW	922.70	1999-05-20	00	25.13%	231.87
92110	00072320		0000009566	DONALD F. HARROW	1,065.51	1999-05-20	00	25.13%	267.76
92120	00080076	MAY1999	0000397570	BETTY ANDERSON, CONSULTING	1,000.00	1999-06-14	17	100.00%	1,000.00
92120	00080077	507	0000397570	BETTY ANDERSON, CONSULTING	50.00	1999-06-14	17	100.00%	50.00
92130	00094304	615	0000397570	BETTY ANDERSON, CONSULTING	3,000.00	1999-07-27	88	0.00%	0.00
92120	00094513	511	0000397570	BETTY ANDERSON, CONSULTING	597.21	1999-07-27	17	100.00%	597.21
92120	00102761	706	0000397570	BETTY ANDERSON, CONSULTING	3,000.00	1999-08-23	17	100.00%	3,000.00
92120	00117535	805-904	0000397570	BETTY ANDERSON, CONSULTING	6,000.00	1999-10-07	17	100.00%	6,000.00
92120	00126971	1005	0000397570	BETTY ANDERSON, CONSULTING	3,000.00	1999-10-31	17	100.00%	3,000.00
92120	00134035	1105	0000397570	BETTY ANDERSON, CONSULTING	27.04	1999-11-19	17	100.00%	27.04
92120	00138797	1112	0000397570	BETTY ANDERSON, CONSULTING	3,000.00	1999-12-07	17	100.00%	3,000.00
	Total				33,776.83				24,763.71

Test period amount, twelve months ended August 31, 1999, charged to utility operating expenses 12,736.67

(a) Location "00" is Corporate Office allocated to three states. Location "88" is Corporate Office allocated to two states (NC and SC only). Location "17" is Tennessee direct.

(b) Allocated on the basis of net plant as of October 31, 1997, for fiscal 1998, as of October 31, 1998, for fiscal 1999 and as of October 31, 1999, for fiscal 2000.

Consumer Advocate Data Request
Item 31
Charitable Contributions - Account 42600

Vendor #	Name	Location (a)	Amount	Acctg Date	TN % (b)	TN Portion
0000386581	KIWANIS KLASSIC GOLF GALA	00	600.00	1998-09	25.53%	153.18
0000723007	BRICK CHURCH MIDDLE SCHOOL	17	750.00	1998-09	100.00%	750.00
0000385294	PUBLIC FORUM INSTITUTE	17	500.00	1998-09	100.00%	500.00
0000103168	JUNIOR ACHIEVEMENT / MIDDLE TENNESSEE	17	(500.00)	1998-09	100.00%	(500.00)
0000210963	UNITED WAY OF CENTRAL CAROLINAS	00	45,000.00	1998-10	25.53%	11,488.50
0000212217	UNITED WAY / METROPOLITAN NASHVILLE	17	4,166.66	1998-10	100.00%	4,166.66
0000376020	NASHVILLE SPORTS COUNCIL	17	1,000.00	1998-10	100.00%	1,000.00
0000056044	EASTER SEAL SOCIETY OF TENN, INC.	17	500.00	1998-10	100.00%	500.00
0000212217	UNITED WAY / METROPOLITAN NASHVILLE	17	4,166.66	1998-10	100.00%	4,166.66
0000386706	MINORITY ENTERPRISE DEVELOPMENT	17	1,500.00	1998-10	100.00%	1,500.00
0000392951	TIGNOR GRAPHICS CORPORATION	17	1,260.00	1998-10	100.00%	1,260.00
0000931204	NASHVILLE UNION MISSION	17	500.00	1998-11-19	100.00%	500.00
0000931234	WSIX - FM RADIO	17	2,000.00	1998-11-30	100.00%	2,000.00
0000312470	ASHRAE / NASHVILLE CHAPTER	17	1,250.00	1998-12-08	100.00%	1,250.00
0000212217	UNITED WAY / METROPOLITAN NASHVILLE	17	2,083.33	1998-12-15	100.00%	2,083.33
0000714451	AMERICAN HEART ASSOCIATION	00	2,000.00	1998-12-21	25.13%	502.60
0000012229	ARTS & SCIENCE COUNCIL	00	30,000.00	1999-01-09	25.13%	7,539.00
0000931789	NEWS FOUNDATIONS	00	3,000.00	1999-01-12	25.13%	753.90
0000012229	ARTS & SCIENCE COUNCIL	00	45,000.00	1999-02-16	25.13%	11,308.50
0000365379	BOY SCOUTS OF AMERICA	00	1,500.00	1999-02-16	25.13%	376.95
0000830265	MUSCULAR DYSTROPHY ASSOCIATION OF TN	17	1,000.00	1999-02-16	100.00%	1,000.00
0000090084	INDEPENDENT COLLEGE FUND OF NC	00	52,500.00	1999-02-17	25.13%	13,193.25
0000932016	COMMUNITY FOOD RESCUE	00	500.00	1999-02-18	25.13%	125.65
0000932050	AFRICAN AMERICAN HISTORY MONUMENT	00	500.00	1999-02-23	25.13%	125.65
0000716217	AL MENAH TEMPLE	17	500.00	1999-02-23	100.00%	500.00
0000738302	CHARLOTTE MECK / URBAN LEAGUE	00	1,000.00	1999-03-09	25.13%	251.30
0000380527	BOY SCOUTS OF AMERICA	17	500.00	1999-03-09	100.00%	500.00
0000145128	NC CENTER FOR PUBLIC POLICY RESEARCH	00	4,000.00	1999-03-15	25.13%	1,005.20
0000390005	ALLIANCE FOR A BETTER CHARLOTTE	00	5,000.00	1999-03-15	25.13%	1,256.50
0000212217	UNITED WAY / METROPOLITAN NASHVILLE	17	6,249.99	1999-03-23	100.00%	6,249.99

0000932326	PREVENT CHILD ABUSE TN	17	500.00	1999-03-23	100.00%	500.00
0000343517	HANDS ON CHARLOTTE	00	1,000.00	1999-03-29	25.13%	251.30
0000124552	LEADERSHIP NASHVILLE	17	500.00	1999-03-30	100.00%	500.00
0000377465	SPARTANBURG HUMANE SOCIETY	00	2,000.00	1999-03-31	25.13%	502.60
---	JE 6077 to record refund of duplicate payment	17	(695.60)	1999-03	100.00%	(695.60)
0000212217	UNITED WAY / METROPOLITAN NASHVILLE	17	2,083.33	1999-04-14	100.00%	2,083.33
0000714261	AGAPE	17	500.00	1999-04-20	100.00%	500.00
0000377929	SUMMIT HOUSE	00	2,000.00	1999-05-04	25.13%	502.60
0000395418	BUDDIES OF NASHVILLE	17	500.00	1999-05-17	100.00%	500.00
0000332296	CATAWBA VALLEY COMMUNITY COLLEGE FOUN.	00	1,000.00	1999-05-18	25.13%	251.30
0000932789	MUSEUM OF THE NEW SOUTH	00	10,000.00	1999-05-19	25.13%	2,513.00
0000212217	UNITED WAY / METROPOLITAN NASHVILLE	17	2,083.33	1999-05-25	100.00%	2,083.33
0000350033	CRISIS INTERVENTION CENTER	17	1,000.00	1999-06-01	100.00%	1,000.00
0000386706	MINORITY ENTERPRISE DEVELOPMENT	17	1,500.00	1999-06-01	100.00%	1,500.00
0000370478	NASHVILLE DOWNTOWN PARTNERSHIP	17	500.00	1999-06-14	100.00%	500.00
0000384966	ANITA STROUD FOUNDATION	00	1,000.00	1999-06-15	25.13%	251.30
0000932432	SC JUNIOR / GOLF FOUNDATION	00	1,000.00	1999-06-15	25.13%	251.30
0000932948	MINORITY CONTRACTORS RESOURCE CENTER	00	1,000.00	1999-06-22	25.13%	251.30
0000377465	SPARTANBURG HUMANE SOCIETY	00	2,000.00	1999-07-06	25.13%	502.60
0000212217	UNITED WAY / METROPOLITAN NASHVILLE	17	4,166.66	1999-07-06	100.00%	4,166.66
0000933080	UNITED CEREBRAL PALSY OF TENNESSEE	17	500.00	1999-07-20	100.00%	500.00
0000207340	TENNESSEE FOUNDATION/INDEPENDENT COLLEGES	17	4,500.00	1999-08-03	100.00%	4,500.00
0000212217	UNITED WAY / METROPOLITAN NASHVILLE	17	2,083.33	1999-08-03	100.00%	2,083.33
0000830265	MUSCULAR DYSTROPHY ASSOCIATION OF TN	17	1,000.00	1999-08-13	100.00%	1,000.00
0000335091	THE OPEN DOOR MINISTRIES	00	500.00	1999-08-17	25.13%	125.65
0000332148	CHARLOTTE WORLD AFFAIRS COUNCIL	00	1,800.00	1999-08-19	25.13%	452.34
0000336958	THE JUNIOR LEAGUE OF CHARLOTTE	00	5,000.00	1999-08-19	25.13%	1,256.50
0000356295	THE CHARLOTTE POST	00	1,000.00	1999-08-23	25.13%	251.30
0000212217	UNITED WAY / METROPOLITAN NASHVILLE	17	4,166.66	1999-09-14	100.00%	4,166.66
0000212217	UNITED WAY / METROPOLITAN NASHVILLE	17	2,000.00	1999-09-23	100.00%	2,000.00
0000395426	ACADEMY FOR WOMEN OF ACHIEVEMENT	17	500.00	1999-09-23	100.00%	500.00
0000933476	WSIX - COATS FOR KIDS	17	10,000.00	1999-09-23	100.00%	10,000.00
0000932789	MUSEUM OF THE NEW SOUTH	00	10,000.00	1999-09-30	25.13%	2,513.00
0000933583	A BETTER CHARLOTTE	00	2,500.00	1999-10-06	25.13%	628.25
0000212217	UNITED WAY / METROPOLITAN NASHVILLE	17	4,166.66	1999-10-13	100.00%	4,166.66
0000723007	BRICK CHURCH MIDDLE SCHOOL	17	750.00	1999-10-13	100.00%	750.00
0000933639	METROCENTER TEACHERS APARTMENTS	17	1,000.00	1999-10-13	100.00%	1,000.00

0000011239	AMERICAN CANCER SOCIETY INC/CHARLOTTE	00	500.00	1999-10-21	25.13%	125.65
0000890467	SC APPALACHIAN COUNCIL OF GOVERNMENTS	00	5,000.00	1999-10-21	25.13%	1,256.50
0000933744	LONGHORN RODEO CHARITY RACES	17	1,000.00	1999-10-27	100.00%	1,000.00
0000931537	HOSPITALITY HOUSE OF CHARLOTTE	00	500.00	1999-10-28	25.13%	125.65
0000390005	ALLIANCE FOR A BETTER CHARLOTTE	00	2,500.00	1999-10-31	25.13%	628.25
0000933583	A BETTER CHARLOTTE	00	(2,500.00)	1999-11-08	24.80%	(620.00)
0000221838	VANDERBILT ATHLETICS	17	852.00	1999-11-22	100.00%	852.00
0000328013	SALVATION ARMY / NASHVILLE	17	2,000.00	1999-11-30	100.00%	2,000.00
0000933934	MUSICARES	17	2,000.00	1999-11-30	100.00%	2,000.00
0000312470	ASHRAE / NASHVILLE CHAPTER	17	1,250.00	1999-12-17	100.00%	1,250.00
		17	522.47	1999-12	100.00%	522.47
	Total items $500 and over		316,755.48			138,456.05
	Items less than $500:					
	September and October 1998		250.00		25.53%	63.83
	November 1998 through October 1999		2,160.00		25.13%	542.81
	November and December 1999		0.00		24.80%	0.00
	Total		2,410.00			606.63
	Items less than $500:					
	September and October 1998		988.63		100.00%	988.63
	November 1998 through October 1999		9,250.89		100.00%	9,250.89
	November and December 1999		1,197.39		100.00%	1,197.39
	Total		11,436.91			11,436.91
	Total		330,602.39			150,499.59
	Test period amount, twelve months ended August 31, 1999, charged to utility operating expenses					0.00

(a) Location "00" is Corporate Office allocated to three states. Location "17" is Tennessee direct.

(b) Allocated on the basis of net plant as of October 31, 1997, for fiscal 1998, as of October 31, 1998, for fiscal 1999 and as of October 31, 1999, for fiscal 2000.

Consumer Advocate Data Request
Item 31
Club Dues and Fees - Account 42610

Vendor #	Name	Location (a)	Amount	Acctg Date	TN % (b)	TN Portion
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	550.00	1998-09	25.53%	140.42
0000140178	NASHVILLE CITY CLUB	00	45.00	1998-09	25.53%	11.49
0000203497	THE TOWER CLUB	00	94.00	1998-09	25.53%	24.00
0000005691	KEVIN M. O'HARA	00	270.00	1998-09	25.53%	68.93
0000005691	KEVIN M. O'HARA	00	240.00	1998-09	25.53%	61.27
0000009752	MARTIN C. RUEGSEGGER	00	105.00	1998-09	25.53%	26.81
0000009566	DONALD F. HARROW	00	280.00	1998-09	25.53%	71.48
0000030445	CARMEL COUNTRY CLUB	00	295.00	1998-09	25.53%	75.31
0000203497	THE TOWER CLUB	00	93.00	1998-09	25.53%	23.74
0000030445	CARMEL COUNTRY CLUB	00	295.00	1998-09	25.53%	75.31
0000030445	CARMEL COUNTRY CLUB	00	295.00	1998-09	25.53%	75.31
0000001650	TED C. COBLE	00	233.25	1998-09	25.53%	59.55
0000001322	DAVID R. CARPENTER	00	28.49	1998-09	25.53%	7.27
0000002950	BARRY L. GUY	00	208.00	1998-09	25.53%	53.10
0000742674	RICHARD A. LINVILLE	00	80.00	1998-09	25.53%	20.42
0000009035	JOHN L. CLARK	17	180.00	1998-09	100.00%	180.00
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	522.93	1998-10	25.53%	133.50
0000140178	NASHVILLE CITY CLUB	00	45.00	1998-10	25.53%	11.49
0000203497	THE TOWER CLUB	00	94.00	1998-10	25.53%	24.00
0000005691	KEVIN M. O'HARA	00	240.00	1998-10	25.53%	61.27
0000030445	CARMEL COUNTRY CLUB	00	295.00	1998-10	25.53%	75.31
0000203497	THE TOWER CLUB	00	93.00	1998-10	25.53%	23.74
0000030445	CARMEL COUNTRY CLUB	00	381.47	1998-10	25.53%	97.39
0000030445	CARMEL COUNTRY CLUB	00	295.00	1998-10	25.53%	75.31
0000002950	BARRY L. GUY	00	104.00	1998-10	25.53%	26.55
0000001650	TED C. COBLE	00	240.00	1998-10	25.53%	61.27
0000009752	MARTIN C. RUEGSEGGER	00	140.00	1998-10	25.53%	35.74
0000030445	CARMEL COUNTRY CLUB	00	345.00	1998-10	25.53%	88.08
0000009566	DONALD F. HARROW	00	280.00	1998-10	25.53%	71.48
0000742674	RICHARD A. LINVILLE	00	80.00	1998-10	25.53%	20.42

0000009035	JOHN L. CLARK	17	180.00	1998-10	100.00%	180.00
0000009035	JOHN L. CLARK	17	180.00	1998-10	100.00%	180.00
0000030445	CARMEL COUNTRY CLUB	00	345.00	1998-11-10	25.13%	86.70
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	500.00	1998-11-10	25.13%	125.65
0000140178	NASHVILLE CITY CLUB	00	45.00	1998-11-17	25.13%	11.31
0000005691	KEVIN M. O'HARA	00	270.00	1998-11-23	25.13%	67.85
0000009566	DONALD F. HARROW	00	280.00	1998-11-23	25.13%	70.36
0000030445	CARMEL COUNTRY CLUB	00	345.00	1998-11-23	25.13%	86.70
0000931068	RICHARD A. LINVILLE	00	80.00	1998-11-23	25.13%	20.10
0000203497	THE TOWER CLUB	00	94.00	1998-11-24	25.13%	23.62
0000001650	TED C. COBLE	00	240.00	1998-11-30	25.13%	60.31
0000009752	MARTIN C. RUEGSEGGER	00	105.00	1998-12-10	25.13%	26.39
0000030445	CARMEL COUNTRY CLUB	00	319.34	1998-12-14	25.13%	80.25
0000030445	CARMEL COUNTRY CLUB	00	763.77	1998-12-14	25.13%	191.94
0000030445	CARMEL COUNTRY CLUB	00	295.00	1998-12-14	25.13%	74.13
0000140178	NASHVILLE CITY CLUB	00	70.00	1998-12-14	25.13%	17.59
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	635.00	1998-12-14	25.13%	159.58
0000203497	THE TOWER CLUB	00	147.80	1998-12-15	25.13%	37.14
0000009035	JOHN L. CLARK	17	180.00	1998-12-15	100.00%	180.00
0000002950	BARRY L GUY	00	208.00	1998-12-21	25.13%	52.27
0000005691	KEVIN M. O'HARA	00	270.00	1998-12-21	25.13%	67.85
0000931068	RICHARD A. LINVILLE	00	80.00	1998-12-21	25.13%	20.10
0000203497	THE TOWER CLUB	00	128.00	1998-12-30	25.13%	32.17
0000203497	THE TOWER CLUB	00	93.00	1998-12-30	25.13%	23.37
0000009566	DONALD F. HARROW	00	470.00	1998-12-31	25.13%	118.11
0000009566	DONALD F. HARROW	00	410.00	1998-12-31	25.13%	103.03
---	JE 5270 to correct	00	(198.00)	1998-12-31	25.13%	(49.76)
0000009752	MARTIN C. RUEGSEGGER	00	105.00	1999-01-06	25.13%	26.39
0000009035	JOHN L. CLARK	17	180.00	1999-01-06	100.00%	180.00
0000001650	TED C. COBLE	00	260.00	1999-01-07	25.13%	65.34
0000009337	LEONARD D. HYATT	17	26.00	1999-01-07	100.00%	26.00
0000055137	EXECUTIVE WOMEN INTERNATIONAL	17	251.85	1999-01-11	100.00%	251.85
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	3,100.00	1999-01-12	25.13%	779.03
0000931068	RICHARD A. LINVILLE	00	90.00	1999-01-12	25.13%	22.62
0000030445	CARMEL COUNTRY CLUB	00	550.00	1999-01-13	25.13%	138.22
0000030445	CARMEL COUNTRY CLUB	00	550.00	1999-01-13	25.13%	138.22
0000203497	THE TOWER CLUB	00	319.00	1999-01-13	25.13%	80.16

0000030445	CARMEL COUNTRY CLUB	00	550.00	1999-01-14	25.13%	138.22
0000203497	THE TOWER CLUB	00	94.00	1999-01-14	25.13%	23.62
0000140178	NASHVILLE CITY CLUB	00	45.00	1999-01-15	25.13%	11.31
0000005691	KEVIN M. O'HARA	00	305.00	1999-01-25	25.13%	76.65
0000002950	BARRY L GUY	00	104.00	1999-01-28	25.13%	26.14
0000009752	MARTIN C. RUEGSEGGER	00	105.00	1999-02-02	25.13%	26.39
0000001650	TED C. COBLE	00	240.00	1999-02-08	25.13%	60.31
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	509.00	1999-02-08	25.13%	127.91
0000140178	NASHVILLE CITY CLUB	00	45.00	1999-02-10	25.13%	11.31
0000203497	THE TOWER CLUB	00	94.00	1999-02-10	25.13%	23.62
0000931068	RICHARD A. LINVILLE	00	90.00	1999-02-11	25.13%	22.62
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-02-15	25.13%	80.42
0000030445	CARMEL COUNTRY CLUB	00	346.43	1999-02-15	25.13%	87.06
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-02-15	25.13%	80.42
0000009566	DONALD F. HARROW	00	410.00	1999-02-16	25.13%	103.03
0000009460	DEBBIE LYNN JOHNSON	17	30.00	1999-02-16	100.00%	30.00
0000005691	KEVIN M. O'HARA	00	287.00	1999-03-01	25.13%	72.12
0000001650	TED C. COBLE	00	240.00	1999-03-09	25.13%	60.31
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-03-09	25.13%	80.42
0000030445	CARMEL COUNTRY CLUB	00	336.30	1999-03-09	25.13%	84.51
0000140178	NASHVILLE CITY CLUB	00	45.00	1999-03-09	25.13%	11.31
0000203497	THE TOWER CLUB	00	94.00	1999-03-09	25.13%	23.62
0000009035	JOHN L. CLARK	17	210.00	1999-03-09	100.00%	210.00
0000030445	CARMEL COUNTRY CLUB	00	386.67	1999-03-10	25.13%	97.17
0000931068	RICHARD A. LINVILLE	00	90.00	1999-03-10	25.13%	22.62
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	500.00	1999-03-12	25.13%	125.65
0000009752	MARTIN C. RUEGSEGGER	00	105.00	1999-03-15	25.13%	26.39
0000077164	ROTARY CLUB OF HARTSVILLE	17	75.00	1999-03-16	100.00%	75.00
0000009566	DONALD F. HARROW	00	755.00	1999-03-23	25.13%	189.73
0000002950	BARRY L. GUY	00	208.00	1999-03-24	25.13%	52.27
0000391557	CHARLOTTE PALM	00	100.00	1999-03-29	25.13%	25.13
0000005691	KEVIN M. O'HARA	00	317.00	1999-03-31	25.13%	79.66
0000009566	DONALD F. HARROW	00	430.00	1999-03-31	25.13%	108.06
0000001650	TED C. COBLE	00	240.00	1999-04-06	25.13%	60.31
0000009752	MARTIN C. RUEGSEGGER	00	105.00	1999-04-06	25.13%	26.39
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	500.00	1999-04-07	25.13%	125.65
0000203497	THE TOWER CLUB	00	94.00	1999-04-07	25.13%	23.62

0000030445	CARMEL COUNTRY CLUB	00	345.00	1999-04-09	25.13%	86.70
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-04-09	25.13%	80.42
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-04-09	25.13%	80.42
0000203497	THE TOWER CLUB	00	78.00	1999-04-09	25.13%	19.60
0000140178	NASHVILLE CITY CLUB	00	45.00	1999-04-12	25.13%	11.31
0000931068	RICHARD A LINVILLE	00	90.00	1999-04-13	25.13%	22.62
0000113472	KIWANIS CLUB OF NASHVILLE, INC	17	180.00	1999-04-14	100.00%	180.00
0000002950	BARRY L. GUY	00	104.00	1999-04-27	25.13%	26.14
0000005691	KEVIN M. O'HARA	00	260.00	1999-04-27	25.13%	65.34
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	500.00	1999-05-06	25.13%	125.65
0000140178	NASHVILLE CITY CLUB	00	45.00	1999-05-07	25.13%	11.31
0000030445	CARMEL COUNTRY CLUB	00	335.00	1999-05-10	25.13%	84.19
0000030445	CARMEL COUNTRY CLUB	00	335.00	1999-05-10	25.13%	84.19
0000931068	RICHARD A. LINVILLE	00	90.00	1999-05-10	25.13%	22.62
0000001650	TED C. COBLE	00	240.00	1999-05-11	25.13%	60.31
0000030445	CARMEL COUNTRY CLUB	00	335.00	1999-05-11	25.13%	84.19
0000203497	THE TOWER CLUB	00	93.00	1999-05-11	25.13%	23.37
0000009460	DEBBIE LYNN JOHNSON	17	30.00	1999-05-11	100.00%	30.00
0000009050	DAVID L. TRUSTY	00	2,416.00	1999-05-13	25.13%	607.14
0000203497	THE TOWER CLUB	00	94.00	1999-05-13	25.13%	23.62
0000009566	DONALD F. HARROW	00	430.00	1999-05-18	25.13%	108.06
0000009752	MARTIN C. RUEGSEGGER	00	105.00	1999-05-18	25.13%	26.39
0000009566	DONALD F. HARROW	00	430.00	1999-05-20	25.13%	108.06
0000005691	KEVIN M. O'HARA	00	285.00	1999-05-27	25.13%	71.62
0000002950	BARRY L. GUY	00	104.00	1999-06-01	25.13%	26.14
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	500.00	1999-06-04	25.13%	125.65
0000001650	TED C. COBLE	00	254.00	1999-06-08	25.13%	63.83
0000009752	MARTIN C. RUEGSEGGER	00	105.00	1999-06-10	25.13%	26.39
0000140178	NASHVILLE CITY CLUB	00	45.00	1999-06-10	25.13%	11.31
0000931068	RICHARD A. LINVILLE	00	90.00	1999-06-10	25.13%	22.62
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-06-11	25.13%	80.42
0000203497	THE TOWER CLUB	00	94.00	1999-06-14	25.13%	23.62
0000030445	CARMEL COUNTRY CLUB	00	345.00	1999-06-15	25.13%	86.70
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-06-15	25.13%	80.42
0000203497	THE TOWER CLUB	00	93.00	1999-06-15	25.13%	23.37
0000005691	KEVIN M. O'HARA	00	255.00	1999-06-23	25.13%	64.08
0000001650	TED C. COBLE	00	227.00	1999-07-01	25.13%	57.05

0000009752	MARTIN C. RUEGSEGGER	00	630.00	1999-07-06	25.13%	158.32
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	500.00	1999-07-06	25.13%	125.65
0000030445	CARMEL COUNTRY CLUB	00	345.00	1999-07-07	25.13%	86.70
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-07-07	25.13%	80.42
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-07-07	25.13%	80.42
0000002950	BARRY L. GUY	00	208.00	1999-07-15	25.13%	52.27
0000203497	THE TOWER CLUB	00	93.00	1999-07-15	25.13%	23.37
0000140178	NASHVILLE CITY CLUB	00	45.00	1999-07-19	25.13%	11.31
0000203497	THE TOWER CLUB	00	94.00	1999-07-19	25.13%	23.62
0000931068	RICHARD A. LINVILLE	00	90.00	1999-07-20	25.13%	22.62
0000113472	KIWANIS CLUB OF NASHVILLE, INC	17	180.00	1999-07-20	100.00%	180.00
0000009566	DONALD F. HARROW	00	450.00	1999-07-22	25.13%	113.09
0000005691	KEVIN M. O'HARA	00	255.00	1999-08-03	25.13%	64.08
0000001650	TED C. COBLE	00	442.25	1999-08-10	25.13%	111.14
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-08-10	25.13%	80.42
0000030445	CARMEL COUNTRY CLUB	00	337.17	1999-08-10	25.13%	84.73
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-08-10	25.13%	80.42
0000140178	NASHVILLE CITY CLUB	00	45.00	1999-08-10	25.13%	11.31
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	500.00	1999-08-10	25.13%	125.65
0000203497	THE TOWER CLUB	00	94.00	1999-08-12	25.13%	23.62
0000931068	RICHARD A. LINVILLE	00	90.00	1999-08-12	25.13%	22.62
0000203497	THE TOWER CLUB	00	93.00	1999-08-16	25.13%	23.37
0000713826	AMERICAN / SOCIETY OF GAS ENGINEERS	17	200.00	1999-08-19	100.00%	200.00
0000722918	BETTER BUSINESS BUREAU / NASHVILLE	17	805.00	1999-08-23	100.00%	805.00
0000005691	KEVIN M. O'HARA	00	285.00	1999-08-31	25.13%	71.62
0000170019	QUAIL HOLLOW COUNTRY CLUB	00	500.00	1999-09-03	25.13%	125.65
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-09-08	25.13%	80.42
0000140178	NASHVILLE CITY CLUB	00	45.00	1999-09-09	25.13%	11.31
0000931068	RICHARD A. LINVILLE	00	90.00	1999-09-09	25.13%	22.62
0000203497	THE TOWER CLUB	00	93.00	1999-09-13	25.13%	23.37
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-09-14	25.13%	80.42
0000030445	CARMEL COUNTRY CLUB	00	320.00	1999-09-14	25.13%	80.42
0000203497	THE TOWER CLUB	00	94.00	1999-09-15	25.13%	23.62
0000001650	TED C. COBLE	00	240.00	1999-09-16	25.13%	60.31
0000009566	DONALD F. HARROW	00	430.00	1999-09-17	25.13%	108.06
0000002950	BARRY L. GUY	00	208.00	1999-09-21	25.13%	52.27
0000005691	KEVIN M. O'HARA	00	260.00	1999-09-28	25.13%	65.34

0000009566	DONALD F. HARROW		00	430.00	1999-09-28	25.13%	108.06
0000009566	DONALD F. HARROW		00	440.00	1999-09-28	25.13%	110.57
0000030445	CARMEL COUNTRY CLUB		00	320.00	1999-10-06	25.13%	80.42
0000030445	CARMEL COUNTRY CLUB		00	320.00	1999-10-06	25.13%	80.42
0000140178	NASHVILLE CITY CLUB		00	45.00	1999-10-06	25.13%	11.31
0000170019	QUAIL HOLLOW COUNTRY CLUB		00	500.00	1999-10-06	25.13%	125.65
0000931068	RICHARD A. LINVILLE		00	90.00	1999-10-11	25.13%	22.62
0000203497	THE TOWER CLUB		00	94.00	1999-10-15	25.13%	23.62
0000005691	KEVIN M. O'HARA		00	260.00	1999-10-19	25.13%	65.34
0000203497	THE TOWER CLUB		00	115.60	1999-10-19	25.13%	29.05
0000113472	KIWANIS CLUB OF NASHVILLE, INC		17	180.00	1999-10-22	100.00%	180.00
0000009566	DONALD F. HARROW		00	440.00	1999-10-26	25.13%	110.57
0000002950	BARRY L. GUY		00	104.00	1999-10-27	25.13%	26.14
0000030445	CARMEL COUNTRY CLUB		00	380.00	1999-10-31	25.13%	95.49
0000140178	NASHVILLE CITY CLUB		00	45.00	1999-10-31	25.13%	11.31
0000170019	QUAIL HOLLOW COUNTRY CLUB		00	500.00	1999-10-31	25.13%	125.65
0000001650	TED C. COBLE		00	240.00	1999-11-10	24.80%	59.52
0000931068	RICHARD A. LINVILLE		00	90.00	1999-11-10	24.80%	22.32
0000030445	CARMEL COUNTRY CLUB		00	380.00	1999-11-11	24.80%	94.24
0000030445	CARMEL COUNTRY CLUB		00	380.00	1999-11-11	24.80%	94.24
0000203497	THE TOWER CLUB		00	88.00	1999-11-11	24.80%	21.82
0000203497	THE TOWER CLUB		00	94.00	1999-11-11	24.80%	23.31
0000005691	KEVIN M. O'HARA		00	285.00	1999-11-12	24.80%	70.68
0000009566	DONALD F. HARROW		00	440.00	1999-11-24	24.80%	109.12
0000006720	WARE F. SCHIEFER		00	320.00	1999-11-30	24.80%	79.36
0000001650	TED C. COBLE		00	260.00	1999-12-03	24.80%	64.48
0000170019	QUAIL HOLLOW COUNTRY CLUB		00	585.00	1999-12-06	24.80%	145.08
0000931068	RICHARD A. LINVILLE		00	90.00	1999-12-08	24.80%	22.32
0000030445	CARMEL COUNTRY CLUB		00	320.00	1999-12-09	24.80%	79.36
0000030445	CARMEL COUNTRY CLUB		00	320.00	1999-12-09	24.80%	79.36
0000030445	CARMEL COUNTRY CLUB		00	320.00	1999-12-09	24.80%	79.36
0000140178	NASHVILLE CITY CLUB		00	70.00	1999-12-09	24.80%	17.36
0000003500	DALE C. HEWITT		00	40.00	1999-12-15	24.80%	9.92
0000005691	KEVIN M. O'HARA		00	285.00	1999-12-17	24.80%	70.68
0000009566	DONALD F. HARROW		00	510.00	1999-12-21	24.80%	126.48
0000002950	BARRY L. GUY		00	208.00	1999-12-30	24.80%	51.58
0000203497	THE TOWER CLUB		00	133.00	1999-12-30	24.80%	32.98

0000203497	THE TOWER CLUB	00	134.00	1999-12-30	24.80%	33.23
	Total		57,554.32			16,766.91

Test period amount, twelve months ended August 31, 1999, charged to utility operating expenses 0.00

(a) Location "00" is Corporate Office allocated to three states. Location "17" is Tennessee direct.

(b) Allocated on the basis of net plant as of October 31, 1997, for fiscal 1998, as of October 31, 1998, for fiscal 1999 and as of October 31, 1999, for fiscal 2000.

NOTE Payments to individuals are via expense reports to reimburse for club dues and fees.

Consumer Advocate Data Request
Item 31
Athletic Events - Various Accounts

Vendor #	Name		Account	Location (a)	Amount	Acctg Date	TN % (b)	TN Portion
0000326033	CAROLINA PANTHERS		42100	00	745.00	09/30/1998	25.53%	190.20
0000213058	UNC CHARLOTTE ATHLETICS		42100	00	558.00	09/30/1998	25.53%	142.46
0000322230	CHARLOTTE CHECKERS		92110	00	698.00	09/30/1998	25.53%	178.20
0000733949	CHARLOTTE KNIGHTS		42100	00	170.00	10/31/1998	25.53%	43.40
0000931206	CAROLINAS STADIUM CORP.		42100	00	395.00	11/19/1998	25.13%	99.26
0000733949	CHARLOTTE KNIGHTS		42100	00	1,530.00	01/07/1999	25.13%	384.49
0000931869	CHARLOTTE STING		42100	00	259.00	01/25/1999	25.13%	65.09
---	CHARLOTTE HORNETS		42100	00	(2,067.83)	01/31/1999	25.13%	(519.65)
---	CHARLOTTE HORNETS		42100	00	(1,246.93)	01/31/1999	25.13%	(313.35)
0000391656	HOME DEPOT INVITATIONAL		93010	00	395.00	02/02/1999	25.13%	99.26
0000326033	CAROLINA PANTHERS		42100	00	84,000.00	02/10/1999	25.13%	21,109.20
0000326033	CAROLINA PANTHERS		42100	00	15,804.00	02/10/1999	25.13%	3,971.55
0000326033	CAROLINA PANTHERS		42100	00	2,404.00	02/10/1999	25.13%	604.13
---	CHARLOTTE HORNETS		42100	00	(417.72)	02/28/1999	25.13%	(104.97)
---	CHARLOTTE HORNETS		42100	00	(250.00)	02/28/1999	25.13%	(62.83)
0000380089	NASHVILLE KATS	*	42100	17	876.00	03/01/1999	100.00%	876.00
0000931206	CAROLINAS STADIUM CORP.		42100	00	305.00	03/10/1999	25.13%	76.65
0000931869	CHARLOTTE STING		42100	00	258.00	03/16/1999	25.13%	64.84
0000322230	CHARLOTTE CHECKERS		42100	00	96.00	03/31/1999	25.13%	24.12
0000322230	CHARLOTTE CHECKERS		42100	00	100.00	04/05/1999	25.13%	25.13
0000733675	CHARLOTTE HORNETS		42100	00	2,929.00	04/08/1999	25.13%	736.06
0000147504	NASHVILLE SOUNDS	*	42100	17	2,280.00	04/12/1999	100.00%	2,280.00
0000390708	NASHVILLE PREDATORS	*	42100	17	2,640.00	04/23/1999	100.00%	2,640.00
0000390708	NASHVILLE PREDATORS	*	42100	17	2,640.00	05/10/1999	100.00%	2,640.00
0000733675	CHARLOTTE HORNETS		42100	00	2,929.00	05/27/1999	25.13%	736.06
---	CHARLOTTE HORNETS		42100	00	(230.52)	05/28/1999	25.13%	(57.93)
0000322230	CHARLOTTE CHECKERS		92110	00	1,314.00	07/06/1999	25.13%	330.21
0000390708	NASHVILLE PREDATORS		42100	00	2,720.00	07/07/1999	25.13%	683.54
0000221838	VANDERBILT ATHLETICS		42100	17	525.00	07/20/1999	100.00%	525.00
0000931206	CAROLINAS STADIUM CORP.		42100	00	675.00	07/22/1999	25.13%	169.63

0000733675	CHARLOTTE HORNETS	42100	00	2,929.00	07/27/1999	25.13%	736.06
0000931869	CHARLOTTE STING	42100	00	205.00	08/06/1999	25.13%	51.52
0000380089	NASHVILLE KATS	42100	17	908.00	08/17/1999	100.00%	908.00
0000733675	CHARLOTTE HORNETS	42100	00	600.00	08/18/1999	25.13%	150.78
0000211201	UNC CHARLOTTE ATHLETICS	42100	00	786.00	09/01/1999	25.13%	197.52
0000207118	TENNESSEE STATE UNIVERSITY	42100	17	325.00	09/02/1999	100.00%	325.00
0000733949	CHARLOTTE KNIGHTS	42100	00	250.00	09/09/1999	25.13%	62.83
0000322230	CHARLOTTE CHECKERS	42100	00	132.00	09/13/1999	25.13%	33.17
0000931206	CAROLINAS STADIUM CORP.	42100	00	395.00	09/24/1999	25.13%	99.26
0000931206	CAROLINAS STADIUM CORP.	42100	00	745.00	09/24/1999	25.13%	187.22
---	CHARLOTTE STING	42100	00	(160.00)	09/30/1999	25.13%	(40.21)
0000733949	CHARLOTTE KNIGHTS	42100	00	170.00	10/28/1999	25.13%	42.72
0000931206	CAROLINAS STADIUM CORP.	42100	00	70.00	11/05/1999	24.80%	17.36
0000933233	NASHVILLE SOUNDS BASEBALL	42100	17	547.00	11/08/1999	100.00%	547.00
0000931206	CAROLINAS STADIUM CORP.	42100	00	925.00	11/11/1999	24.80%	229.40
0000364208	DREAM SUITES, L.P.	42100	00	8,920.00	12/03/1999	24.80%	2,212.16
0000733949	CHARLOTTE KNIGHTS	42100	00	1,530.00	12/17/1999	24.80%	379.44
	Total			142,309.00			43,774.95
	Test period amount, twelve months ended August 31, 1999, charged to utility operating expenses						607.67

(a) Location "00" is Corporate Office allocated to three states. Location "17" is Tennessee direct.

(b) Allocated on the basis of net plant as of October 31, 1997, for fiscal 1998, as of October 31, 1998, for fiscal 1999 and as of October 31, 1999, for fiscal 2000.

* Originally charged to utility operating expense but reclassified to Account 42100 via June 1999 Journal 6790.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST #1

34. Please identify any changes in the Long-Term Incentive Plan ("LTIP") criteria for compensation. Further, identify the amount and account charged for the LTIP in the test period and the year ending May 31, 2001 by employee.

Piedmont Natural Gas Company
Item 34

There were no changes in the LTIP criteria for compensation during the test period, twelve months ended August 31, 1999. For this period, Account 92000 – Administrative and General Salaries, was charged in the amount of $1,448,373 for Tennessee operations for LTIP expense. For the attrition period, twelve months ending May 31, 2001, the amount of $805,105 for Tennessee operations was computed for LTIP expense. LTIP expense is not computed by employee.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

35. Provide the calculations for the projected cash awards by account by month for the 16 months ending December 31, 1999 and for the attrition year ending May 31, 2001. Also, include in your response all criteria used in the development of the cash awards to qualified employees.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

Item 35

Effective January 1, 1991, the Company implemented a cash award compensation plan. Under that plan, non-union employees below the title of director were eligible for annual cash awards based on performance ratings. Effective January 1, 1997, the Company terminated the cash awards portion of the compensation plan.

In 1998, the Company implemented cash awards for certain Information Services employees. These cash awards are payable to those employees considered to have premium skills which would make them more valuable to the Company than is recognized in their base salary. In addition, the Information Services department has incentive awards based on the achievement of certain departmental goals. Premium skill cash awards are payable semi-annually based on market data approved by the Vice President-Information Services and the Vice President-Human Resources. Departmental incentive cash awards are payable annually.

During calendar year 1999, cash awards associated with premium skills totaled $216,431 and departmental incentives totaled $153,493.

In 1996, the Company implemented a cash award incentive program for certain employees in the Gas Supply and Services department. This program has been approved as an integral part of NGC's Performance Incentive Plan. Those employees responsible for procuring gas supplies and managing Nashville Gas' pipeline capacity are eligible to receive cash awards, which are payable in July of each year. In July 1999, total cash awards of $25,460 were paid.

Total cash awards projected for the attrition period ending May 31, 2001, are $176,365. This amount was allocated to Tennessee operations on the basis of net plant at August 31, 1999.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

38. Provide the following Federal Income Tax data for Tennessee operations by month for the 16 months ending December 31, 1999 and for the attrition year ending May 31, 2001:

a. The calculation of the Federal Income Tax expense for NGC. The calculated amount should reconcile to the amount reported on the Tennessee PSC 3.03 surveillance reports.
b. A detailed calculation of the permanent book and tax differences.
c. A detailed calculation of the timing tax differences.
d. Operating federal income taxes deferred-accelerated depreciation.
e. Federal income taxes-operating.
f. Income credits resulting from prior deferrals of federal income taxes.

PIEDMONT NATURAL GAS COMPANY
TENNESSEE RATE CASE
CONSUMER ADVOCATE DATA REQUEST 38

PREPARED BY: MMG
DATE: 02/02/2000

ITEM 38 (A)

MONTH	(A) NET INCOME PER PSC 3.03 LINE 20	(B) OTHER INCOME PER PSC 3.03 LINE 17 & 18	(C) INCOME TAXES PER PSC 3.03 LINE 14	(A) + (B) + (C) TENNESSEE PRE TAX INCOME	STATE INCOME TAXES (at 7%)	(D) FEDERAL INCOME TAXES (at 35% net of state tax benefit)	(E) AMTZ OF ITC	(F) FEDERAL INCOME TAX RESERVE	(G) AMTZ OF EXCESS DEFERRED FEDERAL TAXES	(D) + (E) + (F) + (G) TOTAL FEDERAL INCOME TAX EXPENSE
10/31/1998	(1,796,354)	26,019	(1,175,920)	(2,946,255)	(206,238)	(959,006)	(13,204)	5,200	(2,672)	(969,682)
11/30/1998	370,729	(21,265)	210,981	560,445	39,231	182,425	(13,204)	5,200	(2,672)	171,749
12/31/1998	2,502,187	(33,089)	1,602,071	4,071,169	284,982	1,325,165	(13,204)	7,800	(2,672)	1,602,071
01/31/1999	5,497,691	(6,402)	3,587,972	9,079,261	635,548	2,955,299	(13,204)	13,000	(2,672)	2,952,423
02/28/1999	4,220,137	21,392	2,761,710	7,003,239	490,232	2,279,554	(13,204)	7,800	(2,672)	2,271,478
03/31/1999	2,760,021	2,625	1,794,128	4,556,774	318,974	1,483,230	(13,204)	7,800	(2,672)	1,475,154
04/30/1999	843,260	(46,560)	507,889	1,304,589	91,321	424,644	(13,204)	7,800	(2,672)	416,568
05/31/1999	(749,284)	(15,319)	(513,609)	(1,278,212)	(89,475)	(416,058)	(13,204)	7,800	(2,672)	(424,134)
06/30/1999	(984,566)	(58,835)	(696,014)	(1,739,415)	(121,759)	(566,179)	(13,204)	7,800	(2,672)	(574,255)
07/31/1999	(1,206,344)	(2,289)	(804,121)	(2,012,754)	(140,893)	(655,152)	(13,204)	7,800	(2,672)	(663,228)
08/31/1999	(1,384,955)	7,754	(914,406)	(2,291,607)	(160,412)	(745,918)	(13,204)	7,800	(2,672)	(753,994)
09/30/1999	(998,894)	(21,737)	(681,117)	(1,701,748)	(119,122)	(553,919)	(13,204)	7,800	(2,672)	(561,995)
10/31/1999	(496,259)	(13,870)	(347,116)	(857,245)	(60,007)	(279,033)	(13,204)	7,800	(2,672)	(287,109)
11/30/1999	568,806	(10,854)	382,250	940,202	65,814	306,036	(13,204)	7,800	(2,672)	297,960
12/31/1999	2,352,519	(22,303)	1,524,566	3,854,782	269,835	1,254,731		10,400		1,265,131

ITEMS 38 (b), (c), (d) and (e)
The Company does not calculate permanent book/tax differences, tax timing differences or operating federal income taxes deferred - accelerated depreciation on a monthly basis or for the attrition period.
The Company does not calculate federal income taxes - operating or income credits resulting from prior deferrals of federal income taxes for the attrition period.

ITEM 38 (F)
See column d above for monthly federal income taxes - operating.
See column g above for monthly income credits resulting from prior deferrals of federal income taxes.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST #2

96. For each year 1997, 1998, and 1999:

a. Identify Piedmont Natural's:
i. Total contribution to its pension fund:
ii. The pension plan contribution allocated to:

I. Regulated operation,
II. Non regulated operations;
(Provide detailed workpapers showing the development of allocations factors.)

ii. The pension plan contribution allocated to Nashville Gas Division; (Provide detailed workpapers showing the development of allocations factors.)
iii. The pension plan contribution allocated to Nashville Gas Division's regulated operations; (Provide detailed workpapers showing the development of allocations factors.)

b. If different from (a) identify:
i. The amount of Piedmont Natural's pension contribution that was deductible for federal income tax,
ii. The deductible pension contribution allocated to:

I. Regulated operations,

II. Non regulated operations;
Provide detailed workpapers showing the development of allocations factors.)

iii. The deductible pension plan contribution allocated to Nashville Gas Division; (Provide detailed workpapers showing the development of allocations factors.)
iv. The deductible pension plan contribution allocated to Nashville Gas Division's regulated operations; (Provide detailed workpapers showing the development of allocations factors.)

c. The pension expense recorded on Piedmont Natural's books; (Provide detailed workpapers showing the computation of the expense per books.)

I. The pension expense per books allocated to:

I. Regulated operations,

II. Non regulated operations;
(Provide detailed workpapers showing the development of allocations factors.)

ii. The pension expense per books allocated to Nashville Gas Division; (Provide detailed workpapers showing the development of allocations factors.)
iii. The pension expense per books allocated to Nashville Gas Division's regulated operations; (Provide detailed workpapers showing the development of allocations factors.)

[If any of the amounts per books in I, ii, or iii were not computed in accordance with FAS 87, provide an explanation and a computation of the amount in accordance with FASB 87.]

d. The pension cost deferred in accordance with the Tennessee Regulatory Authority's order in Docket 96-00977 (Provide detailed workpapers showing the computation of the amount deferred.)

Contribution to pension fund:

Fiscal year ended October 31, 1999	$0
Fiscal year ended October 31, 1998	$0
Fiscal year ended October 31, 1997	$4,022,536

The Company does not allocate pension contributions between regulated and non-regulated operations.

Deferred pension plan contribution allocated to Nashville Gas Division:

Contribution to pension fund for fiscal year ended October 31, 1997	$4,022,536
Tennessee plant percentage	x 25.26%
Deferred pension plan contribution - TN	$1,016,093

The Company does not allocate the Tennessee deferred pension contribution between regulated and non-regulated operations. The amount of the contribution, payment or accrual with respect to a specified group of employees under the retirement plan cannot be readily calculated.

The Company's pension contribution that was deductible for federal income tax purposes is the same as recorded on the books. As the Company files a consolidated tax return, there are no allocations between regulated and non-regulated operations.

As provided by the actuaries, pension expense for the years ended October 31, 1999, 1998 and 1997, were as follows:

	1999	1998	1997
		(in thousands)	
Service cost	$5,388	$5,228	$5,146
Interest cost	7,309	7,663	7,251
Expected return on plan assets	(12,079)	(11,474)	(10,139)
Amortization of transition obligation	15	15	15
Amortization of prior-service cost	543	459	417
Amortization of net (gain) loss	(959)	(565)	(297)
Net periodic benefit cost	217	1,326	2,393
Three-state plant percentage	25.13%	25.53%	25.26%
FAS 87 expense allocated to TN	$55	$339	$604

NOTE: Pension expense is computed in accordance with FAS 87 and provided to us by our actuaries.

Total pension expense per books, including FAS 87 expense, actuarial fees, trustee fees and management fees, allocated to non-regulated operations is as follows:

	1999	1998	1997
Propane operations (1)	$341,911	$300,528	$274,363
Merchandise operations (2)	12,480	22,746	27,577
Jobbing operations (3)	11,280	20,301	18,691
CNG operations (TN only) (4)	0	160	177
Total pension expense allocated to non-regulated operations	$367,670	$345,733	$322,805

Pension expense for non-regulated operations was allocated to Tennessee operations based on plant percentages as follows:

Propane operations	$0	$0	$0
Merchandise operations - three-state charges	0	1,801	0
Three-state merchandise percentage	15.84%	14.08%	25.04%
Three-state allocation	0	254	0
Merchandise operations - direct charges	10,440	18,892	22,003
Total Merchandise	10,440	19,146	22,003
Jobbing operations - three-state charges	0	1,166	0
Three-state jobbing percentage	15.70%	16.30%	12.00%
Three-state allocation	0	190	0
Jobbing operations - direct charges	1,920	3,334	1,805
Total Jobbing	1,920	3,524	1,805
CNG operations (TN only)	0	160	177
Total pension expense allocated to TN non-regulated operations	$12,360	$22,830	$23,985

(1) The allocation for propane operations is based on actual payroll dollars for pension eligible employees times the annual non-regulated allocation factor provided by the Employee Benefits Department.

(2) Fiscal year 1999 allocation was based on total budgeted pension expense, including FAS 87 expense as well as actuarial, investment and trustee fees, divided by budgeted payroll. This percentage was applied to actual merchandise payroll for a fixed allocation amount per month per district.
Fiscal years 1998 and 1997 allocations were based on actual merchandise payroll per month multiplied by a fixed annual percentage of budgeted pension expense to budgeted payroll dollars.

(3) Fiscal year 1999 allocation was based on total budgeted pension expense, including FAS 87 expense as well as actuarial, investment and trustee fees, divided by budgeted payroll. This percentage was applied to actual jobbing payroll for a fixed allocation amount per month per district.
Fiscal years 1998 and 1997 allocations were based on actual jobbing payroll per month multiplied by a fixed annual percentage of budgeted pension expense to budgeted payroll dollars.

(4) Fiscal year 1999 allocation was based on total budgeted pension expense, including FAS 87 expense as well as actuarial, investment and trustee fees, divided by budgeted payroll. This percentage was applied to actual CNG payroll for a fixed allocation amount per month per district.
Fiscal years 1998 and 1997 allocations were based on actual CNG payroll per month multiplied by a fixed annual percentage of budgeted pension expense to budgeted payroll dollars.

NASHVILLE GAS COMPANY
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CONSUMER ADVOCATE DATA REQUEST #2

97. Explain why the deferred pension costs shown on Company Workpaper WC-13 is being amortized over a two-year period.

Item 97

The Company selected a two-year amortization period as we believe that this is a reasonable time period over which to recover the deferred pension costs. The deferred asset resulted from funding the pension trust fund on October 30, 1997, more than two years before the filing of this case. Even with a two-year recovery period, the asset will not be fully recovered until almost five years after the cash expenditure.

Prior to this case, Nashville Gas had filed rate cases in 1989, 1991, 1994 and 1996. Based on this "track record" of rate case filings approximately every two years, we believe a two-year amortization period is reasonable.

NASHVILLE GAS COMPANY
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CONSUMER ADVOCATE DATA REQUEST # 1

101. Please explain why the amount of salaries and wages charged to M&J operations declined from $414,208 for the twelve months ended 8/31/98 to $105,747 for the twelve months ended 8/31/99. Also, reconcile the M&J attrition period salaries and wages percent of 1.81 to the non-utility 3.17% used for the projected Administrative and General Transfer Credits and the 3.00% actual rate per the response to Item 55. Include supporting documentation in your response.

Response:

Workpaper SW-3 computes the 1998-1999 average Salaries and Wages charged to Merchandise and Jobbing operations. This workpaper contains a clerical error in transferring from another schedule the amount for the 12 months ended August 31, 1999. The amount shown for that period of $160,013 should have been $460,013, which results in a M&J percentage for the 12 months ended August 31, 1999 of 2.71% and a two-year average of 2.86%.

The 3.17% non-utility amount referred to as being used for the projected Administrative and General Transfer Credits is not a non-utility percentage, but is the inflation-adjusted growth factor applied to test period expenses to calculate the attrition period expense.

The 3.00% actual rate included in the response to Item 55 represents the M&J percentage for the 16-month period ended December 31, 1999. It more closely approximates the corrected M&J percentage mentioned above.

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102. Reconcile the Long Term Incentive Plan amount in AG-1 of $402,553 with the amount provided in response to Items 25 and 34 of $805,105.

Response:

The responses to Items 25 and 34 provide the calculation of the projected Long Term Incentive Plan expense for the attrition period. The LTIP expense of $402,553 which is reflected on worksheet AG-1 is the amount the Company has filed to recover in the cost of service for the attrition period. This represents one-half of the projected expense for the 12 months ending May 31, 2001. As stated in the prefiled testimonies of Ware Schiefer and Bill Morris, the Company has filed this rate case in compliance with the Order of the TRA in Nashville Gas Company's last rate case in Docket No. 96-00977. Therefore, since the Authority ruled in that docket that the attrition period LTIP expense should be shared equally by the ratepayers and the shareholders, the Company has filed to recover one-half the projected total expense.

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CONSUMER ADVOCATE DATA REQUEST # 1

104. Provide the allocated and direct amounts charged to North Carolina and South Carolina from Piedmont Natural Gas by account by month for the sixteen months ending December 31, 1999 and for the attrition year ending May 31, 2001. Identify the total amount subject to allocation for the sixteen-month period ending December 31, 1999 and for the attrition year ending May 31, 2001. Also, provide the supporting documentation used in the development of the allocation percentages.

Response:

The following schedules show the Corporate Office amounts allocable on either a three-state basis or a two-state basis and the amount allocated to North Carolina and South Carolina. Pages 2-5 show the two-state allocations, pages 6-7 show the three-state allocations and page 8-10 are copies of the Company's Corporate Accounting Manual with the allocation percentages for the three fiscal years included in the sixteen-month period ended December 31, 1999.

The Company does not compute a Corporate Office amount for the attrition year ending May 31, 2001.

Allocated Charges to NC/SC Operations from Piedmont Natural Gas by account by month for the 16 months ended December 31, 1999

Account	Sept 1998	Oct 1998	Nov 1998	Dec 1998	Jan 1999	Feb 1999	Mar 1999	Apr 1999
74200	252	340	245	245	245	245		
80750	1,159	12,080	1,751	2,334	1,805	1,535	2,821	3,642
80760	370	500	360	360	360	360	216	271
84000	6,786	6,681	10,546	7,101	6,962	6,789	7,211	7,189
84010	283	708	830	283	296	187	72	156
84100	14,819	13,164	20,330	16,606	17,129	12,813	16,542	11,452
84110	4,644	28,313	13,389	10,116	2,898	9,681	6,166	14,150
84220	23,414	357	1,969	2,044	7,965	4,634	82	2,600
84400	7,335	7,754	11,415	7,221	7,094	5,760	6,847	7,899
84600		1,028	856	1,031	268	553	766	232
84700								
84800	102		268	4,191	1,115	34		
84810	8,115	7,544	10,834	8,725	12,137	22,010	34,755	6,931
82420						824	162	
84830	1,110	2,506	1,177	683	1,010	921	5,390	817
85000	1,340	1,434	1,901	1,348	1,362	1,377	1,287	1,049
85600						179		
86100	1,251	1,314	1,814	1,261	1,276	1,290	1,197	1,130
86300	857	531	452	1,833	1,211	434	588	1,867
87000	14,482	15,783	20,731	13,985	14,263	16,091	15,231	15,844
87830	2,235	2,361	3,398	2,294	2,319	2,826	2,411	2,476
88010		20,473						
88020				33	20		69	
88030	102	690	4,149	488	634	4,456	2,593	45
88100	25	100	1,010					
88700	3,620	9,038	2,314	2,119	2,622	5,656	2,435	1,828
89000	9,328	11,605	10,868	10,189	9,252	9,408	6,599	5,418
89100	96	130	94	94	94	94	94	94
89200	6,515	10,150	6,513	3,249	3,575	3,227	2,882	4,422
89310	47,011	30,326	41,752	27,834	27,887	28,103	29,948	29,814
89320	10,516	38,613	(6,443)	8,363	17,322	8,217	3,742	15,641
90100	11,315	11,315	16,855	11,434	11,434	11,472	11,510	11,510
90310	1,285	878	1,188	802	48	1,357	4,613	64,697
90320			4,511				369	7,842
90330	56,217	58,276	95,113	62,413	66,575	64,840	56,315	3,652
90340	2,949	2,782		2,782	5,564	2,782	2,782	2,782
90350	1,641	3,649	493	523	436	1,418	42	582
90360	16	17			18	16	17	16
90370								
90500		15,393						
91100	10,671						9,309	
91200		876	20,745					
91620						(2,013)	4,657	1,380
91630	23,786	16,772		848	500	238		
91710	1,211	3,578				1,342	275	583
91720	75,397	46,219	(100,000)		10,003			(150,000)
91730			855					
91740			8,524				1,699	
91750	17,506	7,616	1,424	1,456		985		
91760	531	6,198		503	118			
91770	3,019		20,034		3,944			
91790	1,689	4,262	254				1,888	
91810	1,235	20,760	791	2,000	2,068	(2,690)	4,460	(405)
92000	224,738	458,914	296,309	211,510	189,547	205,566	208,009	216,637
92110	51,642	143,137	23,746	73,765	27,259	25,880	45,750	38,473
92120	46,007	39,071	39,701	27,706	38,854	46,533	41,477	22,192

NASHVILLE GAS COMPANY
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Two State Allocations

Allocated Charges to NC/SC Operations from Piedmont Natural Gas by account by month for the 16 months ended December 31, 1999

Account	Sept 1998	Oct 1998	Nov 1998	Dec 1998	Jan 1999	Feb 1999	Mar 1999	Apr 1999
92130	110,900	53,007	42,442	47,179	74,252	55,288	35,875	85,308
92140								
92201	(88,361)	(97,868)	(97,868)	(97,868)	(97,868)	(97,868)	(97,868)	(97,868)
92202	(16,157)	(13,850)	(19,715)	(28,846)	(40,779)	846	(20,215)	(19,076)
92203	(32,173)	(30,849)	(25,963)	(27,258)	(24,031)	(23,448)	(39,768)	(24,551)
92204			(99,958)	(97,195)	(152,401)	(57,266)	(101,512)	(93,751)
92205	(50,757)	(55,551)	(40,523)	(52,638)	(56,867)	(54,920)	(63,777)	(59,572)
92310	6,779	74,564		35,256	34,391			850
92330					6,000			
92340	78,253	59,610	65,626	81,956	125,957	126,978	118,258	238,585
92515	5,775	35,833	8,787	14,928	27,515	5,262	63,712	30,515
92520	986	18,846	29	933	3,298	1,288	1,018	2,497
92610	9,862	31,030	30,964	30,964	19,314	18,793	16,493	62,296
92611								
92630	3,979	7,415	3,347	7,013	23,255	4,770	8,598	4,146
92640	3,846	4,473	2,673	1,355	10,828	6,964	6,533	4,580
92900	29,999	43,134	20,942	10,103	29,641	31,274	32,037	25,234
93010	2,575	10,735	664	31,970	340		300	830
93030							10	
93060		45	131	3,163			13,000	10,000
93070								
93080		827	5,623		14,180	9,733	6,403	6,670
93100	41,605	93,996	1,828	45,593	63,885	72,080	27,652	79,226
93210	12,788	15,590	19,229	14,759	15,298	15,178	11,712	11,672
93220	957	1,726	430	309	1,737	407	223	8
93230	28,938	112,600	25,276	19,878	13,606	14,241	20,665	133,839
Total	846,416	1,428,549	537,030	571,326	589,040	635,030	582,627	756,346
NC %	76.26%	76.26%	76.45%	76.45%	76.45%	76.45%	76.45%	76.45%
NC Allocation	645,477	1,089,411	410,559	436,779	450,321	485,480	445,418	578,227
SC%	23.74%	23.74%	23.55%	23.55%	23.55%	23.55%	23.55%	23.55%
SC Allocation	200,939	339,138	126,471	134,547	138,719	149,550	137,209	178,119

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Two State Allocations

Allocated Charges to NC/SC Operations from Piedmont Natural Gas by account by month for the 16 months ended December 31, 1999

Account	May 1999	June 1999	July 1999	Aug 1999	Sep 1999	Oct 1999	Nov 1999	Dec 1999
74200								
80750	1,739	240	2,857	1,369	388	2,871	2,917	10,502
80760	204	204	204	246	246	258	240	240
84000	10,468	6,979	10,821	(1,519)	7,063	10,468	6,927	7,097
84010	1,035	1,840	442		24	75		
84100	60	1,621	24,542	(11,582)	15,726	27,851	14,808	17,789
84110	25,201	32,532	18,265	10,570	3,932	21,878	4,279	19,657
84220	18,549	2,372	18,792	16,999	17,149	8,891		3,168
84400	9,483	7,298	12,125	201	9,283	26,995	7,975	8,650
84600	2,362			149		2,843	1,554	2,740
84700	1,625	413	60				3	1,330
84800		412		412	1,173	435	6,578	
84810	21,527	7,927	8,440	7,496	11,695	13,085	7,915	4,196
82420				670	969			
84830	994	1,094	2,778	1,030	779	4,165	5,532	2,733
85000	1,253	883	883	912	912	1,310	927	927
85600								
86100	1,681	1,140	1,140	1,152	1,152	1,715	1,169	1,169
86300	378	431	382	418	547	571	1,859	1,142
87000	21,844	15,480	16,031	14,789	16,357	22,707	16,034	15,528
87830	3,442	2,336	2,309	2,294	2,294	4,262	3,037	3,029
88010								
88020	56	7	49	1,445	25	33	47	43
88030	1,799	8,108	12	4,709	6	588	3,296	15
88100			15		25	3,137		1,110
88700	2,597	3,557	2,924	2,570	2,944	4,029	2,931	4,059
89000	6,925	5,300	5,300	5,729	5,733	7,624	6,057	5,719
89100	88	88	88	107	107	112	104	104
89200	7,951	5,232	5,468	6,192	5,413	8,013	5,031	2,952
89310	41,752	27,834	28,612	27,799	28,472	43,352	28,950	28,950
89320	12,105	60,672	10,104	9,922	58,414	9,038	54,116	2,619
90100	17,497	11,742	11,795	11,644	11,795	17,692	11,795	11,930
90310	92,180	58,998	58,607	58,239	64,220	101,384	72,483	73,252
90320	12,075	8,156	7,145	7,173	7,665	17,871	8,544	8,732
90330	9,370	6,252	5,800	6,153	6,145	9,250	6,035	6,289
90340			7,897	2,782	2,782	2,782	2,782	4,582
90350	2,321	11,733	953	852	56	2,776	252	1,031
90360	17		32	33	18	33		17
90370				664				
90500								
91100	9,657					9,354		
91200								
91620		1,929				170		40
91630	19					5,318		
91710	2,417	579	9,922	1,865	1,375	12,720	538	567
91720						7,774	8,378	7,624
91730								
91740								
91750	294				2,005	35,739		
91760								
91770			1,470	43		1,371		
91790		42		15,304	565	12,219	160	
91810	9,631	348	178	311	1,479	29,880	375	59
92000	281,788	199,495	225,807	199,000	203,165	257,255	181,319	196,284
92110	41,213	56,224	58,519	80,374	81,696	105,790	29,073	61,780
92120	18,439	34,595	34,771	35,136	21,399	21,770	13,952	48,562

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Two State Allocations

Allocated Charges to NC/SC Operations from Piedmont Natural Gas by account by month for the 16 months ended December 31, 1999

Account	May 1999	June 1999	July 1999	Aug 1999	Sep 1999	Oct 1999	Nov 1999	Dec 1999
92130	49,101	53,788	50,083	68,484	60,235	78,783	9,092	79,252
92140	3,400	42,299	3,293					
92201	(97,868)	(97,868)	(97,868)	(97,868)	(97,867)	(97,868)	(93,000)	(93,000)
92202	(30,004)	(19,708)	(18,852)	(21,529)	(18,440)	(33,053)	(9,251)	(19,818)
92203	(39,677)	(20,297)	(18,327)	(39,857)	(19,890)	(25,821)	(1,628)	(3,729)
92204	(120,536)	(95,396)	(88,679)	(111,617)	(92,185)	(92,685)	(64,211)	(96,409)
92205	(61,031)	(53,802)	(58,469)	(65,864)	(55,572)	(89,651)	(35,465)	(67,541)
92310	14,574	2,352	2,714			3,919	835	1,270
92330								
92340	128,939	117,619	245,181	127,694	38,073	302,287	79,203	95,370
92515	26,851	45,984	7,259	78,346	16,962	4,416	33,003	15,717
92520	1,210	2,169	241	1,602	758	423	4,572	
92610	30,871	30,871	30,919	30,919	30,919	9,892	9,892	9,892
92611						21,026	21,026	21,026
92630	13,827	11,567	4,874	1,954	8,890	6,959	2,828	8,646
92640	5,973	1,545	10,471	5,441	6,289	8,919	4,898	10,422
92900	26,500	25,155	39,018	48,058	48,879	53,249	8,345	16,469
93010	75	790	1,750	1,886	2,965	295	515	591
93030								
93060								
93070						490		
93080	3,749	2,091	3,959	3,778	1,480	2,576	877	1,932
93100	51,766	46,298	58,103	50,741	79,732	131,703	3,165	49,385
93210	18,823	11,540	11,869	11,963	12,228	25,599	12,136	12,165
93220	193	982	13	612		38	93	
93230	9,559	20,721	1,016	13,532	9,990	11,887	8,334	1,809
Total	728,331	712,793	784,107	631,927	628,639	1,200,837	513,231	609,666
NC %	76.45%	76.45%	76.45%	76.45%	76.45%	76.45%	76.95%	76.95%
NC Allocation	556,809	544,930	599,450	483,108	480,595	918,040	394,931	469,138
SC%	23.55%	23.55%	23.55%	23.55%	23.55%	23.55%	23.05%	23.05%
SC Allocation	171,522	167,863	184,657	148,819	148,044	282,797	118,300	140,528

NASHVILLE GAS COMPANY
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Three State Allocations

Allocated Charges to NC/SC Operations from Piedmont Natural Gas by account by month for the 16 months ended December 31, 1999

Account	Sept 1998	Oct 1998	Nov 1998	Dec 1998	Jan 1999	Feb 1999	Mar 1999	Apr 1999
80720	23,300	21,660	34,574	25,002	22,360	21,294	21,063	21,800
80750			181					
80760	559	755	544	544	544	544	544	544
84010								
85000	459	459	689	459	459	459	459	459
86100	459	459	689	459	459	459	459	459
86300					32			
88020								
88030				(260)				
88700							9	
89000	1,377	1,410	2,066	1,377	1,409	1,689	1,531	1,411
89200		1,303	101		67	62		169
89320	9							
90310							88	3,803
90320							88	2,120
90330	17,616	16,890	27,454	17,383	17,941	18,601	16,010	
90350	16,894	1,895	1,895	18,905	5,760	6,960	6,981	12,211
90360								
90370	95,000	455,000		115,000	388	230,400	235,000	115,062
90500								
91200	21,929	31,638	(2,005)	24,113	25,670	20,248	27,039	23,746
91620	18,911	18,334	27,444	18,538	19,119	17,898	18,824	18,783
91630		6,364	4,991	711	7,253	204	(1,754)	760
91710		3,760	3,036		3,543	1,000		
91720					(300,000)			
91770				247			(247)	
91790	591							395
91810		200	200	700				
92000	1,211,736	2,506,423	1,727,626	1,247,972	950,749	1,138,284	1,148,126	1,393,562
92110	115,952	153,154	75,413	70,616	73,007	68,626	127,201	130,215
92120	58,789	60,287	27,634	59,534	71,464	61,610	77,012	37,684
92130	52,724	71,737	97,199	56,519	70,565	58,850	61,673	51,542
92140	43,651	42,548	24,883	43,234	11,847	44,426	29,092	28,705
92202	(11,424)	(15,665)	(17,407)	(16,196)	(13,783)	(12,599)	(12,023)	(10,870)
92203	(26,530)	(28,309)	(39,545)	(29,377)	(28,575)	(27,930)	(27,802)	(28,071)
92204	(120,182)	(115,652)	(84,889)	(62,429)	(65,209)	(64,808)	(63,752)	(63,235)
92205	(10,318)	(518)		(1,248)		(499)	(998)	(499)
92320	51,870	55,152	50,000		97,249	7,100	33,227	
92330	47,077	811	9,130	6,162	7,204	14,697	46,893	33,635
92340	779,187	823,838	267,643	915,986	854,043	734,266	992,680	883,463
92400	15,019	15,019	16,133	16,133	16,133	16,133	16,133	16,133
92510	65,311	65,511	84,777	52,799	53,651	62,299	49,367	20,721
92515	152,274	134,701	74,955	23,360	27,721	320,896	87,682	72,448
92520		552		988	696	1,164	1,279	5,614
92610	233,370	181,723	179,593	191,097	178,151	173,706	324,298	122,229
92611								
92615		28,826		3,783			4,950	
92620	760,199	760,628	809,695	816,045	1,285,601	176,493	724,962	715,536
92625	171,845	170,135	175,242	256,408	362,476	(7,520)	179,693	169,562
92630		515	250	125	848	745	10	75
92640	27,869	4,483	2,848	31,882	16,716	136	1,152	745
92800	(1,664)	1,764	6,779					500
92900	1,277	1,578	(1,586)	6,722	605	1,269	605	605
93010	37,900	37,548	55,738	58,764	45,197	29,195	26,810	32,155
93020	64,804	45,514	31,396	51,818	35,884	19,884	75,447	38,060
93030	13,145	12,405	2,986	47,360	1,252	171,447	53,538	29,938
93040			1,878			1,875		
93060								
93080	12,376	17,901	7,806	4,768	376	4,004	4,158	5,724
93100	80,465	5,535	3,815	11,138	9,384	8,271	4,439	4,898
93210	3,252	3,993	2,755	1,837	1,836	2,106	1,836	11,007
93220	146	9,783	1,619	170	224	713	29,846	127,686
93230	118,103	103,493	79,193	125,548	55,808	47,725	140,336	
Total	4,145,327	5,715,540	3,775,418	4,214,696	3,926,124	3,372,382	4,463,964	4,031,489
NC %	56.80%	56.80%	57.24%	57.24%	57.24%	57.24%	57.24%	57.24%
NC Allocation	2,354,546	3,246,427	2,161,049	2,412,492	2,247,313	1,930,351	2,555,173	2,307,624
SC%	17.67%	17.67%	17.63%	17.63%	17.63%	17.63%	17.63%	17.63%
SC Allocation	732,479	1,009,936	665,606	743,051	692,176	594,551	786,997	710,752

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST #1
Three State Allocations

Allocated Charges to NC/SC Operations from Piedmont Natural Gas by account by month for the 16 months ended December 31, 1999

Account	May 1999	June 1999	July 1999	Aug 1999	Sep 1999	Oct 1999	Nov 1999	Dec 1999
80720	30,140	24,211	22,082	23,116	22,415	35,958	27,976	27,130
80750								
80760	513	513	513	619	619	649	604	604
84010	10	459	459	478	478	37		
85000	689	459	459	478	478	716	478	478
86100	689					716	478	478
86300	36						74	15
88020				(1,413)				
88030	5			25				
88700	142	5	147	147		20	810	163
89000	11,101	1,403	1,377	1,433	1,900	2,362	1,747	1,431
89200	86	216	183	236		85		62
89320								
90310	3,505	2,784	2,660	2,990	3,569	3,592	3,388	3,194
90320	3,015	2,162	2,051	2,118	2,298	3,266	2,145	2,086
90330		(535)			462		3,223	3,375
90350	3,948	2,035	10,003	6,309	10,990	8,141	2,992	6,106
90360				(16)				
90370	114,924	250,300	115,000	114,908	233,436	150,000	150,000	300,000
90500						5,050		
91200	12,315	37,205	22,867	31,103	23,688	25,040	23,205	22,809
91620	28,138	18,768	18,829	19,134	19,164	29,295	19,231	19,565
91630	1,105	1,122	200	1,000	500	2,964	250	204
91710					812		10,484	
91720	3,584				2,178	162		(10,000)
91770								
91790							355	395
91810			85	14,745		3,000		
92000	1,846,745	1,238,970	1,465,261	1,285,389	1,251,502	1,915,914	1,342,437	1,520,664
92110	117,025	93,373	78,803	123,122	88,686	184,564	64,496	87,368
92120	55,532	37,964	63,522	23,793	41,658	51,651	64,520	58,156
92130	67,831	36,341	66,578	44,906	50,130	71,095	36,813	86,385
92140	20,359	(26,901)	8,750	28,223	9,952		39,851	21,847
92202	(16,310)	(10,950)	(10,926)	(10,931)	(10,981)	(16,267)	(10,876)	(12,558)
92203	(41,117)	(27,355)	(27,024)	(27,318)	(27,883)	(41,509)	(26,911)	(30,931)
92204	(86,152)	(63,373)	(63,373)	(63,373)	(63,376)	(85,314)	(53,995)	(56,048)
92205	(749)	(499)	(499)	(499)	(499)	(749)	(499)	(499)
92320		27,560	26,725	84,985	61,075	99,429	42,950	44,740
92330	10,838	691	25,165	34,985	4,537	20,788	13,811	974
92340	644,806	668,120	756,909	1,381,865	241,985	1,107,551	483,791	737,651
92400	16,133	16,133	16,133	16,133	16,133	16,133	12,644	12,644
92510	36,643	53,589	52,037	52,699	124,933	80,574	45,233	44,262
92515	78,208	63,939	57,944	151,376	77,500	(1,259,536)	65,850	127,987
92520	20,344	2,773	405	557	1,070	21,152	325	702
92610	301,101	128,289	124,446	302,095	(648,301)	216,311	2,367	20,671
92611						39,744	39,966	39,966
92615	3,769							376
92620	952,759	718,012	716,004	731,560	714,658	738,590	707,952	728,104
92625	266,706	175,181	167,576	191,368	163,909	293,802	171,310	181,314
92630		50		95	554			325
92640	28,836	2,475	2,638	28,901	414	39,610	2,363	33,141
92800		1,107		500	(2,544)			
92900	5,371	1,049	1,325	1,290	4,692	722	672	742
93010	26,447	28,673	24,940	39,943	24,400	41,621	32,840	27,791
93020	35,739	52,703	34,955	49,940	92,422	37,396	34,754	57,932
93030	15,285	21,731	44,401	50,501	11,388	22,341	52,766	13,103
93040	1,875			1,878			1,911	
93060	3,000			39,700	3,000	20,000		
93080	12,542	4,131	4,619	1,223	3,306	7,592	5,673	1,835
93100	66,251	476	15,098	4,005	607	25,795	8,157	6,890
93210	2,755	1,837	1,837	1,910	1,910	2,865	1,910	1,910
93220	58	2,859	1,368	3,862	505	3,254	1,545	675
93230	53,090	73,430	173,932	64,557	82,145	171,691	93,775	82,573
Total	4,759,665	3,663,485	4,026,464	4,856,650	2,642,474	4,097,863	3,525,841	4,218,787
NC %	57.24%	57.24%	57.24%	57.24%	57.24%	57.24%	57.86%	57.86%
NC Allocation	2,724,432	2,096,979	2,304,748	2,779,946	1,512,552	2,345,617	2,040,052	2,440,990
SC%	17.63%	17.63%	17.63%	17.63%	17.63%	17.63%	17.34%	17.34%
SC Allocation	839,129	645,872	709,866	856,227	465,868	722,453	611,381	731,538

AREA: ACCOUNTING
CATEGORY: BASIS OF SEPARATIONS AND ALLOCATIONS BY DISTRICTS
SUBJECT: ALLOCATION PERCENTAGES

DATE: January 28, 2000
PAGE: 1 of 2

ALLOCATION PERCENTAGES

Gas Plant Excluding Joint Property as of October 31, 1999

	Net Gas Plant In Service	Plus Construction Work in Progress	Net Plant Excluding Joint Property	Ratio To Total (2 states) %	Ratio To Total (3 states) %	Ratio To States %
North Carolina:						
Charlotte	$210,342,108	$16,826,712	$227,168,820	31.68	23.82	41.17
Greensboro	73,556,734	7,598,538	81,155,272	11.32	8.51	14.71
Winston-Salem	80,914,193	8,137,089	89,051,282	12.42	9.34	16.14
High Point	43,681,143	3,187,658	46,868,801	6.54	4.91	8.49
Burlington	26,387,517	90,125	26,477,642	3.69	2.78	4.81
Salisbury	25,125,181	111,314	25,236,495	3.52	2.65	4.57
Hickory	52,971,661	2,832,428	55,804,089	7.78	5.85	10.11
Total NC	512,978,537	38,783,864	551,762,401	76.95	57.86	100.00
South Carolina:						
Greenville	84,788,735	2,783,981	87,572,716	12.20	9.18	52.96
Anderson	26,081,741	303,754	26,385,495	3.68	2.77	15.96
Spartanburg	47,146,871	4,245,021	51,391,892	7.17	5.39	31.08
Total SC	158,017,347	7,332,756	165,350,103	23.05	17.34	100.00
Total NC and SC	670,995,884	46,116,620	717,112,504	100.00	75.20	
Tennessee	230,701,931	5,981,477	236,683,408		24.80	
Total Company	$901,697,815	$52,098,097	$953,795,912		100.00	

AREA: ACCOUNTING
CATEGORY: BASIS OF SEPARATIONS AND ALLOCATIONS BY DISTRICTS
SUBJECT: ALLOCATION PERCENTAGES

10.1
DATE: January 29, 1999
PAGE: 1 of 2

ALLOCATION PERCENTAGES

Gas Plant Excluding Joint Property as of October 31, 1998

	Net Gas Plant In Service	Plus Construction Work in Progress	Net Plant Excluding Joint Property	Ratio To Total (2 states) %	Ratio To Total (3 states) %	Ratio To States %
North Carolina:						
Charlotte	$192,512,166	$14,985,328	$207,497,494	30.66	22.96	40.11
Greensboro	73,048,671	5,803,209	78,851,881	11.65	8.72	15.24
Winston-Salem	78,001,773	6,791,696	84,793,469	12.53	9.38	16.39
High Point	42,309,403	855,874	43,165,277	6.38	4.78	8.34
Burlington	25,977,459	350,549	26,328,008	3.89	2.91	5.10
Salisbury	21,645,468	2,481,590	24,127,059	3.57	2.67	4.66
Hickory	51,718,227	868,262	52,586,488	7.77	5.82	10.16
Total NC	485,213,167	32,136,508	517,349,676	76.45	57.24	100.00
South Carolina:						
Greenville	82,112,177	2,209,229	84,321,405	12.46	9.33	52.90
Anderson	25,436,460	266,231	25,702,691	3.80	2.84	16.13
Spartanburg	46,618,869	2,740,964	49,359,833	7.29	5.46	30.97
Total SC	154,167,506	5,216,424	159,383,929	23.55	17.63	100.00
Total NC and SC	639,380,673	37,352,932	676,733,605	100.00	74.87	
Tennessee	224,048,696	3,012,251	227,060,947		25.13	
Total Company	$863,429,369	$40,365,183	$903,794,552		100.00	

AREA: ACCOUNTING
CATEGORY: BASIS OF SEPARATIONS AND ALLOCATIONS BY DISTRICTS
SUBJECT: ALLOCATION PERCENTAGES

10.1
DATE: December 15, 1997
PAGE: 1 of 2

ALLOCATION PERCENTAGES

Gas Plant Excluding Joint Property as of October 31, 1997

	Net Gas Plant In Service	Plus Construction Work in Progress	Net Plant Excluding Joint Property	Ratio To Total (2 states) %	Ratio To Total (3 states) %	Ratio To States %
North Carolina:						
Charlotte	$185,991,467	$7,406,703	$193,398,170	30.02	22.36	39.36
Greensboro	72,171,386	4,638,233	76,809,619	11.92	8.88	15.63
Winston-Salem	74,554,218	6,423,499	80,977,717	12.57	9.36	16.48
High Point	41,913,502	639,525	42,553,027	6.61	4.92	8.66
Burlington	25,206,616	10,508	25,217,124	3.91	2.92	5.14
Salisbury	20,997,108	130,609	21,127,717	3.28	2.44	4.30
Hickory	50,639,012	604,965	51,243,977	7.95	5.92	10.43
Total NC	471,473,310	19,854,041	491,327,351	76.26	56.80	100.00
South Carolina:						
Greenville	79,403,510	2,249,185	81,652,695	12.68	9.44	53.42
Anderson	24,738,664	58,771	24,797,435	3.85	2.87	16.22
Spartanburg	45,102,456	1,296,494	46,398,950	7.21	5.36	30.36
Total SC	149,244,630	3,604,450	152,849,080	23.74	17.67	100.00
Total NC and SC	620,717,940	23,458,491	644,176,431	100.00	74.47	
Tennessee	212,548,158	8,292,882	220,841,040		25.53	
Total Company	$833,266,098	$31,751,373	$865,017,471		100.00	

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

105. Please explain in detail why LNG Power, account #84220 is $814,530 per DIST-2 for the attrition year ending May 31, 2001, while the actual amount has not exceeded $530,000 for any twelve months from November 1998 to December 1999. Also include in this response the actual power bills and actual LNG liquified by month for each month from January 1995 through December 1999.

Response:

As explained on worksheet LNG-2 provided in response to the Consumer Advocate's Data Request Item #10, a six-month liquefaction period was assumed in the projection of attrition period LNG power expense. A significant increase in electric power costs occurs during the months of liquefaction. This is due not only to increased consumption of electric power, but additional demand charges occurring during these months. The six-month liquefaction period is based on the 1994 liquefaction season which followed a winter period which was near normal, weatherwise.

Weather occurring during the period November 1998 through December 1999 was much warmer than normal. As a result, LNG usage was lower than in a normal winter period. Since it required fewer months of liquefaction to refill the tank, power costs were lower for this time period than they would have been during a normal liquefaction period. A schedule showing actual monthly liquefaction for the period January 1995 through December 1999 accompanies this response. This schedule shows that liquefaction occurred only four months during each of the 1998 and 1999 liquefaction periods. This schedule also shows that liquefaction during 1996 occurred for seven months. This is due to a colder than normal 1995-96 winter period.

Also included with this response are copies of the LNG power bills for the period requested. Please note that during some of the months of 1995 and 1996, LNG power bills were incorrectly recorded in Account 84110 instead of Account 84220. Bills recorded in both accounts are attached.

Nashville Gas Company
Liquefaction of LNG volumes
January 1995 - December 1999
(in Mcf)

Jan-95	-
Feb-95	-
Mar-95	-
Apr-95	-
May-95	-
Jun-95	125,681
Jul-95	120,525
Aug-95	127,404
Sep-95	84,667
Oct-95	-
Nov-95	-
Dec-95	-
Jan-96	-
Feb-96	-
Mar-96	-
Apr-96	122,813
May-96	142,448
Jun-96	135,125
Jul-96	131,270
Aug-96	135,192
Sep-96	144,001
Oct-96	140,573
Nov-96	-
Dec-96	-
Jan-97	-
Feb-97	-
Mar-97	-
Apr-97	-
May-97	117,703
Jun-97	-
Jul-97	136,177
Aug-97	118,218
Sep-97	-
Oct-97	94,700
Nov-97	-
Dec-97	-
Jan-98	-
Feb-98	-
Mar-98	-
Apr-98	-
May-98	-
Jun-98	-
Jul-98	130,816
Aug-98	-
Sep-98	3,563
Oct-98	75,708
Nov-98	-
Dec-98	57,034
Jan-99	-
Feb-99	-
Mar-99	-
Apr-99	-
May-99	-
Jun-99	2,045
Jul-99	104,872
Aug-99	125,868
Sep-99	-
Oct-99	35,500
Nov-99	-
Dec-99	-

FISCAL MONTH

ACCOUNT	STATE	DIST	AREA	FDATE	SCODE	SC_REF	SC_OLD	DESC1	DESC2	DESC3	AMOUNT
84110	3	17	1771	9503	37	591007	12395	INV_076449JA1295	V_NASHVILLE	146761	841.27
84110	3	17	1771	9503	37	590570	11795	INV_327941DC3094	V_NASHVILLE	146761	14,012.68
84110	3	17	1771	9504	37	594680	21395	INV_327941JA3195	V_NASHVILLE	146761	14,914.17
84110	3	17	1771	9504	37	595993	22095	INV_076449FB1095	V_NASHVILLE	146761	892.77
84110	3	17	1771	9505	37	598969	30895	INV_327941FB2895	V_NASHVILLE	146761	14,914.17
84110	3	17	1771	9505	37	601987	32795	INV_076449MR1395	V_NASHVILLE	146761	720.23
84110	3	17	1771	9506	37	605466	41895	INV_827032028895	V_NASHVILLE	146761	14,213.01
84110	3	17	1771	9506	37	606153	42495	INV_076449AP1295	V_NASHVILLE	146761	442.08
84110	3	17	1771	9507	37	609467	51195	INV_327941MY0195	V_NASHVILLE	146761	14,156.77
84110	3	17	1771	9507	37	613050	60195	INV_30076449MY95	V_NASHVILLE	146761	424.05
84110	3	17	1771	9508	37	615860	62195	INV_076449JN1395	V_NASHVILLE	146761	420.03
84110	3	17	1771	9508	37	614677	61495	INV_327941MY3195	V_NASHVILLE	146761	14,012.68
84110	3	17	1771	9509	37	618326	71195	INV_327941JN3095	V_NASHVILLE	146761	105,966.42
84110	3	17	1771	9509	37	619811	72195	INV_076449JL1495	V_NASHVILLE	146761	416.34
84110	3	17	1771	9510	37	624159	82295	INV_076449AG1495	V_NASHVILLE	146761	442.08
84110	3	17	1771	9510	37	622783	81195	INV_327941JL3195	V_NASHVILLE	146761	107,314.04
84110	3	17	1771	9511	37	0	100395	INV_076449SP1495	V_NASHVILLE	146761	462.69
84110	3	17	1771	9511	37	626790	91395	INV_327941AG3195	V_NASHVILLE	146761	110,156.91
84110	3	17	1771	9512	37	630555	101195	INV_327941SP2995	V_NASHVILLE	146761	99,423.58
84110	3	17	1771	9512	37	632038	102095	INV_076449OT1295	V_NASHVILLE	146761	474.48
84110	3	17	1771	9601	37	636112	111595	INV_327941OT3195	V_NASHVILLE	146761	14,413.34
84110	3	17	1771	9601	37	637187	112295	INV_076449NV1095	V_NASHVILLE	146761	619.78
84110	3	17	1771	9602	37	640416	121895	INV_327941DC0195	V_NASHVILLE	146761	14,613.67
84110	3	17	1771	9602	37	641999	122995	INV_076449DC1495	V_NASHVILLE	146761	964.89
84110	3	17	1771	9603	37	643423	11096	INV_327941JN0296	V_NASHVILLE	146761	14,814.00
84110	3	17	1771	9604	37	648712	21496	INV_327941JA3196	V_NASHVILLE	146761	15,515.17
84110	3	17	1771	9604	37	648125	20996	INV_076449JA1296	V_NASHVILLE	146761	964.89
84110	3	17	1771	9604	37	649412	21996	INV_076449FB1396	V_NASHVILLE	146761	1,124.16
84110	3	17	1771	9605	37	652935	31396	INV_327941FB2996	V_NASHVILLE	146761	15,415.00
84110	3	17	1771	9605	37	654630	32296	INV_076449MR1396	V_NASHVILLE	146761	838.69
84110	3	17	1771	9609	37	700427	72396	INV_ 0076449JL1296	V_NASHVILLE	146761	406.03
84110	3	17	1771	9611	37	707586	91696	INV_ 70327941AG3096	V_NASHVILLE	146761	106,410.56
84110	3	17	1771	9612	37	712737	102396	INV_ 0076449SP1296	V_NASHVILLE	146761	482.01
											701,202.64

could not find

Ck#591007

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

V# 146761

BILLING PERIOD	
FROM	TO
12/12/94	1/12/95

METER READINGS	
PREVIOUS	CURRENT
2484	2760

MULTIPLIED BY
40

	DAYS	KWH
THIS MONTH	31	11040
LAST YEAR	32	14480

Payment and Billing Inquiries: 726-6900

01 GENERAL POWER

11,040 KWH	870.00
ADDITIONAL CHARGE	114.00
STATE SALES TAX @ 5.00%	47.00
TOTAL GENERAL POWER	841.27

3007644935A1286

OUR RECORDS INDICATE NO PHONE NUMBER EXISTS FOR THIS ACCOUNT. PLEASE WRITE YOUR PHONE NUMBER IN THE SPACE PROVIDED BELOW.

TOTAL AMOUNT DUE THIS STATEMENT 841.27
859.21 TOTAL DUE AFTER 2/03/95

RECEIVED
JAN 19 1995
CORP. ACCOUNTING

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	a	84110	3	17	771		04	841.27

PO NUMBERS	APPROVAL	T.J.R.			Ent. Init.	
	DATE	1/19/95	1-19-95		DATE	1/19/95

400768930076449000000000000841270000000000000841272Q1

• PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON •

Unit 3460

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

Unit 146761

BILLING PERIOD		METER READINGS		KILOWATTS USED	DEMAND
FROM	TO	PREVIOUS	CURRENT		
11/30/94	12/30/94	4647	4983	3200	

	DAYS	KWH
THIS MONTH	30	115,200
LAST YEAR		

Payment and Billing Inquiries: 736-6900

IMPORTANT MESSAGES

CONTRACT DEMAND 3,600
PEAK DEMAND 403

PF/PEAK 88.50%
KVAR 211
KVA DEMAND 455
BILLING DEMAND 1,080
PEAK OCCURRED ON 12/19/94 AT TIME: 13:00

01 GENERAL POWER
115,200 KWH
CUSTOMER CHARGE 3,401.88
6.45

1,080 DEMAND MINIMUM 8,809.20
STATE SALES TAX 6.00% 793.17

TOTAL GENERAL POWER 14,012.68

TOTAL AMOUNT DUE THIS STATEMENT 14,012.68
14,154.88 TOTAL DUE AFTER 1/19/95

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	14012.68

PO NUMBERS	APPROVAL			Ext. Clkd.	
	DATE	1/12/95	1/12/95	DATE	1/10/95

RECEIVED
JAN 13 1995
CORP. ACCOUNTING

2033082703279410000000000140126800000000000140126820 1

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK#594680

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

VF 146761

BILLING PERIOD		METER READINGS		MULTIPLIER
FROM	TO	PREVIOUS	CURRENT	
12/30/94	1/31/95	4883	4726	3200

Payment and Billing Inquiries: 736-6900

IMPORTANT MESSAGES:

CONTRACT DEMAND	3,600
PEAK DEMAND	595
PF/PEAK	87.80%
KVAR	323
KVA DEMAND	677
BILLING DEMAND	1,080

PEAK OCCURRED ON 1/05/95 AT TIME: 8:30

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
0734

01 GENERAL POWER	
144,000 KWH	
CUSTOMER CHARGE	4,354.77
	9.60
1,080 DEMAND MINIMUM	9,806.40
STATE SALES TAX 6.00%	844.20
TOTAL GENERAL POWER	14,974.17
TOTAL AMOUNT DUE THIS STATEMENT	14,914.17
15,084.87 TOTAL DUE AFTER 2/17/95	

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	14,914.17

PO NUMBERS	APPROVAL				
	DATE	2/9/95	2-2-95	Ext. Chkd. DATE	2/7/95

RECEIVED
FEB 10 1995
CORP. ACCOUNTING

403308270327941000000000014914170000000000014914172O1

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CH#595993

NES NASHVILLE GAS CO
COUNTY HOSPIT'L RD - VA 146161

BILLING PERIOD	
FROM	TO
1/12/95	2/10/95

METER READINGS	
PREVIOUS	CURRENT
2760	3056

MULTIPLIED BY
40

03. ACCOUNT NO.	METER
0078893-0078449	215779

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	29	11,840
LAST YEAR	30	12,800

Payment and Billing Inquiries: 736-6900
IMPORTANT MESSAGES

OUR RECORDS INDICATE NO PHONE NUMBER EXISTS FOR THIS ACCOUNT. PLEASE WRITE YOUR PHONE NUMBER IN THE SPACE PROVIDED BELOW.

3007644 9FB1095

01 GENERAL POWER

11,840 KWH	
ADDITIONAL CHARGE	727.61
STATE SALES TAX 6.00%	114.63
TOTAL GENERAL POWER	50.53
	892.77

TOTAL AMOUNT DUE THIS STATEMENT
911.19 TOTAL DUE AFTER 3/03/95 892.77

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	892.77

PO NUMBERS	APPROVAL			Est. Cmkd.	
	DATE	2/17/95	2-17-95	DATE	2/17/95

RECEIVED
FEB 17 1995
CORP. ACCOUNTING

8007689300764490000000000008927700000000000089277201

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK#598969

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

V# 146761

IR ACCOUNT NO.	METER
0330827-0327941	228083

BILLING PERIOD	
FROM	TO
1/31/95	2/28/95

METER READINGS	
PREVIOUS	CURRENT
4728	4773

MULTIPLIED BY
3200

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	28	144,000
LAST YEAR		

Payment and Billing Inquiries: 736-6900

****IMPORTANT MESSAGES****

CONTRACT DEMAND	3,600
PEAK DEMAND	647
PF/PEAK	89.10%
KVAR	328
KVA DEMAND	726
BILLING DEMAND	1,080

PEAK OCCURRED ON 2/09/95 AT TIME: 4:00

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
734-0734

01 GENERAL POWER	
144,000 KWH	4,252.32
CUSTOMER CHARGE	8.45
1,080 DEMAND MINIMUM	9,809.20
STATE SALES TAX 6.00%	844.20
TOTAL GENERAL POWER	14,914.17
TOTAL AMOUNT DUE THIS STATEMENT	14,914.17
15,064.87 TOTAL DUE AFTER 3/18/95	

7032794 1FB2895

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	14,914.17

PO NUMBERS	APPROVAL			Ent Chkd.	
	DATE	3-6-95	3-6-95	DATE	3/6/95

RECEIVED
MAR 07 1995
CORP. ACCOUNTING

4033082703279410000000000149141700000000001491417201

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Ck# 601987

NES NASHVILLE GAS CO V# 146761
COUNTY HOSPITAL RD

BILLING PERIOD	
FROM	TO
2/10/95	3/13/95

METER READINGS	
PREVIOUS	CURRENT
3056	3285

MULTIPLIED BY
40

CG ACCOUNT NO.	METER
0076893-0076449	215779

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	31	9,160
LAST YEAR	30	10,400

Payment and Billing Inquiries: 736-6900

IMPORTANT MESSAGES

OUR RECORDS INDICATE NO PHONE NUMBER EXISTS FOR THIS ACCOUNT. PLEASE WRITE YOUR PHONE NUMBER IN THE SPACE PROVIDED BELOW.

01 GENERAL POWER

300764449 MR 1395

9,160 KWH	
ADDITIONAL CHARGE	584.83
STATE SALES TAX 6.00%	114.83
TOTAL GENERAL POWER	40.77
	720.23

TOTAL AMOUNT DUE THIS STATEMENT
737.02 TOTAL DUE AFTER 4/03/95 720.23

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	61	84110	3	17	1771		04	720.23

PO NUMBERS	APPROVAL					
	DATE	3/21/95	3/27/95		DATE	3/20/95

RECEIVED
MAR 27 1995
CORP. ACCOUNTING

1482

400768930076449000000000000720230000000000000720232O1

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Ck# 6054466

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

BILLING PERIOD	
FROM	TO
2/28/95	3/31/95

METER READINGS	
PREVIOUS	CURRENT
4773	4811

MULTIPLIED BY
3200

IR ACCOUNT NO	METER
0330827-0327941	228083

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	31	121,600
LAST YEAR		

Payment and Billing Inquiries: 738-8900

****IMPORTANT MESSAGES****

CONTRACT DEMAND 3,600
PEAK DEMAND 428

PF/PEAK 87.80%
KVAR 232
KVA DEMAND 485
BILLING DEMAND 1,080
PEAK OCCURRED ON 3/14/95 AT TIME: 11:30

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
734-0734

01 GENERAL POWER
121,600 KWH 3,590.85
CUSTOMER CHARGE 8.45

VF 146761 0330827032079

1,080 DEMAND MINIMUM 9,809.20
STATE SALES TAX 6.00% 804.51

TOTAL GENERAL POWER 14,213.01

TOTAL AMOUNT DUE THIS STATEMENT 14,213.01
14,357.10 TOTAL DUE AFTER 4/19/95

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	14,213.01

NUMBERS	APPROVAL			Ent. Chkd.	te
	DATE	4-6-95	4-9-95	DATE	4/6/95

RECEIVED
APR 18 1995
CORP ACCOUNTING

603308270327941000000000014213010000000000014213012 01

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Ck# 606153

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD Vol 1461

BILLING PERIOD	
FROM	TO
3/13/95	4/12/95

METER READINGS	
PREVIOUS	CURRENT
3285	3405

METERED BY
40

	DAYS	KWH
THIS MONTH	30	4,840
LAST YEAR	30	8,120

Payment and Billing Inquiries: 736-6900

****IMPORTANT MESSAGES****

Q1 GENERAL POWER

3001644A12/95

4,840 KWH	302.43
ADDITIONAL CHARGE	114.83
STATE SALES TAX 8.00%	25.02
TOTAL GENERAL POWER	442.08

TOTAL AMOUNT DUE THIS STATEMENT 442.08
456.25 TOTAL DUE AFTER 5/03/95

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	442.08

PO NUMBERS	APPROVAL			Ext. Chkd.	tc
	DATE	4/20/95	4-20-95	DATE	4/19/95

RECEIVED
APR 24 1995
CORP. ACCOUNTING

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* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

V# 146761

CK# 609467

BILLING PERIOD	
FROM	TO
3/31/95	5/01/95

METER READINGS	
PREVIOUS	CURRENT
4811	4847

METERED IN
3200

	DAYS
THIS MONTH	31
LAST YEAR	

Payment and Billing Inquiries: 736-6900

****IMPORTANT MESSAGES****

CONTRACT DEMAND	3,600
PEAK DEMAND	385
PF/PEAK	87.10%
KVAR	218
KVA DEMAND	442
BILLING DEMAND	1,080

PEAK OCCURRED ON 4/05/95 AT TIME: 0:30

****CUT-OFF NOTICE 05/09/95****
OUR RECORDS INDICATE THAT YOUR BILL IS PAST DUE. PAYMENT MUST BE RECEIVED BY THE DATE ABOVE TO AVOID DISCONNECTION. YOU MAY PAY YOUR BILL AT ANY NES OFFICE: 1214 CHURCH STREET - (8AM - 6PM); BELL FORGE - 5357 MT VIEW RD (9AM - 6 PM); OAKWOOD COMMONS - 4706 LEBANON RD (9AM - 6PM); NORTH NASHVILLE - 9TH AVE AT MONROE (9AM - 6PM). YOU MAY ALSO PAY YOUR BILL AT ANY AUTHORIZED NES PAYMENT AGENCY UNTIL THE EXPIRATION DATE ABOVE. SEE THE BACK OF THIS BILL FOR YOUR RIGHTS AND RESPONSIBILITIES.
MINIMUM PAYMENT REQUIRED:
144.09

01 GENERAL POWER 115,200 KWH CUSTOMER CHARGE	3,401.88 8.48
	9032198
1,080 DEMAND MINIMUM	9,808.20
STATE SALES TAX 8.00%	793.17
PREVIOUS BALANCE	144.09
TOTAL GENERAL POWER	14,156.77
TOTAL AMOUNT DUE THIS STATEMENT	14,156.77
14,298.87 TOTAL DUE AFTER 5/15/95	**********

RECEIVED
MAY 09 1995
CORP. ACCOUNTING

Difference between net and gross on the March Bill month. BJG

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	14,156.77

PO NUMBERS	APPROVAL		Ext. Chkd.	
	DATE	5/9/95	DATE	5/10/95

1033082703279410000144090014012680000144090014156772 01

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Ch#613050

S NASHVILLE GAS CO
COUNTY HOSPITAL RD

Vt# 1467761

FROM	TO
12/95	5/12/95

METER READINGS	
PREVIOUS	CURRENT
3406	3520

METERED BY
40

	DAYS	KWH
THIS MONTH	30	4,560
LAST YEAR	29	4,360

ment and Billing Inquiries: 736-6900

01 GENERAL POWER

4,560 KWH
ADDITIONAL CHARGE 285.42
STATE SALES TAX 8.00% 114.63
TOTAL GENERAL POWER 24.00
424.05

TOTAL AMOUNT DUE THIS STATEMENT
438.05 TOTAL DUE AFTER 6/03/95 424.05

30076449 M495

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	424.05

PO NUMBERS	APPROVAL			EXT. CHG.
	DATE	5/30/95	5/30/95	DATE

RECEIVED
MAY 31 1995
ACCOUNTING

600768930076449000000000000424050000000000000424052O1

* PLEASE BRING ENTIRE BILL WHEN PAYING *

Ch#615860

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD V# 146161

BILLING PERIOD	
FROM	TO
5/12/95	6/13/95

METER READINGS	
PREVIOUS	CURRENT
3520	3627

MULTIPLIED BY
40

OS ACCOUNT NO.	METER
0076893-0076449	215779

COMPARATIVE ANALYSIS

	DAYS	KWH
THIS MONTH	32	4,280
LAST YEAR	32	3,920

Payment and Billing Inquiries: 736-6900

IMPORTANT MESSAGES

01 GENERAL POWER

3007644 9 JN1395

4,280 KWH	288.42	
ADDITIONAL CHARGE	114.63	
STATE SALES TAX 6.00%	22.98	
PREVIOUS BALANCE	14.00	
TOTAL GENERAL POWER		420.03

TOTAL AMOUNT DUE THIS STATEMENT 420.03
433.86 TOTAL DUE AFTER 7/03/95

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	420.03

PO NUMBERS	APPROVAL			Est. Chkd.	
	DATE	6/21/95	6-21-95	DATE	6/21/95

RECEIVED
JUN 21 1995
CORP. ACCOUNTING

1310

8007689300764490000014000000406030000014000000420032 01

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK# 614677

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

BILLING PERIOD	
FROM	TO
5/01/95	5/31/95

METER READINGS	
PREVIOUS	CURRENT
4847	4883

MULTIPLIED BY
3200

0330827-0327941 226083

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	30	115,200
LAST YEAR		

Payment and Billing Inquiries: 736-6900

IMPORTANT MESSAGES

CONTRACT DEMAND 3,600
PEAK DEMAND 398

PF/PEAK 86.50%
KVAR 231
KVA DEMAND 460
BILLING DEMAND 1,080
OCCURRED ON 5/22/95 AT TIME: 23:00

01 GENERAL POWER
115,200 KWH 3,401.86
CUSTOMER CHARGE 8.45
#146761

70327941M43195

1,080 DEMAND MINIMUM 9,309.20
STATE SALES TAX 6.00% 793.17

TOTAL GENERAL POWER 14,012.68

TOTAL AMOUNT DUE THIS STATEMENT 14,012.68
14,154.88 TOTAL DUE AFTER 6/18/95

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	14,012.68

PO NUMBERS	APPROVAL				Ext Child	to
	DATE	6/8/95	6/8/95		DATE	6/8/95

RECEIVED
JUN 13 1995
CORPORATE ACCOUNTING

2033082703279410000000000140126800000000001401268201

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK# 618326

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD V# 146761

BILLING PERIOD	
FROM	TO
5/31/95	6/30/95

METER READINGS	
PREVIOUS	CURRENT
4883	5595

MULTIPLIED BY
3200

ACCOUNT NO	DATE
0330827-0327941	221594

COMPARATIVE AMOUNTS		
	DAYS	KWH
THIS MONTH	30	2,278,400
LAST YEAR		

Payment and Billing Inquiries: 736-6900

****IMPORTANT MESSAGES****

CONTRACT DEMAND	3,600
PEAK DEMAND	3,428
PF/PEAK	90.80%
KVAR	1,575
KVA DEMAND	3,773
BILLING DEMAND	3,428

PEAK OCCURRED ON 6/13/95 AT TIME: 17:30

01 GENERAL POWER	
2,278,400 KWH CUSTOMER CHARGE	97,281.15
	8.45
7032794 1 JN30	
3,428 KW DEMAND	
STATE SALES TAX 6.00%	32,678.72
	5,998.10
TOTAL GENERAL POWER	105,966.42
TOTAL AMOUNT DUE THIS STATEMENT	105,966.42
106,976.10 TOTAL DUE AFTER 7/19/95	

RECEIVED
JUL 10 1995
CORP. ACCOUNTING

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	105,966.42

PO NUMBERS	APPROVAL		Eng. Cntrl.	
	DATE	7-10-95	DATE	7/10/95

80330827032794100000000010596642000000000010596642201

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Ck#619811

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

WR 146761

BILLING PERIOD	
FROM	TO
6/13/95	7/14/95

METER READINGS	
PREVIOUS	CURRENT
3627	3738

MULTIPLIED BY
40

GAS ACCOUNT NO.	METER
0076893-0076449	215779

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	31	4,440
LAST YEAR	32	3,720

Payment and Billing Inquiries: 736-6900

****IMPORTANT MESSAGES****

01 GENERAL POWER

0076449 JL1495

4,440 KWH	278.14
ADDITIONAL CHARGE	114.63
STATE SALES TAX 8.00%	23.57
TOTAL GENERAL POWER	416.34

TOTAL AMOUNT DUE THIS STATEMENT 416.34
430.27 TOTAL DUE AFTER 8/03/95

RECEIVED
JUL 20 1995
CORP ACCOUNTING

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	416.34

JO NUMBERS	APPROVAL	REP	NE		Ext. Chkd.	tc
	DATE	7-20-95	7-20-95		DATE	7/19/95

1457

60076893007644900000000000041634000000000000041634201

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Ck# 624159

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

V# 146761

BILLING PERIOD	
FROM	TO
7/14/95	8/14/95

METER READINGS	
PREVIOUS	CURRENT
3738	3859

MULTIPLIED BY
40

ACCOUNT NO.	ROUTE
0076893-0079449	21277

COMPARATIVE ANALYSIS	DAYS	KWH
THIS MONTH	31	4,840
LAST YEAR	27	3,440

Payment and Billing Inquiries: 736-6900

IMPORTANT MESSAGES

01 GENERAL POWER

30076449 AC-1495

4,840 KWH	302.43	
ADDITIONAL CHARGE	114.63	
STATE SALES TAX 6.00%	25.02	
TOTAL GENERAL POWER		442.08

TOTAL AMOUNT DUE THIS STATEMENT 442.08
456.25 TOTAL DUE AFTER 9/03/95

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	442.08

PO NUMBERS	APPROVAL			Ext. Child.
	DATE	8/21/95	8-4-95	DATE

RECEIVED
AUG 22 1995

1296

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* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK# 622783

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

Vx 14611

BILLING PERIOD	
FROM	TO
6/30/95	7/31/95

METER READINGS	
PREVIOUS	CURRENT
5595	6322

MULTIPLIED BY
3200

I.R. ACCOUNT NO.	METER
0330827-0327941	228083

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	31	2,326,400
LAST YEAR		

Payment and Billing Inquiries: 736-8900

****IMPORTANT MESSAGES****

CONTRACT DEMAND	3,600
PEAK DEMAND	3,413
PF/PEAK	91.00%
KVAR	1,547
KVA DEMAND	3,747
BILLING DEMAND	3,413

PEAK OCCURRED ON 7/29/95 AT TIME: 23:00

01 GENERAL POWER		
2,326,400 KWH		68,698.59
CUSTOMER CHARGE		8.45
3,413 KW DEMAND		32,532.62
STATE SALES TAX 6.00%		6,074.38
TOTAL GENERAL POWER		107,314.04
TOTAL AMOUNT DUE THIS STATEMENT		107,314.04
108,336.44 TOTAL DUE AFTER 8/17/95		==========

M0327941JL3195

1

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	107,314.04

PO NUMBERS	APPROVAL			Ext Chkd	
	DATE	8/8/95	8/9/95	DATE	8/8/95

RECEIVED
AUG 10 1995
CORP. ACCOUNTING

00330827032794100000000010731404000000000010731404201

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK# 626790

NES NASHVILLE GAS CO
1306 COUNTY HOSPITAL RD

VF 1446761

BILLING PERIOD		METER READINGS		DEMAND
FROM	TO	PREVIOUS	CURRENT	
7/31/95	8/31/95	6322	7075	3200

Payment and Billing Inquiries: 736-6600

CONTRACT DEMAND	3,600
PEAK DEMAND	3,407
PF/PEAK	91.00%
KVAR	1,552
KVA DEMAND	3,743
BILLING DEMAND	3,407

PEAK OCCURRED ON 8/09/95 AT TIME: 19:30

01 GENERAL POWER	
2,419,200 KWH	71,478.68
CUSTOMER CHARGE	8.00
7032744A6345	
3,407 KW DEMAND	32,674.18
STATE SALES TAX 6.00%	6,236.30
TOTAL GENERAL POWER	110,156.91
TOTAL AMOUNT DUE THIS STATEMENT	110,156.91
111,206.13 TOTAL DUE AFTER 9/21/95	**********

UR RECORDS SHOW THE FOLLOWING PHONE NUMBER XISTS FOR THIS ACCOUNT NUMBER. IF THIS IS NCORRECT, PLEASE FILL IN THE CORRECT PHONE UMBER ON THE STUB BELOW. THIS WILL ALLOW NES O IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN HE FUTURE.
34-0734

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	110,156.91

PO NUMBERS	APPROVAL				Ext. Chk #	
	DATE	9-8-95	9/8/95		DATE	9/11/95

RECEIVED
[illegible]
"APPORATE ACCOUNTS"

8033082703279410000000001101569100000000001101569120 1

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK# 630555

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

146761

BILLING PERIOD	
FROM	TO
8/31/95	9/29/95

METER READINGS	
PREVIOUS	CURRENT
7078	7722

MULTIPLIER
3200

0330827-0327941 221083

	DAYS	KWH
THIS MONTH	29	2,060,800
LAST YEAR		

Payment and Billing Inquiries: 736-8900

****IMPORTANT MESSAGES****

CONTRACT DEMAND	3,600
PEAK DEMAND	3,454
PF/PEAK	90.90%
KVAR	1,575
KVA DEMAND	3,797
BILLING DEMAND	3,454

PEAK OCCURRED ON 9/08/95 AT TIME: 20:00

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
734-0734

01 GENERAL POWER	1032 794157 29 95
2,060,800 KWH	60,655.42
CUSTOMER CHARGE	8.45
3,454 KW DEMAND	32,931.96
STATE SALES TAX 6.00%	5,827.75
TOTAL GENERAL POWER	99,423.58
TOTAL AMOUNT DUE THIS STATEMENT	99,423.58
100,371.54 TOTAL DUE AFTER 10/18/95	

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	99,423.58

PO NUMBERS	APPROVAL		Ext. Chkd	
	DATE	10/5/95	DATE	10/6/95

RECEIVED
OCT 10 1995
CORP. ACCOUNTING

4033082703279410000000000994235800000000009942358201

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

32038

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

BILLING PERIOD		METER READINGS		MULTIPLIER
FROM	TO	PREVIOUS	CURRENT	
9/14/95	10/12/95	3986	4110	40

Payment and Billing Inquiries: 736-8900

IMPORTANT MESSAGES

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
254-0580

01 GENERAL POWER

5,120 KWH
ADDITIONAL CHARGE
STATE SALES TAX @ 6.00%
PREVIOUS BALANCE
TOTAL GENERAL POWER

TOTAL AMOUNT DUE THIS STATEMENT
488.82 TOTAL DUE AFTER 11/03/95

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	474.48

PO NUMBERS	APPROVAL			Ent. Cmkd.	
	DATE	10/16/95	10-17-95	DATE	10/16/95

RECEIVED
OCT 19 1995
CORP. ACCOUNTING

1230

70076893007644900000143700004601100000143700004744820 1

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK# 636112

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

146761

BILLING PERIOD	
FROM	TO
9/29/95	10/31/95

METER READING	
PREVIOUS	CURRENT
7722	40

3200

	DAYS	KWH
THIS MONTH	33	4,682,400
LAST YEAR	33	4,682,400

Payment and Billing Inquiries: 736-8900

01 GENERAL POWER
120,000 KWH
CUSTOMER CHARGE 1032794 of 3195 3,778.84

1,080 KW DEMAND 9,809.20
STATE SALES TAX 6.00% 825.30
TOTAL GENERAL POWER 14,413.34

PEAK DEMAND 444

TOTAL AMOUNT DUE THIS STATEMENT 14,413.34
14,559.31 TOTAL DUE AFTER 11/17/95

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
/34-0734

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	14,413.34

PO NUMBERS	APPROVAL			Exl Chkd	te
	DATE	11/6/95	11-6-95	DATE	11/6/95

RECEIVED
NOV 13 1995
CORP. ACCOUNTING

4033082703279410000000000014413340000000000014413342O1

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Ch# 637187

[redacted]

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

BILLING PERIOD		METER READINGS	
FROM	TO	PREVIOUS	CURRENT
10/12/95	11/10/95	4116	4306

[redacted]

	DAYS	THERMS
THIS MONTH	[redacted]	[redacted]
LAST YEAR	[redacted]	[redacted]

Payment and Billing Inquiries: 736-6900

01 GENERAL POWER [redacted]
7.990 THM [redacted]
ADDITIONAL CHARGE [redacted]
STATE SALES TAX 6.00% [redacted]
TOTAL GENERAL POWER [redacted]

TOTAL AMOUNT DUE THIS STATEMENT [redacted]
635.03 TOTAL DUE AFTER 12/05/95 [redacted]

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
254-0580

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	619.78

PO NUMBERS	APPROVAL		Est. Chkd	
	DATE	11-9-95	DATE	11/16/95

RECEIVED
NOV 21 1995
CORP. ACCOUNTING

2139

0007689300764490000000000006197800000000000006197820 1

• PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON •

Ck#640416

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD 146761

BILLING PERIOD	
FROM	TO
10/31/95	12/01/95

METER READINGS	
PREVIOUS	CURRENT
40	82

METER NO.
3200

Payment and Billing Inquiries: 736-6900

	THIS MONTH	LAST YEAR

****IMPORTANT MESSAGES****

CONTRACT DEMAND	3,600
PEAK DEMAND	482
PF/PEAK	87.80%
KVAR	252
KVA DEMAND	526
BILLING DEMAND	1,080

PEAK OCCURRED ON 11/15/95 AT TIME: 8:30

"ALL OF US AT NES WISH YOU A VERY HAPPY HOLIDAY SEASON"

734-0734

01 GENERAL POWER
134,400 KWH
CUSTOMER CHARGE

1,080 DEMAND MINIMUM	9,808.20
STATE SALES TAX 6.00%	827.19
TOTAL GENERAL POWER	14,613.67
TOTAL AMOUNT DUE THIS STATEMENT	14,613.67
14,761.53 TOTAL DUE AFTER 12/20/95	

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	14,613.67

ACCT NUMBERS	APPROVAL	RDP			Ext. Chkd.	tc
	DATE	12/14/95			DATE	12/11/95

RECEIVED
DEC 15 1995
CORP. ACCOUNTING

00330827032794100000000000146136700000000000146136720 1

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *
* DETACH AND RETURN THIS SECTION WHEN MAILING PAYMENT *

CK#641999

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD 146761

BILLING PERIOD	
FROM	TO
11/10/95	12/14/95

METER READINGS	
PREVIOUS	CURRENT
4306	4630

MULTIPLIED BY
40

	DAYS	KWH
THIS MONTH	34	12,960
LAST YEAR	32	8,640

Payment and Billing Inquiries: 736-6900

****IMPORTANT MESSAGES****

"ALL OF US AT NES WISH YOU A VERY HAPPY HOLIDAY SEASON"

00 GENERAL POWER 30076449 DC1495

12,960 KWH	795.64
ADDITIONAL CHARGE	114.63
STATE SALES TAX 6.00%	54.62
TOTAL GENERAL POWER	964.89

TOTAL AMOUNT DUE THIS STATEMENT 964.89
983.99 TOTAL DUE AFTER 1/03/96

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	964.89

PO NUMBERS	APPROVAL				Ext Chkd.	
	DATE	12/20/95	12/20/95		DATE	12/19/95

RECEIVED
DEC 28 1995
CORP. ACCOUNTING

1632

60076893007644900000000000096489000000000000096489201

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Ch#-643423

VES NASHVILLE GAS CO
1388 COUNTY HOSPITAL RD

BILLING PERIOD	
FROM	TO
12/01/95	1/02/96

METER READINGS	
PREVIOUS	CURRENT
82	126

MULTIPLIED BY
3200

IR NUMBER	ACCT
0330827-0327941	228083

CONSUMPTION DETAIL		
	DAYS	KWH
THIS MONTH	32	140,800
LAST YEAR		

Payment and Billing Inquiries: 736-6900

CONTRACT DEMAND	3,600
PEAK DEMAND	464
PF/PEAK	90.20%
KVAR	220
KVA DEMAND	514
BILLING DEMAND	1,080

PEAK OCCURRED ON 12/28/95 AT TIME: 7:00

01 GENERAL POWER		
140,800 KWH		4,157.82
CUSTOMER CHARGE		8.45
1,080 DEMAND MINIMUM		9,809.20
STATE SALES TAX 6.00%		838.53
TOTAL GENERAL POWER		14,814.00
TOTAL AMOUNT DUE THIS STATEMENT		14,814.00
14,963.75 TOTAL DUE AFTER 1/19/96		

146761
0330827032794

CO	SUB	ACCOUNT NUMBER	CT	OPT	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	14,814.00

PO NUMBERS	APPROVAL					
	DATE	1-8-96	1/8/96		DATE	1/8/96

RECEIVED
JAN 09 1996
CORP. ACCOUNTING

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* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

C# 648712

NES NASHVILLE GAS CO
1306 COUNTY HOSPITAL RD

BILLING PERIOD		METER READINGS		METER FACTOR
FROM	TO	PREVIOUS	CURRENT	
1/02/96	1/31/96	139	177	1200

Payment and Billing Inquiries: 738-6800

IMPORTANT MESSAGES

CONTRACT DEMAND	3,600
PEAK DEMAND	640
PF/PEAK	89.60%
KVAR	317
KVA DEMAND	714
BILLING DEMAND	1,080

PEAK OCCURRED ON 1/31/96 AT TIME: 11:00

	LAST YEAR	
GT GENERAL POWER 163,200 KWH		
CUSTOMER CHARGE		15.45
1,080 DEMAND MINIMUM		9,808.20
STATE SALES TAX 6.00%		878.22
TOTAL GENERAL POWER		

TOTAL AMOUNT DUE THIS STATEMENT
15,871.54 TOTAL DUE AFTER 2/17/96

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	15,515.17

	APPROVAL			Ext. Child	
	DATE	2/6/96	2-6-96	DATE	2/16/96

RECEIVED
FEB 09 1996
CORP. ACCOUNTING

2076

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CK# 64825

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

BILLING PERIOD	
FROM	TO
12/14/95	1/12/96

METER READINGS	
PREVIOUS	CURRENT
4630	4954

MULTIPLIED BY
40

03 ACCOUNT NO.	METER
0076893-0076449	215779

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	29	12,960
LAST YEAR	31	11,040

Payment and Billing Inquiries: 736-6900

****IMPORTANT MESSAGES****

00 GENERAL POWER

12,960 KWH	795.64	
ADDITIONAL CHARGE	114 63	
STATE SALES TAX 6.00%	54 62	
TOTAL GENERAL POWER		964.89

TOTAL AMOUNT DUE THIS STATEMENT 964.89
983.99 TOTAL DUE AFTER 2/03/96

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	IR NUMBER	BUDGET CODE	AMOUNT
C1	C1	84110	3	17	1771		C4	964.89

APPROVAL				Ck'd	TC	
DATE	1/12/96			DATE	1/18/96	

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* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Ck# 649412

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD 146761

BILLING PERIOD	
FROM	TO
1/12/96	2/13/96

METER READINGS	
PREVIOUS	CURRENT
4954	5336

MULTIPLIED BY
40

OS ACCOUNT NO.	METER
0076893-0076449	215779

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	32	15,280
LAST YEAR	29	11,840

Payment and Billing Inquiries: 736-6900

****IMPORTANT MESSAGES****

****CUT-OFF NOTICE 02/20/96****
OUR RECORDS INDICATE THAT YOUR BILL IS PAST DUE. PAYMENT MUST BE RECEIVED BY THE DATE ABOVE TO AVOID DISCONNECTION. YOU MAY PAY YOUR BILL AT ANY NES OFFICE: 1214 CHURCH STREET - (8AM - 6PM); BELL FORGE - 5357 MT VIEW RD (9AM - 6PM); NORTH NASHVILLE - 9TH AVE AT MONROE (9AM - 6PM); HERMITAGE MEGA MARKET - 5544 OLD HICKORY BLVD (9:30AM - 6PM) YOU MAY ALSO PAY YOUR BILL AT ANY AUTHORIZED NES PAYMENT AGENCY UNTIL THE EXPIRATION DATE ABOVE. SEE THE BACK OF THIS BILL FOR YOUR RIGHTS AND RESPONSIBILITIES. MINIMUM PAYMENT REQUIRED:

983.99

IN ORDER TO BETTER SERVE OUR COMMERCIAL CUSTOMERS, WE NEED TO KNOW YOUR FOUR (4) DIGIT STANDARD INDUSTRIAL CLASSIFICATION (SIC) CODE. PLEASE WRITE YOUR SIC CODE IN THE SPACE ON THE BILL STUB BELOW THANK YOU.

00 GENERAL POWER 3 0076449FB139b

15,280 KWH	927.88
ADDITIONAL CHARGE	114.63
STATE SALES TAX 6.00%	62.55
PREVIOUS BALANCE	~~983.99~~ 19.10 late chrg
TOTAL GENERAL POWER	2,089.05

TOTAL AMOUNT DUE THIS STATEMENT 2,089.05
2,109.48 TOTAL DUE AFTER 3/03/96

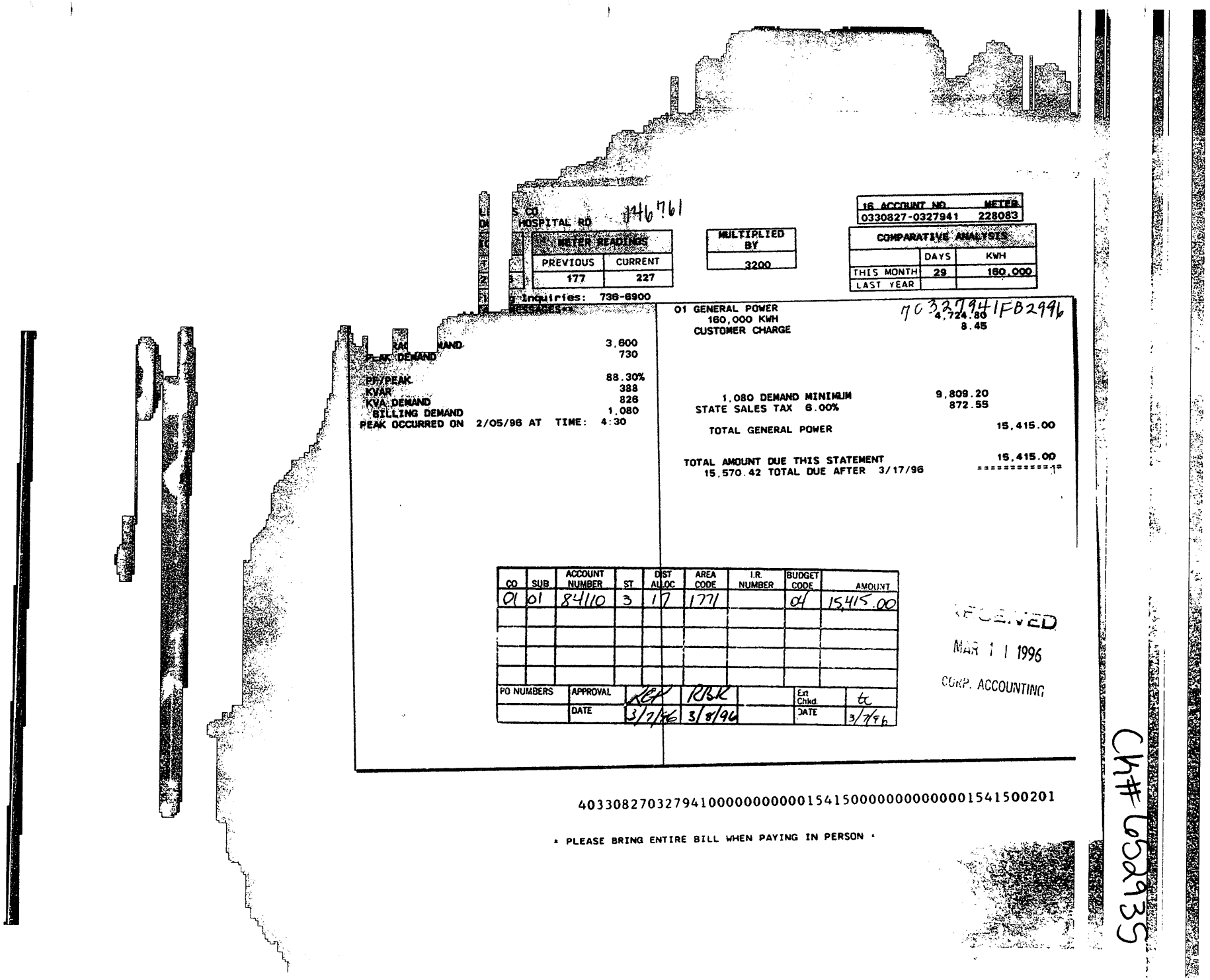
RECEIVED
FEB 19 1996
CORP. ACCOUNTING

		ACCOUNT NO.	ST	JOB ACC	ASSET CODE	TR NUMBER	BUDGET CODE	AMOUNT
		184116	3	12	1771		OR	1,124.16

APPROVAL: KCT 96
DATE 2/16/96

900768930076449000098399000105060000983990000208905201

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *



S CO
HOSPITAL RD

1467161

METER READINGS	
PREVIOUS	CURRENT
177	227

Inquiries: 736-6900

MULTIPLIED BY
3200

16 ACCOUNT NO	METER
0330827-0327941	228083

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	29	160,000
LAST YEAR		

MESSAGES

KW DEMAND	3,600
PEAK DEMAND	730
PF/PEAK	88.30%
KVAR	388
KVA DEMAND	826
BILLING DEMAND	1,080

PEAK OCCURRED ON 2/05/96 AT TIME: 4:30

0330827-0327941FB2996

01 GENERAL POWER		
160,000 KWH	4,724.80	
CUSTOMER CHARGE	8.45	
1,080 DEMAND MINIMUM	9,809.20	
STATE SALES TAX 6.00%	872.55	
TOTAL GENERAL POWER		15,415.00
TOTAL AMOUNT DUE THIS STATEMENT		15,415.00

15,570.42 TOTAL DUE AFTER 3/17/96

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		01	15,415.00

PO NUMBERS	APPROVAL			Ext Chkd.	
	DATE	3/7/96	3/8/96	DATE	3/7/96

RECEIVED
MAR 11 1996
CORP. ACCOUNTING

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* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Ch# 652935

Ck# 634630

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD 14676

BILLING PERIOD	
FROM	TO
2/13/96	3/13/96

METER READINGS	
PREVIOUS	CURRENT
5338	5611

MULTIPLIED BY
40

03 ACCOUNT NO.	METER
0076893-0076449	218779

COMPARATIVE ENERGY USED		
	DAYS	KWH
THIS MONTH	29	11,000
LAST YEAR	31	9,160

Payment and Billing Inquiries: 736-8900

00 GENERAL POWER

3007644944R1396

11.000 KWH	678.59
ADDITIONAL CHARGE	114.63
STATE SALES TAX 6.00%	47.47
TOTAL GENERAL POWER	838.69

IN ORDER TO BETTER SERVE OUR COMMERCIAL CUSTOMERS, WE NEED TO KNOW YOUR FOUR (4) DIGIT STANDARD INDUSTRIAL CLASSIFICATION (SIC) CODE. PLEASE WRITE YOUR SIC CODE IN THE SPACE ON THE BILL STUB BELOW. THANK YOU

TOTAL AMOUNT DUE THIS STATEMENT 838.69
856.60 TOTAL DUE AFTER 4/03/96

CO	SUB	ACCOUNT NUMBER	ST	DIST NUMBER	AREA CODE	TR NUMBER	BUDGET CODE	AMOUNT
01	01	8411C	3	17	1771		04	$38.69

PO NUMBERS	APPROVAL			Ex. Chk.	
	DATE	3/18/96	3-18-96	DATE	3/18/96

RECEIVED
MAR 22 1996
CORP ACCOUNTING

2007689300764490000000000008386900000000000008386920 1

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Chk #7201

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

FROM	TO
6/12/96	7/12/96

PREVIOUS	CURRENT
8068	8195

AD

	DAYS	KWH
THIS MONTH	30	4,280
LAST YEAR	31	4,440

Payment and Billing Inquiries: 726-8900

00 GENERAL POWER

4,280 KWH	268.42
ADDITIONAL CHARGE	114.63
STATE SALES TAX 8.00%	22.98
TOTAL GENERAL POWER	406.03

IN THE EVENT YOU EXPERIENCE A POWER OUTAGE, YOUR OUTAGE AREA IS
BORDEAUX METRO CENTER

TOTAL AMOUNT DUE THIS STATEMENT 406.03
419.08 TOTAL DUE AFTER 8/03/96

146761

0076449JC1296

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	d	84110	3	17	1771		04	406.03

PO NUMBERS	APPROVAL			Ext. Chkd.	
	DATE	7/9/96	7-18-96	DATE	7/19/96

RECEIVED
JUL 19 1996
CORP. ACCOUNTING

4007689300764490000000000004060300000000000040603201

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK#210584

NES

NASHVILLE GAS CO
1388 COUNTY HOSPITAL RD

VF#146761

BILLING PERIOD FROM	BILLING PERIOD TO	METER READINGS PREVIOUS	METER READINGS CURRENT
7/31/96	8/30/96	3117	3538

READ LIMITED BY
3200

MR. ACCOUNT NO.	METER
0330827-0327941	228063

COMPARATIVE ANALYSIS

	DAYS	KWH
THIS MONTH	30	2,310,400
LAST YEAR		

Payment and Billing Inquiries: 736-6900

CONTRACT DEMAND	3,600
PEAK DEMAND	3,374
PF/PEAK	90.80%
KVAR	1,529
KVA DEMAND	3,708
BILLING DEMAND	3,374

PEAK OCCURRED ON 8/04/96 AT TIME: 3:00

01 GENERAL POWER
2,310,400 KWH
CUSTOMER CHARGE 68,226.11
8.45

7032794 1A63096

3,374 KV DEMAND 32,152.76
STATE SALES TAX 6.00% 6,023.24

TOTAL GENERAL POWER 106,410.56

TOTAL AMOUNT DUE THIS STATEMENT 106,410.56
107,424.43 TOTAL DUE AFTER 9/20/96

CO.	SUB	ACCOUNT NUMBER	ST.	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84110	3	17	1771		04	106,410.56

PO NUMBERS	APPROVAL				
	DATE	9/11/96	9/12/96	Ext. Vend. DATE	9/9/96

RECEIVED
SEP 12 1996
CORP. ACCOUNTING

4033082703279410000000001064105600000000001064105620 1

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK#712737

NES NASHVILLE GAS CO

COUNTY HOSPITAL RD

BILLING PERIOD	
FROM	TO
8/12/96	9/12/96

METER READINGS	
PREVIOUS	CURRENT
6316	6447

BILLING
DAYS
40

ACCT. NO.	METER
0076893-0076449	215770

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	31	5,240
LAST YEAR	31	5,160

Payment and Billing Inquiries: 736-6900

IMPORTANT MESSAGES

146761

0076449SP1296

00 GENERAL POWER

5,240 KWH	328.73	
ADDITIONAL CHARGE	114.83	
STATE SALES TAX 8.00%	26.48	
PREVIOUS BALANCE	14.17	
TOTAL GENERAL POWER		482.01
TOTAL AMOUNT DUE THIS STATEMENT		482.01
498.42 TOTAL DUE AFTER 10/03/96		

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	34410	3	17	~~1771~~ 7110		01	482.01

OK	DATE	9/17/96	9/18/96	9/24	Ext. Code DATE	tc 9/17/96

RECEIVED
OCT 23 1996
CORP. ACCOUNTING

1329

10076893007644900000141700004678400000141700004820120 1

OCT 95

ACCOUNT	STATE	DIST	AREA	FDATE	SEQ	SCODE	SC_REF	SC_OLD	DESC1	DESC2	DESC3	AMOUNT
84220	3	17	1771	9512	95681	36	7	590007	PG0246 MISC ADJ			99,423.58
84220	3	17	1771	9606	76200	37	658925	42496	INV_076449AP1296	V_NASHVILLE	146761	671.30
84220	3	17	1771	9606	76201	37	657127	41096	INV_327941AP0196	V_NASHVILLE	146761	14,613.67
84220	3	17	1771	9607	68696	37	662081	51596	INV_327941AP3096	V_NASHVILLE	146761	101,034.57
84220	3	17	1771	9608	61336	37	694129	61096	INV_327941MY3196	V_NASHVILLE	146761	109,567.13
84220	3	17	1771	9608	61337	37	696477	62496	INV_076449JN1296	V_NASHVILLE	146761	439.51
84220	3	17	1771	9609	59220	37	698504	70996	INV_ 70327941JL0196	V_NASHVILLE	146761	108,735.02
84220	3	17	1771	9610	54181	37	705801	90396	INV_ 30076449AG1296	V_NASHVILLE	146761	442.08
84220	3	17	1771	9610	54182	37	703216	81496	INV_ 70327941JL3196	V_NASHVILLE	146761	103,579.12
84220	3	17	1771	9612	70032	37	712280	102196	INV_ 0076449OT1496	V_NASHVILLE	146761	1,062.12
84220	3	17	1771	9612	70033	37	710184	100796	INV_ 0327941SP3096	V_NASHVILLE	146761	110,903.53
84220	3	17	1771	9701	53852	37	716977	112096	INV_ 0076449NV1196	V_NASHVILLE	146761	155.80
84220	3	17	1771	9701	53853	37	715490	110896	INV_ 0327941OT3196	V_NASHVILLE	146761	111,564.29
84220	3	17	1771	9702	202035	37	721698	122696	INV_ 0076893NV1196	V_NASHVILLE	146761	841.27
84220	3	17	1771	9703	361954	37	725272	12197	INV_ 70327941DC3196	V_NASHVILLE	146761	14,562.15
84220	3	17	1771	9704	559358	37	729128	21897	INV_ 0076449FB1297	V_NASHVILLE	146761	1,008.66
84220	3	17	1771	9704	559359	37	728293	21197	INV_ 0327941JA3197	V_NASHVILLE	146761	15,560.97
84220	3	17	1771	9705	726502	37	732974	31997	INV_ 30076449MR1397	V_NASHVILLE	146761	702.20
84220	3	17	1771	9705	726503	37	732495	31797	INV_ 70327941FB2897	V_NASHVILLE	146761	14,012.68
84220	3	17	1771	9706	896486	37	735668	40997	INV_ 70327941MR3197	V_NASHVILLE	146761	14,213.01
84220	3	17	1771	9706	896487	37	737875	42597	INV_ 0076449AP1497	V_NASHVILLE	146761	684.17
84220	3	17	1771	9707	1062390	37	741577	52297	INV_ 30076449MY1397	V_NASHVILLE	146761	519.35
84220	3	17	1771	9707	1062391	37	739815	51297	INV_ 7-0327941AP3097	V_NASHVILLE	146761	14,112.84
84220	3	17	1771	9708	1222338	37	743648	61197	INV_ 70327941MY3097	V_NASHVILLE	146761	96,722.19
84220	3	17	1771	9708	1222339	37	745314	62797	INV_ 30076449JN1297	V_NASHVILLE	146761	470.42
84220	3	17	1771	9709	1407827	37	100096	71197	INV_ 0327941JN3097	V_NASHVILLE	146761	15,536.14
84220	3	17	1771	9709	1407828	37	747584	72197	INV_ 30076449JL1597	V_NASHVILLE	146761	467.84
84220	3	17	1771	9710	1565591	37	749701	81197	INV_ 70327941JL3197	V_NASHVILLE	146761	109,602.27
84220	3	17	1771	9710	1565592	37	751779	90297	INV_ 30076449AG1297	V_NASHVILLE	146761	416.34
84220	3	17	1771	9711	1721731	37	753294	91297	INV_ 70327941SP0297	V_NASHVILLE	146761	106,916.26
84220	3	17	1771	9711	1721732	37	754038	91997	INV_ 30076449SP1197	V_NASHVILLE	146761	492.07
84220	3	17	1771	9712	1895533	37	756396	100897	INV_ 0327941OT1797	V_NASHVILLE	146761	14,313.17
84220	3	17	1771	9712	1895534	37	757905	102497	INV_ 0076893-0076449	V_NASHVILLE	146761	578.10
84220	3	17	1771	9801	56830	37	760943	111997	INV_ 0076449NV1197	V_NASHVILLE	146761	749.84
84220	3	17	1771	9801	56831	37	759484	111197	INV_ 0327941OT3197	V_NASHVILLE	146761	102,432.79

84220	3	17	1771	9802	55243	37	764440	122397	INV_ 0076449DC1197	V_NASHVILLE	146761	952.55
84220	3	17	1771	9802	55244	37	763144	121097	INV_ 70327941DC0197	V_NASHVILLE	146761	16,085.56
84220	3	17	1771	9803	53425	37	765943	11398	INV_ 0327941DC3197	V_NASHVILLE	146761	15,864.54
84220	3	17	1771	9803	53426	37	767596	12798	INV_ 30076449JA1298	V_NASHVILLE	146761	1,025.75
84220	3	17	1771	9804	48209	37	769991	21698	INV_ 0327941JA3098	V_NASHVILLE	146761	15,754.03
84220	3	17	1771	9804	48210	37	770759	22098	INV_ 0076449FB1298	V_NASHVILLE	146761	1,065.16
84220	3	17	1771	9805	51708	37	773082	31298	INV_ 0327941MR0298	V_NASHVILLE	146761	16,133.67
84220	3	17	1771	9805	51709	37	774463	32698	INV_ 0076449MR1398	V_NASHVILLE	146761	868.09
84220	3	17	1771	9806	50996	37	776525	41698	INV_ 0327941MR3198	V_NASHVILLE	146761	15,643.51
84220	3	17	1771	9806	50997	37	777177	42398	INV_ 30076449AP1498	V_NASHVILLE	146761	727.32
84220	3	17	1771	9807	53792	36	7	190007	PG0122 MISC ADJ			15,643.51
84220	3	17	1771	9807	53790	37	100381	51398	INV_033827327941AP98	V_NASHVILLE	146761	15,469.57
84220	3	17	1771	9807	53791	37	780754	52998	INV_ 0076449MY1398	V_NASHVILLE	146761	541.51
84220	3	17	1771	9809	55897	37	784980	70998	INV_ 0327941JN3098	V_NASHVILLE	146761	15,311.99
84220	3	17	1771	9809	55898	37	784980	70998	INV_ 0076449JN1298	V_NASHVILLE	146761	442.95
84220	3	17	1771	9809	55899	37	786466	72398	INV_ 0076449JL1498	V_NASHVILLE	146761	442.97
84220	3	17	1771	9810	53647	37	787831	81098	INV_ 0327941JL3198	V_NASHVILLE	146761	120,114.61
84220	3	17	1771	9810	53648	37	789256	82498	INV_ 0076449AG1298	V_NASHVILLE	146761	445.78
84220	3	17	1771	9811	60708	37	790621	90498	INV_ 0327941AG3198	V_NASHVILLE	146761	15,975.05
84220	3	17	1771	9811	60709	37	792645	92898	INV_ 0076449SP1198	V_NASHVILLE	146761	440.15
84220	3	17	1771	9812	69168	37	794241	100898	INV_ 0327941SP3098	V_NASHVILLE	146761	15,754.03
84220	3	17	1771	9812	69169	37	795858	102398	INV_ 0076449OT1398	V_NASHVILLE	146761	552.77

may 98

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE:

METER READING DATA		
CURRENT READING	6/01/98	8625
PREVIOUS READING	4/30/98	8588
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		124800
BILLING DAYS		32

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	290
BILLING DEMAND (KW)	1,080
KVA	324
KVAR	145
POWER FACTOR	89.50%
PEAK OCCURRED	5/15/98 @ 4:00

01 GENERAL POWER ACCOUNT 0327941AP3098

CUSTOMER CHARGE		8.45
ENERGY CHARGE	124,800 KWH @ $ 0.03258	4,065.98
DEMAND MINIMUM	1,080 KW	10,883.60
STATE SALES TAX	6.00%	885.48
TOTAL AMOUNT DUE THIS STATEMENT		15,843.51
15,801.09 DUE AFTER 6/18/98		

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I R NUMBER	BUDGET CODE	AMOUNT
01	01	34[illegible]0	03	17	1771		04	15,643.51

PO NUMBERS	APPROVAL	
	DATE	6/8/98 6-8-98

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

Ext. Chad

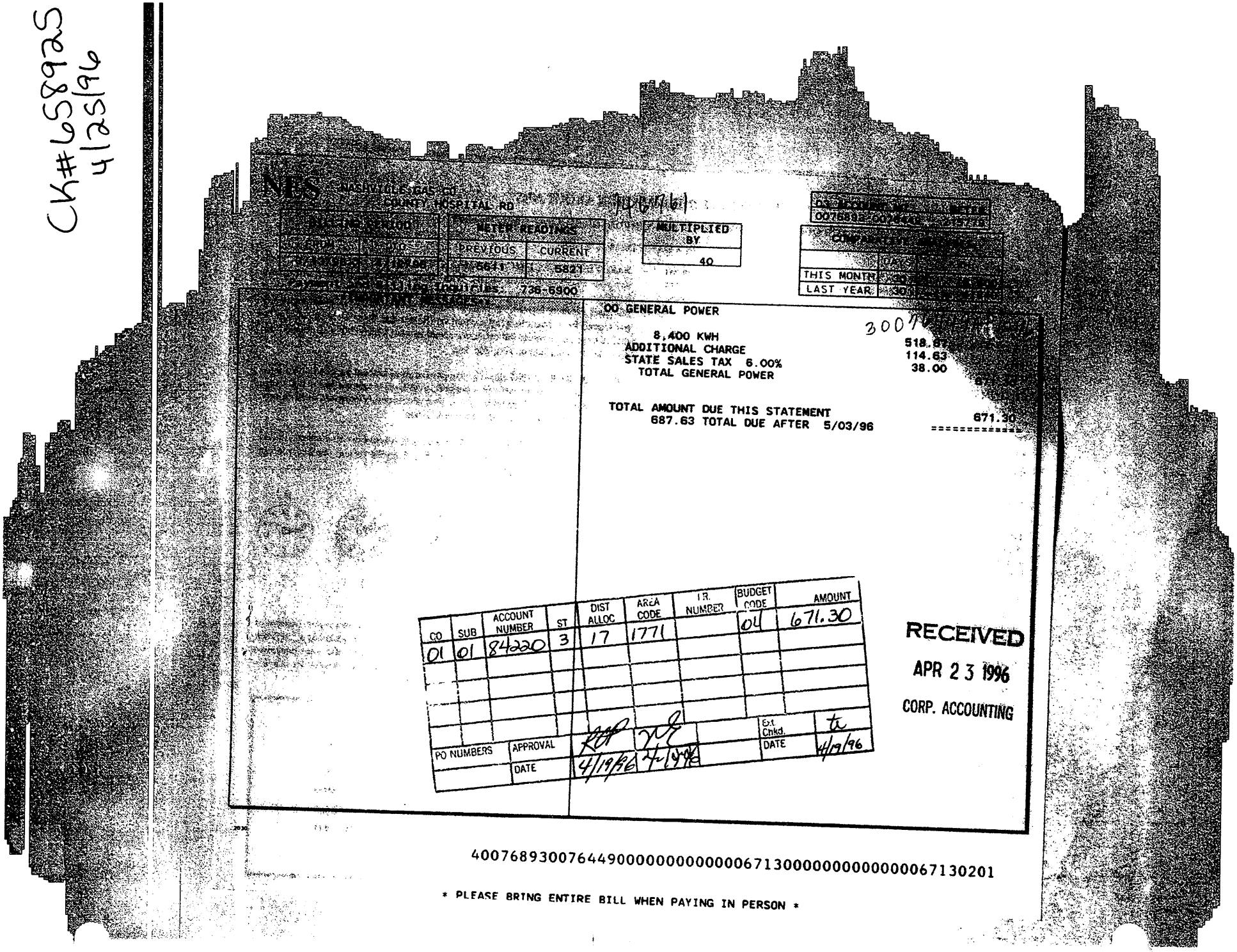
CORP ACCOUNTING

JUN 9 1998

RECEIVED

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck#658925
4/25/96



NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

METER READINGS	
PREVIOUS	CURRENT
5641	5821

MULTIPLIED BY 40

Questions 736-6900

IMPORTANT MESSAGES

00 GENERAL POWER

8,400 KWH	518.67
ADDITIONAL CHARGE	114.63
STATE SALES TAX 6.00%	38.00
TOTAL GENERAL POWER	

TOTAL AMOUNT DUE THIS STATEMENT 671.30
687.63 TOTAL DUE AFTER 5/03/96

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	671.30

PO NUMBERS | APPROVAL | DATE 4/19/96 4-19-96 | Ext. Chkd. | DATE 4/19/96

RECEIVED
APR 23 1996
CORP. ACCOUNTING

400768930076449000000000000671300000000000000671302O1

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK# 657127
4/11/96

[redacted]

	DAYS	KWH
THIS MONTH	33	134,400
LAST YEAR		

01 GENERAL POWER
134,400 KWH — 3,968.83
CUSTOMER CHARGE — 6.48

703279941A0196

1,080 DEMAND MINIMUM — 9,808.20
STATE SALES TAX 6.00% — 827.18

TOTAL GENERAL POWER — 14,613.67

TOTAL AMOUNT DUE THIS STATEMENT — 14,613.67
14,761.53 TOTAL DUE AFTER 4/18/96

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	14,613.67

PO NUMBERS	APPROVAL			Ext. Chkd.	te
	DATE	4/10/96	4-9-96	DATE	4/9/96

RECEIVED
APR 10 1996
CORP. ACCOUNTING

00330827032794100000000000146136700000000000146136720l

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK# 662081
5/16/96

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD 146761

BILLING PERIOD	
FROM	TO
4/01/96	4/30/96

METER READINGS	
PREVIOUS	CURRENT
288	933

MULTIPLIER
1200

	DAYS	KWH
THIS MONTH	30	2,124,800
LAST YEAR		

Payment and Billing Inquiries: 736-6900

CONTRACT DEMAND	3,600
PEAK DEMAND	3,416
PF/PEAK	91.00%
KVAR	1,554
KVA DEMAND	3,752
BILLING DEMAND	3,416

PEAK OCCURRED ON 4/03/96 AT TIME: 11:30

01 GENERAL POWER	
2,124,800 KWH	92,749.34
CUSTOMER CHARGE	6.00
7032794/AP3096	
3,416 KV DEMAND	2,801.83
STATE SALES TAX 6.00%	5,716.84
TOTAL GENERAL POWER	101,034.57
TOTAL AMOUNT DUE THIS STATEMENT	101,034.57
101,997.73 TOTAL DUE AFTER 5/17/96	

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	LN. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	101,034.57

PO NUMBERS	APPROVAL			Ext Chkd.	
	DATE	5/9/96	5/9/96	DATE	5/16/96

RECEIVED
MAY 10 1996
CORP. ACCOUNTING

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* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CK#94129 6/18/96

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

146761

IR ACCOUNT NO	METER
0330827-0327941	228083

BILLING PERIOD	
FROM	TO
4/30/96	5/31/96

METER READINGS	
PREVIOUS	CURRENT
933	1676

MULTIPLIED BY
3200

COMPARATIVE ANALYSIS		
	DAYS	KWH
THIS MONTH	31	2,377,600
LAST YEAR		

Payment and Billing Inquiries: 736-6900

IMPORTANT MESSAGES

CONTRACT DEMAND	3,600
PEAK DEMAND	3,476
PF/PEAK	91.00%
KVAR	1,579
KVA DEMAND	3,818
BILLING DEMAND	3,476

PEAK OCCURRED ON 5/03/96 AT TIME: 5:00

01 GENERAL POWER	
2,377,600 KWH	70,210.53
CUSTOMER CHARGE	8.45
3,476 KW DEMAND	33,148.24
STATE SALES TAX 6.00%	6,201.91
TOTAL GENERAL POWER	109,567.13
TOTAL AMOUNT DUE THIS STATEMENT	109,567.13
110,810.78 TOTAL DUE AFTER 6/19/96	**********

4C32794 1MY3196

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	109,567.13

PO NUMBERS	APPROVAL			EXT (CONT)	
	DATE	6/17/96	6-17-96	DATE	6/17/96

RECEIVED
JUN 10 1996
ACCOUNTING

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PLEASE DETACH ENTIRE BILL WHEN PAYING IN PERSON

CK# 696477

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD 146761

FROM	TO
5/14/96	6/12/96

PREVIOUS	CURRENT
5085	5085

40

	DAYS	KWH
THIS MONTH	29	4,500
LAST YEAR	31	7[illegible]

Payment and Billing Inquiries: 736-8900

CO GENERAL POWER 3007 6445 1276

4,500 KWH	325.00
ADDITIONAL CHARGE	114.63
STATE SALES TAX 6.00%	19.88
TOTAL GENERAL POWER	439.51

TOTAL AMOUNT DUE THIS STATEMENT 439.51
453.00 TOTAL DUE AFTER 7/03/96

RECEIVED
JUN 20 1996
CORP. ACCOUNTING

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
61	01	8422C	3	17	1771		04	439.51

PO NUMBERS	APPROVAL			Ext Chkd.	tc
	DATE	6/18/96	6-18-96	DATE	6/18/96

800768930076449000000000000439510000000000000439512 01

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

CHK Request 7/11/96

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

Billing Period		Meter Readings		Multiplier	Meter No.
FROM	TO	PREVIOUS	CURRENT		
5/31/96	7/01/96	1676	2421	3200	0330827-0327841 228083

Payment and Billing Inquiries: 736-6900

Comparative Analysis	DAYS	KWH
THIS MONTH	31	2,384,000
LAST YEAR		

CONTRACT DEMAND	3,800
PEAK DEMAND	3,376
PF/PEAK	80.90%
KVAR	1,542
KVA DEMAND	3,711
BILLING DEMAND	3,376

PEAK OCCURRED ON 6/01/96 AT TIME: 11:30

IN THE EVENT YOU EXPERIENCE A POWER OUTAGE,
YOUR OUTAGE AREA IS:
BORDEAUX, METRO CENTER

01 GENERAL POWER	
2,384,000 KWH	
CUSTOMER CHARGE	70,389.52
	8.48
3,376 KW DEMAND	32,172.24
STATE SALES TAX 6.00%	6,154.81
TOTAL GENERAL POWER	108,735.02
TOTAL AMOUNT DUE THIS STATEMENT	108,735.02
109,770.82 TOTAL DUE AFTER 7/18/96	

CHK # 146761

703279415201916

RECEIVED
JUL 08 1996
COMP. ACCOUNTING

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	8422	3	17	1771		04	108,735.02

PO NUMBERS	APPROVAL			Entered	
	DATE	7/8/96	7/8/96	DATE	7/8/96

20330127032794100000000010873502000000000010873502201

CH# 7[illegible]
9/04/96

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

VH 1440764 Inquest

BILLING PERIOD		METER READINGS			
FROM	TO	PREVIOUS	CURRENT		
7/12/96	8/12/96	8196	8516	40	

	DAYS	KWH
THIS MONTH	31	4,840
LAST YEAR	31	4,160

Payment and Billing Inquiries: 736-8600

3007640 9 AG1270

00 GENERAL POWER

4,840 KWH	302.19
ADDITIONAL CHARGE	114.83
STATE SALES TAX 8.00%	25.06
TOTAL GENERAL POWER	442.08

TOTAL AMOUNT DUE THIS STATEMENT 442.08
466.25 TOTAL DUE AFTER 9/03/96

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	442.08

PO NUMBERS	APPROVAL			Ext. Chkd.	
	DATE	8/16/96	8-16-96	DATE	

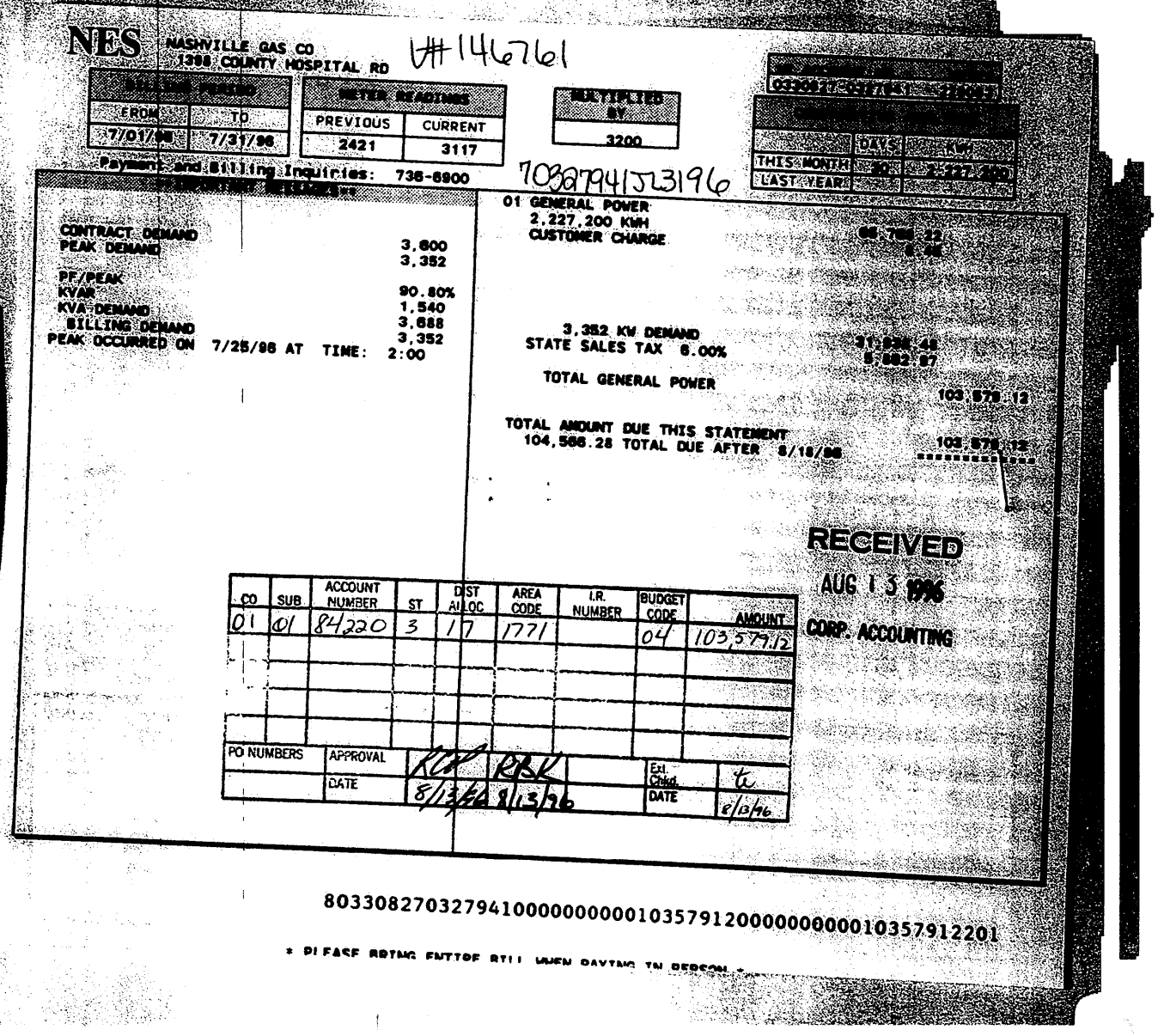
RECEIVED
AUG 23 1996
GORR ACCOUNTING

1991

60076893007644900000000000044208000000000000044208201

* PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON *

Ck# 703214



NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

V# 146761

BILLING PERIOD	
FROM	TO
7/01/96	7/31/96

METER READINGS	
PREVIOUS	CURRENT
2421	3117

MULTIPLIED BY
3200

	DAYS	KWH
THIS MONTH	30	2,227,200
LAST YEAR		

Payment and Billing Inquiries: 736-6900

7038794153196

CONTRACT DEMAND 3,600
PEAK DEMAND 3,352
PF/PEAK 90.80%
KVAR 1,540
KVA DEMAND 3,688
BILLING DEMAND 3,352
PEAK OCCURRED ON 7/25/96 AT TIME: 2:00

01 GENERAL POWER
2,227,200 KWH
CUSTOMER CHARGE 6.45

3,352 KW DEMAND 31,936.48
STATE SALES TAX 6.00% 5,682.67

TOTAL GENERAL POWER 103,579.12

TOTAL AMOUNT DUE THIS STATEMENT 103,579.12
104,586.28 TOTAL DUE AFTER 8/18/96

RECEIVED
AUG 13 1996
CORP. ACCOUNTING

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	103,579.12

PO NUMBERS	APPROVAL			Ext. Chkd.	
	DATE	8/13/96	8/13/96	DATE	8/16/96

80330827032794100000000001035791200000000001035791220 1

* PLEASE RETAIN ENTIRE BILL WHEN PAYING IN PERSON *

			ST.	ALLOC	CODE	NUMBER	CODE	AMOUNT
							04	1062.12

	INITIAL	T.D.R.	RCP
	DATE	10/21/96	10/21/96
	1st Chkd		tc
	DATE		10/21/96

CK#712280
10/21/96

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	215779

NEXT SCHEDULED READING DATE: 11/11/96

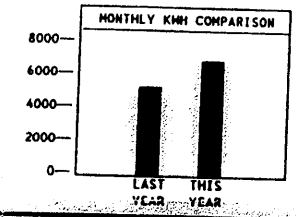
METER READING DATA		
CURRENT READING	10/14/96	6618
PREVIOUS READING	9/12/96	6447
CONSTANT		40
THIS MONTH'S USAGE		6760

Energy Usage	Last Year	This Year
KWH This Month	5120	6760
Billing Days	28	32
KWH Per Day	183	211
Degree Days	145	153

GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	419.05
INVESTMENT CHARGE	114.63
STATE SALES TAX 8.00%	32.02
PAST DUE ELECTRIC SERVICE	496.42
TOTAL AMOUNT DUE THIS STATEMENT	1,062.12
1,077.46 DUE AFTER 11/03/96	

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975



RECEIVED
OCT 21 1996
CORP. ACCOUNTING

IMPORTANT MESSAGES

****CUT-OFF NOTICE 10/22/96****
OUR RECORDS INDICATE THAT YOUR BILL IS PAST DUE. PAYMENT MUST BE RECEIVED BY THE DATE ABOVE TO AVOID DISCONNECTION. SEE BACK OF BILL FOR FURTHER DETAILS.
MINIMUM PAYMENT REQUIRED. 496.42

VH#146761 0076449 OT1496

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 71084
10/07/96

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0330827-0327941	228083

NEXT SCHEDULED READING DATE:

METER READING DATA		
CURRENT READING	9/30/96	4604
PREVIOUS READING	8/30/96	3839
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		2448000
BILLING DATE		31

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	3,392
BILLING DEMAND (KW)	3,392
KVA	3,728
KVAR	1,545
POWER FACTOR	90.90%
PEAK OCCURRED	9/20/96 @ 2:00

GENERAL POWER ACCOUNT

CUSTOMER CHARGE			8.45
ENERGY CHARGE	2,448,000 KWH @ $ 0.02953		72,289.44
DEMAND CHARGE	1,000 KW @ $ 9.03		9,030.00
DEMAND CHARGE	2,392 KW @ $ 9.74		23,298.08
STATE SALES TAX	6.00%		6,277.56
TOTAL AMOUNT DUE THIS STATEMENT			110,903.53
111,959.79 DUE AFTER 10/18/96			

0327941 83096 146761

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	110,903.53

IMPORTANT MESSAGES

PO NUMBERS	APPROVAL			Ext. Chkd.	
	DATE	10/7/96	10-7-96	DATE	10/7

RECEIVED
OCT 07 1996
CORP. ACCOUNTING

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 716977
11/20/96

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST	ACCOUNT NUMBER	METER NUMBER
03	0078883-0078448	237[illegible]7

METER READING DATA

Current Reading	11/11/96	104
Previous Reading	10/14/96	0

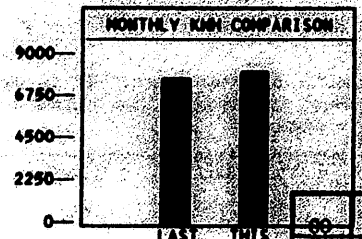
Energy Usage	Last Year	This Year
KWH This Month	7800	7880
Billing Days	28	28
KWH Per Day	282	281
Degree Days	324	210

GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	487.08
INVESTMENT CHARGE	114.83
STATE SALES TAX 8.00%	38.10
CREDIT FROM PREVIOUS BILLS	482.01-
TOTAL AMOUNT DUE THIS STATEMENT	155.80
171.82 DUE AFTER 12/03/96	**********

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975

MONTHLY KWH COMPARISON



RECEIVED
NOV 20 1996
COMP ACCOUNTING

146761
0078449NVM96

99	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	T.R. NUMBER	BUDGET CODE	AMOUNT
IMPORTANT MESSAGES								
01	01	[illegible]0	3	17	1771		04	155.80

PO NUMBERS	APPROVAL				Ex. Chkd.	
	DATE	11/19/96	11.19.96		DATE	11/19/96

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING

CK# 715490

11/11/96

NES NASHVILLE GAS CO
1388 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0330827-0327841	228083

METER READING DATA
CURRENT READING 10/31/96 5369
PREVIOUS READING 9/30/96 4804
DIFF 565

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	3,456
BILLING DEMAND (KW)	3,456
KVA	3,795
KVAR	1,569
POWER FACTOR	91.00%
PEAK OCCURRED	10/27/96 @ 23:30

GENERAL POWER ACCOUNT

CUSTOMER CHARGE			8.45
ENERGY CHARGE	2,448,000 KWH	@ $ 0.02953	72,288.44
DEMAND CHARGE	1,000 KW	@ $ 9.03	9,030.00
DEMAND CHARGE	2,456 KW	@ $ 9.74	23,921.44
STATE SALES TAX	6.00%		6,314.96
TOTAL AMOUNT DUE THIS STATEMENT			111,564.29
112,626.78 DUE AFTER 11/17/96			

0327941 0T3P16

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1721		04	111,564.29

146961

PO NUMBERS | APPROVAL | IMPORTANT MESSAGES

DATE | Ext. Chkd. DATE 11/6/96

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CORP ACCOUNTING

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
501 TOWNSEND DR

DIST #	ACCOUNT NUMBER	METER NUMBER
03	[illegible]	[illegible]

METER READING DATA

CURRENT READING	12/11/96	384
PREVIOUS READING	11/11/96	108

	Last Year	This Year
Degree Days	721	612

TOTAL AMOUNT DUE THIS STATEMENT 8.96
9.38 DUE AFTER 1/03/97

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 0 KWH @ $0.00000
OVER 0 KWH @ $0.00000

0072905 DC196

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DEC 27 1996
CORP. ACCOUNTING

CK# 721698
12/30/96

CO	SUF	ACCOUNT NUMBER	ST	DIST AUTH	AREA CODE	I.R. NUMBER	BUDGET CODE	AMT
01	01	87400	3	17	1750		04	8.96

IMPORTANT MESSAGES
THE BOARD AND EMPLOYEES OF NASHVILLE ELECTRIC SERVICE WISH YOU AND YOUR FAMILY A HAPPY HOLIDAY SEASON.

PO NUMBERS	APPROVAL				Ext. Chkd.	
	DATE	12-17-96	12-17-96		DATE	

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: 1/13/97

METER READING DATA

CURRENT READING	12/11/96	384
PREVIOUS READING	11/11/96	108
CONSTANT		40
THIS MONTH'S USAGE		11040

Energy Usage	Last Year	This Year
KWH This Month	12960	11040
Billing Days	34	30
KWH Per Day	381	368
Degree Days	746	597

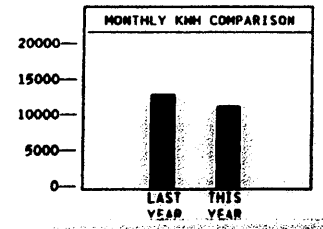
GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	679.02
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	47.62

VF 146761
0076893NV1196

TOTAL AMOUNT DUE THIS STATEMENT 841.27
859.21 DUE AFTER 1/03/97

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975



CO	SUF	ACCOUNT NUMBER	ST	DIST AUTH	AREA CODE	I.R. NUMBER	BUDGET CODE	AMT
01	01	84220	3	17	1771		04	841.27

PO NUMBERS	APPROVAL				Ext. Chkd.	
	DATE	12/19/96	12-19-96		DATE	12/17/96

IMPORTANT MESSAGES
THE BOARD AND EMPLOYEES OF NASHVILLE ELECTRIC SERVICE WISH YOU AND YOUR FAMILY A HAPPY HOLIDAY SEASON.

RECEIVED
DEC 20 1996

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
MURFREESBORO PK

VH# 1467601

METER READING DATA

Billing Days	30	34
KWH Per Day	28	20
Degree Days	537	582

SMALL SERVICE	19.00
STATE SALES TAX 6.00%	1.11
PAST DUE ELECTRIC SERVICE	83.13
TOTAL AMOUNT DUE THIS STATEMENT	135.68
139.08 DUE AFTER 1/18/97	

CK# 725292
1/22/97

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975

MONTHLY KWH COMPARISON
900
675
450
225
0
LAST YEAR
THIS YEAR

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	87100	3	17	1250		04	32.68
		87500						37.69

PO NUMBERS | APPROVAL | DATE

IMPORTANT MESSAGES

****CUT-OFF NOTICE 01/02/97****
OUR RECORDS INDICATE THAT YOUR BILL IS PAST DUE. PAYMENT MUST BE RECEIVED BY THE DATE ABOVE TO AVOID DISCONNECTION. SEE BACK OF BILL FOR FURTHER DETAILS.
MINIMUM PAYMENT REQUIRED 83.13
THE BOARD AND EMPLOYEES OF NASHVILLE ELECTRIC SERVICE WISH YOU AND YOUR FAMILY A HAPPY HOLIDAY SEASON.

RECEIVED
JAN 16 1997
CORP. ACCOUNTING

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

VH# 1467601 703279410C3196

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE

METER READING DATA

CURRENT READING	12/31/96	5452
PREVIOUS READING	12/02/96	8412
		2960

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	551
BILLING DEMAND (KW)	1,080
KVA	630
KVAR	308
POWER FACTOR	87.40%
PEAK OCCURRED	12/19/96 @ 6:30

GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	128,000 KWH @ $ 0.02953	3,779.84
DEMAND MINIMUM	1,080 KW	9,809.20
STATE SALES TAX	6.00%	815.85
PAST DUE ELECTRIC SERVICE		148.81
TOTAL AMOUNT DUE THIS STATEMENT		14,562.15
14,708.12 DUE AFTER 1/18/97		

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	14562.15

PO NUMBERS | APPROVAL | DATE 12/27 | 1/2/97 | DATE 1/7/97

RECEIVED
JAN 16 1997
CORP. ACCOUNTING

****CUT-OFF NOTICE 01/06/97****
OUR RECORDS INDICATE THAT YOUR BILL IS PAST DUE. PAYMENT MUST BE RECEIVED BY THE DATE ABOVE TO AVOID DISCONNECTION. SEE BACK OF BILL FOR FURTHER DETAILS.
MINIMUM PAYMENT REQUIRED 98.81
THE BOARD AND EMPLOYEES OF NASHVILLE ELECTRIC SERVICE WISH YOU AND YOUR FAMILY A HAPPY HOLIDAY SEASON.

CK# 729128
2/19/97

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0078693-0078449	237367

METER READING DATA
CURRENT READING 2/12/97 1074

Energy Usage	Last Year	This Year
KWH This Month	15280	13640
Billing Days	32	30
KWH Per Day	478	455
Degree Days	911	795

GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	836.94
INVESTMENT CHARGE	114.83
STATE SALES TAX 6.00%	57.09
TOTAL AMOUNT DUE THIS STATEMENT	1,008.86
1,028.18 DUE AFTER 3/03/97	

* Amt includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975

MONTHLY KWH COMPARISON



146764

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FEB 18 1997

CORP. ACCOUNTING

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	TR NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	1008.66

IMPORTANT MESSAGES

PO NUMBERS	APPROVAL				Ext. Chkd. DATE	
	DATE	2/19/97	2-19-97			2/19/97

0078449FB1297

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON

CK# 728293
2/12/97

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0330827-0327941	228083

NEXT SCHEDULED READING DATE

METER READING DATA		
CURRENT READING	1/31/97	5803
PREVIOUS READING	12/31/96	5452
CONSTANT		100
TOTAL KWH USED		35100

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	568
BILLING DEMAND (KW)	1,080
KVA	837
KVAR	288
POWER FACTOR	89.10%
PEAK OCCURRED	1/13/97 @ 16:00

GENERAL POWER ACCOUNT

032794/JA3197

CUSTOMER CHARGE		8.45
ENERGY CHARGE	180,000 KWH @ $ 0.02953	4,724.80
DEMAND MINIMUM	1,080 KW	9,809.20
STATE SALES TAX 6.00%		872.55
PAST DUE ELECTRIC SERVICE		145.97
TOTAL AMOUNT DUE THIS STATEMENT		15,560.97
DUE AFTER 2/19/97		15,560.97

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	15R716 NUMBER	CHARGE CODE	AMOUNT
01	01	82220	3	17	1771		04	15,560.97

PO NUMBERS	APPROVAL			Cust Chrg	
	DATE	2/6/97	2-10-97	DATE	2/6/97

RECEIVED
FEB 11 1997
CORP. ACCOUN..

146761

IMPORTANT MESSAGES

****CUT-OFF NOTICE 02/10/97****
OUR RECORDS INDICATE THAT YOUR BILL IS PAST DUE. PAYMENT MUST BE RECEIVED BY THE DATE ABOVE TO AVOID DISCONNECTION. SEE BACK OF BILL FOR FURTHER DETAILS.
MINIMUM PAYMENT REQUIRED. 145.97

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 732974
3/19/97

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

V#146761 INV#300%449MR1397

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237387

NEXT SCHEDULED READING DATE: 4/1/97

METER READING DATA		
CURRENT READING	3/13/97	1298
PREVIOUS READING	2/12/97	1074
THIS MONTH'S USAGE		224

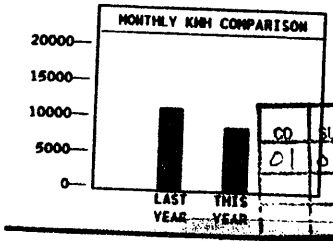
Energy Usage	Last Year	This Year
KWH This Month	11000	8880
Billing Days	29	29
KWH Per Day	379	306
Degree Days	576	414

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	547.82
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	39.75
TOTAL AMOUNT DUE THIS STATEMENT	702.20
718.82 DUE AFTER 4/03/97	

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975

RECEIVED
MAR 19 1997
CORP. ACCOUNTING



CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	702.20

IMPORTANT MESSAGES

PO NUMBERS	APPROVAL			Ext. Chkd.	
	DATE	3/18/97	3-18-97	DATE	3/18/97

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
101 CHEROKEE RD

DIST #	ACCOUNT NUMBER	METER NUMBER
28	0315783-0314327	211661

NEXT SCHEDULED READING DATE: 4/09/97

METER READING DATA		
CURRENT READING	3/10/97	5917
PREVIOUS READING	2/07/97	5729
THIS MONTH'S USAGE		188

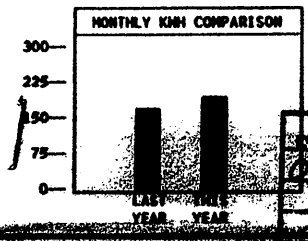
Energy Usage	Last Year	This Year
KWH This Month	168	188
Billing Days	29	31
KWH Per Day	6	6
Degree Days	508	528

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	19.87
STATE SALES TAX 6.00%	1.19
TOTAL AMOUNT DUE THIS STATEMENT	21.06
22.05 DUE AFTER 3/28/97	

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975

V#146761 INV#3031437 MR1097
RECEIVED
MAR 17 1997



CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	80100	3	17	1750		04	21.06

IMPORTANT MESSAGES

Ck# 732495

3/17/97

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

VH#146761

DIST #	ACCOUNT NUMBER	BILLING PERIOD
10	0230[illegible]	[illegible]

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	304
BILLING DEMAND (KW)	1,080
KVA	339
KVAR	148
POWER FACTOR	89.60%
PEAK OCCURRED	2/15/97 @ 4:00

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	115,200 KWH @ $ 0.02953	3,401.38
DEMAND MINIMUM	1,080 KW	9,809.20
STATE SALES TAX	6.00%	793.17
TOTAL AMOUNT DUE THIS STATEMENT		14,012.68
14,184.88 DUE AFTER 3/20/97		

CO	SUB	ACCOUNT NUMBER	ST	DIS ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	14012.68

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MAR 14 1997
CORP ACCOUNTING

PO NUMBERS	APPROVAL	Ext. Chkd.	
	DATE	DATE	3/11/97

MESSAGES

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRES[illegible]

CK# 735668
4/09/97

V#146761

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327841	3197228083

NEXT SCHEDULED READING DATE:

METER READING DATA		
CURRENT READING	3/31/97	5576
PREVIOUS READING	2/28/97	5538
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		121600
BILLING DAYS		31

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	370
BILLING DEMAND (KW)	1,080
KVA	428
	215
POWER FACTOR	86.40%
PEAK OCCURRED	3/25/97 @ 20:00

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	121,600 KWH @ $ 0.02953	3,590.85
DEMAND MAINTAIN	1,080 KW	9,809.20
STATE SALES TAX	8.00%	804.51
TOTAL AMOUNT DUE THIS STATEMENT		14,213.01
14,357.10 DUE AFTER 4/17/97		

CO	SUB	ACCOUNT NUMBER	ST	DIST PARS	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
1	1	18-1226	3	17	1771		64	14213.01

RECEIVED
APR 08 1997
ECORD ACCOUNTING

DATE 4/4/97 MESSAGES DATE 4/4/97

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck# 737875
4/28/97

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237387

NEXT SCHEDULED READING DATE: 5/13/97

METER READING DATA		
CURRENT READING	4/14/97	1511
PREVIOUS READING	3/13/97	1298
CONSTANT		40
THIS MONTH'S USAGE		8800

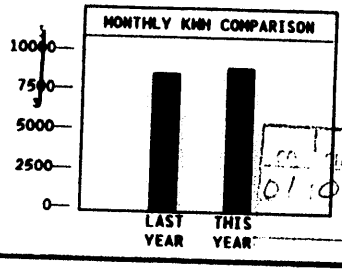
Energy Usage	Last Year	This Year
KWH This Month	8400	8800
Billing Days	30	32
KWH Per Day	280	269
Degree Days	486	401

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	530.81
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	38.73
TOTAL AMOUNT DUE THIS STATEMENT	684.17
700.82 DUE AFTER 5/03/97	**********

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975

146761



0076449 AP1497

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APR 24 1997
CORP ACCOUNTING

CO	SUB	ACCOUNT NUMBER	OT	DIST	AREA	I.D. NUMBER	BUDGET CODE	AMOUNT
01	01	8422C	3	17	1721		04	684.17

IMPORTANT MESSAGES

PO NUMBER	APPROVAL			Ext. Child	
	DATE	4-21-97	4-21-97	DATE	4/18/97

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 741577

146761

NES NASHVILLE GAS CO
COUNTY HOSPITAL BD

METER READING DATA		
CURRENT READING	5/13/97	1082
PREVIOUS READING	4/14/97	948

Energy Usage	Last Year	This Year
KWH This Month	5980	6040
Billing Days	32	29
KWH Per Day	184	208
Degree Days	201	237

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	375.32
INVESTMENT CHARGE	114.63
STATE SALES TAX 8.00%	29.40
TOTAL AMOUNT DUE THIS STATEMENT	519.35
534.25 DUE AFTER 6/03/97	**********

* Reflects the Following Charges:
Customer Charge: $8.46 PER MONTH
Energy: FIRST 15000 KWH @ $0.06074
Charges: OVER 15000 KWH @ $0.02975

RECEIVED
MAY 22 1997
CORP. ACCOUNTING

MONTHLY KWH COMPARISON
7500
5000
2500
1250
0
LAST YEAR
THIS YEAR

CO	SUB	ACCOUNT NUMBER	ST	DIST LOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	101	84220	3	17	1771		LU	519.35

IMPORTANT MESSAGES

PO NUMBERS	APPROVAL				Ent. Chrgs	
	DATE	5/16/97	5/16/97		DATE	5/16/97

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

146761

NES NASHVILLE GAS CO
685 MAINSTREAM DR

RET	ACCOUNT NUMBER	METER NUMBER
OR	0087823-0087823	224795
	5/13/97	

METER READING DATA		
CURRENT READING	5/14/97	1133
PREVIOUS READING	4/18/97	418
CONSTANT		300
THIS MONTH'S USAGE		214500

Energy Usage	Last Year	This Year
KWH This Month	224100	214500
Billing Days	29	28
KWH Per Day	7728	8250
Degree Days	184	177

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *		6,854.68
DEMAND CHARGE	467	3,765.51
STATE SALES TAX 6.00%		637.21
PAST DUE ELECTRIC SERVICE		120.30
TOTAL AMOUNT DUE THIS STATEMENT		11,377.70
11,493.90 DUE AFTER 6/04/97		**********

* Reflects the Following Charges:
Customer Charge: $8.46 PER MONTH
Energy: FIRST 15000 KWH @ $0.06074
Charges: OVER 15000 KWH @ $0.02975

MONTHLY KWH COMPARISON

NES NASHVILLE GAS CO
MURFREESBORO PK

DIST #	ACCOUNT NUMBER	METER NUMBER
	146761	

METER READING DATA

CURRENT READING 4/28/97 84282

NEXT SCHEDULED READING DATE: 5/30/97

Energy Usage	Last Year	This Year
KWH This Month	370	450
Billing Days	29	32
KWH Per Day	13	14
Degree Days	333	351

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Chargee: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975

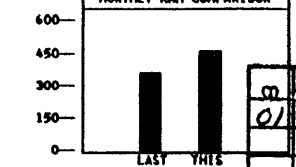
01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	35.78
SMALL SERVICE	19.09
STATE SALES TAX 6.00%	3.29
TOTAL AMOUNT DUE THIS STATEMENT	58.16
60.90 DUE AFTER 5/16/97	

CK# 739815

RECEIVED
MAY 08 1997
CORP. ACCOUNTING

MONTHLY KWH COMPARISON



CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	87100	3	17	1750		04	29.08
		87500						29.08

IMPORTANT MESSAGES

PO NUMBERS	APPROVAL		
	DATE	5-6-97	5/6/97

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

146761

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0330827-0327841	928083

NEXT SCHEDULED READING DATE: 4/30/97

METER READING DATA

CURRENT READING	4/30/97	5613
PREVIOUS READING	3/31/97	5576
CONSTANT		1000
BILLING DAYS		30

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	444
BILLING DEMAND (KW)	1,080
KVA	501
KVAR	232
POWER FACTOR	88.60%
PEAK OCCURRED 4/04/97 @ 14:30	

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	118,400 KWH @ $ 0.02953	3,496.35
DEMAND MINIMUM	1,080 KW	9,809.20
STATE SALES TAX	6.00%	798.84
TOTAL AMOUNT DUE THIS STATEMENT		14,112.84
14,255.98 DUE AFTER 5/18/97		

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	14,112.84

RECEIVED
MAY 09 1997

CK# 743648

NES NASHVILLE GAS CO
1386 COUNTY HOSPITAL RD

DEMAND DATA:	
CONTRACT DEMAND (KW)	3,600
KW (PEAK)	3,484
BILLING DEMAND (KW)	3,484
KVA	3,808
KVAR	1,877
POWER FACTOR	91.00%
PEAK OCCURRED	5/16/97 @ 1:30

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE			8.45
ENERGY CHARGE	1,971,200 KWH @ $	0.02853	56,208.54
DEMAND CHARGE	1,000 KW @ $	8.03	8,030.00
DEMAND CHARGE	2,484 KW @ $	9.74	24,199.36
STATE SALES TAX	6.00%		5,474.84
TOTAL AMOUNT DUE THIS STATEMENT			96,722.19
97,844.88 DUE AFTER 6/18/97			**********

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	96,722.19

IMPORTANT MESSAGES

PO NUMBERS	APPROVAL				Ext. Chkd.	
	DATE	6/5/97	6/5/97		DATE	6/5/97

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
3733 NOLENSVILLE PK

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0239308-0237189	535228

NEXT SCHEDULED READING DATE: 6/27/97

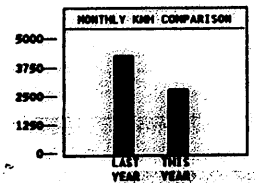
METER READING DATA		
CURRENT READING	5/28/97	10406
PREVIOUS READING	5/06/97	7553
THIS MONTH'S USAGE		2853

Energy Usage	Last Year	This Year
KWH This Month	4270	2853
Billing Days	30	24
KWH Per Day	142	119
Degree Days	279	135

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	9023167M92997	181.74
RENTAL LIGHT(S) 1		13.99
STATE SALES TAX 6.00%		11.74
TOTAL AMOUNT DUE THIS STATEMENT		207.47
217.28 DUE AFTER 6/18/97		**********

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy FIRST 15000 KWH @ $0.06074
Charges: OVER 15000 KWH @ $0.02975



IMPORTANT MESSAGES

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	90360	3	17	1731		04	207.47

Rec'd 6/12

PO NUMBER	APPROVAL				Ext. Chkd.	
	DATE	6/5/97	6/5/97		DATE	

IF PAYING IN PERSON

CK# 745314
7/01/97

14676/

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

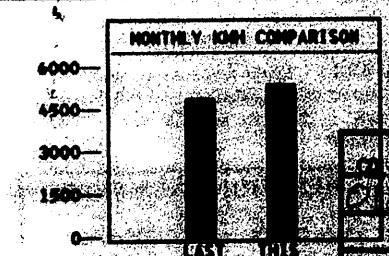
03	0078853-0078448

Energy Usage	Last Year	This Year
KWH This Month	4800	5280
Billing Days	28	30
KWH Per Day	166	176
Degree Days	228	118

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	329.16
INVESTMENT CHARGE	114.83
STATE SALES TAX 6.00%	26.43
TOTAL AMOUNT DUE THIS STATEMENT	470.42
484.88 DUE AFTER 7/03/97	

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975



CY	SUB	ACCOUNT NUMBER	RT	BOOK & LOC	AREA CODE	I.D. NUMBER	SUFFIX CODE	AMOUNT
0	01	8220	3	17	1771	1	04	470.42

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ch# 100096

NES NASHVILLE GAS CO VH#146761
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0320827-0327941	220082

METER READING DATA

CURRENT READING	6/30/97	6271
PREVIOUS READING	5/30/97	6229
		3200

DEMAND DATA:

CONTRACT DEMAND (KW)	3,800
KW (PEAK)	455
BILLING DEMAND (KW)	1,080
KVA	522
KVAR	255
POWER FACTOR	87.10%
PEAK OCCURRED	5/30/97 @ 12:00

01 GENERAL POWER ACCOUNT Manual

CUSTOMER CHARGE		8.45
ENERGY CHARGE	134,400 KWH @ $ 0.02953	3,968.83
DEMAND MINIMUM	1,080 KW	9,809.20
STATE SALES TAX	6.00%	827.19
PAST DUE ELECTRIC SERVICE	0327941	822.47
TOTAL AMOUNT DUE THIS STATEMENT		15,535.14
15,684.00 DUE AFTER 7/17/97		

CO	SUB	ACCOUNT NUMBER	ST	DIST			BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	15,684.00

RECEIVED
JUL 1997
WATER ACCOUNTING

RGP 7/11/97 RBK 7/10/97

IMPORTANT MESSAGES

THANK YOU FOR YOUR PAST PROMPT PAYMENTS. WE HAVE NOTICED, HOWEVER, THAT WE HAVE NOT RECEIVED A PAYMENT FOR YOUR LAST BILL. DID YOU FORGET? OR, MAYBE YOUR PAYMENT CROSSED THIS REMINDER IN THE MAIL. IF YOUR PAYMENT HAS BEEN MADE, PLEASE ACCEPT OUR THANKS FOR YOUR GOOD PAYMENT HISTORY. IF NOT, PLEASE SEND YOUR PAYMENT NOW TO MAINTAIN YOUR GOOD CREDIT WITH NES.

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 747584
7/22/97

03	0078683-0078448	

NEXT SCHEDULED READING DATE: 8/12/97

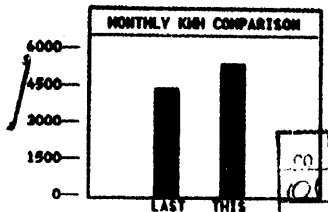
Energy Usage	Last Year	This Year
KWH This Month	4280	5240
Billing Days	30	33
KWH Per Day	143	159
Degree Days	406	380

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074 OVER 15000 KWH @ $0.02975

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	326.73
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	26.48
TOTAL AMOUNT DUE THIS STATEMENT	467.84
482.25 DUE AFTER 8/03/97	

RECEIVED
JUL 21 1997
CORP. ACCOUNTING



CO	SUB	ACCOUNT NUMBER	ST	LOC ALLOC	AREA CODE	I.O. NUMBER	BUDGET CODE	AMOUNT
01	01	8422	3	17	1774		04	467.84

APPROVAL: JOR 7-18-97 | DATE: 7/18/97

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

V#146761

NES NASHVILLE GAS CO
101 CHEROKEE RD

DIST #	ACCOUNT NUMBER	METER NUMBER
28	0315783-0314327	211881

NEXT SCHEDULED READING DATE: 8/09/97

METER READING DATA

CURRENT READING	7/11/97	6694
PREVIOUS READING	6/09/97	6480
THIS MONTH'S USAGE		214

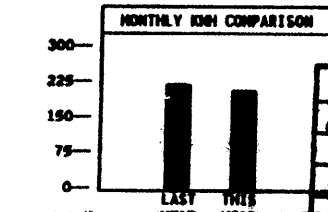
Energy Usage	Last Year	This Year
KWH This Month	218	214
Billing Days	32	32
KWH Per Day	7	7
Degree Days	381	332

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074 OVER 15000 KWH @ $0.02975

01 GENERAL POWER ACCOUNT
3031432 7JL 97

ELECTRIC SERVICE *	21.45
STATE SALES TAX 6.00%	1.29
TOTAL AMOUNT DUE THIS STATEMENT	22.74
23.81 DUE AFTER 7/28/97	

RECEIVED
JUL 17 1997
CORP. ACCOUNTING



CO	SUB	ACCOUNT NUMBER	ST	LOC ALLOC	AREA CODE	I.O. NUMBER	BUDGET CODE	AMOUNT
01	01	87100	3	17	1750		04	22.74

APPROVAL: JOR DATE: 7-17-97

Ck# 749701

V# 146761

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330837-0327841	7/17/97 24000

METER READING DATA

CURRENT READING 7/21/97 7018

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	3,480
BILLING DEMAND (KW)	3,480
KVA	3,788
KVAR	1,588
POWER FACTOR	91.00%
PEAK OCCURRED	7/17/97 @ 24:00

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE			8.45
ENERGY CHARGE	2,384,000 KWH @ $ 0.02953		70,389.52
DEMAND CHARGE	1,000 KW @ $ 9.00		9,000.00
DEMAND CHARGE	2,480 KW @ $ 9.74		23,960.40
STATE SALES TAX	8.00%		9,203.90

TOTAL AMOUNT DUE THIS STATEMENT 109,602.27
110,848.25 DUE AFTER 8/17/97 **********

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	109,602.27

PO NUMBERS	APPROVAL				Ent. Chkd.	
	DATE				DATE	

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
734-0734

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

MURFREESBORO PK

DIST #	ACCOUNT NUMBER	METER NUMBER
10	0179920-0179228	173408

NEXT SCHEDULED READING DATE:

CURRENT READING 8/25/97 1014
PREVIOUS READING

Billing Days	28	31
KWH Per Day	0	1
Degree Days	0	398

RENTAL LIGHT(S) 1 11.49
INVESTMENT CHARGE 11.38
STATE SALES TAX 6.00% 1.95

TOTAL AMOUNT DUE THIS STATEMENT 34.46
36.09 DUE AFTER 9/16/97

Ck# 751779

* Amt Includes the following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975

MONTHLY KWH COMPARISON
100
75
50
25
0
LAST YEAR
THIS YEAR

CO	SUB	ACCOUNT NUMBER	ST	DIST	AREA	LR NUMBER	BUDGET CODE	AMOUNT
01	01	80100	3	17	1750		04	34.46

APPROVAL dd 8-28-97 JC 8-28-97
DATE

IMPORTANT MESSAGES

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
734-0734

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

V# 46761

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0078883-0079449	237697

NEXT SCHEDULED READING DATE: 9/11/97

METER READING DATA

CURRENT READING	8/12/97	2036
PREVIOUS READING	7/15/97	1925
CONSTANT		40
THIS MONTH'S USAGE		4440

Energy Usage	Last Year	This Year
KWH This Month	4840	4440
Billing Days	31	28
KWH Per Day	156	159
Degree Days	387	408

C1 GENERAL POWER ACCOUNT

3007644 9 AG1297

ELECTRIC SERVICE * 278.14
INVESTMENT CHARGE 114.63
STATE SALES TAX 6.00% 23.57

TOTAL AMOUNT DUE THIS STATEMENT 416.34
430.27 DUE AFTER 9/03/97

* Amt Includes the following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06074
OVER 15000 KWH @ $0.02975

MONTHLY KWH COMPARISON
4000
3000
2000
1000
0
LAST YEAR
THIS YEAR

CO	SUB	ACCOUNT NUMBER	ST	DIST	AREA	LR NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	416.34

APPROVAL T.D.R. 8/28/97 JC 8/28/97
DATE

Ext. Child DATE tc 8/28/97

IMPORTANT MESSAGES

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
890-3890

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 753294

NES NASHVILLE GAS CO
1998 COUNTY HOSPITAL RD

VH# 146761

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0330827-0327841	228063

NEXT SCHEDULED METER READ DATE

METER READING DATA

CURRENT READING 8/08/97 7738
PREVIOUS READING 7/11/97 7538

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	3,520
BILLING DEMAND (KW)	3,520
KVA	3,872
KVAR	1,613
POWER FACTOR	90.90%
PEAK OCCURRED	8/08/97 @ 14:00

01 GENERAL POWER ACCOUNT

7032794 15P0297

CUSTOMER CHARGE			8.45
ENERGY CHARGE	2,278,400 KWH @ $ 0.02953		67,281.15
DEMAND CHARGE	1,000 KW @ $ 9.03		9,030.00
DEMAND CHARGE	2,520 KW @ $ 8.74		24,544.80
STATE SALES TAX	6.00%		6,051.86
TOTAL AMOUNT DUE THIS STATEMENT			106,919.26
107,934.80 DUE AFTER 9/19/97			

CO	ACCOUNT	AFE CODE	IR NUMBER	BUDGET CODE	AMOUNT
CK	01 84220 3 17	1771		CK	106,916.26

PO NUMBER | VOUCHER | T.O.K. | KLH | RBL | INITIAL
9-8-97 | 9/10/97 | 9/11/97 | DATE 9/5/97

ALL CONTACTS MESSAGES

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
734-0734

SEP 11 1997

CORP ACCOUNTING

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK#754038

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	[redacted]	

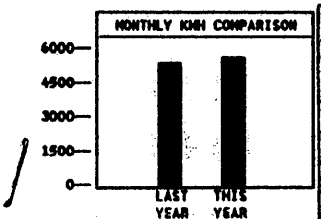
Energy Usage	Last Year	This Year
KWH This Month	5240	5400
Billing Days	31	30
KWH Per Day	169	180
Degree Days	380	348

01 GENERAL POWER ACCOUNT

RECEIVED
SEP 19 1997
COBS ACCOUNTING

ELECTRIC SERVICE *	336.45
INVESTMENT CHARGE	114.62
STATE SALES TAX 6.00%	27.06
PAST DUE ELECTRIC SERVICE	13.93
TOTAL AMOUNT DUE THIS STATEMENT	492.07
506.58 DUE AFTER 10/03/97	

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy FIRST 15000 KWH @ $0.06074
Charges: OVER 15000 KWH @ $0.02975



CO	SUB	ACCOUNT NUMBER	ST	DIST FUNC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	492.07

PO NUMBERS | APPROVAL

IMPORTANT MESSAGE

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EX[illegible] ACCOUNT NUMBER. IF 9/19/97
THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW.
THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
254-0580

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
8343 CLARKSVILLE PK

146701

DIST #	ACCOUNT NUMBER	METER NUMBER
02	0070[illegible]-0070228	428330

NEXT SCHEDULED READING DATE: 10/10/97

METER READING DATA

CURRENT READING	9/11/97	518
PREVIOUS READING	8/11/97	480
THIS MONTH'S USAGE		38

Energy Usage	Last Year	This Year
KWH This Month	33	38
Billing Days	33	31
KWH Per Day	1	1
Degree Days	388	389

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	10.76
STATE SALES TAX 6.00%	.65
TOTAL AMOUNT DUE THIS STATEMENT	11.41
11.95 DUE AFTER 10/02/97	

SEP [illegible] 1997

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy FIRST 15000 KWH @ $0.06074
Charges: OVER 15000 KWH @ $0.02975

CO	SUB	ACCOUNT NUMBER	ST	DIST FUNC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	80500	3	17	1760		04	11.41

CK# 756396

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE: 10/9/97

METER READING DATA		
CURRENT READING	9/30/97	7787
PREVIOUS READING	9/02/97	7728
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		124800
BILLING DAYS		28

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	294
BILLING DEMAND (KW)	1,080
KVA	335
KVAR	161
POWER FACTOR	87.70%
PEAK OCCURRED	9/29/97 @ 14:30

01 GENERAL POWER ACCOUNT VA#146761

CUSTOMER CHARGE		8.45
ENERGY CHARGE	124,800 KWH @ $ 0.02953	3,685.34
DEMAND MINIMUM	1,080 KW	9,809.20
STATE SALES TAX	6.00%	810.18
TOTAL AMOUNT DUE THIS STATEMENT		14,313.17
14,458.20 DUE AFTER 10/17/97		

CO	SUB	ACCOUNT NUMBER	ST	DIST / LOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	14,313.17

RECEIVED
OCT - 8 1997
CORP. ACCOUNTING

PO NUMBERS	APPROVAL					
	DATE	10/6/97				to 10/6/97

FOR BILLING INQUIRIES 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
734-0734

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck # 157903

NES NASHVILLE GAS CO.

COUNTY HOSPITAL BD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0078883-0071449	2417467

NEXT SCHEDULED READING DATE:

METER READING DATA

CURRENT READING 10/19/97 2330
PREVIOUS READING 9/11/97 2174

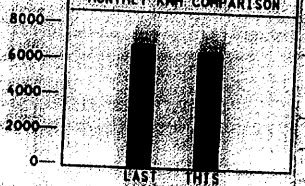
Energy Usage	Last Year	This Year
KWH This Month	8780	8360
Billing Days	32	32
KWH Per Day	211	198
Degree Days	153	173

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	430.75
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	32.72
TOTAL AMOUNT DUE THIS STATEMENT	578.10
593.55 DUE AFTER 11/03/97	**********

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy: FIRST 15000 KWH @ $0.06540
Charges: OVER 15000 KWH @ $0.03281

MONTHLY KWH COMPARISON



CO.	SUB	ACCOUNT NO.	ST	DIST ACCT	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	842203		17	1771		04	578.10

T.O.R XCH

IMPORTANT MESSAGE

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
254-0580

RECEIVED
OCT 23 1997
COMM. ACCOUNTING

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL WHEN PAYING IN PERSON.

CHF 760965

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0078449-0078449	297387

NEXT SCHEDULED READING DATE 12/13/97

METER READING DATA

CURRENT READING	11/11/97	2660
PREVIOUS READING	10/13/97	2330
CONSTANT		40
THIS MONTH'S USAGE		11200

Energy Usage	Last Year	This Year
KWH This Month	7880	8800
Billing Days	28	29
KWH Per Day	281	303
Degree Days	210	371

01 GENERAL POWER ACCOUNT

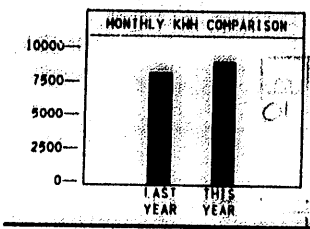
ELECTRIC SERVICE *	592.77
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	42.44
TOTAL AMOUNT DUE THIS STATEMENT	749.84
766.81 DUE AFTER 12/03/97	

VH#146761

0076449 NV11 97

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281

MONTHLY KWH COMPARISON



CO	LOC	ACCOUNT NUMBER	ST	COST CENTER	AREA CODE	I.O. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	11	1711		04	749.84

IMPORTANT MESSAGES ... FOR BILLING INQUIRIES 736-6900

APPROVAL				CHKD. DATE
				11/18/97
11/18/97	11/18/97	11/19/97		

CORP ACCOUNTING
NOV 19 1997
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RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON

146761

NES NASHVILLE GAS CO
3733 NOLENSVILLE PK

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0239309-0237169	535225

NEXT SCHEDULED READING DATE 11/28/97

METER READING DATA

CURRENT READING	10/31/97	36861
PREVIOUS READING	9/30/97	33001
THIS MONTH'S USAGE		3860

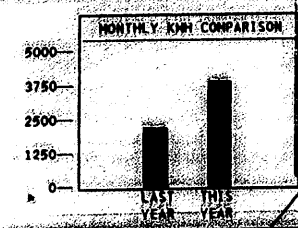
Energy Usage	Last Year	This Year
KWH This Month	2259	3860
Billing Days	30	31
KWH Per Day	75	125
Degree Days	183	300

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	264.75
RENTAL LIGHT(S) 1	18.25
STATE SALES TAX 6.00%	16.86
TOTAL AMOUNT DUE THIS STATEMENT	297.86
310.87 DUE AFTER 11/18/97	

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281

MONTHLY KWH COMPARISON



CO	LOC	ACCOUNT NUMBER	ST	COST CENTER	AREA CODE	I.O. NUMBER	BUDGET CODE	AMOUNT
01	01	90310	3	17	1731		05	297.86

APPROVAL				CHKD. DATE
				11/19/97
11/19/97	11/19/97	11/19/97		

IMPORTANT MESSAGES ... FOR BILLING INQUIRIES 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
736-1868

NOV 20 1997
CORP ACCOUNTING

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON

ELEA PER HICKORY AV

DIST #	ACCOUNT NUMBER	METER NUMBER
44	0278999-0277782	208782

NEXT SCHEDULED READING DATE:

METER READING DATA

CURRENT READING
PREVIOUS READING 10/09/97

THIS MONTH'S USAGE

Energy Usage	Last Year	This Year
KWH This Month	0	22
Billing Days	33	32
KWH Per Day	0	1
Degree Days	278	316

01 GENERAL POWER ACCOUNT

0277782NV0497 CK# 759484

ELECTRIC SERVICE
STATE SALES TAX 6.00% 9.91 .59

TOTAL AMOUNT DUE THIS STATEMENT 10.50
11.00 DUE AFTER 11/24/97 **********

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.0[illegible]
OVER 15000 KWH @ $0.0[illegible]

CO	SUB	ACCOUNT NUMBER	ST	COST CODE	AREA CODE	T.R. NUMBER	BUDGET CODE	AMOUNT
01	01	82100	3	17	125		04	10.50

MONTHLY KWH COMPARISON

100
75
50
25
0
LAST THIS

11-6-97 11-7-97

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NOV 10 1997
CORP. ACCOUNTING

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
1300 COUNTY HOSPITAL RD

VH#146724

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE:

METER READING DATA

CURRENT READING 10/31/97 8945
PREVIOUS READING 9/30/97 7787
CONSTANT 3200
THIS MONTH'S USAGE (KWH) [illegible]
BILLING DAYS 32

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	3,487
BILLING DEMAND (KW)	3,487
KVA	3,829
KVAR	1,582
POWER FACTOR	91.00%
PEAK OCCURRED	10/10/97 @ 24:00

01 GENERAL POWER ACCOUNT

0327941OT3197

CUSTOMER CHARGE		8.45
ENERGY CHARGE	1,849,600 KWH @ $ 0.03258	60,269.97
DEMAND CHARGE	1,000 KW @ $ 9.89	9,890.00
DEMAND CHARGE	2,487 KW @ $10.87	26,536.29
STATE SALES TAX	6.00%	5,798.08

TOTAL AMOUNT DUE THIS STATEMENT 102,432.79
103,408.14 DUE AFTER 11/19/97 **********

CO	SUB	ACCOUNT NUMBER	ST	COST CODE	AREA CODE	T.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	102,432.79

PO NUMBERS TOTAL 102,432.79

11/6/97

CHECK HERE AND PROVIDE CORRECTIONS FROM OTHER SIDE IF ADDRESS IS INCORRECT. PLEASE FILL IN THE CORRECT [illegible] THIS WILL ALLOW US TO IDENTIFY YOUR ACCOUNT IN THE FUTURE.

RECEIVED
NOV 1 1 1997
CORP. ACCOUNTING

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Chk#764440

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST	ACCOUNT NUMBER	METER NUMBER
03	0078853-0078448	237267

NEXT SCHEDULED READING DATE: 1/19/98

METER READING DATA

CURRENT READING	12/11/97	2842
PREVIOUS READING	11/11/97	2560
CONSTANT		40
THIS MONTH'S USAGE		11080

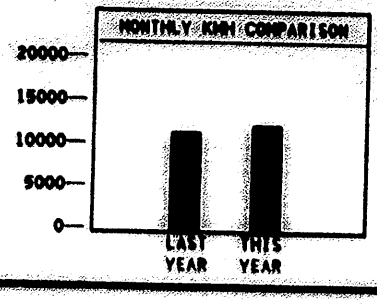
Energy Usage	Last Year	This Year
KWH This Month	11040	11680
Billing Days	30	30
KWH Per Day	368	389
Degree Days	597	653

01 GENERAL POWER ACCOUNT

0076449DC197

ELECTRIC SERVICE *	784.00
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	53.92
TOTAL AMOUNT DUE THIS STATEMENT	952.55
971.54 DUE AFTER 1/03/98	

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281



CO	DIST	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	12	1771		04	952.55

GW 98
11/18 PAID-ST

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

12/13/97

DEC 23 1997

RECEIVED

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck# 763144

NES NASHVILLE GAS CO 146161
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327841 Dec 97	328083

NEXT SCHEDULED READING DATE:

METER READING DATA

CURRENT READING 12/01/97 [illegible]
PREVIOUS READING 10/31/97 [illegible]
CONSTANT [illegible]
[illegible]

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	389
BILLING DEMAND (KW)	1,080
KVA	440
KVAR	208
POWER FACTOR	88.40%
PEAK OCCURRED	11/13/97 @ 11:00

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	137,600 KWH @ $ 0.03258	4,483.01
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	910.50
TOTAL AMOUNT DUE THIS STATEMENT		16,085.56
16,247.31 DUE AFTER 12/[illegible]/97		

RECEIVED
DEC 09 1997
CORP. ACCOUNTING

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	16,085.56

IMPORTANT MESSAGES FOR BILLING INQUIRIES 736-8600

PO NUMBERS	APPROVAL				
	STE	12/8/97	12-8-97	Ext. Chkd. DATE	tw 12/5/97

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 768943

NES NASHVILLE GAS CO VH# 146761
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941 DE 31 97	228083

NEXT SCHEDULED READING DATE:

METER READING DATA

CURRENT READING	12/31/97	8429
PREVIOUS READING	12/01/97	8388
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		131200
BILLING DAYS		30

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	316
BILLING DEMAND (KW)	1,080
KVA	347
KVAR	144
POWER FACTOR	91.00%
PEAK OCCURRED	12/16/97 @ 23:00

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	131,200 KWH @ $ 0.03258	4,274.50
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	897.99
TOTAL AMOUNT DUE THIS STATEMENT		15,864.54
16,024.21 DUE AFTER 1/18/98		**********

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R NUMBER	BUDGET CODE	AMOUNT
1	01	84220	3	12	1771		11	15,864.54

RO NUMBERS | APPROVAL | IMPORTANT MESSAGES | FOR BILLING INQUIRIES - 736-6900

DATE 12/8/97 | Ck: Chkd | DATE 1/7/98

JAN 12 1998

RECEIVED

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK#767596

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

146764

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	7237387

NEXT SCHEDULED READING DATE: 2/11/98

METER READING DATA		
CURRENT READING	1/12/98	3160
PREVIOUS READING	12/11/97	2442
CONSTANT		10
THIS MONTH'S USAGE		12720

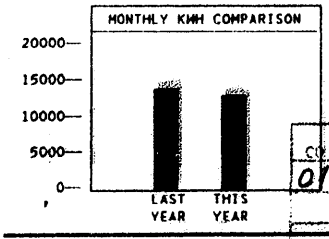
Energy Usage	Last Year	This Year
KWH This Month	13960	12720
Billing Days	33	32
KWH Per Day	423	398
Degree Days	718	621

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	853.06
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	58.06
TOTAL AMOUNT DUE THIS STATEMENT	1,025.75
1,045.43 DUE AFTER 2/03/98	

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JAN 21 1998
CORP. ACCOUNTING



CO	SUB				ACCT CODE	I/C NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	1025.75

IMPORTANT MESSAGES — FOR BILLING INQUIRIES 736-6900

PO NUMBER	APPROVAL			Ext Chkd	
	DATE	1/20/98	1-21-98	DATE	1/16/98

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck# 770759

NES NASHVILLE GAS CO
COUNTY HOSPITAL VF#14676

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893 / 0076449	37367

NEXT SCHEDULED READING DATE: 2/13/98

METER READING DATA

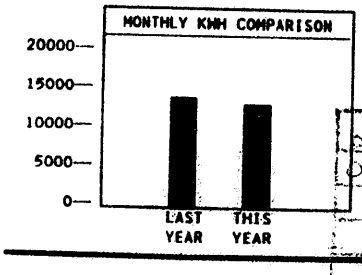
CURRENT READING	2/12/98	3482
PREVIOUS READING	1/12/98	3190
CONSTANT		40
THIS MONTH'S USAGE		13280

Energy Usage	Last Year	This Year
KWH This Month	13640	13280
Billing Days	30	31
KWH Per Day	455	428
Degree Days	795	731

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	890.24
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	60.29
TOTAL AMOUNT DUE THIS STATEMENT	1,085.16
1,085.21 DUE AFTER 3/03/98	**********

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281



CORP ACCOUNTING
FEB 19 1998
RECEIVED

CO	SUB					DIVISION	CODE	AMOUNT
01	01	84220	3	17	11771		04	1065.16

IMPORTANT MESSAGES FOR BILLING INQUIRIES 736-6900

2/16/98 2-16-98 DATE 2/16/98

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 769991

NES NASHVILLE GAS CO #146761
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
10	0330827-0327841-7	228083

NEXT SCHEDULED READING DATE: JA 3098

METER READING DATA

CURRENT READING	1/30/98	8488
PREVIOUS READING	12/31/97	8428
CONSTANT		2000
THIS MONTH'S USAGE (KWH)		120000
BILLING DAYS		30

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	318
BILLING DEMAND (KW)	1,080
KVA	350
KVAR	147
POWER FACTOR	90.80%
PEAK OCCURRED	1/19/98 @ 18:00

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.46
ENERGY CHARGE	128,000 KWH @ $ 0.03258	4,170.24
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	891.74
TOTAL AMOUNT DUE THIS STATEMENT		15,754.03
15,912.65 DUE AFTER 2/18/98		**********

CO	DIST	ACCOUNT NUMBER		DEPT	AREA / TYPE	TR NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	15,754.03

2/6/98 2-9-98

CORP ACCOUNTING

IMPORTANT MESSAGES FOR BILLING INQUIRIES 736-6900

FEB 12 1998

RECEIVED

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 773082

NES NASHVILLE GAS CO VA#146761
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE:

METER READING DATA

CURRENT READING 3/02/98 8811
PREVIOUS READING 1/30/98 [illegible]
CONSTANT [illegible]
THIS PERIOD'S USAGE/DEMAND [illegible]
DATE [illegible]

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	427
BILLING DEMAND (KW)	1,080
KVA	489
KVAR	238
POWER FACTOR	87.30%
PEAK OCCURRED	2/04/98 @ 11:30

01 GENERAL POWER ACCOUNT 032794/MR0398

CUSTOMER CHARGE		6.45
ENERGY CHARGE	134,400 KWH @ $ 0.03288	4,376.76
DEMAND MINIMUM	1,080 KW	10,883.80
STATE SALES TAX	8.00%	904.25
PAST DUE ELECTRIC SERVICE		158.62
TOTAL AMOUNT DUE THIS STATEMENT		16,133.87
16,294.38 DUE AFTER 3/19/98		**********

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	TR NUMBER	BUDGET CODE	AMOUNT
C1	a	84220	3	17	1271		a	16,133.67

CORP ACCOUNTING
MAR 11 1998
RECEIVED

PO NUMBER [illegible] 3/9/98 3-10-98 a 1.41

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

****CUT-OFF NOTICE 03/10/98****
OUR RECORDS INDICATE THAT YOUR BILL IS PAST DUE. PAYMENT MUST BE RECEIVED BY THE DATE ABOVE TO AVOID DISCONNECTION. SEE BACK OF BILL FOR FURTHER DETAILS.
MINIMUM PAYMENT REQUIRED. 158.62

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck# 77[illegible]

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0078893-0078449	MA129K237987

NEXT SCHEDULED READING DATE: 4/16/98

METER READING DATA

CURRENT READING	3/13/98	8784
PREVIOUS READING	2/12/98	8402
CONSTANT		40
THIS MONTH'S USAGE		15280

Energy Usage	Last Year	This Year
KWH This Month	8880	10480
Billing Days	28	29
KWH Per Day	306	361
Degree Days	414	549

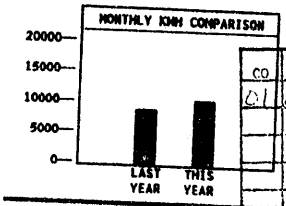
01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	704.32
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	49.14
TOTAL AMOUNT DUE THIS STATEMENT	868.09
888.28 DUE AFTER 4/03/98	

VH#146761

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281

MONTHLY KWH COMPARISON



CO	SUB	ACCOUNT	ST	COST CENTER	AREA CODE	IR NUMBER	BUDGET CODE	AMOUNT
01	01	842x	3	11	1771		04	868.09

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-8000

PO NUMBER

CORP ACCOUNTING

3/23/98 2:25-98

3/18/98

MAR 25 1998

RECEIVED

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 77625

NES NASHVILLE GAS CO VF#146761
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE: 4/2/98

METER READING DATA

CURRENT READING	3/31/98	8550
PREVIOUS READING	3/02/98	8511
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		124800
BILLING DAYS		29

DEMAND DATA:

CONTRACT DEMAND (KW)		3,600
KW (PEAK)		481
BILLING DEMAND (KW)		1,080
KVA		533
KVAR		228
POWER FACTOR		90.20%
PEAK OCCURRED	3/12/98 @ 5:00	

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	124,800 KWH @ $ 0.03258	4,065.98
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	885.48
TOTAL AMOUNT DUE THIS STATEMENT		15,643.51
15,801.09 DUE AFTER 4/18/98		**********

CO	CUR	ACCOUNT NUMBER	ST	DIST ACCT	AREA CODE	TR NUMBER	BUDGET UNIT	AMOUNT
01	01	84220	3	17	1771		04	15,643.51

IMPORTANT MESSAGES ... FOR BILLING INQUIRIES - 736-6900

PO NUMBERS	APPROVAL		Ext. Chkd.	
	DATE	4/6/98	DATE	4/6/98

CORP ACCOUNTING

APR 14 1998

RECEIVED

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL WHEN PAYING IN PERSON.

ACCOUNT NUMBER	AMOUNT DUE AFTER 4/18/98	AMOUNT NOW DUE
0330827-0327941	15,801.09	15,643.51

METER # 228083

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#033082703279416#
NASHVILLE GAS CO
% PIEDMONT NATURAL GAS
ATTN: BOB PIERCE/ACCTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

80330827032794100000000000156435100000000000156435 1201

SBLC-08/96

Chk# 77177

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

14676 1

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237387

NEXT SCHEDULED READING DATE: 5/13/98

METER READING DATA		
CURRENT READING	4/14/98	3904
PREVIOUS READING	3/13/98	3754
CONSTANT		40
THIS MONTH'S USAGE		6480

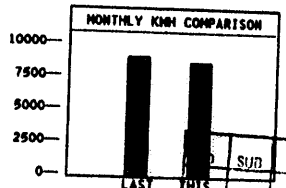
Energy Usage	Last Year	This Year
KWH This Month	8600	6480
Billing Days	32	32
KWH Per Day	269	265
Degree Days	401	344

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	571.52
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	41.17
TOTAL AMOUNT DUE THIS STATEMENT	727.32
744.18 DUE AFTER 5/03/98	

* Amt includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281

MONTHLY KWH COMPARISON



RECEIVED
APR 22 1998
CORP. ACCOUNTING

SUD	ACCOUNT NUMBER	CT	DIST	AREA CODE	TR NUMBER	BUDGET CODE	AMOUNT
01	0 8422	3	17	177		04	727.32

IMPORTANT MESSAGES — FOR BILLING INQUIRIES - 736-6900

PO NUMBERS

APPROVAL			Ext Chkd
DATE	4/22/98	4-24-98	DATE

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

ACCOUNT NUMBER	AMOUNT DUE AFTER 5/03/98	AMOUNT NOW DUE
0076893-0076449	744.18	727.32

METER # 237387

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#007689300764496#
NASHVILLE GAS CO
PIEDMONT NATURAL GAS
ATTN: BOB PIERCE ACCOUNTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

800768930076449000000000000727320000000000000072732201

Ch# 100381

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0330827-0327941	328065

NEXT SCHEDULED READING DATE:

CURRENT READING	4/30/98	6588
PREVIOUS READING	3/31/98	5550
CONSTANT		2000
THIS MONTH'S USAGE (KWH)		116200
BILLING DAYS:		30

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	296
BILLING DEMAND (KW)	1,080
KVA	345
KVAR	176
POWER FACTOR	85.70%
PEAK OCCURRED	4/01/98 @ 12:30

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	116,200 KWH @ $ 0.03258	3,753.22
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	866.72
PAST DUE ELECTRIC SERVICE		157.58
TOTAL AMOUNT DUE THIS STATEMENT		15,469.57
15,624.02 DUE AFTER 5/17/98		**********

MAY 1 1998

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

****CUT-OFF NOTICE 05/08/98****
OUR RECORDS INDICATE THAT YOUR BILL IS PAST DUE. PAYMENT MUST BE RECEIVED BY THE DATE ABOVE TO AVOID DISCONNECTION. SEE BACK OF BILL FOR FURTHER DETAILS.
MINIMUM PAYMENT REQUIRED. 157.58
NES IS CONCERNED ABOUT OUR NEIGHBORS WHOSE HOMES AND BUSINESSES WERE DAMAGED BY THE RECENT TORNADOES. PLEASE CALL US AT 736-6900 IF YOU NEED TO MAKE PAYMENT ARRANGEMENTS ON YOUR BILL.

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

ACCOUNT NUMBER	AMOUNT DUE AFTER	AMOUNT NOW DUE
0330827-0327941	5/17/98	
CUT-OFF NOTICE--SEE ABOVE	15,624.02	15,469.57

5

01 01 84220 02 17 1771 04 15,624.02

546957201

Ch# 780754

NCS NASHVILLE GAS CO V# 146761
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0078893-0078448	237367

NEXT SCHEDULED READING DATE: 6/12/98

METER READING DATA

CURRENT READING	5/13/98	4112
PREVIOUS READING	4/14/98	3968
CONSTANT		40
THIS MONTH'S USAGE		5840

Energy Usage	Last Year	This Year
KWH This Month	5040	5840
Billing Days	29	29
KWH Per Day	208	201
Degree Days	237	158

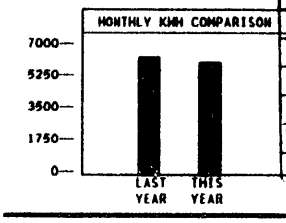
01 GENERAL POWER ACCOUNT 0076449 MV1398

ELECTRIC SERVICE *	388.23
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	30.65
TOTAL AMOUNT DUE THIS STATEMENT	541.51
556.82 DUE AFTER 6/03/98	

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy FIRST 15000 KWH @ $0.06640
Charges: OVER 15000 KWH @ $0.03281

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R NUMBER	BUDGET CODE	AMOUNT
01	01	84220	03	17	1771		04	541.51

MONTHLY KWH COMPARISON



PO NUMBERS | APPROVAL | DATE 5/21/98 | DATE 5/28/98

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

CORP ACCOUNTING
MAY 28 1998
RECEIVED

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CHH 784980

NES NASHVILLE GAS CO. #1/46761
1998 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0330827 0327941	228083

NEXT SCHEDULED READING DATE:

METER READING DATA		
CURRENT READING	6/30/98	8661
PREVIOUS READING	5/31/98	5625
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		115200
BILLING DAYS		29

DEMAND DATA

CONTRACT DEMAND (KW.)	3,600
KW. (PEAK)	312
BILLING DEMAND (KW)	1,080
KVA	364
KVAR	188
POWER FACTOR	85.70%
PEAK OCCURRED	6/24/98 @ 10:00

01 GENERAL POWER ACCOUNT 0327941 JN 3098

CUSTOMER CHARGE		8.45
ENERGY CHARGE	115,200 KWH @ $ 0.03258	3,753.22
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	8.00%	866.72

TOTAL AMOUNT DUE THIS STATEMENT 15,311.99
15,466.44 DUE AFTER 7/17/98

CO.	SUB	ACCOUNT NUMBER	RT.	DIST LOC.	AREA CODE	R NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	177		04	15,311.99

IMPORTANT MESSAGE(S) FOR BILLING INQUIRIES 1-800-758-6900

CUSTOMER ACCOUNT NO. 0330827 0327941
DATE 7/28/98
AMT. PD. 15,311.99
DATE 7/29/98

JUL 28 1998

RECEIVED

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ch# 784980

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

Job # 140761

DIST #	ACCOUNT NUMBER	METER NUMBER
02	0076899-0076449	297867

NEXT SCHEDULED READING DATE 8/14/98

METER READING DATA

CURRENT READING	8/12/98	4211
PREVIOUS READING	5/13/98	3771
CONSTANT		10
THIS MONTH'S USAGE		4240

Energy Usage	Last Year	This Year
KWH This Month	5280	4240
Billing Days	30	30
KWH Per Day	176	141
Degree Days	118	304

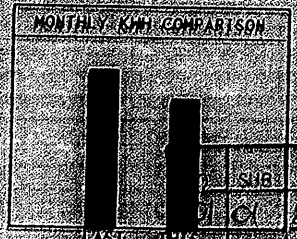
01 GENERAL POWER ACCOUNT

0076449 JN1998

ELECTRIC SERVICE	289.99
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	24.28
TOTAL AMOUNT DUE THIS STATEMENT	428.90
442.95 DUE AFTER 7/03/98	

Amt Includes the Following Charges:
Customer Charge $8.45 PER MONTH
Energy FIRST 15000 KWH @ $0.06640
Charges OVER 15000 KWH @ $0.03281

MONTHLY KWH COMPARISON



ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	TR NUMBER	BUDGET CODE	AMOUNT
8H220	3	17	171		04	442.95

IMPORTANT MESSAGES FOR BILLING INQUIRIES 748-5680

CORP ACCOUNTING
JUL - 8 1998

PO NO./WORK						
CHARGE						
DATE						

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck# 7864660

NES NASHVILLE GAS CO V# 146761
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237387

NEXT SCHEDULED READING DATE: 8/12/98

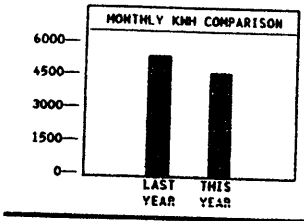
METER READING DATA		
CURRENT READING	7/14/98	4329
PREVIOUS READING	6/12/98	4218
CONSTANT		40
THIS MONTH'S USAGE		4440

Energy Usage	Last Year	This Year
KWH This Month	5240	4440
Billing Days	33	32
KWH Per Day	159	139
Degree Days	380	498

01 GENERAL POWER ACCOUNT 0076449SL1498

ELECTRIC SERVICE *	303.27
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	25.07
PAST DUE ELECTRIC SERVICE pd 7/15/98 CK. 784980	~~442.95~~
TOTAL AMOUNT DUE THIS STATEMENT	885.92
900.10 DUE AFTER 8/03/98	==========

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281



CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	03	17	1771		01	442.97

PO NUMBERS	APPROVAL			Ext. Chkd.
	DATE	7/24/98	7-10-98	DATE

IMPORTANT MESSAGES FOR BILLING INQUIRIES 780-6900

THANK YOU FOR YOUR PAST PROMPT PAYMENTS. WE HAVE NOTICED, HOWEVER, THAT WE HAVE NOT RECEIVED A PAYMENT FOR YOUR LAST BILL. DID YOU FORGET? OR, MAYBE YOUR PAYMENT CROSSED THIS REMINDER IN THE MAIL. IF YOUR PAYMENT HAS BEEN MADE, PLEASE ACCEPT OUR THANKS FOR YOUR GOOD CREDIT HISTORY. IF NOT, PLEASE SEND YOUR PAYMENT NOW TO MAINTAIN YOUR GOOD CREDIT WITH NES.

JUL 22 1998

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck# 787831

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NES NASHVILLE GAS CO
1388 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0330827 0327941	728083

NEXT SCHEDULED READING DATE:

METER READING DATA		
CURRENT READING	7/31/98	9389
PREVIOUS READING	6/30/98	6661
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		2361600
BILLING DAYS		31

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	3,487
BILLING DEMAND (KW)	3,487
KVA	3,831
KVAR	1,586
POWER FACTOR	91.00%
PEAK OCCURRED	7/14/98 @ 23:00

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE			8.45
ENERGY CHARGE	2,361,600 KWH	@ $ 0.03258	76,940.93
DEMAND CHARGE	1,000 KW	@ $ 9.83	9,830.00
DEMAND CHARGE	2,487 KW	@ $10.67	26,536.29
STATE SALES TAX	6.00%		6,798.94
			120,114.61

TOTAL AMOUNT DUE THIS STATEMENT 121,257.77 DUE AFTER 8/19/98

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63.60

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146761

1998

CO	ACCT	BUDGET CODE	AMOUNT
21	24220 3	11	120,114.61

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P.O. Box
Charlotte

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DAT	
07/13/9	98.60
07/13/9	65.00

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

PO NUMBERS	APPR'D	PO CHG
DATE	8/7/98 8-10-98	8/7/98

RETURN BOTTOM PORTION WHEN PAYING BY MAIL PRESENT ENTIRE BILL IF PAYING IN PERSON.

DATAFLEX (800) 966-5000 X2200 PC1061115.078

CK# 789256

NES NASHVILLE GAS CO

COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076883 (0076449 PG1298)	237387

NEXT SCHEDULED READING DATE: ~~9/11/98~~

METER READING DATA

CURRENT READING	8/12/98	4441
PREVIOUS READING	7/14/98	4329
CONSTANT		40
THIS MONTH'S USAGE		4480

Energy Usage	Last Year	This Year
KWH This Month	4440	4480
Billing Days	28	29
KWH Per Day	159	154
Degree Days	408	414

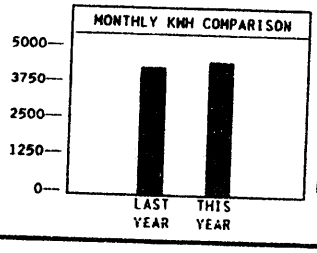
01 GENERAL POWER ACCOUNT V# 046761

ELECTRIC SERVICE *	305.92
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	25.23
TOTAL AMOUNT DUE THIS STATEMENT	445.78
459.99 DUE AFTER 9/03/98	

* Amt Includes the Following Charges:

Customer Charge:	$8.45 PER MONTH
Energy Charges:	FIRST 15000 KWH @ $0.06640
	OVER 15000 KWH @ $0.03281

MONTHLY KWH COMPARISON



CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		01	445.78

PO NUMBERS	APPROVAL			Ent Chkd.
	DATE	8/17/98	8/17/98	DATE

8/26/98

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

AUG 4 12

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck# 790621

NES NASHVILLE GAS CO VH#196761

DIST #	ACCOUNT NUMBER	METER NUMBER
18	0220027-0227041	288083

NEXT SCHEDULED READING DATE:

METER READING DATA

CURRENT READING 8/31/98 [illegible]
PREVIOUS READING 7/31/98 [illegible]
CONSTANT [illegible]
THIS MONTH'S USAGE [illegible]
BILLING DAYS [illegible]

K NUMBER
0622

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	289
BILLING DEMAND (KW)	1,080
KVA	322
KVAR	142
POWER FACTOR	89.70%
PEAK OCCURRED	8/13/98 @ 5:30

01 GENERAL POWER ACCOUNT 032794/AG3198

CUSTOMER CHARGE		8.45
ENERGY CHARGE	134,400 KWH @ $ 0.03258	4,378.75
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	904.25
TOTAL AMOUNT DUE THIS STATEMENT		15,975.05
16,135.78 DUE AFTER 9/17/98		**********

MOUNT
**$753.14

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	15975 05

PO NUMBERS	APPROVAL			Ext. Chkd.	
	DATE	9/4/98	9-4-98	DATE	

SEP 4 PM '98

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

08/22/98	5577471	8.68
08/22/98	5577473	137.50
08/22/98	5585760	190.19
08/24/98	5608401	31.75
08/25/98	5610019	28.62
08/26/98	5611482	147.05
		18.30

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753.14

NET

20.46
26.32
8.68
103.00
10.44
22.15
8.68
137.50
190.19
31.75
28.62
147.05
18.30

Ck#792645

9/30/98

edmont Natural Gas Company, Inc
P.O. Box 33(
Charlotte, N(

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P.O. Box 33068
Charlotte, NC 28

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09/01/98	
09/01/98	

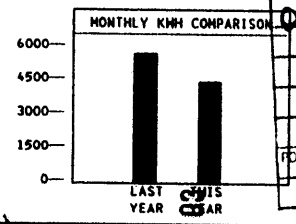
NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: 10/14/98

Energy Usage	Last Year	This Year
KWH This Month	5400	4400
Billing Days	30	30
KWH Per Day	180	147
Degree Days	346	410

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03261



METER READING DATA

CURRENT READING	9/11/98	4551
PREVIOUS READING	8/12/98	4441
CONSTANT		40
THIS MONTH'S USAGE		4400

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE * # 146761	300.61
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00% 0076449SP1198	24.91
TOTAL AMOUNT DUE THIS STATEMENT	440.15
454.30 DUE AFTER 10/03/98	**********

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		01	440.15

PO NUMBERS | APPROV | DATE 9/17/98 | 9-18-98 | DATE 9/16/98

IMPORTANT MESSAGES FOR BILLING INQUIRIES · 736-6900

SEP 21 AM 8

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck#794241
10/14/98

NES NASHVILLE GAS CO VA#146761
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE:

METER READING DATA		
CURRENT READING	9/30/98	9481
PREVIOUS READING	8/31/98	9441
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		128000
BILLING DAYS		30

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	293
BILLING DEMAND (KW)	1,080
KVA	325
KVAR	141
POWER FACTOR	90.10%
PEAK OCCURRED	9/28/98 @ 6:00

01 GENERAL POWER ACCOUNT 0327941SP3098

CUSTOMER CHARGE		8.45
ENERGY CHARGE	128,000 KWH @ $ 0.03258	4,170.24
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	891.74
TOTAL AMOUNT DUE THIS STATEMENT		15,754.03
15,912.65 DUE AFTER 10/17/98		==========

CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	15,754.03

PO NUMBERS	APPROVAL		Ext. Chkd.	SC
	DATE	10/6/98 10-6-98	DATE	10-5-98

IMPORTANT MESSAGES FOR BILLING INQUIRIES 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
34-0734

OCT 7 PM 02

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 79585
10/28/98

VA 146761

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: 11/11/98

METER READING DATA

CURRENT READING	10/13/98	4701
PREVIOUS READING	9/11/98	4551
CONSTANT		40
THIS MONTH'S USAGE		6000

Energy Usage	Last Year	This Year
KWH This Month	6360	6000
Billing Days	32	32
KWH Per Day	199	188
Degree Days	173	322

01 GENERAL POWER ACCOUNT

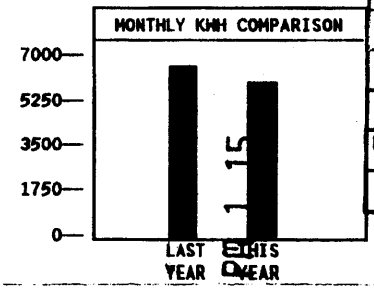
0076449 OCT 1998

ELECTRIC SERVICE *	406.85
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	31.29
TOTAL AMOUNT DUE THIS STATEMENT	552.77
597.98 DUE AFTER 11/03/98	

* Amt Includes the Following Charges:

Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281

MONTHLY KWH COMPARISON



CO	SUB	ACCOUNT NUMBER	ST	DIST ALLOC	AREA CODE	I.R. NUMBER	BUDGET CODE	AMOUNT
01	01	84220	3	17	1771		04	552.77

PO NUMBERS	APPROVAL				Ext. Chkd.	SC
	DATE	10/19/98	10-19-98		DATE	10-28-98

IMPORTANT MESSAGES — FOR BILLING INQUIRIES — 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
254-0580

'98 OCT 30 AM

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Acct	Journal	Date	Voucher	Invoice	Vendor	Name	Sum Amount	Prod	Check #
84220	APACCR5006	1998-11-30	00006876	0327941ot3098	0000146761	NASHVILLE ELECTRIC SERVICE	83,628.42	17	798327
84220	APACCR5006	1998-11-30	00009103	0076449nv1198	0000146761	NASHVILLE ELECTRIC SERVICE	623.15	17	799039
84220	APACCR5352	1998-12-31	00011736	0327941nv3098	0000146761	NASHVILLE ELECTRIC SERVICE	16,774.00	17	800196
84220	APACCR5362	1998-12-31	00020186	0076449DC1198	0000146761	NASHVILLE ELECTRIC SERVICE	761.10	17	803115
84220	APACCR5575	1999-01-31	00025548	0327941DC3198	0000146761	NASHVILLE ELECTRIC SERVICE	83,366.65	17	804482
84220	APACCR5575	1999-01-31	00028972	0076449JA1299	0000146761	NASHVILLE ELECTRIC SERVICE	1,259.05	17	805739
84220	APACCR5656	1999-02-17	00035326	0327941FB0199	0000146761	NASHVILLE ELECTRIC SERVICE	16,748.63	17	807996
84220	APACCR5764	1999-02-23	00039053	0076449FB1199	0000146761	NASHVILLE ELECTRIC SERVICE	845.56	17	808859
84220	APACCR5917	1999-03-15	00047372	0327941MR0199	0000146761	NASHVILLE ELECTRIC SERVICE	15,754.03	17	811301
84220	APACCR6015	1999-03-25	00049533	0076449MR1199	0000146761	NASHVILLE ELECTRIC SERVICE	927.21	17	812485
84220	APACCR6107	1999-04-14	00057941	0327941MR3199	0000146761	NASHVILLE ELECTRIC SERVICE	15,643.51	17	815265
84220	APACCR6325	1999-04-30	00063210	0076449AP1399	0000146761	NASHVILLE ELECTRIC SERVICE	769.55	17	816706
84220	APACCR6547	1999-05-28	00070973	0076449MY1299	0000146761	NASHVILLE ELECTRIC SERVICE	518.99	17	819129
84220	APACCR6590	1999-06-09	00078342	0327941JN0199	0000146761	NASHVILLE ELECTRIC SERVICE	15,643.51	17	821168
84220	APACCR6806	1999-06-30	00082779	0076449JN1499	0000146761	NASHVILLE ELECTRIC SERVICE	507.72	17	822738
84220	APACCR7033	1999-07-31	00088490	0327941JN3099	0000146761	NASHVILLE ELECTRIC SERVICE	15,311.99	17	824476
84220	APACCR7033	1999-07-31	00094269	0076449JL1499	0000146761	NASHVILLE ELECTRIC SERVICE	462.68	17	826349
84220	APACCR7346	1999-08-31	00098862	0327941JL3099	0000146761	NASHVILLE ELECTRIC SERVICE	106,201.48	17	827962
84220	APACCR7346	1999-08-31	00101752	0076449AG1299	0000146761	NASHVILLE ELECTRIC SERVICE	445.78	17	828654
84220	APACCR7596	1999-09-30	00109661	0330827AG3199	0000146761	NASHVILLE ELECTRIC SERVICE	121,243.29	17	831336
84220	APACCR7596	1999-09-30	00113170	0076449SP1499	0000146761	NASHVILLE ELECTRIC SERVICE	502.09	17	832403
84220	APACCR7841	1999-10-31	00120153	0327941OT0199	0000146761	NASHVILLE ELECTRIC SERVICE	15,864.54	17	834698
84220	APACCR7841	1999-10-31	00122777	0076449OT1399	0000146761	NASHVILLE ELECTRIC SERVICE	507.72	17	835476
84220	APACCR8146	1999-11-30	00130848	0327941OT3199	0000146761	NASHVILLE ELECTRIC SERVICE	69,001.81	17	838434
84220	APACCR8146	1999-11-30	00134494	0076449NV1199	0000146761	NASHVILLE ELECTRIC SERVICE	634.41	17	839507
84220	APACCR8517	1999-12-31	00139949	0327941nv3099	0000146761	NASHVILLE ELECTRIC SERVICE	15,643.51	17	841135
84220	APACCR8517	1999-12-31	00145936	0076449DC1099	0000146761	NASHVILLE ELECTRIC SERVICE	786.45	17	842964

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

146761

CK# 798327
11/18/98

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	CT3048 28083

NEXT SCHEDULED READING DATE:

METER READING DATA

CURRENT READING	10/30/98	9887
PREVIOUS READING	9/30/98	9481
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		1299200
BILLING DAYS		30

DEMAND DATA:

CONTRACT DEMAND (KW)		3,600
KW (PEAK)		3,505
BILLING DEMAND (KW)		3,505
KVA		3,851
KVAR		1,594
POWER FACTOR		91.00%
PEAK OCCURRED	10/23/98 @	3:30

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE			8.45
ENERGY CHARGE	1,299,200 KWH @ $ 0.03258		42,327.94
DEMAND CHARGE	1,000 KW @ $ 9.83		9,830.00
DEMAND CHARGE	2,505 KW @ $10.67		26,728.35
STATE SALES TAX	6.00%		4,733.68
TOTAL AMOUNT DUE THIS STATEMENT			83,628.42
84,427.37 DUE AFTER 11/18/98			==========

CO	SUB	ACCT #	ST	DIST	AREA	IR #	BC	AMOUNT
01	01	84220	3	17	1771		04	83,628.42
APPROVAL								
DATE		11/5/98		11-5-98				SGC 11-5-98

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
734-0734

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 79903
11/25/98

NES NASHVILLE GAS CO
COUNTY HOSPITAL BD

11/98 11-17-98

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0078449	237387

NEXT SCHEDULED READING DATE: 12/11/98

METER READING DATA

CURRENT READING	11/11/98	4876
PREVIOUS READING	10/13/98	4701
CONSTANT		40
THIS MONTH'S USAGE		7000

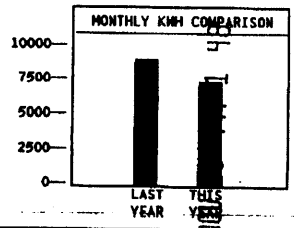
Energy Usage	Last Year	This Year
KWH This Month	8800	7000
Billing Days	29	29
KWH Per Day	303	241
Degree Days	371	238

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	473.25
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	35.27
TOTAL AMOUNT DUE THIS STATEMENT	623.15
639.03 DUE AFTER 12/03/98	

* Amt Includes the Following Charges:

Customer Charge:	$8.45 PER MONTH
Energy Charges:	FIRST 15000 KWH @ $0.06640
	OVER 15000 KWH @ $0.03281



CO	SUB	ACCT #	ST	DIST	AREA	IR #	BC	AMOUNT
01	01	84220	3	17	1771		04	623.15
APPROVAL								SGC
DATE			11/17/98	11-19-98				11-17-98

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
254-0580

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK#800196
12/09/98

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

VH#146761

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE: 032794INV3098

METER READING DATA		
CURRENT READING	11/30/98	9929
PREVIOUS READING	10/30/98	9887
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		134400
BILLING DAYS		31

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	397
BILLING DEMAND (KW)	1,080
KVA	466
KVAR	242
POWER FACTOR	85.10%
PEAK OCCURRED	10/30/98 @ 13:30

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	134,400 KWH @ $ 0.03258	4,378.75
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	904.25
PAST DUE ELECTRIC SERVICE		798.95
TOTAL AMOUNT DUE THIS STATEMENT		16,774.00
16,934.71 DUE AFTER 12/17/98		

28

CO	SUB	ACCT#	ST	DIST	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	16,774 00
APPROVAL		AG						
DATE		12/4/98	12-4-98					SGC 12-4-98

'98 DEC 8

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

****CUT-OFF NOTICE 12/08/98****
OUR RECORDS INDICATE THAT YOUR BILL IS PAST DUE. PAYMENT MUST BE RECEIVED BY THE DATE ABOVE TO AVOID DISCONNECTION. SEE BACK OF BILL FOR FURTHER DETAILS.
MINIMUM PAYMENT REQUIRED. 798.95
OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
-734-0734

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

VH#146761

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449 D498	237387

NEXT SCHEDULED READING DATE: 1/12/99

METER READING DATA

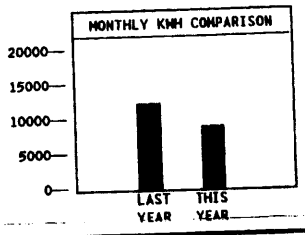
CURRENT READING	12/11/98	5100
PREVIOUS READING	11/11/98	4878
CONSTANT		40
THIS MONTH'S USAGE		8960

Energy Usage	Last Year	This Year
KWH This Month	11680	8960
Billing Days	30	30
KWH Per Day	389	299
Degree Days	853	345

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	603.39
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	43.08
TOTAL AMOUNT DUE THIS STATEMENT	761.10
778.28 DUE AFTER 1/03/99	==========

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281



CO	SUB	ACCT#	ST	DIST	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	761.10
APPROVAL								SGC
DATE		12/17/98			12-17-98			12-17-98

IMPORTANT MESSAGES FOR BILLING ENQUIRIES - 736-6900

THE BOARD AND EMPLOYEES OF NASHVILLE ELECTRIC SERVICE WISH YOU AND YOUR FAMILY A HAPPY HOLIDAY SEASON.

98 DEC 29 PM 5

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 803113
1/05/99

CK# 804482
1/13/99

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

SGC

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE:

METER READING DATA		
CURRENT READING	12/31/98	10340
PREVIOUS READING	11/30/98	9929
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		1315200
BILLING DAYS		31

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	3,433
BILLING DEMAND (KW)	3,433
KVA	3,777
KVAR	1,578
POWER FACTOR	90.80%
PEAK OCCURRED	12/09/98 @ 23:30

01 GENERAL POWER ACCOUNT 146761

CUSTOMER CHARGE			8.45
ENERGY CHARGE	1,315,200 KWH	@ $ 0.03258	42,849.22
DEMAND CHARGE	1,000 KW	@ $ 9.83	9,830.00
DEMAND CHARGE	2,433 KW	@ $10.67	25,960.11
STATE SALES TAX	6.00%		4,718.87
TOTAL AMOUNT DUE THIS STATEMENT			83,366.65
84,163.13 DUE AFTER 1/21/99			==========

CO	SUB	ACCT#	ST	DIST	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	171		04	83,366.65

APPROVAL				SGC
DATE	1/8/99	1-8-99		1-8-99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

146761

CK# 805739

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: 2/11/99

METER READING DATA		
CURRENT READING	1/12/99	5515
PREVIOUS READING	12/11/98	5100
CONSTANT		40
THIS MONTH'S USAGE		16600

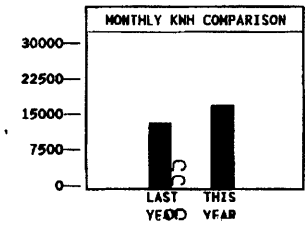
Energy Usage	Last Year	This Year
KWH This Month	12720	16800
Billing Days	32	32
KWH Per Day	398	519
Degree Days	621	960

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	1,056.95
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	70.29
PAST DUE ELECTRIC SERVICE	17.18
TOTAL AMOUNT DUE THIS STATEMENT	1,259.05
1,280.77 DUE AFTER 2/03/99	

* Amt Includes the Following Charges:

Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281



CO	SUB	ACCT#	ST	DIST	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	1259.05

APPROVAL				SGC
DATE	1/19/99	1-20-99		1-19-99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

99 JAN 20 PM 3

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK#807996

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

VH#146761

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE:

METER READING DATA		
CURRENT READING	2/01/99	10389
PREVIOUS READING	12/31/98	10340
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		156800
BILLING DAYS		32

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	651
BILLING DEMAND (KW)	1,080
KVA	729
KVAR	327
POWER FACTOR	89.30%
PEAK OCCURRED	1/05/99 @ 1:30

01 GENERAL POWER ACCOUNT 03279 41F80199

CUSTOMER CHARGE		8.45
ENERGY CHARGE	156,800 KWH @ $ 0.03258	5,108.54
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	948.04
TOTAL AMOUNT DUE THIS STATEMENT		16,748.63
16,916.64 DUE AFTER 2/18/99		

VSC 2-5-99

CO	SUB	ACCT#	ST	DIST	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	16,748.63

APPROVAL	GL	JWS		SGC
DATE	2/8/99	2-8-99		2-8-99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

'99 FEB

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck# 808859
2/17/99

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

VH#146761

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: 3/12/99

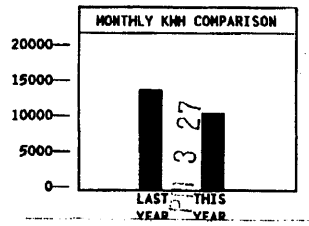
METER READING DATA

CURRENT READING	2/11/99	5769
PREVIOUS READING	1/12/99	5515
CONSTANT		40
THIS MONTH'S USAGE		10160

Energy Usage	Last Year	This Year
KWH This Month	13280	10160
Billing Days	31	30
KWH Per Day	428	339
Degree Days	731	431

* Amt Includes the Following Charges:

Customer Charge:	$8.45 PER MONTH
Energy Charges:	FIRST 15000 KWH @ $0.06640
	OVER 15000 KWH @ $0.03281



01 GENERAL POWER ACCOUNT

VSC 2-16-99

ELECTRIC SERVICE *	683.07
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	47.86

TOTAL AMOUNT DUE THIS STATEMENT 845.56
863.54 DUE AFTER 3/03/99

0076449 FEB1999

CO	SUB	ACCT#	ST	DIST	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	771		04	845.56
APPROVAL								SGC
DATE		2/15/99			2-15-99			2-15-99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

'99 FEB 16

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 811301
3/10/99

NES NASHVILLE GAS CO 1398 COUNTY HOSPITAL RD UH#146761

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083
NEXT SCHEDULED READING DATE:		

METER READING DATA

CURRENT READING	3/01/99	10429
PREVIOUS READING	2/01/99	10389
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		128000
BILLING DAYS		28

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	435
BILLING DEMAND (KW)	1,080
KVA	492
KVAR	229
POWER FACTOR	88.40%
PEAK OCCURRED	2/12/99 @ 22:30

01 GENERAL POWER ACCOUNT 0327941MR0199

CUSTOMER CHARGE		8.45
ENERGY CHARGE	128,000 KWH @ $ 0.03258	4,170.24
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	891.74

TOTAL AMOUNT DUE THIS STATEMENT 15,754.03
15,912.65 DUE AFTER 3/19/99

CO	SUB	ACCT#	ST	DIST	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	7771		09	15754.03
APPROVAL		MW						SGC
DATE		3/9/99			3-9-99			3-8-99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

W#146761

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: 4/13/99

METER READING DATA

CURRENT READING	3/11/99	6052
PREVIOUS READING	2/11/99	5769
CONSTANT		40
THIS MONTH'S USAGE		11320

Ck# 812485
3/19/99

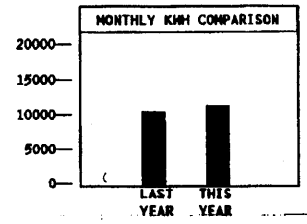
Energy Usage	Last Year	This Year
KWH This Month	10480	11320
Billing Days	29	28
KWH Per Day	361	404
Degree Days	549	611

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE * 0076449 MR1199 760.10
INVESTMENT CHARGE 114.63
STATE SALES TAX 6.00% 52.48

TOTAL AMOUNT DUE THIS STATEMENT 927.21
945.96 DUE AFTER 4/03/99

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281



CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	927.21

APPROVAL	GW	KK		SGC
DATE	3/16/99	3-17-99		3-16-99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Chk # 815265
4/14/99

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

D#146764

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE:

METER READING DATA

CURRENT READING	3/31/99	10468
PREVIOUS READING	3/01/99	10429
CONSTANT		3200
~~THIS MONTH'S USAGE (KWH)~~		~~124800~~
BILLING DAYS		30

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	320
BILLING DEMAND (KW)	1,080
KVA	352
KVAR	148
POWER FACTOR	90.90%
PEAK OCCURRED	3/14/99 @ 19:00

01 GENERAL POWER ACCOUNT 032794/MR3199

CUSTOMER CHARGE		8.45
ENERGY CHARGE	124,800 KWH @ $ 0.03258	4,065.98
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	885.48
TOTAL AMOUNT DUE THIS STATEMENT		15,643.51
15,801.09 DUE AFTER 4/21/99		

CD	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	771		04	15,643.51
APPROVAL								SGC
DATE		4/9/99			4-9-99			4-9-99

PRT 9 APR 99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

VH#146761

CK#816706
4/28/99

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: 5/12/99

METER READING DATA

CURRENT READING	4/13/99	6279
PREVIOUS READING	3/11/99	6052
CONSTANT		40
THIS MONTH'S USAGE		9080

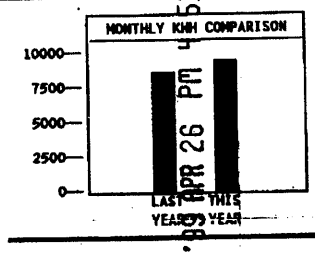
Energy Usage	Last Year	This Year
KWH This Month	8480	9080
Billing Days	32	33
KWH Per Day	265	275
Degree Days	344	432

01 GENERAL POWER ACCOUNT

0076449AP1399

ELECTRIC SERVICE *	611.36
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	43.56
TOTAL AMOUNT DUE THIS STATEMENT	769.55
786.81 DUE AFTER 5/03/99	

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281



CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	769.55

APPROVAL				SGC
DATE	4/26/99	4-26-99		4-26-99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK# 819129

NES

NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: 6/14/98

METER READING DATA		
CURRENT READING	5/12/98	6417
PREVIOUS READING	4/13/98	6278
CONSTANT		40
THIS MONTH'S USAGE		5520

Energy Usage	Last Year	This Year
KWH This Month	5840	5520
Billing Days	29	29
KWH Per Day	201	190
Degree Days	158	157

01 GENERAL POWER ACCOUNT

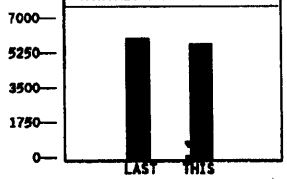
ELECTRIC SERVICE *		374.98
INVESTMENT CHARGE		114.83
STATE SALES TAX	6.00%	29.38
TOTAL AMOUNT DUE THIS STATEMENT		518.99
533.89 DUE AFTER 6/03/98		

146761
0076449 MY 1299

* Amt includes the Following Charges:

Customer Charge:	$8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @	$0.06640
OVER 15000 KWH @	$0.03281

MONTHLY KWH COMPARISON



CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	518.99
APPROVAL		AG						SCE
DATE		5/11/99			5-18-99			5-17-99

IMPORTANT MESSAGES -- FOR BILLING INQUIRIES -- 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.

254-0580

99 MAY 18

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	228083

NEXT SCHEDULED READING DATE: 0327941JN0199

METER READING DATA		
CURRENT READING	6/01/99	10545
PREVIOUS READING	4/30/99	10508
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		124800
BILLING DAYS		32

CK# 821168
6/09/99

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	307
BILLING DEMAND (KW)	1,080
KVA	339
KVAR	144
POWER FACTOR	90.50%
PEAK OCCURRED	5/23/99 @ 21:30

01 GENERAL POWER ACCOUNT 146761

CUSTOMER CHARGE		8.45
ENERGY CHARGE	124,800 KWH @ $ 0.03258	4,065.98
DEMAND MINIMUM	1,080 KW	10,883.60
STATE SALES TAX	6.00%	885.48
TOTAL AMOUNT DUE THIS STATEMENT		15,843.51
15,801.09 DUE AFTER 6/18/99		

CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	15643.51
APPROVAL								SGC
DATE		6/7/99			C-7-99			6-7-99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
734-0734

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

14676/

CK# 822738 6/23/99

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING 7/1/99

METER READING DATA

CURRENT READING	6/14/99	6551
PREVIOUS READING	5/12/99	6417
CONSTANT		40
THIS MONTH'S USAGE		5360

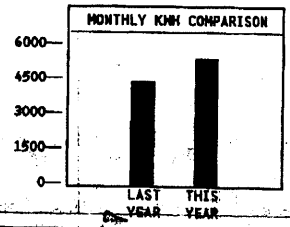
Energy Usage	Last Year	This Year
KWH This Month	4240	5360
Billing Days	30	33
KWH Per Day	141	162
Degree Days	304	170

01 GENERAL POWER ACCOUNT

VSC 6-21-99

ELECTRIC SERVICE *	364.35
INVESTMENT CHARGE	114.63
STATE SALES TAX 8.00%	28.74
TOTAL AMOUNT DUE THIS STATEMENT	507.72
522.51 DUE AFTER 7/03/99	

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281



CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	507.72

APPROVAL	GLW	JW		SCC
DATE	6/28/99	6-21-99		6-21-99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
254-0580

RECEIVED JUN 21 PM

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

ACCOUNT NUMBER	AMOUNT DUE AFTER	AMOUNT NOW DUE
0076893-0076449	7/03/99 522.51	507.72

PHONE # _____ - _____
METER # 237367

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#007689300764496#
NASHVILLE GAS CO
PIEDMONT NATURAL GAS
ATTN:GEORGE WALLACE ACCOUNTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

2007689300764490000000000005077200000000000005077220 1

SBLA-08/98

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

VH#146761

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	245235

METER READING DATA		
CURRENT READING	6/30/99	38
PREVIOUS READING	6/01/99	10545
CONSTANT		3200

CK# 824476

DEMAND DATA:
KW (PEAK) 301

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	115,200 KWH @ $ 0.03258	3,753.22
DEMAND CHARGE	1,000 KW @ $ 9.83	9,830.00
DEMAND CHARGE	80 KW @ $10.67	853.60
STATE SALES TAX	6.00%	866.72
TOTAL AMOUNT DUE THIS STATEMENT		15,311.99
15,466.44 DUE AFTER 7/18/99		

'99 JUL 8 PM 1 16

CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	15,311.99
APPROVAL								SGC
DATE		7/8/99				7-8-99		7-8-99

IMPORTANT MESSAGES - FOR BILLING INQUIRIES - 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
734-0734

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck# 826349
7/28/99

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD 14676/

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: [illegible]

METER READING DATA

CURRENT READING	7/14/99	6669
PREVIOUS READING	6/14/99	6551
CONSTANT		40
[illegible] USAGE		4720

Energy Usage	Last Year	This Year
KWH This Month	4440	4720
Billing Days	32	30
KWH Per Day	139	157
Degree Days	498	362

01 GENERAL POWER ACCOUNT

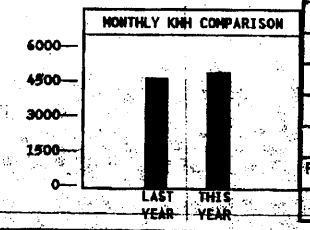
VSC 99 7-26-99

ELECTRIC SERVICE *	321.86
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	26.19
TOTAL AMOUNT DUE THIS STATEMENT	462.68
477.04 DUE AFTER 8/03/99	

*** Amt Includes the Following Charges:**

Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281

MONTHLY KWH COMPARISON



CO	SUB	ACCOUNT NUMBER	ST	DIST /LOC	AREA CODE	I.R. NUMBER	SUBACCT CODE	AMOUNT
01	01	84220	3	17	1771		04	462.68

PO NUMBERS	APPROVAL		Ext. Chkd.	
	DATE	7-26-99	DATE	7-26-99

IMPORTANT MESSAGES: FOR BILLING INQUIRIES - 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
254-0580

PM 2 55

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

ACCOUNT NUMBER	AMOUNT DUE AFTER	AMOUNT NOW DUE
0076893-0076449	8/03/99 477.04	462.68

PHONE # ____ - ____
METER # 237367

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#007689300764496#
NASHVILLE GAS CO
PIEDMONT NATURAL GAS
ATTN:GEORGE WALLACE ACCOUNTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

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SBLA-08/94

CK#827962
8/11/99

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	245235
NEXT SCHEDULED READING DATE	3099	

METER READING DATA

CURRENT READING	7/30/99	648
PREVIOUS READING	6/30/99	38
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		1958400
BILLING DAYS		30

DEMAND DATA:

CONTRACT DEMAND (KW)	3,800
KW (PEAK)	3,488
BILLING DEMAND (KW)	3,488
KVA	3,843
KVAR	1,613
POWER FACTOR	90.70%
PEAK OCCURRED	7/11/99 @ 10:30

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE		8.45
ENERGY CHARGE	1,958,400 KWH @ $ 0.03258	63,804.67
DEMAND CHARGE	1,000 KW @ $ 9.83	9,830.00
DEMAND CHARGE	2,488 KW @ $10.67	26,546.98
STATE SALES TAX	6.00%	6,011.40

TOTAL AMOUNT DUE THIS STATEMENT 106,201.48
107,213.38 DUE AFTER 8/20/99

CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	106,201.48

APPROVAL [signature] 8/9/99 SGC
DATE 8/9/99 8-9-99

'99 AUG 9 PM 4 57

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

OUR RECORDS SHOW THE FOLLOWING PHONE NUMBER EXISTS FOR THIS ACCOUNT NUMBER. IF THIS IS INCORRECT, PLEASE FILL IN THE CORRECT PHONE NUMBER ON THE STUB BELOW. THIS WILL ALLOW NES TO IDENTIFY YOUR ACCOUNT MORE EFFICIENTLY IN THE FUTURE.
734-0734

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

ACCOUNT NUMBER	AMOUNT DUE AFTER 8/20/99	AMOUNT NOW DUE
0330827-0327941	107,213.38	106,201.48

PHONE # ___ - ____
METER # 245235

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#033082703279416#
NASHVILLE GAS CO
% PIEDMONT NATURAL GAS
ATTN: GEO WALLACE/ACCTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

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SBLC-06/98

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD 237399

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237387

NEXT SCHEDULED READING DATE 9/15/99

METER READING DATA		
CURRENT READING	8/12/99	8781
PREVIOUS READING	7/14/99	8669
CONSTANT		40
THIS MONTH'S USAGE		4480

CK# 828654
8/18/99

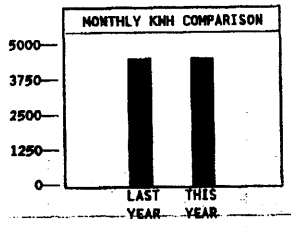
Energy Usage	Last Year	This Year
KWH This Month	4480	4480
Billing Days	29	29
KWH Per Day	154	154
Degree Days	414	516

01 GENERAL POWER ACCOUNT

VSC 8-17-99

ELECTRIC SERVICE *	305.92
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	25.23
TOTAL AMOUNT DUE THIS STATEMENT	445.78
459.99 DUE AFTER 9/03/99	

* Amt includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281



CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		84	445.78
APPROVAL								SGC
DATE		8/17/99			8-17-99			8-16-99

146761

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

AUG 17 PM 4 58

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

ACCOUNT NUMBER	AMOUNT DUE AFTER	AMOUNT NOW DUE
0076893-0076449	9/03/99 459.99	445.78

METER # 237387

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#007689300764496#
NASHVILLE GAS CO
PIEDMONT NATURAL GAS
ATTN:GEORGE WALLACE ACCOUNTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

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LN# 831336
9/15/99

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD 46399

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	245235

METER READING DATA

CURRENT READING	8/31/99	1400
PREVIOUS READING	7/30/99	848

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	3,450
BILLING DEMAND (KW)	3,450
KVA	3,792
KVAR	1,574
POWER FACTOR	90.90%
PEAK OCCURRED	8/21/99 @ 21:00

01 GENERAL POWER ACCOUNT 146761

CUSTOMER CHARGE			8.45
ENERGY CHARGE	2,406,400 KWH	@ $ 0.03258	78,400.51
DEMAND CHARGE	1,000 KW	@ $ 9.83	9,830.00
DEMAND CHARGE	2,450 KW	@ $10.67	26,141.50
STATE SALES TAX	6.00%		6,862.83

TOTAL AMOUNT DUE THIS STATEMENT 121,243.29
122,397.09 DUE AFTER 9/18/99

VSC 9-8-99

CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	121,243.29
APPROVAL								SGC
DATE		9/8/99			9-8-99			9/8/99

REC'D SEP 9 AM 10 10
'99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

ACCOUNT NUMBER	AMOUNT DUE AFTER 9/18/99	AMOUNT NOW DUE
0330827-0327941	122,397.09	121,243.29

METER # 245235

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#033082703279416#
NASHVILLE GAS CO
% PIEDMONT NATURAL GAS
ATTN: GEO WALLACE/ACCTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

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SBLC-08/96

Ck#832403
9/24/99

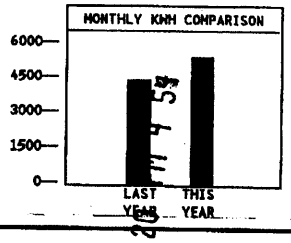
NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0078893-0078449	237367

NEXT SCHEDULED READING DATE: 10/13/99

Energy Usage	Last Year	This Year
KWH This Month	4400	5280
Billing Days	30	33
KWH Per Day	147	160
Degree Days	410	401

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281



'99 SEP 20 PM 4 54

METER READING DATA		
CURRENT READING	9/14/99	6913
PREVIOUS READING	8/12/99	6781
CONSTANT		40
THIS MONTH'S USAGE		5280

01 GENERAL POWER ACCOUNT

VSC 9-20-99

ELECTRIC SERVICE *	359.04
INVESTMENT CHARGE	114.63
STATE SALES TAX 6.00%	28.42
TOTAL AMOUNT DUE THIS STATEMENT	502.09
516.83 DUE AFTER 10/03/99	

146761

CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	502.09

APPROVAL				SGC
DATE	9/17/99	9-17-99		9-17-99

IMPORTANT MESSAGES — FOR BILLING INQUIRIES - 736-6900

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CH# 834698
10/15/99

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	245235

NEXT SCHEDULED READING DATE: 01/01/99

METER READING DATA		
CURRENT READING	10/01/99	1441
PREVIOUS READING	8/31/99	1400
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		131200
BILLING DAYS		31

DEMAND DATA:

CONTRACT DEMAND (KW)	3,800
KW (PEAK)	301
BILLING DEMAND (KW)	1,080
KVA	332
KVAR	141
POWER FACTOR	90.60%
PEAK OCCURRED	9/17/99 @ 0:30

01 GENERAL POWER ACCOUNT 146761

CUSTOMER CHARGE		8.45
ENERGY CHARGE	131,200 KWH @ $ 0.03258	4,274.50
DEMAND MINIMUM	1,080 KW	10,683.80
STATE SALES TAX	8.00%	897.99
TOTAL AMOUNT DUE THIS STATEMENT		15,864.54
16,024.21 DUE AFTER 10/21/99		**********

VSC 10-13-99

CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	15864.54
APPROVAL								SGC
DATE								10-12-99

'99 OCT 14 AM 7 16

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

Ck#835476
10/22/99

NES

NASHVILLE GAS CO
COUNTY HOSPITAL RD

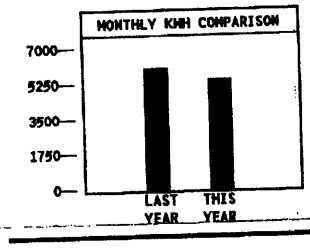
DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: 11/11/99

Energy Usage	Last Year	This Year
KWH This Month	6000	5360
Billing Days	32	29
KWH Per Day	188	185
Degree Days	322	132

* Amt includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281

MONTHLY KWH COMPARISON



METER READING DATA

CURRENT READING	10/13/99	7047
PREVIOUS READING	9/14/99	6913
CONSTANT		40
THIS MONTH'S USAGE		5360

146761

01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *	384.35
DELIVERY CHARGE	114.83
STATE SALES TAX @ 7.00%	28.74
TOTAL AMOUNT DUE THIS STATEMENT	507.72
522.51 DUE AFTER 11/03/99	

VSC 10-21-99

CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	317		1771		04	507.72

APPROVAL			SEC
DATE	10/21/99	10-21-99	10-20-99

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

ACCOUNT NUMBER	AMOUNT DUE AFTER	AMOUNT NOW DUE
0076893-0076449	11/03/99 522.51	507.72

METER # 237367

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#007689300764496#
NASHVILLE GAS CO
PIEDMONT NATURAL GAS
ATTN:GEORGE WALLACE ACCOUNTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

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SBLA-08/96

146761

NES NASHVILLE GAS CO
1398 COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	245235

METER READING DATA

CURRENT READING	10/31/99	1717
PREVIOUS READING	10/01/99	1441
CONSTANT		3200
[illegible]		[illegible]

CK# 838434
11/12/99

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	3,482
BILLING DEMAND (KW)	3,482
KVA	3,829
KVAR	1,594
POWER FACTOR	90.90%
PEAK OCCURRED	10/09/99 @ 24:00

01 GENERAL POWER ACCOUNT

CUSTOMER CHARGE			8.45
ENERGY CHARGE	883,200 KWH	@ $ 0.03258	28,774.66
DEMAND CHARGE	1,000 KW	@ $ 9.83	9,830.00
DEMAND CHARGE	2,482 KW	@ $10.67	26,482.94
STATE SALES TAX	6.00%		3,905.76
			69,001.81

TOTAL AMOUNT DUE THIS STATEMENT 69,001.81
69,682.77 DUE AFTER 11/19/99

'99 NOV 11 PM 12 08

CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1271		04	69 001.81

APPROVAL				SGC
DATE	11/9/99	11-10-99		11-9-99

IMPORTANT MESSAGES — FOR BILLING INQUIRIES - 736-6900

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

CK#839507
11/23/99

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: 12/10/99

METER READING DATA

CURRENT READING	11/11/99	7226
PREVIOUS READING	10/13/99	7047
CONSTANT		40
THIS MONTH'S USAGE		7160

Energy Usage	Last Year	This Year
KWH This Month	7000	7160
Billing Days	29	29
KWH Per Day	241	247
Degree Days	238	246

01 GENERAL POWER ACCOUNT

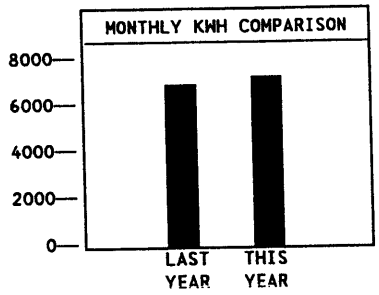
SC 11-19-99

ELECTRIC SERVICE *		483.87
INVESTMENT CHARGE		114.63
STATE SALES TAX	6.00%	35.91
TOTAL AMOUNT DUE THIS STATEMENT		634.41

650.40 DUE AFTER 12/03/99

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281

146761



CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	634.41

APPROVAL		SPB	SGC
DATE	11/19/99	11/19/99	11-19-99

'99 NOV 23 A

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

NES NASHVILLE GAS CO
665 MAINSTREAM DR

DIST #	ACCOUNT NUMBER	METER NUMBER
04	0087933-0087736	224795

NEXT SCHEDULED READING DATE: 12/13/99

METER READING DATA

CURRENT READING	11/12/99	1719
PREVIOUS READING	10/14/99	1063
CONSTANT		300
THIS MONTH'S USAGE		196800

Energy Usage	Last Year	This Year
KWH This Month	186000	196800
Billing Days	29	29
KWH Per Day	6414	6786
Degree Days	259	240

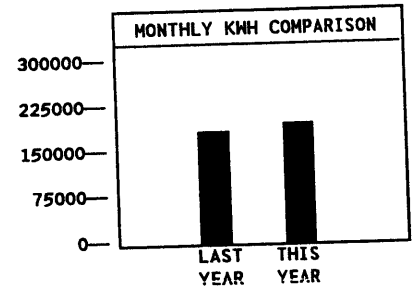
01 GENERAL POWER ACCOUNT

ELECTRIC SERVICE *		6,969.31
DEMAND CHARGE	438	3,806.28
STATE SALES TAX	6.00%	646.54
TOTAL AMOUNT DUE THIS STATEMENT		11,422.13

11,539.89 DUE AFTER 12/04/99

* Amt Includes the Following Charges:
Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281

146761



'99 NOV 22 PM 3 36

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

CO	SUB	ACCT #	ST	DIST	AREA	IR #	BC	AMOUNT
01	01	88600	3	17	1760		04	11,422.13

APPROVAL	NGP	EC		
DATE	11-18-99	11-18		

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. ACCOUNT ...NG IN PERSON.

Ck# 841135
12/10/99

NES NASHVILLE GAS CO
1398 COUNTY HOSPRITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
16	0330827-0327941	245235

NEXT SCHEDULED READING DATE:

METER READING DATA		
CURRENT READING	11/30/99	1756
PREVIOUS READING	10/31/99	1717
CONSTANT		3200
THIS MONTH'S USAGE (KWH)		124800
BILLING DAYS		30

DEMAND DATA:

CONTRACT DEMAND (KW)	3,600
KW (PEAK)	384
BILLING DEMAND (KW)	1,080
KVA	432
KVAR	198
POWER FACTOR	88.80%
PEAK OCCURRED	11/18/99 @ 8:30

01 GENERAL POWER ACCOUNT 14E761

CUSTOMER CHARGE		8.45
ENERGY CHARGE	124,800 KWH @ $ 0.03258	4,065.98
DEMAND MINIMUM	1,080 KW	10,683.60
STATE SALES TAX	6.00%	885.48
TOTAL AMOUNT DUE THIS STATEMENT		15,643.51
15,801.09 DUE AFTER 12/18/99		==========

SC 12-7-99

CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	15643.51
APPROVAL								SGC
DATE		12/6/99			12-7-99			12-6-99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

THE BOARD AND EMPLOYEES OF NASHVILLE ELECTRIC SERVICE WISH YOU AND YOUR FAMILY A SAFE AND HAPPY HOLIDAY SEASON.

DEC 8 AM 10

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

21500 ACCOUNT NUMBER	AMOUNT DUE AFTER 12/18/99	AMOUNT NOW DUE
0330827-0327941	15,801.09	15,643.51

METER # 245235

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#033082703279416#
NASHVILLE GAS CO
% PIEDMONT NATURAL GAS
ATTN: GEO WALLACE/ACCTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

80330827032794100000000001564351000000000001564351201

SBLC-08/96

CK# 842964

NES NASHVILLE GAS CO
COUNTY HOSPITAL RD

DIST #	ACCOUNT NUMBER	METER NUMBER
03	0076893-0076449	237367

NEXT SCHEDULED READING DATE: 1/12/00

METER READING DATA

CURRENT READING	12/10/99	7459
PREVIOUS READING	11/11/99	7226
CONSTANT		40
THIS MONTH'S USAGE		9320

Energy Usage	Last Year	This Year
KWH This Month	8960	9320
Billing Days	30	29
KWH Per Day	299	321
Degree Days	345	401

01 GENERAL POWER ACCOUNT 146761

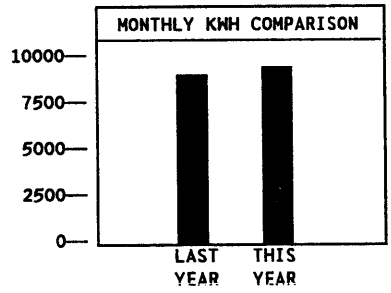
ELECTRIC SERVICE *	627.30
INVESTMENT CHARGE	114.63
STATE SALES TAX @ 6.00%	44.52
TOTAL AMOUNT DUE THIS STATEMENT	786.45
803.87 DUE AFTER 1/03/00	==========

99 DEC 22 AM 8 29

SC 12-20-99

*** Amt Includes the Following Charges:**

Customer Charge: $8.45 PER MONTH
Energy Charges: FIRST 15000 KWH @ $0.06640
OVER 15000 KWH @ $0.03281



CO	SUB	ACCT	ST	DIS	AREA	IR#	BC	AMOUNT
01	01	84220	3	17	1771		04	786.45
APPROVAL								SGC
DATE		12/21/99			12-20-99			12-20-99

IMPORTANT MESSAGES FOR BILLING INQUIRIES - 736-6900

THE BOARD AND EMPLOYEES OF NASHVILLE ELECTRIC SERVICE WISH YOU AND YOUR FAMILY A SAFE AND HAPPY HOLIDAY SEASON.

RETURN BOTTOM PORTION WHEN PAYING BY MAIL. PRESENT ENTIRE BILL IF PAYING IN PERSON.

11141 ACCOUNT NUMBER	AMOUNT DUE AFTER 1/03/00	AMOUNT NOW DUE
0076893-0076449	803.87	786.45

METER # 237367

NASHVILLE ELECTRIC SERVICE
1214 CHURCH STREET
NASHVILLE, TN 37246-0003

#BWNCNVR******
#00768930076449 6#
NASHVILLE GAS CO
PIEDMONT NATURAL GAS
ATTN:GEORGE WALLACE ACCOUNTS PAYABLE
P.O.BOX 33068
CHARLOTTE, NC 28233-3068

400768930076449000000000000786450000000000000786452 01

SBLA-08/96

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

106. Please provide the analysis of net write-offs as shown in UNCOL-2 for the fiscal years ending October 31, 1997, 1998 and 1999.

Revised Response:

See Attached.

REVISED

NASHVILLE GAS COMPANY
Analysis of Net Write-Offs

Line No.	12 Mos. Ended October	Net Write-Offs	Gross Revenues *	Ratio
		(3)	(4)	(5)
1	1997	538,201	141,105,707	0.003814
2	1998	362,715	136,910,086	0.002649
3	1999	241,805	118,891,528	0.002034
4		$1,142,721	$396,907,321	
5	Average			0.002879

* Excludes Secondary Market Transactions & Transportation Revenues

PIEDMONT NATURAL GAS COMPANY, INC.
Analysis of Account 14410 - Allowance for Uncollectibles-Gas
Tennessee Only

Period	Accrual	Accrual Adjustment	Adjustments	Net Charge-Off	Balance	Total Fiscal Year Accruals	Fiscal Year Net Charge-Offs
Beginning Balance					(57,256)		
Nov-95	(29,740)			(55,001)	(141,998)		
Dec-95	(44,700)			(21,426)	(208,123)		
Jan-96	(61,600)			(1,571)	(271,294)		
Feb-96	(60,860)		17,139	(949)	(315,964)		
Mar-96	(43,530)			(8,659)	(368,153)		
Apr-96	(29,660)			120,555	(277,258)		
May-96	(16,940)			113,145	(181,053)		
Jun-96	(11,940)			34,601	(158,392)		
Jul-96	(10,950)			134,866	(34,476)		
Aug-96	(41,000)			73,724	(1,751)		
Sep-96	(41,180)			19,137	(23,794)		
Oct-96	(46,270)	75,000		(39,839)	(34,903)	(363,370)	368,584
Nov-96	(32,200)			(27,783)	(94,886)		
Dec-96	(51,930)			4,027	(142,789)		
Jan-97	(76,450)			125	(219,114)		
Feb-97	(74,800)			712	(293,203)		
Mar-97	(50,720)			16,128	(327,795)		
Apr-97	(32,250)			56,895	(303,150)		
May-97	(14,570)			120,126	(197,594)		
Jun-97	(6,900)		(6)	102,144	(102,357)		
Jul-97	(150,540)			206,085	(46,812)		
Aug-97	(5,660)	(50,000)		60,757	(41,715)		
Sep-97	(6,070)	(30,000)	68	24,091	(53,626)		
Oct-97	(12,780)		(3,248)	(25,106)	(94,761)	(594,870)	538,200
Nov-97	(50,110)		(1,005)	(42,324)	(188,200)		
Dec-97	(71,290)		(6)	(16,227)	(275,724)		
Jan-98	(93,020)		(55)	(824)	(369,624)		
Feb-98	(89,900)			9,366	(450,158)		
Mar-98	(66,310)		(405)	30,948	(485,925)		
Apr-98	(49,920)		353	57,000	(478,492)		
May-98	(32,380)		(93)	77,936	(433,030)		
Jun-98	(24,620)		(6)	118,740	(338,916)		
Jul-98	(23,560)		(43)	56,043	(306,475)		
Aug-98	(23,680)			56,260	(273,895)		
Sep-98	(23,630)		(6)	39,974	(257,557)		
Oct-98	(31,280)	*	(389,853)	(24,176)	(702,866)	(579,700)	362,715
Nov-98	(43,160)		(1)	(33,165)	(779,192)		
Dec-98	(71,130)		(2)	(29,649)	(879,973)		
Jan-99	(89,360)	76,600	(49)	1,600	(891,182)		
Feb-99	(82,540)			7,870	(965,852)		
Mar-99	(69,280)			12,001	(1,023,131)		
Apr-99	(40,280)			33,719	(1,029,692)		
May-99	(28,990)			46,289	(1,012,393)		
Jun-99	(19,700)			61,250	(970,843)		
Jul-99	(17,250)			75,231	(912,862)		
Aug-99	(16,480)			68,816	(860,526)		
Sep-99	(17,250)			23,972	(853,804)		
Oct-99	(23,640)	804,874		(26,129)	(98,699)	362,414	241,805
Nov-99	(32,310)			(26,890)	(157,899)		
Dec-99	(53,520)			(6,598)	(218,018)		
	(2,137,830)	876,474	(377,220)	1,477,815			

A re-allocation of the 14410 balance between districts that did not result in an entry to account 90400, Uncollectible Expense.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

106. Please provide the analysis of net write-offs as shown in UNCOL-2 for the fiscal years ending October 31, 1997, 1998 and 1999.

NASHVILLE GAS COMPANY
Analysis of Net Write-Offs

Line No.	12 Mos. Ended October	Net Write-Offs	Gross Revenues *	Ratio
		(3)	(4)	(5)
1	1997	538,201	141,105,707	0.003814
2	1998	361,715	136,910,086	0.002642
3	1999	210,474	118,891,528	0.001770
4		$1,110,390	$396,907,321	
5	Average			0.002798

* Excludes Secondary Market Transactions & Transportation Revenues

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

107. Please explain why the corporate payroll allocation to Tennessee increased 31% from the year ended 1998 to year ended 1999. ($2,857,423 in 1998 and $3,744,553 in 1999). Include supporting documentation in your response

Response: The attached schedule shows that from 1997 to 1999, direct payroll in Tennessee decreased approximately $2,217184 as the result of the restructuring described in the following paragraph. This restructuring resulted in an increase in the allocation of corporate payroll. The $887,130 difference between fiscal year 1998 and fiscal year 1999 is a direct result of this process. Comparing the $2.2 million decrease in direct Nashville Gas payroll with the $887,130 increase in corporate payroll results in an annual cost savings of approximately $1.3 million.

The resturcturing occurred in 1997 when the Company conducted an internal review to reduce expenses and promote efficiency. As a result of this process, the Company offered severance packages to certain employees, resulting in a decrease of 41 active positions in Nashville and the elimination of 9 positions which were unfilled at that time. Additionally, 8 employees were reassigned to vacant approved Nashville Gas positions. This process resulted in a re-structuring of duties and, consequently, functions were consolidated in the Corporate Office. Among these functional activities were Information Systems, Engineering, Marketing, Mapping and Gas Control. Most of these changes were effective in November 1997. Also, effective in March 1998, the Vice President – Tennessee began reporting directly to the Senior Vice President – Operations rather than to the CEO.

The coding for payroll charges for Corporate Office employees from being two-state allocable to three-state allocable was made during the May-June 1998 timeframe. Therefore, part of fiscal year 1998 included the increased corporate allocation. Obviously, payroll increases also occurred from fiscal year 1998 to fiscal year 1999. For these reasons, the Company suggests that a more appropriate comparison of the increase in corporate payroll would be to evaluate the increase in positions included in the 1996 rate case with the positions included in the current rate case. Worksheet SW-1 shows that a total of $3,514,357 in corporate payroll is allocated in the current case. This compares to the $2,439,601 allocated in the 1996 rate case or an increase of $1,074,756. This difference does not; however, recognize that salary increases would have increased the corporate payroll allocation even if the level of employees had remained constant. A schedule showing an increase of $707,736 representing the difference between the 1996 level of allocated corporate employees priced at current salary rates and the corporate allocated payroll included in this case is attached. Thus, based on this estimate of the increase in the level of corporate payroll allocations, the true savings to Tennessee is $1,509,448 ($2,217,184 minus $707,736).

Salary Amounts and Savings
Nashville Gap Reductions

Position	WEEKLY PAY	ANNUAL PAY	1997 SAVINGS IF VACANT	1998 SAVINGS PROJECTED	TOTAL
1	1,759.62	91,500.24	0.00	84,461.76	84,461.76
2	696.81	36,234.12	0.00	36,234.12	36,234.12
3	600.06	31,203.12	0.00	31,203.12	31,203.12
4	659.19	34,277.88	0.00	34,277.88	34,277.88
	3,715.68	193,215.36	0.00	186,176.88	186,176.88
5	779.81	40,550.12	0.00	40,550.12	40,550.12
6	638.38	33,195.76	0.00	33,195.76	33,195.76
7	771.50	40,118.00	0.00	38,575.00	38,575.00
8	861.00	44,772.00	30,135.00	44,772.00	74,907.00
9	632.81	32,906.12	0.00	32,906.12	32,906.12
10	526.00	27,352.00	0.00	27,352.00	27,352.00
11	1,262.44	65,646.88	0.00	65,646.88	65,646.88
12	695.60	36,171.20	0.00	36,171.20	36,171.20
13	511.60	26,603.20	0.00	26,603.20	26,603.20
14	680.79	35,401.08	0.00	35,401.08	35,401.08
15	791.33	41,149.16	0.00	41,149.16	41,149.16
16	638.38	33,195.76	0.00	33,195.76	33,195.76
17	518.79	26,977.08	0.00	26,977.08	26,977.08
18	712.42	37,045.84	0.00	37,045.84	37,045.84
19	712.44	37,046.88	0.00	37,046.88	37,046.88
20	526.00	27,352.00	0.00	27,352.00	27,352.00
21	781.62	40,644.24	0.00	40,644.24	40,644.24
	12,040.91	626,127.32	30,135.00	624,584.32	654,719.32

22	683.67	35,550.84	12,989.73	35,550.84	48,540.57
23	1,030.02	53,561.04	0.00	53,561.04	53,561.04
24	591.60	30,763.20	0.00	30,763.20	30,763.20
	2,305.29	119,875.08	12,989.73	119,875.08	132,864.81
25	638.38	33,195.76	0.00	33,195.76	33,195.76
26	520.00	27,040.00	5,200.00	27,040.00	32,240.00
27	966.83	50,275.16	0.00	50,275.16	50,275.16
28	791.35	41,150.20	0.00	41,150.20	41,150.20
	2,916.56	151,661.12	5,200.00	151,661.12	156,861.12
29	660.40	34,340.80	0.00	34,340.80	34,340.80
	660.40	34,340.80	0.00	34,340.80	34,340.80

30	688.00	35,776.00	12,384.00	35,776.00	48,160.00
31	682.69	35,499.88	11,605.73	35,499.88	47,105.61
32	698.79	36,337.08	0.00	36,337.08	36,337.08
33	661.19	34,381.88	11,901.42	34,381.88	46,283.30
34	582.40	30,284.80	10,483.20	30,284.80	40,768.00
35	605.60	31,491.20	0.00	26,646.40	26,646.40
36	1,226.31	63,768.12	0.00	63,768.12	63,768.12
37	1,027.92	53,451.84	0.00	53,451.84	53,451.84
38	1,002.65	52,137.80	0.00	52,137.80	52,137.80
	7,175.55	373,128.60	46,374.35	368,283.80	414,658.15
39	692.00	35,984.00	0.00	35,984.00	35,984.00
	692.00	35,984.00	0.00	35,984.00	35,984.00
40	951.38	49,471.76	0.00	49,471.76	49,471.76
41	591.60	30,763.20	0.00	26,030.40	26,030.40
42	602.40	31,324.80	10,843.20	31,324.80	42,168.00
	2,145.38	111,559.76	10,843.20	106,826.96	117,670.16

43	688.00	35,776.00	0.00	35,776.00	35,776.00
44	688.00	35,776.00	0.00	35,776.00	35,776.00
45	730.00	37,960.00	0.00	32,120.00	32,120.00
46	654.38	34,027.76	10,470.08	34,027.76	44,497.84
47	586.89	30,518.28	0.00	25,823.16	25,823.16
48	688.00	35,776.00	0.00	35,776.00	35,776.00
	4,035.27	209,834.04	10,470.08	199,298.92	209,769.00
49	775.37	40,319.24	0.00	40,319.24	40,319.24
50	591.60	30,763.20	0.00	30,763.20	30,763.20
51	550.00	28,600.00	0.00	28,600.00	28,600.00
52	680.79	35,401.08	0.00	35,401.08	35,401.08
53	602.40	31,324.80	0.00	31,324.80	31,324.80
	3,200.16	166,408.32	0.00	166,408.32	166,408.32
54	680.79	35,401.08	0.00	21,104.49	21,104.49
55	695.60	36,171.20	0.00	21,563.60	21,563.60
56	695.60	36,171.20	0.00	21,563.60	21,563.60
57	695.60	36,171.20	0.00	21,563.60	21,563.60
58	707.60	36,795.20	0.00	21,935.60	21,935.60
	3,475.19	180,709.88	0.00	107,730.89	107,730.89
	42,362.39	2,202,844.28	116,012.36	2,101,171.09	2,217,183.45

Nashville Gas Job Reductions By Action Type

Type Description	Type Code	Count	Receiving Severance
Job Vacancy	1	9	0
Job Placement	2	8	0
Voluntary Separation	3	33	33
Involuntary Separation	4	8	8
Total Reductions		58	41

Nashville Gas Company
Calculation of Increase in Corporate Payroll Allocations

Corporate Payroll Included in Current Case	$3,514,357	A/
Corporate Employees allocated in Last Case Priced at Current Rates	2,806,621	B/
Increase in Level of Corporate Payroll Allocations	$707,736	

A/ See Worksheet SW-1
B/ See Attached Worksheet

PIEDMONT NATURAL GAS COMPANY, INC.
Computation of 1996 Corporate Payroll Allocated to Tennessee at Current Prices

Emp. No.	12/31/95 Salary	NextRev	Review Month	1996 Salary	1997 Salary	Salary 11/01/96-10/31/97	2000 Salary	2001 Salary	Salary 6/1/2000 - 5/31/2001
	41,141	05/20/96	5	42,787	44,498	**43,642**	50,054	52,056	**50,221**
	415,000	12/04/96	12	431,600	448,864	**430,217**	504,911	525,107	**515,009**
3	42,405	02/26/96	2	44,101	45,865	**45,424**	51,592	53,656	**52,280**
4	30,716	06/03/96	6	31,945	33,222	**32,477**	37,371	38,866	**37,371**
5	104,000	01/01/96	1	108,160	112,486	**111,765**	126,532	131,593	**128,641**
6	62,000	02/26/96	2	64,480	67,059	**66,414**	75,432	78,450	**76,438**
7	31,000	09/09/96	9	32,240	33,530	**32,455**	37,716	39,225	**38,848**
8	102,000	01/15/96	1	106,080	110,323	**109,616**	124,099	129,063	**126,167**
9	31,156	07/01/96	7	32,402	33,698	**32,834**	37,906	39,422	**39,296**
10	192,000	01/01/96	1	199,680	207,667	**206,336**	233,597	242,941	**237,491**
11	165,000	04/22/96	4	171,600	178,464	**175,604**	200,748	208,778	**202,086**
12	28,000	06/17/96	6	29,120	30,285	**29,605**	34,066	35,429	**34,066**
13	98,000	01/01/96	1	101,920	105,997	**105,317**	119,232	124,001	**121,219**
14	38,542	02/26/96	2	40,083	41,687	**41,286**	46,892	48,768	**47,517**
15	40,560	10/07/96	10	42,182	43,870	**42,323**	49,347	51,321	**50,663**
16	52,000	02/26/96	2	54,080	56,243	**55,702**	63,266	65,797	**64,109**
17	20,859	03/11/96	3	21,693	22,561	**22,272**	25,378	26,393	**25,632**
18	65,549	08/12/96	8	68,171	70,898	**68,853**	79,750	82,940	**82,409**
19	26,419	03/11/96	3	27,476	28,575	**28,208**	32,143	33,428	**32,464**
20	31,156	07/01/96	7	32,402	33,698	**32,834**	37,906	39,422	**39,296**
21	30,124	06/17/96	6	31,329	32,582	**31,851**	36,650	38,116	**36,650**
22	53,953	03/25/96	3	56,111	58,356	**57,607**	65,642	68,268	**66,298**
23	28,120	01/29/96	1	29,245	30,415	**30,220**	34,212	35,581	**34,782**
24	26,987	01/15/96	1	28,066	29,189	**29,002**	32,834	34,147	**33,381**
25	27,562	03/11/96	3	28,664	29,811	**29,429**	33,533	34,875	**33,869**
26	44,208	03/25/96	3	45,976	47,815	**47,202**	53,786	55,937	**54,324**
27	30,114	01/15/96	1	31,319	32,571	**32,363**	36,638	38,104	**37,249**
28	46,184	03/11/96	3	48,031	49,953	**49,312**	56,190	58,437	**56,752**
29	27,822	05/20/96	5	28,935	30,092	**29,514**	33,850	35,204	**33,963**
30	43,560	03/11/96	3	45,302	47,114	**46,510**	52,997	55,117	**53,527**
	37,900	09/09/96	9	39,416	40,993	**39,679**	46,111	47,956	**47,494**
	155,000	05/06/96	5	161,200	167,648	**164,424**	188,581	196,124	**189,210**
	124,000	01/15/96	1	128,960	134,118	**133,259**	150,865	156,900	**153,379**
34	31,653	05/06/96	5	32,919	34,236	**33,578**	38,511	40,051	**38,639**
35	31,156	01/29/96	1	32,402	33,698	**33,482**	37,906	39,422	**38,538**
36	75,900	01/01/96	1	78,936	82,093	**81,567**	92,344	96,038	**93,883**
37	27,628	07/29/96	7	28,733	29,882	**29,116**	33,614	34,958	**34,846**
38	56,082	01/15/96	1	58,325	60,658	**60,269**	68,232	70,962	**69,370**
39	26,121	03/25/96	3	27,166	28,252	**27,890**	31,780	33,051	**32,098**
40	24,231	09/09/96	9	25,200	26,208	**25,368**	29,481	30,660	**30,365**
41	66,288	01/15/96	1	68,940	71,697	**71,238**	80,649	83,875	**81,994**
42	29,789	01/29/96	1	30,981	32,220	**32,013**	36,243	37,693	**36,847**
43	108,000	01/15/96	1	112,320	116,813	**116,064**	131,399	136,654	**133,588**
44	42,776	10/21/96	10	44,487	46,267	**44,635**	52,044	54,125	**53,431**
45	76,783	10/21/96	10	79,855	83,049	**80,121**	93,419	97,155	**95,910**
46	50,816	02/12/96	2	52,849	54,963	**54,434**	61,825	64,298	**62,650**
47	31,045	02/26/96	2	32,287	33,578	**33,255**	37,771	39,282	**38,275**
48	30,036	03/11/96	3	31,237	32,487	**32,070**	36,543	38,005	**36,909**
49	24,779	10/02/96	10	25,770	26,801	**25,856**	30,147	31,353	**30,951**
50	33,637	04/08/96	4	34,982	36,381	**35,798**	40,924	42,561	**41,197**
51	28,109	04/08/96	4	29,234	30,403	**29,916**	34,199	35,567	**34,427**
52	81,234	10/21/96	10	84,484	87,863	**84,765**	98,834	102,787	**101,470**
53	46,933	07/15/96	7	48,810	50,763	**49,461**	57,101	59,385	**59,195**
54	23,818	02/12/96	2	24,771	25,762	**25,514**	28,978	30,137	**29,365**
55	45,641	01/29/96	1	47,467	49,365	**49,049**	55,529	57,750	**56,455**
56	21,883	12/02/96	12	22,758	23,668	**22,685**	26,624	27,689	**27,156**
57	22,353	03/11/96	3	23,247	24,177	**23,867**	27,196	28,284	**27,468**
58	40,739	02/26/96	2	42,369	44,063	**43,640**	49,565	51,548	**50,226**
59	22,536	03/11/96	3	23,437	24,375	**24,062**	27,418	28,515	**27,693**
60	29,958	10/21/96	10	31,156	32,403	**31,260**	36,448	37,906	**37,420**
61	31,156	03/11/96	3	32,402	33,698	**33,266**	37,906	39,422	**38,285**
	23,421	02/12/96	2	24,358	25,332	**25,089**	28,495	29,635	**28,875**
	24,779	01/15/96	1	25,770	26,801	**26,629**	30,147	31,353	**30,650**
64	46,960	01/15/96	1	48,838	50,792	**50,466**	57,134	59,419	**58,086**
65	75,000	10/07/96	10	78,000	81,120	**78,260**	91,249	94,899	**93,682**
66	30,114	08/12/96	8	31,319	32,571	**31,632**	36,638	38,104	**37,860**
67	40,435	04/08/96	4	42,052	43,734	**43,034**	49,195	51,163	**49,523**
68	47,684	03/25/96	3	49,591	51,575	**50,914**	58,015	60,335	**58,595**
69	29,464	10/21/96	10	30,642	31,868	**30,744**	35,847	37,281	**36,803**

PIEDMONT NATURAL GAS COMPANY, INC.
Computation of 1996 Corporate Payroll Allocated to Tennessee at Current Prices

Emp. No.	12/31/95 Salary	NextRev	Review Month	1996 Salary	1997 Salary	**Salary 11/01/96-10/31/97**	2000 Salary	2001 Salary	**Salary 6/1/2000 - 5/31/2001**
70	69,560	03/11/96	3	72,342	75,236	**74,272**	84,630	88,016	**85,477**
	34,496	05/06/96	5	35,876	37,311	**36,593**	41,970	43,648	**42,110**
	23,951	03/25/96	3	24,909	25,905	**25,573**	29,140	30,306	**29,431**
73	30,066	05/06/96	5	31,268	32,519	**31,894**	36,579	38,042	**36,701**
74	24,779	01/15/96	1	25,770	26,801	**26,629**	30,147	31,353	**30,650**
75	26,500	04/08/96	4	27,560	28,662	**28,203**	32,241	33,531	**32,456**
76	28,045	06/03/96	6	29,167	30,333	**29,653**	34,121	35,486	**34,121**
77	66,560	10/21/96	10	69,222	71,991	**69,453**	80,980	84,220	**83,140**
78	58,860	06/17/96	6	61,214	63,663	**62,235**	71,612	74,477	**71,612**
79	113,000	12/04/95	12	117,520	122,221	**117,143**	137,482	142,981	**140,231**
80	29,142	02/26/96	2	30,308	31,520	**31,217**	35,456	36,874	**35,929**
81	31,156	07/15/96	7	32,402	33,698	**32,834**	37,906	39,422	**39,296**
82	44,407	01/15/96	1	46,183	48,031	**47,723**	54,028	56,189	**54,928**
83	46,933	03/11/96	3	48,810	50,763	**50,112**	57,101	59,385	**57,672**
84	81,120	12/02/96	12	84,365	87,739	**84,094**	98,695	102,643	**100,669**
85	50,000	09/09/96	9	52,000	54,080	**52,347**	60,833	63,266	**62,658**
86	45,050	01/15/96	1	46,852	48,726	**48,414**	54,810	57,003	**55,724**
87	66,602	02/12/96	2	69,266	72,037	**71,344**	81,032	84,273	**82,112**
88	41,500	02/26/96	2	43,160	44,886	**44,455**	50,491	52,510	**51,164**
89	43,252	08/26/96	8	44,982	46,781	**45,432**	52,623	54,728	**54,377**
90	36,000	03/18/97	3	36,000	37,080	**36,720**	41,710	43,378	**42,127**
91	138,000	01/29/96	1	143,520	149,261	**148,304**	167,898	174,614	**170,696**
92	31,156	11/18/96	11	32,402	33,698	**31,156**	37,906	39,422	**38,791**
93	28,222	11/04/96	11	29,351	30,525	**28,222**	34,337	35,710	**35,138**
94	53,974	10/21/96	10	56,133	58,378	**56,320**	65,668	68,294	**67,419**
95	74,200	10/21/96	10	77,168	80,255	**77,425**	90,276	93,887	**92,683**
96	40,931	07/01/96	7	42,568	44,270	**43,135**	49,798	51,790	**51,624**
97	48,877	04/08/96	4	50,832	52,865	**52,018**	59,466	61,845	**59,863**
98	40,280	06/03/96	6	41,891	43,567	**42,589**	49,007	50,967	**49,007**
99	41,573	08/12/96	8	43,236	44,965	**43,668**	50,580	52,603	**52,266**
100	50,000	07/29/96	7	52,000	54,080	**52,693**	60,833	63,266	**63,063**
101	40,931	05/06/96	5	42,568	44,270	**43,419**	49,798	51,790	**49,964**
	42,630	12/02/96	12	44,335	46,109	**44,193**	51,866	53,941	**52,903**
	40,931	07/29/96	7	42,568	44,270	**43,135**	49,798	51,790	**51,624**
104	57,304	03/25/96	3	59,596	61,980	**61,185**	69,719	72,507	**70,416**
105	50,000	04/08/96	4	52,000	54,080	**53,213**	60,833	63,266	**61,238**
106	38,690	05/20/96	5	40,238	41,847	**41,042**	47,072	48,955	**47,229**
107	41,000	11/04/96	11	42,640	44,346	**41,000**	49,883	51,878	**51,047**
108	37,927	06/03/96	6	39,444	41,022	**40,101**	46,144	47,990	**46,144**
109	29,000	05/06/96	5	30,160	31,366	**30,763**	35,283	36,694	**35,401**
110	40,113	06/03/96	6	41,718	43,386	**42,413**	48,804	50,756	**48,804**
111	38,656	07/15/96	7	40,202	41,810	**40,738**	47,031	48,912	**48,755**
112	35,780	01/15/96	1	37,211	38,700	**38,452**	43,532	45,273	**44,257**
113	37,440	05/20/96	5	38,938	40,495	**39,716**	45,551	47,374	**45,703**
114	51,000	03/11/96	3	53,040	55,162	**54,454**	62,049	64,531	**62,670**
115	35,780	12/02/96	12	37,211	38,700	**37,092**	43,532	45,273	**44,402**
116	40,931	04/08/96	4	42,568	44,270	**43,561**	49,798	51,790	**50,130**
117	31,800	12/02/96	12	33,072	34,395	**32,966**	38,690	40,237	**39,463**
118	41,573	11/04/96	11	43,236	44,966	**41,573**	50,580	52,603	**51,760**
119	45,480	02/12/96	2	47,299	49,191	**48,718**	55,333	57,547	**56,071**
120	44,726	03/11/96	3	46,515	48,376	**47,755**	54,416	56,593	**54,960**
121	37,927	05/06/96	5	39,444	41,022	**40,233**	46,144	47,990	**46,298**
122	52,451	05/06/96	5	54,549	56,731	**55,640**	63,815	66,367	**64,027**
123	52,451	01/15/96	1	54,549	56,731	**56,367**	63,815	66,367	**64,878**
124	51,357	10/21/96	10	53,411	55,548	**53,589**	62,484	64,983	**64,150**
125	52,451	02/12/96	2	54,549	56,731	**56,186**	63,815	66,367	**64,666**
126	58,045	01/15/96	1	60,367	62,781	**62,379**	70,621	73,445	**71,798**
127	52,756	12/02/96	12	54,866	57,061	**54,690**	64,186	66,753	**65,469**
128	43,460	03/11/96	3	45,198	47,006	**46,404**	52,876	54,991	**53,404**
129	46,966	01/15/96	1	48,845	50,798	**50,473**	57,141	59,427	**58,094**
130	48,293	06/03/96	6	50,225	52,234	**51,062**	58,756	61,106	**58,756**
131	53,342	07/15/96	7	55,476	57,695	**56,215**	64,899	67,495	**67,278**
132	55,421	04/08/96	4	57,638	59,943	**58,983**	67,428	70,125	**67,878**
	61,803	04/08/96	4	64,275	66,846	**65,775**	75,193	78,201	**75,694**
134	60,060	04/08/96	4	62,462	64,961	**63,920**	73,072	75,995	**73,559**
135	53,000	03/11/96	3	55,120	57,325	**56,590**	64,483	67,062	**65,127**
136	31,113	01/29/96	1	32,358	33,652	**33,436**	37,854	39,368	**38,485**
137	36,181	06/03/96	6	37,628	39,133	**38,255**	44,020	45,780	**44,020**
138	37,834	03/11/96	3	39,347	40,921	**40,397**	46,031	47,872	**46,491**
139	50,938	03/11/96	3	52,976	55,095	**54,388**	61,974	64,453	**62,594**

PIEDMONT NATURAL GAS COMPANY, INC.
Computation of 1996 Corporate Payroll Allocated to Tennessee at Current Prices

Emp. No.	12/31/95 Salary	NextRev	Review Month	1996 Salary	1997 Salary	**Salary 11/01/96-10/31/97**	2000 Salary	2001 Salary	**Salary 6/1/2000 - 5/31/2001**
140	33,614	05/20/96	5	34,958	36,357	**35,657**	40,896	42,532	**41,032**
	27,632	05/06/96	5	28,737	29,887	**29,312**	33,619	34,963	**33,731**
	83,740	10/21/96	10	87,090	90,573	**87,380**	101,883	105,958	**104,599**
143	30,160	02/12/96	2	31,366	32,621	**32,307**	36,694	38,162	**37,184**
144	35,556	07/29/96	7	36,978	38,457	**37,471**	43,259	44,989	**44,845**
145	28,281	01/15/96	1	29,412	30,589	**30,393**	34,408	35,784	**34,982**
146	28,034	06/03/96	6	29,155	30,321	**29,641**	34,107	35,472	**34,107**
147	28,164	01/15/96	1	29,291	30,462	**30,267**	34,266	35,636	**34,837**
148	26,419	08/12/96	8	27,476	28,575	**27,751**	32,143	33,428	**33,214**
149	25,000	05/06/96	5	26,000	27,040	**26,520**	30,416	31,633	**30,518**
150	27,249	03/25/96	3	28,339	29,473	**29,095**	33,153	34,479	**33,484**
151	35,499	05/20/96	5	36,919	38,396	**37,657**	43,190	44,918	**43,334**
152	25,440	11/18/96	11	26,458	27,516	**25,440**	30,952	32,190	**31,674**
153	35,352	06/03/96	6	36,766	38,237	**37,379**	43,011	44,732	**43,011**
154	58,021	02/26/96	2	60,342	62,756	**62,152**	70,591	73,415	**71,533**
155	34,169	03/11/96	3	35,536	36,957	**36,483**	41,572	43,235	**41,988**
156	34,619	07/29/96	7	36,003	37,443	**36,483**	42,119	43,803	**43,663**
157	55,241	02/26/96	2	57,451	59,749	**59,174**	67,209	69,897	**68,105**
158	54,176	10/21/96	10	56,343	58,597	**56,531**	65,913	68,550	**67,671**
159	51,627	07/29/96	7	53,692	55,840	**54,408**	62,812	65,325	**65,115**
160	53,692	06/03/96	6	55,840	58,073	**56,770**	65,325	67,938	**65,325**
161	54,176	11/04/96	11	56,343	58,597	**54,176**	65,913	68,550	**67,451**
162	33,151	12/02/96	12	34,477	35,856	**34,367**	40,333	41,947	**41,140**
163	53,371	05/30/96	5	55,506	57,726	**56,616**	64,934	67,531	**65,150**
164	39,846	03/11/96	3	41,440	43,097	**42,545**	48,479	50,418	**48,964**
165	37,100	08/26/96	8	38,584	40,127	**38,970**	45,138	46,943	**46,642**
166	45,000	07/15/96	7	46,800	48,672	**47,424**	54,749	56,939	**56,757**
167	51,496	07/29/96	7	53,556	55,698	**54,270**	62,653	65,159	**64,950**
168	30,100	01/15/96	1	31,304	32,556	**32,347**	36,621	38,086	**37,232**
169	40,500	03/11/96	3	42,120	43,805	**43,243**	49,274	51,245	**49,767**
170	136,000	12/18/95	12	141,440	147,098	**140,987**	165,465	172,083	**168,774**
171	52,794	08/12/96	8	54,906	57,102	**55,455**	64,232	66,801	**66,373**
	72,000	06/03/96	6	74,880	77,875	**76,128**	87,599	91,103	**87,599**
	45,000	01/29/96	1	46,800	48,672	**48,360**	54,749	56,939	**55,662**
174	35,360	10/07/96	10	36,774	38,245	**36,897**	43,021	44,742	**44,168**
175	27,632	05/06/96	5	28,737	29,887	**29,312**	33,619	34,963	**33,731**
176	36,032	01/15/96	1	37,473	38,972	**38,722**	43,838	45,592	**44,569**
177	28,281	03/25/96	3	29,412	30,589	**30,197**	34,408	35,784	**34,752**
178	69,500	06/03/96	6	72,280	75,171	**73,485**	84,557	87,940	**84,557**
179	49,893	06/03/96	6	51,889	53,964	**52,754**	60,702	63,131	**60,702**
180	26,500	08/26/96	8	27,560	28,662	**27,836**	32,241	33,531	**33,316**
181	40,708	06/03/96	6	42,336	44,030	**43,042**	49,528	51,509	**49,528**
182	44,944	08/12/96	8	46,742	48,611	**47,209**	54,681	56,868	**56,504**
183	45,290	11/18/96	11	47,102	48,986	**45,290**	55,102	57,306	**56,388**
184	62,000	02/26/96	2	64,480	67,059	**66,414**	75,432	78,450	**76,438**
185	35,352	02/26/96	2	36,766	38,237	**37,869**	43,011	44,732	**43,585**
186	37,259	03/25/96	3	38,749	40,299	**39,782**	45,331	47,144	**45,784**
						9,638,880	11,080,003	11,523,203	**11,258,005**
		ALLOCATED TO TENNESSEE ON THE BASIS				**25.31%**			**24.93%**
		OF NET PLANT AT DECEMBER 31, 1995				**2,439,601**			**2,806,621**

Assumes 4% annual increase.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

108. Docket 99 - 00994 worksheet PLT-22 calculates depreciation for certain, "Joint Property Allocated To Tennnessee" using depreciation rates not consistant (by asset class) with rates applicable in the last rate case. Please explain why different rates were used, and supply source(s) used.

Response:

Certain property physically located in North Carolina is considered joint property in that it is utilized for the operations in all three state jurisdictions. This joint plant is comprised of general plant, including both land and building at the Corporate Office, office furniture and equipment, transportation equipment, personal computers, computer mainframe and all supporting software including the Customer Information System (CIS), client-server applications, and communication equipment consisting of the Mobile Dispatch System (MDX).

The depreciation rates used in this filing are those rates approved by the North Carolina and South Carolina commissions for this property. These rates are consistent with those rates used in the previous Nashville Gas rate case; however, in that case, only the Corporate Office land and building and CIS were allocated to Tennessee. Since the last rate case, numerous consolidations of functions at the Corporate Office level have occurred and, thus, have resulted in additional plant allocations to the Tennessee operations.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

113. Identify the accounts and the monthly amounts for the Y2K costs ($575,235) incurred as state in Footnote A of Company Workpaper AG-1.

Response:

See worksheets Y2K-1 through Y2K-6 provided in response to Item 10 of the Consumer Advocate Data Request.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

114. Please explain the variance in account #90330 for the twelve months ended August 1999 for the non-labor amount of $262,962 and the twelve months ended December 1999 for the non-labor amount of 163,347. Provide detailed business reasons and supporting documentation in your response.

Response:

In June, 1999 Area Code 1741 (a Nashville Gas area code) began charging labor and non-labor expenditures to Account 92130 – Administrative Expense – Other. Prior to June, 1999 this area code holder charged expenses to Account 90330 – Customer Billing and Accounting. This change was made to more accurately functionalize these charges since customer billing and accounting was no longer a Nashville Gas function, but rather a Corporate Office function. This change is an expense coding change only and does not represent a change in activity.

area Code 1741 – what happened in 8 mo. 1999?

90330 Account Detail.xls

PIEDMONT NATURAL GAS COMPANY, INC.
Detail of Account 90330 (TN Direct and CO3)
November 1998 - December 1999

Year	Period	Acct	Sum Amount	Type	Prod	Source	DeptID	
1,999	1	90330	26,918.35	000	00	PAY	760001	
1,999	1	90330	535.50	APA	00	AP	760006	
			27,453.85		**00 Total**			
1,999	1	90330	13,129.74	000	17	PAY	173001	
1,999	1	90330	23,222.91	000	17	PAY	173101	
1,999	1	90330	4,117.95	000	17	PAY	173701	
1,999	1	90330	26,712.03	000	17	PAY	174101	
1,999	1	90330	4,303.21	000	17	PAY	175501	
1,999	1	90330	604.80	000	17	TRP	172103	
1,999	1	90330	614.00	APA	17	AP	173106	$10,661
1,999	1	90330	2,410.23	APA	17	AP	174104	
1,999	1	90330	5,790.10	APA	17	AP	174105	
1,999	1	90330	1,896.52	APA	17	AP	174106	
1,999	1	90330	-49.78	APA	17	AP	174111	
			82,751.71		**17 Total**			
	1 Total		110,205.56					
1,999	2	90330	17,382.80	000	00	PAY	760001	
			17,382.80		**00 Total**			
1,999	2	90330	-5.03	000	17	MSD	174104	
1,999	2	90330	8,753.16	000	17	PAY	173001	
1,999	2	90330	15,672.33	000	17	PAY	173101	
1,999	2	90330	2,745.30	000	17	PAY	173701	
1,999	2	90330	17,808.02	000	17	PAY	174101	
1,999	2	90330	2,868.80	000	17	PAY	175501	
1,999	2	90330	604.80	000	17	TRP	172103	
1,999	2	90330	859.60	APA	17	AP	171306	
1,999	2	90330	103.98	APA	17	AP	174102	$17,982
1,999	2	90330	9,009.90	APA	17	AP	174104	
1,999	2	90330	5,790.10	APA	17	AP	174105	
1,999	2	90330	1,896.52	APA	17	AP	174106	
1,999	2	90330	810.76	APA	17	AP	174111	
1,999	2	90330	130.80	APA	17	AP	174171	
1,999	2	90330	240.30	APA	17	AP	174172	
			67,289.34		**17 Total**			
	2 Total		84,672.14					
1,999	3	90330	17,940.79	000	00	PAY	760001	
			17,940.79		**00 Total**			
1,999	3	90330	8,753.16	000	17	PAY	173001	
1,999	3	90330	15,385.84	000	17	PAY	173101	
1,999	3	90330	2,745.30	000	17	PAY	173701	
1,999	3	90330	17,808.02	000	17	PAY	174101	
1,999	3	90330	3,083.97	000	17	PAY	175501	
1,999	3	90330	604.80	000	17	TRP	172103	
1,999	3	90330	1,350.80	APA	17	AP	171306	
1,999	3	90330	200.86	APA	17	AP	174102	
1,999	3	90330	9,322.83	APA	17	AP	174104	
1,999	3	90330	5,790.10	APA	17	AP	174105	

1,999	3	90330	9,913.25	APA	17	AP	174106
1,999	3	90330	348.90	APA	17	AP	174111
1,999	3	90330	1,211.14	APA	17	AP	174172
1,999	3	90330	44.60	APA	17	AP	177104
			76,563.57		**17 Total**		
	3 Total		94,504.36				
1,999	4	90330	18,600.69	000	00	PAY	760001
			18,600.69		**00 Total**		
1,999	4	90330	6,918.62	000	17	PAY	173001
1,999	4	90330	15,614.11	000	17	PAY	173101
1,999	4	90330	2,745.30	000	17	PAY	173701
1,999	4	90330	17,808.02	000	17	PAY	174101
1,999	4	90330	4,905.05	000	17	PAY	175501
1,999	4	90330	604.80	000	17	TRP	172103
1,999	4	90330	200.00	APA	17	AP	171306
1,999	4	90330	1,212.50	APA	17	AP	172106
1,999	4	90330	25.00	APA	17	AP	173072
1,999	4	90330	1,114.90	APA	17	AP	174102
1,999	4	90330	8,908.78	APA	17	AP	174104
1,999	4	90330	7,614.11	APA	17	AP	174105
1,999	4	90330	150.06	APA	17	AP	174106
1,999	4	90330	17,432.40	APA	17	AP	174111
1,999	4	90330	198.68	APA	17	AP	174171
1,999	4	90330	90.34	APA	17	AP	174172
			85,542.67		**17 Total**		
	4 Total		104,143.36				
1,999	5	90330	16,009.71	000	00	PAY	760001
			16,009.71		**00 Total**		
1,999	5	90330	5,084.08	000	17	PAY	173001
1,999	5	90330	17,113.90	000	17	PAY	173101
1,999	5	90330	2,745.30	000	17	PAY	173701
1,999	5	90330	17,944.62	000	17	PAY	174101
1,999	5	90330	6,611.26	000	17	PAY	175501
1,999	5	90330	604.80	000	17	TRP	172103
1,999	5	90330	37.50	APA	17	AP	172106
1,999	5	90330	2,085.43	APA	17	AP	174102
1,999	5	90330	9,210.71	APA	17	AP	174104
1,999	5	90330	5,790.10	APA	17	AP	174105
1,999	5	90330	1,824.01	APA	17	AP	174106
1,999	5	90330	1,499.82	APA	17	AP	174111
1,999	5	90330	59.85	APA	17	AP	174171
1,999	5	90330	3,103.21	APA	17	AP	174172
			73,714.59		**17 Total**		
	5 Total		89,724.30				
1,999	6	90330	5,084.08	000	17	PAY	173001
1,999	6	90330	16,889.56	000	17	PAY	173101
1,999	6	90330	2,745.30	000	17	PAY	173701
1,999	6	90330	17,944.62	000	17	PAY	174101
1,999	6	90330	6,684.65	000	17	PAY	175501
1,999	6	90330	604.80	000	17	TRP	172103
1,999	6	90330	161.21	APA	17	AP	174102
1,999	6	90330	9,679.90	APA	17	AP	174104



1,999	6	90330	11,580.20	APA	17	AP	174105
1,999	6	90330	7,590.57	APA	17	AP	174106
1,999	6	90330	7,440.80	APA	17	AP	174111
1,999	6	90330	37.87	APA	17	AP	174171
1,999	6	90330	1,912.31	APA	17	AP	174172
1,999	6	90330	99.00	APA	17	AP	176011
1,999	6	90330	17.28	APA	17	AP	177104
1,999	6	90330	-5,790.10	APC	17	AP	174105
			82,682.05		**17 Total**		
	6 Total		82,682.05				
1,999	7	90330	7,626.12	000	17	PAY	173001
1,999	7	90330	25,925.18	000	17	PAY	173101
1,999	7	90330	4,282.74	000	17	PAY	173701
1,999	7	90330	26,916.93	000	17	PAY	174101
1,999	7	90330	10,026.96	000	17	PAY	175501
1,999	7	90330	571.20	000	17	TRP	172103
1,999	7	90330	633.29	APA	17	AP	174102
1,999	7	90330	10,940.84	APA	17	AP	174104
1,999	7	90330	5,790.10	APA	17	AP	174105
1,999	7	90330	1,824.01	APA	17	AP	174106
1,999	7	90330	1,655.47	APA	17	AP	174111
1,999	7	90330	949.15	APA	17	AP	174171
1,999	7	90330	44.28	APA	17	AP	174172
1,999	7	90330	-1,054.58	APC	17	AP	174111
			96,131.69		**17 Total**		
	7 Total		96,131.69				
1,999	8	90330	-535.00	000	00	MSD	760006
			-535.00		**00 Total**		
1,999	8	90330	14,930.49	000	17	PAY	173101
1,999	8	90330	2,855.16	000	17	PAY	173701
1,999	8	90330	6,684.64	000	17	PAY	175501
1,999	8	90330	571.20	000	17	TRP	172103
1,999	8	90330	-504.61	APA	17	AP	174102
1,999	8	90330	5,913.56	APA	17	AP	174104
1,999	8	90330	408.64	APA	17	AP	174106
1,999	8	90330	980.03	APA	17	AP	174111
1,999	8	90330	1,709.67	APA	17	AP	174171
1,999	8	90330	281.79	APA	17	AP	174172
			33,830.57		**17 Total**		
	8 Total		33,295.57				
1,999	9	90330	15,924.39	000	17	PAY	173101
1,999	9	90330	2,855.16	000	17	PAY	173701
1,999	9	90330	6,765.33	000	17	PAY	175501
1,999	9	90330	571.20	000	17	TRP	172103
1,999	9	90330	1,800.00	APA	17	AP	174171
			27,916.08		**17 Total**		
	9 Total		27,916.08				
1,999	10	90330	17,818.25	000	17	PAY	173101
1,999	10	90330	2,855.16	000	17	PAY	173701
1,999	10	90330	6,742.25	000	17	PAY	175501
1,999	10	90330	688.80	000	17	TRP	172103
1,999	10	90330	106.09	APA	17	AP	173071

$38,402

20,782

8,789.08

$1,800

107

1,999	10	90330	1,451.39	APA	17	AP	173072	> 1,468
1,999	10	90330	17.28	APA	17	AP	177104	
			29,679.22		**17 Total**			
	10 Total		29,679.22					
1,999	11	90330	461.90	APA	00	AP	760006	
			461.90		**00 Total**			
1,999	11	90330	17,557.87	000	17	PAY	173101	
1,999	11	90330	2,855.16	000	17	PAY	173701	
1,999	11	90330	6,799.85	000	17	PAY	175501	86
1,999	11	90330	688.80	000	17	TRP	172103	
1,999	11	90330	86.00	APA	17	AP	174172	
			27,987.68		**17 Total**			
	11 Total		28,449.58					
1,999	12	90330	26,563.42	000	17	PAY	173101	
1,999	12	90330	4,282.74	000	17	PAY	173701	
1,999	12	90330	10,199.77	000	17	PAY	175501	
1,999	12	90330	722.40	000	17	TRP	172103	116
1,999	12	90330	99.00	APA	17	AP	176011	
1,999	12	90330	17.28	APA	17	AP	177104	
			41,884.61		**17 Total**			
	12 Total		41,884.61					
2,000	1	90330	3,223.00	APA	00	AP	760006	
			3,223.00		**00 Total**			
2,000	1	90330	17,550.02	000	17	PAY	173101	
2,000	1	90330	2,855.16	000	17	PAY	173701	0
2,000	1	90330	7,023.65	000	17	PAY	175501	
2,000	1	90330	672.00	000	17	TRP	172103	
			28,100.83		**17 Total**			
	1 Total		31,323.83					
2,000	2	90330	3,374.81	APA	00	AP	760006	
			3,374.81		**00 Total**			
2,000	2	90330	17,996.09	000	17	PAY	173101	
2,000	2	90330	2,855.16	000	17	PAY	173701	0
2,000	2	90330	6,869.78	000	17	PAY	175501	
2,000	2	90330	672.00	000	17	TRP	172103	
			28,393.03		**17 Total**			
	2 Total		31,767.84					
	Grand Total		886,380.19					
			886,380.19		**Grand Total**			

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
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115. Please explain the variance in account #91810 for the twelve months ended August 1999 for the non-labor amount of $566,356 and the twelve months ended December 1999 for the non-labor amount of $407,552. Provide detailed business reasons and supporting documentation in your response.

Response:

During the 12 months ended August 31, 1999, a total of $503,056 in direct vender payments were made. For the 12 months ended December 31, 1999 a total of $399,301 in direct vender payments were made. This accounts for $104,000 of the total $159,000 difference between these two periods. A schedule of the monthly accounts payable activity for Account 91810 is shown on the attached schedule. This schedule also shows that for the 12 months ended February 29, 2000 (the latest 12-month period available) the accounts payable activity totaled $449,476.

The remaining $55,000 difference between the two periods is due primarily to a journal entry made in October 1998 to charge $50,000 in installation labor costs resulting from a water heater promotion program which ran from March through May, 1998. In that this entry was not run through the payroll system, it was not picked up as labor cost on the Payroll Charged to O&M Expense sheets which are included with the response to item 19.

PIEDMONT NATURAL GAS COMPANY, INC.
AP Direct Tennessee Only
Account 91810 Analysis
Sept 1998 - Feb. 2000

	As Filed	CAD	Latest Twelve Mos.
Sep-98	2,583		
Oct-98	104,018		
Nov-98	44,821		
Dec-98	38,472		
Jan-99	29,235	29,235	
Feb-99	3,050	3,050	
Mar-99	40,004	40,004	40,004
Apr-99	1,595	1,595	1,595
May-99	209,187	209,187	209,187
Jun-99	3,838	3,838	3,838
Jul-99	978	978	978
Aug-99	25,275	25,275	25,275
Sep-99		74,036	74,036
Oct-99		7,937	7,937
Nov-99		233	233
Dec-99		3,933	3,933
Jan-00			44,616
Feb-00			37,844
	503,056	399,301	449,476

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

116. Please explain the variance in account #92515 for the twelve months ended August 1999 for the non-labor amount of $314,142 and the twelve months ended December 1999 for the non-labor amount of ($32,802). Provide detailed business reasons and supporting documentation in your response.

Response:

In October, 1999 an adjusting entry was made to this account to correct for overaccruals made to Account 23225-Accounts Payable Workers' Compensation. As this expense activity is comprised of direct vendor payments and allocated accruals, approximately 25% of the total company adjusting entry of $1,334,296 was allocated to Tennessee operations. As the accompanying analysis shows, the vast majority of this overaccrual occurred prior to October 31, 1998. The recurring accrual entry to this account is currently $50,000 per month on a total company basis—the same as during the Company's test period and the 12 months ended December 31, 1999.

PIEDMONT NATURAL GAS COMPANY
Account 23225 - Accounts Payable Workers' Compensation

Balance, October 31, 1998								2,669,839.00
Payments to vendor for paid claims (a):								
Vendor #	Voucher #	Invoice #	Check #	Date Paid	Activity Month	Amount		
717546	7265	435348	797942	November 18, 1998	October	49,495.88		
717546	13926	437719	800492	December 16, 1998	November	30,536.82		
717456	49208	439635	812214	March 17, 1999	December	34,830.63		
717456	49207	442312	812214	March 17, 1999	January	36,767.61		
717456	51594	444588	813030	March 24, 1999	February	31,396.75		
932765	67634	446814	817929	May 7, 1999	March	32,547.40	(d)	
717456	72332	448416	819541	May 21, 1999	April	39,325.94		
717456	81261	451000	822422	June 18, 1999	May	45,665.10		
717456	93283	453007	826017	July 23, 1999	June	44,766.20		
932765	101433	70003200	828746	August 18, 1999	July	26,029.41		
717456	112434	70005633	832120	September 22, 1999	August	25,482.80		
932765	121822	70007774	835269	October 20, 1999	September	31,253.30		(428,097.84)
Other payments:								
385682	5542		Wire	November 4, 1998		11,000.00	(c)	(11,000.00)
932765	95391	452479	Wire	July 1, 1999		23,408.00	(e)	(23,408.00)
Accruals:								
Via recurring monthly entry (b)						50,000.00		600,000.00
Balance before adjusting entry								2,807,333.16
Adjusting JE 7958 (f)								(1,334,296.00)
Balance, October 31, 1999								1,473,037.16

(a) Activity does not include payments made directly by the propane divisions.
Vendor # 717546 Alexsis, Inc.
Vendor # 717456 Transcontinental Technical Services, Inc.
Vendor # 932765 TTSI, Inc.
Vendor # 385682 Alexsis, Inc.

(b) Fiscal 1999 budgeted expense in Account 92515 of $600,000. December and January were not recorded until February due to oversight.

(c) To increase the escrow amount from $75,000 to $86,000.

(d) Originally paid on check #817189, vendor #717546, dated May 5. Voided due to incorrect vendor and re-issued.

(e) To pay a large claim directly rather than pay from escrow.

(f) Calculation of ending balance and adjustment:

Indicated total reserve as of October 31, 1998 (g)	1,210,543.00
Expected losses for the November 1, 1998-1999 accident year (h)	714,000.00
Less claims paid during the twelve months ended October 31, 1999 (i)	(451,506.00)
Estimated loss reserve as of October 31, 1999	1,473,037.00
Balance in the account before adjustment	2,807,333.16
Adjusting JE -- Dr 23225, Cr 92515-912019-00	1,334,296.16

(g) Per actuaries report dated January 5, 1999, Exhibit 1, Sheet 1.

(h) Per actuaries report dated January 5, 1999, Exhibit 1, Sheet 3.

(I) $428,097.84 + 23,408.00.

16-Nov-1999
BLG

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

117. Please explain the variance in account #93080 for the twelve months ended August 1999 for the non-labor amount of $679,381 and the twelve months ended December 1999 for the non-labor amount of $417,657. Provide detailed business reasons and supporting documentation in your response.

Response:

As shown in Footnote A of Worksheet AG-1 in the prefiled worksheets, the Company has eliminated from Account 93080 a total of $575,235 in Y2K costs which were recorded during the 12 months ended August 31, 1999. Supporting schedules for this amount are included in response to Item #10 on worksheets Y2K-1 through Y2K-6. As shown on worksheet Y2K-6, $238,326 in Y2K-related costs were recorded during September and October, 1998. No such costs were recorded during November and December, 1999.

NASHVILLE GAS COMPANY
DOCKET NO. 99-00994
CONSUMER ADVOCATE DATA REQUEST # 1

118. Provide the amounts by account which total to the Sales Expense and Advertising Expense test year amounts in Company Workpaper CUST-1. Identify the amounts, if any, and the accounts in workpaper CUST-1 which include sales commission.

Response:

The amounts and accounts which total to the Sales Expense and Advertising Expense for the test year are identified in the response to Item #10 of the CAD's data request on worksheet OM-6. There are no sales commissions included in the accounts included on worksheet CUST-1.