

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

**April 20, 2026**

<b>IN RE:</b>	)	
<b>CHATTANOOGA GAS COMPANY</b>	)	<b>Docket No.</b>
<b>PETITION FOR APPROVAL OF ITS</b>	)	
<b>2025 ANNUAL RATE REVIEW</b>	)	<b>26- <u>00032</u></b>
<b>FILING PURSUANT TO</b>	)	
<b>TENN. CODE ANN. § 65-5-103(d)(6)</b>	)	

**STATEMENT IN SUPPORT OF CONFIDENTIAL DOCUMENTS**

The following schedules filed with Chattanooga Gas Company’s Petition for Approval of Its 2025 Annual Rate Review Filing contain confidential information. Under TPUC Rule 1220-01-01-.03(5)(b), CGC provides the following confidentiality designation explanations:

Schedule 23                      Allocated Cost Adjustment

- This schedule contains nonpublic financial information regarding affiliate and shared-service cost allocations among Southern Company subsidiaries, including allocation methodologies, cost-driver assumptions, internal billing relationships, and commercially sensitive expense detail that is not publicly disclosed. Public release of this information would reveal nonpublic internal cost structures and intercompany allocation practices that derive independent economic value from not being generally known to competitors, vendors, counterparties, or other market participants, and the information is maintained by the Company as confidential in the ordinary course of business. Accordingly, CGC designates this schedule confidential pursuant to TPUC Rule 1220-01-01-.03(5) and Tenn. Code Ann. § 47-25-1702.

Schedule 27                      CGC Incentive Compensation Adjustment and Plan Documentation

- This schedule contains nonpublic incentive compensation plan documentation and supporting analyses applicable to CGC and service company employees. The materials include proprietary plan design features, actuarial assumptions, valuation methods, participant-level inputs, projected

obligations, and related financial analyses used internally for accounting, cost-allocation, and planning purposes. The schedule reflects nonpublic methods, compilations, and financial data maintained as confidential in the ordinary course of business and protected from public disclosure under Tenn. Code Ann. § 47-25-1702. Accordingly, CGC designates Schedule 27 confidential pursuant to TPUC Rule 1220-01-01-.03(5) and Tenn. Code Ann. § 47-25-1702.

- Schedule 32                    ASC Cost Allocation Manual (“CAM”)
- This schedule reflects nonpublic internal cost-allocation methodologies, allocation factors, and related financial processes used to assign shared-service costs among affiliates. Because it reveals confidential methods, compilations, and commercial/financial information maintained as confidential in the ordinary course of business, CGC designates Schedule 32 confidential pursuant to TPUC Rule 1220-01-01-.03(5) and Tenn. Code Ann. § 47-25-1702.
- Schedule 34                    Pension/OPEB actuarial reports covering results associated with CGC and service company employees for the Historic Base Period
- This schedule contains nonpublic pension and OPEB actuarial reports as well as cost allocation information relating to CGC and service company employees for the Historic Base Period. This information is not publicly disclosed and is maintained as confidential in the ordinary course of business. Accordingly, CGC designates this schedule confidential pursuant to TPUC Rule 1220-01-01-.03(5), Tenn. Code Ann. § 47-25-1702, and the Commission’s protective-order procedures.
- Schedule 35.14-15            Special Contract Current and Proposed Rates
- These schedules reflect nonpublic customer-specific special-contract rates, billing, volumes, revenues, and supporting margin calculations. Because they reveal confidential commercial and financial information concerning negotiated customer arrangements and customer-specific usage data not otherwise publicly available, CGC designates these schedules confidential pursuant to TPUC Rule 1220-01-01-.03(5), Tenn. Code Ann. §§ 47-25-1702 and 10-7-504(a)(20).
- Schedule 35.16                Support-Revenue Adopted Docket 24-00024
- This schedule contains nonpublic revenue-support workpapers, including rate-class revenue allocations, proof-of-revenue calculations, normalized revenue data, and supporting schedules reflecting special-contract rate treatment

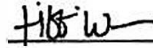
and related revenue adjustments. Public disclosure would reveal confidential commercial and financial information, including customer-specific special-contract information and internal revenue modeling not otherwise publicly available. Accordingly, CGC designates Schedule 35.16 confidential pursuant to TPUC Rule 1220-01-01-.03(5), Tenn. Code Ann. §§ 47-25-1702 and 10-7-504(a)(20).

Schedule 35.24

Composite Rate Adjustment Workpaper

- This schedule reflects nonpublic internal cost-allocation methodologies, allocation factors, and related financial processes used to assign shared-service costs among affiliates.

Because it reveals confidential methods, compilations, and commercial/financial information maintained as confidential in the ordinary course of business, CGC designates Schedule 3524 confidential pursuant to TPUC Rule 1220-01-01-.03(5) and Tenn. Code Ann. § 47-25-1702.



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