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February 14, 2014

Jeff Derouen
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation
Case No. 2013-00148

Dear Mr. Derouen:

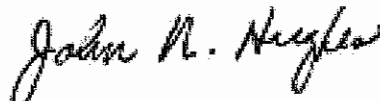
Atmos Energy Corporation submits updated responses to the Commission's First Data Requests, Items 1-45 and 1-54. I certify that the electronic documents are true and correct copies of the original documents.

If you have any questions about this filing, please contact me.

Submitted By:

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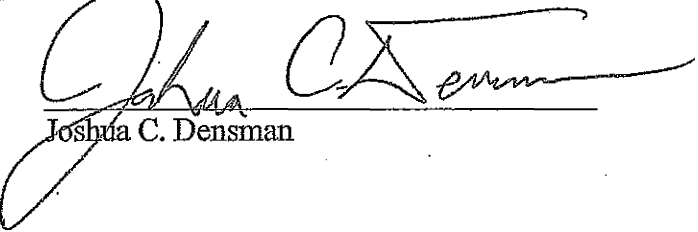
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2013-00148
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, Joshua C. Densman, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.

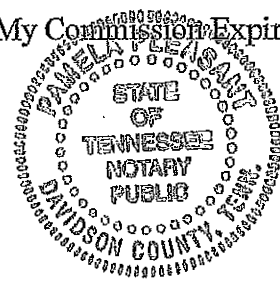

Joshua C. Densman

STATE OF Tennessee
COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Joshua C. Densman on this the 22
day of August, 2013.


Notary Public

My Commission Expires: May 3, 2016



Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-45 (Supplement 7)
Page 1 of 1

SUPPLEMENTAL RESPONSE (2/14/2014)

REQUEST:

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period, including the month in which the Commission hears this case.

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 and Attachment 2 for FR_16(13)(c) updated with December 2013 and January 2014 actuals, respectively.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-45_Att1_Suppl7 - Operating Income Base Period - Updated thru December 2013.xlsx, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-45_Att2_Suppl7 - Operating Income Base Period - Updated thru January 2014.xlsx, 5 Pages.

Respondent: Josh Densman

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2013-00148
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Base Period: Twelve Months Ended July 31, 2013

Data: X Base Period Forecasted Period
 Type of Filing: X Original Updated Revised

FR 16(13)(c)2.2
 Schedule C-2.2

Workpaper Reference No(s).

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total	actual	actual	actual	actual	actual
			Aug-12	Oct-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13		Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
1	4030	Depreciation Expense	0	0	(0)	0	(0)	(0)	0	(0)	0	0	0	(0)	0	0	0	0	0
2	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	(3,540)	3,540	0	(0)	(0)	(0)	536	(535)	(0)	0	0	0	(0)	0	0	0	(0)
4	8140	Storage-Operation supervision and engineering	0	0	541	0	0	0	0	0	0	0	0	0	541	0	0	500	41
5	8210	Storage-Purification expenses	26	0	0	0	0	0	0	0	0	0	0	0	26	0	198	0	0
6	8510	System control and load dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8560	Mains expenses	0	0	0	0	0	0	224	0	0	0	0	0	224	0	0	0	0
8	8700	Distribution-Operation supervision and engineeri	25,045	6,542	63,593	48,853	14,108	(2,623)	43	1,304	530	(19,648)	6,793	809	145,109	36,722	40,820	1,032	12,412
9	8740	Mains and Services Expenses	7,598	330	10,239	8,806	8,694	6,462	5,888	8,736	3,417	10,491	6,447	7,913	83,022	12,900	6,698	10,714	6,600
10	8780	Measuring and regulating station expenses-Indus	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	8810	Distribution-Rents	(5,208)	10,333	(6,660)	0	0	0	0	0	0	0	0	0	(1,538)	148	0	0	0
13	8850	Maintenance supervision and engineering	0	0	0	0	0	0	0	0	994	0	0	0	994	0	65	480	0
14	8860	Maintenance of structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0
15	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	125
17	9020	Customer accounts-Meter reading expenses	4,190	13,531	11,807	10,567	10,952	11,864	10,316	10,832	11,348	11,864	10,403	11,864	129,537	6,141	1,955	3,960	5,842
18	9030	Customer accounts-Customer records and collec	0	0	0	0	0	0	563	161	168	130	0	0	1,023	0	0	(458)	0
19	9100	Customer service-Miscellaneous customer serv	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	9110	Sales-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	9120	Sales-Demonstrating and selling expenses	118	1,206	67	4,419	0	1,299	0	0	5,518	134	0	0	12,761	0	27	23,185	0
22	9130	Sales-Advertising expenses	0	527	0	0	0	0	0	0	0	0	0	0	527	0	0	0	(7,073)
23	9200	A&G-Administrative & general salaries	(487,434)	(766,041)	(1,640,001)	(1,109,877)	(1,200,066)	(1,367,057)	(1,112,731)	(1,318,277)	728,789	(2,836,512)	(975,495)	(548,988)	(12,635,689)	(898,608)	(1,268,018)	(3,586,411)	(4,568,933)
24	9210	A&G-Office supplies & expense	243,171	813,175	751,364	481,654	813,413	1,088,605	724,214	720,745	748,656	1,216,438	971,674	1,379,306	9,952,414	1,373,242	1,969,492	1,474,382	1,386,022
25	9220	A&G-Administrative expense transferred-Credit	(4,947,811)	(8,113,947)	(5,720,216)	(6,097,642)	(6,453,326)	(5,615,742)	(5,760,601)	(2,754,564)	(10,670,712)	(2,931,949)	(5,219,435)	(6,173,160)	(70,459,106)	(5,734,731)	(13,539,124)	(8,348,230)	(3,623,723)
26	9230	A&G-Outside services employed	545,197	823,042	570,063	690,824	420,649	596,944	558,711	628,817	555,803	813,182	818,663	817,220	7,429,115	712,867	1,080,570	661,439	671,847
27	9240	A&G-Property insurance	16,927	16,927	16,927	16,927	16,927	17,330	17,289	18,897	17,331	17,356	17,331	17,331	205,599	17,329	17,331	34,192	34,192
28	9250	A&G-Injuries & damages	1,094,442	4,199,578	1,107,231	1,212,599	1,209,910	220,001	1,203,186	2,503,290	1,133,013	1,210,001	1,209,063	1,209,200	17,511,515	1,206,042	2,534,852	1,997,069	1,390,055
29	9260	A&G-Employee pensions and benefits	1,572,452	8,988,628	3,024,011	3,666,802	3,758,262	2,824,615	3,376,956	(475,928)	6,233,362	1,776,446	2,603,113	2,301,946	39,652,665	2,563,765	9,143,226	7,586,760	3,938,239
30	9270	A&G-Franchise requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	9301	A&G-General advertising expense	(3)	0	0	0	0	0	0	0	0	0	0	0	(3)	0	0	0	0
33	9302	Miscellaneous general expenses	132,833	201,354	402,996	94,830	358,721	866,407	137,566	1,273,929	359,782	89,516	214,915	325,488	4,458,137	192,345	252,413	407,473	129,750
34	9310	A&G-Rents	461,734	404,504	460,363	424,053	433,973	361,185	403,405	427,582	415,555	421,626	402,565	451,045	5,067,640	465,899	497,218	419,252	419,575
35	9320	A&G-Maintenance of general plant	480,860	529,459	1,045,342	578,286	597,405	89,132	364,464	368,451	320,909	406,713	32,568	74,444	4,907,030	54,252	34,834	29,429	49,847
36		Operating (Income)Loss*	(\$659,401)	\$7,132,685	\$97,675	\$18,911	(\$10,378)	(\$902,771)	(\$68,195)	\$1,431,774	(\$135,535)	(\$16,212)	(\$101,424)	(\$125,552)	\$6,461,577	\$7,716	\$772,656	\$118,808	(\$155,383)
37																			
38	9220	A&G-Administrative expense transferred-Credit	(4,088,410)	(15,246,632)	(5,817,891)	(6,116,553)	(6,442,948)	(4,712,972)	(5,692,406)	(4,186,338)	(10,535,176)	(2,915,737)	(5,118,010)	(8,047,608)	(76,920,683)	(5,742,447)	(14,311,780)	(8,465,038)	(3,468,340)
39		Allocation Factor to Kentucky	5.83%	2.70%	5.31%	5.43%	5.45%	6.50%	5.49%	6.82%	5.65%	5.21%	5.38%	5.07%	5.24%	4.99%	5.35%	5.58%	5.45%
40		Total Allocated Amount	(238,383)	(411,785)	(309,030)	(332,118)	(351,118)	(306,351)	(312,298)	(285,656)	(595,205)	(152,046)	(274,162)	(330,682)	(3,898,834)	(301,157)	(713,486)	(453,227)	(193,496)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
Base Period: Twelve Months Ended July 31, 2013

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated Revised
Workpaper Reference No(s).

FR 16(13)(c)2.2
Schedule C-2.2
Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual												Total	actual Aug-13	actual Sep-13	actual Oct-13	actual Nov-13	actual Dec-13					
			Aug-12	Oct-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13											
1	4030	Depreciation Expense	(0)	0	0	0	(0)	(0)	0	0	0	0	0	0	10,685	10,685	0	0	0	(0)	(0)	(0)	0	0	
2	4081	Taxes other than income taxes, utility operating incom	(0)	(0)	(0)	(0)	(0)	(0)	300	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	299	(0)	(0)	(0)	0	0	0	
3	8700	Distribution-Operation supervision and engineering	1,322	572	572	572	572	1,747	572	572	572	572	863	1,100	9,605	1,949	929	604	572	879	1,949	929	604	572	879
4	8740	Mains and Services Expenses	1,061	765	847	861	1,106	706	4,810	1,689	808	838	671	841	15,022	775	740	2,059	2,887	3,405	775	740	2,059	2,887	3,405
5	8790	Customer installations expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	8800	Distribution-Other expenses	0	0	171	58	0	0	0	0	0	0	0	0	0	30	258	148	0	0	0	0	0	0	0
7	9010	Customer accounts-Operation supervision	163,098	141,991	175,304	162,232	160,792	180,916	149,738	165,442	180,582	189,822	124,044	152,073	1,946,014	144,899	162,826	744,107	473,198	534,161	144,899	162,826	744,107	473,198	534,161
8	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	15,461	4,030	19,491	6,201	5,341	(2,798)	0	0	6,201	5,341	(2,798)	0	0
9	9030	Customer accounts-Customer records and collections	993,991	865,884	1,084,588	963,357	957,479	1,184,549	997,380	1,135,492	1,159,900	1,314,304	999,770	1,183,317	12,539,990	1,110,049	1,067,439	2,541,011	1,913,414	1,968,571	1,110,049	1,067,439	2,541,011	1,913,414	1,968,571
10	9070	Customer service-Supervision	0	0	0	0	0	320	0	0	0	0	0	0	0	320	0	0	0	0	0	0	0	0	0
11	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	9090	Customer service-Operating informational and instruct	0	0	0	0	0	0	0	0	3,220	(3,220)	0	0	0	0	0	0	0	0	0	0	0	0	0
13	9100	Customer service-Miscellaneous customer service	98	0	0	0	0	0	0	0	0	0	0	0	0	96	0	0	0	0	0	0	0	0	0
14	9200	A&G-Administrative & general salaries	645,756	656,295	702,283	723,313	958,649	853,890	818,885	733,220	862,056	1,016,485	929,814	975,250	9,875,895	969,015	921,344	(2,576)	283,105	253,210	969,015	921,344	(2,576)	283,105	253,210
15	9210	A&G-Office supplies & expense	478,316	750,695	531,502	646,476	1,249,613	997,527	932,236	853,951	880,214	909,956	759,636	734,608	9,724,730	1,222,706	1,238,394	844,789	790,473	730,975	1,222,706	1,238,394	844,789	790,473	730,975
16	9220	A&G-Administrative expense transferred-Credit	(3,342,744)	(3,446,739)	(3,486,417)	(3,453,213)	(4,262,027)	(4,361,795)	(3,846,497)	(3,915,090)	(4,221,268)	(4,666,778)	(3,820,938)	(4,107,340)	(46,930,846)	(4,487,310)	(4,532,228)	(5,555,814)	(4,545,132)	(4,734,913)	(4,487,310)	(4,532,228)	(5,555,814)	(4,545,132)	(4,734,913)
17	9230	A&G-Outside services employed	38,888	43,059	43,141	44,207	38,171	83,638	60,725	68,468	66,811	88,850	26,957	3,050	588,065	742	27,961	47,491	50,708	37,171	742	27,961	47,491	50,708	37,171
18	9240	A&G-Property insurance	16,314	16,314	16,314	16,314	16,314	16,772	16,772	16,395	16,803	16,836	16,804	16,805	198,759	16,802	16,804	0	0	0	16,802	16,804	0	0	0
19	9250	A&G-Injuries & damages	0	1,665	0	0	0	295	0	0	0	0	0	1,960	0	0	0	0	0	0	0	0	0	0	0
20	9260	A&G-Employee pensions and benefits	644,379	610,695	756,913	759,716	737,425	865,142	736,282	815,684	936,907	1,019,933	837,348	924,060	9,644,483	902,747	980,348	1,228,703	1,029,081	1,046,871	902,747	980,348	1,228,703	1,029,081	1,046,871
21	9302	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	75	75	0	0	0	0	0	0	0	0	0	0	0
22	9310	A&G-Rents	93,151	92,557	93,083	93,740	93,040	155,188	109,596	108,351	109,527	108,491	108,844	108,956	1,274,506	109,320	108,753	151,578	151,847	152,423	109,320	108,753	151,578	151,847	152,423
23	9320	A&G-Maintenance of general plant	266,272	266,226	81,718	42,368	48,866	42,991	19,501	12,688	10,329	694	727	3,144	795,524	699	1,349	846	1,184	7,247	699	1,349	846	1,184	7,247
24																									
25		Operating (Income)Loss*	\$0	\$0	\$0	(\$0)	\$0	\$1,865	\$300	\$81	\$0	(\$10,685)	\$10,685	\$0	\$2,246	(\$1,257)	(\$0)	(\$0)	\$151,442	\$0	(\$1,257)	(\$0)	(\$0)	\$151,442	\$0
26																									
27	9220	A&G-Administrative expense transferred-Credit	(3,342,744)	(3,446,739)	(3,486,417)	(3,453,213)	(4,262,027)	(4,363,660)	(3,846,797)	(3,915,171)	(4,221,268)	(4,656,093)	(3,831,623)	(4,107,340)	(46,933,092)	(4,486,053)	(4,532,228)	(5,555,814)	(4,696,573)	(4,734,913)	(4,486,053)	(4,532,228)	(5,555,814)	(4,696,573)	(4,734,913)
28		Allocation Factor to Kentucky	5.51%	5.51%	5.49%	5.50%	5.47%	5.49%	5.49%	5.20%	5.51%	5.44%	5.41%	5.42%	5.42%	5.42%	4.95%	5.39%	5.40%	5.40%	5.42%	4.95%	5.39%	5.40%	5.40%
29		Total Allocated Amount	(184,044)	(190,085)	(191,391)	(189,762)	(232,966)	(239,514)	(211,150)	(203,611)	(232,546)	(253,066)	(207,458)	(222,792)	(2,558,382)	(243,275)	(224,437)	(299,612)	(259,548)	(255,662)	(243,275)	(224,437)	(299,612)	(259,548)	(255,662)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2013-00148
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended July 31, 2013

Data: X Base Period: Forecasted Period
 Type of Filing: X Original Updated Revised
 Workpaper Reference No(s).

FR 18(13)(c)2.2
 Schedule C-2.2
 W/Inress: Densman, Martin

Line No.	Acct No.	Account Description	actual Aug-12	actual Sep-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	actual Feb-13	actual Mar-13	actual Apr-13	actual May-13	actual Jun-13	actual Jul-13	Total	actual Aug-13	actual Sep-13	actual Oct-13	actual Nov-13	actual Dec-13	actual Jan-14
73	8930	Maintenance of meters and house regulators	9,131	1,337	7,246	20	3,209	4,061	4,665	359	2,349	2,174	9,247	10,659	54,456	10,231	5,838	8,728	74	3,425	2,938
74	8940	Distribution-Maintenance of other equipment	1,104	2,112	2,199	1,326	1,041	966	183	1,675	1,180	613	805	1,060	14,461	1,843	6,066	4,229	1,978	4,182	2,576
75	9010	Customer accounts-Operation supervision	41	1,875	(109)	0	0	0	29	0	0	0	0	1,836	0	0	0	0	0	0	0
76	9020	Customer accounts-Meter reading expenses	101,289	105,441	102,822	127,043	102,674	139,472	110,756	143,111	143,913	111,519	105,812	139,247	1,433,100	130,412	93,804	144,926	105,921	119,205	121,557
77	9030	Customer accounts-Customer records and collection	37,929	29,526	29,242	22,976	25,379	31,031	32,876	34,370	49,502	15,803	18,637	21,649	349,019	21,993	17,593	28,293	20,374	20,807	23,820
78	9040	Customer accounts-Uncollectible accounts	15,288	63,979	21,597	26,207	34,035	36,921	32,234	29,565	22,674	20,307	106,094	16,534	429,435	18,287	145,099	19,435	24,917	31,563	37,743
79	9070	Customer service-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	9090	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81	9090	Customer service-Operating informational and instru	9,457	9,946	16,627	13,741	9,261	9,709	8,776	8,866	10,119	9,848	10,648	9,765	126,806	9,024	10,914	9,022	13,629	12,996	9,752
82	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83	9110	Sales-Supervision	20,225	17,223	20,302	17,801	17,190	19,313	16,328	16,881	17,836	19,741	17,323	18,957	219,120	18,567	19,329	18,877	19,047	20,297	17,906
84	9120	Sales-Demonstrating and selling expenses	2,955	11,354	3,251	16,671	16,434	8,848	3,925	3,999	2,483	9,235	4,070	5,406	91,541	5,080	5,340	14,436	7,263	13,752	8,414
85	9130	Sales-Advertising expenses	275	320	2,140	523	131	1,986	1,431	1,169	1,818	1,139	793	1,991	13,905	1,265	285	2,178	5,508	1,259	2,294
86	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87	9200	A&G-Administrative & general salaries	31,047	29,975	33,613	31,454	29,451	32,787	28,489	33,846	37,986	55,332	46,002	52,243	442,205	48,414	45,402	(5,350)	11,878	12,370	12,827
88	9210	A&G-Office supplies & expense	(588)	(519)	(1,056)	(170)	(665)	353	(1,266)	(1,344)	(697)	(473)	(1,249)	(7,565)	1,046	1,046	2,727	1,223	1,749	1,233	1,057
89	9220	A&G-Administrative expense transferred-Credit	839,146	1,020,329	661,945	781,218	950,373	868,855	865,163	620,354	1,220,224	842,367	877,752	954,186	10,499,923	847,241	1,643,684	1,049,691	777,437	969,054	1,043,323
90	9230	A&G-Outside services employed	23,477	27,013	12,373	22,560	16,576	9,622	10,284	30,768	11,318	6,951	14,801	5,126	193,268	9,801	11,113	5,000	8,762	5,889	1,085
91	9240	A&G-Property insurance	12,480	11,814	12,711	12,436	12,442	12,762	13,501	14,691	13,670	12,856	12,652	12,635	154,852	12,321	11,628	12,625	13,012	20,401	13,820
92	9250	A&G-Injuries & damages	1,377	700,338	1,294	2,071	4,081	277	757	2,962	2,238	2,180	13	81	717,668	257	450	6	1,047	16,150	127
93	9260	A&G-Employee pensions and benefits	188,844	162,462	275,597	226,124	241,327	268,369	248,912	258,296	303,792	239,559	233,153	260,724	2,925,160	237,062	253,898	255,991	246,245	249,022	291,897
94	9270	A&G-Franchise requirements	1,459	0	67	123	690	335	1,029	135	0	0	618	0	4,455	3,007	0	0	0	0	0
95	9280	A&G-Regulatory commission expenses	15,275	15,275	15,275	15,275	15,275	15,275	22,326	31,264	39,264	41,554	84,710	5,025	315,814	(2,223)	2,854	5,484	7,895	52,069	34,849
96	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	9302	Miscellaneous general expenses	5,375	15	30	825	2,360	13,952	1,570	2,939	3,175	880	10,976	11,800	51,032	870	106	3,325	12,050	730	6,955
98	9310	A&G-Rents	2,644	2,636	2,666	2,666	2,666	3,698	2,939	2,939	3,175	3,680	22,076	3,680	55,526	3,299	4,080	6,589	1,169	1,189	1,189
99																					
100		Operating (Income)/Loss*	(\$729,592)	\$295,055	(\$1,744,920)	(\$2,476,889)	(\$3,573,424)	(\$4,696,594)	(\$3,607,941)	(\$3,211,080)	(\$1,000,044)	(\$870,319)	(\$618,253)	(\$398,008)	(\$17,267,454)	(\$633,541)	\$352,083	(\$1,378,095)	(\$2,822,303)	(\$4,707,654)	(\$5,145,436)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

**Note: Provision for Income Taxes is not a component of Operating Income but is included on this schedule to develop the 12 month total for use elsewhere in the model

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
Base Period: Twelve Months Ended July 31, 2013

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated Revised
Worksheet Reference No(s):

FR 16(13)(c)2.2
Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	
			Aug-12	Oct-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Total	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14
1	4030	Depreciation Expense	(0)	0	(0)	0	0	(0)	0	0	0	0	(10,885)	10,685	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating income	0	(0)	0	(0)	(0)	(0)	300	(0)	(0)	(0)	0	0	0	0	299	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	1,322	572	572	572	572	1,747	572	572	572	572	863	1,100	9,605	1,949	929	604	572	879	572
4	8740	Mains and Services Expenses	1,061	785	847	861	1,106	706	4,810	1,689	808	836	671	841	15,022	775	740	2,059	2,897	3,408	1,824
5	8790	Customer installations expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	8800	Distribution-Other expenses	0	0	171	56	0	0	0	0	0	0	0	30	258	148	0	0	0	0	0
7	9010	Customer accounts-Operation supervision	163,098	141,991	175,304	162,232	160,792	180,916	149,738	165,442	180,562	189,822	124,044	152,073	1,946,014	144,899	162,826	744,107	473,198	534,161	532,138
8	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	15,461	4,030	19,491	6,201	5,341	(2,798)	0	0	0
9	9030	Customer accounts-Customer records and collections expenses	993,991	855,884	1,084,588	963,357	957,479	1,184,549	997,380	1,135,492	1,159,900	1,314,304	999,770	1,183,317	12,839,980	1,110,049	1,067,439	2,341,011	1,913,414	1,968,571	2,266,957
10	9070	Customer service-Supervision	0	0	0	0	0	320	0	0	0	0	0	0	320	0	0	0	0	0	0
11	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	9090	Customer service-Operating informational and instructional advertis	0	0	0	0	0	0	0	0	0	0	3,220	(3,220)	0	0	0	0	0	0	0
13	9100	Customer service-Miscellaneous customer service	96	0	0	0	0	0	0	0	0	0	0	0	96	0	0	0	0	0	0
14	9200	A&G-Administrative & general salaries	645,758	856,295	702,283	723,313	958,649	853,890	818,885	733,220	862,056	1,016,485	929,814	975,250	9,875,895	969,015	921,344	(2,578)	283,105	253,210	326,404
15	9210	A&G-Office supplies & expense	478,316	750,695	531,502	646,476	1,249,613	967,527	832,236	853,951	880,214	909,956	759,636	734,608	9,724,730	1,222,706	1,238,384	844,789	790,473	730,975	726,293
16	9220	A&G-Administrative expense transferred-Credit	(3,342,744)	(3,446,739)	(3,486,417)	(3,453,213)	(4,262,027)	(4,361,795)	(3,846,497)	(3,915,090)	(4,221,268)	(4,686,778)	(3,820,938)	(4,107,340)	(46,930,846)	(4,487,310)	(4,532,228)	(5,555,814)	(4,545,132)	(4,734,913)	(5,262,714)
17	9230	A&G-Outside services employed	36,988	43,059	43,141	44,207	38,171	63,638	60,725	88,468	66,811	88,850	26,957	3,050	588,055	742	27,961	47,491	50,708	37,171	48,396
18	9240	A&G-Property insurance	16,314	16,314	16,314	16,314	16,314	16,772	16,772	16,395	16,803	16,836	16,804	16,805	198,759	16,802	16,804	0	0	0	77,568
19	9250	A&G-Injuries & damages	0	1,685	0	0	0	295	0	0	0	0	0	0	1,960	0	0	0	0	0	0
20	9260	A&G-Employee pensions and benefits	644,379	610,695	756,913	759,716	737,425	865,142	736,282	815,884	936,907	1,019,933	837,348	924,060	9,644,483	902,747	980,348	1,228,703	1,029,081	1,046,871	1,128,765
21	9302	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	75	75	0	0	105	0	0	0
22	9310	A&G-Rents	93,151	92,557	93,083	93,740	93,040	155,168	109,598	108,351	109,527	108,491	108,844	108,958	1,274,506	109,320	108,753	151,578	151,847	152,423	152,306
23	9320	A&G-Maintenance of general plant	266,272	266,226	81,718	42,368	48,866	42,991	19,501	12,888	10,329	694	727	3,144	795,524	699	1,349	846	1,184	7,247	1,469
24																					
25		Operating (Income)Loss*	\$0	\$0	\$0	(\$0)	\$0	\$1,865	\$300	\$81	\$0	(\$10,685)	\$10,685	(\$0)	\$2,246	(\$1,257)	(\$0)	(\$0)	\$151,442	\$0	\$0
26																					
27	9220	A&G-Administrative expense transferred-Credit	(3,342,744)	(3,446,739)	(3,486,417)	(3,453,213)	(4,262,027)	(4,363,660)	(3,846,797)	(3,915,171)	(4,221,268)	(4,656,093)	(3,831,623)	(4,107,340)	(46,933,092)	(4,486,053)	(4,532,228)	#####	#####	#####	#####
28		Allocation Factor to Kentucky	5.51%	5.51%	5.49%	5.50%	5.47%	5.49%	5.49%	5.20%	5.51%	5.44%	5.41%	5.42%	5.45%	5.42%	4.95%	5.39%	5.40%	5.40%	5.31%
29		Total Allocated Amount	(184,044)	(190,085)	(191,391)	(189,762)	(232,966)	(239,514)	(211,150)	(203,611)	(232,546)	(253,066)	(207,458)	(222,792)	(2,558,362)	(243,275)	(224,437)	(289,612)	(253,548)	(255,662)	(279,546)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 8)
Page 1 of 2

SUPPLEMENTAL RESPONSE (2/14/2014)

REQUEST:

Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Atmos files its monthly financial statements with the Commission, through the month of the public hearing.

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 for rate case expenses updated through January 2014.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 8)
Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-54_Att1_Suppl8 - Rate Case Expenses through January 2014.xlsx, 3 Pages.

Respondent: Josh Densman

Atmos Energy Corporation
Kentucky Operations
Rate Case Expenses
Actuals Through January 2014

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Other Expenses	1/13/2014	IEXP-405540	Marlin, Mark	\$24.00	N/A	N/A	9280	Meals	No	Witness Preparation Training
Other Expenses	1/13/2014	IEXP-405540	Marlin, Mark	\$259.85	N/A	N/A	9280	Other	No	Witness Preparation Training
Other Expenses	1/13/2014	IEXP-405540	Martin, Mark	\$190.40	N/A	N/A	9280	Transportation	No	Witness Preparation Training
Other Expenses	1/14/2014	IEXP-405709	Waller, Gregory K (Greg)	\$349.40	N/A	N/A	9280	Lodgings	No	Witness Preparation Training
Other Expenses	1/14/2014	IEXP-405709	Waller, Gregory K (Greg)	\$2.71	N/A	N/A	9280	Meals	No	Witness Preparation Training
Other Expenses	1/14/2014	IEXP-405709	Waller, Gregory K (Greg)	\$54.00	N/A	N/A	9280	Transportation	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/16/2014	050_PAMELA.PLEASANT	Bank of America	\$65.55	N/A	N/A	9280	Office Supplies	No	Rate Case Hearing Exhibits
Other Expenses	1/16/2014	010_PAMELA.PERRY_JAN	Bank of America	\$68.46	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	1/21/2014	IEXP-405044	Pleasant, Pamela T	\$563.56	N/A	N/A	9280	Meals	No	Witness Preparation Training
Other Expenses	1/24/2014	IEXP-406299	Densman, Josh C	\$338.87	N/A	N/A	9280	Lodgings	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/24/2014	IEXP-406299	Densman, Josh C	\$119.26	N/A	N/A	9280	Meals	No	Final Witness Preparation & Rate Case Hearing
Consultants	1/27/2014	34251	Vander Weide James H.	\$20,400.00	48.00	\$ 425	9280	Contractor Labor	No	Data Responses, Update to cost of equity studies, Witness Preparation, Rate Case Hearing
Consultants	1/27/2014	34251	Vander Weide James H.	\$937.82	N/A	N/A	9280	Contractor Labor	No	Data Responses, Update to cost of equity studies, Witness Preparation, Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406405	Akers, John K (Kevin)	\$129.30	N/A	N/A	9280	Lodgings	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406411	Jolly, Neilman K	\$336.87	N/A	N/A	9280	Lodgings	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406400	Martin, Mark	\$1,347.48	N/A	N/A	9280	Lodgings	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406398	Schneider, Jason L	\$224.58	N/A	N/A	9280	Lodgings	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406420	Smith, Gary L	\$686.27	N/A	N/A	9280	Lodgings	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406438	Taylor, Brannon C	\$336.87	N/A	N/A	9280	Lodgings	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406411	Jolly, Neilman K	\$164.26	N/A	N/A	9280	Meals	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406398	Schneider, Jason L	\$15.66	N/A	N/A	9280	Meals	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406420	Smith, Gary L	\$122.41	N/A	N/A	9280	Meals	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406438	Taylor, Brannon C	\$19.38	N/A	N/A	9280	Meals	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406400	Martin, Mark	\$16.50	N/A	N/A	9280	Other	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406405	Akers, John K (Kevin)	\$271.04	N/A	N/A	9280	Transportation	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406411	Jolly, Neilman K	\$263.20	N/A	N/A	9280	Transportation	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406438	Taylor, Brannon C	\$274.40	N/A	N/A	9280	Transportation	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406398	Schneider, Jason L	\$200.00	N/A	N/A	9280	Transportation	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/27/2014	IEXP-406420	Smith, Gary L	\$1,409.77	N/A	N/A	9280	Transportation	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/30/2014	IEXP-406627	Christian, Joe T	\$336.87	N/A	N/A	9280	Lodgings	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/30/2014	IEXP-406631	Paul, Bobby J (Jim)	\$224.58	N/A	N/A	9280	Lodgings	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/30/2014	IEXP-406627	Christian, Joe T	\$68.69	N/A	N/A	9280	Meals	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/30/2014	IEXP-406631	Paul, Bobby J (Jim)	\$12.59	N/A	N/A	9280	Meals	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/30/2014	IEXP-406627	Christian, Joe T	\$928.02	N/A	N/A	9280	Transportation	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/30/2014	IEXP-406631	Paul, Bobby J (Jim)	\$931.06	N/A	N/A	9280	Transportation	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/30/2014	IEXP-406696	Waller, Gregory K (Greg)	\$336.87	N/A	N/A	9280	Lodgings	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/30/2014	IEXP-406696	Waller, Gregory K (Greg)	\$223.99	N/A	N/A	9280	Meals	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/30/2014	IEXP-406664	Smith, Gary L	\$40.31	N/A	N/A	9280	Transportation	No	Final Witness Preparation & Rate Case Hearing
Other Expenses	1/31/2014	IEXP-408604	Napier, Earnest B (Ernie)	\$336.87	N/A	N/A	9280	Lodgings	No	Final Witness Preparation & Rate Case Hearing
Consultants	2/1/2014	INV020114	Raab, Paul H	\$7,670.00	26.00	\$ 295	9280	Contractor Labor	No	Witness Preparation, Rate Case Hearing
Consultants	2/1/2014	INV020114	Raab, Paul H	\$822.00	N/A	N/A	9280	Contractor Labor	No	Witness Preparation, Rate Case Hearing
Legal	2/1/2014	020114	John N Hughes PSC	\$42,316.50	120.91	\$ 350	9280	Legal	No	Witness/Case Preparation, Rate Case Hearing, Brief Preparation
Legal	2/1/2014	020114	John N Hughes PSC	\$885.95	N/A	N/A	9280	Legal	No	Witness/Case Preparation, Rate Case Hearing, Brief Preparation
TOTAL				\$361,250.48						