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August 29, 2013

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 Request, Items 45 and 54. I certify that the electronic documents are true and correct copies of the original documents.

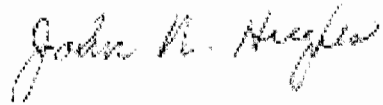
If you have any questions about this filing, please contact me.

Submitted By:

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And

A handwritten signature in black ink that reads "John N. Hughes". The signature is written in a cursive style with a large initial 'J'.

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Attorneys for Atmos Energy Corporation

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-45 (Supplement 3)
Page 1 of 1

SUPPLEMENTAL RESPONSE (8/29/2013)

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 for FR_16(13)(c) updated with July 2013 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-45_Att1_Suppl3 - Operating Income Base Period - Updated thru July 2013.pdf, 13 Pages.

Respondent: Josh Densman

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Income Summary
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(c)1
Schedule C-1
Witness: Densman, Martin

| Line No. | Description | Base Return at Current Rates | Forecasted Return at Current Rates | Proposed Increase | Forecasted Return at Proposed Rates |
|----------|------------------------------|------------------------------|------------------------------------|-------------------|-------------------------------------|
| 1 | Operating Revenue | \$ 151,449,523 | \$ 155,374,969 | \$ 13,367,575 | \$ 168,742,544 |
| 2 | Operating Expenses | | | | |
| 3 | Purchased Gas Cost | 84,796,859 | 90,265,244 | | 90,265,244 |
| 4 | Other O & M Expenses | 25,093,328 | 26,697,690 | 66,838 | 26,764,527 |
| 5 | Depreciation Expense | 14,479,767 | 16,518,181 | | 16,518,181 |
| 6 | Taxes Other than Income | 4,447,560 | 4,662,683 | 21,682 | 4,684,365 |
| 7 | | | | | |
| 8 | State & Federal Income Taxes | 6,164,455 | 3,771,093 | 5,165,552 | 8,936,645 |
| 9 | Total Operating Expenses | \$ 134,981,970 | \$ 141,914,890 | \$ 5,254,072 | \$ 147,168,962 |
| 10 | Operating Income | \$ 16,467,554 | \$ 13,460,079 | \$ 8,113,503 | \$ 21,573,582 |
| 11 | Rate Base | 222,461,642 | 252,914,292 | | 252,914,292 |
| 12 | Rate of Return | 7.40% | 5.32% | | 8.53% |

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Adjusted Operating Income Statement
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(c)2
Schedule C-2
Witness: Densman, Martin

| Line No. | Major Group Classification | Base Year Revenue & Expenses | Utility budget Adjustments | Sched Ref. | SSU Billing Adjustments | Sched Ref. | Forecasted Revenue & Expenses | Ratemaking Adjustments | Sched Ref. | Test Year Rev. & Exp. Adjusted |
|----------|--------------------------------|------------------------------|----------------------------|------------|-------------------------|------------|-------------------------------|------------------------|-------------|--------------------------------|
| 1 | Operating Revenue | \$ 151,449,523 | \$ 3,925,446 | D-1 | | | \$ 155,374,969 | \$ - | | \$ 155,374,969 |
| 2 | | | | | | | | | | |
| 3 | Operating Expenses | | | | | | | | | |
| 4 | Purchased Gas Cost | 84,796,859 | 5,468,384 | D-1 | | | 90,265,244 | - | | 90,265,244 |
| 5 | Production O&M Expense | - | - | D-1 | | | - | - | | - |
| 6 | Storage O&M Expense | 229,436 | 95,257 | D-1 | | | 324,693 | - | | 324,693 |
| 7 | Transmission O&M Expense | 434,983 | 188,809 | D-1 | | | 623,792 | - | | 623,792 |
| 8 | Distribution O&M Expense | 6,411,981 | (233,884) | D-1 | | * | 6,178,097 | (1,531) | F-2.2 | 6,176,566 |
| 9 | Customer Accting. & Collection | 2,213,390 | (210,167) | D-1 | | * | 2,003,223 | - | | 2,003,223 |
| 10 | Customer Service & Information | 126,806 | 7,112 | D-1 | | * | 133,918 | - | | 133,918 |
| 11 | Sales Expense | 324,566 | (8,549) | D-1 | | * | 316,017 | (72,801) | F-4 | 243,215 |
| 12 | Admin. & General Expense | 15,352,166 | 1,825,046 | D-1 | | * | 17,177,212 | 15,071 | F-6,F-8,F-9 | 17,192,283 |
| 13 | Depreciation Expense | 14,479,767 | 2,038,413 | D-1 | | | 16,518,181 | - | | 16,518,181 |
| 14 | Taxes - Other | 4,447,560 | 215,123 | D-1 | | | 4,662,683 | - | | 4,662,683 |
| 15 | Income Taxes | 6,164,455 | (2,393,362) | | | | 3,771,093 | - | | 3,771,093 |
| 16 | | | | | | | | | | |
| 17 | | | | | | | | | | |
| 18 | Total Operating Expenses | \$ 134,981,970 | \$ 6,992,182 | | | | \$ 141,974,151 | \$ (59,261) | | \$ 141,914,890 |
| 19 | | | | | | | | | | |
| 20 | Net Operating Income | \$ 16,467,554 | \$ (3,066,736) | | | | \$ 13,400,818 | \$ 59,261 | | \$ 13,460,079 |

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

Data: Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

| Line No. | Account No. (s) | Account Title | Unadjusted Total Utility (1) |
|----------|-----------------|--|------------------------------|
| 1 | | <u>OPERATING REVENUE</u> | |
| 2 | | <u>Sales of Gas</u> | |
| 3 | 4800 | Residential | \$ 88,899,472 |
| 4 | 4805 | Unbilled Residential | 242,847 |
| 5 | 4811 | Commercial | 35,947,453 |
| 6 | 4812 | Industrial | 4,983,856 |
| 7 | 4815 | Unbilled Commercial | 138,137 |
| 8 | 4820 | Other - Public Authority | 7,623,374 |
| 9 | 4825 | Unbilled Public Authority | 61,238 |
| 10 | | Total Sales of Gas | <u>\$ 137,896,377</u> |
| 11 | | | |
| 12 | | <u>Other Operating Income</u> | |
| 13 | 4870 | Forfeited Discounts | \$ 772,514 |
| 14 | 4880 | Misc. Service Revenues | 730,234 |
| 15 | 4893-4896 | Revenue From Transportation of Gas of Others | 12,050,397 |
| 16 | 4950 | Other Gas Revenue | - |
| 17 | | Total Other Operating Income | <u>\$ 13,553,146</u> |
| 18 | | | |
| 19 | | TOTAL OPERATING REVENUE | \$ 151,449,523 |
| 20 | | | |
| 21 | | <u>OPERATING EXPENSES</u> | |
| 22 | | <u>Production Expense - Operation</u> | |
| 23 | 7520 | Natural Gas Op. Gas Wells Exp | \$ - |
| 24 | 7560 | Ng. Field Meas. & Reg. Station | - |
| 25 | | Total Production Expense - Operation | <u>\$ -</u> |
| 26 | | | |
| 27 | | <u>Production Expense - Maintenance</u> | |
| 28 | 7610 | Ng Main. Supervision & Engineering | \$ - |
| 29 | | | <u>\$ -</u> |
| 30 | | <u>Natural Gas Storage Expense - Operation</u> | |
| 31 | 8140 | Operation Supervision & Engineering | \$ (3,588) |
| 32 | 8150 | Maps and Records | - |
| 33 | 8160 | Wells Expense | 111,316 |
| 34 | 8170 | Lines Expense | 51,056 |

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

Data: Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

| Line No. | Account No. (s) | Account Title | Unadjusted Total Utility |
|----------|-----------------|--|--------------------------|
| | | | (1) |
| 35 | 8180 | Compressor Station Expense | 20,749 |
| 36 | 8190 | Compressor Station Expense Fuel & Power | 703 |
| 37 | 8200 | Measuring & Regulating Station Expense | 4,741 |
| 38 | 8210 | Purification | 21,003 |
| 39 | 8240 | Other | 229 |
| 40 | 8250 | Storage Well Royalties | 10,783 |
| 41 | | Total Nat. Gas Storage Expense - Operation | \$ 216,992 |
| 42 | | | |
| 43 | | <u>Natural Gas Storage Expense - Maintenance</u> | |
| 44 | 8310 | Structure & Improvements | \$ 5,180 |
| 45 | 8320 | Reservoirs & Wells | - |
| 46 | 8340 | Compressor Station Equip. | 4,035 |
| 47 | 8350 | Measuring & Regulating Station Equip. | 587 |
| 48 | 8360 | Purification Equipment | 2,642 |
| 49 | 840/847 | Other Storage Exp. - LNG | - |
| 50 | | Total Nat. Gas Storage Expense - Maintenance | \$ 12,444 |
| 51 | | | |
| 52 | | <u>Transmission Expense - Operation</u> | |
| 53 | 8500 | Operation Supervision & Engineering | \$ 294 |
| 54 | 8560 | Mains Expense | 326,331 |
| 55 | 8570 | Measuring & Regulating Station Exp. | 85,783 |
| 56 | 8590 | Other Exp. | - |
| 57 | 8600 | Rents | - |
| 58 | | Total Transmission Expense - Operation | \$ 412,409 |
| 59 | | | |
| 60 | | <u>Transmission Expense - Maintenance</u> | |
| 61 | 8620 | Structures and Improvements | \$ - |
| 62 | 8630 | Mains | 20,353 |
| 63 | 8640 | Compressor Station Equipment | - |
| 64 | 8650 | Measuring & Reg Station Equip. | 2,220 |
| 65 | 8670 | Other Equipment | - |
| 66 | | Total Transmission Expense - Maintenance | \$ 22,574 |
| 67 | | | |
| 68 | | <u>Purchased Gas Cost - Operation</u> | |

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

Data: Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

| Line No. | Account No. (s) | Account Title | Unadjusted Total Utility |
|----------|-----------------|--|--------------------------|
| | | | (1) |
| 69 | 8001 | Intercompany Gas Well-head Purchases | \$ 530,947 |
| 70 | 8010 | Natural gas field line purchases | 1,254,054 |
| 71 | 8040 | Natural Gas City Gate Purchases | 56,472,526 |
| 72 | 8045 | Transportation to City Gate | - |
| 73 | 8050 | Transmission-Operation supervision and engineering | (6,579) |
| 74 | 8051 | Other Gas Purchases / Gas Cost Adjustments | 51,131,632 |
| 75 | 8052 | PGA for Commercial | 23,461,630 |
| 76 | 8053 | PGA for Industrial | 4,132,539 |
| 77 | 8054 | PGA for Public Authority | 5,749,988 |
| 78 | 8057 | PGA for Transportation Sales | - |
| 79 | 8058 | Unbilled PGA Costs | 336,974 |
| 80 | 8059 | PGA Offset to Unrecovered Gas Cost | (84,486,658) |
| 81 | 8060 | Exchange Gas | 2,491,644 |
| 82 | 8081 | Gas Withdrawn From Storage - Debit | 21,318,892 |
| 83 | 8082 | Gas Delivered to Storage | (21,312,884) |
| 84 | 8110 | Gas used for products extraction-Credit | - |
| 85 | 8120 | Gas Used for Other Utility Operations | (15,903) |
| 86 | 8130 | Gas Used for Other Utility Operations | - |
| 87 | 8580 | Transmission and compression of gas by others | 23,738,058 |
| 88 | | <u>Total Purchased Gas Cost</u> | \$ 84,796,859 |
| 89 | | | |
| 90 | | <u>Distribution Expenses - Operation</u> | |
| 91 | 8700 | Supervision and Engineering | \$ 1,416,371 |
| 92 | 8710 | Distribution Load Dispatching | 329 |
| 93 | 8711 | Odorization | 4,985 |
| 94 | 8720 | Compressor Station Labor & Expenses | - |
| 95 | 8740 | Mains & Services | 2,936,338 |
| 96 | 8750 | Measuring and Regulating Station Exp. - Gen | 299,640 |
| 97 | 8760 | Measuring and Regulating Station Exp. - Ind. | 33,139 |
| 98 | 8770 | Measuring and Regulating Sta. Exp. - City Gate | 99,093 |
| 99 | 8780 | Meters and House Regulator Expense | 780,871 |
| 100 | 8790 | Customer Installations Expense | 21,017 |
| 101 | 8800 | Other Expense | 174,132 |
| 102 | 8810 | Rents | 425,625 |

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

Data: Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

| Line No. | Account No. (s) | Account Title | Unadjusted Total Utility |
|----------|-----------------|---|--------------------------|
| | | | (1) |
| 103 | | Total Distribution Expenses - Operation | \$ 6,191,541 |
| 104 | | | |
| 105 | | <u>Distribution Expenses - Maintenance</u> | |
| 106 | 8850 | Supervision and Engineering | \$ 2,678 |
| 107 | 8860 | Structures and Improvements | 6,039 |
| 108 | 8870 | Mains | 104,700 |
| 109 | 8890 | Measuring and Regulating Station Exp. - Gen | 4,591 |
| 110 | 8900 | Measuring and Regulating Station Exp. - Ind. | 13,356 |
| 111 | 8910 | Measuring and Regulating Sta. Exp. - City Gate | 8,394 |
| 112 | 8920 | Services | 11,744 |
| 113 | 8930 | Meters and House Regulators | 54,456 |
| 114 | 8940 | Other Equipment | 14,481 |
| 115 | 8950 | Maintenance of Other Plant | - |
| 116 | | Total Distribution Expenses - Maintenance | \$ 220,440 |
| 117 | | | |
| 118 | | <u>Customer Accounts Expenses - Operation</u> | |
| 119 | 9010 | Supervision | \$ 1,836 |
| 120 | 9020 | Meter Reading Expenses | 1,433,100 |
| 121 | 9030 | Customer Records & Collections | 349,019 |
| 122 | 9040 | Uncollectible Accounts | 429,435 |
| 123 | | Total Customer Accounts Expense | \$ 2,213,390 |
| 124 | | | |
| 125 | | <u>Customer Service & Information - Operation</u> | |
| 126 | 9070 | Supervision | \$ - |
| 127 | 9080 | Customer Assistance Expenses | - |
| 128 | 9090 | Informational and Instructional Advertising Expenses | 126,806 |
| 129 | 9100 | Misc Cust Serv & Informational Exp | - |
| 130 | | Total Customer Accounts Expenses - Operation | \$ 126,806 |
| 131 | | | |
| 132 | | <u>Sales Expense</u> | |
| 133 | 9110 | Supervision | \$ 219,120 |
| 134 | 9120 | Demonstrating and Selling Expenses | 91,541 |
| 135 | 9130 | Advertising Expenses | 13,905 |
| 136 | 9160 | Miscellaneous Sales Expenses | - |

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

Data: Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

| Line No. | Account No. (s) | Account Title | Unadjusted Total Utility |
|----------|-----------------|---|--------------------------|
| | | | (1) |
| 137 | | Total Sales Expenses | \$ 324,566 |
| 138 | | | |
| 139 | | <u>Administrative and General Expenses - Operation</u> | |
| 140 | 9200 | Administrative and General Salaries | \$ 442,205 |
| 141 | 9210 | Office Supplies and Expenses | (7,565) |
| 142 | 9220 | Administrative Expense Transferred | 10,499,923 |
| 143 | 9230 | Outside Services Employed | 193,268 |
| 144 | 9240 | Property Insurance | 154,652 |
| 145 | 9250 | Injuries and Damages | 717,698 |
| 146 | 9260 | Employee Pensions and Benefits | 2,925,160 |
| 147 | 9270 | Franchise Requirements | 4,455 |
| 148 | 9280 | Regulatory Commission Expense | 315,814 |
| 149 | 929.0 | Institutional/Goodwill Advertising Expenses | - |
| 150 | 930.1 | A&G-General advertising expense | - |
| 151 | 930.2 | Miscellaneous General Expense | 51,032 |
| 152 | 9310 | A&G-Rents | 55,526 |
| 153 | | Total Administrative and General Exp. - Operation | \$ 15,352,166 |
| 154 | | | |
| 155 | | <u>Administrative and General Expense - Maintenance</u> | |
| 156 | 9320 | Maintenance of general plant | \$ - |
| 157 | | Total Administrative and Gen. Exp. - Maintenance | \$ - |
| 158 | | | |
| 159 | | <u>Total Operation and Maintenance Expense</u> | <u>\$ 109,890,187</u> |
| 160 | | | |
| 161 | 403-406 | Depreciation and Amortization | \$ 14,479,767 |
| 162 | 4081 | Taxes Other than Income Taxes | 4,447,560 |
| 163 | 4091-4101 | Provision for Federal & State Income Taxes | 6,164,455 |
| 164 | | | |
| 165 | | TOTAL OPERATING EXPENSE (incl Gas Cost) | <u>\$ 134,981,970</u> |
| 166 | | | |
| 167 | | NET OPERATING INCOME | <u>\$ 16,467,554</u> |

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: Base Period Forecasted Period
Type of Filing: 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 | Total | |
|----------|-----------|---|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|--------------|
| | | | Aug-12 | Sep-12 | Oct-12 | Nov-12 | Dec-12 | Jan-13 | Feb-13 | Mar-13 | Apr-13 | May-13 | Jun-13 | | Jul-13 |
| 1 | 4091-4101 | Provision for income taxes | 0 | 5,350,107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,447 | 0 | 5,364,555 |
| 2 | | | | | | | | | | | | | | | |
| 3 | 4030 | Depreciation Expense | 1,156,878 | 1,252,601 | 1,172,852 | 1,176,738 | 1,185,297 | 1,189,466 | 1,198,090 | 1,200,071 | 1,204,581 | 1,216,248 | 1,225,096 | 1,236,752 | 14,414,669 |
| 4 | 4060 | Amortization of gas plant acquisition adjustments | 4,523 | 4,523 | 4,878 | 4,878 | 4,878 | 4,878 | 4,878 | 4,878 | 6,675 | 6,704 | 6,704 | 6,704 | 65,098 |
| 5 | 4081 | Taxes other than income taxes, utility operating inco | 361,527 | 329,871 | 363,325 | 389,033 | 358,671 | 392,814 | 357,566 | 363,194 | 396,827 | 427,292 | 344,540 | 362,901 | 4,447,560 |
| 6 | 4800 | Residential sales | (2,949,553) | (2,798,419) | (3,835,537) | (6,920,516) | (9,698,940) | (13,817,989) | (13,757,430) | (12,310,138) | (9,027,144) | (6,567,911) | (3,815,397) | (3,400,497) | (88,899,472) |
| 7 | 4805 | Unbilled Residential Revenue | (24,015) | 8,404 | (872,088) | (2,118,411) | (1,773,976) | (1,743,476) | 1,575,941 | 317,618 | 2,542,789 | 1,576,492 | 221,349 | 46,528 | (242,847) |
| 8 | 4811 | Commercial Revenue-Banner | (1,403,372) | (1,357,128) | (1,720,155) | (2,572,492) | (3,636,786) | (5,387,021) | (5,456,377) | (4,903,029) | (3,536,220) | (2,590,550) | (1,794,680) | (1,589,644) | (35,947,453) |
| 9 | 4812 | Industrial Revenue-Banner | (396,462) | (392,809) | (428,998) | (440,596) | (461,727) | (656,353) | (670,585) | (527,222) | (390,648) | (253,249) | (209,960) | (155,227) | (4,983,856) |
| 10 | 4815 | Unbilled Comm Revenue | (60,209) | (4,266) | (479,685) | (512,168) | (698,148) | (757,809) | 599,908 | 110,692 | 1,097,066 | 670,403 | (97,269) | (6,652) | (138,137) |
| 11 | 4820 | Other Sales to Public Authorities | (206,771) | (209,850) | (333,413) | (579,613) | (868,672) | (1,207,500) | (1,230,627) | (1,073,114) | (800,157) | (475,568) | (314,083) | (324,007) | (7,623,374) |
| 12 | 4825 | Unbilled Public Authority Revenue | (7,634) | (3,027) | (139,905) | (154,529) | (189,209) | (128,826) | 144,583 | 38,921 | 243,485 | 173,159 | (9,724) | (28,532) | (61,238) |
| 13 | 4870 | Forfeited discounts | (40,285) | (34,141) | (40,064) | (62,672) | (102,392) | (123,598) | (163,882) | (123,562) | (81,928) | 5 | 2 | 0 | (772,514) |
| 14 | 4880 | Miscellaneous service revenues | (56,114) | (64,806) | (124,593) | (104,846) | (64,356) | (58,648) | (56,573) | (42,383) | (49,036) | (40,496) | (31,998) | (36,386) | (730,234) |
| 15 | 4893-8 | Revenue-Transportation Distribution | (861,783) | (831,455) | (1,009,658) | (1,049,492) | (1,052,718) | (1,244,401) | (1,111,196) | (1,177,396) | (1,013,911) | (893,294) | (900,931) | (903,962) | (12,050,397) |
| 16 | 4895 | Revenue-Transportation Commercial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 4896 | Revenue-Transportation Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 4950 | Other Gas Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 8001 | Intercompany Gas Well-head Purchases | 0 | 0 | 0 | 0 | 16,639 | 12,329 | 237,922 | 199,360 | 64,698 | 0 | 0 | 0 | 530,947 |
| 20 | 8010 | Natural gas field line purchases | 131,685 | 164,574 | 127,452 | 147,083 | 22,059 | 32,644 | 34,948 | 12,263 | 11,217 | 125,973 | 225,591 | 218,565 | 1,254,054 |
| 21 | 8040 | Natural gas city gate purchases | 4,257,224 | 4,605,581 | 4,364,289 | 6,080,850 | 2,347,354 | 3,178,184 | 1,986,546 | 2,349,475 | 1,302,101 | 9,908,144 | 8,282,841 | 7,789,937 | 56,472,526 |
| 22 | 8045 | Transportation to City Gate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 8050 | Other purchases | (1,247) | (578) | (513) | (763) | (135) | (897) | (218) | (647) | (694) | (145) | (204) | (537) | (6,579) |
| 24 | 8051 | PGA for Residential | 714,920 | 601,730 | 1,262,709 | 3,931,232 | 5,853,673 | 9,243,731 | 9,286,721 | 8,409,131 | 5,780,089 | 3,672,040 | 1,360,534 | 1,015,141 | 51,131,632 |
| 25 | 8052 | PGA for Commercial | 672,275 | 637,850 | 888,216 | 1,613,253 | 2,362,683 | 3,829,701 | 3,920,643 | 3,571,078 | 2,466,524 | 1,664,835 | 1,002,279 | 822,492 | 23,461,630 |
| 26 | 8053 | PGA for Industrial | 325,697 | 325,534 | 350,629 | 361,186 | 380,366 | 543,995 | 559,317 | 437,247 | 320,664 | 218,313 | 164,347 | 145,246 | 4,132,539 |
| 27 | 8054 | PGA for Public Authorities | 123,256 | 125,897 | 222,164 | 436,412 | 646,417 | 934,728 | 962,131 | 858,419 | 634,950 | 355,431 | 220,307 | 229,875 | 5,749,988 |
| 28 | 8058 | Unbilled PGA Cost | 75,872 | (59,793) | 1,218,709 | 2,279,174 | 2,011,963 | 2,206,254 | (1,700,546) | (206,430) | (3,368,265) | (2,022,766) | (81,450) | (15,748) | 336,974 |
| 29 | 8059 | PGA Offset to Unrecovered Gas Cost | (2,115,710) | (3,527,265) | (3,070,240) | (4,825,217) | (8,932,048) | (10,392,650) | (13,936,362) | (12,866,699) | (12,767,279) | (6,492,009) | (2,899,756) | (2,659,404) | (84,486,656) |
| 30 | 8060 | Exchange gas | (1,717,918) | (366,201) | (915,088) | (1,350,988) | 2,364,222 | 1,136,199 | 4,136,124 | 3,135,599 | 3,864,958 | (1,907,363) | (3,235,230) | (2,662,671) | 2,491,644 |
| 31 | 8081 | Gas withdrawn from storage-Debit | 0 | 0 | 0 | 20,424 | 1,928,180 | 3,701,014 | 5,133,843 | 4,961,817 | 5,515,589 | 56,586 | 1,660 | (241) | 21,318,892 |
| 32 | 8082 | Gas delivered to storage-Credit | (2,136,815) | (2,467,777) | (2,110,789) | (2,189,522) | (40,007) | (42,458) | (2,095) | 0 | (368,701) | (3,723,438) | (3,983,305) | (4,247,978) | (21,312,884) |
| 33 | 8120 | Gas used for other utility operations-Credit | (486) | (2,518) | (575) | (3,762) | (1,494) | (3,099) | (148) | (2,411) | (802) | (2,372) | 1,357 | 407 | (15,903) |
| 34 | 8130 | Other gas supply expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 8580 | Transmission and compression of gas by others | 1,582,778 | 1,592,126 | 1,584,450 | 2,118,133 | 2,293,735 | 2,375,635 | 2,409,293 | 2,210,833 | 2,378,111 | 2,032,252 | 1,608,383 | 1,552,326 | 23,738,058 |
| 36 | 8140 | Storage-Operation supervision and engineering | (299) | (841) | 271 | (299) | (279) | (279) | (279) | (448) | (279) | (299) | (279) | (279) | (3,588) |
| 37 | 8160 | Wells expenses | 3,183 | (53) | 14,320 | 25,291 | 21,102 | 6,000 | 5,066 | 4,877 | 7,744 | 5,113 | 15,619 | 3,052 | 111,316 |
| 38 | 8170 | Lines expenses | 3,103 | 3,308 | 1,555 | 7,562 | 4,466 | 4,516 | 5,968 | 3,781 | 4,767 | 4,193 | 3,688 | 4,150 | 51,056 |
| 39 | 8180 | Compressor station expenses | 411 | 683 | 2,545 | 3,911 | 1,254 | 1,307 | 839 | 478 | 3,124 | 4,493 | 734 | 969 | 20,749 |
| 40 | 8190 | Compressor station fuel and power | 54 | 33 | 56 | 63 | 0 | 129 | 66 | 71 | 67 | 38 | 59 | 703 | |
| 41 | 8200 | Storage-Measuring and regulating station expenses | (18) | 782 | 261 | 142 | 520 | 607 | 376 | 268 | 1,322 | 101 | 429 | (49) | 4,741 |
| 42 | 8210 | Storage-Purification expenses | 85 | 104 | 114 | 604 | 760 | 5,957 | 6,199 | 2,013 | 5,472 | (861) | 475 | 80 | 21,003 |
| 43 | 8240 | Storage-Other expenses | 17 | 19 | 19 | 19 | 0 | 27 | 25 | 21 | 21 | 21 | 20 | 19 | 229 |
| 44 | 8250 | Storage well royalties | 116 | 411 | 711 | 389 | 896 | 1,684 | 2,216 | 1,390 | 1,179 | 666 | 992 | 133 | 10,783 |
| 45 | 8310 | Storage-Maintenance of structures and improvemen | 0 | 0 | 0 | 2,527 | 0 | 1,864 | 0 | 0 | 80 | 0 | 211 | 497 | 5,180 |
| 46 | 8340 | Maintenance of compressor station equipment | 0 | 178 | (59) | 1,231 | 1,121 | (295) | 0 | 0 | 787 | 149 | 923 | 4,035 | |
| 47 | 8350 | Maintenance of measuring and regulating station eq | 358 | (119) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 422 | (74) | 587 |
| 48 | 8360 | Processing-Maintenance of purification equipment | 0 | 0 | 0 | 329 | (41) | 2 | 0 | 0 | 0 | 0 | 2,011 | 341 | 2,642 |
| 49 | 8500 | Transmission-Operation supervision and engineerin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 294 | 0 | 0 | 0 | 0 | 294 |
| 50 | 8560 | Mains expenses | 15,447 | 9,059 | 20,291 | 24,625 | 132,832 | 24,574 | 14,397 | 25,140 | 22,231 | 11,835 | 8,640 | 17,249 | 326,331 |
| 51 | 8570 | Transmission-Measuring and regulating station expe | 7,078 | 6,002 | 8,071 | 7,722 | 11,733 | 6,896 | 6,341 | 9,774 | 3,440 | 7,406 | 5,530 | 5,791 | 85,783 |
| 52 | 8630 | Transmission-Maintenance of mains | 3,812 | 6,385 | 6,033 | (1,108) | 1,170 | 129 | 1,893 | (333) | (89) | 2,416 | 145 | (98) | 20,353 |
| 53 | 8650 | Transmission-Maintenance of measuring and regula | 0 | 0 | 0 | 111 | 95 | 0 | 178 | (55) | 0 | 2,174 | (282) | 0 | 2,220 |
| 54 | 8670 | Transmission-Maintenance of other equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 8700 | Distribution-Operation supervision and engineering | 100,128 | 96,323 | 97,661 | 110,420 | 157,391 | 127,640 | 85,332 | 126,936 | 143,160 | 153,612 | 92,771 | 124,998 | 1,416,371 |
| 56 | 8710 | Distribution load dispatching | 3 | 37 | 19 | 19 | 19 | 40 | 22 | 55 | 19 | 37 | 19 | 40 | 329 |

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: Base Period _____ Forecasted Period _____
 Type of Filing: 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 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 |
|----------|----------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 57 | 8711 | Odorization | \$ 625 | \$ 420 | \$ 0 | \$ 0 | \$ 0 | \$ 1,286 | \$ 0 | \$ 2,505 | \$ 150 | \$ 0 | \$ 0 | \$ 0 | \$ 4,985 |
| 58 | 8740 | Mains and Services Expenses | 228,241 | 240,684 | 245,166 | 199,584 | 208,865 | 229,307 | 242,776 | 243,887 | 289,372 | 257,864 | 243,408 | 307,165 | 2,936,338 |
| 59 | 8750 | Distribution-Measuring and regulating station expen: | 27,463 | 23,927 | 20,172 | 22,302 | 16,368 | 26,203 | 20,670 | 25,124 | 26,447 | 36,377 | 22,754 | 31,833 | 299,640 |
| 60 | 8760 | Distribution-Measuring and regulating station expen: | 4,873 | 5,319 | 2,022 | 2,675 | (604) | 3,083 | 2,200 | 1,779 | 4,808 | 2,140 | 2,609 | 2,235 | 33,139 |
| 61 | 8770 | Distribution-Measuring and regulating station expen: | 20,644 | 16,641 | 2,928 | 5,036 | 5,660 | 11,663 | 5,212 | 4,235 | 4,575 | 11,464 | 2,390 | 8,646 | 99,093 |
| 62 | 8780 | Meter and house regulator expenses | 57,588 | 63,305 | 65,642 | 69,201 | 61,923 | 73,639 | 53,084 | 61,027 | 72,106 | 72,579 | 60,456 | 70,323 | 780,671 |
| 63 | 8790 | Customer installations expenses | 731 | 1,288 | (90) | 1,942 | 1,473 | 4,687 | 6 | 3,183 | 4,812 | 1,081 | 1,117 | 776 | 21,017 |
| 64 | 8800 | Distribution-Other expenses | 5,421 | 2,966 | 11,623 | 4,930 | 378 | 7,568 | 30,562 | 51,465 | 57,318 | (15,513) | 5,230 | 12,196 | 174,132 |
| 65 | 8810 | Distribution-Rents | 33,850 | 38,870 | 32,221 | 34,424 | 30,746 | 41,219 | 35,264 | 37,382 | 40,744 | 32,729 | 33,337 | 34,838 | 425,625 |
| 66 | 8850 | Distribution-Maintenance supervision and engineerir | 577 | 164 | 197 | 313 | 216 | 142 | 259 | 154 | 214 | 236 | 31 | 175 | 2,678 |
| 67 | 8860 | Distribution-Maintenance of structures and improvem | 433 | 2,298 | 119 | 954 | 283 | 296 | 103 | 54 | 984 | 107 | 354 | 54 | 6,039 |
| 68 | 8870 | Distribution-Maint of mains | 7,091 | 31,776 | 1,311 | 2,530 | 2,562 | 5,464 | 2,499 | 3,752 | 2,867 | 3,937 | 4,266 | 36,625 | 104,700 |
| 69 | 8890 | Maintenance of measuring and regulating station eq | 1,599 | 0 | 2,709 | 0 | 0 | 0 | 0 | 0 | 0 | 283 | 0 | 0 | 4,591 |
| 70 | 8900 | Maintenance of measuring and regulating station eq | 1,166 | 93 | 0 | 0 | 0 | 0 | 2,409 | 89 | 0 | 1,505 | 7,844 | 249 | 13,356 |
| 71 | 8910 | Maintenance of measuring and regulating station eq | 1,357 | 2,900 | 0 | 0 | 1,828 | 0 | 0 | 0 | 0 | 2,065 | 108 | 137 | 8,394 |
| 72 | 8920 | Maintenance of services | 866 | 1,095 | 957 | 1,644 | 358 | 1,409 | 1,055 | 480 | 1,689 | 890 | 570 | 731 | 11,744 |
| 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 |
| 74 | 8940 | Distribution-Maintenance of other equipment | 1,104 | 2,112 | 2,198 | 1,326 | 1,041 | 986 | 183 | 1,675 | 1,180 | 813 | 805 | 1,060 | 14,481 |
| 75 | 9010 | Customer accounts-Operation supervision | 41 | 1,875 | (109) | 0 | 0 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 1,836 |
| 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 | 105,612 | 139,247 | 1,433,100 |
| 77 | 9030 | Customer accounts-Customer records and collector | 37,929 | 29,626 | 29,242 | 22,976 | 25,379 | 31,031 | 32,876 | 34,370 | 49,502 | 15,803 | 18,637 | 21,649 | 349,019 |
| 78 | 9040 | Customer accounts-Uncollectible accounts | 15,288 | 63,979 | 21,597 | 26,207 | 34,035 | 38,921 | 32,234 | 29,565 | 22,674 | 20,307 | 106,094 | 18,534 | 429,435 |
| 79 | 9070 | Customer service-Supervision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | 9080 | Customer service-Operating assistance expense | 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 | 8,778 | 8,866 | 10,119 | 9,848 | 10,648 | 9,785 | 126,806 |
| 82 | 9100 | Customer service-Miscellaneous customer service | 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 |
| 84 | 9120 | Sales-Demonstrating and selling expenses | 2,865 | 11,354 | 3,251 | 16,671 | 18,434 | 9,848 | 3,925 | 3,999 | 2,483 | 9,235 | 4,070 | 5,406 | 91,541 |
| 85 | 9130 | Sales-Advertising expenses | 275 | 320 | 2,140 | 823 | 131 | 1,966 | 1,431 | 1,169 | 1,818 | 1,139 | 783 | 1,891 | 13,905 |
| 86 | 9160 | Sales-Miscellaneous sales expenses | 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 | 32,767 | 28,489 | 33,846 | 37,986 | 55,332 | 46,002 | 52,243 | 442,205 |
| 88 | 9210 | A&G-Office supplies & expense | (588) | (519) | (1,056) | (170) | (665) | 353 | (1,266) | (1,344) | (697) | (473) | (1,249) | 109 | (7,565) |
| 89 | 9220 | A&G-Administrative expense transferred-Credit | 839,146 | 1,020,329 | 661,945 | 781,218 | 950,373 | 866,865 | 866,163 | 620,354 | 1,220,224 | 842,367 | 877,752 | 954,186 | 10,499,923 |
| 90 | 9230 | A&G-Outside services employed | 23,477 | 27,013 | 12,573 | 22,560 | 18,576 | 9,822 | 10,264 | 30,766 | 11,318 | 6,951 | 14,801 | 5,126 | 193,268 |
| 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 | 154,652 |
| 92 | 9250 | A&G-Injuries & damages | 1,377 | 700,338 | 1,294 | 2,071 | 4,081 | 277 | 757 | 2,992 | 2,238 | 2,180 | 13 | 81 | 717,698 |
| 93 | 9260 | A&G-Employee pensions and benefits | 156,644 | 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 |
| 94 | 9270 | A&G-Franchise requirements | 1,459 | 0 | 67 | 123 | 690 | 335 | 1,029 | 135 | 0 | 0 | 616 | 0 | 4,455 |
| 95 | 9280 | A&G-Regulatory commission expenses | 15,275 | 15,275 | 15,275 | 15,275 | 15,275 | 15,275 | 22,326 | 31,284 | 39,264 | 41,554 | 84,710 | 5,025 | 315,814 |
| 96 | 9301 | A&G-General advertising expense | 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 | 0 | 3,250 | 680 | 10,975 | 11,800 | 51,032 |
| 98 | 9310 | A&G-Rents | 2,644 | 2,636 | 2,686 | 2,686 | 2,686 | 3,698 | 2,939 | 2,939 | 3,175 | 3,680 | 22,076 | 3,680 | 55,526 |
| 99 | | | | | | | | | | | | | | | |
| 100 | | Operating (Income)\Loss* | (\$729,592) | \$295,056 | (\$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) | (\$398,006) | (\$17,267,454) |

*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 002 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 | actual | actual | actual | actual | actual | actual | actual | actual | actual | actual | actual | Total |
|----------|----------|---|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|--------------|
| | | | 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 | 0 |
| 2 | 4060 | Amortization of gas plant acquisition adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 4081 | Taxes other than income taxes, utility operating it | (3,540) | 3,540 | 0 | (0) | (0) | (0) | 536 | (535) | (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 |
| 5 | 8210 | Storage-Purification expenses | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 6 | 8510 | System control and load dispatching | 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 |
| 8 | 8700 | Distribution-Operation supervision and engineerir | 25,045 | 6,542 | 63,563 | 48,853 | 14,108 | (2,823) | 43 | 1,304 | 530 | (19,648) | 6,763 | 809 | 145,109 |
| 9 | 8740 | Mains and Services Expenses | 7,598 | 330 | 10,239 | 6,806 | 8,694 | 6,462 | 5,888 | 8,736 | 3,417 | 10,491 | 6,447 | 7,913 | 83,022 |
| 10 | 8800 | Distribution-Other expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 30 |
| 11 | 8810 | Distribution-Rents | (5,208) | 10,333 | (6,650) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,536) |
| 12 | 8850 | Maintenance supervision and engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 994 | 0 | 0 | 0 | 994 |
| 13 | 8930 | Maintenance of meters and house regulators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 9010 | Customer accounts-Operation supervision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 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 |
| 16 | 9030 | Customer accounts-Customer records and collec | 0 | 0 | 0 | 0 | 0 | 0 | 563 | 161 | 168 | 130 | 0 | 0 | 1,023 |
| 17 | 9100 | Customer service-Miscellaneous customer servic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 9110 | Sales-Supervision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 9120 | Sales-Demonstrating and selling expenses | 118 | 1,208 | 67 | 4,419 | 0 | 1,299 | 0 | 0 | 5,518 | 134 | 0 | 0 | 12,761 |
| 20 | 9130 | Sales-Advertising expenses | 0 | 527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 527 |
| 21 | 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 | (2,838,512) | (975,495) | (548,988) | (12,635,689) |
| 22 | 9210 | A&G-Office supplies & expense | 243,171 | 813,176 | 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 |
| 23 | 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) | (5,780,601) | (2,754,564) | (10,670,712) | (2,931,949) | (5,219,435) | (6,173,180) | (70,459,106) |
| 24 | 9230 | A&G-Outside services employed | 545,197 | 823,042 | 670,063 | 680,824 | 420,649 | 596,944 | 558,711 | 628,817 | 555,803 | 613,182 | 618,863 | 817,220 | 7,429,115 |
| 25 | 9240 | A&G-Property insurance | 16,927 | 16,927 | 16,927 | 16,927 | 16,927 | 17,330 | 17,289 | 16,997 | 17,331 | 17,356 | 17,331 | 17,331 | 205,599 |
| 26 | 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 | 1,209,083 | 1,209,200 | 17,511,515 |
| 27 | 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 | 3,378,956 | (475,928) | 6,233,362 | 1,776,446 | 2,603,113 | 2,301,946 | 39,652,665 |
| 28 | 9270 | A&G-Franchise requirements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 9280 | A&G-Regulatory commission expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 9301 | A&G-General advertising expense | (3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3) |
| 31 | 9302 | Miscellaneous general expenses | 132,833 | 201,354 | 402,998 | 94,630 | 358,721 | 866,407 | 137,566 | 1,273,929 | 359,782 | 89,516 | 214,915 | 325,488 | 4,458,137 |
| 32 | 9310 | A&G-Rents | 461,734 | 404,504 | 460,383 | 424,063 | 433,973 | 361,195 | 403,405 | 427,592 | 415,555 | 421,626 | 402,565 | 451,045 | 5,067,640 |
| 33 | 9320 | A&G-Maintenance of general plant | 480,860 | 529,456 | 1,045,342 | 578,286 | 597,405 | 88,132 | 364,464 | 388,451 | 320,909 | 406,713 | 32,568 | 74,444 | 4,807,030 |
| 34 | | Operating (Income)Loss* | (\$859,401) | \$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 |
| 35 | | | | | | | | | | | | | | | |
| 36 | 9220 | A&G-Administrative expense transferred-Credit | (4,068,410) | (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) | (6,047,608) | (76,920,683) |
| 37 | | Allocation Factor to Kentucky | 5.83% | 2.70% | 5.31% | 5.43% | 5.45% | 6.50% | 5.49% | 6.82% | 5.65% | 5.21% | 5.36% | 5.47% | 5.07% |
| 38 | | Total Allocated Amount | (236,383) | (411,785) | (309,030) | (332,118) | (351,118) | (306,351) | (312,296) | (285,656) | (595,205) | (152,046) | (274,162) | (330,682) | (3,898,834) |

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

Almos 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 | actual | actual | actual | actual | actual | actual | actual | actual | actual | actual | Total | |
|----------|----------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| | | | 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 | \$ (10,685) | \$ 10,685 | \$ 0 | \$ 0 |
| 2 | 4081 | Taxes other than income taxes, utility operating income | (0) | (0) | (0) | (0) | (0) | (0) | 300 | (0) | (0) | (0) | (0) | 0 | 299 |
| 3 | 8700 | Distribution-Operation supervision and engineering | 1,322 | 572 | 572 | 572 | 572 | 1,747 | 572 | 572 | 572 | 863 | 863 | 1,100 | 9,605 |
| 4 | 8740 | Mains and Services Expenses | 1,061 | 785 | 847 | 861 | 1,106 | 706 | 4,810 | 1,689 | 808 | 836 | 671 | 841 | 15,022 |
| 5 | 8790 | Customer installations expenses | 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 |
| 7 | 9010 | Customer accounts-Operation supervision | 163,098 | 141,991 | 175,304 | 162,232 | 180,792 | 180,916 | 149,738 | 165,442 | 180,562 | 189,822 | 124,044 | 152,073 | 1,946,014 |
| 8 | 9020 | Customer accounts-Meter reading expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,461 | 4,030 | 19,491 |
| 9 | 9030 | Customer accounts-Customer records and collections expenses | 993,991 | 865,884 | 1,084,568 | 963,357 | 957,479 | 1,184,549 | 997,380 | 1,135,492 | 1,158,900 | 1,314,304 | 999,770 | 1,183,317 | 12,839,990 |
| 10 | 9070 | Customer service-Supervision | 0 | 0 | 0 | 0 | 320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 320 |
| 11 | 9080 | Customer service-Operating assistance expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 9090 | Customer service-Operating informational and instructional advice | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,220 | (3,220) | 0 | 0 | 0 | 0 |
| 13 | 9100 | Customer service-Miscellaneous customer service | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 96 |
| 14 | 9200 | A&G-Administrative & general salaries | 645,766 | 656,295 | 702,283 | 723,313 | 958,649 | 853,890 | 818,885 | 733,220 | 862,056 | 1,015,485 | 929,814 | 975,250 | 9,875,895 |
| 15 | 9210 | A&G-Office supplies & expense | 478,316 | 750,895 | 531,502 | 646,476 | 1,249,613 | 997,527 | 932,236 | 853,951 | 880,214 | 909,956 | 759,836 | 734,808 | 9,724,730 |
| 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) | (4,656,778) | (3,820,938) | (4,107,340) | (46,933,846) |
| 17 | 9230 | A&G-Outside services employed | 38,988 | 43,059 | 43,141 | 44,207 | 38,171 | 63,638 | 60,725 | 68,468 | 66,811 | 88,850 | 26,957 | 3,050 | 586,065 |
| 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 |
| 19 | 9250 | A&G-Injuries & damages | 0 | 1,665 | 0 | 0 | 295 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,960 |
| 20 | 9280 | 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 |
| 21 | 9302 | A&G-General advertising expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 75 |
| 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 | 108,956 | 1,274,506 |
| 23 | 9320 | A&G-Maintenance of general plant | 265,272 | 266,226 | 81,718 | 42,368 | 48,886 | 42,991 | 19,501 | 12,688 | 10,329 | 694 | 727 | 3,144 | 795,524 |
| 24 | | | | | | | | | | | | | | | |
| 25 | | Operating (Income)Loss* | \$0 | \$0 | \$0 | (\$0) | \$0 | \$1,865 | \$300 | \$81 | \$0 | (\$10,685) | \$10,685 | (\$0) | \$2,246 |
| 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) |
| 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% |
| 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) |

*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 091 Only
Base Period: Twelve Months Ended July 31, 2013

Data: Base Period Forecasted Period
Type of Filing: 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 | Total | |
|----------|----------|--|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|
| | | | Aug-12 | Sep-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) | (0) |
| 2 | 4081 | Taxes other than income taxes, utility operating income | (0) | 0 | 0 | (0) | 0 | 0 | 0 | (0) | 0 | (0) | (0) | 0 | 0 |
| 3 | 8160 | Wells expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 8170 | Lines expenses | 45 | 41 | 41 | 34 | 34 | 36 | 39 | 40 | 36 | 0 | 80 | 43 | 469 |
| 5 | 8180 | Compressor station expenses | 48 | 43 | 43 | 36 | 36 | 38 | 41 | 42 | 38 | 0 | 85 | 46 | 497 |
| 6 | 8190 | Compressor station fuel and power | 3 | 0 | 1,286 | 769 | 36 | 0 | 637 | 740 | 3 | 0 | 309 | 0 | 3,782 |
| 7 | 8200 | Storage-Measuring and regulating station expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 8210 | Storage-Purification expenses | 108 | 101 | 103 | 259 | 265 | 80 | 970 | 454 | 326 | 236 | 229 | 126 | 3,260 |
| 9 | 8240 | Storage-Other expenses | 3 | 3 | 3 | 3 | 7 | 55 | 60 | 79 | 0 | 0 | 34 | 4 | 252 |
| 10 | 8250 | Storage well royalties | 508 | 365 | 1,152 | 792 | 1,651 | 3,172 | 2,528 | 3,362 | 3,182 | 2,075 | 2,868 | 443 | 22,119 |
| 11 | 8432 | Other storage-Maintenance of structures and improvemen | 2,977 | (992) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,985 |
| 12 | 8500 | Transmission-Operation supervision and engineering | 11 | 3,100 | 369 | 0 | 0 | 0 | 0 | 0 | 808 | 0 | 0 | 105 | 4,392 |
| 13 | 8560 | Mains expenses | 231 | 102 | 332 | 2,243 | 2,982 | 245 | 3,010 | 498 | 3,292 | 1,035 | 1,699 | 1,611 | 17,278 |
| 14 | 8570 | Transmission-Measuring and regulating station expenses | 90 | 82 | 81 | 69 | 69 | 72 | 78 | 80 | 72 | 0 | 160 | 86 | 938 |
| 15 | 8590 | Transmission-Other expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 8650 | Transmission-Maintenance of measuring and regulating st | 15 | 29 | 0 | 1,473 | 14 | 0 | 0 | 0 | 2,046 | 0 | 7,937 | 7,181 | 18,696 |
| 17 | 8670 | Transmission-Maintenance of other equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 825 | 0 | 825 |
| 18 | 8700 | Distribution-Operation supervision and engineering | 290,834 | 147,972 | 275,406 | 311,050 | 304,716 | 265,981 | 183,427 | 154,999 | 271,911 | 356,147 | 316,659 | 260,982 | 3,140,084 |
| 19 | 8711 | Odorization | 0 | 1,551 | 6,108 | 0 | 25,605 | 15,277 | 1,508 | 3,225 | 6,699 | 15,486 | 0 | 0 | 75,459 |
| 20 | 8740 | Mains and Services Expenses | 8,852 | 6,013 | 15,783 | 915 | 13,107 | 9,790 | 8,613 | 9,751 | 616 | 8,589 | 7,799 | 387 | 90,215 |
| 21 | 8750 | Distribution-Measuring and regulating station expenses | 10,186 | 9,853 | 8,054 | 2,488 | 3,965 | 4,235 | 4,991 | 8,013 | 3,973 | 2,653 | 730 | 1,237 | 60,389 |
| 22 | 8760 | Distribution-Measuring and regulating station expenses-Int | (362) | 0 | 33 | 883 | 126 | 414 | 347 | 693 | 0 | 2,627 | 0 | 0 | 4,760 |
| 23 | 8770 | Distribution-Measuring and regulating station expenses-Ci | 0 | 0 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 |
| 24 | 8780 | Meter and house regulator expenses | 0 | 0 | 0 | 909 | (130) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 779 |
| 25 | 8800 | Distribution-Other expenses | (84) | 1,096 | 4,037 | 359 | 530 | 4,258 | 7,212 | 888 | 2,162 | 1,412 | 2,144 | (434) | 23,582 |
| 26 | 8810 | Distribution-Rents | 93,095 | 26,523 | 5,672 | 9,747 | 8,565 | 12,199 | 22,324 | 23,743 | 19,611 | 26,104 | 24,315 | 25,005 | 296,904 |
| 27 | 8850 | Distribution-Maintenance supervision and engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 8930 | Maintenance of meters and house regulators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 9020 | Customer accounts-Meter reading expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 9030 | Customer accounts-Customer records and collections exp | 334,665 | 246,456 | 280,377 | 265,546 | 282,831 | 310,838 | 327,707 | 279,995 | 374,760 | 180,988 | 183,255 | 188,991 | 3,236,408 |
| 31 | 9040 | Customer accounts-Uncollectible accounts | 0 | (261) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (261) |
| 32 | 9080 | Customer service-Operating assistance expense | 0 | 0 | 0 | 0 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 |
| 33 | 9090 | Customer service-Operating informational and instructions | 623 | 17,762 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,385 |
| 34 | 9100 | Customer service-Miscellaneous customer service | 79 | 145 | 13 | 80 | 7 | 161 | 153 | 94 | 92 | 88 | 7 | 0 | 920 |
| 35 | 9110 | Sales-Supervision | 0 | 0 | 0 | 0 | 0 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 500 |
| 36 | 9120 | Sales-Demonstrating and selling expenses | 0 | 25,698 | 2 | 0 | 0 | 0 | 0 | 0 | 42 | 0 | 0 | 0 | 25,743 |
| 37 | 9130 | Sales-Advertising expenses | 0 | 2,399 | 0 | 0 | 0 | 0 | 268 | 0 | 0 | 0 | 0 | 0 | 2,666 |
| 38 | 9160 | Sales-Miscellaneous sales expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 9200 | A&G-Administrative & general salaries | (3,438) | (2,717) | (5,148) | (5,490) | (10,219) | (3,906) | (2,970) | (3,621) | (4,806) | (4,547) | 5,870 | (3,907) | (44,897) |
| 40 | 9210 | A&G-Office supplies & expense | 1,366 | 0 | 0 | 688 | 940 | 0 | 529 | 26 | 428 | 0 | 0 | 0 | 3,977 |
| 41 | 9220 | A&G-Administrative expense transferred-Credit | (1,144,379) | (1,119,549) | (440,584) | (672,862) | (914,246) | (808,541) | (862,382) | (605,386) | (774,645) | (874,512) | (792,265) | (801,424) | (9,810,776) |
| 42 | 9230 | A&G-Outside services employed | 8,046 | 20,555 | 8,619 | 9,418 | 4,673 | 8,874 | 8,318 | 8,003 | 12,326 | 4,886 | 44,135 | 193,557 | 331,410 |
| 43 | 9240 | A&G-Property Insurance | 1,141 | 1,038 | 1,111 | 1,087 | 1,087 | 1,319 | 1,037 | 1,141 | 1,193 | 1,085 | 1,074 | 1,068 | 13,381 |
| 44 | 9250 | A&G-Injuries & damages | 23,331 | 21,552 | 27,788 | 23,706 | 25,136 | 15,242 | 28,829 | 29,834 | 26,616 | 30,843 | 25,302 | 25,770 | 303,949 |
| 45 | 9260 | A&G-Employee pensions and benefits | 363,757 | 579,821 | (220,618) | 33,813 | 256,028 | 145,260 | 250,393 | 70,380 | 27,721 | 226,139 | 155,654 | 86,692 | 1,976,029 |
| 46 | 9280 | A&G-Regulatory commission expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,395 | 0 | 0 | 0 | 9,395 |
| 47 | 9302 | Miscellaneous general expenses | 7,299 | 10,179 | 28,818 | 7,265 | 7,266 | 7,517 | 7,517 | 7,517 | 6,403 | 13,903 | 6,403 | 7,653 | 117,742 |
| 48 | 9310 | A&G-Rents | 952 | 1,049 | 1,109 | 4,700 | 4,739 | 4,723 | 4,825 | 4,967 | 4,685 | 4,764 | 4,688 | 4,775 | 45,977 |
| 49 | 9320 | A&G-Maintenance of general plant | 0 | 0 | 0 | 0 | 178 | 162 | 0 | 423 | 0 | 0 | 0 | 0 | 763 |
| 50 | | | | | | | | | | | | | | | |
| 51 | | Operating (Income)Loss* | \$0 | \$0 | \$0 | (\$0) | \$0 | \$0 | (\$0) | \$0 | (\$1,013) | (\$0) | (\$0) | (\$0) | (\$1,013) |
| 52 | | | | | | | | | | | | | | | |
| 53 | 9220 | A&G-Administrative expense transferred-Credit | (1,144,379) | (1,119,549) | (440,584) | (672,862) | (914,246) | (808,541) | (862,382) | (605,386) | (774,645) | (874,512) | (792,265) | (801,424) | (9,809,763) |
| 54 | | Allocation Factor to Kentucky | 36.41% | 37.38% | 36.86% | 38.54% | 40.06% | 39.70% | 39.62% | 21.65% | 50.73% | 50.00% | 50.00% | 50.00% | 41.21% |
| 55 | | Total Allocated Amount | (416,718) | (418,459) | (161,524) | (259,337) | (366,290) | (321,001) | (341,714) | (131,088) | (392,474) | (437,256) | (398,133) | (400,712) | (4,042,707) |

*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
Computation of State & Federal Income Tax
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____
FR 16(13)(e)
Schedule E
Witness: Waller

| Line No. | Description | Base Period Unadjusted (1) | Adjustments (2) | Test Period Fully Adjusted (3) | Sched. Ref. |
|---------------------------------|--|-------------------------------|-----------------------|-----------------------------------|-------------|
| 1 | Operating Income before Income Tax & Interest | \$ 22,632,009 | \$ (5,400,837) | \$ 17,231,172 | C-2 |
| 2 | Interest Deduction | 6,785,080 | 751,766 | 7,536,846 | * |
| 3 | Taxable Income | \$ 15,846,929 | \$ (6,152,603) | \$ 9,694,326 | |
| 4 | Composite Tax Rate (state & federal) | 38.900% | | 38.900% | ** |
| 5 | State & Federal Income Tax | \$ 6,164,455 | \$ (2,393,362) | \$ 3,771,093 | |
| * Interest Expense Calculation: | | | | | |
| 6 | 13 Month Average Rate Base | \$222,461,642 | | \$252,914,292 | B-1 |
| 7 | Weighted cost of Debt | 3.05% | | 2.98% | J-1.1 |
| 8 | Interest Expense | <u>\$ 6,785,080</u> | | <u>\$ 7,536,846</u> | |
| 9 | <u>2013 ** Composite Tax Rate Calculation: 6.00% + 35%(100% - 6.00%) = 38.900%</u> | | | | |
| 10 | State Tax Rate | 6.00% | | | |
| 11 | Federal Tax Rate | 35.00% | | | |

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 3)
Page 1 of 2

SUPPLEMENTAL RESPONSE (8/29/2013)

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 July 2013.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 3)
Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-54_Att1_Suppl3 - Rate Case Expenses through July 2013.pdf, 1 Page.

Respondent: Josh Densman

Atmos Energy Corporation
Kentucky Operations
Rate Case Expenses
Actuals Through July 2013

| Category | Transaction Date | Invoice Number | Vendor | Amount | Hours Worked | Hourly Rate | FERC Account | Expenditure Type | Base Period | Description |
|----------------|------------------|----------------------|-----------------------------------|---------------------|--------------|-------------|--------------|------------------|-------------|---|
| Consultants | 1/31/2013 | 130114 | Alliance Consulting Group | \$ 4,725.00 | 27.00 | \$ 175 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Rhonda Watts |
| Consultants | 1/31/2013 | 130114 | Alliance Consulting Group | \$ 84.50 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses |
| Consultants | 1/31/2013 | 130115 | Alliance Consulting Group | \$ 2,187.50 | 12.5 | \$ 175 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Rhonda Watts |
| Consultants | 1/31/2013 | 130116 | Alliance Consulting Group | \$ 43.75 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses |
| Consultants | 2/28/2013 | 130203 | Alliance Consulting Group | \$ 8,750.00 | 50.00 | \$ 175 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Rhonda Watts |
| Consultants | 2/29/2013 | 130203 | Alliance Consulting Group | \$ 125.00 | 0.50 | \$ 250 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Diane Watson |
| Consultants | 2/28/2013 | 130203 | Alliance Consulting Group | \$ 177.50 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses |
| Consultants | 2/28/2013 | 130203 | Alliance Consulting Group | \$ 1,000.00 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - PowerPlan Software Usage Fee |
| Consultants | 2/28/2013 | 130204 | Alliance Consulting Group | \$ 3,500.00 | 20.00 | \$ 175 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Rhonda Watts |
| Consultants | 2/28/2013 | 130204 | Alliance Consulting Group | \$ 125.00 | 0.50 | \$ 250 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Diane Watson |
| Consultants | 2/28/2013 | 130204 | Alliance Consulting Group | \$ 87.50 | 0.50 | \$ 175 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Karen Ponder |
| Consultants | 2/28/2013 | 130204 | Alliance Consulting Group | \$ 74.25 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses |
| Consultants | 2/28/2013 | 130204 | Alliance Consulting Group | \$ 1,000.00 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - PowerPlan Software Usage Fee |
| Consultants | 3/31/2013 | 130302 | Alliance Consulting Group | \$ 275.00 | 5.50 | \$ 50 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Tim Watson |
| Consultants | 3/31/2013 | 130302 | Alliance Consulting Group | \$ 725.00 | 14.50 | \$ 50 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Teresa Stewart |
| Consultants | 3/31/2013 | 130302 | Alliance Consulting Group | \$ 14,975.00 | 85.00 | \$ 175 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Rhonda Watts |
| Consultants | 3/31/2013 | 130302 | Alliance Consulting Group | \$ 5,825.00 | 22.50 | \$ 250 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Diane Watson |
| Consultants | 3/31/2013 | 130302 | Alliance Consulting Group | \$ 450.00 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses |
| Consultants | 3/31/2013 | 130302 | Alliance Consulting Group | \$ 988.51 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Travel Expenses |
| Other Expenses | 3/1/2013 | IXEP-385611 | Johnson, John C | \$ 247.29 | N/A | N/A | 9280 | Lodgings | Yes | Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group |
| Other Expenses | 3/1/2013 | IXEP-385611 | Johnson, John C | \$ 27.85 | N/A | N/A | 9280 | Meals | Yes | Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group |
| Other Expenses | 3/1/2013 | IXEP-385611 | Johnson, John C | \$ 525.43 | N/A | N/A | 9280 | Transportation | Yes | Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group |
| Other Expenses | 3/15/2013 | IXEP-385399 | Densman, Josh C | \$ 6.03 | N/A | N/A | 9280 | Meals | Yes | Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group |
| Other Expenses | 3/15/2013 | IXEP-385399 | Densman, Josh C | \$ 166.88 | N/A | N/A | 9280 | Transportation | Yes | Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group |
| Other Expenses | 3/27/2013 | IXEP-386290 | Simon, Pearl A. | \$ 195.89 | N/A | N/A | 9280 | Meals | Yes | Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group |
| Other Expenses | 4/1/2013 | IXEP-386547 | Dobbs, Jay K (Kevin) | \$ 212.93 | N/A | N/A | 9280 | Meals | Yes | Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group |
| Other Expenses | 4/1/2013 | IXEP-386068 | Densman, Josh C | \$ 93.57 | N/A | N/A | 9280 | Meals | Yes | Expense Report Reimbursement: Minimum Filing Requirements and Testimony Review/Discussion |
| Other Expenses | 4/26/2013 | IXEP-387060 | Martin, Mark | \$ 10.00 | N/A | N/A | 9280 | Other | Yes | Expense Report Reimbursement: Proof of Good Standing for MFR |
| Other Expenses | 4/26/2013 | IXEP-387060 | Martin, Mark | \$ 753.30 | N/A | N/A | 9280 | Transportation | Yes | Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case |
| Other Expenses | 5/9/2013 | IXEP-388739 | Martin, Mark | \$ 517.97 | N/A | N/A | 9280 | Lodgings | Yes | Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case |
| Other Expenses | 5/9/2013 | IXEP-388739 | Martin, Mark | \$ 12.82 | N/A | N/A | 9280 | Meals | Yes | Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case |
| Other Expenses | 5/15/2013 | 00004207-051613-1 | Mayfield Messenger | \$ 518.29 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification - Mayfield, KY Newspaper |
| Other Expenses | 5/16/2013 | 010 PAMELA.PERRY MAY | Bank of America | \$ 265.04 | N/A | N/A | 9280 | Office Supplies | Yes | Office Supplies - BUYONLINE.NOW.com |
| Other Expenses | 5/16/2013 | 010 PAMELA.PERRY MAY | Bank of America | \$ 233.82 | N/A | N/A | 9280 | Office Supplies | Yes | Office Supplies - Office Depot |
| Other Expenses | 5/9/2013 | IXEP-388739 | Martin, Mark | \$ 175.15 | N/A | N/A | 9280 | Transportation | Yes | Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case |
| Other Expenses | 5/16/2013 | 010 PAMELA.PERRY MAY | Bank of America | \$ 36.68 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx |
| Other Expenses | 5/16/2013 | 010 PAMELA.PERRY MAY | Bank of America | \$ 36.34 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx |
| Other Expenses | 5/9/2013 | IXEP-388739 | Martin, Mark | \$ 114.00 | N/A | N/A | 9280 | Transportation | Yes | Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case |
| Consultants | 4/30/2013 | 130402 | Alliance Consulting Group | \$ 250.00 | 1.00 | \$ 250 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Diane Watson |
| Consultants | 4/30/2013 | 130402 | Alliance Consulting Group | \$ 612.50 | 3.50 | \$ 175 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Rhonda Watts |
| Consultants | 4/30/2013 | 130402 | Alliance Consulting Group | \$ 112.50 | 2.25 | \$ 50 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Teresa Stewart |
| Consultants | 4/30/2013 | 130402 | Alliance Consulting Group | \$ 13.50 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses |
| Consultants | 4/30/2013 | 130405 | Alliance Consulting Group | \$ 1,375.00 | 5.50 | \$ 250 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Diane Watson |
| Consultants | 4/30/2013 | 130405 | Alliance Consulting Group | \$ 1,575.00 | 9.00 | \$ 175 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Rhonda Watts |
| Consultants | 4/30/2013 | 130405 | Alliance Consulting Group | \$ 237.50 | 4.75 | \$ 50 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Teresa Stewart |
| Consultants | 4/30/2013 | 130405 | Alliance Consulting Group | \$ 63.75 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses |
| Consultants | 5/1/2013 | KENTUCKY | Raab, Paul H | \$ 5,015.00 | 17.00 | \$ 295 | 9280 | Contractor Labor | Yes | Class Cost of Service Study |
| Consultants | 5/31/2013 | 130503 | Alliance Consulting Group | \$ 250.00 | 1.00 | \$ 250 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Diane Watson |
| Consultants | 5/31/2013 | 130503 | Alliance Consulting Group | \$ 87.50 | 0.50 | \$ 175 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Rhonda Watts |
| Consultants | 5/31/2013 | 130503 | Alliance Consulting Group | \$ 6.75 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses |
| Consultants | 6/1/2013 | INV059113 | Raab, Paul H | \$ 8,400.00 | 22.00 | \$ 295 | 9280 | Contractor Labor | Yes | Class Cost of Service Study |
| Consultants | 5/30/2013 | 34228 | Vandar Weide James H. | \$ 15,087.50 | 35.50 | \$ 425 | 9280 | Contractor Labor | Yes | Cost of Equity Study |
| Legal | 6/4/2013 | 80113 | John N Hughes PSC | \$ 22,274.00 | 63.64 | \$ 350 | 9280 | Legal | Yes | Legal Review of Minimum Filing Requirements & Testimony |
| Other Expenses | 6/14/2013 | IXEP-391444 | Densman, Josh C | \$ 31.57 | N/A | N/A | 9280 | Meals | Yes | Expense Report Reimbursement: Minimum Filing Requirements and Testimony Review/Discussion |
| Other Expenses | 5/31/2013 | 103794-053113 | Advocate Communications Inc. | \$ 3,379.80 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 5/31/2013 | 201305 | Anderson News | \$ 1,448.40 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 5/31/2013 | 201305 | Central Kentucky News Journal | \$ 2,428.80 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 5/31/2013 | 248653 | Daily News Inc. | \$ 6,896.00 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 5/31/2013 | 21266-053113 | Stearns Daily Times Inc. | \$ 2,750.00 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 5/31/2013 | 5153958 | Kentucky New Era Inc. | \$ 2,904.00 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 6/2/2013 | 00009031-062113 | Madisonville Messenger | \$ 2,476.48 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 6/30/2013 | INV063013 | Madisonville Messenger | \$ 4,712.58 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 5/31/2013 | 4207 | Mayfield Messenger | \$ 1,036.56 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 5/31/2013 | 00001948-053113 | News Democrat and Leader | \$ 3,124.28 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 6/2/2013 | 302477 | Owensboro Messenger Inquirer Inc. | \$ 10,859.05 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 6/2/2013 | 20011381-060213 | Paducah Sun Inc. | \$ 7,128.00 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 5/31/2013 | 19013958-053113 | Sentinel News | \$ 2,033.40 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 5/31/2013 | 5133010586 | The Times Leader | \$ 911.50 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 6/14/2013 | 010 PAMELA.PERRY JUN | Bank of America | \$ 136.98 | N/A | N/A | 9280 | Office Supplies | Yes | Office Supplies - BUYONLINE.NOW.com |
| Other Expenses | 6/14/2013 | 010 PAMELA.PERRY JUN | Bank of America | \$ 462.61 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx |
| Other Expenses | 6/14/2013 | 010 PAMELA.PERRY JUN | Bank of America | \$ 1,764.87 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx |
| Other Expenses | 6/14/2013 | 010 PAMELA.PERRY JUN | Bank of America | \$ 20.54 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx |
| Other Expenses | 6/14/2013 | 010 PAMELA.PERRY JUN | Bank of America | \$ 231.45 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx |
| Other Expenses | 6/14/2013 | 050 PAMELA.PLEASANT | Bank of America | \$ 60.01 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx |
| Other Expenses | 6/30/2013 | 3019749-063013 | Anderson News | \$ 724.20 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 6/30/2013 | 10 | Greensburg Record Herald Inc | \$ 1,748.87 | N/A | N/A | 9280 | Advertising | Yes | Rate Case Notification |
| Other Expenses | 7/16/2013 | 010 PAMELA.PERRY JUL | Bank of America | \$ 69.17 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx |
| Other Expenses | 7/16/2013 | 050 JANI.CROWE JUL | Bank of America | \$ 98.64 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - Packages Plus |
| TOTAL | | | | \$160,675.38 | | | | | | |