

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

June 2, 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>26-00032</b>
<b>FILING PURSUANT TO</b>	)	
<b>TENN. CODE ANN. § 65-5-103(d)(6)</b>	)	

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**STATEMENT IN SUPPORT OF CONFIDENTIAL DOCUMENTS**

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The following documents filed with Chattanooga Gas Company's Responses and Objections to the Consumer Advocate Division's Second Discovery Requests. Under TPUC Rule 1220-01-01-.03(5)(b), CGC provides the following confidentiality designation explanations:

- |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CA 2-12a    | American Gas Association Invoices                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|             | - This document contains nonpublic vendor billing records reflecting Southern Company Gas's 2025 American Gas Association membership dues, including invoice amounts, payment status, remittance instructions, internal purchase-order information, and related financial details. Public disclosure would reveal confidential commercial and financial information concerning CGC's trade-association expenditures and internal payment processing information not otherwise publicly available. Accordingly, CGC designates this document confidential pursuant to TPUC Rule 1220-01-01-.03(5) and Tenn. Code Ann. § 47-25-1702. |
| Schedule 32 | ASC Cost Allocation Manual ("CAM") [updated]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | - This updated 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.

CA 2-27a-27c

SCG Technical Accounting Memorandum dated April 12, 2025

- This document contains Southern Company Gas's nonpublic internal accounting analysis of the Midtown Two headquarters lease under ASC 842, including lease-classification conclusions, commencement-date analysis, lease-payment assumptions, incentive treatment, financial-statement presentation, internal journal-entry methodology, and related accounting process considerations. Public disclosure would reveal confidential internal financial and accounting methodologies, assumptions, and analyses not otherwise publicly available. Accordingly, CGC designates this document confidential pursuant to TPUC Rule 1220-01-01-.03(5) and Tenn. Code Ann. § 47-25-1702.

CA 2-27b

Office Lease Between Midtown Peachtree SPE LLC and AGL Services Co. dated February 20, 2024

- This document contains the nonpublic office lease and guaranty for Southern Company Gas's headquarters lease at 725 West Peachtree Street, including detailed rent terms, operating-expense provisions, improvement allowances, parking rights, security and access provisions, floor plans, rights of first refusal, purchase-option terms, and confidentiality provisions governing the parties' relationship. Public disclosure would reveal confidential contractual, commercial, operational, and facility-specific terms not otherwise publicly available. Accordingly, CGC designates this document confidential pursuant to TPUC Rule 1220-01-01-.03(5) and Tenn. Code Ann. § 47-25-1702.

CA 2-27c

Lease Accounting Calculation Template

- This document contains the nonpublic ASC 842 lease computation worksheet used to calculate and record the Midtown Two lease, including present-value calculations, right-of-use asset and lease-liability computations, treatment of improvement allowances and incentives, and the supporting entries used for PowerPlan and general-ledger accounting. Public disclosure would reveal confidential internal accounting models, calculations, and financial workpapers not otherwise publicly available. Accordingly, CGC designates this document confidential pursuant to TPUC Rule 1220-01-01-.03(5) and Tenn. Code Ann. § 47-25-1702.

CA 2-31C

Major Accounts Bill Correction Workpaper

- This document reflects 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).

CA 2-31 F.1-F.3

Special Contract Billing and Revenue Workpaper and Schedules

- These documents 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).



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