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# ANNUAL FINANCIAL AND OPERATING REPORT

OF

## CHATTANOOGA GAS COMPANY

2207 OLAN MILLS DRIVE  
CHATTANOOGA, TENNESSEE 37421

TO THE

TENNESSEE PUBLIC UTILITY COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2021

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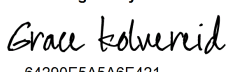
Name of the officer in charge of correspondence with the Commission regarding  
this report: Michael J. Morley

Official Title: Director, Regulatory Reporting and Strategy

Official Address: 10 Peachtree Place NE

Atlanta, Georgia 30309

Telephone Number: (404) 584-4263

01 Exact Legal Name of Respondent  Chattanooga Gas Company		Year of Report  December 31, 2021	
03 Previous Name and Date of Change (If name changed during year)			
04 Address of Principal Office at End of Year (Street, City, State, Zip Code)  2207 Olan Mills Drive, Chattanooga, Tennessee 37421			
05 Name of Contact Person  Michael J. Morley		06 Title of Contact Person  Director, Regulatory Reporting and Strategy	
07 Address of Contact Person (Street, City, State, Zip Code)  10 Peachtree Place NE, Atlanta, Georgia 30309			
08 Telephone of Contact Person, Including Area Code  (404) 584-4263		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)
<b>ANNUAL CORPORATE OFFICER CERTIFICATION</b>			
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.			
11 Name  Grace A. Kolvereid		12 Title  Senior Vice President and GAS Comptroller	
13 Signature DocuSigned by:  64290E5A6A6E421...		14 Date Signed  3/28/2022	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.			

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**List of Schedules (Natural Gas Company)**

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
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	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		
15	Gas Property and Capacity Leased to Others	213		None
16	Gas Plant Held for Future Use	214		None
17	Construction Work in Progress-Gas	216		
18	Non-Traditional Rate Treatment Afforded New Projects	217		None
19	General Description of Construction Overhead Procedure	218		
20	Accumulated Provision for Depreciation of Gas Utility Plant	219		
21	Gas Stored	220		
22	Investments	222-223		None
23	Investments in Subsidiary Companies	224-225		None
24	Prepayments	230		
25	Extraordinary Property Losses	230		None
26	Unrecovered Plant and Regulatory Study Costs	230		None
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		None
29	Accumulated Deferred Income Taxes	234-235		
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
30	Capital Stock	250-251		
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital	252		
32	Other Paid-in Capital	253		
33	Discount on Capital Stock	254		None
34	Capital Stock Expense	254		None
35	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		None
36	Long-Term Debt	256-257		
37	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		None

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**List of Schedules (Natural Gas Company) (continued)**

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
38	Unamortized Loss and Gain on Reacquired Debt	260		None
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
40	Taxes Accrued, Prepaid, and Charged During Year	262-263		
41	Miscellaneous Current and Accrued Liabilities	268		
42	Other Deferred Credits	269		None
43	Accumulated Deferred Income Taxes-Other Property	274-275		
44	Accumulated Deferred Income Taxes-Other	276-277		
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	INCOME ACCOUNT SUPPORTING SCHEDULES			
46	Monthly Quantity & Revenue Data by Rate Schedule	299		N/A
47	Gas Operating Revenues	300-301		
48	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		None
49	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		None
50	Revenues from Storage Gas of Others	306-307		None
51	Other Gas Revenues	308		
52	Discounted Rate Services and Negotiated Rate Services	313		
53	Gas Operation and Maintenance Expenses	317-325		
54	Exchange and Imbalance Transactions	328		
55	Gas Used in Utility Operations	331		
56	Transmission and Compression of Gas by Others	332		None
57	Other Gas Supply Expenses	334		None
58	Miscellaneous General Expenses-Gas	335		
59	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
60	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
	COMMON SECTION			
61	Regulatory Commission Expenses	350-351		
62	Employee Pensions and Benefits (Account 926)	352		
63	Distribution of Salaries and Wages	354-355		
64	Charges for Outside Professional and Other Consultative Services	357		
65	Transactions with Associated (Affiliated) Companies	358		
	GAS PLANT STATISTICAL DATA			
66	Compressor Stations	508-509		None
67	Gas Storage Projects	512-513		
68	Transmission Lines	514		
69	Transmission System Peak Deliveries	518		None
70	Auxiliary Peaking Facilities	519		
71	Gas Account-Natural Gas	520		
72	Shipper Supplied Gas for the Current Quarter	521		None
73	System Map	522		
74	Footnote Reference	551		None
75	Footnote Text	552		None
76	Stockholder's Reports (check appropriate box)			
	<input type="checkbox"/> Four copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared. Copies of the Southern Company's combined 2021 Form 10-K as filed with the Securities and Exchange Commission on February 16, 2022, which includes the 2021 Form 10-K of Southern Company Gas, will be submitted.			

Name of Respondent  Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  2021
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**General Information**

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Grace A. Kolvereid, Senior Vice President and GAS Comptroller  
Southern Company Gas  
10 Peachtree Place NE  
Atlanta, GA 30309

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Tennessee, October 11, 1906 - original  
Tennessee, April 13, 1988 - present corporation

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Distribution of natural gas to end-use customers in Hamilton and Bradley Counties in the Chattanooga Area.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1)  Yes... Enter the date when such independent accountant was initially engaged:
- (2)  No - Chattanooga Gas Company is not required to prepare audited financial statements

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company			2021

**Control Over Respondent**

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	The Southern Company	M	Delaware	100%
2	Southern Company Gas	D	Georgia	100%
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Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Security Holders and Voting Powers**

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issues on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:  Not Applicable	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.  Total: By Proxy: 10,000	3. Give the date and place of such meeting:  June 30, 2021 via written consent
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	Southern Company Gas 10 Peachtree Place NE Atlanta, GA 30309	10,000	10,000		
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Chattanooga Gas Company			2021

**Important Changes During the Quarter/Year**

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1. None
2. None
3. None
4. None
5. See page 108-A for a summary of Chattanooga Gas Company's contracts for firm transportation and underground storage.
6. None
7. None
8. The overall average wage increase was approximately 3.00% for employees of Chattanooga Gas Company.
9. Chattanooga Gas Company is subject to certain claims and legal actions arising in the ordinary course of business. The ultimate outcome of such pending or potential litigation cannot be predicted at this time; however, management does not anticipate that the ultimate liabilities, if any, arising from such claims and legal actions would have a material effect on Chattanooga Gas Company's financial statements.
10. Chattanooga Gas Company engages in transactions with affiliates of The Southern Company, including Southern Company Gas, consistent with its services, money pool, tax allocation, and asset management agreements through 6/30/21. The asset Management agreement is no longer considered to be an affiliate transaction at 7/1/21.
11. TPUC approved Chattanooga Gas' ARM filing at the August 9, 2021 hearing. It included a total recovery and rate reset of \$11.5 million, with a cap of \$6.8 million annually beginning 2021 through the next 3 years. The remaining \$4.7 million amount will be carried forward each year until fully recovered. The average monthly residential bill will increase \$4.17 this year, or about 8.15% of the total bill. New rates became effective September 1, 2021.  
In June 2021, the Tennessee Public Utilities Commission approved Chattanooga Gas' pipeline replacement program to replace approximately 73 miles of distribution main over a seven-year period. The estimated total cost of the program is \$118 million, which will be recovered through Chattanooga Gas' annual base rate review mechanism.
12. During 2021, changes in the officers and directors at Chattanooga Gas Company were as follows:  
David P. Poroach was elected as a director and as EVP, CFO and Treasurer, as of January 1, 2021.  
Steven M. Murphy was elected Vice President, Engineering and Construction, as of April 29, 2021.  
Christa B. Markgraff was elected Vice President, Gas Operations, as of May 1, 2021.  
Charles A. Rawson III resigned as Vice President, Gas Operations, as of July 9, 2021.
13. None



## Chattanooga Gas Company

5. The following table sets forth certain information with respect to the Chattanooga Gas Company's contracts for firm transportation and underground storage.

	Maximum Firm Transportation DT/Day	Bundled Peaking DT/Day	Production Area Underground Storage Maximum Withdrawal DT/Day <sup>(1)</sup>	Supplemental Underground Storage Maximum Withdrawal DT/Day <sup>(2)</sup>	Expiration Date
<b><u>CHATTANOOGA GAS COMPANY</u></b>					
Southern Natural Gas Company					
Firm Transportation	13,221				August 31, 2024
Firm No-Notice Transportation	14,346				August 31, 2024
Underground Storage			14,346		August 31, 2024
Tennessee Gas Pipeline Company					
Firm Transportation	37,819				October 31, 2025
Underground Storage			13,659		October 31, 2025
Underground Storage			7,741		November 1, 2025
East Tennessee Natural Gas Company					
Firm Transportation	13,000				October 31, 2027
Firm Transportation	28,350				October 31, 2027
Firm Transportation	50,000				March 31, 2055

(1) Production area storage requires a complementary amount of the firm transportation capacity identified in the first column to move storage gas withdrawals to Chattanooga Gas's service area.

(2) Supplemental underground storage withdrawals include delivery to Chattanooga Gas's service area and do not require any of the firm transportation capacity identified in the first column. Injections into supplemental underground storage require incremental transportation, primarily from transportation identified in Column 1.

"DT" is an abbreviation for dekatherms.

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<b>Comparative Balance Sheet (Assets and Other Debits)</b>					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End Balance (c)	Prior Year End Balance (d)	
1	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200-201	393,192,105	365,201,302	
3	Construction Work in Progress (107)	200-201	17,263,232	18,256,572	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	410,455,337	383,457,874	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)	219	(148,723,535)	(143,502,707)	
6	Net Utility Plant (Total of line 4 less 5)		261,731,802	239,955,167	
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)				
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)				
9	Nuclear Fuel (Total of line 7 less 8)				
10	Net Utility Plant (Total of lines 6 and 9)		261,731,802	239,955,167	
11	Utility Plant Adjustments (116)	122			
12	Gas Stored-Base Gas (117.1)	220			
13	System Balancing Gas (117.2)	220			
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220			
15	Gas Owed to System Gas (117.4)	220			
16	<b>OTHER PROPERTY AND INVESTMENTS</b>				
17	Nonutility Property (121)				
18	(Less) Accum. Provision for Depreciation and Amortization (122)				
19	Investments in Associated Companies (123)	222-223			
20	Investments in Subsidiary Companies (123.1)	224-225			
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)				
22	Noncurrent Portion of Allowances				
23	Other Investments (124)	222-223			
24	Sinking Funds (125)				
25	Depreciation Fund (126)				
26	Amortization Fund - Federal (127)				
27	Other Special Funds (128)				
28	Long-Term Portion of Derivative Assets (175)				
29	Long-Term Portion of Derivative Assets - Hedges (176)				
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)				
31	<b>CURRENT AND ACCRUED ASSETS</b>				
32	Cash (131)	121			
33	Special Deposits (132-134)				
34	Working Funds (135)				
35	Temporary Cash Investments (136)	222-223			
36	Notes Receivable (141)				
37	Customer Accounts Receivable (142)		14,392,698	13,294,656	
38	Other Accounts Receivable (143)		190,236	137,224	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		(316,200)	(358,897)	
40	Notes Receivable from Associated Companies (145)				
41	Accounts Receivable from Associated Companies (146)				
42	Fuel Stock (151)				
43	Fuel Stock Expenses Undistributed (152)				

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<b>Comparative Balance Sheet (Assets and Other Debits)(continued)</b>					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End Balance (c)	Prior Year End Balance (d)	
44	Residuals (Elec) and Extracted Products (Gas) (153)				
45	Plant Materials and Operating Supplies (154)		510,816	501,767	
46	Merchandise (155)				
47	Other Materials and Supplies (156)				
48	Nuclear Materials Held for Sale (157)				
49	Allowances (158.1 and 158.2)				
50	(Less) Noncurrent Portion of Allowances				
51	Stores Expense Undistributed (163)				
52	Gas Stored Underground-Current (164.1)	220	9,090,715	4,926,494	
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	5,036,300	4,566,075	
54	Prepayments (165)	230	2,280,025	594,462	
55	Advances for Gas (166 thru 167)				
56	Interest and Dividends Receivable (171)				
57	Rents Receivable (172)				
58	Accrued Utility Revenues (173)				
59	Miscellaneous Current and Accrued Assets (174)				
60	Derivative Instrument Assets (175)				
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)				
62	Derivative Instrument Assets - Hedges (176)				
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)				
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		31,184,590	23,661,781	
65	<b>DEFERRED DEBITS</b>				
66	Unamortized Debt Expense (181)	259			
67	Extraordinary Property Losses (182.1)	230			
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230			
69	Other Regulatory Assets (182.3)	232	889,937	1,182,612	
70	Preliminary Survey and Investigation Charges (Electric)(183)				
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)				
72	Clearing Accounts (184)				
73	Temporary Facilities (185)				
74	Miscellaneous Deferred Debits (186)	233			
75	Deferred Losses from Disposition of Utility Plant (187)				
76	Research, Development, and Demonstration Expend. (188)				
77	Unamortized Loss on Reacquired Debt (189)	260			
78	Accumulated Deferred Income Taxes (190)	234-235	2,052,098	2,601,826	
79	Unrecovered Purchased Gas Costs (191)		910,912	-	
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		3,852,947	3,784,438	
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		296,769,339	267,401,386	

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<b>Comparative Balance Sheet (Liabilities and Other Credits)</b>					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End Balance (c)	Prior Year End Balance (d)	
1	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)	250-251	10,000	10,000	
3	Preferred Stock Issued (204)	250-251			
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203, 206)	252			
6	Premium on Capital Stock (207)	252	103,514,070	92,725,110	
7	Other Paid-In Capital (208-211)	253	833,323	826,580	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings (215, 215.1, 216)	118-119	16,611,809	14,199,748	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Reacquired Capital Stock (217)	250-251	(2,363,278)	(2,363,278)	
14	Accumulated Other Comprehensive Income (219)	117	(2,277,960)	(3,754,116)	
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		116,327,964	101,644,044	
16	<b>LONG TERM DEBT</b>				
17	Bonds (221)	256-257			
18	(Less) Reacquired Bonds (222)	256-257			
19	Advances from Associated Companies (223)	256-257	105,080,328	91,816,182	
20	Other Long-Term Debt (224)	256-257			
21	Unamortized Premium on Long-Term Debt (225)	258-259			
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259			
23	(Less) Current Portion of Long-Term Debt				
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		105,080,328	91,816,182	
25	<b>OTHER NONCURRENT LIABILITIES</b>				
26	Obligations Under Capital Leases-Noncurrent (227)		343,663	503,620	
27	Accumulated Provision for Property Insurance (228.1)				
28	Accumulated Provision for Injuries and Damages (228.2)				
29	Accumulated Provision for Pensions and Benefits (228.3)		(4,890,086)	(2,234,678)	
30	Accumulated Miscellaneous Operating Provisions (228.4)		97,113	97,113	

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Comparative Balance Sheet (Liabilities and Other Credits)(continued)</b>				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance (d)
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)			
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		(4,449,310)	(1,633,945)
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Current Portion of Long-Term Debt			
38	Notes Payable (231)			
39	Accounts Payable (232)		7,401,065	3,539,604
40	Notes Payable to Associated Companies (233)			
41	Accounts Payable to Associated Companies (234)		14,886,577	13,004,571
42	Customer Deposits (235)		1,186,434	1,275,311
43	Taxes Accrued (236)	262-263	3,413,224	4,272,006
44	Interest Accrued (237)		1,446	378,559
45	Dividends Declared (238)			
46	Matured Long-Term Debt (239)			
47	Matured Interest (240)			
48	Tax Collections Payable (241)		241,905	209,980
49	Miscellaneous Current and Accrued Liabilities (242)	268	2,179,028	1,988,824
50	Obligations Under Capital Leases-Current (243)		168,201	158,870
51	Derivative Instrument Liabilities (244)			
52	(Less) Long-Term Portion of Derivative Instrument Liabilities			
53	Derivative Instrument Liabilities - Hedges (245)			
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges			
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		29,477,880	24,827,725
56	<b>DEFERRED CREDITS</b>			
57	Customer Advances for Construction (252)			
58	Accumulated Deferred Investment Tax Credits (255)			
59	Deferred Gains from Disposition of Utility Plant (256)			
60	Other Deferred Credits (253)	269		
61	Other Regulatory Liabilities (254)	278	18,527,150	24,012,201
62	Unamortized Gain on Reacquired Debt (257)	260		
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
64	Accumulated Deferred Income Taxes - Other Property (282)	274-275	29,621,770	26,189,567
65	Accumulated Deferred Income Taxes - Other (283)		2,183,557	545,612
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		50,332,477	50,747,380
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		296,769,339	267,401,386

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Statement of Income**

Annual or Quarterly, if applicable  
5. Do not report fourth quarter data in columns (e) and (f)  
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.  
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.  
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.  
9. Use page 122 for important notes regarding the statement of income for any account thereof.  
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.  
11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.  
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.  
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.  
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.  
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End Balance (c)	Total Prior Year Balance (d)
1	<b>UTILITY OPERATING INCOME</b>			
2	Gas Operating Revenues (400)	300-301	88,279,251	70,086,070
3	Operating Expenses			
4	Operation Expenses (401)	317-325	60,057,050	47,814,448
5	Maintenance Expenses (402)	317-325	3,042,708	3,020,335
6	Depreciation Expense (403) <sup>(1)</sup>	336-338	9,647,190	9,049,090
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338		
8	Amortization and Depletion of Utility Plant (404-405)	336-338		
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338		
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)			
11	Amortization of Conversion Expenses (407.2)			
12	Regulatory Debits (407.3)			
13	(Less) Regulatory Credits (407.4)			
14	Taxes Other than Income Taxes (408.1)	262-263	3,712,859	3,976,308
15	Income Taxes-Federal (409.1)	262-263	(1,410,169)	478,654
16	Income Taxes-Other (409.1)	262-263	(1,107,800)	223,564
17	Provision of Deferred Income Taxes (410.1) <sup>(2)</sup>	234-235	3,137,673	(1,273,215)
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235		
19	Investment Tax Credit Adjustment-Net (411.4)			
20	(Less) Gains from Disposition of Utility Plant (411.6)			
21	Losses from Disposition of Utility Plant (411.7)			
22	(Less) Gains from Disposition of Allowances (411.8)			
23	Losses from Disposition of Allowances (411.9)			
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		77,079,511	63,289,184
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		11,199,740	6,796,886

(1) Includes AGL Services Company allocated depreciation expense of \$624,897 in 2021 and \$586,758 in 2020. Therefore, amounts do not agree to Cash Flow Statement (page 120) and Accumulated Provision for Depreciation (page 219).

(2) Provision for Deferred Income Taxes includes amortization of excess deferred regulatory tax liability of \$1,447,685.

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End Balance (c)	Total Prior Year Balance (d)
27	Net Utility Operating Income (Carried forward from page 114)		11,199,740	6,796,886
28	<b>OTHER INCOME AND DEDUCTIONS</b>			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues form Merchandising, Jobbing and Contract Work (415)			
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)			
33	Revenues from Nonutility Operations (417)			
34	(Less) Expenses of Nonutility Operations (417.1)			
35	Nonoperating Rental Income (418)			
36	Equity in Earnings of Subsidiary Companies (418.1)	119		
37	Interest and Dividend Income (419)		7	9,792
38	Allowance for Other Funds Used During Construction (419.1)		516,734	340,428
39	Miscellaneous Nonoperating Income (421)		740,895	1,089,401
40	Gain on Disposition of Property (421.1)		(1,560)	(16,806)
41	TOTAL Other Income (Total of lines 31 thru 40)		1,256,076	1,422,815
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)			
44	Miscellaneous Amortization (425)			
45	Donations (426.1)	340		
46	Life Insurance (426.2)			
47	Penalties (426.3)		(166)	(63)
48	Expenditures for Certain Civic, Political and Related Activities (426.4)			
49	Other Deductions (426.5)			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	(166)	(63)
51	Taxes Applic. to Other Income and Deductions			
52	Taxes Other than Income Taxes (408.2)	262-263		
53	Income Taxes-Federal (409.2)	262-263	(246,598)	(279,357)
54	Income Taxes-Other (409.2)	262-263	(81,634)	(92,479)
55	Provision for Deferred Income Taxes (410.2)	234-235		
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235		
57	Investment Tax Credit Adjustments-Net (411.5)			
58	(Less) Investment Tax Credits (420)			
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(328,232)	(371,836)
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		927,678	1,050,916
61	<b>INTEREST CHARGES</b>			
62	Interest on Long-Term Debt (427)			
63	Amortization of Debt Disc. and Expense (428)	258-259		
64	Amortization of Loss on Reacquired Debt (428.1)			
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259		
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
67	Interest on Debt to Associated Companies (430)	340	4,022,291	3,933,387
68	Other Interest Expense (431)	340	67,909	217,223
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		(244,793)	(161,759)
70	Net Interest Charges (Total of lines 62 thru 69)		3,845,407	3,988,851
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		8,282,011	3,858,951
72	<b>EXTRAORDINARY ITEMS</b>			
73	Extraordinary Income (434)			
74	(Less) Extraordinary Deductions (435)			
75	Net Extraordinary Items (Total of line 73 less line 74)			
76	Income Taxes-Federal and Other (409.3)	262-263		
77	Extraordinary Items after Taxes (Total of line 75 less line 76)			
78	Net Income (Total of lines 71 and 77)		8,282,011	3,858,951

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Statement of Income**

Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1				
2				
3				
4				
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Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Statement of Accumulated Comprehensive Income and Hedging Activities**

1. Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.  
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.  
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year		(3,897,013)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value <sup>(1)</sup>		142,897		
4	Total (lines 2 and 3)		142,897		
5	Balance of Account 219 at End of Preceding Quarter/Year		(3,754,116)		
6	Balance of Account 219 at Beginning of Current Year		(3,754,116)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value <sup>(1)</sup>		1,476,156		
9	Total (lines 7 and 8)		1,476,156		
10	Balance of Account 219 at End of Current Quarter/Year		(2,277,960)		

(1) Lines 3 and 8 consists of unrecognized actuarial net gain/(loss) and prior service credit/(cost) for pensions and other post retirement benefits, net of tax in 2021 and 2020

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**Statement of Accumulated Comprehensive Income and Hedging Activities (continued)**

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 115, Line 78) (i)	Total Comprehensive Income (j)
1			(3,897,013)		
2					
3			142,897		
4			142,897	3,858,951	4,001,848
5			(3,754,116)		
6			(3,754,116)		
7					
8			1,476,156		
9			1,476,156	8,282,011	9,758,167
10			(2,277,960)		

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Statement of Retained Earnings</b>				
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 3. State the purpose and amount for each reservation or appropriation of retained earnings. 4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 5. Show dividends for each class and series of capital stock.				
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year to Date Balance (c)	Previous Year to Date Balance (d)
	<b>UNAPPROPRIATED RETAINED EARNINGS</b>			
1	Balance-Beginning of Period		14,199,748	12,803,484
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439)			
5	TOTAL Debits to Retained Earnings (Account 439)			
6	Balance Transferred from Income (Account 433 Less Account 418.1)		8,282,011	3,858,951
7	Appropriations of Retained Earnings (Account 436)			
8				
9	Dividends Declared-Preferred Stock (Account 437)			
10				
11	Dividends Declared-Common Stock (Account 438)			
12	Dividend to Southern Company Gas		5,869,950	2,462,687
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary			
14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		16,611,809	14,199,748
15	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 16 and 17)			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 19)		16,611,809	14,199,748
21	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>			
	Report only on an Annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)			
23	Equity in Earnings for Year (Credit) (Account 418.1)			
24	(Less) Dividends Received (Debit)			
25	Other Changes (Explain)			
26	Balance-End of Year		16,611,809	14,199,748

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Statement of Cash Flows**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.  
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.  
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.  
(4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions for explanations of codes) (a)	Current Year	Previous Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	8,282,011	3,858,951
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion <sup>(1)</sup>	9,022,293	8,462,331
5			
6	Deferred Income Taxes (Net) <sup>(2)</sup>	3,137,673	(1,273,215)
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	(1,193,751)	(2,395,314)
9	Net (Increase) Decrease in Inventory	(4,643,495)	1,515,576
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	2,847,695	(1,009,272)
12	Net (Increase) Decrease in Other Regulatory Assets	292,675	109,103
13	Net Increase (Decrease) in Other Regulatory Liabilities <sup>(2)</sup>	(3,525,139)	(138,367)
14	(Less) Allowance for Other Funds Used During Construction		
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Net Increase (Decrease) in Deferred Liabilities		
16.01	Net Increase (Decrease) in Customer Deposits	(88,877)	(78,530)
16.02	Net Increase (Decrease) in Provision for Pension and Benefits <sup>(3)</sup>	(656,966)	(567,407)
16.03	Other: Prepayments	(1,685,563)	2,094,356
16.04	Other: Miscellaneous Other Provisions	(1,061,534)	644,053
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16.04)	10,727,022	11,222,265
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)		
22.01	Capital Expenditures	(29,920,606)	(25,625,803)
22.02	Cost of Removal for Utility Plant	(918,899)	(952,316)
22.03	Proceeds from Sale of Utility Plant	40,578	80,800
23	Gross Additions to Nuclear Fuel		
24	Gross Additions to Common Utility Plant		
25	Gross Additions to Nonutility Plant		
26	(Less) Allowance for Other Funds Used During Construction		
27			
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(30,798,927)	(26,497,319)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

(1) Excludes AGL Services Company allocated depreciation expense in the amount of \$624,897 for current year and \$586,758 for prior year.

(2) The change in regulatory tax liability is reflected as a component of deferred taxes rather than as a component of Other Regulatory Liabilities.

(3) For 2021, (\$656,966) is comprised of the change in Acct 228.3 - Accumulated Provision for Pensions and Benefits of (\$2,655,408), plus Other Comprehensive Income of \$1,998,442. For 2020, (\$567,407) is comprised of the change in Acct 228.3 - Accumulated Provision for Pensions and Benefits of (\$952,084), plus Other Comprehensive Income of \$384,677.

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Statement of Cash Flows (continued)</b>				
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year	Previous Year	
40	Loans Made or Purchased			
41	Collections on Loans			
42				
43	Net (Increase) Decrease in Receivables			
44	Net (Increase) Decrease in Inventory			
45	Net (Increase) Decrease in Allowances Held for Speculation			
46	Net Increase (Decrease) in Payables and Accrued Expenses			
47				
48	Net Cash Provided by (Used in) Investing Activities			
49	(Total of lines 28 thru 47)	(30,798,927)	(26,497,319)	
50				
51	Cash Flows from Financing Activities:			
52	Proceeds from Issuance of:			
53	Long-Term Debt (b)	13,264,146	8,573,725	
54	Preferred Stock			
55	Common Stock			
56	Equity Infusion from Parent.	10,795,703	7,952,282	
57	Net Increase in Short-term Debt (c)			
58	Advances from (Repayment to) Associated Companies	1,882,006	1,211,734	
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	25,941,855	17,737,741	
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)			
63	Preferred Stock			
64	Common Stock			
65				
66	Net Decrease in Short-Term Debt (c)			
67				
68	Dividends on Preferred Stock			
69	Dividends on Common Stock	(5,869,950)	(2,462,687)	
70	Net Cash Provided by (Used in) Financing Activities			
71	(Total of lines 59 thru 69)	20,071,905	15,275,054	
72				
73	Net Increase (Decrease) in Cash and Cash Equivalents			
74	(Total of line 18, 49 and 71)	-	-	
75				
76	Cash and Cash Equivalents at Beginning of Period	-	-	
77				
78	Cash and Cash Equivalents at End of Period	-	-	

	<b>2021</b>	<b>2020</b>
Income Taxes Paid during Year	92,664	973,468
Interest Paid During Year	3,713,087	4,149,885

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		2021

**Notes to Financial Statements**

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.

2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.

3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.

4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.

5. Provide a list of all environmental credits received during the reporting period.

6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.

7. Where Account 189, Unamortized Loss on Recquired Debt, and 257, Unamortized Gain on Recquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.

8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.

10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.

11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.

12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.

14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.

15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

1. None.
2. None.
3. Refer to the Southern Company Gas 2021 Annual Report on Form 10-K that was filed with the Security and Exchange Commission as part of The Southern Company combined Form 10-K on February 16, 2022 (Southern Company Gas 2021 Form 10-K).
4. None.
5. None.
6. In accordance with Rule 1220-4-7 of the TPUC the cost of gas incurred by Chattanooga Gas is recorded in the Deferred Gas Cost Account and recovered through the operation of the Purchase Gas Adjustment /Actual Cost Adjustment mechanism. As required by Rule 1220-4-7.03(2), each year the Company files with the TPUC an annual report reflecting the transactions in the Deferred Gas Cost Account for the twelve months ended June 30. This report is audited by the Staff of the TPUC. The report for the most recent reporting period ended June 30, 2021 was filed August 31, 2021.
7. Not applicable.
8. None.
9. None.
10. In June 2021, the Tennessee Public Utilities Commission approved Chattanooga Gas' pipeline replacement program to replace approximately 73 miles of distribution main over a seven-year period. The estimated total cost of the program is \$118 million, which will be recovered through Chattanooga Gas' annual base rate review mechanism. TPUC approved Chattanooga Gas' ARM filing at the August 9, 2021 hearing. It included a total recovery and rate reset of \$11.5 million, with a cap of \$6.8 million annually beginning 2021 through the next 3 years. The remaining \$4.7 million amount will be carried forward each year until fully recovered. The average monthly residential bill will increase \$4.17 this year, or about 8.15% of the total bill. New rates became effective September 1, 2021.
11. None.
12. None.
13. None.
14. None.
15. Refer to the Southern Company Gas 2021 Form 10-K.

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion</b>				
Line No.	Item (a)	Total Company For the Current Year (b)		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	378,111,731		
4	Property Under Capital Leases (1)	832,995		
5	Plant Purchased or Sold			
6	Completed Construction not Classified	2,772,594		
7	Experimental Plant Unclassified			
8	TOTAL Utility Plant (Total of lines 3 thru 7)	381,717,320		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	17,263,232		
12	Acquisition Adjustments	11,474,785		
13	TOTAL Utility Plant (Total of lines 8 thru 12)	410,455,337		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	(148,723,535)		
15	Net Utility Plant (Total of lines 13 and 14)	261,731,802		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	(114,619,455)		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights			
21	Amortization of Other Utility Plant	(29,386,400)		
22	TOTAL In Service (Total of lines 18 thru 21)	(144,005,855)		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	(4,717,680)		
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	(148,723,535)		

Note (1) includes right-of-use assets that are included on page 208 – 209 are for the following categories: 390 Structure and Improvements - \$811,840 and 391 Office Furniture and Equipment - \$21,155.

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)</b>				
Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		378,111,731		
4		832,995		
5				
6		2,772,594		
7				
8		381,717,320		
9				
10				
11		17,263,232		
12		11,474,785		
13		410,455,337		
14		(148,723,535)		
15		261,731,802		
16				
17				
18		(114,619,455)		
19				
20				
21		(29,386,400)		
22		(144,005,855)		
23				
24				
25				
26				
27				
28				
29				
30				
31				
32		(4,717,680)		
33		(148,723,535)		



Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Gas Plant in Service (Accounts 101, 102, 103, and 106)</b>				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	<b>INTANGIBLE PLANT</b>			
2	301 Organization	12,563		
3	302 Franchises and Consents			
4	303 Miscellaneous Intangible Plant			
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	12,563		
6	<b>PRODUCTION PLANT</b>			
7	Natural Gas Production and Gathering Plant			
8	325.1 Producing Lands			
9	325.2 Producing Leaseholds			
10	325.3 Gas Rights			
11	325.4 Rights-of-Way			
12	325.5 Other Land and Land Rights			
13	326 Gas Well Structures			
14	327 Field Compressor Station Structures			
15	328 Field Measuring and Regulating Station Equipment			
16	329 Other Structures			
17	330 Producing Gas Wells-Well Construction			
18	331 Producing Gas Wells-Well Equipment			
19	332 Field Lines			
20	333 Field Compressor Station Equipment			
21	334 Field Measuring and Regulating Station Equipment			
22	335 Drilling and Cleaning Equipment			
23	336 Purification Equipment			
24	337 Other Equipment			
25	338 Unsuccessful Exploration and Development Costs			
26	339 Asset Retirement Costs for Natural Gas Production and			
27	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)			
28	<b>PRODUCTS EXTRACTION PLANT</b>			
29	340 Land and Land Rights			
30	341 Structures and Improvements			
31	342 Extraction and Refining Equipment			
32	343 Pipe Lines			
33	344 Extracted Products Storage Equipment			

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)</b>				
<p>and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.</p>				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				12,563
3				
4				
5				12,563
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Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
34	345 Compressor Equipment			
35	346 Gas Measuring and Regulating Equipment			
36	347 Other Equipment			
37	348 Asset Retirement Costs for Products Extraction Plant			
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)			
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and 38)			
40	Manufactured Gas Production Plant (Submit Supplementary			
41	TOTAL Production Plant (Enter Total of lines 39 and 40)			
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
43	Underground Storage Plant			
44	350.1 Land			
45	350.2 Rights-of-Way			
46	351 Structures and Improvements			
47	352 Wells			
48	352.1 Storage Leaseholds and Rights			
49	352.2 Reservoirs			
50	352.3 Non-recoverable Natural Gas			
51	353 Lines			
52	354 Compressor Station Equipment			
53	355 Other Equipment			
54	356 Purification Equipment			
55	357 Other Equipment			
56	358 Asset Retirement Costs for Underground Storage Plant			
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru 56)			
58	Other Storage Plant			
59	360 Land and Land Rights	1,262,030	-	
60	361 Structures and Improvements	10,720,079	268,199	
61	362 Gas Holders	8,152,890	33,335	
62	363 Purification Equipment	582,978	188,996	
63	363.1 Liquefaction Equipment	6,387,143		
64	363.2 Vaporizing Equipment	2,361,662		
65	363.3 Compressor Equipment	3,328,609	1,916,592	
66	363.4 Measuring and Regulating Equipment	321,972		
67	363.5 Other Equipment	2,143,973		
68	363.6 Asset Retirement Costs for Other Storage Plant			
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	35,261,336	2,407,122	
70	Base Load Liquefied Natural Gas, Terminaling and Processing Plant			
71	364.1 Land and Land Rights			
72	364.2 Structures and Improvements	1,585,633		
73	364.3 LNG Processing Terminal Equipment			
74	364.4 LNG Transportation Equipment			
75	364.5 Measuring and Regulating Equipment	1,211,162		
76	364.6 Compressor Station Equipment			
77	364.7 Communications Equipment			
78	364.8 Other Equipment	2,965,713	647,992	
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas			
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and Processing Plant (Enter Total of lines 71 thru 79)	5,762,508	647,992	

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)</b>				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				
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53				
54				
55				
56				
57				
58				
59				1,262,030
60				10,988,278
61				8,186,225
62				771,974
63				6,387,143
64				2,361,662
65				5,245,201
66				321,972
67				2,143,973
68				
69				37,668,458
70				
71				
72				1,585,633
73				
74				
75				1,211,162
76				
77				
78				3,613,705
79				
80				6,410,500

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57, 69 and 80)	41,023,844	3,055,114	
82	TRANSMISSION PLAN			
83	365.1 Land and Land Rights			
84	365.2 Rights-of-Way			
85	366 Structures and Improvements			
86	367 Mains	513,689	2,404,495	
87	368 Compressor Station Equipment			
88	369 Measuring and Regulating Station Equipment			
89	370 Communication Equipment			
90	371 Other Equipment			
91	372 Asset Retirement Costs for Transmission Plant			
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	513,689	2,404,495	
93	DISTRIBUTION PLANT			
94	374 Land and Land Rights	2,058,672	(14,476)	
95	375 Structures and Improvements	533,095	133,796	
96	376 Mains	190,651,945	18,552,749	
97	377 Compressor Station Equipment	252,413		
98	378 Measuring and Regulating Station Equipment-General	2,694,846		
99	379 Measuring and Regulating Station Equipment-City Gate	3,087,253		
100	380 Services	65,932,006	4,884,093	
101	381 Meters	18,375,232	2,191,750	
102	382 Meter Installations	4,821,808	(748,780)	
103	383 House Regulators	6,013,718	(630,043)	
104	384 House Regulator Installations	1,333,853	(710,071)	
105	385 Industrial Measuring and Regulating Station Equipment	138,553		
106	386 Other Property on Customers' Premises	16,919		
107	387 Other Equipment	533,513		
108	388 Asset Retirement Costs for Distribution Plant			
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	296,443,826	23,659,018	
110	GENERAL PLANT			
111	389 Land and Land Rights	99,157	11,187	
112	390 Structures and Improvements	988,434	91,056	
113	391 Office Furniture and Equipment	8,078,788	1,001,808	
114	392 Transportation Equipment	2,780,532	615,113	
115	393 Stores Equipment	2,055,110		
116	394 Tools, Shop, and Garage Equipment	558,639	31,872	
117	395 Laboratory Equipment			
118	396 Power Operated Equipment	500,264	209,293	
119	397 Communication Equipment	442,840		
120	398 Miscellaneous Equipment	228,832		
121	Subtotal (Enter Total of lines 111 thru 120)	15,732,596	1,960,329	
122	399 Other Tangible Property			
123	399.1 Asset Retirement Costs for General Plant			
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	15,732,596	1,960,329	
125	TOTAL (Accounts 101 and 106)	353,726,518	31,078,956	
126	Gas Plant Purchased (See Instruction 8)			
127	(Less) Gas Plant Sold (See Instruction 8)			
128	Experimental Gas Plant Unclassified			
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	353,726,518	31,078,956	

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)</b>				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81				44,078,958
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83				
84				
85				
86				2,918,184
87				
88				
89				
90				
91				
92				2,918,184
93				
94				2,044,196
95				666,891
96	(359,251)			208,845,443
97			(252,413)	-
98				2,694,846
99			252,413	3,339,666
100	(1,718,293)			69,097,806
101	(315,920)			20,251,062
102	(5,988)			4,067,040
103				5,383,675
104				623,782
105				138,553
106				16,919
107				533,513
108				
109	(2,399,452)			317,703,392
110				
111				110,344
112			(59,802)	1,019,688
113	(422,417)		59,802	8,717,981
114	(95,890)			3,299,755
115				2,055,110
116	(49,038)			541,473
117				
118	(37,781)			671,776
119	(83,576)			359,264
120				228,832
121	(688,702)			17,004,223
122				
123				
124	(688,702)			17,004,223
125	(3,088,154)			381,717,320
126				
127				
128				
129	(3,088,154)			381,717,320

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Gas Property and Capacity Leased from Others**

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.  
2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1	Xerox		Copiers and Printers	4,052
2	Dillard Partnership		Chattanooga Service Center	162,792
3	David Conley		Cleveland Service Center	7,800
4				
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45	<b>Total</b>			174,644

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Construction Work in Progress-Gas (Account 107)**

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Mandatory Projects	2,420,224	
2	Support Projects	8,806,637	
3	Gas Operations	1,751,877	
4	Information Tech Projects	35,809	
5	Strategic Projects	2,846,769	
6	New Business	908,218	
7	Fleet Projects	475,879	
8	Renewals	14,802	
9	Minor Projects	3,017	
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44			
45	<b>Total</b>	17,263,232	



Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>General Description of Construction Overhead Procedure</b>			
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.</p> <p>3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.</p>			
<p>1. (a) Capitalized overheads include Administrative and General Salaries, Office Supplies and Expenses, Employee Pensions and Benefits.</p> <p>(b) (1) Administrative and General Salaries and Office Supplies and Expenses are capitalized on the basis of the ratio of construction payroll to total company payroll excluding Administrative and General Salaries, for twelve months ended 12/31/2021  <math>E = F \times G</math>.  Where:  E = Monthly A &amp; G Salaries and Supplies Capitalized*  F = Current month actual A &amp; G Salaries and Supplies  G = A &amp; G Capitalization Ratio  *E is allocated to Construction Work In Progress on the basis of the percentage calculated by dividing the current month's total amount to be capitalized by the current month's total charges to construction. E is distributed to all projects having charges for the current month at a uniform percentage.</p> <p>(2) Employee Pensions and Benefits are capitalized monthly, using the following formula, and data for the twelve months ended 12/31/2021  <math>A = (B/C \times D)</math>  Where:  A = Monthly Employee Pensions and Benefits Capitalized  B = Employee Pensions and Benefits Expense  C = Total Company Payroll  D = Current Month Construction Payroll (including Administrative and General Salaries Capitalized)</p> <p>(3) Engineering Costs--a predetermined percentage of expense for certain engineering departments.</p> <p>(c) The amounts computed under (b)(2) are distributed to Construction Work in Progress on the basis of a percentage calculated by dividing the amount to be capitalized by the current month payroll charges to construction. Engineering Costs are allocated to projects based on the percentage of each projects's expenditure to total</p> <p>(d) A&amp;G Salaries, Office Supplies &amp; Expenses, and Employee Benefits are distributed to all jobs having payroll changes for the current month at a uniform percentage. Engineering costs are allocated based on the percentage of capital expenditure for each project to total.</p> <p>(e) No differentiation for A&amp;G Salaries, Office Supplies &amp; Expenses, and Employee Benefits and Pensions. Engineering costs are allocated to mandatory, new business, and support projects.</p> <p>(f) Indirectly assigned.</p> <p>2. The annual rate used for capitalizing the allowance for funds used during construction was 7.11 percent determined on the basis of the approximate cost of capital employed to finance the construction program. AFUDC is calculated on all eligible charges based on the eligible project types and activities. AFUDC eligible projects do not have requirements for minimum dollar amount or time to complete; therefore, AFUDC is calculated on all eligible charges beginning on the first month incurred until the month that the charges are cleared from the project by entering and closing a completion report in the Project Costing system. The AFUDC rate is equal to the authorized cost of capital in effect during the year. The calculation is as follows:  (a) <math>((\text{Current Monthly Expenditures} \times .0711/12) / 2) + ((\text{Cumulative Expenditures} \times .0711/12)/10)</math></p> <p>3. Not applicable.</p>			

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>General Description of Construction Overhead Procedure (continued)</b>				
COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES				
1. For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.				
2. Identify, in a footnote, the specific entity used as the source for the capital structure figures.				
3. Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.				
1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title (a)	Amount (b)	Capitalization Ration (percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S	6.30%	
(2)	Short-Term Interest			3.01%
(3)	Long-Term Debt	D	44.47%	4.73%
(4)	Preferred Stock	P		
(5)	Common Equity	C	49.23%	9.80%
(6)	Total Capitalization		100.00%	
(7)	Average Construction Work In Progress Balance	W		
2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$				
3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$				
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds - 2.62%				
b. Rate for Other Funds - 4.69%				

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
<b>Section A. BALANCES AND CHANGES DURING YEAR</b>					
1	Balance Beginning of Year	143,502,707	143,502,707		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense (1)	9,022,293	9,022,293		
4	(403) Depreciation Expense for Asset Retirement Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing				
7	Other Clearing Accounts				
8	Other Clearing (Specify) (footnote details):				
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	9,022,293	9,022,293		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(3,088,154)	(3,088,154)		
13	Cost of Removal	(918,899)	(918,899)		
14	Salvage (Credit)	40,578	40,578		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(3,966,475)	(3,966,475)		
16	Other Debit or Credit Items (Describe) (footnote details):(2)	165,150	165,150		
17	Transfers and Adjustments	(140)	(140)		
18	Book Cost of Asset Retirement Costs				
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	148,723,535	148,723,535		
<b>Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS</b>					
21	Productions-Manufactured Gas				
22	Production and Gathering-Natural Gas				
23	Products Extraction-Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant	17,662,441	17,662,441		
26	Base Load LNG Terminaling and Processing Plant				
27	Transmission	27,453	27,453		
28	Distribution	120,033,967	120,033,967		
29	General (3)	10,999,674	10,999,674		
30	TOTAL (Total of lines 21 thru 29)	148,723,535	148,723,535		

(1) Excludes \$624,897 of expense allocation retained in AGL Services Company reserve balance

(2) Relates to change in right-of-use assets amortization

(3) Includes acquisition adjustment reserves of \$4,717,680

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)**

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.
2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.
3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year					4,926,494	4,566,075		9,492,569
2	Gas Delivered to Storage					11,378,094	1,922,134		13,300,228
3	Gas Withdrawn from					6,998,751	1,451,909		8,450,660
4	Other Debits and Credits					(215,122)	-		(215,122)
5	Balance at End of Year					9,090,715	5,036,300		14,127,015
6	Dth					2,488,835	1,154,330		3,643,165
7	Amount Per Dth					3.65	4.36		3.88

1. No adjustments.
2. Not applicable.
3. Inventories are stated at weighted average cost. All gas stored is classified as a current asset.

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)</b>				
<b>PREPAYMENTS (ACCOUNT 165)</b>				
1. Report below the particulars (details) on each prepayment.				
Line No.	Nature of Payment (a)	Balance at End of Year (in dollars) (b)		
1	Prepaid Honeywell Software Maintenance	11,336		
2	Prepaid INFOR EAM Enterprise Edition Subscription	6,301		
3	Prepaid Tennessee One-Call System Member Fee and	82,117		
4	Prepaid TGA Dues	7,553		
5	Prepaid Taxes	2,172,718		
6		-		
7				
8	TOTAL	2,280,025		

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Other Regulatory Assets (Account 182.3)**

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning Current Year (b)	Debits (c)	Written Off During Year			Balance at End of Current Year (g)
				Account Charged (d)	Amount Recovered (e)	Amount Deemed Unrecoverable (f)	
1	Rate Case Expense	925,381	-	928	328,977		596,404
2	Vacation Reg Asset	257,231	47,922	401,402,408.1	11,620		293,533
3							
4							
5							
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40	<b>Total</b>	1,182,612	47,922		340,597		889,937

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Accumulated Deferred Income Taxes (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.  
2. At Other (Specify), include deferrals relating to other income and deductions.  
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas	2,601,826	405,082	-
4				
5	Total (Total of lines 2 thru 4)	2,601,826	405,082	-
6				
7	TOTAL Account 190 (Total of lines 5 thru 6)	2,601,826	405,082	-
8	Classification of TOTAL			
9	Federal Income Tax	1,374	-	
10	State Income Tax	2,600,452	405,082	-
11	Local Income Tax			

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Accumulated Deferred Income Taxes (Account 190) (continued)**

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Line No.	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3			283,254	-	219,283,254	144,646	2,052,098
4							
5			283,254	-	219,283,254	144,646	2,052,098
6							
7			283,254	-	219,283,254	144,646	2,052,098
8							
9			283,254		219,283,254	-	1,374
10			283,254	-	219,283,254	144,646	2,050,724
11							

		<u>Debits</u>		<u>Credits</u>	
	State OCI	-		(129,899)	OCI 219
	State Excess Deferred - Reclass between 190/283	-		(14,747)	283
		-		(144,646)	



Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Capital Stock (Accounts 201 and 204)**

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)
1				
2	Common Stock	1,000,000	1.00	
3				
4				
5				
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7				
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Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Capital Stock (Accounts 201 and 204)**

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1						
2	10,000	10,000		2,363,278		
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Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Recieved on  
(Accts 202, 203, 205, 206, 207, and 212)**

- Show for each of the above accounts the amounts applying to each class and series of capital stock.
- For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
- Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
- For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1				
2	Premium on Common Stock		10,000	103,514,070
3				
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40	<b>Total</b>		10,000	103,514,070

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Other Paid-In Capital (Accounts 208-211)**

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	<u>Miscellaneous Paid-In-Capital</u>	
2	Account 211:	
3	Balance Beginning of Year:	826,580
4		
5	Debits:	
6		
7	Credits: Tax savings(*)	6,743
8		
9		
10		
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29		
30	<b>Total</b>	<b>833,323</b>

(\*) Reflects Chattanooga Gas portion of Southern Company's 2021 consolidated tax savings.

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Long-Term Debt (Accounts 221, 222, 223, and 224)**

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1	Affiliate Promissory Note(*)	12/31/2008	12/30/2038	105,080,328
2				
3				
4				
5				
6				
7				
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22				
23				
24	(*) Note issued and adjusted periodically to attain target capitalization ratios consistent with capital structure authorized by			
25	Tennessee Regulatory Authority.			
26				
27				
28				
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32				
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39				
40	<b>TOTAL</b>			105,080,328

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Long-Term Debt (Accounts 221, 222, 223, and 224)**

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1	4.19%	3,985,297			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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20					
21					
22					
23					
24	(*) Interest Rate as of December 31, 2021				
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		3,985,297			

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Reconciliation of Reported Net Income with Taxable Income for Feder Income Taxes</b>			
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.</p>			
Line No.	Details (a)	Amount (b)	
1	Net Income for the Year (Page 116)	8,282,011	
2	Reconciling Items for the Year		
3			
4	Taxable Income Not Reported on Books		
5			
6			
7	Deductions Recorded on Books Not Deducted for Return		
8			
9	Meals And Entertainment	12,035	
10	Club Dues	750	
11	Lobbying Expenses	2,143	
12	Fines and Penalties	149	
13	Retiree Medical Benefits	594,403	
14	State Income Tax Deduction - CF	52,073	
15	Accrued Bonus	43,555	
16	Federal Income Tax Deferred	1,545,873	
17	State Income Tax Deferred	1,591,800	
18	Rate Case	328,977	
19	Ad Valorem Tax Equalization	30,003	
20	Subtotal	4,201,761	
21			
22	Deductions on Return Not Charged Against Book Income		
23			
24	Federal Income Tax	(1,163,571)	
25	State Income Tax	(1,026,166)	
26	Bad Debt Reserve	(42,696)	
26	Pension	(6,333,770)	
27	Purchased Gas Adjustment	(910,912)	
28	Payroll Tax Deferral - Cares Act	(67,099)	
29	Depreciation	(5,775,581)	
30	Subtotal	(15,319,795)	
31			
32	TOTAL		
33	Federal Tax Net Income	(2,836,023)	
34	State Taxes	1,026,166	
35	Federal Tax Net Income	(1,809,857)	
	Show Computation of Tax:		
	Tax @ 21%	(380,070)	
	Prior Year Adjustments	98,759	
	Plant related tax adjustment	(882,260)	
	Total Current Federal Income Tax before NOL Reclass to Deferred Income Tax Expense	(1,163,571)	
	NOL Reclass to Deferred Income Tax Expense	-	
	Total Current Federal Income Tax after NOL Reclass to Deferred Income Tax Expense	(1,163,571)	

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)</b>				
<p>1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p>				
		<b>Balance at Beg. Of Year</b>		
Line No.	Kind of Tax (See Instruction 5) (a)	Taxes Accrued (b) (236)	Prepaid Taxes (c)(165)	
1	Federal Income Tax	128,980		
2	State Income Tax		485,083	
3	Federal Withholding		-	
4	Taxes accrued - FUI			
5	Taxes Accrued Other - FICA & Medicare	173,522		
6	Taxes Accrued Other -SUI			
7	Taxes Accrued Other - Real & Personal Property	2,732,302		
8	Taxes Accrued Other - Compr Natural Gas			
9	Taxes Accrued Other - Fuel Tax			
10	Franchise Tax	486,053		
11	Taxes Accrued Other - Gross Reciepts & Franchise Fee	751,149		
12	Sales and use tax	-		
13				
14				
15	<b>TOTAL</b>	4,272,006	485,083	
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)				
Line No.	Kind of Tax	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1	Federal Income Tax	1,163,571		
2	State Income Tax	1,026,166		
3	Federal Withholding			
4	Taxes accrued - FUI			
5	Taxes Accrued Other - FICA & Medicare	275,851		
6	Taxes Accrued Other -SUI			
7	Taxes Accrued Other - Real & Personal Property	1,650,000		
8	Taxes Accrued Other - Compr Natural Gas			
9	Taxes Accrued Other - Fuel Tax			
10	Franchise Tax	762,221		-
11	Taxes Accrued Other - Gross Reciepts & Franchise Fee	837,708		
12	Sales and use tax			
13				
14				
15	<b>TOTAL</b>	5,715,517	-	-

Gas (Account 408.1, 409.1) excludes allocated taxes other than income tax of \$187,079 that are included in the income statement. Gas also includes \$43,367 of capitalized payroll taxes.



Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged) (continued)**

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).  
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.  
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.  
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.  
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.  
10. Items under \$250,000 may be grouped.  
11. Report in column (q) the applicable effective state income tax rate.

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year	
				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Included in Acct 165) (h)
1	1,163,571	(59,617)			974,974
2	1,026,166	152,281	(497,333)		1,166,197
3	470,484	469,965	519	-	
4	2,636	2,605	(159)		190
5	342,962	410,220	1,902	108,166	
6	220	223	(10)		13
7	1,650,000	2,058,620		2,323,682	
8					
9					
10	762,236	550,730	497,335	200,224	
11	837,708	807,705		781,152	
12	148,267	179,272	(339)		31,344
13					
14					
<b>TOTAL</b>	<b>6,404,250</b>	<b>4,572,004</b>	<b>1,915</b>	<b>3,413,224</b>	<b>2,172,718</b>

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)**

Line No.	Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	State/Local Income Tax Rate (q)
1				21.0%
2				6.5%
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
<b>TOTAL</b>				

Column (d) "Taxes charged During Year" does not agree to column (j) as a result of taxes allocated and capitalized payroll taxes.

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Miscellaneous Current and Accrued Liabilities (Account 242)**

1. Describe and report the amount of other current and accrued liabilities at the end of year.
2. Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	Unclaimed Customer Credits and Checks	109,431
2	Waranty Transactions Holding-CNG	25,617
3	Franchise Requirements	850,587
4	Interruptible Margin Credit Rider	1,150,402
5	Relocation	42,991
6		
7		
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43		
44		
45	<b>Total</b>	<b>2,179,028</b>

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Other Deferred Credits (Account 253)**

1. Report below the details called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	None					
2						
3						
4						
5						
6						
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43						
44						
45	<b>Total</b>					

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Accumulated Deferred Income Taxes-Other Property (Account 282)</b>				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	26,189,567	2,919,977	-
4				
5	Total (Enter Total of lines 2 thru 4)	26,189,567	2,919,977	-
6				
7	TOTAL Account 282 (Enter Total of lines 5 thru 6)	26,189,567	2,919,977	-
8	Classification of TOTAL			
9	Federal Income Tax	25,316,219	1,733,257	-
10	State Income Tax	6,227,642	1,186,720	
11	Regulatory Tax Reclass	(5,354,294)		
12	Local Income Tax			

		1,297,588	Federal Income Tax
Excess Deferred Amort. - Protected - Federal		435,669	EDIT Amortization
		1,733,257	
		1,186,720	State Income Tax
Excess Deferred Amort. - Protected - State		-	EDIT Amortization
		1,186,720	

0

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 2021	
<b>Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)</b>							
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.							
	Changes during Year Amounts		Adjustments Debits		Adjustments Credits		
Line No.	Debited to Account 410.2 (e)	Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Account No. (i)	Amount (j)	Balance at End of Year (k)
1							
2							
3				-	254	512,226	29,621,770
4							
5				-	254	512,226	29,621,770
6							
7				-	254	512,226	29,621,770
8							
9			254	-			27,049,476
10			254	-			7,414,362
11					254	512,226	(4,842,068)
12							

	<u>Debits</u>	<u>Credits</u>	
Reg Liab ADIT Adjustments - Federal	-	254	
Reg Liab ADIT Adjustments - State	-	254	
Change in and Amortization of Tax Gross-up	<u>-</u>	<u>(512,226)</u>	254
	<u>-</u>	<u>(512,226)</u>	

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Accumulated Deferred Income Taxes-Other (Account 283)</b>				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283. 2. At Other (Specify), include deferrals relating to other income and deductions.				
			Changes During Year Amounts	
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Debited to Account 410.1 (c)	Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	545,612	1,260,966	
4				
5	Total (Total of lines 2 thru 4)	545,612	1,260,966	
6				
7	TOTAL Account 283 (Total of lines 5 thru 6)	545,612	1,260,966	
8	Classification of TOTAL			
9	Federal Income Tax	545,612	1,260,966	
10	State Income Tax			
11	Local Income Tax			

Deferred FIT - Other per FI	248,283
Excess Deferred Amort. - Unprotected	959,017
Excess Deferred Amort. - Pre-Tax Reform	53,666
	<u>1,260,966</u>

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Accumulated Deferred Income Taxes-Other (Account 283) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes During Year Amounts		Adjustments Debits		Adjustments Credits		Balance at End of Year (k)
	Debited to Account 410.2 (e)	Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	
1							
2							
3			254	15,415	219	392,394	2,183,557
4							
5			254	15,415	219	392,394	2,183,557
6							
7			254	15,415	219	392,394	2,183,557
8							
9			254	15,415	219	392,394	2,183,557
10							
11							

		Debit	Credits	
	Federal OCI	-	(392,394)	202 OCI
	State Excess Deferred - Reclass between 190/283	15,415	-	202 OCI
		<u>15,415</u>	<u>(392,394)</u>	

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Other Regulatory Liabilities (Account 254)**

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Year (b)	Written off during Period			Credits (f)	Balance at End of Current Year (g)
			Account Credited (c)	Amount Refunded (d)	Amount Deemed Non- Refundable (e)		
1	Regulatory Tax Liability(a)	20,487,061	254	1,959,911			18,527,150
2	Deferred PGA - Credit Balance	2,141,607	191	2,141,607			-
3	Tax Reform Reserve (b)	1,383,533	400	1,383,533			-
4							
5							
6							
7							
8							
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29							
30							
31	<b>Total</b>	24,012,201		5,485,051		-	18,527,150

(a) Excess deferred amortization - protected is	\$ 588,915
Excess deferred amortization - unprotected is	1,298,338
Other Excess Deferred Adjustments include the 2017 remeasurement of deferred income taxes of	72,654
Excess deferred income taxes - Protected @ 12/31/2021 is	16,946,981
Other EDITS not related to Tax Reform @ 12/31/2021 is	1,580,170

(b) In accordance with an order from the Tennessee Public Utility Commission, Chattanooga Gas is tracking as a regulatory liability the decreased federal income taxes resulting from the Tax Cuts and Jobs Act.



Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Gas Operating Revenues**

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay		Revenues for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year	Amount for Previous Year (e)
1	480 Residential Sales				
2	481 Commercial and Industrial Sales				
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts				
8	488 Miscellaneous Service Revenues				
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
11	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
12	489.4 Revenues from Storing Gas of Others				
13	490 Sales of Prod. Ext. from Natural Gas				
14	491 Revenues from Natural Gas Proc. by Others				
15	492 Incidental Gasoline and Oil Sales				
16	493 Rent from Gas Property				
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues				
19	Subtotal:				
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:				

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Gas Operating Revenues**

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.  
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.  
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

Line No.	Other Revenues		Total Operating Revenues		Dekatherm of Natural Gas	
	Amount for Current Year	Amount for Previous Year	Amount for Current Year (h)	Amount for Previous Year	Amount for Current Year (j)	Amount for Previous Year (k)
1	72,366,738	57,559,174	72,366,738	57,559,174	7,990,531	6,834,191
2						
3						
4						
5						
6						
7	430,544	485,319	430,544	485,319		
8	325,021	264,982	325,021	264,982		
9						
10						
11	10,766,985	9,026,083	10,766,985	9,026,083	6,918,273	7,561,088
12						
13						
14						
15						
16						
17						
18	4,389,963	2,750,512	4,389,963	2,750,512		
19	88,279,251	70,086,070	88,279,251	70,086,070		
20	-		-			
21	88,279,251	70,086,070	88,279,251	70,086,070		

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Other Gas Revenues (Account 495)</b>				
Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.				
Line No.	Description of Transaction (a)	Amount (in dollars) (b)		
1	Revenue - Franchise Collected	3,006,431		
2	Refunds and Recoveries	1,383,532		
3				
4				
5				
6				
7				
8				
9				
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39				
	<b>Total</b>	<b>4,389,963</b>		

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Discounted Rate Services and Negotiated Rate Services</b>					
1. In column b, report the revenues from discounted rate services. 2. In column c, report the volumes of discounted rate services. 3. In column d, report the revenues from negotiated rate services. 4. In column e, report the volumes of negotiated rate services.					
Line No.	Account (a)	Discounted Rate Services		Negotiated Rate Services	
		Revenue (b)	Volumes (c)	Revenue (d)	Volumes (e)
1	Other gas revenues			1,345,438	327,344
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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35					
36					
37					
38					
39					
	<b>Total</b>			1,345,438	327,344

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Gas Operation and Maintenance Expenses</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)			
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering			
8	751 Production Maps and Records			
9	752 Gas Well Expenses			
10	753 Field Lines Expenses			
11	754 Field Compressor Station Expenses			
12	755 Field Compressor Station Fuel and Power			
13	756 Field Measuring and Regulating Station Expenses			
14	757 Purification Expenses			
15	758 Gas Well Royalties			
16	759 Other Expenses			
17	760 Rents			
18	TOTAL Operation (Total of lines 7 thru 17)			
19	Maintenance			
20	761 Maintenance Supervision and Engineering			
21	762 Maintenance of Structures and Improvements			
22	763 Maintenance of Producing Gas Wells			
23	764 Maintenance of Field Lines			
24	765 Maintenance of Field Compressor Station Equipment			
25	766 Maintenance of Field Measuring and Regulating Station Equipment			
26	767 Maintenance of Purification Equipment			
27	768 Maintenance of Drilling and Cleaning Equipment			
28	769 Maintenance of Other Equipment			
29	TOTAL Maintenance (Total of lines 20 thru 28)			
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)			

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses			
40	777 Gas Processed by Others			
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products Purchased for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products Used by the Utility-Credit			
46	783 Rents			
47	TOTAL Operation (Total of lines 33 thru 46)			
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Regulating Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Total of lines 49 thru 56)			
58	TOTAL Products Extraction (Total of lines 47 and 57)			

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Total of lines 61 thru 64)			
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases			
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
70	801 Natural Gas Field Line Purchases			
71	802 Natural Gas Gasoline Plant Outlet Purchases			
72	803 Natural Gas Transmission Line Purchases			
73	804 Natural Gas City Gate Purchases	41,229,539	30,528,398	
74	804.1 Liquefied Natural Gas Purchases			
75	805 Other Gas Purchases			
76	(Less) 805.1 Purchases Gas Cost Adjustments			
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	41,229,539	30,528,398	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expense-Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses	31,544	22,084	
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	31,544	22,084	

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<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
86	808.1 Gas Withdrawn from Storage-Debit			
87	(Less) 808.2 Gas Delivered to Storage-Credit			
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			
90	Gas used in Utility Operation-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit			
92	811 Gas Used for Products Extraction-Credit			
93	812 Gas Used for Other Utility Operations-Credit			
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)			
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	41,261,083	30,550,482	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	41,261,083	30,550,482	
98	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense	-	165	
105	818 Compressor Station Expenses	1,003	39	
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Total of lines of 101 thru 113)	1,003	204	



Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Total of lines 116 thru 123)			
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	1,003	204	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	92,035	34,070	
129	841 Operation Labor and Expenses	737,305	680,973	
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Total of lines 128 thru 133)	829,340	715,043	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures			
138	843.3 Maintenance of Gas Holders	152,616	117,364	
139	843.4 Maintenance of Purification Equipment	23,187	5,106	
140	843.5 Maintenance of Liquefaction Equipment	725,518	1,032,951	
141	843.6 Maintenance of Vaporizing Equipment	29,315	18,875	
142	843.7 Maintenance of Compressor Equipment	119,215	68,722	
143	843.8 Maintenance of Measuring and Regulating Equipment			
144	843.9 Maintenance of Other Equipment	163,143	201,203	
145	TOTAL Maintenance (Total of lines 136 thru 144)	1,212,994	1,444,221	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	2,042,334	2,159,264	

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<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(less) 845.5 Wharfage Receipts-Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Total of lines 149 thru 164)			
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Total of lines 167 thru 174)			
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)			
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	2,043,337	2,159,468	

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<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	38		-
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses			
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Total of lines 180 thru 190)	38		-
192	Maintenance			
193	861 Maintenance Supervision and Engineering			
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains			
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Regulating Station Equipment			
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Total of lines 193 thru 199)			
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	38		-
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	226,045		219,997
205	871 Distribution Load Dispatching	-		1,810
206	872 Compressor Station Labor and Expenses	31		17
207	873 Compressor Station Fuel and Power			

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<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	1,438,053	1,369,389	
209	875 Measuring and Regulating Station Expenses-General	51,643	40,717	
210	876 Measuring and Regulating Station Expenses-Industrial			
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	363	421	
212	878 Meter and House Regulator Expenses	493,372	411,392	
213	879 Customer Installations Expenses	164,820	225,962	
214	880 Other Expenses	114,950	103,591	
215	881 Rents			
216	TOTAL Operation (Total of lines 204 thru 215)	2,489,277	2,373,296	
217	Maintenance			
218	885 Maintenance Supervision and Engineering			
219	886 Maintenance of Structures and Improvements			
220	887 Maintenance of Mains	748,653	562,073	
221	888 Maintenance of Compressor Station Equipment	5,664	4,422	
222	889 Maintenance of Measuring and Regulating Station Equipment-General	130,456	87,985	
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial			
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station			
225	892 Maintenance of Services	414,744	314,310	
226	893 Maintenance of Meters and House Regulators	285,846	308,050	
227	894 Maintenance of Other Equipment	904		
228	TOTAL Maintenance (Total of lines 218 thru 227)	1,586,267	1,276,840	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	4,075,544	3,650,136	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision			
233	902 Meter Reading Expenses	78,832	74,036	
234	903 Customer Records and Collection Expenses	10,198	2,791	

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<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	273,086	325,527	
236	905 Miscellaneous Customer Accounts Expenses	33	39	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	362,149	402,393	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses	17,325	13,664	
242	909 Informational and Instructional Expenses	1,718	6,575	
243	910 Miscellaneous Customer Service and Informational Expenses			
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	19,043	20,239	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	-	484	
248	912 Demonstrating and Selling Expenses	4,294	2,096	
249	913 Advertising Expenses	160,735	81,928	
250	916 Miscellaneous Sales Expenses	(5,643)	(18,671)	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	159,386	65,837	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	6,826,367	6,436,623	
255	921 Office Supplies and Expenses	833,148	756,214	
256	(Less) 922 Administrative Expenses Transferred-Credit	(1,641,339)	(1,449,147)	
257	923 Outside Services Employed	3,676,751	4,086,682	
258	924 Property Insurance	241,096	154,564	
259	925 Injuries and Damages	227,316	25,178	
260	926 Employee Pensions and Benefits	483,332	439,139	
261	927 Franchise Requirements	3,006,431	2,296,258	
262	928 Regulatory Commission Expenses	328,977	272,396	
263	(Less) 929 Duplicate Charges-Credit			
264	930.1General Advertising Expenses	159,075	-	
265	930.2Miscellaneous General Expenses	421,194	319,909	
266	931 Rents	373,383	349,138	
267	TOTAL Operation (Total of lines 254 thru 266)	14,935,731	13,686,954	
268	Maintenance			
269	932 Maintenance of General Plant	243,447	299,274	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	15,179,178	13,986,228	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	63,099,758	50,834,783	

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Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Exchange and Imbalance Transactions**

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule (a)	Gas Received from Others		Gas Delivered to Others	
		Amount (b)	Dth (c)	Amount (d)	Dth (e)
1	Cashout/imbalance	\$ 529,980	138,379	\$ 119,942	19,659
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4					
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23					
24					
<b>25</b>	<b>Total</b>	<b>\$ 529,980</b>	<b>138,379</b>	<b>\$ 119,942</b>	<b>19,659</b>

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Gas Used in Utility Operations**

1. Report below details of credits during the year to Accounts 810, 811, and 812.  
2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

			<b>Natural Gas</b>			
Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Gas Used Dth (c)	Amount of Credit (in dollars) (d)	Amount of Credit (in dollars) (d)	Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	None				
2	811 Gas Used for Products Extraction - Credit	None				
3	Gas Shrinkage and Other Usage in Respondent's Own Processing	None				
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others	None				
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)	921	578	1,973		
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7						
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24						
<b>25</b>	<b>Total</b>		578	1,973		

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Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Miscellaneous General Expenses (Account 930.2)</b>				
1. Provide the information requested below on miscellaneous general expenses.				
2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items of so grouped is shown.				
Line No.	Description (a)	Amount (in dollars) (b)		
1	Industry association dues.	42,709		
2	Experimental and general research expenses.			
	a. Gas Research Institute (GRI)			
	b. Other			
	Fleet Fuel Expense	199,072		
	Fleet Capitalization	(21,470)		
	Miscellaneous Expense	113,408		
	Civic Participation	87,195		
	Seminar/Conference Fees	161		
	Travel	119		
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			
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23				
24				
25	Total	421,194		



Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)</b>					
1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown. 2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are					
<b>Section A. Summary of Depreciation, Depletion, and Amortization Charges</b>					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant	1,075,681			
7	Base load LNG terminaling and processing plant				
8	Transmission plant	23,858			
9	Distribution plant	6,886,043			
10	General plant	1,036,711			
11	Common plant-gas	624,897			
12	TOTAL	9,647,190			

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)</b>					
<p>obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.</p> <p>3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.</p>					
<b>Section A. Summary of Depreciation, Depletion, and Amortization Charges</b>					
Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to g) (h)	Functional Classification (a)	
1				Intangible plant	
2				Production plant, manufactured gas	
3				Production and gathering plant, natural gas	
4				Products extraction plant	
5				Underground gas storage plant	
6			1,075,681	Other storage plant	
7				Base load LNG terminaling and processing plant	
8			23,858	Transmission plant	
9			6,886,043	Distribution plant	
10			1,036,711	General plant	
11			624,897	Common plant-gas	
12			9,647,190	TOTAL	

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405)  
(Except Amortization of Acquisition Adjustments) (continued)**

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

**Section B. Factors Used in Estimating Depreciation Charges**

Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)		
8	General Plant (footnote details)		
9			
10			
11			
12			
13			
14			
15			

Note: Depreciation is calculated using the half year convention, based on factors for each FERC functional classification listed below multiplied by the depreciable balance for each classification.

<u>Function</u>	<u>Rate</u>
LNG Storage Plant	2.30%
Distribution Plant	2.34%
General Plant	7.37%

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Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Particulars Concerning Certain Income Deductions and Interest Charges Accounts</b>				
Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.				
(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.				
(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.				
(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.				
(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.				
Line No.	Item (a)	Amount (b)		
1	(a) Miscellaneous Amortization (Account 425)	-		
2				
3				
4	(b) Miscellaneous Income Deductions (Account 426)			
5	Fines & Penalties	166		
6				
7				
8	(c) Interest Income on Receivable from Associated Companies (Account 430)			
9	Interest on money-pool transactions - 1.060% (Average Daily Commercial Paper Rate December, 2020)	34,610		
10	Interest on Affiliate Promissory Notes	3,985,297		
11	AGL Service Company - Other	2,384		
12	Total Interest Income on Receivable from Associated Companies	4,022,291		
13				
14				
15	(d) Other Interest Expense (Account 431)			
16	Customers' Deposits	34,933		
17	Interest Expense - Other	32,976		
18	Total Other Interest Expense	67,909		
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Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021	
<b>Regulatory Commission Expenses (Account 928)</b>					
<p>1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.</p> <p>2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.</p>					
Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Various State Regulatory Dockets and filings		774,498	774,498	
2	TRA--Gross Earnings and Inspection Fee	296,593		296,593	
3	FERC		89,088	89,088	
4	Docket No. 18-00017 & 20-00049		-	2,138,039	925,381
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24					
<b>25 Total</b>		296,593	863,586	3,298,218	925,381

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
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**Regulatory Commission Expenses (Account 928)**

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.  
4. Identify separately all annual charge adjustments (ACA).  
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.  
6. Minor items (less than \$250,000) may be grouped.

Line No.	Expenses Incurred During Year				Amortized During Year		Deferred in Account 182.3 End of Year (l)
	Charged currently to			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	
	Department (f)	Account No. (g)	Amount (h)				
1		923	774,498				
2		408.1	295,593				
3		923	89,088				
4		928		-	928	328,977	596,404
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			1,159,179			328,977	596,404

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Employee Pensions and Benefits (Account 926)</b>				
1. Report below the items contained in Account 926, Employee Pensions and Benefits.				
Line No.	Expense (a)	Amount (b)		
1	Group Insurance	869,554		
2	Pensions	(454,717)		
3	401-K Contributions	292,104		
4	Post-retirement Benefits Other than Pensions	(310,875)		
5	Miscellaneous	87,266		
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39				
	<b>Total</b>	<b>483,332</b>		

[Next page is 354]

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A	Date of Report (Mo, Da, Yr)	Year of Report 2021	
<b>Distribution of Salaries and Wages</b>					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
1	<b>Electric</b>				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maintenance (Total of lines 12 thru 15)				
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
21	Customer Accounts (line 6)				
22	Customer Service and Informational (line 7)				
23	Sales (line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)				
26	<b>Gas</b>				
27	Operation				
28	Production - Manufactured Gas				
29	Production - Natural Gas(Including Exploration and Development)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing	467,336	54,175		521,511
32	Transmission	38	-		38
33	Distribution	1,202,875	506		1,203,381
34	Customer Accounts	79,935	33		79,968
35	Customer Service and Informational				
36	Sales				
37	Administrative and General	1,657,405	3,086,997		4,744,402
38	TOTAL Operation (Total of lines 28 thru 37)	3,407,589	3,141,711		6,549,300
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing	81,371	25,645		107,016
44	Transmission				
45	Distribution	439,400	5,519		444,919



Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021	
<b>Distribution of Salaries and Wages (continued)</b>					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
46	Administrative and General	2,087	2,595		4,682
47	TOTAL Maintenance (Total of lines 40 thru 46)	522,858	33,759		556,617
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)				
51	Production - Natural Gas (Including Expl. and Dev.)(ll. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)				
53	Storage, LNG Terminating and Processing (Total of ll. 31 and 43)	548,707	79,820		628,527
54	Transmission (Total of lines 32 and 44)	38	-		38
55	Distribution (Total of lines 33 and 45)	1,642,275	6,025		1,648,300
56	Customer Accounts (Total of line 34)	79,935	33		79,968
57	Customer Service and Informational (Total of line 35)				
58	Sales (Total of line 36)	-	-		-
59	Administrative and General (Total of lines 37 and 46)	1,659,492	3,089,592		4,749,084
60	Total Operation and Maintenance (Total of lines 50 thru 59)	3,930,447	3,175,470		7,105,917
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	3,930,447	3,175,470		7,105,917
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant				
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)				
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant				
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)				
75	Miscellaneous Other Expenses*	807,333			807,333
76	TOTAL Other Accounts	807,333			807,333
77	TOTAL SALARIES AND WAGES	4,737,780	3,175,470		7,913,250

\*Miscellaneous Other Expenses

Construction Work In Progress	286,383
Accum. Prov. for Depr. Amort. Depl.	175,132
Taxes Other Than Income Taxes	345,818
<b>Total</b>	<b>807,333</b>

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report Mo, Da, Yr)	Year of Report 2021
<b>Charges for Outside Professional and Other Consultative Services</b>				
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.</p> <p>(a) Name of person or organization rendering services. (b) Total charges for the year.</p> <p>2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less. 3. Total under a description "Total", the total of all of the aforementioned services. 4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.</p>				
Line No.	Description (a)	Amount (in dollars) (b)		
1	HIWASSEE CONSTRUCTION CO INC - Construction Services	6,716,205		
2	SOUTHEAST CONNECTIONS - Construction Services	5,455,316		
3	PRIDE UTILITY CONSTRUCTION CO - Construction Services	3,879,306		
4	PLAYER AND COMPANY - Construction Services	1,918,753		
5	TNT CONCRETE LLC - Construction Services	931,658		
6	USIC HOLDINGS INC - Inspection Services	868,073		
7	GAS TRANSMISSION SYSTEMS INC - Engineering Services	720,070		
8	MCDANIEL TECHNICAL SERVICES INC - Inspection Services	695,720		
9	HUNTER UTILITY CONSTRUCTION LLC - Construction Services	537,091		
10	BUTLER SNOW LLP - Legal Services	456,757		
11	ASCEND QUALITY CONTRACTING LLC - Construction Services	417,964		
12	BERGER SINGERMAN LLP - Legal Services	274,317		
13	CHART LIFECYCLE INC - Inspection Services	266,831		
14	AMERSON ENGINEERING AND CONTROLS INC - Engineering Services	253,810		
15	Other (110 vendors \$250,000 or less)	3,544,683		
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35	Total	26,936,554		

Name of Respondent Chattanooga Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2021
<b>Transactions with Associated (Affiliated) Companies</b>				
1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000. 2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less. 3. Total under a description "Total", the total of all of the aforementioned goods and services. 4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.				
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1				
2	Allocated operations and maintenance Expense	AGL Services Company	Various O&M	6,008,029
3	Allocated operations and maintenance Expense (1)	Southern Company Services	Various O&M	1,901,360
4	Money Pool Interest	Southern Company Gas	430	34,610
5	Interest on Promisory Note	Southern Company Gas	430	3,985,297
6	Capitalized Distributed Overheads	AGL Services Company	107	2,090,128
7	Capital Payroll	AGL Services Company	107	59,384
8	Capital Payroll	Atlanta Gas Light Company	107	93,357
9	Operations and Maintenance Payroll	Atlanta Gas Light Company	875	(704)
10	Gas Purchases and Asset Management Transactions	Sequent Energy Management	804, 164.1 and 164.2	9,985,211
11	Property, Workers' Comp, General Liability Insurance	AGL Services Company	924,925,926	421,488
12	Portable LNG Operation Expenses	AGL Services Company	191	16,181
13	Portable LNG Operation Expenses	Atlanta Gas Light Company	191	1,629
14	Inventory Transfers	Atlanta Gas Light Company	154, 887	7,197
15	Assignment of Shared Assets & Capital Costs	AGL Services Company	107	17,750
16	Intercompany Billing	Southern Company Services	922	(2,615)
17	Project Costing	Southern Company Services	107	1,029,124
18	Recapitalization of Capital Structure - Equity (2)	Southern Company Gas	207	10,795,703
19	Recapitalization of Capital Structure - Issuance LT Debt	Southern Company Gas	223	13,264,146
20	Recapitalization of Capital Structure - Repayment ST Debt	Southern Company Gas	234	(24,053,105)
21				
22	(1) Includes \$2,384 of allocated cost of capital from Southern Company Services included in account 430 - Interest on debt of associated companies reflected in the allocated cost of capital line on page 340.			
23	(2) Includes recapitalization of capital struture of \$7,939,239 consolidated tax savings recognized through equity of \$13,043.			
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39				
40	Total			25,654,170

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2021
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**Gas Storage Projects**

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (d)
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January	76,447		76,447
3	February	10,800		10,800
4	March	80		80
5	April	321,039		321,039
6	May	427,424		427,424
7	June	422,529		422,529
8	July	429,253		429,253
9	August	435,548		435,548
10	September	426,751		426,751
11	October	329,979		329,979
12	November	35,393		35,393
13	December	71,881		71,881
14	TOTAL (Total of lines 2 thru 13)	2,987,124		2,987,124
15	Gas Withdrawn from Storage			
16	January	691,182		691,182
17	February	745,235		745,235
18	March	642,782		642,782
19	April	37,954		37,954
20	May	13,181		13,181
21	June	12,151		12,151
22	July	17,451		17,451
23	August	15,382		15,382
24	September	28,502		28,502
25	October	14,477		14,477
26	November	190,128		190,128
27	December	496,525		496,525
28	TOTAL (Total of lines 16 thru 27)	2,904,950		2,904,950

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2021
<b>Gas Storage Projects</b>			
1. On line 4, enter the total storage capacity certificated by FERC. 2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.			
Line No.	Item (a)	Total Amount (b)	
	STORAGE OPERATIONS		
1	Top or Working Gas End of Year	2,488,835	
2	Cushion Gas (Including Native Gas)		
3	Total Gas in Reservoir (Total of line 1 and 2)	2,488,835	
4	Certificated Storage Capacity	3,605,160	
5	Number of Injection - Withdrawal Wells		
6	Number of Observation Wells		
7	Maximum Days' Withdrawal from Storage		
8	Date of Maximum Days' Withdrawal		
9	LNG Terminal Companies (in Dth)		
10	Number of Tanks		
11	Capacity of Tanks		
12	LNG Volume		
13	Received at "Ship Rail"		
14	Transferred to Tanks		
15	Withdrawn from Tanks		
16	"Boil Off" Vaporization Loss		

Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2021
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**Transmission Lines**

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Transmission System		1.3
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Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2021
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**Auxiliary Peaking Facilities**

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.  
 2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.  
 3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
1	Chattanooga	Liquefied Natural Gas	121,800	N/A	Yes
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Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2021
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**Gas Account - Natural Gas**

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.  
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.  
3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.  
4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.  
5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.  
6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.  
7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.  
8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.  
9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.  
10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.

Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only
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**01 Name of System:**

2	<b>GAS RECEIVED</b>			
3	Gas Purchases (Accounts 800-805)			8,694,818
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305		
6	Gas of Others Received for Distribution (Account 489.3)	301		6,918,273
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328		138,379
10	Gas Received as Imbalances (Account 806)	328		
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)			441,096
13	Gas Received from Shippers as Compressor Station Fuel			
14	Gas Received from Shippers as Lost and Unaccounted for			
15				
16	Total Receipts (Total of lines 3 thru 15)			16,192,566
17	<b>GAS DELIVERED</b>			
18	Gas Sales (Accounts 480-484)			578
18.1	<b>Firm Sales</b>			7,990,531
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305		
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		6,918,273
22	Deliveries of Contract Storage Gas (Account 489.4)	307		-
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328		
25	Gas Delivered as Imbalances (Account 806)	328		19,659
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)			500,200
28	Gas Used for Liquifaction			85,949
29	Other Gas Deliveries - Special Contract & Sales/Transportation	313		327,344
30	Total Deliveries (Total of lines 18 thru 29)			15,842,534
31	<b>GAS LOSSES AND GAS UNACCOUNTED FOR</b>			
32	Gas Losses and Gas Unaccounted For			350,032
33	<b>TOTALS</b>			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)			16,192,566



Name of Respondent Chattanooga Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2021
<b>System Maps</b>			
<p>1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <ul style="list-style-type: none"> <li>(a) Transmission lines.</li> <li>(b) Incremental facilities.</li> <li>(c) Location of gathering areas.</li> <li>(d) Location of zones and rate areas.</li> <li>(e) Location of storage fields.</li> <li>(f) Location of natural gas fields.</li> <li>(g) Location of compressor stations.</li> <li>(h) Normal direction of gas flow (indicated by arrows).</li> <li>(i) Size of pipe.</li> <li>(j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.</li> <li>(k) Principal communities receiving service through the respondent's pipeline.</li> </ul> <p>3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p>			

See map

# Chattanooga Gas

- Tap Station
- ▲ Chattanooga LNG
- CGC HP Gas Main

## Interstate Pipelines

- East Tennessee Natural Gas Co
- Southern Natural Gas Co

## Road Class

- Limited Access Highway
- Major Road

## Other Feature

- County Boundary
- State Boundary
- Water Feature
- Chattanooga Gas Territory

