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November 22, 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 an updated response to the Attorney General's First Data Request, Item 1-086. 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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Attorneys for Atmos Energy Corporation

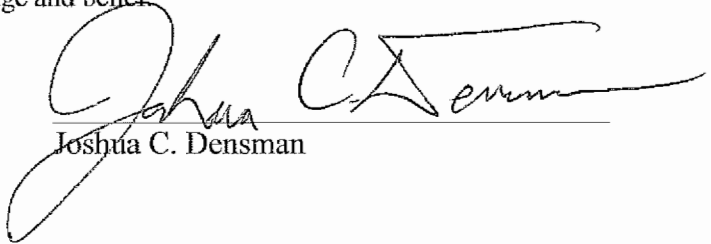
COMMONWEALTH OF KENTUCKY

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



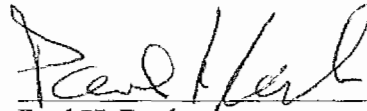
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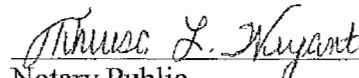
The Affiant, Paul H. Raab, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.



Paul H. Raab

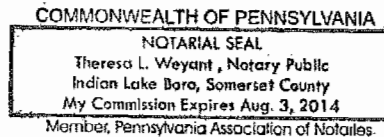
STATE OF PENNSYLVANIA
COUNTY OF SOMERSET

SUBSCRIBED AND SWORN to before me by Paul H. Raab on this the 20th day of August, 2013.



Notary Public

My Commission Expires: 8-03-14



Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-086 (Supplement)
Page 1 of 1

SUPPLEMENTAL RESPONSE (11/22/2013)

REQUEST:

Provide copies of working Excel versions of all Filing Requirements, all attachments to Atmos' testimony, and Atmos' responses to all parties' data requests.

SUPPLEMENTAL RESPONSE:

Please see the attached CD for Excel versions of the Company's Rebuttal Testimony exhibits. A copy of these Excel files was emailed to the OAG on November 21, 2013.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-086_Suppl - Atmos Energy Rebuttal Testimony Exhibits in Excel Format, CD Only.

Respondents: Josh Densman and Paul Raab

Operation and Maintenance Expenses

	<u>As Filed</u>			<u>If Allocated on a pre-sale basis</u>		
	<u>Base Year</u>	<u>Test Year</u>	<u>% change</u>	<u>Test Year</u>	<u>change</u>	<u>% change</u>
Kentucky Direct	13,892,232	13,671,774	-1.6%	13,671,774	(220,459)	-1.6%
SSU before allocations	124,477,619	122,138,326	-1.9%	122,138,326	(2,339,293)	-1.9%
DGO before allocations	11,237,113	12,429,925	10.6%	12,429,925	1,192,812	10.6%
Total Gross	149,606,965	148,240,025	-0.9%	148,240,025	(1,366,940)	-0.9%
allocated from SSU	6,410,613	6,838,783	6.7%	6,258,404	(152,210)	-2.4%
allocated from DGO	<u>4,466,231</u>	<u>6,187,133</u>	38.5%	<u>4,192,614</u>	<u>(273,617)</u>	-6.1%
total allocated amounts	10,876,844	13,025,916	19.8%	10,451,018	(425,827)	-3.9%
Total KY with allocations	24,769,077	26,697,690	7.8%	24,122,791	(646,285)	-2.6%

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
SUMMARY OF RESULTS						
		Total	Residential	Commercial &	Firm	Interruptible &
		Company		Public Authority	Industrial	Transportation
		\$				
1						
2						
3						
4						
5						
6						
7						
8	Operating Revenues	155,374,969	93,601,821	45,258,302	3,258,958	13,255,887
9						
10	Operating Expenses:					
11						
12	Operating & Maintenance	116,962,934	76,810,842	35,025,091	3,031,608	2,095,393
13	Depreciation & Amortization	16,518,181	12,321,105	2,971,705	186,120	1,039,251
14	Taxes Other Than Income	4,662,683	3,259,237	901,463	62,217	439,766
15						
16	Total Operating Expenses	138,143,797	92,391,184	38,898,259	3,279,945	3,574,410
17						
18	Income Before Taxes	17,231,171	1,210,638	6,380,043	(20,987)	9,681,477
19						
20	Interest Expense	7,536,846	5,462,731	1,294,890	79,822	699,402
21						
22	Income Taxes:					
23						
24	State Income Taxes	6.00%	581,660	(255,126)	303,909	(6,049)
25	Federal Income Taxes	35.00%	3,189,433	(1,398,939)	1,666,435	(33,166)
26	Total Deferred Income Taxes		0	0	0	0
27	Amortization of ITC		0	0	0	0
28						
29	Total Income Taxes	3,771,093	(1,654,065)	1,970,344	(39,214)	3,494,027
30						
31	Net Income	13,460,079	2,864,702	4,389,699	18,228	6,187,450
32						
33	Total Rate Base	252,914,292	183,313,135	43,452,699	2,678,580	23,469,879
34						
35	Rate of Return	5.3220%	1.5627%	10.1022%	0.6805%	26.3634%
36	Relative Rate of Return	1.00	0.29	1.90	0.13	4.95
37						
38	Equalized ROR:					
39						
40	Net Income Increase	8,113,510	12,771,908	(683,184)	210,255	(4,185,469)
41	Uncollectibles/PSC Fees	0.6622%	88,520	139,344	(7,454)	2,294
42	Income Taxes		5,165,557	8,131,379	(434,957)	133,861
43	Gross Revenue After Increase		168,742,556	114,644,453	44,132,708	3,605,368
44	Revenue Increase		13,367,588	21,042,631	(1,125,594)	346,410
45	Rate of Return		8.5300%	8.5300%	8.5300%	8.5300%
46	Relative Rate of Return		1.00	1.00	1.00	1.00
47	Percent Increase		8.5465%	22.3321%	-2.4708%	10.5591%
48						
49	Proposed Rate Levels:					
50						
51	Net Income Increase	8,113,176	5,076,925	2,168,253	98,646	769,351
52	Uncollectibles/PSC Fees		88,517	55,390	23,656	1,076
53	Income Taxes		5,165,344	3,232,261	1,380,443	62,804
54	Gross Revenue After Increase		168,742,005	101,966,418	48,830,654	3,421,485
55	Revenue Increase		13,367,037	8,364,597	3,572,352	162,527
56	Rate of Return		8.5299%	4.3323%	15.0922%	4.3633%
57	Relative Rate of Return		1.00	0.51	1.77	0.51
58	Percent Increase		8.5461%	8.8772%	7.8410%	4.9541%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CUSTOMER COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		204,228,603	164,035,249	34,267,235	1,854,800	4,071,319
2							
3	Return @ Realized ROR		10,869,030	3,165,284	3,501,000	(1,681)	4,204,427
4	O&M Expenses		24,115,231	20,220,787	3,477,745	269,405	147,295
5	Depreciation Expense		14,636,238	11,527,614	2,613,522	153,774	341,327
6	Taxes, Other		3,037,281	2,462,632	482,982	25,262	66,404
7							
8	Interest Expense		6,086,012	4,888,250	1,021,164	55,273	121,325
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	469,691	(169,195)	243,519	(5,593)	400,959
13	Federal Income Taxes	35.00%	2,575,471	(927,751)	1,335,297	(30,668)	2,198,593
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		3,045,162	(1,096,946)	1,578,816	(36,261)	2,599,553
18							
19	Total Customer-Related Costs @ Realized ROR		55,702,942	36,279,371	11,654,065	410,500	7,359,006
20	Total Demand-Related Costs @ Realized ROR		6,935,662	1,509,204	1,773,479	93,764	3,559,214
21	Total Fixed Costs		62,638,604	37,788,575	13,427,545	504,263	10,918,221
22							
23	Total Customers		2,078,493	1,846,837	226,666	2,396	2,594
24	Customer Costs (\$/customer/month)		\$ 30.14	\$ 20.46	\$ 59.24	\$ 210.46	\$ 4,209.03
25							
26							
27	Incremental Return @ Equalized ROR		6,551,670	10,826,923	(578,005)	159,896	(3,857,144)
28	Uncollectibles/PSC Fees		71,480	118,124	(6,306)	1,744	(42,082)
29	Incremental Income Taxes		4,171,194	6,893,082	(367,994)	101,799	(2,455,694)
30							
31	Total Customer-Related Costs @ Equalized ROR		66,497,286	54,117,500	10,701,760	673,939	1,004,086
32	Customers		2,078,493	1,846,837	226,666	2,396	2,594
33	Dollars/Customer/Month		\$ 31.99	\$ 29.30	\$ 47.21	\$ 281.28	\$ 387.08
34							
35							
36	Incremental Return @ Proposed Rates		6,551,399	5,988,044	1,215,047	89,713	(741,404)
37	Uncollectibles/PSC Fees		71,477	65,331	13,256	979	(8,089)
38	Incremental Income Taxes		4,171,022	3,812,355	773,573	57,117	(472,023)
39							
40	Total Customer-Related Costs @ Proposed Rates		66,496,840	46,145,101	13,655,942	558,308	6,137,491
41	Customers		2,078,493	1,846,837	226,666	2,396	2,594
42	Dollars/Customer/Month		\$ 31.99	\$ 24.99	\$ 60.25	\$ 233.02	\$ 2,366.03

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF DEMAND COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		32,705,224	13,994,123	6,289,869	566,222	11,855,010
2							
3	Return @ Realized ROR		1,740,569	(146,360)	603,350	14,057	1,269,522
4	O&M Expenses		2,369,892	1,014,045	455,778	41,030	859,040
5	Depreciation Expense		1,779,300	761,338	342,195	30,805	644,962
6	Taxes, Other		558,248	238,867	107,362	9,665	202,354
7							
8	Interest Expense		974,616	417,025	187,438	16,873	353,279
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	75,216	(55,324)	40,842	(277)	89,975
13	Federal Income Taxes	35.00%	412,437	(303,361)	223,952	(1,516)	493,362
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		487,653	(358,685)	264,795	(1,793)	583,336
18							
19	Total Demand-Related Costs @ Realized ROR		6,935,662	1,509,204	1,773,479	93,764	3,559,214
20							
21							
22	Incremental Return @ Equalized ROR		1,049,186	1,340,059	(66,824)	34,241	(258,290)
23	Uncollectibles/PSC Fees		11,447	14,620	(729)	374	(2,818)
23	Incremental Income Taxes		667,976	853,163	(42,544)	21,800	(164,443)
24							
25	Total Demand-Related Costs @ Equalized ROR		8,664,271	3,717,047	1,663,382	150,179	3,133,663
26							
27							
28	Incremental Return @ Proposed Rates		1,049,143	(476,971)	606,510	7,887	911,717
29	Uncollectibles/PSC Fees		11,446	(5,204)	6,617	86	9,947
29	Incremental Income Taxes		667,949	(303,669)	386,142	5,021	580,455
30							
31	Total Demand-Related Costs @ Proposed Rates		8,664,200	723,361	2,772,748	106,757	5,061,333

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF COMMODITY COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		15,980,465	5,283,763	2,895,595	257,558	7,543,550
2							
3	Return @ Realized ROR		850,479	(154,222)	285,349	5,852	713,500
4	O&M Expenses		90,477,810	55,576,011	31,091,568	2,721,173	1,089,058
5	Depreciation Expense		102,643	32,152	15,989	1,541	52,962
6	Taxes, Other		1,067,154	557,738	311,118	27,290	171,009
7							
8	Interest Expense		476,218	157,456	86,289	7,675	224,798
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	36,752	(30,607)	19,548	(179)	47,990
13	Federal Income Taxes	35.00%	201,525	(167,826)	107,186	(982)	263,148
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		238,278	(198,433)	126,734	(1,161)	311,138
18							
19	Total Commodity-Related Costs		92,736,365	55,813,246	31,830,757	2,754,695	2,337,666
20	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
21	Commodity Costs (\$/Mcf)		\$ 2.19157	\$ 5.79117	\$ 5.91635	\$ 5.84768	\$ 0.08714
22							
23							
24	Incremental Return @ Equalized ROR		512,655	604,927	(38,354)	16,118	(70,036)
25	Uncollectibles/PSC Fees		5,593	6,600	(418)	176	(764)
25	Incremental Income Taxes		326,387	385,133	(24,419)	10,262	(44,589)
26							
27	Total Commodity-Related Costs @ Equalized ROR		93,581,000	56,809,906	31,767,566	2,781,251	2,222,278
28	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
29	Commodity Costs (\$/Mcf)		\$ 2.21	\$ 5.89	\$ 5.90	\$ 5.90	\$ 0.08
30							
31							
32	Incremental Return @ Proposed Rates		512,633	(434,148)	346,696	1,047	599,038
33	Uncollectibles/PSC Fees		5,593	(4,737)	3,783	11	6,536
33	Incremental Income Taxes		326,374	(276,405)	220,728	667	381,384
34							
35	Total Commodity-Related Costs @ Proposed Rates		93,580,965	55,097,957	32,401,964	2,756,420	3,324,624
36	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
37	Commodity Costs (\$/Mcf)		\$ 2.21	\$ 5.72	\$ 6.02	\$ 5.85	\$ 0.12

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
TOTAL COST OF SERVICE						
		Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base	252,914,292	183,313,135	43,452,699	2,678,580	23,469,879
2						
3	Return @ Realized ROR	13,460,079	2,864,702	4,389,699	18,228	6,187,450
4	O&M Expenses	116,962,934	76,810,842	35,025,091	3,031,608	2,095,393
5	Depreciation Expense	16,518,181	12,321,105	2,971,705	186,120	1,039,251
6	Taxes, Other	4,662,683	3,259,237	901,463	62,217	439,766
7						
8	Interest Expense	7,536,846	5,462,731	1,294,890	79,822	699,402
9						
10	Income Taxes:					
11						
12	State Income Taxes	581,660	(255,126)	303,909	(6,049)	538,924
13	Federal Income Taxes	3,189,433	(1,398,939)	1,666,435	(33,166)	2,955,103
14	Deferred Income Taxes	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0
16						
17	Total Income Taxes	3,771,093	(1,654,065)	1,970,344	(39,214)	3,494,027
18						
19	Total Cost of Service @ Realized ROR	155,374,969	93,601,821	45,258,302	3,258,958	13,255,887
20						
21						
22	Incremental Return @ Equalized ROR	8,113,510	12,771,908	(683,184)	210,255	(4,185,469)
23	Uncollectibles/PSC Fees	88,520	139,344	(7,454)	2,294	(45,664)
24	Incremental Income Taxes	5,165,557	8,131,379	(434,957)	133,861	(2,664,726)
25						
26	Total Cost of Service @ Equalized ROR	168,742,556	114,644,453	44,132,708	3,605,368	6,360,027
27						
28						
29	Incremental Return @ Proposed Rates	8,113,176	5,076,925	2,168,253	98,646	769,351
30	Uncollectibles/PSC Fees	88,517	55,390	23,656	1,076	8,394
30	Incremental Income Taxes	5,165,344	3,232,281	1,380,443	62,804	489,816
31						
32	Total Cost of Service @ Proposed Rates	168,742,005	101,966,418	48,830,654	3,421,485	14,523,448

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

CLASSIFICATION OF GROSS PLANT IN SERVICE

Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	8,330	5.4	P, S, T & D Plant	6,909	1,315	106
4	30200	Franchises & Consents	119,853	5.4	P, S, T & D Plant	99,409	18,917	1,529
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	128,182			106,318	20,232	1,632
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	2,353	2.0	Demand	-	2,353	-
12	32540	Rights of Ways	83,422	2.0	Demand	-	83,422	-
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-
15	33202	Tributary Lines	528,218	2.0	Demand	-	528,218	-
16	33400	Field Meas. & Reg. Sta. Equip	192,384	2.0	Demand	-	192,384	-
17	33600	Purification Equipment	44,369	2.0	Demand	-	44,369	-
18								
19		Total Production Plant	901,402			0	901,402	0
20								
21		Storage Plant:						
22								
23	35010	Land	261,127	3.5	Storage (50/50)	-	130,563	130,563
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341
25	35100	Structures and Improvements	17,916	3.5	Storage (50/50)	-	8,958	8,958
26	35102	Compression Station Equipment	153,261	3.5	Storage (50/50)	-	76,631	76,631
27	35103	Meas. & Reg. Sta. Structures	23,138	3.5	Storage (50/50)	-	11,569	11,569
28	35104	Other Structures	137,443	3.5	Storage (50/50)	-	68,721	68,721
29	35200	Wells \ Rights of Way	4,442,222	3.5	Storage (50/50)	-	2,221,111	2,221,111
30	35201	Well Construction	1,340,663	3.5	Storage (50/50)	-	670,431	670,431
31	35202	Well Equipment	455,309	3.5	Storage (50/50)	-	227,654	227,654
32	35203	Cushion Gas	1,694,833	3.5	Storage (50/50)	-	847,416	847,416
33	35210	Leaseholds	178,530	3.5	Storage (50/50)	-	89,265	89,265
34	35211	Storage Rights	54,614	3.5	Storage (50/50)	-	27,307	27,307
35	35301	Field Lines	178,497	3.5	Storage (50/50)	-	89,248	89,248
36	35302	Tributary Lines	209,458	3.5	Storage (50/50)	-	104,729	104,729
37	35400	Compressor Station Equipment	923,446	3.5	Storage (50/50)	-	461,723	461,723
38	35500	Meas. & Reg. Equipment	240,683	3.5	Storage (50/50)	-	120,442	120,442
39	35600	Purification Equipment	163,979	3.5	Storage (50/50)	-	81,990	81,990
40								
41		Total Storage Plant	10,480,201			0	5,240,101	5,240,101
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	26,970	2.0	Demand	-	26,970	-
46	36520	Rights of Way	867,772	2.0	Demand	-	867,772	-
47	36602	Structures & Improvements	49,002	2.0	Demand	-	49,002	-
48	36603	Other Structures	60,826	2.0	Demand	-	60,826	-
49	36700	Mains Cathodic Protection	406,035	2.0	Demand	-	406,035	-
50	36701	Mains - Steel	27,830,935	2.0	Demand	-	27,830,935	-
51	36900	Meas. & Reg. Equipment	578,023	2.0	Demand	-	578,023	-
52	36901	Meas. & Reg. Equipment	2,274,016	2.0	Demand	-	2,274,016	-
53								
54		Total Transmission Plant	32,093,579			0	32,093,570	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	531,819	4.0	Mains	455,023	76,796	-
59	37401	Land	37,326	4.0	Mains	31,936	5,390	-
60	37402	Land Rights	253,401	4.0	Mains	216,809	36,592	-
61	37403	Land Other	2,784	4.0	Mains	2,382	402	-
62	37500	Structures & Improvements	343,073	4.0	Mains	293,532	49,540	-
63	37501	Structures & Improvements T.B.	101,507	4.0	Mains	86,849	14,658	-
64	37502	Land Rights	46,591	4.0	Mains	39,863	6,728	-
65	37503	Improvements	4,005	4.0	Mains	3,427	578	-
66	37600	Mains Cathodic Protection	11,318,115	4.0	Mains	9,683,755	1,634,361	-
67	37601	Mains - Steel	97,584,394	4.0	Mains	83,492,995	14,091,399	-
68	37602	Mains - Plastic	65,722,013	4.0	Mains	56,231,611	9,490,402	-
69	37800	Meas. & Reg. Sta. Equip - General	5,367,160	4.0	Mains	4,592,130	775,030	-
70	37900	Meas. & Reg. Sta. Equip - City Gate	2,272,991	4.0	Mains	1,944,768	328,223	-
71	37905	Meas. & Reg. Sta. Equipment T.b.	1,394,628	4.0	Mains	1,193,241	201,387	-
72	38000	Services	98,853,417	1.0	Customer	98,853,417	-	-
73	38100	Meters	22,574,136	1.0	Customer	22,574,136	-	-
74	38200	Meter Installations	49,157,106	1.0	Customer	49,157,106	-	-
75	38300	House Regulators	7,239,801	1.0	Customer	7,239,801	-	-
76	38400	House Reg. Installations	154,276	1.0	Customer	154,276	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	5,045,015	1.0	Customer	5,045,015	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	368,003,558			341,292,072	26,711,487	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
161		Shared Services General Office:						
162								
163		General:						
164								
165	39000	Structures & Improvements	6,927	5.4	P, S, T & D Plant	5,745	1,093	88
166	39005	G-Structures & Improvements	129,243	5.4	P, S, T & D Plant	106,369	20,242	1,633
167	39009	Improvement to leased Premises	536,609	5.4	P, S, T & D Plant	428,490	81,540	6,579
168	39100	Office Furniture & Equipment	530,191	5.4	P, S, T & D Plant	438,755	83,684	6,752
169	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
170	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
171	39104	G-Office Furniture & Equip.	893	5.4	P, S, T & D Plant	741	141	11
172	39200	Transportation Equipment	5,503	5.4	P, S, T & D Plant	4,564	869	70
173	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
174	39400	Tools, Shop & Garage Equipment	14,142	5.4	P, S, T & D Plant	11,729	2,232	180
175	39500	Laboratory Equipment	2,347	5.4	P, S, T & D Plant	1,947	370	30
176	39700	Communication Equipment	158,860	5.4	P, S, T & D Plant	131,763	25,074	2,023
177	39800	Miscellaneous Equipment	21,546	5.4	P, S, T & D Plant	17,871	3,401	274
178	39900	Other Tangible Property	9,006	5.4	P, S, T & D Plant	7,470	1,422	115
179	39901	Other Tangible Property - Servers - H/W	1,668,562	5.4	P, S, T & D Plant	1,383,952	283,361	21,249
180	39902	Other Tangible Property - Servers - S/W	658,974	5.4	P, S, T & D Plant	712,457	135,578	10,839
181	39903	Other Tangible Property - Network - H/W	201,953	5.4	P, S, T & D Plant	167,505	31,876	2,572
182	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
183	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
184	39906	Other Tang. Property - PC Hardware	145,811	5.4	P, S, T & D Plant	120,940	23,914	1,857
185	39907	Other Tang. Property - PC Software	53,910	5.4	P, S, T & D Plant	44,714	8,509	687
186	39908	Other Tang. Property - Mainframe S/W	5,761,472	5.4	P, S, T & D Plant	4,778,727	809,373	73,371
187	39909	Other Tang. Property - Application Software	145,121	5.4	P, S, T & D Plant	120,368	22,905	1,848
188	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
189								
190		Total General Plant	10,230,069			8,485,108	1,614,683	130,278
191								
192		CWIP w/o AFUDC	357,845	5.4	P, S, T & D Plant	266,807	56,481	4,557
193								
194		Shared Services Customer Support:						
195								
196		General:						
197								
198	38900	Land	164,345	5.4	P, S, T & D Plant	136,312	25,940	2,093
199	38910	CKV-Land & Land Rights	14,993	5.4	P, S, T & D Plant	12,435	2,356	191
200	39000	Structures & Improvements	755,564	5.4	P, S, T & D Plant	626,686	119,258	9,622
201	39009	Improvement to leased Premises	259,245	5.4	P, S, T & D Plant	215,025	40,918	3,301
202	39010	CKV-Structures & Improvements	82,629	5.4	P, S, T & D Plant	68,535	13,042	1,052
203	38100	Office Furniture & Equipment	65,363	5.4	P, S, T & D Plant	54,214	10,317	832
204	38700	Communication Equipment	118,380	5.4	P, S, T & D Plant	98,188	18,685	1,508
205	39710	CKV-Communication Equipment	2,198	5.4	P, S, T & D Plant	1,790	341	27
206	38800	Miscellaneous Equipment	5,452	5.4	P, S, T & D Plant	4,522	801	69
207	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
208	39901	Other Tangible Property - Servers - H/W	332,188	5.4	P, S, T & D Plant	275,526	52,432	4,250
209	39902	Other Tangible Property - Servers - S/W	154,557	5.4	P, S, T & D Plant	128,194	24,395	1,968
210	39903	Other Tangible Property - Network - H/W	110,823	5.4	P, S, T & D Plant	91,820	17,492	1,411
211	39906	Other Tang. Property - PC Hardware	71,420	5.4	P, S, T & D Plant	59,237	11,273	810
212	39907	Other Tang. Property - PC Software	28,967	5.4	P, S, T & D Plant	24,026	4,572	369
213	39908	Other Tang. Property - Mainframe S/W	5,586,709	5.4	P, S, T & D Plant	4,633,774	881,789	71,146
214	39910	CKV-Other Tangible Property	945	5.4	P, S, T & D Plant	784	149	12
215	38916	CKV-OTH Tang Prop-PC Hardware	1,541	5.4	P, S, T & D Plant	1,278	243	20
216	38917	CKV-OTH Tang Prop-PC Software	719	5.4	P, S, T & D Plant	597	114	9
217	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
218								
219		Total General Plant	7,755,998			6,433,044	1,224,183	98,771
220								
221		CWIP w/o AFUDC	65,180	5.4	P, S, T & D Plant	54,062	10,268	830
222								
223		TOTAL PLANT IN SERVICE	445,835,433			369,788,482	70,369,325	5,677,826
224								
225		TOTAL CWIP W/O AFUDC	8,541,792			7,084,803	1,348,211	108,778

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	8,330	5.4	P, S, T & D Plant	6,909	1,315	106
4	30200	Franchises & Consents	119,853	5.4	P, S, T & D Plant	99,409	18,917	1,526
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	128,182			106,318	20,232	1,632
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	904	2.0	Demand	-	904	-
12	32540	Rights of Ways	12,953	2.0	Demand	-	12,953	-
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-
15	33202	Tributary Lines	529,956	2.0	Demand	-	529,956	-
16	33400	Field Meas. & Reg. Sta. Equip	191,854	2.0	Demand	-	191,854	-
17	33600	Purification Equipment	15,287	2.0	Demand	-	15,287	-
18								
19		Total Production Plant	801,619			0	801,619	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341
25	35100	Structures and Improvements	5,641	3.5	Storage (50/50)	-	2,821	2,821
26	35102	Compression Station Equipment	122,115	3.5	Storage (50/50)	-	61,058	61,058
27	35103	Meas. & Reg. Sta. Structures	24,295	3.5	Storage (50/50)	-	12,148	12,148
28	35104	Other Structures	141,034	3.5	Storage (50/50)	-	70,517	70,517
29	35200	Wells \ Rights of Way	569,836	3.5	Storage (50/50)	-	294,918	294,918
30	35201	Well Construction	1,162,091	3.5	Storage (50/50)	-	591,046	591,046
31	35202	Well Equipment	573,862	3.5	Storage (50/50)	-	286,931	286,931
32	35203	Cushion Gas	276,362	3.5	Storage (50/50)	-	135,191	135,191
33	35210	Leaseholds	178,619	3.5	Storage (50/50)	-	89,310	89,310
34	35211	Storage Rights	53,699	3.5	Storage (50/50)	-	26,849	26,849
35	35301	Field Lines	187,422	3.5	Storage (50/50)	-	93,711	93,711
36	35302	Tributary Lines	219,931	3.5	Storage (50/50)	-	109,966	109,966
37	35400	Compressor Station Equipment	388,075	3.5	Storage (50/50)	-	194,037	194,037
38	35500	Meas & Reg. Equipment	240,238	3.5	Storage (50/50)	-	120,119	120,119
39	35600	Purification Equipment	163,999	3.5	Storage (50/50)	-	82,000	82,000
40								
41		Total Storage Plant	4,345,921			0	2,172,961	2,172,961
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	16	2.0	Demand	-	16	-
46	36520	Rights of Way	434,565	2.0	Demand	-	434,565	-
47	36602	Structures & Improvements	(1,441)	2.0	Demand	-	(1,441)	-
48	36603	Other Structures	60,585	2.0	Demand	-	60,585	-
49	36700	Mains Cathodic Protection	303,101	2.0	Demand	-	303,101	-
50	36701	Mains - Steel	17,004,632	2.0	Demand	-	17,004,632	-
51	36900	Meas. & Reg. Equipment	242,952	2.0	Demand	-	242,952	-
52	36901	Meas. & Reg. Equipment	1,805,542	2.0	Demand	-	1,805,542	-
53								
54		Total Transmission Plant	19,849,972			0	19,849,972	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	57,145	4.0	Mains	48,893	8,252	-
59	37401	Land	(7,250)	4.0	Mains	(6,203)	(1,047)	-
60	37402	Land Rights	57,120	4.0	Mains	48,871	8,248	-
61	37403	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	101,365	4.0	Mains	86,728	14,637	-
63	37501	Structures & Improvements T.B.	98,146	4.0	Mains	83,974	14,173	-
64	37502	Land Rights	46,641	4.0	Mains	39,906	6,735	-
65	37503	Improvements	1,092	4.0	Mains	934	158	-
66	37600	Mains Cathodic Protection	2,463,162	4.0	Mains	2,107,476	355,686	-
67	37601	Mains - Steel	43,447,799	4.0	Mains	37,173,842	6,273,957	-
68	37602	Mains - Plastic	13,236,019	4.0	Mains	11,324,709	1,911,310	-
69	37800	Meas & Reg. Sta. Equip - General	1,727,152	4.0	Mains	1,477,747	249,404	-
70	37900	Meas & Reg. Sta. Equip - City Gate	397,966	4.0	Mains	340,499	57,467	-
71	37905	Meas & Reg. Sta. Equipment T.B.	1,207,742	4.0	Mains	1,033,341	174,401	-
72	38000	Services	47,464,180	1.0	Customer	47,464,180	-	-
73	38100	Meters	8,831,960	1.0	Customer	8,831,960	-	-
74	38200	Water Installations	10,090,016	1.0	Customer	10,090,016	-	-
75	38300	House Regulators	3,231,320	1.0	Customer	3,231,320	-	-
76	38400	House Reg. Installations	122,845	1.0	Customer	122,845	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	2,894,605	1.0	Customer	2,894,605	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	135,469,023			126,995,642	9,073,380	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
154		Shared Services General Office:						
155		General:						
156								
157								
158	39000	Structures & Improvements	367	5.4	P, S, T & D Plant	304	58	5
159	39005	G-Structures & Improvements	41,632	5.4	P, S, T & D Plant	34,530	6,571	530
160	39009	Improvement to Leased Premises	508,868	5.4	P, S, T & D Plant	422,069	80,318	6,480
161	39100	Office Furniture & Equipment	336,303	5.4	P, S, T & D Plant	278,940	53,081	4,283
162	39102	Remittance Processing Equip	325	5.4	P, S, T & D Plant	270	51	4
163	39103	Office Machines	160	5.4	P, S, T & D Plant	133	25	2
164	39104	G-Office Furniture & Equip.	111	5.4	P, S, T & D Plant	92	18	1
165	39200	Transportation Equipment	4,472	5.4	P, S, T & D Plant	3,709	706	57
166	39300	Stores Equipment	42	5.4	P, S, T & D Plant	35	7	1
167	39400	Tools, Shop & Garage Equipment	3,633	5.4	P, S, T & D Plant	3,014	573	46
168	39500	Laboratory Equipment	328	5.4	P, S, T & D Plant	272	52	4
169	39700	Communication Equipment	63,904	5.4	P, S, T & D Plant	53,004	10,088	814
170	39800	Miscellaneous Equipment	6,284	5.4	P, S, T & D Plant	5,212	992	80
171	39900	Other Tangible Property	4,450	5.4	P, S, T & D Plant	3,691	702	57
172	39901	Other Tangible Property - Servers - H	569,058	5.4	P, S, T & D Plant	471,992	89,818	7,247
173	39902	Other Tangible Property - Servers - S	318,108	5.4	P, S, T & D Plant	263,848	50,209	4,051
174	39903	Other Tangible Property - Network - H	118,878	5.4	P, S, T & D Plant	96,600	18,763	1,514
175	39904	Other Tang. Property - CPU	952	5.4	P, S, T & D Plant	790	150	12
176	39905	Other Tangible Property - MF - Hardware	855	5.4	P, S, T & D Plant	709	135	11
177	39906	Other Tang. Property - PC Hardware	128,525	5.4	P, S, T & D Plant	106,602	20,285	1,637
178	39907	Other Tang. Property - PC Software	47,912	5.4	P, S, T & D Plant	39,740	7,582	610
179	39908	Other Tang. Property - Mainframe S/W	3,980,772	5.4	P, S, T & D Plant	3,301,764	628,313	50,694
180	39909	Other Tang. Property - Application Software	151,394	5.4	P, S, T & D Plant	125,570	23,896	1,928
181	39924	Other Tang. Property - General Startups	0	5.4	P, S, T & D Plant	0	0	0
182		Retirement Work in Progress	(9)	5.4	P, S, T & D Plant	(7)	(1)	(0)
183								
184		Total General Plant	6,287,324			5,214,884	992,372	80,068
185								
186		Shared Services Customer Support:						
187		General:						
188								
189								
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
192	39000	Structures & Improvements	179,456	5.4	P, S, T & D Plant	148,840	28,325	2,285
193	39009	Improvement to Leased Premises	211,810	5.4	P, S, T & D Plant	175,681	33,431	2,887
194	39010	CKV-Structures & Improvements	23,673	5.4	P, S, T & D Plant	19,635	3,737	301
195	39100	Office Furniture & Equipment	8,591	5.4	P, S, T & D Plant	7,125	1,356	109
196	39700	Communication Equipment	(354,256)	5.4	P, S, T & D Plant	(293,830)	(55,915)	(4,511)
197	39710	CKV-Communication Equipment	629	5.4	P, S, T & D Plant	522	99	8
198	39800	Miscellaneous Equipment	203	5.4	P, S, T & D Plant	169	32	3
199	39900	Other Tangible Property	(59)	5.4	P, S, T & D Plant	(49)	(9)	(1)
200	39901	Other Tangible Property - Servers - H	(130,340)	5.4	P, S, T & D Plant	(108,108)	(20,573)	(1,660)
201	39902	Other Tangible Property - Servers - S	(236,463)	5.4	P, S, T & D Plant	(196,129)	(37,323)	(3,011)
202	39903	Other Tangible Property - Network - H	5,533	5.4	P, S, T & D Plant	4,589	873	70
203	39905	Other Tang. Property - PC Hardware	(6,303)	5.4	P, S, T & D Plant	(5,228)	(995)	(80)
204	39907	Other Tang. Property - PC Software	15,615	5.4	P, S, T & D Plant	12,951	2,465	199
205	39908	Other Tang. Property - Mainframe S/W	2,190,316	5.4	P, S, T & D Plant	1,816,710	345,713	27,893
206	39910	CKV-Other Tangible Property	212	5.4	P, S, T & D Plant	178	33	3
207	39916	CKV-Oth Tang Prop-PC Hardware	811	5.4	P, S, T & D Plant	673	128	10
208	39917	CKV-Oth Tang Prop-PC Software	232	5.4	P, S, T & D Plant	192	37	3
209	39924	Other Tang. Property - General Startups	8	5.4	P, S, T & D Plant	7	1	0
210		Retirement Work in Progress	(1,356)	5.4	P, S, T & D Plant	(1,125)	(214)	(17)
211								
212		Total General Plant	1,908,312			1,582,808	301,202	24,302
213								
214		TOTAL RESERVE FOR DEPRECIATION	166,889,761			131,723,248	32,911,754	2,254,759

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
CLASSIFICATION OF OTHER RATE BASE						
	Test Year	Classif.	Classif.	Customer	Demand	Commodity
	\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:					
2						
3	Materials and Supplies - KY Direct	9.1	Allocated O&M Expenses	(1,946)	(191)	(7,300)
4	Materials and Supplies - KY Mid-States GO	9.1	Allocated O&M Expenses	14,079	1,384	62,824
5	Materials and Supplies - Shared Services GO	9.1	Allocated O&M Expenses	0	0	0
6	Materials and Supplies - Shared Services CS	9.1	Allocated O&M Expenses	-	-	-
7	Gas Storage Inventory	3.0	Commodity	-	-	9,415,216
8	Prepayments - KY Direct	9.1	Allocated O&M Expenses	47,360	4,653	177,651
9	Prepayments - KY Mid-States GO	9.1	Allocated O&M Expenses	1,022	100	3,833
10	Prepayments - Shared Services GO	9.1	Allocated O&M Expenses	154,261	15,160	578,773
11	Prepayments - Shared Services CS	9.1	Allocated O&M Expenses	55,990	5,502	210,067
12	Cash Working Capital	9.1	Allocated O&M Expenses	688,061	67,618	2,581,532
13						
14	Total Rate Base Additions			958,817	94,226	13,012,596
15						
16						
17	Rate Base Deductions:					
18						
19	Customer Advances - KY Direct	1.0	Customer	(2,745,576)	-	-
20	Customer Advances - KY Mid-States GO	1.0	Customer	-	-	-
21	Customer Advances - Shared Services GO	1.0	Customer	-	-	-
22	Customer Advances - Shared Services CS	1.0	Customer	-	-	-
23	ADIT - KY Direct	5.7	Net Plant	(60,580,898)	(9,589,593)	(872,732)
24	ADIT - KY Mid-States GO	5.7	Net Plant	17,089,172	2,705,114	246,188
25	ADIT - Shared Services GO	5.7	Net Plant	(1,314,572)	(208,089)	(18,938)
26	ADIT - Shared Services CS	5.7	Net Plant	5,671,623	897,784	81,706
27						
28	Total Rate Base Deductions			(41,880,251)	(6,194,785)	(563,776)
29						
30						
31	TOTAL OTHER RB			(40,921,434)	(6,100,558)	12,448,820
32						
33	Interest on Customer Deposits	1.0	Customer	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF O&M EXPENSE							
Line No.	Acct. No.	Test Year \$	Classif Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1				Production & Gathering			
2				Operation			
3	7500	0	99.0	Op. Sup. & Eng.	-	-	-
4	7510	0	99.0	Production Maps & Records	-	-	-
5	7530	0	99.0	Field Lines Expenses	-	-	-
6	7540	0	99.0	Field Compressor Station Expense	-	-	-
7	7550	0	99.0	Field Compressor Sta. Fuel & Pwr.	-	-	-
8	7560	0	99.0	Field Meas. & Regul. Station Exp.	-	-	-
9	7570	0	99.0	Purification Expense	-	-	-
10	7590	0	99.0	Other Expenses	-	-	-
11				Maintenance			
12	7610	0	99.0	Maint. Sup. & Eng.	-	-	-
13	7620	0	99.0	Structures and Improvements	-	-	-
14	7640	0	99.0	Field Line Maintenance	-	-	-
15	7650	0	99.0	Compressor Station Equip. Maint.	-	-	-
16	7660	0	99.0	Meas. & Regul. Station Equip Maint.	-	-	-
17	7670	0	99.0	Purification Equipment Maintenance	-	-	-
18	7680	0	99.0	Other Equipment Maintenance	-	-	-
19	7690	0	99.0	Gas Processed By Others	-	-	-
20		0		Total Production & Gathering	0	0	0
21				Other Gas Supply Expenses			
22				Operation			
23				Operation			
24	8001	2,352,658	3.0	Intercompany Gas Well-head Purchases	-	-	2,352,658
25	8010	1,351,896	3.0	Natural gas field line purchases	-	-	1,351,896
26	8040	45,614,740	3.0	Natural Gas City Gate Purchases	-	-	45,614,740
27	8045	0	3.0	Transportation to City Gate	-	-	-
28	8050	(14,067)	3.0	Transmission-Operation supervision and engineering	-	-	(14,067)
29	8051	58,021,426	3.0	Other Gas Purchases / Gas Cost Adjustments	-	-	58,021,426
30	8052	26,327,213	3.0	PGA for Commercial	-	-	26,327,213
31	8053	5,285,346	3.0	PGA for Industrial	-	-	5,285,346
32	8054	6,496,000	3.0	PGA for Public Authority	-	-	6,496,000
33	8057	0	3.0	PGA for Transportation Sales	-	-	-
34	8058	(3,827,283)	3.0	Unbilled PGA Costs	-	-	(3,827,283)
35	8059	(103,417,562)	3.0	PGA Offset to Unrecovered Gas Cost	-	-	(103,417,562)
36	8060	7,289,206	3.0	Exchange Gas	-	-	7,289,206
37	8081	26,869,336	3.0	Gas Withdrawn From Storage - Debit	-	-	26,869,336
38	8082	(15,161,806)	3.0	Gas Delivered to Storage	-	-	(15,161,806)
39	8110	0	3.0	Gas used for products extraction-Credit	-	-	-
40	8120	(17,621)	3.0	Gas Used for Other Utility Operations	-	-	(17,621)
41	8130	(5)	3.0	Other Gas Supply Expenses	-	-	(5)
42	8280	35,035,880	3.0	Transmission and compression of gas by others	-	-	35,035,880
43				Maintenance			
44	8360	0	3.0	Maint. Of Purch. Gas Meas. Sta.	-	-	-
45				Total Other Gas Supply Expenses	0	0	90,265,244
46				Underground Storage			
47				Operation			
48				Operation			
49	8140	(1,062)	3.5	Op. Sup. & Eng.	-	(631)	(631)
50	8150	0	3.5	Maps & Records	-	-	-
51	8160	169,618	3.5	Wells Expense	-	84,809	84,809
52	8170	60,954	3.5	Lines Expense	-	30,477	30,477
53	8180	24,924	3.5	Compressor Station Expense	-	12,462	12,462
54	8190	777	3.5	Compressor Station Fuel & Power	-	388	388
55	8200	4,790	3.5	Meas. & Regul. Station Expenses	-	2,395	2,395
56	8210	34,456	3.5	Purification Expenses	-	17,228	17,228
57	8240	223	3.5	Other	-	111	111
58	8250	13,900	3.5	Storage Well Royalties	-	6,950	6,950
59				Maintenance			
60	8300	10,314	3.5	Maint. Sup. & Eng.	-	5,157	5,157
61	8310	0	3.5	Structures and Improvements	-	-	-
62	8320	0	3.5	Reservoirs & Wells Maintenance	-	-	-
63	8330	0	3.5	Line Maintenance	-	-	-
64	8340	5,064	3.5	Compressor Station Equip Maint.	-	2,532	2,532
65	8350	0	3.5	Meas. & Regul. Station Equip Maint.	-	-	-
66	8360	736	3.5	Purification Equipment Maintenance	-	368	368
67	8370	0	3.5	Other Equipment Maintenance	-	-	-
68		324,681		Total Underground Storage Expense	0	162,346	162,346
69				Transmission			
70				Operation			
71				Operation			
72	8500	0	2.0	Op. Sup. & Eng.	-	-	-
73	8510	0	2.0	System Control & Load Dispatching	-	-	-
74	8520	0	2.0	Communication Systems Expense	-	-	-
75	8530	0	2.0	Compressor Station Labor Expense	-	-	-
76	8540	0	2.0	Compressor Station Fuel Gas	-	-	-
77	8550	0	2.0	Compressor Station Fuel & Power	-	-	-
78	8560	499,729	2.0	Mains Expense	-	499,729	-
79	8570	103,068	2.0	Meas. & Regul. Station Expenses	-	103,068	-
80	8600	0	2.0	LDC Payment	-	-	-
81	8630	0	2.0	LDC Payment - A&G	-	-	-
82	8690	0	2.0	Other Expenses	-	-	-
83	8600	0	2.0	Reits	-	-	-
84				Maintenance			
85	8610	0	2.0	Maint. Sup. & Eng.	-	-	-
86	8630	0	2.0	Structures and Improvements	-	-	-
87	8630	20,015	2.0	Mains	-	20,015	-
88	8640	0	2.0	Compressor Station Equip Maint.	-	-	-
89	8650	979	2.0	Meas. & Regul. Station Equip Maint.	-	979	-
90	8660	0	2.0	Communication Equipment Maintenance	-	-	-
91	8670	0	2.0	Other Equipment Maintenance	-	-	-
92		623,792		Total Transmission Expense	0	623,792	0
93							

Atmos Energy Corporation, KentuckyMid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
CLASSIFICATION OF O&M EXPENSE									
Line No.	Acc't. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
84		Distribution:							
95		Operation:							
96	8700	Supervision and Engineering	1,386,180	10.0	Composite of Accts. 871-879 & 886-893	1,269,141	113,552	3,467	
97	8710	Distributive Load Dispatching	293	3.0	Commodity	-	-	293	
98	8711	Odorization	3,303	3.0	Commodity	-	-	3,303	
99	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-	
100	8740	Mains & Services	2,874,065	4.1	Mains & Services	2,590,856	267,209	-	
101	8750	Measuring and Regulating Station Exp. - Gen	266,973	12.0	Composite of Accts. 374-379	228,422	28,651	-	
102	8760	Measuring and Regulating Station Exp. - Ind	23,764	1.0	Customer	23,764	-	-	
103	8770	Measuring and Regulating Sta. Exp. - City Gate	77,553	12.0	Composite of Accts. 374-379	69,354	11,199	-	
104	8780	Meters and House Regulator Expense	818,400	1.0	Customer	818,400	-	-	
105	8790	Customer Installations Expense	20,364	1.0	Customer	20,364	-	-	
106	8800	Other Expense	136,277	10.0	Composite of Accts. 871-879 & 886-893	127,519	11,409	348	
107	8810	Rents	428,101	10.0	Composite of Accts. 871-879 & 886-893	391,661	35,069	1,071	
108		Maintenance:							
109	8850	Maintenance Supervision and Engineering	2,748	10.0	Composite of Accts. 871-879 & 886-893	2,516	225	7	
110	8860	Maintenance of Structures and Improvements	4,337	12.0	Composite of Accts. 374-379	3,710	626	-	
111	8870	Maintenance of Mains	96,400	12.0	Composite of Accts. 374-379	91,144	5,256	-	
112	8890	Maintenance of compressor station equipment	6,668	3.0	Commodity	-	-	6,668	
113	8900	Maint. of Measuring and Regulating Station Equip. - General	6,189	12.0	Composite of Accts. 374-379	5,265	694	-	
114	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	4,695	1.0	Customer	4,695	-	-	
115	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	13,741	12.0	Composite of Accts. 374-379	11,757	1,984	-	
116	8930	Maintenance of Services	46,651	1.0	Customer	46,651	-	-	
117	8940	Maintenance of Meters and House Regulators	14,595	1.0	Customer	14,595	-	-	
118	8950	Maintenance of Other Equipment	0	10.0	Composite of Accts. 871-879 & 886-893	-	-	-	
119		Total Distribution	6,176,566			5,955,144	505,976	15,446	
120									
121		Customer Accounts:							
122	9010	Supervision	(202)	1.0	Customer	(202)	-	-	
123	9020	Meter Reading Expense	1,321,394	1.0	Customer	1,321,394	-	-	
124	9030	Customer Records and Collection Expenses	367,551	1.0	Customer	367,551	-	-	
125	9040	Uncollectible Accounts	324,479	1.0	Customer	324,479	-	-	
126	9050	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-	
127		Total Customer Accounts	2,003,223			2,003,223	0	0	
128									
129		Customer Service and Information:							
130	9070	Supervision	0	1.0	Customer	-	-	-	
131	9080	Customer Assistance Expenses	0	1.0	Customer	-	-	-	
132	9090	Informational and Instructional Advertising Expenses	133,918	1.0	Customer	133,918	-	-	
133	9100	Miscellaneous Customer Service and Informational Expenses	0	1.0	Customer	-	-	-	
134		Total Customer Service and Information	133,918			133,918	0	0	
135									
136		Sales:							
137	9110	Supervision	218,372	1.0	Customer	218,372	-	-	
138	9120	Demonstrating and Selling Expenses	13,909	1.0	Customer	13,909	-	-	
139	9130	Advertising Expenses	10,934	1.0	Customer	10,934	-	-	
140	9160	Miscellaneous Sales Expenses	0	1.0	Customer	-	-	-	
141		Total Sales	243,215			243,215	0	0	
142									
143		Administrative & General:							
144		Operation:							
145	9200	Administrative and General Salaries	994,702	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	368,971	24,946	791	
146	9210	Office Supplies and Expenses	(1,391)	1.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(1,390)	(89)	(3)	
147	9220	Administrative Expenses Transferred - Customer Support	-	1.0	Customer	-	-	-	
148	9230	Administrative Expenses Transferred - General	13,071,350	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	12,219,213	825,946	26,191	
149	9230	Outside Services Employed	158,505	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	148,546	10,041	318	
150	9240	Property Insurance	74,688	6.7	Net Plant	83,097	10,693	918	
151	9250	Injuries and Damages	18,886	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	17,467	1,181	37	
152	9260	Employee Pensions and Benefits	3,269,740	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	3,056,262	206,667	6,851	
153	9270	Franchise Requirements	2,840	1.0	Customer	2,840	-	-	
154	9280	Regulatory Consultation Expenses	217,507	1.0	Customer	217,507	-	-	
155	930.1	General Advertising Expenses	-	1.0	Customer	-	-	-	
156	930.2	Miscellaneous General Expense	(22,371)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(20,912)	(1,414)	(45)	
157	9310	Rents	7,618	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	7,121	461	15	
158		Maintenance:							
159	9320	Maintenance of General Plant	0	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-	
160		Total A&G	17,192,284			16,079,732	1,077,778	34,774	
161									
162		TOTAL O&M EXPENSE	116,962,934			24,115,231	2,369,692	90,477,810	

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
CLASSIFICATION OF PAYROLL						
	Test Year	Classif.	Classif.	Customer	Demand	Commodity
	\$	Factor	Basis	\$	\$	\$
1						
2						
3						
4						
5						
6						
7						
8						
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11						
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19						
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21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33				0	0	0
34						
35						
36						
37	0	99.0				
38	0	99.0				
39	0	99.0				
40	0	99.0				
41	0	99.0				
42	0	99.0				
43	0	99.0				
44	0	99.0				
45	0	99.0				
46	0	99.0				
47	0	99.0				
48	0	99.0				
49	0	99.0				
50						
51	0	99.0				
52	0	99.0				
53	0	99.0				
54	0	99.0				
55	0	99.0				
56	0	99.0				
57	0	99.0				
58	0	99.0				
59	0			0	0	0
60						
61						
62						
63	0	99.0				
64	0	99.0				
65	0	99.0				
66	0	99.0				
67	0	99.0				
68	0	99.0				
69	0	99.0				
70	0	99.0				
71	0	99.0				
72	0	99.0				
73	0	99.0				
74	0	99.0				
75						
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83						

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	-	99.0	-	-	-	-
88	Distribution Load Dispatching	-	99.0	-	-	-	-
89	Compressor Station Labor and Expenses	-	99.0	-	-	-	-
90	Mains and Services Expenses	-	99.0	-	-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0	-	-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0	-	-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0	-	-	-	-
94	Meter and House Regulator Expenses	-	99.0	-	-	-	-
95	Customer Installations Expenses	-	99.0	-	-	-	-
96	Other Expenses	-	99.0	-	-	-	-
97	Rents	-	99.0	-	-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0	-	-	-	-
100	Maintenance of Structures and Improvements	-	99.0	-	-	-	-
101	Maintenance of Mains	-	99.0	-	-	-	-
102	Maintenance of compressor station equipment	-	99.0	-	-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0	-	-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0	-	-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0	-	-	-	-
106	Maintenance of Services	-	99.0	-	-	-	-
107	Maintenance of Meters and House Regulators	-	99.0	-	-	-	-
108	Maintenance of Other Equipment	-	99.0	-	-	-	-
109	Total Distribution	-			-	-	-
110							
111	Customer Accounts						
112	Supervision	-	99.0	-	-	-	-
113	Meter Reading	-	99.0	-	-	-	-
114	Customer Rec. & Collections	-	99.0	-	-	-	-
115	Uncollectible Accounts	-	99.0	-	-	-	-
116	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
117	Total Customer Accounts Expense	-			-	-	-
118							
119	Customer Service and Information						
120	Supervision	-	99.0	-	-	-	-
121	Customer Assistance	-	99.0	-	-	-	-
122	Information & Instruction	-	99.0	-	-	-	-
123	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
124	Total Customer Service & Info Expense	-			-	-	-
125							
126	Sales						
127	Supervision	-	99.0	-	-	-	-
128	Demonstration & Selling	-	99.0	-	-	-	-
129	Advertising	-	99.0	-	-	-	-
130	Misc. Sales Expense	-	99.0	-	-	-	-
131	Total Sales Expense	-			-	-	-
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	-	99.0	-	-	-	-
136	Office Supplies and Expenses	-	99.0	-	-	-	-
137	Administrative Expenses Transferred - Customer Support	-	99.0	-	-	-	-
138	Administrative Expenses Transferred - General	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Employee Pensions and Benefits	-	99.0	-	-	-	-
143	Regulatory Commission Expenses	-	99.0	-	-	-	-
144	Duplicate Charges - Credit	-	99.0	-	-	-	-
145	General Advertising Expenses	-	99.0	-	-	-	-
146	Miscellaneous General Expense	-	99.0	-	-	-	-
147	Rents	-	99.0	-	-	-	-
148	Maintenance						
149	Maintenance of General Plant	-	99.0	-	-	-	-
150	Total A&G	0			0	0	0
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL						

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
4	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	51	2.0	Demand	-	51	-
12	32540	Rights of Ways	1,699	2.0	Demand	-	1,699	-
13	33100	Production Gas Wells Equipment	-	2.0	Demand	-	-	-
14	33291	Field Lines	-	2.0	Demand	-	-	-
15	33202	Tributary Lines	-	2.0	Demand	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	3,001	2.0	Demand	-	3,001	-
17	33600	Purification Equipment	996	2.0	Demand	-	996	-
18								
19		Total Production Plant	5,747			0	5,747	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	-	3.5	Storage (50/50)	-	-	-
25	35100	Structures and Improvements	293	3.5	Storage (50/50)	-	146	146
26	35102	Compression Station Equipment	1,704	3.5	Storage (50/50)	-	852	852
27	35103	Meas. & Reg. Sta. Structures	-	3.5	Storage (50/50)	-	-	-
28	35104	Other Structures	-	3.5	Storage (50/50)	-	-	-
29	35200	Wells \ Rights of Way	82,144	3.5	Storage (50/50)	-	41,072	41,072
30	35201	Well Construction	19,039	3.5	Storage (50/50)	-	9,519	9,519
31	35202	Well Equipment	-	3.5	Storage (50/50)	-	-	-
32	35203	Cushion Gas	29,356	3.5	Storage (50/50)	-	14,678	14,678
33	35210	Leaseholds	-	3.5	Storage (50/50)	-	-	-
34	35211	Storage Rights	382	3.5	Storage (50/50)	-	191	191
35	35301	Field Lines	-	3.5	Storage (50/50)	-	-	-
36	35302	Tributary Lines	-	3.5	Storage (50/50)	-	-	-
37	35400	Compressor Station Equipment	15,086	3.5	Storage (50/50)	-	7,543	7,543
38	35500	Meas & Reg. Equipment	1,742	3.5	Storage (50/50)	-	871	871
39	35600	Purification Equipment	110	3.5	Storage (50/50)	-	55	55
40								
41		Total Storage Plant	149,856			0	74,928	74,928
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	-	2.0	Demand	-	-	-
46	36520	Rights of Way	13,066	2.0	Demand	-	13,066	-
47	36602	Structures & Improvements	987	2.0	Demand	-	887	-
48	36603	Other Structures	734	2.0	Demand	-	734	-
49	36700	Mains Cathodic Protection	19,980	2.0	Demand	-	19,980	-
50	36701	Mains - Steel	578,413	2.0	Demand	-	578,413	-
51	36900	Meas. & Reg. Equipment	12,003	2.0	Demand	-	12,003	-
52	36901	Meas. & Reg. Equipment	45,879	2.0	Demand	-	45,879	-
53								
54		Total Transmission Plant	670,983			0	670,983	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	-	4.0	Mains	-	-	-
59	37401	Land	-	4.0	Mains	-	-	-
60	37402	Land Rights	4,289	4.0	Mains	3,670	619	-
61	37403	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	7,321	4.0	Mains	6,264	1,057	-
63	37501	Structures & Improvements T.B.	2,168	4.0	Mains	1,855	313	-
64	37502	Land Rights	-	4.0	Mains	-	-	-
65	37503	Improvements	86	4.0	Mains	73	12	-
66	37600	Mains Cathodic Protection	556,692	4.0	Mains	476,305	80,388	-
67	37601	Mains - Steel	2,345,591	4.0	Mains	2,006,883	338,709	-
68	37602	Mains - Plastic	1,564,702	4.0	Mains	1,338,755	225,946	-
69	37800	Meas & Reg. Sta. Equip - General	161,845	4.0	Mains	138,474	23,371	-
70	37900	Meas & Reg. Sta. Equip - City Gate	58,890	4.0	Mains	50,388	8,504	-
71	37905	Meas & Reg. Sta. Equipment T.B.	36,252	4.0	Mains	31,017	5,235	-
72	38000	Services	4,473,918	1.0	Customer	4,473,918	-	-
73	38100	Meters	1,773,300	1.0	Customer	1,773,300	-	-
74	38200	Meter Installations	2,132,918	1.0	Customer	2,132,918	-	-
75	38300	House Regulators	235,602	1.0	Customer	235,602	-	-
76	38400	House Reg. Installations	3,841	1.0	Customer	3,841	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	157,854	1.0	Customer	157,854	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	13,515,271			12,831,117	684,154	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
81		General:						
82								
83								
84	38990	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
85	39000	Structures Frame	131,359	5.4	P, S, T & D Plant	108,953	20,733	1,673
86	39002	Improvements	-	5.4	P, S, T & D Plant	-	-	-
87	39003	Air Conditioning Equipment	26,900	5.4	P, S, T & D Plant	22,311	4,246	343
88	39004	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
89	39009	Office Furniture & Equipment	30,239	5.4	P, S, T & D Plant	25,031	4,773	385
90	39100	Remittance Processing Equip	96,791	5.4	P, S, T & D Plant	80,281	15,277	1,233
91	39103	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
92	39200	Trucks	-	5.4	P, S, T & D Plant	-	-	-
93	39201	Trailers	-	5.4	P, S, T & D Plant	-	-	-
94	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
95	39400	Power Operated Equipment	135,043	5.4	P, S, T & D Plant	112,009	21,315	1,720
96	39603	Backhoes	8,234	5.4	P, S, T & D Plant	6,830	1,300	105
97	39604	Welders	9,621	5.4	P, S, T & D Plant	7,980	1,519	123
98	39605	Communication Equipment	5,096	5.4	P, S, T & D Plant	4,227	804	85
99	39700	Communication Equipment - Mobile Radios	24,702	5.4	P, S, T & D Plant	20,488	3,899	315
100	39701	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
101	39702	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
102	39705	Miscellaneous Equipment	8,360	5.4	P, S, T & D Plant	6,934	1,320	106
103	39800	Other Tangible Property	125,681	5.4	P, S, T & D Plant	103,746	19,742	1,593
104	39900	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
105	39901	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
106	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
107	39903	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
108	39904	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
109	39905	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
110	39906	Other Tang. Property - PC Software	41,450	5.4	P, S, T & D Plant	34,380	6,542	528
111	39907	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
112	39908	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
113		AR 15 general plant amortization	255,335	5.4	P, S, T & D Plant	211,782	40,301	3,252
114								
115								
116		Total General Plant	698,212			745,002	141,771	11,439
117								
118		TOTAL DIRECT DEPRECIATION EXPENSE	15,240,048			13,576,119	1,577,563	86,366
119								
120		Kentucky Mid-States General Office:						
121								
122		Intangible Plant:						
123								
124	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
125	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
126	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
127								
128		Total Intangible Plant:	0			0	0	0
129								
130		General:						
131								
132	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
133	39001	Structures Frame	2,696	5.4	P, S, T & D Plant	2,236	425	34
134	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
135	39009	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
136	39100	Office Furniture & Equipment	2,095	5.4	P, S, T & D Plant	1,738	331	27
137	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
138	39300	Stores Equipment	162	5.4	P, S, T & D Plant	134	26	2
139	39400	Tools, Shop & Garage Equipment	4,710	5.4	P, S, T & D Plant	3,907	743	60
140	39600	Power Operated Equipment	605	5.4	P, S, T & D Plant	502	96	8
141	39700	Communication Equipment	1,370	5.4	P, S, T & D Plant	1,136	216	17
142	39800	Miscellaneous Equipment	29,721	5.4	P, S, T & D Plant	17,166	3,270	264
143	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
144	39901	Other Tangible Property - Servers - H/W	16,430	5.4	P, S, T & D Plant	13,628	2,593	209
145	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
146	39903	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
147	39906	Other Tang. Property - PC Hardware	65,546	5.4	P, S, T & D Plant	54,366	10,348	835
148	39907	Other Tang. Property - PC Software	-	5.4	P, S, T & D Plant	-	-	-
149	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
150								
151								
152		Total General Plant	114,335			94,833	18,046	1,456

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
153								
154		Shared Services General Office:						
155								
156		General:						
157								
158	39000	Structures & Improvements	225	5.4	P, S, T & D Plant	187	36	3
159	39005	G-Structures & Improvements	4,283	5.4	P, S, T & D Plant	3,553	676	55
160	39009	Improvement to leased Premises	20,929	5.4	P, S, T & D Plant	17,359	3,303	267
161	39100	Office Furniture & Equipment	21,361	5.4	P, S, T & D Plant	17,718	3,372	272
162	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
163	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
164	39104	G-Office Furniture & Equip.	36	5.4	P, S, T & D Plant	30	8	0
165	39200	Transportation Equipment	1,594	5.4	P, S, T & D Plant	1,322	252	20
166	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
167	39400	Tools, Shop & Garage Equipment	1,246	5.4	P, S, T & D Plant	1,034	197	16
168	39500	Laboratory Equipment	230	5.4	P, S, T & D Plant	191	36	3
169	39700	Communication Equipment	8,744	5.4	P, S, T & D Plant	7,252	1,380	111
170	39800	Miscellaneous Equipment	371	5.4	P, S, T & D Plant	307	58	5
171	39900	Other Tangible Property	1,246	5.4	P, S, T & D Plant	1,034	197	16
172	39901	Other Tangible Property - Servers	142,944	5.4	P, S, T & D Plant	118,562	22,562	1,820
173	39902	Other Tangible Property - Servers	75,232	5.4	P, S, T & D Plant	62,399	11,874	958
174	39903	Other Tangible Property - Network	17,633	5.4	P, S, T & D Plant	14,625	2,783	225
175	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
176	39905	Other Tangible Property - MF - Hard	-	5.4	P, S, T & D Plant	-	-	-
177	39906	Other Tang. Property - PC Hardware	12,779	5.4	P, S, T & D Plant	10,599	2,017	163
178	39907	Other Tang. Property - PC Software	3,650	5.4	P, S, T & D Plant	3,028	578	46
179	39908	Other Tang. Property - Mainframe S/W	376,695	5.4	P, S, T & D Plant	312,441	59,456	4,797
180	39909	Other Tang. Property - Application	-	5.4	P, S, T & D Plant	-	-	-
181	39924	Other Tang. Property - General Start	-	5.4	P, S, T & D Plant	-	-	-
182								
183								
184		Total General Plant	689,199			571,641	108,781	8,777
185								
186		Shared Services Customer Support:						
187								
188		General:						
189								
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
192	39000	Structures & Improvements	25,234	5.4	P, S, T & D Plant	20,930	3,963	321
193	39009	Improvement to leased Premises	10,518	5.4	P, S, T & D Plant	8,724	1,650	134
194	39010	CKV-Structures & Improvements	2,760	5.4	P, S, T & D Plant	2,289	436	35
195	39100	Office Furniture & Equipment	2,634	5.4	P, S, T & D Plant	2,185	416	34
196	39700	Communication Equipment	6,558	5.4	P, S, T & D Plant	5,440	1,035	84
197	39710	CKV-Communication Equipment	120	5.4	P, S, T & D Plant	99	19	2
198	39800	Miscellaneous Equipment	91	5.4	P, S, T & D Plant	76	14	1
199	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
200	39901	Other Tangible Property - Servers - H/W	28,635	5.4	P, S, T & D Plant	23,750	4,520	365
201	39902	Other Tangible Property - Servers - S/W	13,570	5.4	P, S, T & D Plant	11,255	2,142	173
202	39903	Other Tangible Property - Network - H/W	9,438	5.4	P, S, T & D Plant	7,828	1,490	120
203	39906	Other Tang. Property - PC Hardware	6,134	5.4	P, S, T & D Plant	5,087	968	78
204	39907	Other Tang. Property - PC Software	1,922	5.4	P, S, T & D Plant	1,584	303	24
205	39908	Other Tang. Property - Mainframe S/W	366,672	5.4	P, S, T & D Plant	304,128	57,674	4,669
206	39910	CKV-Other Tangible Property	130	5.4	P, S, T & D Plant	108	21	2
207	39916	CKV-Oth Tang Prop-PC Hardware	135	5.4	P, S, T & D Plant	112	21	2
208	39917	CKV-Oth Tang Prop-PC Software	48	5.4	P, S, T & D Plant	40	8	1
209	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
210								
211								
212		Total General Plant	474,598			393,645	74,909	6,044
213								
214		TOTAL DEPRECIATION EXPENSE	16,519,181			14,636,238	1,779,300	102,643

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	366,438	9.1	Allocated O&M Expenses	75,552	7,425	283,462
5	Property Related	3,403,337	5.4	P, S, T & D Plant	2,822,824	537,172	43,341
6	DOT transmission User Tax	52,950	9.1	Allocated O&M Expenses	10,917	1,073	40,960
7	Other	620,764	9.1	Allocated O&M Expenses	127,998	12,578	480,198
8	Total Non Revenue Related:	4,443,489			3,037,281	558,248	847,960
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	219,194	3.0	Commodity	-	-	219,194
14	Total Revenue Related:	219,194			0	0	219,194
15							
16	Total Taxes, Other Than Income	4,662,683			3,037,281	558,248	1,067,154
17							
18							
19	Interest Expense	7,536,646	13.0	Rate Base	6,086,012	974,616	476,218

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1							
2							
3							
4							
5							
6							
7	Operating Revenues	155,374,969			55,702,942	6,935,662	92,736,365
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	116,962,934			24,115,231	2,369,892	90,477,810
12	Depreciation & Amortization	16,518,181			14,636,238	1,779,300	102,643
13	Taxes Other Than Income	4,662,683			3,037,281	558,248	1,067,154
14							
15	Total Operating Expenses	138,143,797			41,788,750	4,707,439	91,647,608
16							
17	Income Before Taxes	17,231,171			13,914,192	2,228,222	1,088,757
18							
19	Interest Expense	7,536,846			6,086,012	974,616	476,218
20							
21	Income Taxes:						
22							
23	State Income Taxes	581,660	6.00%		469,691	75,216	36,752
24	Federal Income Taxes	3,189,433	35.00%		2,575,471	412,437	201,525
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
27							
28	Total Income Taxes	3,771,093			3,045,162	487,653	238,278
29							
30	Net Income	13,460,079			10,869,030	1,740,569	850,479
31							
32	Total Rate Base	252,914,292			204,228,603	32,705,224	15,980,465
33							
34	Rate of Return	5.3220%			5.3220%	5.3220%	5.3220%

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Customer									
Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Intangible Plant									
1									
2									
3	30100	Organization	6.2	P, S, T & D Plant - Customer	6,909	5,587	1,106	58	159
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	99,409	80,392	15,320	805	2,292
5	30300	Misc Intangible Plant	99.0		0	-	-	-	-
6									
7		Total Intangible Plant			106,318	85,979	17,026	861	2,452
8									
9		Production Plant							
10									
11	32520	Producing Leaseholds	99.0		0	-	-	-	-
12	32540	Rights of Way	99.0		0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
14	33201	Field Lines	99.0		0	-	-	-	-
15	33202	Tributary Lines	99.0		0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
17	33600	Purification Equipment	99.0		0	-	-	-	-
18									
19		Total Production Plant			0	0	0	0	0
20									
21		Storage Plant							
22									
23	35010	Land	99.0		0	-	-	-	-
24	35020	Rights of Way	99.0		0	-	-	-	-
25	35100	Structures and Improvements	99.0		0	-	-	-	-
26	35102	Compression Station Equipment	99.0		0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0		0	-	-	-	-
28	35104	Other Structures	99.0		0	-	-	-	-
29	35200	Wells \ Rights of Way	99.0		0	-	-	-	-
30	35201	Well Construction	99.0		0	-	-	-	-
31	35202	Well Equipment	99.0		0	-	-	-	-
32	35203	Cushion Gas	99.0		0	-	-	-	-
33	35210	Leaseholds	99.0		0	-	-	-	-
34	35211	Storage Rights	99.0		0	-	-	-	-
35	35301	Field Lines	99.0		0	-	-	-	-
36	35302	Tributary Lines	99.0		0	-	-	-	-
37	35400	Compressor Station Equipment	99.0		0	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0		0	-	-	-	-
39	35600	Purification Equipment	99.0		0	-	-	-	-
40									
41		Total Storage Plant			0	0	0	0	0
42									
43		Transmission							
44									
45	36510	Land & Land Rights	99.0		0	-	-	-	-
46	36520	Rights of Way	99.0		0	-	-	-	-
47	36602	Structures & Improvements	99.0		0	-	-	-	-
48	36603	Other Structures	99.0		0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
50	36701	Mains - Steel	99.0		0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
53									
54		Total Transmission Plant			0	0	0	0	0
55									
56		Distribution							
57									
58	37400	Land & Land Rights	2.0	Customers	455,023	404,309	49,822	526	508
59	37401	Land	2.0	Customers	31,935	28,377	3,463	37	40
60	37402	Land Rights	2.0	Customers	216,809	192,645	23,544	250	271
61	37403	Land Other	2.0	Customers	2,392	2,116	250	3	3
62	37500	Structures & Improvements	2.0	Customers	293,532	260,817	32,911	339	366
63	37501	Structures & Improvements T.B.	2.0	Customers	86,849	77,169	9,471	100	108
64	37502	Land Rights	2.0	Customers	39,853	35,420	4,347	46	50
65	37503	Improvements	2.0	Customers	3,427	3,045	374	4	4
66	37600	Mains Cathodic Protection	2.0	Customers	9,683,755	8,604,463	1,056,043	11,163	12,086
67	37601	Mains - Steel	2.0	Customers	83,492,995	74,187,381	9,105,166	96,247	104,201
68	37602	Mains - Plastic	2.0	Customers	56,231,611	49,964,383	6,132,229	64,821	70,178
69	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	4,592,130	4,090,320	500,786	5,294	5,731
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	1,944,766	1,726,014	212,083	2,242	2,427
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	1,193,241	1,060,249	130,127	1,376	1,489
72	38000	Services	2.0	Customers	95,853,417	87,835,826	10,780,287	113,954	123,371
73	38100	Meters	4.0	Meter Investment	22,574,136	13,562,204	7,593,305	704,186	714,441
74	38200	Meter Installations	4.0	Meter Investment	49,157,106	29,532,854	16,535,069	1,533,426	1,555,757
75	38300	House Regulators	4.0	Meter Investment	7,239,801	4,349,564	2,435,286	225,841	229,130
76	38400	House Reg. Installations	4.0	Meter Investment	154,276	92,687	51,894	4,813	4,883
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	5,045,015	-	-	-	5,045,015
78	38600	Other Prep. on Cust. Prem	99.0		0	-	-	-	-
79									
80		Total Distribution Plant			341,292,072	276,001,844	54,655,444	2,764,665	7,870,119

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
81									
82		General:							
83									
84	39900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	652,110	527,359	104,431	5,262	15,038
85	39900	Structures & Improvements	6.2	P, S, T & D Plant - Customer	3,002,268	2,427,925	480,791	24,320	69,232
86	39901	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
87	39902	Structures-Brick	6.2	P, S, T & D Plant - Customer	148,265	119,901	23,744	1,201	3,419
88	39903	Improvements	6.2	P, S, T & D Plant - Customer	601,354	480,313	96,302	4,871	13,867
89	39604	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	6,189	5,005	991	50	143
90	39604	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,061,150	858,149	169,936	8,596	24,470
91	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,223,654	989,565	195,959	8,912	28,217
92	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
93	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
94	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	327,993	265,247	52,526	2,657	7,563
95	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
96	39202	Trailers	6.2	P, S, T & D Plant - Customer	27,630	22,264	4,409	223	635
97	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
98	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,822,598	1,473,929	291,876	14,764	42,029
99	39500	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
100	39603	Ditchers	6.2	P, S, T & D Plant - Customer	44,643	36,022	7,133	361	1,027
101	39604	Backhoes	6.2	P, S, T & D Plant - Customer	52,044	42,088	8,335	422	1,200
102	39605	Welders	6.2	P, S, T & D Plant - Customer	27,567	22,293	4,415	223	636
103	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	312,095	252,380	49,980	2,528	7,197
104	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
105	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
106	39705	Communication Equip. - Telemetry	6.2	P, S, T & D Plant - Customer	55,004	44,482	8,808	446	1,268
107	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	2,091,794	1,691,628	334,996	16,945	48,236
108	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
109	39901	Other Tangible Property - Servers - N/W	6.2	P, S, T & D Plant - Customer	145,971	118,046	23,376	1,162	3,366
110	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	61,016	49,345	9,772	494	1,407
111	39903	Other Tangible Property - Network - N/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
112	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
113	39905	Other Tangible Property - NF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	162,277	131,233	25,998	1,315	3,742
115	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
116	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
117	39909	Other Tang. Property - Application Soft	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
118	39924	Other Tang. Property - General Startup	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
119									
120		Total General Plant			11,825,423	9,563,183	1,893,756	95,793	272,692
121									
122		TOTAL DIRECT PLANT			359,223,813	285,651,006	56,566,225	2,861,319	8,145,283
123									
124		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	6,593,611	5,332,233	1,055,919	53,412	152,047
125									
126		Kentucky Mid-States General Office							
127									
128		Intangible Plant:							
129									
130	30100	Organization	6.2	P, S, T & D Plant - Customer	76,856	62,153	12,306	623	1,772
131	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
132	30300	Misc Intangible Plant	6.2	P, S, T & D Plant - Customer	460,178	372,145	73,694	3,728	10,612
133									
134		Total Intangible Plant:			537,034	434,297	86,002	4,350	12,384
135									
136		General:							
137									
138	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
139	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	74,379	60,150	11,911	603	1,715
140	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	2,383	1,936	383	19	55
141	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	16,106	13,025	2,579	130	371
142	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	36,552	29,559	5,854	295	843
143	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	1,734	1,378	273	14	39
144	39200	Stores Equipment	6.2	P, S, T & D Plant - Customer	1,725	1,396	276	14	40
145	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	58,125	47,814	9,468	479	1,363
146	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	8,102	6,552	1,297	65	187
147	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	15,759	12,744	2,524	128	363
148	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	342,149	276,895	54,793	2,772	7,890
149	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	31,932	25,824	5,114	259	736
150	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	142,752	115,443	22,861	1,156	3,292
151	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	3,431	2,775	549	28	79
152	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	89,802	72,623	14,381	727	2,071
153	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	283,571	229,323	45,412	2,297	6,539
154	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
155	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
156									
157		Total General Plant			1,109,484	897,236	177,676	8,987	25,584
158									
159		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	140,323	113,479	22,472	1,137	3,236

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
160									
161		Shared Services General Office:							
162									
163		General:							
164									
165	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	5,745	4,646	920	47	132
166	39005	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer	106,369	85,020	17,034	862	2,453
167	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	426,490	346,518	66,520	3,471	9,981
168	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	439,755	355,628	70,424	3,562	10,141
169	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
170	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
171	39104	G-Office Furniture & Equip	6.2	P, S, T & D Plant - Customer	741	599	119	6	17
172	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	4,564	3,691	731	37	105
173	39400	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
174	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	11,729	9,486	1,678	95	270
175	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	1,947	1,574	312	15	45
176	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	131,763	106,556	21,101	1,067	3,038
177	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	17,871	14,452	2,662	145	412
178	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	7,470	6,041	1,196	61	172
179	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	1,383,952	1,119,198	221,630	11,211	31,914
180	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	712,457	576,162	114,095	5,771	16,429
181	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	167,605	135,461	26,825	1,357	3,883
182	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
184	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	120,940	97,804	19,368	980	2,789
185	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	44,714	36,160	7,161	362	1,031
186	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	4,778,727	3,864,542	766,278	38,710	110,196
187	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	120,368	97,341	19,276	975	2,776
188	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
189									
190		Total General Plant			8,485,108	6,861,881	1,358,828	65,734	195,655
191									
192		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	296,807	240,027	47,531	2,404	6,844
193									
194		Shared Services Customer Support:							
195									
196		General:							
197									
198	39900	Land	6.2	P, S, T & D Plant - Customer	136,312	110,235	21,829	1,104	3,143
199	39910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	12,435	10,056	1,991	101	287
200	39900	Structures & Improvements	6.2	P, S, T & D Plant - Customer	626,885	506,799	100,365	5,077	14,461
201	39909	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	215,025	173,890	34,435	1,742	4,958
202	39910	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	68,535	55,424	10,975	555	1,580
203	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	54,214	43,843	8,682	439	1,250
204	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	98,168	79,404	15,724	795	2,264
205	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	1,790	1,447	287	14	41
206	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	4,522	3,657	724	37	104
207	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
208	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	275,526	222,817	44,124	2,232	6,354
209	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	128,194	103,670	20,529	1,038	2,956
210	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	91,920	74,335	14,720	745	2,120
211	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	59,237	47,905	9,486	480	1,366
212	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	24,026	19,430	3,848	195	554
213	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	4,633,774	3,747,318	742,065	37,538	106,854
214	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	784	634	126	6	18
215	39916	CKV-Other Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	1,278	1,034	205	10	29
216	39917	CKV-Other Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	597	482	96	5	14
217	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
218									
219		Total General Plant			6,433,044	5,202,393	1,030,205	52,111	148,345
220									
221		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	54,062	43,720	8,658	438	1,247
222									
223		TOTAL PLANT IN SERVICE - CUSTOMER			369,788,462	299,046,803	59,218,936	2,985,502	8,527,240
224									
225		TOTAL CWIP W/O AFUDC - CUSTOMER			7,084,803	5,729,458	1,134,580	57,391	163,374

Atmos Energy Corporation - Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
226		Intangible Plant							
227									
228	30100	Organization	6.4	P, S, T & D Plant - Demand	1,315	563	253	23	477
229	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	18,917	8,094	3,638	328	6,857
230	30300	Misc Intangible Plant	99.0		0	-	-	-	-
231									
232		Total Intangible Plant			20,232	8,657	3,891	350	7,334
233									
234		Production Plant							
235									
236	32520	Producing Leaseholds	3.0	Peak Day	2,353	1,007	452	41	853
237	32540	Rights of Way	3.0	Peak Day	83,422	35,695	16,044	1,444	30,239
238	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,494	672	60	1,266
239	33201	Field Lines	3.0	Peak Day	47,163	20,160	9,070	817	17,095
240	33202	Tributary Lines	3.0	Peak Day	528,218	226,017	101,587	9,145	191,469
241	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	192,384	82,319	36,999	3,331	69,736
242	33600	Purification Equipment	3.0	Peak Day	44,969	18,985	8,533	768	16,083
243									
244		Total Production Plant			901,402	385,698	173,358	15,606	326,741
245									
246		Storage Plant							
247									
248	35010	Land	3.0	Peak Day	130,563	55,866	25,110	2,260	47,327
249	35020	Rights of Way	3.0	Peak Day	2,341	1,002	450	41	848
250	35100	Structures and Improvements	3.0	Peak Day	8,958	3,833	1,723	155	3,247
251	35102	Compression Station Equipment	3.0	Peak Day	76,631	32,789	14,738	1,327	27,777
252	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,569	4,950	2,225	200	4,194
253	35104	Other Structures	3.0	Peak Day	68,216	29,405	13,216	1,190	24,910
254	35200	Wells \ Rights of Way	3.0	Peak Day	2,221,111	960,383	427,164	38,454	805,110
255	35201	Well Construction	3.0	Peak Day	670,937	288,868	128,937	11,607	243,018
256	35202	Well Equipment	3.0	Peak Day	227,664	97,410	43,782	3,941	82,920
257	35203	Cushion Gas	3.0	Peak Day	847,418	362,698	162,975	14,671	307,172
258	35210	Leaseholds	3.0	Peak Day	89,265	38,195	17,167	1,545	32,357
259	35211	Storage Rights	3.0	Peak Day	27,307	11,684	5,202	473	9,896
260	35301	Field Lines	3.0	Peak Day	89,248	38,189	17,164	1,545	32,351
261	35302	Tributary Lines	3.0	Peak Day	104,729	44,812	20,142	1,819	37,962
262	35400	Compressor Station Equipment	3.0	Peak Day	461,723	197,665	88,759	7,994	167,366
263	35500	Meas. & Reg. Equipment	3.0	Peak Day	120,442	51,535	23,163	2,085	43,668
264	35600	Purification Equipment	3.0	Peak Day	81,990	35,082	15,768	1,419	29,720
265									
266		Total Storage Plant			5,240,101	2,242,168	1,007,776	90,721	1,899,435
267									
268		Transmission							
269									
270	36510	Land & Land Rights	3.0	Peak Day	26,970	11,540	5,187	467	9,776
271	36520	Rights of Way	3.0	Peak Day	867,772	371,308	166,890	15,024	314,551
272	36602	Structures & Improvements	3.0	Peak Day	49,002	20,957	9,424	848	17,762
273	36603	Other Structures	3.0	Peak Day	60,826	26,027	11,698	1,053	22,048
274	36700	Mains Cathodic Protection	3.0	Peak Day	406,035	173,737	78,089	7,030	147,180
275	36701	Mains - Steel	3.0	Peak Day	27,830,535	11,908,481	5,362,446	481,834	10,088,175
276	36900	Meas. & Reg. Equipment	3.0	Peak Day	578,023	247,328	111,165	10,007	209,522
277	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,274,016	973,021	437,339	39,370	824,287
278									
279		Total Transmission Plant			32,093,579	13,732,408	6,172,237	555,632	11,633,301
280									
281		Distribution							
282									
283	37400	Land & Land Rights	3.0	Peak Day	76,796	32,860	14,769	1,330	27,837
284	37401	Land	3.0	Peak Day	5,390	2,306	1,037	93	1,954
285	37402	Land Rights	3.0	Peak Day	36,592	15,657	7,037	634	13,264
286	37403	Land Other	3.0	Peak Day	402	172	77	7	146
287	37500	Structures & Improvements	3.0	Peak Day	49,540	21,198	9,526	858	17,957
288	37501	Structures & Improvements T.B.	3.0	Peak Day	14,658	6,272	2,819	254	5,313
289	37502	Land Rights	3.0	Peak Day	6,728	2,879	1,294	116	2,439
290	37503	Improvements	3.0	Peak Day	576	247	111	10	210
291	37600	Mains cathodic Protection	3.0	Peak Day	1,634,361	699,321	314,320	28,295	592,424
292	37601	Mains - Steel	3.0	Peak Day	14,051,399	6,029,619	2,710,058	243,953	5,107,859
293	37602	Mains - Plastic	3.0	Peak Day	9,450,402	4,060,815	1,825,194	164,306	3,446,087
294	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	775,030	331,625	149,054	13,418	280,933
295	37900	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	328,225	140,443	63,124	5,683	118,975
296	37905	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	201,387	85,171	38,731	3,487	72,999
297	38000	Services	99.0		0	-	-	-	-
298	38100	Meters	99.0		0	-	-	-	-
299	38200	Meter Installations	99.0		0	-	-	-	-
300	38300	House Regulators	99.0		0	-	-	-	-
301	38400	House Reg. Installations	99.0		0	-	-	-	-
302	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
303	38600	Other Prop. On Cust. Prop.	99.0		0	-	-	-	-
304									
305		Total Distribution Plant			26,711,487	11,429,484	5,137,153	462,453	9,882,397

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
306									
307		General:							
308									
309	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	124,094	53,098	23,868	2,148	44,982
310	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	571,320	244,460	109,876	9,891	207,092
311	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
312	39002	Structures-Brick	6.4	P, S, T & D Plant - Demand	28,214	12,072	5,426	488	10,227
313	39003	Improvements	6.4	P, S, T & D Plant - Demand	114,435	48,965	22,008	1,961	41,481
314	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	1,175	504	226	20	427
315	39009	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	201,933	85,404	38,836	3,496	73,197
316	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	232,857	99,636	44,783	4,031	84,406
317	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
318	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
319	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	62,416	26,707	12,004	1,051	22,624
320	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
321	39202	Trailers	6.4	P, S, T & D Plant - Demand	5,239	2,242	1,008	91	1,899
322	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
323	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	346,833	148,405	66,703	6,005	126,720
324	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
325	39603	Ditchers	6.4	P, S, T & D Plant - Demand	8,476	3,627	1,630	147	3,073
326	39604	Welders	6.4	P, S, T & D Plant - Demand	9,804	4,238	1,905	171	3,590
327	39609	Welders	6.4	P, S, T & D Plant - Demand	5,246	2,245	1,009	91	1,802
328	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	59,390	25,412	11,422	1,028	21,526
329	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
330	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
331	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	10,467	4,479	2,012	181	3,784
332	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	398,080	170,325	76,555	6,892	144,289
333	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
334	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	27,776	11,686	5,342	481	10,069
335	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	11,611	4,968	2,233	201	4,209
336	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
337	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
338	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
339	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	30,881	13,213	5,939	535	11,194
340	39907	Other Tang. Property - IC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
341	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
342	39909	Other Tang. Property - Application Soft	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
343	39924	Other Tang. Property - General Startup	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
344									
345		Total General Plant			2,260,333	862,887	432,784	38,960	815,702
346									
347		TOTAL DIRECT PLANT			67,217,133	28,761,302	12,927,199	1,163,722	24,364,908
348									
349		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	1,264,739	636,666	241,311	21,723	454,818
350									
351		Kentucky Mid-States General Office:							
352									
353		Intangible Plant:							
354									
355	30180	Organization	6.4	P, S, T & D Plant - Demand	14,625	6,258	2,813	263	5,301
356	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
357	30300	Misc Intangible Plant	6.4	P, S, T & D Plant - Demand	87,570	37,470	16,841	1,516	31,742
358									
359		Total Intangible Plant			102,195	43,728	19,654	1,769	37,044
360									
361		General:							
362									
363	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
364	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	14,154	6,056	2,722	245	5,131
365	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	455	195	88	8	165
366	35009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,065	1,311	589	53	1,111
367	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	6,856	2,976	1,338	120	2,521
368	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	324	139	62	6	118
369	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	326	141	63	6	119
370	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	11,261	4,814	2,164	195	4,078
371	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	1,542	660	297	27	559
372	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	2,999	1,283	577	52	1,087
373	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	65,110	27,860	12,522	1,127	23,601
374	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	8,077	2,800	1,169	105	2,203
375	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	27,165	11,624	5,224	470	9,647
376	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	653	279	129	11	237
377	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	17,089	7,312	3,287	296	6,164
378	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	53,962	23,090	10,378	934	19,560
379	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
380	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
381									
382		Total General Plant			211,130	90,340	40,005	3,655	76,531
383									
384		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	26,703	11,426	6,136	462	9,679

Almeo Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
385									
386		Shared Services General Office:							
387									
388		General:							
389									
390	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	1,093	468	210	19	395
391	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	20,242	8,661	3,893	350	7,337
392	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	81,540	34,890	15,682	1,412	29,557
393	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	83,664	36,807	16,094	1,449	30,334
394	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
395	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
396	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	141	60	27	2	61
397	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	869	372	167	15	315
398	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
399	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	2,232	955	429	39	809
400	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	370	159	71	6	134
401	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	25,074	10,729	4,822	434	9,089
402	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	3,401	1,455	654	59	1,293
403	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	1,422	608	273	25	515
404	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	263,361	112,889	50,660	4,560	95,463
405	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	135,578	58,012	26,074	2,347	49,144
406	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	31,876	13,639	6,130	552	11,554
407	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
408	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
409	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	23,014	9,848	4,426	398	8,342
410	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	8,509	3,641	1,636	147	3,084
411	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	905,373	389,109	174,891	15,744	329,630
412	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	22,905	9,801	4,405	397	8,303
413	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414									
415		Total General Plant			1,614,683	690,901	310,536	27,955	585,291
416									
417		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	55,481	24,168	10,862	978	20,473
418									
419		Shared Services Customer Support:							
420									
421		General:							
422									
423	39900	Land	6.4	P, S, T & D Plant - Demand	25,940	11,099	4,989	449	9,403
424	39910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	2,356	1,013	455	41	856
425	39900	Structures & Improvements	6.4	P, S, T & D Plant - Demand	110,256	51,028	22,935	2,065	43,229
426	39909	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	40,918	17,508	7,865	708	14,832
427	39910	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	13,042	5,580	2,508	226	4,727
428	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	10,317	4,414	1,984	179	3,740
429	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	18,685	7,895	3,593	323	6,773
430	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	341	146	66	6	123
431	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	861	368	165	15	312
432	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
433	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	52,432	22,435	10,084	908	19,005
434	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	24,355	10,438	4,692	422	8,843
435	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	17,492	7,485	3,364	303	6,341
436	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	11,273	4,823	2,168	195	4,086
437	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	4,572	1,956	879	79	1,657
438	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	881,789	377,305	169,586	15,266	319,632
439	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	149	64	29	3	54
440	39916	CKV-Other Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	243	104	47	4	86
441	39917	CKV-Other Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	114	49	22	2	41
442	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
443									
444		Total General Plant			1,224,183	523,812	235,435	21,194	443,743
445									
446		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	10,268	4,402	1,979	178	3,729
447									
448		TOTAL PLANT IN SERVICE - DEMAND			70,369,325	30,110,082	13,533,429	1,218,298	25,507,518
449									
450		TOTAL CWIP W/O AFUDC - DEMAND			1,348,211	576,881	259,288	23,341	498,700

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Intangible Plant:									
451									
452									
453	30100	Organization	6.9	P, S, T & O Plant - Commodity	106	33	17	2	55
454	30200	Franchises & Consents	6.6	P, S, T & O Plant - Commodity	1,526	478	238	23	788
455	30300	Misc Intangible Plant	99.0		0	-	-	-	-
456									
457		Total Intangible Plant			1,632	511	254	25	842
458									
Production Plant:									
459									
460									
461	32520	Producing Leaseholds	99.0		0	-	-	-	-
462	32540	Rights of Way	99.0		0	-	-	-	-
463	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
464	33201	Field Lines	99.0		0	-	-	-	-
465	33202	Tributary Lines	99.0		0	-	-	-	-
466	33400	Field Meas. & Req. Sta. Equip.	99.0		0	-	-	-	-
467	33600	Purification Equipment	99.0		0	-	-	-	-
468									
469		Total Production Plant			0	0	0	0	0
470									
Storage Plant:									
471									
472									
473	35010	Land	1.5	Winter Volumes	130,563	40,896	20,338	1,860	67,368
474	35020	Rights of Way	1.5	Winter Volumes	2,341	733	385	35	1,206
475	35100	Structures and Improvements	1.5	Winter Volumes	8,958	2,806	1,395	134	4,622
476	35102	Compression Station Equipment	1.5	Winter Volumes	76,631	24,004	11,937	1,160	39,540
477	35103	Meas. & Req. Sta. Structures	1.5	Winter Volumes	11,969	3,624	1,802	174	5,969
478	35104	Other Structures	1.5	Winter Volumes	58,721	21,526	10,705	1,032	35,459
479	35200	Wells \ Rights of Way	1.5	Winter Volumes	2,221,111	695,746	345,980	33,340	1,146,045
480	35201	Well Construction	1.5	Winter Volumes	670,431	210,007	104,432	10,063	345,928
481	35202	Well Equipment	1.5	Winter Volumes	227,654	71,311	35,452	3,417	117,465
482	35203	Cushion Gas	1.5	Winter Volumes	847,416	265,447	132,901	12,720	437,248
483	35210	Leaseholds	1.5	Winter Volumes	82,265	27,952	13,905	1,340	46,059
484	35211	Storage Rights	1.5	Winter Volumes	27,307	8,554	4,254	410	14,090
485	35301	Field Lines	1.5	Winter Volumes	83,248	27,956	13,902	1,340	46,059
486	35302	Tributary Lines	1.5	Winter Volumes	104,729	32,806	16,314	1,572	54,038
487	35400	Compressor Station Equipment	1.5	Winter Volumes	451,723	144,631	71,922	6,931	238,239
488	35500	Meas. & Req. Equipment	1.5	Winter Volumes	120,442	37,727	18,781	1,808	62,145
489	35600	Purification Equipment	1.5	Winter Volumes	81,990	25,693	12,771	1,231	42,305
490									
491		Total Storage Plant			5,240,101	1,641,421	816,246	78,656	2,703,779
492									
Transmission:									
493									
494									
495	36510	Land & Land Rights	99.0		0	-	-	-	-
496	36520	Rights of Way	99.0		0	-	-	-	-
497	36602	Structures & Improvements	99.0		0	-	-	-	-
498	36603	Other Structures	99.0		0	-	-	-	-
499	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
500	36701	Mains - Steel	99.0		0	-	-	-	-
501	36800	Meas. & Req. Equipment	99.0		0	-	-	-	-
502	36901	Meas. & Req. Equipment	99.0		0	-	-	-	-
503									
504		Total Transmission Plant			0	0	0	0	0
505									
Distribution:									
506									
507									
508	37400	Land & Land Rights	99.0		0	-	-	-	-
509	37401	Land	99.0		0	-	-	-	-
510	37402	Land Rights	99.0		0	-	-	-	-
511	37403	Land Other	99.0		0	-	-	-	-
512	37500	Structures & Improvements	99.0		0	-	-	-	-
513	37501	Structures & Improvements T.B.	99.0		0	-	-	-	-
514	37502	Land Rights	99.0		0	-	-	-	-
515	37503	Improvements	99.0		0	-	-	-	-
516	37600	Mains Cathodic Protection	99.0		0	-	-	-	-
517	37601	Mains - Steel	99.0		0	-	-	-	-
518	37602	Mains - Plastic	99.0		0	-	-	-	-
519	37800	Meas. & Req. Sta. Equip - General	99.0		0	-	-	-	-
520	37900	Meas. & Req. Sta. Equip - City Gate	99.0		0	-	-	-	-
521	37905	Meas. & Req. Sta. Equipment T.B.	99.0		0	-	-	-	-
522	38000	Services	99.0		0	-	-	-	-
523	38100	Meters	99.0		0	-	-	-	-
524	38200	Meter Installations	99.0		0	-	-	-	-
525	38300	House Regulators	99.0		0	-	-	-	-
526	38400	House Reg. Installations	99.0		0	-	-	-	-
527	38500	Ind. Meas. & Req. Sta. Equipment	99.0		0	-	-	-	-
528	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00149									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
529									
530		Total Distribution Plant			0	0	0	0	0
531									
532		General							
533									
534	39900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	10,012	3,136	1,560	150	5,166
535	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	48,096	14,439	7,180	692	23,785
536	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
537	39002	Structures-Brick	6.6	P, S, T & D Plant - Commodity	2,276	713	395	34	1,175
538	39003	Improvements	6.6	P, S, T & D Plant - Commodity	9,233	2,892	1,438	139	4,784
539	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	95	30	15	1	49
540	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	16,239	5,164	2,538	245	8,407
541	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	18,758	5,885	2,927	282	9,694
542	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
543	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
544	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	5,836	1,577	784	76	2,698
545	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
546	39202	Trailers	6.6	P, S, T & D Plant - Commodity	423	132	66	6	218
547	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
548	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	27,984	8,766	4,359	420	14,439
549	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
550	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	694	214	107	10	353
551	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	759	250	124	12	412
552	39605	Welders	6.6	P, S, T & D Plant - Commodity	423	133	66	6	218
553	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	4,792	1,501	746	72	2,472
554	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
555	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
556	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	845	265	132	13	436
557	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	32,117	10,050	5,003	482	16,572
558	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
559	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	2,241	702	349	34	1,156
560	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	937	293	146	14	483
561	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
562	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
563	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
564	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	2,492	780	388	37	1,286
565	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
566	39909	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
567	39909	Other Tang. Property - Application Softw	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
568	39924	Other Tang. Property - General Startu	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
569									
570		Total General Plant			181,564	56,674	26,282	2,725	93,683
571									
572		TOTAL DIRECT PLANT			5,423,297	1,698,606	844,782	81,406	2,798,303
573									
574		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	101,236	31,712	15,770	1,520	52,236
575									
576		Kentucky Mid-States General Office							
577									
578		Intangible Plant							
579									
580	30100	Organization	6.6	P, S, T & D Plant - Commodity	1,180	370	184	18	609
581	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
582	30300	Misc Intangible Plant	6.6	P, S, T & D Plant - Commodity	7,065	2,213	1,101	105	3,646
583									
584		Total Intangible Plant			8,245	2,583	1,284	124	4,254
585									
586		General							
587									
588	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
589	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	1,142	358	178	17	589
590	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	37	12	6	1	19
591	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	247	77	39	4	128
592	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	961	176	87	8	290
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	26	8	4	0	14
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	26	8	4	0	14
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	906	284	141	14	466
596	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	124	39	19	2	64
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	242	76	38	4	125
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5,253	1,646	818	79	2,711
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	490	154	76	7	253
600	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	2,192	687	341	33	1,131
601	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	53	17	8	1	27
602	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,379	432	215	21	711
603	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	4,354	1,364	678	65	2,247
604	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
605	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
606									
607		Total General Plant			17,035	5,336	2,653	256	8,780
608									
609		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	2,154	675	336	32	1,112

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
610									
611		Shared Services General Office:							
612									
613		General:							
614									
615	39900	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	88	28	14	1	46
616	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,633	512	264	25	843
617	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,579	2,061	1,026	99	3,395
618	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	6,752	2,115	1,052	101	3,484
619	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
621	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	11	4	2	0	6
622	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	70	22	11	1	36
623	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
624	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	193	56	28	3	93
625	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	30	9	5	0	15
626	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	2,023	634	315	30	1,044
627	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	274	85	43	4	142
628	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	115	36	18	2	59
629	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	21,249	6,656	3,310	319	10,954
630	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	10,939	3,427	1,704	164	5,644
631	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	2,572	806	401	39	1,327
632	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
633	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
634	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,857	582	289	28	958
635	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	687	215	107	10	354
636	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	73,371	22,983	11,429	1,101	37,858
637	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,849	579	288	28	954
638	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
639									
640		Total General Plant			130,278	40,809	20,293	1,956	67,221
641									
642		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	4,557	1,427	710	68	2,351
643									
644		Shared Services Customer Support:							
645									
646		General:							
647									
648	39900	Land	6.6	P, S, T & D Plant - Commodity	2,993	656	326	31	1,080
649	39910	CKV Land & Land Rights	6.6	P, S, T & D Plant - Commodity	191	60	30	3	99
650	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	9,522	3,014	1,499	144	4,955
651	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	3,301	1,034	514	50	1,703
652	39010	CKV Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,932	330	164	15	543
653	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	832	261	130	12	429
654	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,508	472	235	23	778
655	39710	CKV Communication Equipment	6.6	P, S, T & D Plant - Commodity	27	9	4	0	14
656	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	69	22	11	1	36
657	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
658	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	4,230	1,325	659	63	2,183
659	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	1,968	617	307	30	1,016
660	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,411	442	220	21	728
661	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	910	285	142	14	469
662	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	369	116	57	6	160
663	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	71,146	22,286	11,082	1,088	36,710
664	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	12	4	2	0	6
665	39916	CKV-Other Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	20	6	3	0	10
666	39917	CKV-Other Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	9	3	1	0	5
667	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
668									
669		Total General Plant			98,771	30,939	15,385	1,483	50,984
670									
671		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	830	260	129	12	428
672									
673		TOTAL PLANT IN SERVICE - COMMODITY			5,677,626	1,770,473	884,399	85,223	2,929,532
674									
675		TOTAL CWIP W/O AFUDC - COMMODITY			108,778	34,074	16,944	1,633	56,127

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Total Plant in Service									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
676		Intangible Plant							
677									
678	30100	Organization			8,330	6,183	1,376	80	691
679	30200	Franchises & Consents			119,853	88,954	19,796	1,156	9,937
680	30300	Misc Intangible Plant			0	-	-	-	-
681									
682		Total Intangible Plant			128,183	95,147	21,171	1,236	10,628
683									
684		Production Plant							
685									
686	32520	Producing Leaseholds			2,359	1,007	452	41	853
687	32549	Rights of Way			83,422	26,685	16,044	1,444	39,239
688	33109	Production Gas Wells Equipment			3,492	1,494	672	60	1,266
689	33201	Field Lines			47,163	20,180	9,070	817	17,096
690	33202	Tributary Lines			628,218	226,017	101,587	9,145	191,469
691	33409	Field Meas. & Reg. Sta. Equip			192,384	82,319	36,999	3,331	69,736
692	33600	Purification Equipment			44,369	18,985	8,533	768	16,083
693									
694		Total Production Plant			901,402	385,698	173,358	15,606	326,741
695									
696		Storage Plant							
697									
698	35010	Land			261,127	96,764	45,449	4,220	114,695
699	35026	Rights of Way			4,892	1,735	815	76	2,065
700	35100	Structures and Improvements			17,916	6,639	3,118	290	7,869
701	35102	Compression Station Equipment			153,261	56,793	26,674	2,477	67,317
702	35103	Meas. & Reg. Sta. Structures			23,136	8,574	4,027	374	10,163
703	35104	Other Structures			137,443	50,931	23,921	2,221	60,369
704	35290	Wells \ Rights of Way			4,442,222	1,646,129	773,145	71,793	1,951,165
705	35201	Well Construction			1,340,863	496,876	233,370	21,670	586,946
706	35202	Well Equipment			455,309	168,721	79,244	7,369	199,985
707	35293	Cushion Gas			1,694,833	628,045	294,978	27,391	744,421
708	35210	Leaseholds			178,530	66,157	31,072	2,885	78,416
709	35211	Storage Rights			54,614	20,238	9,605	883	23,981
710	35301	Field Lines			178,497	66,145	31,068	2,885	78,401
711	35302	Tributary Lines			209,458	77,618	38,455	3,385	92,000
712	35490	Compressor Station Equipment			823,446	342,156	160,721	14,924	405,605
713	35500	Meas. & Reg. Equipment			240,883	86,263	41,924	3,893	105,803
714	35600	Purification Equipment			163,979	60,765	28,540	2,650	72,025
715									
716		Total Storage Plant			10,480,201	3,883,589	1,824,022	169,377	4,603,213
717									
718		Transmission							
719									
720	36510	Land & Land Rights			26,970	11,540	5,187	467	9,776
721	36520	Rights of Way			867,772	371,308	166,890	15,024	314,551
722	36602	Structures & Improvements			49,002	20,967	9,424	848	17,782
723	36603	Other Structures			60,826	26,027	11,698	1,053	22,048
724	36700	Mains Cathodic Protection			406,035	173,737	78,089	7,030	147,180
725	36701	Mains - Steel			27,830,935	11,908,481	5,352,446	481,834	10,088,175
726	36900	Meas. & Reg. Equipment			578,023	247,328	111,165	10,007	269,522
727	36901	Meas. & Reg. Equipment			2,274,016	973,021	437,339	39,370	824,287
728									
729		Total Transmission Plant			32,093,579	13,732,408	6,172,297	655,632	11,633,301
730									
731		Distribution							
732									
733	37400	Land & Land Rights			531,819	437,169	64,391	1,854	28,405
734	37401	Land			37,328	30,883	4,519	130	1,594
735	37402	Land Rights			263,401	208,302	30,681	863	13,534
736	37403	Land Other			2,784	2,288	337	10	149
737	37500	Structures & Improvements			343,073	282,015	41,538	1,196	18,324
738	37501	Structures & Improvements T.B.			101,507	83,441	12,290	354	5,422
739	37502	Land Rights			46,591	38,299	5,641	162	2,488
740	37503	Improvements			4,005	3,292	485	14	214
741	37509	Mains Cathodic Protection			11,318,115	9,303,784	1,370,363	39,459	804,510
742	37601	Mains - Steel			87,584,394	80,216,990	11,815,224	340,210	5,212,080
743	37602	Mains - Plastic			65,722,013	54,025,197	7,857,423	229,128	3,510,265
744	37800	Meas. & Reg. Sta. Equip - General			5,367,189	4,411,944	649,839	18,712	286,664
745	37900	Meas. & Reg. Sta. Equip - City Gate			2,272,991	1,868,457	275,207	7,924	121,402
746	37905	Meas. & Reg. Sta. Equipment T.B.			1,394,628	1,146,420	168,857	4,862	74,488
747	38000	Services			98,853,417	87,836,826	10,780,267	113,954	123,371
748	38100	Meters			22,574,136	13,562,204	7,593,305	704,186	714,441
749	38200	Meter Installations			49,157,106	29,532,854	16,535,069	1,533,426	1,555,757
750	38300	House Regulators			7,239,801	4,348,564	2,435,266	225,841	229,190
751	38400	House Reg. Installations			154,276	92,687	51,894	4,813	4,883
752	38500	Ind. Meas. & Reg. Sta. Equipment			5,045,015	-	-	-	5,045,015
753	38600	Other Prop. On Cust. Prem			0	-	-	-	-
754									
755		Total Distribution Plant			368,003,568	287,431,929	58,792,597	3,227,117	17,552,516

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PLANT IN SERVICE							
756							
757		General:					
758							
759	39900	Land & Land Rights	786,216	583,593	129,856	7,581	65,185
760	39000	Structures & Improvements	3,619,684	2,686,624	597,849	34,903	360,109
761	39001	Structures Frame	0	-	-	-	-
762	39002	Structures-Brick	178,755	132,687	29,524	1,724	14,821
763	39003	Improvements	725,022	538,170	119,749	6,891	60,112
764	39004	Air Conditioning Equipment	7,461	5,539	1,232	72	619
765	39009	Improvement to Leased Premises	1,279,376	949,657	211,309	12,337	106,073
766	39100	Office Furniture & Equipment	1,475,298	1,095,087	243,669	14,226	122,317
767	39102	Remittance Processing Equip	0	-	-	-	-
768	39103	Office Machines	0	-	-	-	-
769	39200	Transportation Equipment	395,444	293,531	65,314	3,813	32,786
770	39201	Trucks	0	-	-	-	-
771	39202	Trailers	33,192	24,638	5,482	320	2,752
772	39300	Stores Equipment	0	-	-	-	-
773	39400	Tools, Shop & Garage Equipment	2,197,415	1,631,100	362,938	21,169	182,188
774	39600	Power Operated Equipment	0	-	-	-	-
775	39603	Ditchers	53,704	39,863	8,870	518	4,453
776	39604	Backhoes	62,747	46,576	10,364	605	5,202
777	39605	Welders	33,236	24,670	5,489	320	2,752
778	39700	Communication Equipment	376,277	279,303	62,148	3,628	31,197
779	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
780	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
781	39705	Communication Equip. - Telemetering	66,315	49,225	10,953	639	5,498
782	39800	Miscellaneous Equipment	2,521,971	1,872,013	416,549	24,318	208,097
783	39900	Other Tangible Property	0	-	-	-	-
784	39901	Other Tangible Property - servers - H/W	175,990	130,634	29,068	1,697	14,591
785	39902	Other Tangible Property - servers - S/W	73,566	54,607	12,151	709	6,099
786	39903	Other Tangible Property - Network - H/W	0	-	-	-	-
787	39904	Other Tang. Property - CPU	0	-	-	-	-
788	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
789	39906	Other Tang. Property - PC Hardware	195,649	145,227	32,315	1,887	16,221
790	39907	Other Tang. Property - PC Software	0	-	-	-	-
791	39908	Other Tang. Property - Mainframe S/W	0	-	-	-	-
792	39909	Other Tang. Property - Application Software	0	-	-	-	-
793	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
794							
795		Total General Plant	14,257,320	10,582,944	2,364,822	137,478	1,182,077
796							
797		TOTAL DIRECT PLANT	425,864,243	316,111,114	70,338,207	4,106,446	35,308,475
798							
799		CWIP w/o AFUDC	7,949,586	5,900,830	1,313,000	76,655	659,101
800							
801		Kentucky Mid-States General Office					
802							
803		Intangible Plant					
804							
805	30100	Organization	92,861	68,780	15,304	893	7,683
806	30200	Franchises & Consents	0	-	-	-	-
807	30300	Misc Intangible Plant	554,814	411,828	91,696	5,350	46,000
808							
809		Total Intangible Plant:	647,675	480,608	106,941	6,243	53,682
810							
811		General:					
812							
813	37400	Land & Land Rights	0	-	-	-	-
814	39001	Structures Frame	89,675	66,694	14,811	865	7,435
815	39004	Air Conditioning Equipment	2,886	2,142	477	28	239
816	39009	Improvement to leased Premises	19,418	14,414	3,207	187	1,510
817	39100	Office Furniture & Equipment	44,959	32,712	7,279	425	3,654
818	39200	Transportation Equipment	2,555	1,925	338	20	176
819	39300	Stores Equipment	2,981	1,544	344	20	173
820	39400	Tools, Shop & Garage Equipment	71,284	52,913	11,774	687	5,910
821	39600	Power Operated Equipment	9,768	7,250	1,613	94	810
822	39700	Communication Equipment	19,000	14,103	3,198	183	1,575
823	39800	Miscellaneous Equipment	412,511	306,200	68,133	3,978	34,201
824	39900	Other Tangible Property	38,489	28,577	6,359	371	3,192
825	39901	Other Tangible Property - Servers - H/W	172,108	127,753	28,426	1,660	14,270
826	39902	Other Tangible Property - Servers - S/W	4,137	3,071	683	40	343
827	39903	Other Tangible Property - Network - H/W	108,270	80,367	17,882	1,044	8,977
828	39906	Other Tang. Property - PC Hardware	341,887	253,777	56,468	3,297	28,346
829	39907	Other Tang. Property - PC Software	0	-	-	-	-
830	39908	Other Tang. Property - Mainframe S/W	0	-	-	-	-
831							
832		Total General Plant	1,337,649	892,912	220,934	12,898	110,905
833							
834		CWIP w/o AFUDC	169,180	125,580	27,943	1,631	14,027

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PLANT IN SERVICE							
835							
836		Shared Services General Office:					
837							
838		General:					
839							
840	39900	Structures & Improvements	6,927	5,142	1,144	67	574
841	39905	IG-Structures & Improvements	128,243	85,193	21,181	1,237	10,833
842	39909	Improvement to leased Premises	516,609	383,469	85,328	4,981	42,832
843	39100	Office Furniture & Equipment	530,191	393,551	87,569	5,112	43,958
844	39102	Remittance Processing Equip	0	-	-	-	-
845	39103	Office Machines	0	-	-	-	-
846	39104	IG-Office Furniture & Equip.	893	663	147	9	74
847	39200	Transportation Equipment	5,503	4,065	909	53	456
848	39300	Stores Equipment	0	-	-	-	-
849	39400	Tools, Shop & Garage Equipment	14,142	10,497	2,336	136	1,172
850	39500	Laboratory Equipment	2,347	1,742	388	23	185
851	39700	Communication Equipment	158,860	117,919	26,238	1,532	13,171
852	39800	Miscellaneous Equipment	21,546	15,993	3,559	208	1,786
853	39900	Other Tangible Property	9,006	6,685	1,488	87	747
854	39901	Other Tangible Property - Servers - HW	1,668,562	1,238,543	275,589	16,089	138,341
855	39902	Other Tangible Property - Servers - SW	858,874	637,600	141,873	8,283	71,218
856	39903	Other Tangible Property - Network - HW	201,853	149,906	33,356	1,947	16,744
857	39904	Other Tang. Property - CPU	0	-	-	-	-
858	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
859	39906	Other Tang. Property - PC Hardware	145,811	108,233	24,083	1,406	12,089
860	39907	Other Tang. Property - PC Software	53,910	40,016	8,904	520	4,470
861	39908	Other Tang. Property - Mainframe S/W	5,761,472	4,276,633	951,598	55,556	477,685
862	39909	Other Tang. Property - Application Software	145,121	107,721	23,969	1,369	12,032
863	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
864							
865		Total General Plant	10,230,069	7,593,590	1,689,658	98,645	848,177
866							
867		CWIP w/o AFUDC	357,845	265,622	69,104	3,451	29,669
868							
869		Shared Services Customer Support:					
870							
871		General:					
872							
873	39900	Land	164,345	121,990	27,144	1,585	13,626
874	39910	CKV-Land & Land Rights	14,893	11,129	2,476	145	1,243
875	39900	Structures & Improvements	755,564	580,841	124,793	7,286	62,544
876	39909	Improvement to leased Premises	259,245	192,433	42,818	2,590	21,404
877	39910	CKV-Structures & Improvements	82,629	61,334	13,648	797	6,851
878	39100	Office Furniture & Equipment	65,363	48,518	10,796	630	5,419
879	39700	Communication Equipment	118,380	87,872	19,552	1,141	9,815
880	39710	CKV-Communication Equipment	2,158	1,802	356	21	179
881	39800	Miscellaneous Equipment	5,452	4,047	900	53	452
882	39900	Other Tangible Property	0	-	-	-	-
883	39901	Other Tangible Property - Servers - HW	332,188	248,577	54,866	3,203	27,542
884	39902	Other Tangible Property - Servers - SW	154,557	114,725	25,528	1,490	12,814
885	39903	Other Tangible Property - Network - HW	110,823	82,262	18,304	1,069	9,188
886	39906	Other Tang. Property - PC Hardware	71,420	53,013	11,796	689	5,921
887	39907	Other Tang. Property - PC Software	28,967	21,502	4,784	279	2,402
888	39908	Other Tang. Property - Mainframe S/W	5,586,709	4,148,910	922,733	53,870	463,195
889	39910	CKV-Other Tangible Property	945	701	156	9	78
890	39916	CKV-Other Tang Prop-PC Hardware	1,541	1,144	255	15	128
891	39917	CKV-Other Tang Prop-PC Software	719	534	119	7	60
892	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
893							
894		Total General Plant	7,755,998	5,757,133	1,281,026	74,788	643,051
895							
896		CWIP w/o AFUDC	65,180	48,382	10,766	629	5,404
897							
898		TOTAL PLANT IN SERVICE	445,835,433	330,935,358	73,636,764	4,298,021	36,984,290
899							
900		TOTAL CWIP W/O AFUDC	8,541,792	6,340,413	1,410,812	82,365	709,201

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	6.2	P, S, T & D Plant - Customer	6,909	5,687	1,106	56	169
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	99,409	89,392	15,920	805	2,292
5	30300	Misc Intangible Plant	99.0		0				
6									
7		Total Intangible Plant:			106,318	85,079	17,026	861	2,462
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0		0				
12	32540	Rights of Way	99.0		0				
13	33100	Production Gas Wells Equipment	99.0		0				
14	33201	Field Lines	99.0		0				
15	33202	Tributary Lines	99.0		0				
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
17	33600	Purification Equipment	99.0		0				
18									
19		Total Production Plant			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0				
24	35020	Rights of Way	99.0		0				
25	35100	Structures and Improvements	99.0		0				
26	35102	Compressor Station Equipment	99.0		0				
27	35103	Meas. & Reg. Sta. Structures	99.0		0				
28	35104	Other Structures	99.0		0				
29	35200	Wells \ Rights of Way	99.0		0				
30	35201	Well Construction	99.0		0				
31	35202	Well Equipment	99.0		0				
32	35203	Cushion Gas	99.0		0				
33	35210	Leaseholds	99.0		0				
34	35211	Storage Rights	99.0		0				
35	35301	Field Lines	99.0		0				
36	35302	Tributary Lines	99.0		0				
37	35400	Compressor Station Equipment	99.0		0				
38	35500	Meas. & Reg. Equipment	99.0		0				
39	35600	Purification Equipment	99.0		0				
40									
41		Total Storage Plant			0				
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0				
46	36520	Rights of Way	99.0		0				
47	36600	Structures & Improvements	99.0		0				
48	36603	Other Structures	99.0		0				
49	36700	Mains Cathodic Protection	99.0		0				
50	36701	Mains - Steel	99.0		0				
51	36900	Meas. & Reg. Equipment	99.0		0				
52	36901	Meas. & Reg. Equipment	99.0		0				
53									
54		Total Transmission Plant			0				
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	48,893	43,443	5,332	56	61
59	37401	Land	2.0	Customers	(6,203)	(5,512)	(677)	(7)	(8)
60	37402	Land Rights	2.0	Customers	48,871	43,424	5,330	56	61
61	37403	Land Other	2.0	Customers	0				
62	37500	Structures & Improvements	2.0	Customers	80,728	77,082	9,458	100	108
63	37501	Structures & Improvements T.B.	2.0	Customers	83,974	74,614	9,168	87	105
64	37502	Land Rights	2.0	Customers	39,906	35,458	4,352	46	60
65	37503	Improvements	2.0	Customers	834	830	102	1	1
66	37600	Mains Cathodic Protection	2.0	Customers	2,107,476	1,872,690	229,827	2,429	2,630
67	37601	Mains - Steel	2.0	Customers	37,173,842	33,039,675	4,063,921	42,852	46,394
68	37602	Mains - Plastic	2.0	Customers	11,324,709	10,952,527	1,234,594	13,055	14,133
69	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	1,477,747	1,313,047	161,153	1,703	1,844
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	540,499	302,549	37,332	383	425
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	1,033,341	916,172	112,680	1,191	1,290
72	38000	Services	2.0	Customers	47,484,180	42,174,115	5,178,114	54,715	59,236
73	38100	Meters	4.0	Meter Investment	8,831,980	5,306,109	2,970,823	275,509	279,520
74	38200	Meter Installations	4.0	Meter Investment	10,090,018	6,991,931	3,393,996	314,752	318,336
75	38300	House Regulators	4.0	Meter Investment	3,231,320	1,941,329	1,086,925	100,790	102,287
76	38400	House Reg. Installations	4.0	Meter Investment	122,845	73,804	41,322	3,832	3,889
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	2,894,605				2,894,605
78	38600	Other Prop. on Cust. Prem	99.0		0				
79									
80		Total Distribution Plant			126,395,642	103,326,167	18,531,952	811,578	3,725,948

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
185									
186									
187									
188									
189									
190	38900	Land	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	38910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	148,846	129,371	23,837	1,206	3,432
193	39009	Improvement to Leased Premises	6.2	P, S, T & D Plant - Customer	175,881	142,073	28,134	1,423	4,051
194	39010	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	19,635	15,679	3,144	159	453
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	7,125	5,762	1,141	58	164
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	(293,830)	(297,620)	(47,055)	(2,380)	(6,775)
197	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	622	422	84	4	12
198	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	169	136	27	1	4
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	(49)	(40)	(8)	(0)	(1)
200	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	(108,108)	(87,426)	(17,313)	(876)	(2,493)
201	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	(196,128)	(158,609)	(31,409)	(1,589)	(4,523)
202	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	4,588	3,711	735	37	106
203	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	(5,229)	(4,227)	(837)	(42)	(121)
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	12,951	10,474	2,074	105	299
205	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	1,816,710	1,469,168	290,933	14,716	41,893
206	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	176	142	28	1	4
207	39916	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	673	544	108	5	16
208	39917	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	192	155	31	2	4
209	39924	Other Tang. Property - General Startup Co	6.2	P, S, T & D Plant - Customer	7	6	1	0	0
210		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(1,125)	(910)	(180)	(9)	(26)
211									
212		Total General Plant			1,582,808	1,280,012	253,475	12,822	36,499
213									
214		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			131,723,248	107,634,585	19,385,129	854,735	3,848,799

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Intangible Plant									
215									
217	30100	Organization	6.4	P, S, T & D Plant - Demand	1,315	563	253	23	477
218	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	18,917	8,084	3,638	328	6,857
219	30300	Misc Intangible Plant	99.0		0				
220									
221		Total Intangible Plant			20,232	8,657	3,891	350	7,334
222									
Production Plant									
223									
224									
225	32500	Producing Leaseholds	3.0	Peak Day	904	387	174	16	328
226	32540	Rights of Way	3.0	Peak Day	12,963	5,547	2,493	224	4,699
227	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,494	672	60	1,286
228	33201	Field Lines	3.0	Peak Day	47,163	20,180	9,070	817	17,096
229	33202	Tributary Lines	3.0	Peak Day	529,956	226,761	101,921	9,175	192,099
230	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	191,854	62,082	36,897	3,322	69,543
231	33600	Purification Equipment	3.0	Peak Day	16,267	6,541	2,840	265	6,541
232									
233		Total Production Plant			801,619	343,002	154,167	13,876	290,571
234									
Storage Plant									
235									
236									
237	35010	Land	3.0	Peak Day	0				
238	35020	Rights of Way	3.0	Peak Day	2,341	1,002	460	41	848
239	35100	Structures and Improvements	3.0	Peak Day	2,821	1,207	542	49	1,022
240	35102	Compression Station Equipment	3.0	Peak Day	61,058	26,126	11,743	1,057	22,132
241	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	12,148	5,198	2,306	210	4,403
242	35104	Other Structures	3.0	Peak Day	70,517	30,173	13,562	1,221	25,581
243	35200	Wells \ Rights of Way	3.0	Peak Day	294,818	126,191	58,719	5,106	106,902
244	35201	Well Construction	3.0	Peak Day	591,046	252,900	113,670	10,233	214,243
245	35202	Well Equipment	3.0	Peak Day	286,931	122,774	55,183	4,968	104,007
246	35203	Cushion Gas	3.0	Peak Day	135,191	57,846	26,000	2,341	49,004
247	35210	Leaseholds	3.0	Peak Day	89,310	38,214	17,176	1,645	32,373
248	35211	Storage Rights	3.0	Peak Day	26,849	11,488	5,164	465	9,732
249	35301	Field Lines	3.0	Peak Day	83,711	40,098	18,022	1,622	33,969
250	35302	Tributary Lines	3.0	Peak Day	109,966	47,053	21,149	1,904	39,860
251	35400	Compressor Station Equipment	3.0	Peak Day	154,037	63,026	37,517	3,359	70,336
252	35500	Meas & Reg. Equipment	3.0	Peak Day	120,119	51,397	23,101	2,080	42,841
253	35600	Purification Equipment	3.0	Peak Day	82,000	35,086	15,770	1,420	29,723
254									
255		Total Storage Plant			2,172,961	928,790	417,904	37,620	787,666
256									
Transmission									
257									
258									
259	36510	Land & Land Rights	3.0	Peak Day	16	7	3	0	6
260	36520	Rights of Way	3.0	Peak Day	434,666	185,853	83,579	7,524	167,529
261	36602	Structures & Improvements	3.0	Peak Day	(1,441)	(817)	(277)	(25)	(622)
262	36603	Other Structures	3.0	Peak Day	60,666	25,924	11,662	1,048	21,961
263	36700	Mains Cathodic Protection	3.0	Peak Day	303,101	129,693	58,292	5,248	109,668
264	36703	Mains - Steel	3.0	Peak Day	17,004,632	7,276,052	3,270,331	294,999	6,163,850
265	36900	Meas. & Reg. Equipment	3.0	Peak Day	242,952	103,956	46,724	4,208	88,065
266	36901	Meas. & Reg. Equipment	3.0	Peak Day	1,805,642	772,567	347,242	31,259	654,474
267									
268		Total Transmission Plant			19,849,972	8,493,594	3,817,547	343,660	7,195,230
269									
Distribution									
270									
271									
272	37480	Land & Land Rights	3.0	Peak Day	8,252	3,531	1,587	143	2,991
273	37491	Land	3.0	Peak Day	(1,047)	(448)	(201)	(18)	(380)
274	37492	Land Rights	3.0	Peak Day	8,248	3,529	1,586	143	2,990
275	37493	Land Other	3.0	Peak Day	0				
276	37500	Structures & Improvements	3.0	Peak Day	14,637	6,263	2,816	263	5,306
277	37501	Structures & Improvements T.B.	3.0	Peak Day	14,173	6,064	2,726	245	5,137
278	37502	Land Rights	3.0	Peak Day	6,735	2,882	1,285	117	2,441
279	37503	Improvements	3.0	Peak Day	156	67	30	3	57
280	37600	Mains Cathodic Protection	3.0	Peak Day	355,686	152,193	68,406	6,158	128,929
281	37601	Mains - Steel	3.0	Peak Day	6,273,957	2,684,541	1,206,607	108,620	2,274,188
282	37602	Mains - Plastic	3.0	Peak Day	1,911,310	817,824	387,583	33,090	692,813
283	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	249,404	106,717	47,965	4,318	90,404
284	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	87,467	24,689	11,052	995	20,881
285	37908	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	174,401	74,024	33,541	3,019	63,217
286	38000	Services	99.0		0				
287	38100	Meters	99.0		0				
288	38200	Meter Installations	99.0		0				
289	38300	House Regulators	99.0		0				
290	38400	House Reg. Installations	99.0		0				
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
292	38600	Other Prop. On Cust. Prem	99.0		0				
293									
294		Total Distribution Plant			9,073,380	3,862,377	1,744,993	157,086	3,288,926

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
399									
400		Shared Services Customer Support:							
401									
402		General:							
403									
404	39900	Land	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	39910	CRV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39900	Structures & Improvements	6.4	P, S, T & D Plant - Demand	28,325	12,120	5,447	460	10,267
407	39009	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	53,431	14,305	6,430	579	12,118
408	39010	CRV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,757	1,599	719	55	1,354
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,350	580	291	23	492
410	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(55,815)	(23,925)	(10,754)	(958)	(20,268)
411	39710	CRV-Communication Equipment	6.4	P, S, T & D Plant - Demand	99	42	19	2	36
412	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	32	14	6	1	12
413	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	(9)	(4)	(2)	(0)	(3)
414	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	(20,573)	(8,803)	(3,957)	(356)	(7,457)
415	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	(37,323)	(15,970)	(7,178)	(648)	(13,529)
416	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	873	374	188	16	317
417	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(895)	(426)	(191)	(17)	(361)
418	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	2,465	1,055	474	43	893
419	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	345,713	147,926	66,488	5,985	125,314
420	39910	CRV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	33	14	6	1	12
421	39910	CRV-Oth. Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	128	55	26	2	46
422	39917	CRV-Oth Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	37	16	7	1	13
423	39924	Other Tang. Property - General Startup Co	6.4	P, S, T & D Plant - Demand	1	1	0	0	0
424		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(214)	(92)	(41)	(4)	(78)
425									
426		Total General Plant			301,202	128,680	67,927	5,215	109,180
427									
428		TOTAL RESERVE FOR DEPRECIATION - DEMAND			32,911,754	14,082,494	6,309,589	568,797	11,929,874

Atmos Energy Corporation - Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Intangible Plant							
430									
431	30100	Organization	6.6	P, S, T & D Plant - Commodity	106	33	17	2	55
432	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,526	478	238	23	788
433	30300	Misc Intangible Plant	99.0		0				
434									
435		Total Intangible Plant			1,632	511	254	25	842
436									
437		Production Plant							
438									
439	32520	Producing Leaseholds	99.0		0				
440	32540	Rights of Ways	99.0		0				
441	33100	Production Gas Wells Equipment	99.0		0				
442	33201	Field Lines	99.0		0				
443	33202	Tributary Lines	99.0		0				
444	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
445	33600	Purification Equipment	99.0		0				
446									
447		Total Production Plant			0	0	0	0	0
448									
449		Storage Plant							
450									
451	35010	Land	1.5	Winter Volumes	0				
452	35020	Rights of Way	1.5	Winter Volumes	2,341	733	365	35	1,208
453	35100	Structures and Improvements	1.5	Winter Volumes	2,821	884	439	42	1,455
454	35102	Compressor Station Equipment	1.5	Winter Volumes	61,058	19,126	8,511	816	31,504
455	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	12,148	3,805	1,892	182	6,268
456	35104	Other Structures	1.5	Winter Volumes	70,517	22,089	10,884	1,059	36,385
457	35200	Wells \ Rights of Way	1.5	Winter Volumes	294,918	92,381	45,939	4,427	152,171
458	35201	Well Construction	1.5	Winter Volumes	591,045	185,141	32,067	8,872	304,967
459	35202	Well Equipment	1.5	Winter Volumes	286,931	89,879	44,695	4,307	148,050
460	35203	Cushion Gas	1.5	Winter Volumes	135,191	42,348	21,059	2,028	69,756
461	35210	Leaseholds	1.5	Winter Volumes	89,310	27,976	13,912	1,341	46,082
462	35211	Storage Rights	1.5	Winter Volumes	26,849	8,410	4,182	403	13,854
463	35303	Field Lines	1.5	Winter Volumes	83,711	29,354	14,597	1,407	48,353
464	35302	Tributary Lines	1.5	Winter Volumes	109,956	34,446	17,329	1,651	56,740
465	35400	Compressor Station Equipment	1.5	Winter Volumes	194,037	60,781	30,325	2,913	100,119
466	35500	Meas & Reg. Equipment	1.5	Winter Volumes	120,119	37,626	18,711	1,803	61,979
467	35600	Purification Equipment	1.5	Winter Volumes	82,000	25,086	12,773	1,231	42,310
468									
469		Total Storage Plant			2,172,961	680,663	338,480	32,617	1,121,200
470									
471		Transmission							
472									
473	36510	Land & Land Rights	99.0		0				
474	36520	Rights of Way	99.0		0				
475	36602	Structures & Improvements	99.0		0				
476	36603	Other Structures	99.0		0				
477	36700	Mains Cathodic Protection	99.0		0				
478	36701	Mains - Steel	99.0		0				
479	36900	Meas. & Reg. Equipment	99.0		0				
480	36901	Meas. & Reg. Equipment	99.0		0				
481									
482		Total Transmission Plant			0				
483									
484		Distribution							
485									
486	37400	Land & Land Rights	99.0		0				
487	37401	Land	99.0		0				
488	37402	Land Rights	99.0		0				
489	37403	Land Other	99.0		0				
490	37500	Structures & Improvements	99.0		0				
491	37501	Structures & Improvements T.B.	99.0		0				
492	37502	Land Rights	99.0		0				
493	37503	Improvements	99.0		0				
494	37600	Mains Cathodic Protection	99.0		0				
495	37601	Mains - Steel	99.0		0				
496	37602	Mains - Plastic	99.0		0				
497	37800	Meas & Reg. Sta. Equip - General	99.0		0				
498	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0				
499	37905	Meas & Reg. Sta. Equipment T.B.	99.0		0				
500	38000	Services	99.0		0				
501	38100	Meters	99.0		0				
502	38200	Meter Installations	99.0		0				
503	38300	House Regulators	99.0		0				
504	38400	House Reg. Installations	99.0		0				
505	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
506	38600	Other Prop. On Cust. Firm	99.0		0				
507									
508		Total Distribution Plant			0				

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00149						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
508	General:					
510						
511	36900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	327	102 51 5 169
512	36000	Structures Frame	6.6	P, S, T & D Plant - Commodity	7,606	2,445 1,216 117 4,028
513	36002	Improvements	6.6	P, S, T & D Plant - Commodity	2,280	714 365 34 1,176
514	36033	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	6,855	2,147 1,968 103 3,537
515	36034	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	95	30 16 1 49
516	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	16,267	5,095 2,534 244 8,393
517	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	3,568	1,117 556 54 1,840
518	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	(1,370)	(429) (213) (21) (707)
519	39200	Trucks	6.6	P, S, T & D Plant - Commodity	5,134	1,698 800 77 2,649
520	39201	Trailers	6.6	P, S, T & D Plant - Commodity	63	20 10 1 33
521	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	619	194 95 9 319
522	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	4,504	1,536 764 74 2,630
523	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	(2,057)	(644) (320) (31) (1,061)
524	39604	Welders	6.6	P, S, T & D Plant - Commodity	(169)	(53) (26) (3) (87)
525	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	272	85 42 4 141
526	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	(2,746)	(861) (426) (41) (1,146)
527	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	(281)	(89) (44) (4) (145)
528	39702	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	(435)	(136) (68) (7) (224)
529	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(1,559)	(459) (243) (23) (805)
530	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	7,400	2,318 1,153 111 3,818
531	39900	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	- - - -
532	39901	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	2,241	702 349 34 1,168
533	39902	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,000	313 155 15 516
534	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	- - - -
535	39904	Other Tangible Property - HP - Hardware	6.6	P, S, T & D Plant - Commodity	0	- - - -
536	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	- - - -
537	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	(26,048)	(8,159) (4,057) (991) (13,499)
538	39907	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	- - - -
539	39908	Other Tang. Property - Application Softw	6.6	P, S, T & D Plant - Commodity	0	- - - -
540	39908	Other Tang. Property - Application Softw	6.6	P, S, T & D Plant - Commodity	0	- - - -
541	AR 15	general plant amortization	6.6	P, S, T & D Plant - Commodity	1,825	478 238 23 787
542		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(59,932)	(18,773) (9,335) (900) (20,923)
543						
544	Total General Plant				(34,242)	(10,726) (5,334) (514) (17,688)
545						
546	TOTAL DIRECT RESERVE FOR DEPRECIATION				2,140,351	670,448 333,401 32,127 1,194,375
547						
548	Kentucky Mid-States General Office:					
549	Intangible Plant:					
550						
551						
552	30100	Organization	99.0	-	0	- - - -
553	30200	Franchises & Consents	99.0	-	0	- - - -
554	30300	Misc Intangible Plant	99.0	-	0	- - - -
555						
556	Total Intangible Plant:					
557						
558	General:					
559						
560	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	- - - -
561	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	317	99 49 6 164
562	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	37	12 6 1 19
563	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	313	98 49 5 161
564	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	447	140 70 7 231
565	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	49	15 6 1 25
566	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	23	7 4 0 12
567	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	407	128 63 6 210
568	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	89	31 15 1 51
569	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(83)	(26) (13) (1) (43)
570	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	2,827	886 440 42 1,459
571	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	450	154 76 7 253
572	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	1,259	407 202 19 670
573	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	73	23 11 1 38
574	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,379	432 215 21 711
575	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(4,592)	(1,438) (715) (69) (2,399)
576	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	- - - -
577	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	6,644	2,081 1,035 100 3,428
578		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	310	97 48 6 160
579						
580	Total General Plant				10,038	3,144 1,564 151 5,180
581						
582	Shared Services General Office:					
583	General:					
584						
585						
586	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	5	1 0 0 2
587	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	530	166 83 9 274
588	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,480	2,030 1,009 87 3,344
589	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	4,263	1,342 567 64 2,210
590	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	4	1 0 0 2
591	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	2	1 0 0 1
592	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	1	0 0 0 1
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	57	18 9 1 28
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	1	0 0 0 0
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	46	14 7 1 24
596	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	4	1 0 0 2
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	814	255 127 12 420
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	80	25 12 1 41
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	57	18 9 1 28
600	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	7,247	2,270 1,129 109 3,793
601	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	4,051	1,289 631 61 2,089
602	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,514	474 235 23 709
603	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	12	4 2 0 6
604	39905	Other Tangible Property - HP - Hardware	6.6	P, S, T & D Plant - Commodity	11	3 2 0 6
605	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,637	513 255 25 645
606	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	610	191 95 9 315
607	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	69,694	15,880 7,897 761 25,157
608	39909	Other Tang. Property - Application Softw	6.6	P, S, T & D Plant - Commodity	1,828	604 300 29 895
609	39924	Other Tang. Property - General Startup Co	6.6	P, S, T & D Plant - Commodity	0	0 0 0 0
610		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(0)	(0) (0) (0) (0)
611						
612	Total General Plant				80,068	25,081 12,472 1,202 41,313

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
613									
614									
615									
616									
617									
618	38900	Land	6.6	P, S, T & D Plant - Commodity	0				
619	39210	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0				
620	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	2,285	716	366	34	1,179
621	39009	Improvement to Leased Premises	6.6	P, S, T & D Plant - Commodity	2,697	845	420	40	1,392
622	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	301	84	47	5	166
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	109	34	17	2	56
624	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(4,511)	(1,413)	(703)	(68)	(2,328)
625	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	8	3	1	0	4
626	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	3	1	0	0	1
627	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(1)	(0)	(0)	(0)	(0)
628	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	(1,660)	(520)	(259)	(26)	(856)
629	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	(3,011)	(943)	(489)	(46)	(1,554)
630	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	70	22	11	1	36
631	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(60)	(25)	(13)	(1)	(41)
632	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	199	62	31	3	103
633	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	27,893	8,737	4,345	419	14,382
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	3	1	0	0	1
635	39916	CKV-Oth Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	16	3	2	0	5
636	39917	CKV-Oth Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	3	1	0	0	2
637	39924	Other Tang. Property - General Startup Co	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
638		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(17)	(5)	(3)	(0)	(9)
640		Total General Plant			24,302	7,612	3,785	355	12,530
641									
642		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			2,254,759	705,266	351,222	33,845	1,153,407

Almas Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Total Reserve for Depreciation									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
643		Intangible Plant:							
644									
645	30100	Organization			8,330	6,183	1,376	80	691
646	30200	Franchises & Consents			119,853	83,964	19,796	1,156	9,937
647	30300	Misc Intangible Plant			0				
648									
649		Total Intangible Plant:			128,182	95,147	21,171	1,236	10,628
650									
651		Production Plant:							
652									
653	32520	Producing Leaseholds			904	387	174	16	328
654	32540	Rights of Way			12,963	5,547	2,493	224	4,699
655	33100	Production Gas Wells Equipment			3,482	1,494	672	60	1,266
656	33201	Field Lines			47,163	20,180	8,070	817	17,096
657	33202	Tributary Lines			529,968	228,781	101,921	9,175	192,099
658	33400	Field Meas. & Reg. Sta. Equip.			181,854	82,092	36,897	3,322	69,543
659	33600	Purification Equipment			15,287	6,541	2,940	265	5,541
660									
661		Total Production Plant:			801,619	343,002	154,167	13,878	290,571
662									
663		Storage Plant:							
664									
665	35010	Land			0				
666	35020	Rights of Way			4,682	1,735	815	76	2,056
667	35100	Structures and Improvements			5,641	2,080	962	91	2,478
668	35102	Compressor Station Equipment			122,115	45,252	21,264	1,874	53,637
669	35103	Meas. & Reg. Sta. Structures			24,295	9,003	4,228	393	10,671
670	35104	Other Structures			141,034	52,262	24,546	2,279	61,946
671	35200	Wells \ Rights of Way			589,836	218,572	102,658	9,533	259,673
672	35201	Well Construction			1,182,091	438,041	205,737	19,104	519,209
673	35202	Well Equipment			573,862	212,653	89,877	9,275	252,057
674	35203	Cushion Gas			270,382	100,194	47,059	4,370	118,700
675	35219	Leaseholds			178,619	66,190	31,088	2,887	78,455
676	35211	Storage Rights			63,699	19,699	9,348	869	23,585
677	35301	Field Lines			187,422	89,452	32,520	3,029	82,371
678	35302	Tributary Lines			219,931	81,488	39,278	3,554	95,800
679	35400	Compressor Station Equipment			388,075	143,807	67,542	6,272	170,454
680	35506	Meas. & Reg. Equipment			240,238	89,024	41,812	3,883	105,519
681	35600	Purification Equipment			163,999	60,772	28,543	2,650	72,033
682									
683		Total Storage Plant:			4,345,921	1,610,444	756,384	70,237	1,808,857
684									
685		Transmission:							
686									
687	36510	Land & Land Rights			16	7	3	0	6
688	36529	Rights of Way			434,685	185,693	83,579	7,524	167,529
689	36602	Structures & Improvements			(1,441)	(617)	(277)	(25)	(522)
690	36603	Other Structures			60,585	25,024	11,652	1,049	21,961
691	36700	Mains Cathodic Protection			303,101	129,693	58,292	5,248	109,886
692	36701	Mains - Steel			17,004,632	7,276,052	3,270,331	294,369	6,193,850
693	36900	Meas. & Reg. Equipment			242,952	103,956	48,724	4,206	89,055
694	36901	Meas. & Reg. Equipment			1,805,542	772,567	347,242	31,259	654,474
695									
696		Total Transmission Plant:			19,849,072	8,493,534	3,817,547	343,060	7,195,230
697									
698		Distribution:							
699									
700	37409	Land & Land Rights			57,145	46,974	6,919	199	3,052
701	37401	Land			(7,250)	(5,860)	(878)	(25)	(387)
702	37402	Land Rights			57,120	46,954	6,916	199	3,051
703	37403	Land Other			0				
704	37500	Structures & Improvements			161,366	63,326	12,273	353	5,414
705	37501	Structures & Improvements T.B.			98,146	80,679	11,883	342	5,242
706	37502	Land Rights			46,641	38,340	5,647	163	2,481
707	37503	Improvements			1,092	898	132	4	58
708	37600	Mains Cathodic Protection			2,463,162	2,024,783	298,232	8,587	131,659
709	37601	Mains - Steel			43,447,799	35,715,216	5,260,528	151,473	2,320,552
710	37602	Mains - Plastic			13,235,019	10,880,351	1,602,577	46,145	706,946
711	37900	Meas. & Reg. Sta. Equip - General			1,727,152	1,419,764	209,118	6,021	92,249
712	37900	Meas. & Reg. Sta. Equip - City Gate			397,995	327,198	46,184	1,387	21,256
713	37905	Meas. & Reg. Sta. Equipment T.B.			1,207,742	892,785	146,230	4,211	64,506
714	38000	Services			47,484,180	42,174,115	5,178,114	54,715	69,236
715	38100	Meters			8,831,960	6,306,109	2,970,823	275,508	279,520
716	38200	Meter Installations			10,090,016	6,061,931	3,353,998	314,762	319,256
717	38300	House Regulators			3,231,320	1,941,529	1,066,926	100,799	102,267
718	38400	House Reg. Installations			122,845	73,804	41,322	3,632	3,888
719	38500	Ind. Meas. & Reg. Sta. Equipment			2,894,605				2,894,605
720	38600	Other Prop. On Cust. Prem.			0				

Atmos Energy Corporation, Kentucky/Mid-States Division
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ALLOCATION OF RESERVE FOR DEPRECIATION

721									
722		Total Distribution Plant	135,469,023	107,208,544	20,276,944	968,685	7,014,870		
723									
724		General:							
725									
725	39800	Land & Land Rights	26,654	19,043	4,237	247	2,127		
727	39000	Structures Frame	612,960	454,989	101,240	5,911	50,821		
728	39002	Improvements	179,032	132,892	23,570	1,729	14,844		
729	39003	Air Conditioning Equipment	638,255	399,537	89,901	5,190	44,627		
730	39004	Improvement to leased Premises	7,480	5,563	1,236	72	620		
731	39009	Office Furniture & Equipment	1,277,363	948,163	210,977	12,317	105,906		
732	39100	Remittance Processing Equip	280,045	207,872	45,264	2,760	23,219		
733	39103	Transportation Equipment	(107,589)	(78,858)	(17,772)	(1,038)	(8,621)		
734	39200	Trucks	405,130	299,236	66,563	3,887	33,424		
735	39201	Trailers	4,973	3,691	821	48	412		
736	39202	Stores Equipment	48,607	36,080	8,028	469	4,030		
737	39400	Power Operated Equipment	365,061	285,824	63,599	3,713	31,925		
738	39603	Backhoes	(181,532)	(118,902)	(26,580)	(1,658)	(13,393)		
739	39604	Welders	(13,233)	(9,823)	(2,168)	(128)	(1,097)		
740	39805	Communication Equipment	21,395	15,881	3,534	206	1,774		
741	39700	Communication Equipment - Mobile Radios	(216,752)	(160,148)	(35,635)	(2,080)	(17,889)		
742	39701	Communication Equipment - Fixed Radios	(22,087)	(16,395)	(3,648)	(213)	(1,831)		
743	39702	Communication Equip. - Telemetering	(34,136)	(25,336)	(5,638)	(329)	(2,830)		
744	39705	Miscellaneous Equipment	(122,518)	(89,943)	(20,230)	(1,181)	(10,195)		
745	39800	Other Tangible Property	591,115	431,351	95,980	5,903	48,190		
745	39800	Other Tangible Property - Servers - H/W							
746	39800	Other Tangible Property - Servers - S/W							
747	39901	Other Tangible Property - Network - H/W	175,990	130,634	29,068	1,697	14,591		
748	39902	Other Tangible Property - Network - S/W	78,554	58,309	12,974	757	6,513		
749	39903	Other Tang. Property - CPU	0						
750	39904	Other Tangible Property - MP - Hardware	0						
751	39905	Other Tang. Property - PC Hardware	0						
752	39906	Other Tang. Property - PC Software	(2,045,236)	(1,518,140)	(337,803)	(19,721)	(169,571)		
753	39907	Other Tang. Property - Mainframe S/W	0						
754	39908	Other Tang. Property - Application Software	0						
755		AR 15 general plant amortization	119,747	88,886	19,778	1,155	9,928		
756		Retirement Work in Progress	(4,706,121)	(3,493,267)	(777,290)	(45,379)	(390,185)		
757									
758		Total General Plant	(2,688,852)	(1,995,886)	(444,105)	(25,928)	(222,933)		
759									
760		TOTAL DIRECT RESERVE FOR DEPRECIATION	157,905,864	115,754,796	24,582,107	1,371,749	16,197,223		
761									
762		Kentucky Mid-States General Office:							
763									
764		Intangible Plant:							
765									
766	30100	Organization	0						
767	30200	Franchises & Consents	0						
768	30300	Misc Intangible Plant	0						
769									
770		Total Intangible Plant							
771									
772		General:							
773									
774	37400	Land & Land Rights	0						
775	39001	Structures Frame	24,929	18,504	4,117	249	2,067		
776	39004	Air Conditioning Equipment	2,896	2,142	477	28	239		
777	39009	Improvement to leased Premises	24,544	18,219	4,054	237	2,035		
778	39100	Office Furniture & Equipment	35,136	26,081	5,803	339	2,913		
779	39103	Transportation Equipment	3,939	2,842	632	37	317		
780	39200	Trucks	1,785	1,325	295	17	148		
781	39400	Tools, Shop & Garage Equipment	31,983	23,728	5,279	308	2,650		
782	39600	Power Operated Equipment	7,737	5,743	1,278	75	641		
783	39700	Communication Equipment	(6,551)	(4,853)	(1,082)	(63)	(543)		
784	39800	Miscellaneous Equipment	222,014	164,797	36,669	2,141	18,407		
785	39900	Other Tangible Property	38,408	28,577	6,359	371	3,192		
786	39901	Other Tangible Property - Servers - H/W	101,983	75,700	16,844	963	8,456		
787	39902	Other Tangible Property - Servers - S/W	5,759	4,276	951	56	477		
788	39903	Other Tangible Property - Network - H/W	108,270	80,367	17,562	1,044	8,977		
789	39906	Other Tang. Property - PC Hardware	(360,590)	(267,650)	(59,562)	(3,477)	(29,887)		
790	39907	Other Tang. Property - PC Software	0						
791	39908	Other Tang. Property - Mainframe S/W	521,687	367,239	86,185	5,030	43,253		
792		Retirement Work in Progress	24,361	18,098	4,027	235	2,021		
793									
794		Total General Plant	788,261	585,112	130,194	7,601	65,355		
795									
796		Shared Services General Office:							
797									
798		General:							
799									
800	39000	Structures & Improvements	367	272	61	4	30		
801	39005	G-Structures & Improvements	41,632	30,802	6,876	401	3,462		
802	39009	Improvement to leased Premises	508,868	377,723	84,048	4,907	42,190		
803	39100	Office Furniture & Equipment	336,303	249,632	55,546	3,243	27,883		
804	39102	Remittance Processing Equip	326	241	54	3	27		
805	39103	Office Machines	160	119	26	2	13		
806	39104	G-Office Furniture & Equip.	111	82	18	1	9		
807	39200	Transportation Equipment	4,472	3,320	739	43	371		
808	39300	Stores Equipment	42	31	7	0	3		
809	39400	Tools, Shop & Garage Equipment	3,639	2,697	600	35	301		
810	39500	Laboratory Equipment	328	244	54	3	27		
811	39700	Communication Equipment	63,994	47,435	10,555	618	5,288		
812	39800	Miscellaneous Equipment	6,294	4,696	1,038	61	521		
813	39900	Other Tangible Property	4,450	3,303	726	43	369		
814	39901	Other Tangible Property - Servers - H/W	569,059	422,401	93,989	5,467	47,181		
815	39902	Other Tangible Property - Servers - S/W	318,108	236,136	52,541	3,067	26,374		
816	39903	Other Tangible Property - Network - H/W	118,878	88,241	19,635	1,146	8,666		
817	39904	Other Tang. Property - CPU	852	707	157	9	79		
818	39905	Other Tangible Property - MP - Hardware	856	635	141	8	71		
819	39906	Other Tang. Property - PC Hardware	128,525	95,401	21,228	1,239	10,656		
820	39907	Other Tang. Property - PC Software	47,912	35,564	7,913	462	3,972		
821	39908	Other Tang. Property - Mainframe S/W	3,960,772	2,954,853	657,487	38,385	330,045		
822	39909	Other Tang. Property - Application Software	151,394	112,377	25,505	1,469	12,552		
823	39924	Other Tang. Property - General Startup Costs	0	0	0	0	0		
824		Retirement Work in Progress	(9)	(7)	(1)	(9)	(1)		
825									
826		Total General Plant	6,287,324	4,666,954	1,038,451	60,626	521,293		

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
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ALLOCATION OF RESERVE FOR DEPRECIATION						
827						
828		Shared Services Customer Support				
829						
830		General:				
831						
832	39900	Land	0	-		
833	39910	CRV-Land & Land Rights	0			
834	39000	Structures & Improvements	179,456	133,207	29,640	1,730
835	39009	Improvement to Leased Premises	211,810	167,223	34,934	2,042
836	39010	CRV-Structures & Improvements	23,673	17,572	3,810	228
837	39100	Office Furniture & Equipment	8,691	6,377	1,419	83
838	39700	Communication Equipment	(354,256)	(262,958)	(58,511)	(3,416)
839	39710	CRV-Communication Equipment	629	467	104	6
840	39800	Miscellaneous Equipment	203	151	34	2
841	39900	Other Tangible Property	(59)	(44)	(10)	(1)
842	39901	Other Tangible Property - Servers - H/W	(130,340)	(95,749)	(21,528)	(1,257)
843	39902	Other Tangible Property - Servers - S/W	(238,463)	(175,522)	(39,856)	(2,280)
844	39903	Other Tangible Property - Network - H/W	5,633	4,107	914	63
845	39906	Other Tang. Property - PC Hardware	(6,303)	(4,678)	(1,041)	(61)
846	39907	Other Tang. Property - PC Software	15,615	11,591	2,579	151
847	39908	Other Tang. Property - Mainframe S/W	2,190,316	1,625,831	351,765	21,120
848	39910	CRV-Other Tangible Property	212	157	35	2
849	39916	CRV-Oth Tang Prop-PC Hardware	811	602	134	8
850	39917	CRV-Oth Tang Prop-PC Software	232	172	39	2
851	39924	Other Tang. Property - General Startup Costs	8	6	1	0
852		Retirement Work In Progress	(1,356)	(1,007)	(224)	(12)
853						
854		Total General Plant	1,906,312	1,416,504	315,188	18,401
855						
856		TOTAL RESERVE FOR DEPRECIATION	165,869,761	122,423,365	26,955,939	1,458,377

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF OTHER RATE BASE							
Customer							
	Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
	Factor	Basis	Company		Public Authority	Industrial	Transportation
1	Rate Base Additions:						
2							
3	7.2	Allocated O&M Expenses - Cust	(1,946)	(1,631)	(281)	(22)	(12)
4	7.2	Allocated O&M Expenses - Cust	14,079	11,806	2,030	157	86
5	7.2	Allocated O&M Expenses - Cust	0	0	0	0	0
6	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-
7	99.0	-	0	-	-	-	-
8	7.2	Allocated O&M Expenses - Cust	47,350	39,703	6,828	529	289
9	7.2	Allocated O&M Expenses - Cust	1,022	857	147	11	6
10	7.2	Allocated O&M Expenses - Cust	154,261	129,349	22,247	1,723	942
11	7.2	Allocated O&M Expenses - Cust	55,990	46,948	8,074	625	342
12	7.2	Allocated O&M Expenses - Cust	688,061	576,944	99,228	7,687	4,203
13							
14		Total Rate Base Additions	958,817	803,975	138,274	10,711	5,856
15							
16							
17	Rate Base Deductions:						
18							
19	2.0	Customers	(2,745,576)	(2,439,571)	(299,413)	(3,165)	(3,427)
20	2.0	Customers	0	-	-	-	-
21	2.0	Customers	0	-	-	-	-
22	2.0	Customers	0	-	-	-	-
23	9.2	Allocated Net Plant - Cust	(60,560,898)	(48,717,186)	(10,124,011)	(543,204)	(1,196,498)
24	9.2	Allocated Net Plant - Cust	17,089,172	13,742,556	2,855,867	153,231	337,518
25	9.2	Allocated Net Plant - Cust	(1,314,572)	(1,057,136)	(219,669)	(11,787)	(25,963)
26	9.2	Allocated Net Plant - Cust	5,671,623	4,560,935	947,817	50,855	112,017
27							
28		Total Rate Base Deductions	(41,880,251)	(33,910,402)	(6,839,427)	(354,069)	(776,353)
29							
30							
31		TOTAL OTHER RB - CUSTOMER	(40,921,434)	(33,106,427)	(6,701,162)	(343,358)	(770,496)
32							
33	2.0	Customers	0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF OTHER RATE BASE							
Demand							
	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
41	Rate Base Additions:						
42							
43	7.4	Allocated O&M Expenses - Demand	(191)	(82)	(37)	(3)	(69)
44	7.4	Allocated O&M Expenses - Demand	1,384	592	266	24	502
45	7.4	Allocated O&M Expenses - Demand	0	0	0	0	0
46	7.4	Allocated O&M Expenses - Demand	0				
47	99.0	Gas Storage Inventory	0				
48	7.4	Allocated O&M Expenses - Demand	4,653	1,991	895	81	1,687
49	7.4	Allocated O&M Expenses - Demand	100	43	19	2	36
50	7.4	Allocated O&M Expenses - Demand	15,160	6,487	2,916	262	5,455
51	7.4	Allocated O&M Expenses - Demand	5,502	2,354	1,058	95	1,994
52	7.4	Allocated O&M Expenses - Demand	67,618	28,933	13,004	1,171	24,510
53							
54		Total Rate Base Additions	94,226	40,319	19,122	1,631	34,155
55							
56							
57	Rate Base Deductions:						
58							
59	99.0	Customer Advances - KY Direct	0				
60	99.0	Customer Advances - KY Mid-States GO	0				
61	99.0	Customer Advances - Shared Services GO	0				
62	99.0	Customer Advances - Shared Services CS	0				
63	9.4	Allocated Net Plant - Demand	(9,589,593)	(4,103,257)	(1,844,271)	(166,623)	(3,476,042)
64	9.4	Allocated Net Plant - Demand	2,705,114	1,157,482	520,247	46,833	980,551
65	9.4	Allocated Net Plant - Demand	(208,089)	(89,036)	(40,020)	(3,803)	(75,428)
66	9.4	Allocated Net Plant - Demand	897,784	384,160	172,662	15,543	329,429
67							
68		Total Rate Base Deductions	(6,194,785)	(2,650,665)	(1,191,381)	(107,250)	(2,245,489)
69							
70							
71		TOTAL OTHER RB - DEMAND	(6,100,558)	(2,610,346)	(1,173,259)	(105,618)	(2,211,334)
72							
73	3.0	Peak Day	0				

Atmos Energy Corporation, Kentucky/Mid-States Division								
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Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	
		Factor	Basis	Company		Public Authority	Industrial	
							Transportation	
74								
75			Commodity					
76								
77								
78								
79								
80								
81			Rate Base Additions:					
82								
83		7.6	Materials and Supplies - KY Direct	(7,300)	(4,484)	(2,608)	(220)	(80)
84		7.6	Materials and Supplies - KY Mid-States GO	52,824	32,447	18,152	1,589	636
85		7.6	Materials and Supplies - Shared Services GO	0	0	0	0	0
86		7.6	Materials and Supplies - Shared Services CS	0	-	-	-	-
87		1.0	Gas Storage Inventory	9,415,216	2,144,409	1,197,098	104,816	5,968,893
88		7.6	Prepayments - KY Direct	177,651	109,122	61,048	5,343	2,138
89		7.6	Prepayments - KY Mid-States GO	3,833	2,355	1,317	115	46
90		7.6	Prepayments - Shared Services GO	578,773	355,511	198,888	17,407	6,967
91		7.6	Prepayments - Shared Services CS	210,067	126,034	72,187	6,318	2,529
92		7.6	Cash Working Capital	2,581,532	1,585,707	887,111	77,641	31,073
93								
94			Total Rate Base Additions	13,012,596	4,354,101	2,433,293	213,009	6,012,194
95								
96								
97			Rate Base Deductions:					
98								
99		99.0	Customer Advances - KY Direct	0	-	-	-	-
100		99.0	Customer Advances - KY Mid-States GO	0	-	-	-	-
101		99.0	Customer Advances - Shared Services GO	0	-	-	-	-
102		99.0	Customer Advances - Shared Services CS	0	-	-	-	-
103		9.6	ADIT - KY Direct	(872,732)	(273,377)	(135,945)	(13,100)	(450,311)
104		9.6	ADIT - KY Mid-States GO	246,188	77,116	38,348	3,695	127,027
105		9.6	ADIT - Shared Services GO	(18,938)	(5,932)	(2,850)	(284)	(9,771)
106		9.6	ADIT - Shared Services CS	81,706	25,594	12,727	1,226	42,158
107								
108			Total Rate Base Deductions	(563,776)	(176,599)	(87,819)	(8,462)	(290,896)
109								
110								
111			TOTAL OTHER RB - COMMODITY	12,448,820	4,177,502	2,345,474	204,547	5,721,298
112								
113		1.0	Interest on Customer Deposits	0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
114								
115	Total Other Rate Base							
116								
117								
118		Allocation	Allocation	Total	Commercial &	Firm	Interruptible &	
119		Factor	Basis	Company	Public Authority	Industrial	Transportation	
120								
121	Rate Base Additions:							
122								
123	Materials and Supplies - KY Direct			(9,437)	(6,197)	(2,826)	(245)	(169)
124	Materials and Supplies - KY Mid-States GO			68,287	44,845	20,449	1,770	1,223
125	Materials and Supplies - Shared Services GO			0	0	0	0	0
126	Materials and Supplies - Shared Services CS			0	-	-	-	-
127	Gas Storage Inventory			9,415,218	2,144,409	1,197,098	104,816	5,868,893
128	Prepayments - KY Direct			229,654	150,816	68,771	5,852	4,114
129	Prepayments - KY Mid-States GO			4,955	3,254	1,484	128	89
130	Prepayments - Shared Services GO			748,194	491,347	224,050	19,393	13,404
131	Prepayments - Shared Services CS			271,559	178,336	81,320	7,039	4,865
132	Cash Working Capital			3,337,211	2,191,583	999,343	86,498	59,786
133								
134	Total Rate Base Additions			14,065,640	5,198,394	2,589,889	225,352	6,052,206
135								
136								
137	Rate Base Deductions:							
138								
139	Customer Advances - KY Direct			(2,745,576)	(2,439,571)	(299,413)	(3,165)	(3,427)
140	Customer Advances - KY Mid-States GO			0	-	-	-	-
141	Customer Advances - Shared Services GO			0	-	-	-	-
142	Customer Advances - Shared Services CS			0	-	-	-	-
143	ADIT - KY Direct			(71,043,224)	(53,093,819)	(12,104,226)	(722,327)	(5,122,850)
144	ADIT - KY Mid-States GO			20,040,473	14,877,164	3,414,463	203,780	1,445,097
145	ADIT - Shared Services GO			(1,541,599)	(1,162,107)	(262,656)	(15,674)	(111,163)
146	ADIT - Shared Services CS			6,651,113	4,970,678	1,133,206	67,625	479,605
147								
148	Total Rate Base Deductions			(48,638,812)	(39,737,685)	(8,118,627)	(469,781)	(3,312,738)
149								
150								
151	TOTAL OTHER RB			(34,573,172)	(31,539,272)	(5,528,938)	(244,429)	2,739,467
152								
153	Interest on Customer Deposits			0	-	-	-	-

Almond Foods Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-03149									
Period: Last Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF G&M EXPENSES									
120									
121	Customer Accounts:								
122	9010	Supplies	2.0	Customers	(202)	(170)	(22)	(6)	(0)
123	9020	Major Reading Expense	2.0	Customers	1,321,384	1,174,120	144,102	1,523	1,649
124	9030	Customer Records and Collection Expenses	2.0	Customers	357,551	317,701	38,992	412	448
125	9040	Uncollectible Accounts	2.0	Customers	24,479	289,214	35,385	374	403
126	9050	Miscellaneous Customer Account Expenses	2.0	Customers	0	-	-	-	-
127		Total Customer Accounts			2,003,223	1,779,836	218,458	2,309	2,500
128									
129	Customer Service and Information:								
130	9070	Supervision	2.0	Customers	0	-	-	-	-
131	9080	Customer Assistance Expenses	2.0	Customers	0	-	-	-	-
132	9090	Informational and Instructional Advertising Expenses	2.0	Customers	153,916	118,992	14,904	154	167
133	9100	Miscellaneous Customer Service and Informational Expenses	2.0	Customers	0	-	-	-	-
134		Total Customer Service and Information			153,916	118,992	14,904	154	167
135									
136	Sales:								
137	9110	Supervision	2.0	Customers	218,272	194,034	23,814	252	273
138	9120	Demonstrating and Selling Expenses	2.0	Customers	13,909	12,350	1,517	16	17
139	9130	Advertising Expenses	2.0	Customers	16,824	9,715	1,192	13	14
140	9190	Miscellaneous Sales Expenses	2.0	Customers	0	-	-	-	-
141		Total Sales			243,215	216,109	26,523	280	304
142									
143	Administrative & General:								
144	Operation:								
145	9200	Administrative and General Salaries	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930 1 - Cust	365,871	308,845	53,590	4,230	2,306
146	9210	Office Supplies and Expenses	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930 1 - Cust	(1,300)	(1,068)	(168)	(16)	(6)
147	9220	Administrative Expenses Transferred - Customer Support	2.0	Customers	0	-	-	-	-
148	9220	Administrative Expenses Transferred - General	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930 1 - Cust	12,218,213	10,228,921	1,774,235	149,983	78,376
149	9230	Outside Services Employed	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930 1 - Cust	148,548	124,335	21,378	1,703	878
150	9240	Property Insurance	9.2	Allocated Not Plant - Cust	63,697	51,223	10,645	571	1,253
151	9250	Injuries and Damages	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930 1 - Cust	17,467	14,821	2,537	206	129
152	9260	Employee Perquisites and Benefits	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930 1 - Cust	3,036,582	2,556,494	443,362	35,042	19,104
153	9270	Franchise Requirements	2.0	Customers	2,850	2,524	310	3	4
154	9280	Regulatory Commission Expenses	2.0	Customers	217,507	193,265	23,720	251	271
155	9301	General Advertising Expenses	2.0	Customers	0	-	-	-	-
156	9302	Miscellaneous General Expense	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930 1 - Cust	(20,912)	(17,505)	(3,937)	(740)	(131)
157	9310	Rents	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930 1 - Cust	7,121	5,961	1,034	82	49
158									
159	Maintenance								
160	9320	Maintenance of General Plant	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930 1 - Cust	0	-	-	-	-
161		Total A&G			16,078,732	13,456,700	2,328,862	181,813	100,257
162		TOTAL G&M EXPENSE - CUSTOMER			24,115,231	20,200,787	3,477,745	269,405	147,295

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
282									
283									
284	9010	Customer Accounts							
285	9020	Meter Reading Expense	99.0			0			
286	9030	Customer Records and Collection Expenses	99.0			0			
287	9040	Uncollectible Accounts	99.0			0			
288	9050	Miscellaneous Customer Accounts Expenses	99.0			0			
289		Total Customer Accounts				0			
290									
291		Customer Service and Information							
292	9070	Supervision	99.0			0			
293	9080	Customer Assistance Expenses	99.0			0			
294	9090	Informational and Instructional Advertising Expenses	99.0			0			
295	9100	Miscellaneous Customer Service and Informational Expenses	99.0			0			
296		Total Customer Service and Information				0			
297									
298		Sales							
299	9110	Supervision	99.0			0			
300	9120	Demonstrating and Selling Expenses	99.0			0			
301	9130	Advertising Expenses	99.0			0			
302	9160	Miscellaneous Sales Expenses	99.0			0			
303		Total Sales				0			
304									
305		Administrative & General							
306		Operation							
307	9200	Administrative and General Salaries	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	24,940	10,872	4,797	432	9,040
308	9210	Office Supplies and Expenses	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(89)	(39)	(17)	(2)	(32)
309	9220	Administrative Expenses Transferred - Customer Support	99.0		0				
310	9220	Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	876,949	353,411	158,848	14,300	299,393
311	9230	Outside Services Employed	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	10,041	4,289	1,931	174	3,846
312	9240	Property Insurance	5.6	Allocated Not Plant - Demand	10,053	4,314	1,939	175	3,855
313	9250	Injuries and Damages	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	1,181	505	227	20	428
314	9260	Employee Pensions and Benefits	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	206,607	88,404	39,735	3,977	74,991
315	9270	Travel and Reimbursements	99.0		0				
316	9280	Regulatory Commission Expenses	99.0		0				
317	930.1	General Advertising Expenses	99.0		0				
318	930.2	Miscellaneous General Expense	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(1,414)	(605)	(273)	(26)	(512)
319	9310	Rents	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	461	205	83	8	174
320		Maintenance							
321	9320	Maintenance of General Plant	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	0				
322		Total A&G			1,077,778	461,168	207,278	18,859	390,674
323									
324		TOTAL O&M EXPENSE - DEMAND			2,969,892	1,014,045	455,778	41,033	859,040

Atrium Energy Corporation, Kentucky/M&E-Sales Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted 12-Month Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
444									
449	Customer Accounts								
446	9010 Supervision	99.0				0			
447	9020 Meter Reading Expense	99.0				0			
448	9030 Customer Records and Collection Expenses	99.0				0			
449	9040 Uncollectible Accounts	99.0				0			
450	9050 Miscellaneous Customer Account Expenses	99.0				0			
451	Total Customer Accounts					0			
452									
453	Customer Service and Information								
454	9070 Supervision	99.0				0			
455	9080 Customer Assistance Expenses	99.0				0			
456	9090 Informational and Instructional Advertising Expenses	99.0				0			
457	9100 Miscellaneous Customer Service and Informational Expenses	99.0				0			
458	Total Customer Service and Information					0			
459									
460	Sales								
461	9110 Registration	99.0				0			
462	9120 Dematerializing and Selling Expenses	99.0				0			
463	9130 Advertising Expenses	99.0				0			
464	9140 Miscellaneous Sales Expenses	99.0				0			
465	Total Sales					0			
466									
467	Administrative & General								
468	Operation								
469	9200 Administrative and General Salaries	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	791	164	102	9	496	
470	9210 Office Supplies and Expenses	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(3)	(1)	(6)	(6)	(2)	
471	9220 Administrative Expenses Transferred - Customer Support	99.0		0					
472	9220 Administrative Expenses Transferred - General	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	26,151	6,091	3,372	297	16,431	
473	9230 Outside Services Employed	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	310	74	41	4	206	
474	9240 Property Insurance	9.6	Allocated Net Plant - Comm	918	267	143	14	473	
475	9250 Injuries and Damages	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	37	9	5	0	23	
476	9260 Employee Benefits and Benefits	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	6,951	1,524	843	74	4,110	
477	9270 Franchise Requirements	99.0		0					
478	9280 Regulatory Commission Expenses	99.0		0					
479	930.1 General Advertising Expenses	99.0		0					
480	930.2 Miscellaneous General Expense	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(49)	(10)	(6)	(1)	(28)	
481	9310 Rents	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	15	4	7	0	16	
482	Maintenance								
483	9320 Maintenance of General Plant	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	0					
484	Total AdG			34,774	8,161	4,992	598	21,713	
485									
486	TOTAL O&M EXPENSE - COMMODITY			90,477,810	55,570,011	31,091,565	2,721,173	1,039,958	

Alton Energy Corporation, Kentucky Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00145						
Forecasted Test Period: Twelve Months Ending November 30, 2014						
ALLOCATION OF O&M EXPENSES						
906						
907	Customer Accounts					
908	9010 Supervision	(202)	(175)	(22)	69	(2)
909	9020 Meter Reading Expense	1,321,354	1,124,120	144,102	1,573	1,549
910	9030 Customer Records and Collection Expenses	357,561	317,701	38,992	412	448
911	9040 Uncollectible Accounts	924,579	288,314	35,365	374	405
912	9050 Miscellaneous Customer Accounts Expenses	0	0	0	0	0
913	Total Customer Accounts	2,003,523	1,779,955	218,458	2,309	2,500
914						
915	Customer Service and Information					
916	9070 Supervision	0	0	0	0	0
917	9080 Customer Assistance Expenses	0	0	0	0	0
918	9090 Informational and Instructional Advertising Expenses	133,918	116,992	14,094	154	167
919	9100 Miscellaneous Customer Service and Informational Expenses	0	0	0	0	0
920	Total Customer Service and Information	133,918	116,992	14,094	154	167
921						
922	Sales					
923	9110 Supervision	218,572	194,034	23,814	252	273
924	9120 Demonstrating and Selling Expenses	13,909	12,359	1,517	16	17
925	9130 Advertising Expenses	16,934	9,715	1,162	13	14
926	9160 Miscellaneous Sales Expenses	0	0	0	0	0
927	Total Sales	249,415	216,108	26,593	281	304
928						
929	Administrative & General					
930	Operation					
931	9200 Administrative and General Salaries	394,702	316,701	58,499	4,871	11,843
932	9210 Office Supplies and Expenses	(1,331)	(1,127)	(206)	(16)	(42)
933	9220 Administrative Expenses Transferred - Customer Support	0	0	0	0	0
934	9230 Administrative Expenses Transferred - General	13,871,350	10,597,523	1,836,053	151,683	392,191
935	9240 Outside Services Employed	158,905	176,710	23,547	1,863	4,758
936	9240 Property Insurance	74,898	65,825	12,727	259	5,388
937	9250 Injuries and Damages	16,686	15,135	2,769	23	561
938	9260 Employee Pensions and Benefits	3,269,740	2,546,422	484,520	36,892	86,155
939	9270 Franchise Requirements	2,840	2,524	315	3	4
940	9280 Regulatory Commission Expenses	217,507	193,265	23,720	251	271
941	9301 General Advertising Expenses	0	0	0	0	0
942	9312 Miscellaneous General Expense	(52,371)	(18,128)	(3,315)	(659)	(672)
943	9310 Rents	7,818	6,170	1,129	59	238
944	Maintenance					
945	9320 Maintenance of General Plant	0	0	0	0	0
946	Total A&G	17,160,294	13,930,828	2,510,642	209,891	512,613
947						
948	TOTAL O&M EXPENSE	116,962,534	76,810,642	35,025,091	3,031,608	2,090,393

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
	Customer						
		Allocation	Allocation	Total	Residential	Commercial &	Firm
		Factor	Basis	Company		Public Authority	Industrial
							Interruption &
							Transportation
7	Production & Gathering:						
8	Operation						
9	Op., Sup., & Eng.	99.0	-	0	-	-	-
10	Production Maps & Records	99.0	-	0	-	-	-
11	Field Lines Expenses	99.0	-	0	-	-	-
12	Field Compressor Station Expense	99.0	-	0	-	-	-
13	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-
14	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-
15	Purification Expense	99.0	-	0	-	-	-
16	Other Expenses	99.0	-	0	-	-	-
17	Maintenance						
18	Maint. Sup., & Eng.	99.0	-	0	-	-	-
19	Structures and Improvements	99.0	-	0	-	-	-
20	Field Line Maintenance	99.0	-	0	-	-	-
21	Compressor Station Equip. Maint.	99.0	-	0	-	-	-
22	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
23	Purification Equipment Maintenance	99.0	-	0	-	-	-
24	Other Equipment Maintenance	99.0	-	0	-	-	-
25	Gas Processed By Others	99.0	-	0	-	-	-
26	Total Production & Gathering			0	0	0	0
27							
28	Other Gas Supply Expenses:						
29	Wellhead Purchases	99.0	-	0	-	-	-
30	Field Line Purchases	99.0	-	0	-	-	-
31	Transmission Line Purchases	99.0	-	0	-	-	-
32	City Gate Purchases	99.0	-	0	-	-	-
33	Other Gas Purchases	99.0	-	0	-	-	-
34	Exchange Gas	99.0	-	0	-	-	-
35	Purchased Gas Expenses	99.0	-	0	-	-	-
36	Storage Gas Withdrawal	99.0	-	0	-	-	-
37	Company Used Gas	99.0	-	0	-	-	-
38	Other Gas Supply Expenses	99.0	-	0	-	-	-
39	Total Other Gas Supply Expenses			0	0	0	0
40							
41	Underground Storage:						
42	Operation						
43	Op., Sup., & Eng.	99.0	-	0	-	-	-
44	Maps & Records	99.0	-	0	-	-	-
45	Wells Expense	99.0	-	0	-	-	-
46	Lines Expense	99.0	-	0	-	-	-
47	Compressor Station Expense	99.0	-	0	-	-	-
48	Compressor Station Fuel & Power	99.0	-	0	-	-	-
49	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
50	Purification Expenses	99.0	-	0	-	-	-
51	Exploration & Development	99.0	-	0	-	-	-
52	Gas Losses	99.0	-	0	-	-	-
53	Other Expenses	99.0	-	0	-	-	-
54	Storage Well Royalties	99.0	-	0	-	-	-
55	Rents	99.0	-	0	-	-	-
56	Maintenance						
57	Maint. Sup., & Eng.	99.0	-	0	-	-	-
58	Structures and Improvements	99.0	-	0	-	-	-
59	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-
60	Line Maintenance	99.0	-	0	-	-	-
61	Compressor Station Equip Maint	99.0	-	0	-	-	-
62	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
63	Purification Equipment Maintenance	99.0	-	0	-	-	-
64	Other Equipment Maintenance	99.0	-	0	-	-	-
65	Total Underground Storage Expense			0	-	-	-
66							
67	Transmission:						
68	Operation						
69	Op., Sup., & Eng.	99.0	-	0	-	-	-
70	System Control & Load Dispatching	99.0	-	0	-	-	-
71	Communication Systems Expense	99.0	-	0	-	-	-
72	Compressor Station Labor Expense	99.0	-	0	-	-	-
73	Compressor Station Fuel Gas	99.0	-	0	-	-	-
74	Compressor Station Fuel & Power	99.0	-	0	-	-	-
75	Mains Expense	99.0	-	0	-	-	-
76	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
77	Other Expenses	99.0	-	0	-	-	-
78	LDC Payment	99.0	-	0	-	-	-
79	LDC Payment - A&G	99.0	-	0	-	-	-
80	Rents	99.0	-	0	-	-	-
81	Maintenance						
82	Maint. Sup., & Eng.	99.0	-	0	-	-	-
83	Structure & Improv.	99.0	-	0	-	-	-
84	Mains	99.0	-	0	-	-	-
85	Compressor Station Equip Maint	99.0	-	0	-	-	-
86	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
87	Communication Equipment Maintenance	99.0	-	0	-	-	-
88	Other Equipment Maintenance	99.0	-	0	-	-	-
89	Total Transmission Expense			0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF PAYROLL						
90						
91	Distribution:					
92	Operation					
93	Supervision & Eng.	99.0	-	0	-	-
94	Distribution Load Dispatching	99.0	-	0	-	-
95	Compressor Station Labor and Expenses	99.0	-	0	-	-
96	Mains and Services Expenses	99.0	-	0	-	-
97	Measuring and Regulating Station Expenses - General	99.0	-	0	-	-
98	Measuring and Regulating Station Expenses - Industrial	99.0	-	0	-	-
99	Measuring and Regulating Station Exp. - City Gate Cnk. Sta.	99.0	-	0	-	-
100	Meter and House Regulator Expenses	99.0	-	0	-	-
101	Customer Installations Expenses	99.0	-	0	-	-
102	Other Expenses	99.0	-	0	-	-
103	Rents	99.0	-	0	-	-
104	Maintenance					
105	Maintenance Supervision and Engineering	99.0	-	0	-	-
106	Maintenance of Structures and Improvements	99.0	-	0	-	-
107	Maintenance of Mains	99.0	-	0	-	-
108	Maintenance of compressor station equipment	99.0	-	0	-	-
109	Maint. of Measuring and Regulating Station Equip. - General	99.0	-	0	-	-
110	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-
111	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-	0	-	-
112	Maintenance of Services	99.0	-	0	-	-
113	Maintenance of Meters and House Regulators	99.0	-	0	-	-
114	Maintenance of Other Equipment	99.0	-	0	-	-
115	Total Distribution			0	0	0
116						
117	Customer Accounts					
118	Supervision	99.0	-	0	-	-
119	Meter Reading	99.0	-	0	-	-
120	Customer Rec. & Collections	99.0	-	0	-	-
121	Uncollectible Accounts	99.0	-	0	-	-
122	Misc. Cust. Acct. Expense	99.0	-	0	-	-
123	Total Customer Accounts Expense			0	0	0
124						
125	Customer Service and Information					
126	Supervision	99.0	-	0	-	-
127	Customer Assistance	99.0	-	0	-	-
128	Information & Instruction	99.0	-	0	-	-
129	Misc. Cust. Acct. Expense	99.0	-	0	-	-
130	Total Customer Service & Info Expense			0	0	0
131						
132	Sales					
133	Supervision	99.0	-	0	-	-
134	Demonstration & Selling	99.0	-	0	-	-
135	Advertising	99.0	-	0	-	-
136	Misc. Sales Expense	99.0	-	0	-	-
137	Total Sales Expense			0	0	0
138						
139	Administrative & General:					
140	Operation					
141	Administrative and General Salaries	99.0	-	0	-	-
142	Office Supplies and Expenses	99.0	-	0	-	-
143	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-
144	Administrative Expenses Transferred - General	99.0	-	0	-	-
145	Outside Services Employed	99.0	-	0	-	-
146	Property Insurance	99.0	-	0	-	-
147	Injuries and Damages	99.0	-	0	-	-
148	Employee Pensions and Benefits	99.0	-	0	-	-
149	Regulatory Commission Expenses	99.0	-	0	-	-
150	Duplicate Charges - Credit	99.0	-	0	-	-
151	General Advertising Expenses	99.0	-	0	-	-
152	Miscellaneous General Expense	99.0	-	0	-	-
153	Rents	99.0	-	0	-	-
154	Maintenance					
155	Maintenance of General Plant	99.0	-	0	-	-
156	Total A&G			0	0	0
157						
158	Other Utility Plant Related Payroll	99.0	-	0	-	-
159						
160	TOTAL PAYROLL EXPENSE - CUSTOMER			0	0	0

Altoos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
		Factor	Basis	Company		Public Authority	Industrial
							Interruption &
							Transportation
161							
162							
163							
164	Demand						
165							
166							
167							
168							
169	Production & Gathering:						
170	Operation						
171	Op., Sup., & Eng.	99.0	-	0	-	-	-
172	Production Maps & Records	99.0	-	0	-	-	-
173	Lines Expenses	99.0	-	0	-	-	-
174	Field Compressor Station Expense	99.0	-	0	-	-	-
175	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-
176	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-
177	Purification Expense	99.0	-	0	-	-	-
178	Other Expenses	99.0	-	0	-	-	-
179	Maintenance						
180	Maint. Sup., & Eng.	99.0	-	0	-	-	-
181	Structures and Improvements	99.0	-	0	-	-	-
182	Field Line Maintenance	99.0	-	0	-	-	-
183	Compressor Station Equip. Maint.	99.0	-	0	-	-	-
184	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
185	Purification Equipment Maintenance	99.0	-	0	-	-	-
186	Other Equipment Maintenance	99.0	-	0	-	-	-
187	Gas Processed By Others	99.0	-	0	-	-	-
188	Total Production & Gathering			0	0	0	0
189							
190	Other Gas Supply Expenses:						
191	Wellhead Purchases	99.0	-	0	-	-	-
192	Field Line Purchases	99.0	-	0	-	-	-
193	Transmission Line Purchases	99.0	-	0	-	-	-
194	City Gate Purchases	99.0	-	0	-	-	-
195	Other Gas Purchases	99.0	-	0	-	-	-
196	Exchange Gas	99.0	-	0	-	-	-
197	Purchased Gas Expenses	99.0	-	0	-	-	-
198	Storage Gas Withdrawal	99.0	-	0	-	-	-
199	Company Used Gas	99.0	-	0	-	-	-
200	Other Gas Supply Expenses	99.0	-	0	-	-	-
201	Total Other Gas Supply Expenses			0	0	0	0
202							
203	Underground Storage:						
204	Operation						
205	Op., Sup., & Eng.	99.0	-	0	-	-	-
206	Maps & Records	99.0	-	0	-	-	-
207	Wells Expense	99.0	-	0	-	-	-
208	Lines Expense	99.0	-	0	-	-	-
209	Compressor Station Expense	99.0	-	0	-	-	-
210	Compressor Station Fuel & Power	99.0	-	0	-	-	-
211	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
212	Purification Expenses	99.0	-	0	-	-	-
213	Exploration & Development	99.0	-	0	-	-	-
214	Gas Losses	99.0	-	0	-	-	-
215	Other Expenses	99.0	-	0	-	-	-
216	Storage Well Royalties	99.0	-	0	-	-	-
217	Rents	99.0	-	0	-	-	-
218	Maintenance						
219	Maint. Sup., & Eng.	99.0	-	0	-	-	-
220	Structures and Improvements	99.0	-	0	-	-	-
221	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-
222	Line Maintenance	99.0	-	0	-	-	-
223	Compressor Station Equip Maint	99.0	-	0	-	-	-
224	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
225	Purification Equipment Maintenance	99.0	-	0	-	-	-
226	Other Equipment Maintenance	99.0	-	0	-	-	-
227	Total Underground Storage Expense			0	-	-	-
228							
229	Transmission:						
230	Operation						
231	Op., Sup., & Eng.	99.0	-	0	-	-	-
232	System Control & Load Dispatching	99.0	-	0	-	-	-
233	Communication Systems Expense	99.0	-	0	-	-	-
234	Compressor Station Labor Expense	99.0	-	0	-	-	-
235	Compressor Station Fuel Gas	99.0	-	0	-	-	-
236	Compressor Station Fuel & Power	99.0	-	0	-	-	-
237	Mains Expense	99.0	-	0	-	-	-
238	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
239	Other Expenses	99.0	-	0	-	-	-
240	LDC Payment	99.0	-	0	-	-	-
241	LDC Payment - A&G	99.0	-	0	-	-	-
242	Rents	99.0	-	0	-	-	-
243	Maintenance						
244	Maint. Sup., & Eng.	99.0	-	0	-	-	-
245	Structure & Improv	99.0	-	0	-	-	-
246	Mains	99.0	-	0	-	-	-
247	Compressor Station Equip Maint	99.0	-	0	-	-	-
248	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
249	Communication Equipment Maintenance	99.0	-	0	-	-	-
250	Other Equipment Maintenance	99.0	-	0	-	-	-
251	Total Transmission Expense			0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PAYROLL									
252									
253	Distribution:								
254	Operation:								
255	Supervision & Eng.	99.0	-	0	-	-	-	-	-
256	Distribution Load Dispatching	99.0	-	0	-	-	-	-	-
257	Compressor Station Labor and Expenses	99.0	-	0	-	-	-	-	-
258	Mains and Services Expenses	99.0	-	0	-	-	-	-	-
259	Measuring and Regulating Station Expenses - General	99.0	-	0	-	-	-	-	-
260	Measuring and Regulating Station Expenses - Industrial	99.0	-	0	-	-	-	-	-
261	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-	0	-	-	-	-	-
262	Meter and House Regulator Expenses	99.0	-	0	-	-	-	-	-
263	Customer Installations Expenses	99.0	-	0	-	-	-	-	-
264	Other Expenses	99.0	-	0	-	-	-	-	-
265	Rents	99.0	-	0	-	-	-	-	-
266	Maintenance								
267	Maintenance Supervision and Engineering	99.0	-	0	-	-	-	-	-
268	Maintenance of Structures and Improvements	99.0	-	0	-	-	-	-	-
269	Maintenance of Mains	99.0	-	0	-	-	-	-	-
270	Maintenance of compressor station equipment	99.0	-	0	-	-	-	-	-
271	Maint. of Measuring and Regulating Station Equip. - General	99.0	-	0	-	-	-	-	-
272	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-	-	-
273	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-	0	-	-	-	-	-
274	Maintenance of Services	99.0	-	0	-	-	-	-	-
275	Maintenance of Meters and House Regulators	99.0	-	0	-	-	-	-	-
276	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-
277	Total Distribution			0	0	0	0	0	0
278									
279	Customer Accounts								
280	Supervision	99.0	-	0	-	-	-	-	-
281	Meter Reading	99.0	-	0	-	-	-	-	-
282	Customer Rec. & Collections	99.0	-	0	-	-	-	-	-
283	Uncollectible Accounts	99.0	-	0	-	-	-	-	-
284	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
285	Total Customer Accounts Expense			0	0	0	0	0	0
286									
287	Customer Service and Information								
288	Supervision	99.0	-	0	-	-	-	-	-
289	Customer Assistance	99.0	-	0	-	-	-	-	-
290	Information & Instruction	99.0	-	0	-	-	-	-	-
291	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
292	Total Customer Service & Info Expense			0	0	0	0	0	0
293									
294	Sales								
295	Supervision	99.0	-	0	-	-	-	-	-
296	Demonstration & Selling	99.0	-	0	-	-	-	-	-
297	Advertising	99.0	-	0	-	-	-	-	-
298	Misc. Sales Expense	99.0	-	0	-	-	-	-	-
299	Total Sales Expense			0	0	0	0	0	0
300									
301	Administrative & General:								
302	Operation:								
303	Administrative and General Salaries	99.0	-	0	-	-	-	-	-
304	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-
305	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
306	Administrative Expenses Transferred - General	99.0	-	0	-	-	-	-	-
307	Outside Services Employed	99.0	-	0	-	-	-	-	-
308	Property Insurance	99.0	-	0	-	-	-	-	-
309	Injuries and Damages	99.0	-	0	-	-	-	-	-
310	Employee Pensions and Benefits	99.0	-	0	-	-	-	-	-
311	Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
312	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-
313	General Advertising Expenses			0					
314	Miscellaneous General Expense			0					
315	Rents			0					
316	Maintenance								
317	Maintenance of General Plant	99.0	-	0	-	-	-	-	-
318	Total A&G			0	0	0	0	0	0
319									
320	Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-
321									
322	TOTAL PAYROLL EXPENSE - DEMAND			0	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
		Factor	Basis	Company		Public Authority	Industrial
							Interruption &
							Transportation
323							
324							
325							
326	Commodity						
327							
328							
329							
330							
331	Production & Gathering						
332	Operation						
333	Op., Sup., & Eng.	99.0	-	0	-	-	-
334	Production Maps & Records	99.0	-	0	-	-	-
335	Field Lines Expenses	99.0	-	0	-	-	-
336	Field Compressor Station Expense	99.0	-	0	-	-	-
337	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-
338	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-
339	Purification Expense	99.0	-	0	-	-	-
340	Other Expenses	99.0	-	0	-	-	-
341	Maintenance						
342	Maint. Sup., & Eng.	99.0	-	0	-	-	-
343	Structures and Improvements	99.0	-	0	-	-	-
344	Field Line Maintenance	99.0	-	0	-	-	-
345	Compressor Station Equip. Maint.	99.0	-	0	-	-	-
346	Meas. & Regul. Station Equip Maint.	99.0	-	0	-	-	-
347	Purification Equipment Maintenance	99.0	-	0	-	-	-
348	Other Equipment Maintenance	99.0	-	0	-	-	-
349	Gas Processed By Others	99.0	-	0	-	-	-
350	Total Production & Gathering			0	0	0	0
351							
352	Other Gas Supply Expenses:						
353	Wellhead Purchases	99.0	-	0	-	-	-
354	Field Line Purchases	99.0	-	0	-	-	-
355	Transmission Line Purchases	99.0	-	0	-	-	-
356	City Gate Purchases	99.0	-	0	-	-	-
357	Other Gas Purchases	99.0	-	0	-	-	-
358	Exchange Gas	99.0	-	0	-	-	-
359	Purchased Gas Expenses	99.0	-	0	-	-	-
360	Storage Gas Withdrawal	99.0	-	0	-	-	-
361	Company Used Gas	99.0	-	0	-	-	-
362	Other Gas Supply Expenses	99.0	-	0	-	-	-
363	Total Other Gas Supply Expenses			0	0	0	0
364							
365	Underground Storage:						
366	Operation						
367	Op., Sup., & Eng.	99.0	-	0	-	-	-
368	Maps & Records	99.0	-	0	-	-	-
369	Wells Expense	99.0	-	0	-	-	-
370	Lines Expense	99.0	-	0	-	-	-
371	Compressor Station Expense	99.0	-	0	-	-	-
372	Compressor Station Fuel & Power	99.0	-	0	-	-	-
373	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
374	Purification Expenses	99.0	-	0	-	-	-
375	Exploration & Development	99.0	-	0	-	-	-
376	Gas Losses	99.0	-	0	-	-	-
377	Other Expenses	99.0	-	0	-	-	-
378	Storage Well Royalties	99.0	-	0	-	-	-
379	Rents	99.0	-	0	-	-	-
380	Maintenance						
381	Maint. Sup., & Eng.	99.0	-	0	-	-	-
382	Structures and Improvements	99.0	-	0	-	-	-
383	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-
384	Line Maintenance	99.0	-	0	-	-	-
385	Compressor Station Equip Maint.	99.0	-	0	-	-	-
386	Meas. & Regul. Station Equip Maint.	99.0	-	0	-	-	-
387	Purification Equipment Maintenance	99.0	-	0	-	-	-
388	Other Equipment Maintenance	99.0	-	0	-	-	-
389	Total Underground Storage Expense			0	-	-	-
390							
391	Transmission:						
392	Operation						
393	Op., Sup., & Eng.	99.0	-	0	-	-	-
394	System Control & Load Dispatching	99.0	-	0	-	-	-
395	Communication Systems Expense	99.0	-	0	-	-	-
396	Compressor Station Labor Expense	99.0	-	0	-	-	-
397	Compressor Station Fuel Gas	99.0	-	0	-	-	-
398	Compressor Station Fuel & Power	99.0	-	0	-	-	-
399	Mains Expense	99.0	-	0	-	-	-
400	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
401	Other Expenses	99.0	-	0	-	-	-
402	LDC Payment	99.0	-	0	-	-	-
403	LDC Payment - A&G	99.0	-	0	-	-	-
404	Rents	99.0	-	0	-	-	-
405	Maintenance						
406	Maint. Sup., & Eng.	99.0	-	0	-	-	-
407	Structure & Improv.	99.0	-	0	-	-	-
408	Mains	99.0	-	0	-	-	-
409	Compressor Station Equip Maint.	99.0	-	0	-	-	-
410	Meas. & Regul. Station Equip Maint.	99.0	-	0	-	-	-
411	Communication Equipment Maintenance	99.0	-	0	-	-	-
412	Other Equipment Maintenance	99.0	-	0	-	-	-
413	Total Transmission Expense			0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00149									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PAYROLL									
414									
415	Distribution:								
416	Operation:								
417	Supervision & Eng.	99.0	-	0	-	-	-	-	-
418	Distribution Load Dispatching	99.0	-	0	-	-	-	-	-
419	Compressor Station Labor and Expenses	99.0	-	0	-	-	-	-	-
420	Mains and Services Expenses	99.0	-	0	-	-	-	-	-
421	Measuring and Regulating Station Expenses - General	99.0	-	0	-	-	-	-	-
422	Measuring and Regulating Station Expenses - Industrial	99.0	-	0	-	-	-	-	-
423	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-	0	-	-	-	-	-
424	Meter and House Regulator Expenses	99.0	-	0	-	-	-	-	-
425	Customer Installations Expenses	99.0	-	0	-	-	-	-	-
426	Other Expenses	99.0	-	0	-	-	-	-	-
427	Rents	99.0	-	0	-	-	-	-	-
428	Maintenance								
429	Maintenance Supervision and Engineering	99.0	-	0	-	-	-	-	-
430	Maintenance of Structures and Improvements	99.0	-	0	-	-	-	-	-
431	Maintenance of Mains	99.0	-	0	-	-	-	-	-
432	Maintenance of compressor station equipment	99.0	-	0	-	-	-	-	-
433	Maint. of Measuring and Regulating Station Equip. - General	99.0	-	0	-	-	-	-	-
434	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-	-	-
435	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-	0	-	-	-	-	-
436	Maintenance of Services	99.0	-	0	-	-	-	-	-
437	Maintenance of Meters and House Regulators	99.0	-	0	-	-	-	-	-
438	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-
439	Total Distribution			0	0	0	0	0	0
440									
441	Customer Accounts								
442	Supervision	99.0	-	0	-	-	-	-	-
443	Meter Reading	99.0	-	0	-	-	-	-	-
444	Customer Rec. & Collections	99.0	-	0	-	-	-	-	-
445	Uncollectible Accounts	99.0	-	0	-	-	-	-	-
446	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
447	Total Customer Accounts Expense			0	0	0	0	0	0
448									
449	Customer Service and Information								
450	Supervision	99.0	-	0	-	-	-	-	-
451	Customer Assistance	99.0	-	0	-	-	-	-	-
452	Information & Instruction	99.0	-	0	-	-	-	-	-
453	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
454	Total Customer Service & Info Expense			0	0	0	0	0	0
455									
456	Sales								
457	Supervision	99.0	-	0	-	-	-	-	-
458	Demonstration & Selling	99.0	-	0	-	-	-	-	-
459	Advertising	99.0	-	0	-	-	-	-	-
460	Misc. Sales Expense	99.0	-	0	-	-	-	-	-
461	Total Sales Expense			0	0	0	0	0	0
462									
463	Administrative & General:								
464	Operation:								
465	Administrative and General Salaries	99.0	-	0	-	-	-	-	-
466	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-
467	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
468	Administrative Expenses Transferred - General	99.0	-	0	-	-	-	-	-
469	Outside Services Employed	99.0	-	0	-	-	-	-	-
470	Property Insurance	99.0	-	0	-	-	-	-	-
471	Injuries and Damages	99.0	-	0	-	-	-	-	-
472	Employee Pensions and Benefits	99.0	-	0	-	-	-	-	-
473	Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
474	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-
475	General Advertising Expenses			0					
476	Miscellaneous General Expense			0					
477	Rents			0					
478	Maintenance								
479	Maintenance of General Plant	99.0	-	0	-	-	-	-	-
480	Total A&G			0	0	0	0	0	0
481									
482	Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-
483									
484	TOTAL PAYROLL EXPENSE - COMMODITY			0	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF PAYROLL						
576						
577	Distribution:					
578	Operation					
579	Supervision & Eng.	0	0	0	0	0
580	Distribution Load Dispatching	0	0	0	0	0
581	Compressor Station Labor and Expenses	0	0	0	0	0
582	Mains and Services Expenses	0	0	0	0	0
583	Measuring and Regulating Station Expenses - General	0	0	0	0	0
584	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0
585	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	0	0	0	0	0
586	Meter and House Regulator Expenses	0	0	0	0	0
587	Customer Installations Expenses	0	0	0	0	0
588	Other Expenses	0	0	0	0	0
589	Rents	0	0	0	0	0
590	Maintenance					
591	Maintenance Supervision and Engineering	0	0	0	0	0
592	Maintenance of Structures and Improvements	0	0	0	0	0
593	Maintenance of Mains	0	0	0	0	0
594	Maintenance of compressor station equipment	0	0	0	0	0
595	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0
596	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0
597	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0
598	Maintenance of Services	0	0	0	0	0
599	Maintenance of Meters and House Regulators	0	0	0	0	0
600	Maintenance of Other Equipment	0	0	0	0	0
601	Total Distribution	0	0	0	0	0
602						
603	Customer Accounts					
604	Supervision	0	0	0	0	0
605	Meter Reading	0	0	0	0	0
606	Customer Rec. & Collections	0	0	0	0	0
607	Uncollectible Accounts	0	0	0	0	0
608	Misc. Cust. Acct. Expense	0	0	0	0	0
609	Total Customer Accounts Expense	0	0	0	0	0
610						
611	Customer Service and Information					
612	Supervision	0	0	0	0	0
613	Customer Assistance	0	0	0	0	0
614	Information & Instruction	0	0	0	0	0
615	Misc. Cust. Acct. Expense	0	0	0	0	0
616	Total Customer Service & Info Expense	0	0	0	0	0
617						
618	Sales					
619	Supervision	0	0	0	0	0
620	Demonstration & Selling	0	0	0	0	0
621	Advertising	0	0	0	0	0
622	Misc. Sales Expense	0	0	0	0	0
623	Total Sales Expense	0	0	0	0	0
624						
625	Administrative & General:					
626	Operation					
627	Administrative and General Salaries	0	0	0	0	0
628	Office Supplies and Expenses	0	0	0	0	0
629	Administrative Expenses Transferred - Customer Support	0	0	0	0	0
630	Administrative Expenses Transferred - General	0	0	0	0	0
631	Outside Services Employed	0	0	0	0	0
632	Property Insurance	0	0	0	0	0
633	Injuries and Damages	0	0	0	0	0
634	Employee Pensions and Benefits	0	0	0	0	0
635	Regulatory Commission Expenses	0	0	0	0	0
636	Duplicate Charges - Credit	0	0	0	0	0
637	General Advertising Expenses	0	0	0	0	0
638	Miscellaneous General Expense	0	0	0	0	0
639	Rents	0	0	0	0	0
640	Maintenance					
641	Maintenance of General Plant	0	0	0	0	0
642	Total A&G	0	0	0	0	0
643						
644	Other Utility Plant Related Payroll	0	0	0	0	0
645						
646	TOTAL PAYROLL EXPENSE	0	0	0	0	0

Atrios Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Intangible Plant:									
3	30100	Organization	99.0		0	-	-	-	-
4	30200	Franchises & Consents	99.0		0	-	-	-	-
5	30300	Misc Intangible Plant	99.0		0	-	-	-	-
7		Total Intangible Plant:			0	-	-	-	-
Production Plant:									
10			99.0		0	-	-	-	-
11	32520	Producing Leaseholds	99.0		0	-	-	-	-
12	32540	Rights of Way	99.0		0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
14	33201	Field Lines	99.0		0	-	-	-	-
15	33202	Tributary Lines	99.0		0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
17	33600	Purification Equipment	99.0		0	-	-	-	-
19		Total Production Plant			0	-	-	-	-
Storage Plant:									
23	35010	Land	99.0		0	-	-	-	-
24	35020	Rights of Way	99.0		0	-	-	-	-
25	35100	Structures and Improvements	99.0		0	-	-	-	-
26	35102	Compression Station Equipment	99.0		0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0		0	-	-	-	-
28	35104	Other Structures	99.0		0	-	-	-	-
29	35200	Wells \ Rights of Way	99.0		0	-	-	-	-
30	35201	Well Construction	99.0		0	-	-	-	-
31	35202	Well Equipment	99.0		0	-	-	-	-
32	35203	Cushion Gas	99.0		0	-	-	-	-
33	35210	Leaseholds	99.0		0	-	-	-	-
34	35211	Storage Rights	99.0		0	-	-	-	-
35	35301	Field Lines	99.0		0	-	-	-	-
36	35302	Tributary Lines	99.0		0	-	-	-	-
37	35400	Compression Station Equipment	99.0		0	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0		0	-	-	-	-
39	35600	Purification Equipment	99.0		0	-	-	-	-
41		Total Storage Plant			0	-	-	-	-
Transmission:									
45	36110	Land & Land Rights	99.0		0	-	-	-	-
46	36120	Rights of Way	99.0		0	-	-	-	-
47	36600	Structures & Improvements	99.0		0	-	-	-	-
48	36603	Other Structures	99.0		0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
50	36701	Mains - Steel	99.0		0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
54		Total Transmission Plant			0	-	-	-	-
Distribution:									
58	37400	Land & Land Rights	2.0	Customers	0	-	-	-	-
59	37401	Land	2.0	Customers	0	-	-	-	-
60	37402	Land Rights	2.0	Customers	3,670	3,261	400	4	5
61	37403	Land Other	2.0	Customers	0	-	-	-	-
62	37500	Structures & Improvements	2.0	Customers	6,284	5,666	683	7	8
63	37501	Structures & Improvements T.B.	2.0	Customers	1,855	1,648	202	2	2
64	37502	Land Rights	2.0	Customers	0	-	-	-	-
65	37503	Improvements	2.0	Customers	73	65	8	0	0
66	37600	Mains Cathodic Protection	2.0	Customers	476,305	423,219	51,842	549	594
67	37601	Mains - Steel	2.0	Customers	2,005,883	1,783,208	218,857	2,313	2,506
68	37602	Mains - Plastic	2.0	Customers	1,336,785	1,189,546	146,995	1,543	1,671
69	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	136,474	123,041	15,101	160	173
70	37900	Meas & Reg. Sta. Equipment - City Gate	2.0	Customers	50,386	44,770	5,495	68	83
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	31,017	27,560	3,383	36	39
72	38000	Services	2.0	Customers	4,473,918	3,975,263	487,894	5,157	5,564
73	38100	Meters	4.0	Meter Investment	1,773,300	1,086,372	595,498	55,317	58,123
74	38200	Meter Installations	4.0	Meter Investment	2,192,918	1,281,426	717,454	66,535	67,504
75	38300	House Regulators	4.0	Meter Investment	235,602	141,646	79,250	7,349	7,456
76	38400	House Reg. Installations	4.0	Meter Investment	3,841	2,308	1,292	120	122
77	38500	Int. Meas. & Reg. Sta. Equipment	6.0	Direct to I & T	157,854	-	-	-	157,854
78	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
80		Total Distribution Plant			12,831,117	10,067,819	2,324,445	139,152	259,702

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
185									
186		Shared Services Customer Support							
187									
189		General:							
189									
190	38900	Land	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	38910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	20,930	18,926	3,362	170	489
193	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	6,724	7,055	1,397	71	201
194	39010	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	2,289	1,851	367	19	53
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	2,185	1,767	360	18	60
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	5,440	4,999	871	44	125
197	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	99	80	16	1	2
198	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	76	61	12	1	2
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
200	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	23,750	19,207	3,803	192	548
201	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	11,255	9,102	1,802	91	260
202	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	7,829	6,330	1,264	63	181
203	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	5,067	4,114	815	41	117
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	1,594	1,269	266	13	37
205	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	304,129	245,947	48,704	2,464	7,013
206	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	109	87	17	1	2
207	39916	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	112	91	18	1	3
208	39917	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	40	32	6	0	1
209	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
210									
211									
212		Total General Plant			393,645	316,340	63,039	3,180	9,077
213									
214		TOTAL DEPRECIATION EXPENSE - CUSTOMER			14,636,239	11,527,614	2,613,522	153,774	341,327

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
216		Intangible Plant:							
216					0	-	-	-	-
217	30100	Organization	99.0		0	-	-	-	-
218	30200	Franchises & Consents	99.0		0	-	-	-	-
219	30300	Misc Intangible Plant	99.0		0	-	-	-	-
220									
221		Total Intangible Plant:			0	-	-	-	-
222									
223		Production Plant:							
224			3.0	Peak Day	0	-	-	-	-
225	32520	Producing Leaseholds	3.0	Peak Day	51	22	10	1	19
226	32540	Rights of Ways	3.0	Peak Day	1,699	727	327	29	618
227	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-
228	33201	Field Lines	3.0	Peak Day	0	-	-	-	-
229	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-
230	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	3,001	1,284	577	52	1,088
231	33600	Purification Equipment	3.0	Peak Day	986	426	191	17	361
232									
233		Total Production Plant			5,747	2,459	1,105	100	2,083
234									
235		Storage Plant:							
236									
237	35010	Land	3.0	Peak Day	0	-	-	-	-
238	35020	Rights of Way	3.0	Peak Day	0	-	-	-	-
239	35100	Structures and Improvements	3.0	Peak Day	146	63	28	3	53
240	35102	Compression Station Equipment	3.0	Peak Day	652	365	164	15	309
241	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	0	-	-	-	-
242	35104	Other Structures	3.0	Peak Day	0	-	-	-	-
243	35200	Wells \ Rights of Way	3.0	Peak Day	41,072	17,574	7,899	711	14,888
244	35201	Well Construction	3.0	Peak Day	9,519	4,073	1,831	165	3,451
245	35202	Well Equipment	3.0	Peak Day	0	-	-	-	-
246	35203	Cushion Gas	3.0	Peak Day	14,678	6,260	2,823	254	5,320
247	35210	Leaseholds	3.0	Peak Day	0	-	-	-	-
248	35211	Storage Rights	3.0	Peak Day	191	82	37	3	60
249	35301	Field Lines	3.0	Peak Day	0	-	-	-	-
250	35302	Tributary Lines	3.0	Peak Day	0	-	-	-	-
251	35400	Compressor Station Equipment	3.0	Peak Day	7,548	3,228	1,451	131	2,734
252	35500	Meas & Reg. Equipment	3.0	Peak Day	871	373	108	16	315
253	35600	Purification Equipment	3.0	Peak Day	55	24	11	1	20
254									
255		Total Storage Plant			74,928	32,061	14,410	1,297	27,160
256									
257		Transmission:							
258									
259	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-
260	36520	Rights of Way	3.0	Peak Day	13,066	5,691	2,513	226	4,736
261	36602	Structures & Improvements	3.0	Peak Day	887	380	171	16	322
262	36603	Other Structures	3.0	Peak Day	734	314	141	13	266
263	36700	Mains Cathodic Protection	3.0	Peak Day	19,980	8,649	3,843	346	7,242
264	36701	Mains - Steel	3.0	Peak Day	578,413	247,495	111,240	10,014	209,664
265	36900	Meas. & Reg. Equipment	3.0	Peak Day	12,003	5,136	2,308	208	4,351
266	36901	Meas. & Reg. Equipment	3.0	Peak Day	45,879	18,631	8,823	794	16,630
267									
268		Total Transmission Plant			670,983	287,096	129,040	11,616	243,211
269									
270		Distribution:							
271									
272	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-
273	37401	Land	3.0	Peak Day	0	-	-	-	-
274	37402	Land Rights	3.0	Peak Day	619	265	119	11	226
275	37403	Land Other	3.0	Peak Day	0	-	-	-	-
276	37500	Structures & Improvements	3.0	Peak Day	1,057	452	203	18	383
277	37501	Structures & Improvements T.B.	3.0	Peak Day	313	134	60	5	113
278	37502	Land Rights	3.0	Peak Day	0	-	-	-	-
279	37503	Improvements	3.0	Peak Day	12	5	2	0	4
280	37600	Mains Cathodic Protection	3.0	Peak Day	80,388	34,397	15,460	1,392	29,139
281	37601	Mains - Steel	3.0	Peak Day	338,709	144,929	65,140	5,854	122,775
282	37602	Mains - Plastic	3.0	Peak Day	225,946	96,679	43,454	3,912	81,501
283	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	23,371	10,000	4,495	465	8,471
284	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	8,504	3,639	1,636	147	3,082
285	37905	Meas & Reg. Sta. Equipment T.b.	3.0	Peak Day	5,235	2,240	1,007	91	1,898
286	38000	Services	99.0		0	-	-	-	-
287	38100	Meters	99.0		0	-	-	-	-
288	38200	Meter Installations	99.0		0	-	-	-	-
289	38300	House Regulators	99.0		0	-	-	-	-
290	38400	House Reg. Installations	99.0		0	-	-	-	-
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
292	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
293									
294		Total Distribution Plant			684,154	292,740	131,576	11,845	247,893

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
295									
296		General:							
297									
298	38906	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0				
299	39006	Structures Frame	6.4	P, S, T & D Plant - Demand	20,733	8,872	3,987	359	7,515
300	39002	Improvements	6.4	P, S, T & D Plant - Demand	0				
301	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	4,246	1,617	817	74	1,539
302	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0				
303	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	4,773	2,042	918	83	1,730
304	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	16,277	6,537	2,938	264	5,838
305	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0				
306	39200	Trucks	6.4	P, S, T & D Plant - Demand	0				
307	39203	Trailers	6.4	P, S, T & D Plant - Demand	0				
308	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0				
309	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	21,315	9,120	4,089	369	7,735
310	39603	Backhoes	6.4	P, S, T & D Plant - Demand	1,300	558	250	23	471
311	39604	Welders	6.4	P, S, T & D Plant - Demand	1,519	620	292	26	550
312	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	804	344	155	14	292
313	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	3,899	1,668	750	67	1,413
314	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0				
315	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0				
316	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,320	565	254	23	478
317	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	19,743	8,448	3,797	342	7,156
318	39900	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0				
319	39901	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0				
320	39902	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0				
321	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0				
322	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0				
323	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0				
324	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	6,542	2,769	1,268	113	2,371
325	39907	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0				
326	39908	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0				
327		AR 16 general plant amortization	6.4	P, S, T & D Plant - Demand	40,301	17,244	7,751	698	14,608
328									
329									
330		Total General Plant			141,771	60,662	27,265	2,454	51,388
331									
332		TOTAL DIRECT DEPRECIATION EXPENSE			1,577,589	675,018	303,397	27,312	571,936
333									
334		Kentucky Mid-States General Office:							
335									
336		Intangible Plant:							
337									
338	30100	Organization	99.0		0				
339	30200	Franchises & Consents	99.0		0				
340	30300	Misc Intangible Plant	99.0		0				
341									
342		Total Intangible Plant:			0				
343									
344		General:							
345									
346	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0				
347	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	425	162	82	7	154
348	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0				
349	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0				
350	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	331	142	64	6	120
351	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0				
352	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	23				8
353	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	743	318	143	13	289
354	39600	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	96	41	18	2	35
355	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	216	93	42	4	78
356	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	3,270	1,389	629	57	1,185
357	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0				
358	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	2,593	1,110	499	45	940
359	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0				
360	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0				
361	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	10,346	4,427	1,990	179	3,750
362	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0				
363	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0				
364									
365									
366		Total General Plant			18,046	7,722	3,471	312	6,541
367									
368		Shared Services General Office:							
369									
370		General:							
371									
372	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	39	15	7	1	13
373	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	676	289	130	12	245
374	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,303	1,413	635	57	1,197
375	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	3,372	1,443	648	58	1,222
376	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0				
377	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0				
378	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	6	2	1	0	2
379	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	252	108	48	4	91
380	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0				
381	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	197	84	38	3	71
382	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	36	16	7	1	13
383	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,360	691	265	24	500
384	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	58	25	11	1	21
385	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	197	84	38	3	71
386	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	22,682	9,654	4,339	391	8,179
387	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	11,874	5,081	2,284	206	4,304
388	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0				
389	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	2,783	1,191	535	48	1,008
390	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0				
391	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	2,017	863	388	35	731
392	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	576	247	111	10	269
393	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	59,456	25,441	11,435	1,029	21,552
394	39909	Other Tang. Property - Application Soft	6.4	P, S, T & D Plant - Demand	0				
395	39924	Other Tang. Property - General Startup	6.4	P, S, T & D Plant - Demand	0				
396									
397									
398		Total General Plant			109,781	46,548	20,921	1,863	39,431

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-09148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
399									
400		Shared Services Customer Support							
401									
402		General							
403									
404	38900	Land	6.4	P, S, T & D Plant - Demand	0				
405	38910	CKV Land & Land Rights	6.4	P, S, T & D Plant - Demand	0				
406	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,983	1,704	768	69	1,444
407	39000	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	1,690	710	319	29	602
408	39010	CKV Structures & Improvements	6.4	P, S, T & D Plant - Demand	436	186	84	5	158
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	416	178	80	7	151
410	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,035	443	188	18	375
411	39710	CKV Communication Equipment	6.4	P, S, T & D Plant - Demand	19	8	4	0	7
412	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	14	6	3	0	5
413	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0				
414	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	4,620	1,934	869	78	1,638
416	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	2,142	916	412	37	776
416	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	1,490	637	286	26	540
417	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	968	414	186	17	351
418	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	303	130	58	5	110
419	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	57,874	24,764	11,130	1,002	20,978
420	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	21	9	4	0	7
421	39916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	21	9	4	0	8
422	39917	CKV-Oth Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	8	3	1	0	3
423	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0				
424									
425									
426		Total General Plant			74,909	32,053	14,407	1,297	27,153
427									
428		TOTAL DEPRECIATION EXPENSE - DEMAND			1,779,300	761,338	342,195	30,805	644,982

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00149									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Intangible Plant							
430									
431	30100	Organization	99.0		0	-	-	-	-
432	30200	Franchises & Consents	99.0		0	-	-	-	-
433	39300	Misc Intangible Plant	99.0		0	-	-	-	-
434									
435		Total Intangible Plant			0	-	-	-	-
436									
437		Production Plant							
438			99.0		0	-	-	-	-
439	32520	Producing Leaseholds	99.0		0	-	-	-	-
440	32540	Rights of Ways	99.0		0	-	-	-	-
441	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
442	33201	Field Lines	99.0		0	-	-	-	-
443	33202	Tributary Lines	99.0		0	-	-	-	-
444	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
445	33600	Purification Equipment	99.0		0	-	-	-	-
446									
447		Total Production Plant			0	-	-	-	-
448									
449		Storage Plant							
450									
451	35010	Land	1.5	Winter Volumes	0	-	-	-	-
452	35020	Rights of Way	1.5	Winter Volumes	0	-	-	-	-
453	35100	Structures and Improvements	1.5	Winter Volumes	146	46	23	2	76
454	35102	Compression Station Equipment	1.5	Winter Volumes	852	267	133	13	440
455	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	0	-	-	-	-
456	35104	Other Structures	1.5	Winter Volumes	0	-	-	-	-
457	35200	Wells \ Rights of Way	1.5	Winter Volumes	41,072	12,865	6,398	617	21,192
458	35201	Well Construction	1.5	Winter Volumes	9,519	2,892	1,483	143	4,912
459	35202	Well Equipment	1.5	Winter Volumes	0	-	-	-	-
460	35203	Cushion Gas	1.5	Winter Volumes	14,078	4,598	2,296	220	7,574
461	35210	Leaseholds	1.5	Winter Volumes	0	-	-	-	-
462	35211	Storage Rights	1.0	Winter Volumes	191	60	30	9	98
463	35301	Field Lines	1.5	Winter Volumes	0	-	-	-	-
464	35302	Tributary Lines	1.5	Winter Volumes	0	-	-	-	-
465	35400	Compressor Station Equipment	1.5	Winter Volumes	7,543	2,363	1,175	113	3,892
466	35500	Meas & Reg. Equipment	1.5	Winter Volumes	871	273	136	13	450
467	35600	Purification Equipment	1.5	Winter Volumes	55	17	9	1	29
468									
469		Total Storage Plant			74,826	23,471	11,071	1,126	38,661
470									
471		Transmission							
472									
473	36510	Land & Land Rights	99.0		0	-	-	-	-
474	36520	Rights of Way	99.0		0	-	-	-	-
475	36602	Structures & Improvements	99.0		0	-	-	-	-
476	36603	Other Structures	99.0		0	-	-	-	-
477	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
478	36701	Mains - Steel	99.0		0	-	-	-	-
479	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
480	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
481									
482		Total Transmission Plant			0	-	-	-	-
483									
484		Distribution							
485									
486	37490	Land & Land Rights	99.0		0	-	-	-	-
487	37491	Land	99.0		0	-	-	-	-
488	37492	Land Rights	99.0		0	-	-	-	-
489	37493	Land Other	99.0		0	-	-	-	-
490	37500	Structures & Improvements	99.0		0	-	-	-	-
491	37591	Structures & Improvements T.B.	99.0		0	-	-	-	-
492	37592	Land Rights	99.0		0	-	-	-	-
493	37593	Improvements	99.0		0	-	-	-	-
494	37600	Mains Cathodic Protection	99.0		0	-	-	-	-
495	37691	Mains - Steel	99.0		0	-	-	-	-
496	37692	Mains - Plastic	99.0		0	-	-	-	-
497	37800	Meas & Reg. Sta. Equip - General	99.0		0	-	-	-	-
498	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0	-	-	-	-
499	37905	Meas & Reg. Sta. Equipment T.B.	99.0		0	-	-	-	-
500	39000	Services	99.0		0	-	-	-	-
501	39100	Meters	99.0		0	-	-	-	-
502	39200	Meter Installations	99.0		0	-	-	-	-
503	39300	House Regulators	99.0		0	-	-	-	-
504	39400	House Reg. Installations	99.0		0	-	-	-	-
505	39500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
506	39600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
507									
508		Total Distribution Plant			0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
509									
510		General:							
511									
512	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
513	38000	Structures Frame	6.6	P, S, T & D Plant - Commodity	1,673	524	201	25	893
514	39002	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
515	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	343	107	53	5	177
516	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
517	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	385	121	60	6	199
518	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	1,233	396	192	19	636
519	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
520	39200	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
521	39201	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
522	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
523	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	1,720	539	268	26	887
524	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	105	33	16	2	54
525	39604	Welders	6.6	P, S, T & D Plant - Commodity	123	38	19	2	63
526	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	65	20	10	1	33
527	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	315	99	49	5	162
528	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
529	39702	Communication Equip. - Telemetry	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
530	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	108	33	17	2	55
531	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	1,693	499	248	24	822
532	39900	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
533	39901	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
534	39902	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
535	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
536	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
537	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
538	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	528	165	82	8	272
539	39907	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
540	39908	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
541		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	3,262	1,019	507	49	1,678
542									
543		Total General Plant			11,439	3,583	1,792	172	5,902
544									
545		TOTAL DIRECT DEPRECIATION EXPENSE			86,360	27,054	13,453	1,296	44,863
546									
547		Kentucky Mid-States General Office:							
548									
549		Intangible Plant:							
550									
551									
552	30100	Organization	99.0		0	-	-	-	-
553	30200	Franchises & Consents	99.0		0	-	-	-	-
554	30300	Misc Intangible Plant	99.0		0	-	-	-	-
555									
556		Total Intangible Plant			0	-	-	-	-
557									
558		General							
559									
560	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
561	38001	Structures Frame	6.6	P, S, T & D Plant - Commodity	34	11	5	1	18
562	38004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
563	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
564	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	27	8	4	0	14
565	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
566	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
567	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	60	19	9	1	31
568	39602	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	8	2	1	0	4
569	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	17	5	3	0	9
570	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	264	83	41	4	136
571	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
572	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	209	66	33	3	108
573	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
574	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
575	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	895	261	130	13	431
576	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
577	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
578									
579									
580		Total General Plant			1,459	458	227	22	751
581									
582		Shared Services General Office:							
583									
584		General							
585									
586	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	3	1	0	0	1
587	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	66	17	8	1	28
588	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	267	83	42	4	138
589	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	272	85	42	4	140
590	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
591	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
592	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	20	6	3	0	10
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	16	5	2	0	8
596	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	3	1	0	0	2
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	111	35	17	2	57
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5	1	1	0	2
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	16	5	2	0	8
600	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	1,820	570	284	27	939
601	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	668	308	149	14	484
602	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	225	79	35	3	110
603	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
604	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
605	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	163	51	25	2	84
606	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	46	15	7	1	24
607	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	4,797	1,503	747	72	2,475
608	39909	Other Tang. Property - Application Soft	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
609	39924	Other Tang. Property - General startup	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
610									
611									
612		Total General Plant			8,777	2,749	1,367	132	4,629

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
613									
614		Shared Services Customer Support							
615									
616		General:							
617									
618	38900	Land	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
619	38910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	38900	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	321	101	50	5	198
621	39009	Improvement to Leased Premises	6.6	P, S, T & D Plant - Commodity	134	42	21	2	89
622	39310	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	35	11	5	1	19
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	34	11	5	1	17
624	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	84	26	13	1	43
625	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	2	0	0	0	1
626	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	1
627	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
628	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	365	114	57	5	188
629	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	173	64	27	3	89
630	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	120	38	19	2	62
631	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	78	24	12	1	40
632	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	24	8	4	0	13
633	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	4,669	1,463	727	70	2,409
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
635	39916	CKV-Oth Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
636	39917	CKV-Oth Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
637	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
638									
639									
640		Total General Plant			6,044	1,893	941	91	3,110
641									
642		TOTAL DEPRECIATION EXPENSE - COMMODITY			102,643	32,152	15,080	1,541	52,962

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Total Depreciation Expense									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
643		Intangible Plant:							
645	30100	Organization			0	-	-	-	-
646	30200	Franchises & Consents			0	-	-	-	-
647	30300	Misc Intangible Plant			0	-	-	-	-
649		Total Intangible Plant:			0	-	-	-	-
651		Production Plant:							
652					0	-	-	-	-
653	32520	Producing Leaseholds			51	22	10	1	19
654	32540	Rights of Ways			1,599	727	327	29	616
655	33100	Production Gas Wells Equipment			0	-	-	-	-
656	33201	Field Lines			0	-	-	-	-
657	33202	Tributary Lines			0	-	-	-	-
658	33400	Field Meas. & Reg. Sta. Equip			3,001	1,284	577	52	1,088
659	33500	Purification Equipment			996	428	191	17	361
661		Total Production Plant			5,747	2,459	1,105	100	2,083
662									
663		Storage Plant:							
664									
665	35010	Land			0	-	-	-	-
666	35020	Rights of Way			0	-	-	-	-
667	35100	Structures and Improvements			283	108	51	5	129
668	35102	Compression Station Equipment			1,704	632	297	28	749
669	35103	Meas. & Reg. Sta. Structures			0	-	-	-	-
670	35104	Other Structures			0	-	-	-	-
671	35200	Wells \ Rights of Way			82,144	30,440	14,297	1,328	36,080
672	35201	Well Construction			19,039	7,055	3,314	308	8,362
673	35202	Well Equipment			0	-	-	-	-
674	35203	Cushion Gas			29,356	10,878	5,109	474	12,894
675	35210	Leaseholds			0	-	-	-	-
676	35211	Storage Rights			392	141	66	6	169
677	35391	Field Lines			0	-	-	-	-
678	35392	Tributary Lines			0	-	-	-	-
679	35400	Compressor Station Equipment			15,086	5,690	2,626	244	6,026
680	35500	Meas & Reg. Equipment			1,742	648	303	28	755
681	35600	Purification Equipment			110	41	19	2	49
682		Total Storage Plant			149,856	55,531	26,062	2,422	66,821
684									
685		Transmission:							
686									
687	36510	Land & Land Rights			0	-	-	-	-
688	36520	Rights of Way			13,056	5,591	2,513	226	4,735
689	36602	Structures & Improvements			887	380	171	15	322
690	36603	Other Structures			734	314	141	13	266
691	36700	Mains Cathodic Protection			19,880	6,549	3,843	346	7,242
692	36701	Mains - Steel			578,413	247,495	111,240	10,014	209,664
693	36900	Meas. & Reg. Equipment			12,003	5,139	2,308	208	4,351
694	36901	Meas. & Reg. Equipment			45,879	19,631	8,923	794	16,630
695		Total Transmission Plant			670,963	287,096	129,040	11,616	243,211
697									
698		Distribution:							
699									
700	37400	Land & Land Rights			0	-	-	-	-
701	37491	Land			0	-	-	-	-
702	37492	Land Rights			4,289	3,526	519	15	229
703	37493	Land Other			0	-	-	-	-
704	37500	Structures & Improvements			7,321	6,018	866	26	391
705	37501	Structures & Improvements T.B.			2,169	1,792	262	8	116
706	37502	Land Rights			0	-	-	-	-
707	37503	Improvements			86	70	10	0	5
708	37600	Mains Cathodic Protection			556,692	457,615	67,403	1,941	29,733
709	37601	Mains - Steel			2,345,591	1,928,137	283,997	8,177	125,280
710	37602	Mains - Plastic			1,594,702	1,296,225	189,449	5,455	83,572
711	37900	Meas & Reg. Sta. Equip - General			161,845	133,941	19,595	564	8,544
712	37900	Meas & Reg. Sta. Equip - City Gate			58,590	48,409	7,130	265	3,145
713	37905	Meas & Reg. Sta. Equipment T.B.			35,252	29,800	4,369	126	1,936
714	38000	Services			4,473,515	3,975,283	487,894	6,157	5,584
715	39100	Meters			1,773,300	1,036,372	596,468	55,317	66,123
716	38200	Meter Installaitons			2,132,918	1,281,425	717,454	66,535	67,504
717	38300	House Regulators			235,602	141,646	79,250	7,349	7,456
718	38400	House Reg. Installations			3,841	2,309	1,292	120	122
719	38500	Ind. Meas. & Reg. Sta. Equipment			157,654	-	-	-	157,654
720	38600	Other Prop. On Cust. Prem			0	-	-	-	-
721		Total Distribution Plant			13,515,271	10,360,559	2,454,021	150,986	547,694

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00146							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF DEPRECIATION EXPENSE							
723							
724		General:					
725							
726	39000	Land & Land Rights	0				
727	39000	Structures Frame	131,359	97,505	21,696	1,267	10,891
728	39002	Improvements	0				
729	39003	Air Conditioning Equipment	26,900	19,667	4,443	259	2,230
730	39004	Improvement to leased Premises	0				
731	39009	Office Furniture & Equipment	30,239	22,446	4,994	292	2,507
732	39100	Permitance Processing Equip	96,791	71,846	15,987	933	8,025
733	39103	Transportation Equipment	0				
734	39200	Trucks	0				
735	39201	Trailers	0				
736	39202	Stores Equipment	0				
737	39400	Power Operated Equipment	135,043	100,240	22,304	1,302	11,196
738	39603	Backhoes	8,234	6,112	1,360	79	683
739	39604	Welders	9,621	7,141	1,589	93	798
740	39605	Communication Equipment	5,095	3,783	842	49	423
741	39700	Communication Equipment - Mobile Radios	24,702	18,336	4,080	226	2,048
742	39701	Communication Equipment - Fixed Radios	0				
743	39702	Communication Equip. - Telemetering	0				
744	39705	Miscellaneous Equipment	8,360	6,206	1,381	81	693
745	39900	Other Tangible Property	125,081	92,846	20,659	1,206	10,371
746	39900	Other Tangible Property - Servers - HW	0				
747	39901	Other Tangible Property - Servers - SW	0				
748	39902	Other Tangible Property - Network - HW	0				
749	39903	Other Tang. Property - CPU	0				
750	39904	Other Tangible Property - MF - Hardware	0				
751	39905	Other Tang. Property - PC Hardware	0				
752	39906	Other Tang. Property - PC Software	41,450	30,769	6,646	400	3,437
753	39907	Other Tang. Property - Mainframe SW	0				
754	39908	Other Tang. Property - Application Software	0				
755		AR 15 general plant amortization	255,335	189,631	42,173	2,452	21,170
756							
757							
758		Total General Plant	898,212	666,726	148,354	8,661	74,471
759							
760		TOTAL DIRECT DEPRECIATION EXPENSE	15,240,048	11,372,371	2,760,602	173,795	993,281
761							
762		Kentucky Mid-States General Office:					
763							
764		Intangible Plant:					
765							
766	30100	Organization	0				
767	30200	Franchises & Consents	0				
768	30300	Misc Intangible Plant	0				
769							
770		Total Intangible Plant:	0				
771							
772		General:					
773							
774	37400	Land & Land Rights	0				
775	39001	Structures Frame	2,695	2,001	445	26	224
776	39004	Air Conditioning Equipment	0				
777	39003	Improvement to leased Premises	0				
778	39100	Office Furniture & Equipment	2,095	1,655	346	20	174
779	39200	Transportation Equipment	0				
780	39300	Stores Equipment	162	120	27	2	13
781	39400	Tools, Shop & Garage Equipment	4,710	3,496	778	46	391
782	39600	Power Operated Equipment	466	346	100	6	50
783	39700	Communication Equipment	1,370	1,017	226	13	114
784	39800	Miscellaneous Equipment	20,721	15,381	3,422	200	1,718
785	39900	Other Tangible Property	0				
786	39901	Other Tangible Property - Servers - HW	16,430	12,166	2,714	156	1,362
787	39902	Other Tangible Property - Servers - SW	0				
788	39903	Other Tangible Property - Network - HW	0				
789	39906	Other Tang. Property - PC Hardware	65,546	48,654	10,626	632	5,434
790	39907	Other Tang. Property - PC Software	0				
791	39908	Other Tang. Property - Mainframe SW	0				
792							
793							
794		Total General Plant	114,335	84,869	18,884	1,102	9,480
795							
796		Shared Services General Office:					
797							
798		General:					
799							
800	39000	Structures & Improvements	226	167	37	2	19
801	39005	G-Structures & Improvements	4,283	3,179	707	41	355
802	39009	Improvement to leased Premises	20,629	15,535	3,457	202	1,735
803	39100	Office Furniture & Equipment	21,361	15,659	3,628	206	1,771
804	39102	Permitance Processing Equip	0				
805	39103	Office Machines	0				
806	39104	G-Office Furniture & Equip.	38	27	6	0	3
807	39200	Transportation Equipment	1,594	1,183	263	15	132
808	39300	Stores Equipment	0				
809	39400	Tools, Shop & Garage Equipment	1,246	925	206	12	103
810	39500	Laboratory Equipment	230	171	38	2	19
811	39700	Communication Equipment	8,744	6,490	1,444	84	725
812	39800	Miscellaneous Equipment	371	275	61	4	31
813	39900	Other Tangible Property	1,246	925	206	12	103
814	39901	Other Tangible Property - Servers - HW	142,844	106,105	23,610	1,378	11,862
815	39902	Other Tangible Property - Servers - SW	75,232	55,843	12,429	726	6,237
816	39903	Other Tangible Property - Network - HW	17,633	13,089	2,912	170	1,452
817	39904	Other Tang. Property - CPU	0				
818	39905	Other Tangible Property - MF - Hardware	0				
819	39906	Other Tang. Property - PC Hardware	12,779	8,486	2,111	123	1,080
820	39907	Other Tang. Property - PC Software	3,650	2,710	603	36	303
821	39908	Other Tang. Property - Mainframe SW	376,656	279,613	62,217	3,632	31,232
822	39909	Other Tang. Property - Application Software	0				
823	39924	Other Tang. Property - General Startup Costs	0				
824							
825							
826		Total General Plant	669,198	511,579	113,892	6,646	57,142

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
827						
828		Shared Services Customer Support:				
829						
830		General:				
831						
832	39900	Land	0	-	-	-
833	39910	CKV-Land & Land Rights	0	-	-	-
834	39900	Structures & Improvements	25,234	19,791	4,168	243
835	39009	Improvement to leased Premises	10,519	7,807	1,737	101
836	39010	CKV-Structures & Improvements	2,760	2,049	456	27
837	39100	Office Furniture & Equipment	2,634	1,955	435	25
838	39700	Communication Equipment	6,558	4,959	1,083	63
839	39710	CKV-Communication Equipment	120	89	20	1
840	39800	Miscellaneous Equipment	81	68	15	1
841	39800	Other Tangible Property	0	-	-	-
842	39801	Other Tangible Property - Servers - HW	26,636	21,255	4,729	276
843	39802	Other Tangible Property - Servers - SW	13,670	10,073	2,241	131
844	39803	Other Tangible Property - Network - HW	9,438	7,005	1,559	91
845	39806	Other Tang. Property - PC Hardware	6,134	4,553	1,013	60
846	39907	Other Tang. Property - PC Software	1,822	1,427	317	19
847	39808	Other Tang. Property - Mainframe SW	366,672	272,174	60,562	3,596
848	39910	CKV-Other Tangible Property	130	98	21	1
849	39916	CKV-Oth Tang Prop-PC Hardware	136	109	22	1
850	39917	CKV-Oth Tang Prop-PC Software	48	35	8	0
851	39924	Other Tang. Property - General Startup Costs	0	-	-	-
852						
853						
854		Total General Plant	474,698	352,286	78,387	4,576
855						
856		TOTAL DEPRECIATION EXPENSE	16,516,181	12,521,105	2,971,705	186,120

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013 00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
1	2	3	4	5	6	7	8	9	10
	Customer								
		Allocation	Allocation						
		Factor	Basis		Total	Residential	Commercial &	Firm	Interruptible &
					Company		Public Authority	Industrial	Transportation
7	Taxes Other Than Income								
9	Non Revenue Related:								
10	Payroll Related	72	Allocated O&M Expenses - Cust	76,892		63,351	10,896	644	461
11	Property Related	62	P. S. T & D Plant - Customer	2,822,824		2,282,809	452,055	22,867	65,094
12	DOY transmission User Tax	72	Allocated O&M Expenses - Cust	10,917		9,154	1,574	122	67
13	Other	72	Allocated O&M Expenses - Cust	127,988		107,319	18,458	1,430	792
14	Total Non Revenue Related:			3,037,281		2,462,632	482,982	25,262	66,404
15									
16	Revenue Related:								
17	State Gross Receipts - Tax	99.0	-	0		-	-	-	-
18	Local Gross Receipts - Tax	99.0	-	0		-	-	-	-
19	Public Service Commission Assessment	99.0	-	0		-	-	-	-
20	Total Revenue Related:			0		-	-	-	-
21									
22	Total Taxes, Other Than Income			3,037,281		2,462,632	482,982	25,262	66,404
23									
24									
25	Interest Expense	19.2	Rate Base - Cust	6,086,012		4,888,250	1,021,164	55,273	121,325

Alamos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00146								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
26	Demand							
27								
28								
29								
30								
31		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
32		Factor	Basis	Company		Public Authority	Industrial	Transportation
33								
34	Taxes Other Than Income							
35								
36	Non Revenue Related:							
37	Payroll Related	7.4	Allocated O&M Expenses - Demand	7,426	3,177	1,428	129	2,691
38	Property Related	6.4	P, S, T & D Plant - Demand	537,172	229,849	103,309	9,300	194,715
39	DOT Transmission User Tax	7.4	Allocated O&M Expenses - Demand	1,073	459	206	19	389
40	Other	7.4	Allocated O&M Expenses - Demand	12,578	5,382	2,419	218	4,559
41	Total Non Revenue Related:			558,248	238,867	107,362	9,665	202,354
42	Revenue Related:							
43	State Gross Receipts - Tax	99.0	-	0	-	-	-	-
44	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-
45	Public Service Commission Assessment	99.0	-	0	-	-	-	-
46	Total Revenue Related:			0	-	-	-	-
47								
48								
49	Total Taxes, Other Than Income			558,248	238,867	107,362	9,665	202,354
50								
51								
52	Interest Expense	19.4	Rate Base - Demand	974,616	417,025	187,438	16,873	353,279

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation		
53									
54		Commodity							
55									
56									
57									
58									
59									
60									
61		Taxes Other Than Income							
62									
63		Non Revenue Related:							
64		Payroll Related	7.6	Allocated O&M Expenses - Comm	283,452	174,117	97,408	8,525	3,412
65		Property Related	6.6	P, S, T & D Plant - Commodity	43,341	13,575	6,751	651	22,363
66		DOT transmission User Tax	7.6	Allocated O&M Expenses - Comm	40,960	25,160	14,075	1,232	493
67		Other	7.6	Allocated O&M Expenses - Comm	480,198	294,962	165,014	14,442	5,780
68		Total Non Revenue Related:			847,950	507,814	283,249	24,850	32,048
69									
70		Revenue Related:							
71		State Gross Receipts - Tax	99.0	-	0	-	-	-	-
72		Local Gross Receipts - Tax	99.0	-	0	-	-	-	-
73		Public Service Commission Assessment	1.0	Mcf	219,194	49,924	27,869	2,440	138,961
74		Total Revenue Related:			219,194	49,924	27,869	2,440	138,961
75									
76		Total Taxes, Other Than Income			1,067,154	557,738	311,118	27,290	171,009
77									
78									
79		Interest Expense	19.6	Rate Base - Comm	476,218	157,466	85,289	7,675	224,798

Alamos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2019-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
80								
81	Total Taxes Other							
82								
83								
84								
85		Allocation	Allocation	Total	Commercial &	Firm	Interruptible &	
86		Factor	Basis	Company	Public Authority	Industrial	Transportation	
87								
88	Taxes Other Than Income							
89								
90	Non Revenue Related:							
91	Payroll Related			366,438	240,644	109,732	9,498	6,565
92	Property Related			3,403,337	2,526,234	562,315	32,817	282,171
93	DOT transmission User Tax			52,950	34,773	15,856	1,372	849
94	Other			620,764	407,662	165,891	16,090	11,121
95	Total Non Revenue Related:			4,443,489	3,209,313	873,593	59,777	300,505
96								
97	Revenue Related:							
98	State Gross Receipts - Tax			0	-	-	-	-
99	Local Gross Receipts - Tax			0	-	-	-	-
100	Public Service Commission Assessment			219,194	49,924	27,869	2,440	138,961
101	Total Revenue Related:			219,194	49,924	27,869	2,440	138,961
102								
103	Total Taxes, Other Than Income			4,662,683	3,259,237	901,463	62,217	439,706
104								
105								
106	Interest Expense			7,536,846	5,462,731	1,294,890	79,822	699,402

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF REVENUES									
1									
2									
3			Total Revenues						
4									
5									
6									
7			Allocation	Allocation	Total	Commercial &	Firm		
8			Factor	Basis	Company	Public Authority	Industrial		
9							Interruptible &		
10							Transportation		
11			Rate Schedule Revenue:						
12			Base Revenues	Input	63,205,353	36,974,250	13,782,948	524,930	11,923,225
13			Base Revenue Increase	Input	0	-	-	-	-
14			Rider GCR	Input	90,267,316	55,514,753	31,060,527	2,718,229	973,807
15			Rider FF and Rider Tax	Input	0	-	-	-	-
16			Total Rate Schedule Revenue		153,472,669	92,489,003	44,843,475	3,243,159	12,897,032
17									
18			Other Revenue:						
19									
20			Forfeited Discounts	18.2 Base Revenues	1,126,126	658,768	245,570	9,353	212,435
21			Misc. Service Revenues	18.2 Base Revenues	778,251	455,266	169,710	6,463	146,811
22			Special Contract Revenues	18.2 Base Revenues	0	-	-	-	-
23			NTB	18.2 Base Revenues	(2,078)	(1,216)	(453)	(17)	(392)
24									
25			Total Non-Rate Revenue		1,902,299	1,112,819	414,827	15,799	358,855
26									
27			TOTAL REVENUE		155,374,969	93,601,821	45,258,302	3,258,958	13,255,887

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	87,962,005	75,260,100	12,701,905	0
4.0	Mains	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	166,866,780	150,191,571	16,675,209	0
4.1	Mains & Services	%	100.0000%	90.0069%	9.9931%	0.0000%
	Internally Generated	Values	411,478,740	341,292,072	64,946,568	5,240,101
5.4	P, S, T & D Plant	%	100.0000%	82.9428%	15.7837%	1.2735%
	Internally Generated	Values	287,487,464	245,150,037	38,805,782	3,531,645
5.7	Net Plant	%	100.0000%	85.2733%	13.4983%	1.2285%
	Internally Generated	Values	116,962,934	24,115,231	2,369,892	90,477,810
9.1	Allocated O&M Expenses	%	100.0000%	20.6178%	2.0262%	77.3560%
	Internally Generated	Values	4,220,281	3,864,007	345,720	10,554
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	91.5581%	8.1919%	0.2501%
	Internally Generated	Values	122,145,709	104,507,602	17,638,106	-
12.0	Composite of Accts. 374-379	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	252,914,292	204,228,603	32,705,224	15,980,465
13.0	Rate Base	%	100.0000%	80.7501%	12.9313%	6.3185%
	Internally Generated	Values	8,167,096	7,634,674	516,059	16,364
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	93.4809%	6.3188%	0.2004%
	Input	Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Amos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1.0	Input Mcf	Value %	42,314,959 100.0000%	9,637,652 22.7760%	5,380,137 12.7145%	471,075 1.1133%	26,826,095 63.3962%
1.5	Input Winter Volumes	Value %	23,332,458 100.0000%	7,308,713 31.3242%	3,634,476 15.5769%	350,228 1.5010%	12,039,041 51.5978%
2.0	Input Customers	Value %	2,078,493 100.0000%	1,846,837 88.8546%	226,666 10.8053%	2,396 0.1153%	2,594 0.1248%
3.0	Input Peak Day	Value %	273,658 100.0000%	117,052 42.7886%	52,611 19.2320%	4,736 1.7313%	99,160 36.2481%
4.0	Input Meter Investment	Value %	11,657,334 100.0000%	7,003,552 60.0785%	3,921,199 33.6372%	363,643 3.1194%	368,939 3.1649%
4.2	Input Direct to Residential	Value %	1 100.0000%	1 100.0000%	0.0000%	0.0000%	0.0000%
4.4	Input Direct to Commercial & Public Authority	Value %	1 100.0000%	0.0000%	1 100.0000%	0.0000%	0.0000%
4.6	Input Direct to Industrial	Value %	1 100.0000%	0.0000%	0.0000%	1 100.0000%	0.0000%
5.0	Input Direct to I & T	Value %	1 100.0000%	0.0000%	0.0000%	0.0000%	1 100.0000%
6.0	Internally Generated P, S, T & D Plant	Value %	411,478,740 100.0000%	305,433,023 74.2281%	67,962,214 16.5166%	3,967,732 0.9643%	34,115,771 8.2910%
6.2	Internally Generated P, S, T & D Plant - Customer	Value %	341,292,072 100.0000%	276,001,844 80.8697%	54,655,444 16.0143%	2,764,665 0.8101%	7,870,119 2.3060%
6.4	Internally Generated P, S, T & D Plant - Demand	Value %	64,946,568 100.0000%	27,789,758 42.7886%	12,480,525 19.2320%	1,124,412 1.7313%	23,541,873 36.2481%
6.6	Internally Generated P, S, T & D Plant - Commodity	Value %	5,240,101 100.0000%	1,641,421 31.3242%	816,246 15.5769%	78,656 1.5010%	2,703,778 51.5978%
7.0	Internally Generated Allocated O&M Expenses	Value %	116,962,934 100.0000%	76,810,842 65.6711%	35,025,091 29.9455%	3,031,608 2.5919%	2,095,393 1.7915%
7.2	Internally Generated Allocated O&M Expenses - Cust	Value %	24,115,231 100.0000%	20,220,787 83.8507%	3,477,745 14.4214%	269,405 1.1172%	147,295 0.6108%
7.4	Internally Generated Allocated O&M Expenses - Demand	Value %	2,359,892 100.0000%	1,014,045 42.7886%	455,778 19.2320%	41,030 1.7313%	859,040 36.2481%
7.6	Internally Generated Allocated O&M Expenses - Comm	Value %	80,477,810 100.0000%	55,576,011 68.9450%	31,091,568 38.6373%	2,721,173 3.3816%	1,089,068 1.3531%
8.0	Input Customer Deposit Balances	Value %	34,046,761 100.0000%	24,135,338 70.8888%	9,911,423 29.1112%	0 0.0000%	0 0.0000%
9.0	Internally Generated Allocated Net Plant	Value %	287,487,464 100.0000%	214,852,406 74.7345%	48,981,637 17.0378%	2,923,009 1.0167%	20,730,412 7.2109%
9.2	Internally Generated Allocated Net Plant - Cust	Value %	245,150,037 100.0000%	197,141,676 80.4167%	40,968,387 16.7116%	2,198,158 0.8967%	4,841,815 1.9750%
9.4	Internally Generated Allocated Net Plant - Demand	Value %	38,805,782 100.0000%	16,604,469 42.7886%	7,463,128 19.2320%	671,840 1.7313%	14,066,345 36.2481%
9.6	Internally Generated Allocated Net Plant - Comm	Value %	3,531,645 100.0000%	1,106,261 31.3242%	550,121 15.5769%	53,011 1.5010%	1,822,252 51.5978%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value %	4,220,281 100.0000%	3,318,690 78.6367%	675,464 16.0052%	64,009 1.5167%	162,118 3.8414%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value %	3,854,007 100.0000%	3,168,357 81.9967%	607,633 15.7255%	57,906 1.4866%	30,110 0.7793%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value %	345,720 100.0000%	147,929 42.7886%	66,489 19.2320%	5,985 1.7313%	125,317 36.2481%
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value %	10,554 100.0000%	2,404 22.7760%	1,342 12.7145%	117 1.1133%	6,691 63.3962%
11.0	Internally Generated Composite of Accts. 376 & 380	Value %	166,866,780 100.0000%	140,587,242 84.2512%	19,585,825 11.7374%	461,830 0.2768%	6,231,882 3.7466%

Almos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
11.2	Internally Generated Composite of Accts. 376 & 380 - Cust	Value %	150,191,571 100.0000%	133,452,146 88.8546%	16,378,849 10.9053%	173,135 0.1153%	187,442 0.1248%
11.4	Internally Generated Composite of Accts. 376 & 380 - Demand	Value %	16,675,209 100.0000%	7,135,096 42.7886%	3,206,076 19.2320%	288,696 1.7313%	6,044,440 36.2481%
11.6	Internally Generated Composite of Accts. 376 & 380 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
12.0	Internally Generated Composite of Accts. 374-379	Value %	122,145,709 100.0000%	100,406,937 82.2026%	14,789,033 12.1077%	425,838 0.3486%	6,823,900 5.3411%
12.2	Internally Generated Composite of Accts. 374-379 - Cust	Value %	104,507,602 100.0000%	92,869,830 88.8546%	11,396,873 10.9053%	120,472 0.1153%	130,428 0.1248%
12.4	Internally Generated Composite of Accts. 374-379 - Demand	Value %	17,638,106 100.0000%	7,547,107 42.7886%	3,392,161 19.2320%	305,366 1.7313%	6,393,472 36.2481%
12.6	Internally Generated Composite of Accts. 374-379 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
13.0	Internally Generated Composite of Accts. 381-383	Value %	56,817,747 100.0000%	34,135,253 60.0785%	19,111,894 33.6372%	1,772,394 3.1194%	1,798,206 3.1649%
13.2	Internally Generated Composite of Accts. 381-383 - Cust	Value %	56,817,747 100.0000%	34,135,253 60.0785%	19,111,894 33.6372%	1,772,394 3.1194%	1,798,206 3.1649%
13.4	Internally Generated Composite of Accts. 381-383 - Demand	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
13.6	Internally Generated Composite of Accts. 381-383 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
14.0	Internally Generated Account 380	Value %	51,389,238 100.0000%	45,661,711 88.8546%	5,604,153 10.9053%	59,239 0.1153%	64,135 0.1248%
14.2	Internally Generated Account 380 - Cust	Value %	51,389,238 100.0000%	45,661,711 88.8546%	5,604,153 10.9053%	59,239 0.1153%	64,135 0.1248%
14.4	Internally Generated Account 380 - Demand	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
14.6	Internally Generated Account 380 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
16.0	Input GLD 9400 Allocation Factors	Value %	218,503 100.0000%	0.81264 0.0004%	0.14803 0.0001%	0.03934 0.0000%	218,502 99.9985%
17.0	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1	Value %	8,167,096 100.0000%	6,615,179 80.9979%	1,210,226 14.8183%	96,647 1.1834%	245,044 3.0004%
17.2	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	Value %	7,634,674 100.0000%	6,390,559 83.7044%	1,108,670 14.5241%	87,527 1.1464%	47,717 0.6250%
17.4	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demar	Value %	516,059 100.0000%	220,815 42.7886%	99,248 19.2320%	8,934 1.7313%	187,061 36.2481%
17.6	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value %	16,364 100.0000%	3,806 23.2553%	2,107 12.8750%	186 1.1360%	10,266 62.7346%
18.0	Internally Generated Revenues	Value %	1,494,129,357 100.0000%	961,319,271 64.3399%	488,206,164 32.6803%	44,490,351 2.9777%	33,571 0.0022%
18.2	Internally Generated Base Revenues	Value %	63,205,353 100.0000%	36,974,250 58.4986%	13,782,948 21.8066%	524,930 0.8305%	11,923,225 18.8643%
18.4	Internally Generated Gas Costs	Value %	90,267,316 100.0000%	55,514,753 61.5004%	31,060,527 34.4095%	2,718,229 3.0113%	973,807 1.0788%
19.0	Internally Generated Rate Base	Value %	252,914,292 100.0000%	183,313,135 72.4803%	43,452,699 17.1808%	2,678,580 1.0591%	23,469,879 9.2798%
19.2	Internally Generated Rate Base - Cust	Value %	204,228,603 100.0000%	164,035,249 80.3194%	34,267,235 16.7789%	1,854,800 0.9082%	4,071,319 1.9935%
19.4	Internally Generated Rate Base - Demand	Value %	32,705,224 100.0000%	13,994,123 42.7886%	6,289,869 19.2320%	666,222 1.7313%	11,855,010 36.2481%
19.6	Internally Generated Rate Base - Comm	Value %	15,980,465 100.0000%	5,283,763 33.0639%	2,895,595 18.1196%	257,558 1.6117%	7,543,550 47.2048%
99.0		Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%

Classification Factor	Customer-Related	Demand-Related	Commodity-Related
Mains & Services	90.01%	9.99%	0.00%
Production, Storage, Transmission and Distribution Plant	82.94%	15.78%	1.27%
Net Plant	85.27%	13.50%	1.23%
O&M Expenses	20.62%	2.03%	77.36%
Composite 871-879;886-893	91.56%	8.19%	0.25%
Composite 374-379	85.56%	14.44%	0.00%
Rate Base	80.75%	12.93%	6.32%
Comp. 870-902;905-916;924;928-930.1	93.48%	6.32%	0.20%

Allocation Factor	Residential	Commercial	Industrial & Transport
Throughput	22.78%	12.71%	1.11%
Customer Locations	88.85%	10.91%	0.12%
Design Day Demand	42.79%	19.23%	1.73%
Meter Investments	60.08%	33.64%	3.12%
Direct to I&T	100.00%	0.00%	0.00%
Customer Deposit Balances	70.89%	29.11%	0.00%
GUD 9400	0.00%	0.00%	0.00%

Allocation Factor	Residential	Commercial	Industrial & Transport
Distribution & Customer Support Plant	74.23%	16.52%	0.96%
O&M Expenses	65.67%	29.95%	2.59%
Net Plant	74.73%	17.04%	1.02%
Composite 871-879;886-893	78.64%	16.01%	1.52%
Composite 376 & 380	84.25%	11.74%	0.28%
Composite 374-379	82.20%	12.11%	0.35%
Composite 381-383	60.08%	33.64%	3.12%
Account 380	88.85%	10.91%	0.12%
Comp. 870-902;905-916;924;928-930.1	81.00%	14.82%	1.18%
Rate Base	72.48%	17.18%	1.06%

Industrial & Transport
63.40%
0.12%
36.25%
3.16%
0.00%
0.00%
100.00%

Industrial & Transport
8.29%
1.79%
7.21%
3.84%
3.73%
5.34%
3.16%
0.12%
3.00%
9.28%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF RESULTS							
		Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	
		\$					
8	Operating Revenues	153,899,749	93,629,658	46,268,679	3,259,353	11,742,060	
10	Operating Expenses:						
12	Operating & Maintenance	116,962,934	77,015,435	35,119,567	3,034,701	1,793,230	
13	Depreciation & Amortization	16,518,181	12,470,786	3,041,148	185,850	820,397	
14	Taxes Other Than Income	4,662,683	3,329,288	935,927	64,313	333,175	
16	Total Operating Expenses	138,143,797	92,815,490	39,096,642	3,284,864	2,946,802	
18	Income Before Taxes	15,755,952	814,168	6,172,037	(25,510)	8,795,258	
20	Interest Expense	7,536,846	5,575,975	1,950,026	82,469	528,376	
22	Income Taxes:						
24	State Income Taxes	6.00%	493,146	(285,708)	289,321	(6,479)	496,013
25	Federal Income Taxes	35.00%	2,704,086	(1,566,635)	1,588,441	(35,525)	2,719,804
26	Total Deferred Income Taxes		0	0	0	0	0
27	Amortization of ITC		0	0	0	0	0
29	Total Income Taxes	3,197,232	(1,852,343)	1,875,762	(42,004)	3,215,817	
31	Net Income	12,558,720	2,666,511	4,296,275	16,493	5,579,441	
33	Total Rate Base	252,914,292	187,113,245	45,302,895	2,767,407	17,730,745	
35	Rate of Return	4.9656%	1.4251%	9.4834%	0.5980%	31.4676%	
36	Relative Rate of Return	1.00	0.29	1.91	0.12	6.34	
38	Equalized ROR:						
40	Net Income Increase	9,014,869	13,294,249	(431,939)	219,566	(4,067,008)	
41	Uncollectibles/PSC Fees	0.6622%	98,354	145,043	(4,713)	2,396	(44,372)
42	Income Taxes		5,739,418	8,463,933	(274,998)	139,789	(2,589,306)
43	Gross Revenue After Increase		168,752,391	115,532,883	44,557,030	3,621,105	5,041,373
44	Revenue Increase		14,852,641	21,903,225	(7,11,648)	361,751	(6,700,687)
45	Rate of Return	8.5300%	8.5300%	8.5300%	8.5300%	8.5300%	
46	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	
47	Percent Increase	9.5869%	23.2386%	-1.5616%	11.0254%	-56.6878%	
49	Proposed Rate Levels:						
51	Net Income Increase	8,113,176	5,076,925	2,169,253	98,545	769,351	
52	Uncollectibles/PSC Fees		88,517	55,380	23,656	1,076	8,394
53	Income Taxes		5,165,344	3,232,281	1,380,443	62,804	489,816
54	Gross Revenue After Increase		167,266,786	101,994,254	48,841,031	3,421,880	13,009,620
55	Revenue Increase		13,367,037	8,364,597	3,572,352	162,527	1,267,561
56	Rate of Return	8.1735%	4.1384%	14.2696%	4.1606%	35.8067%	
57	Relative Rate of Return	1.00	0.51	1.75	0.51	4.38	
58	Percent Increase	8.6280%	8.8746%	7.8392%	4.9535%	10.7236%	

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CUSTOMER COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		204,228,603	164,158,635	34,341,323	1,784,153	3,944,492
2							
3	Return @ Realized ROR		10,141,182	2,801,940	3,357,977	(9,053)	3,990,318
4	O&M Expenses		24,115,231	20,230,361	3,483,076	264,428	137,346
5	Depreciation Expense		14,636,238	11,537,830	2,619,775	147,783	330,850
6	Taxes, Other		3,037,281	2,464,248	483,934	24,359	64,739
7							
8	Interest Expense		6,086,012	4,891,927	1,023,371	53,188	117,546
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	398,216	(205,236)	229,257	(6,110)	380,305
13	Federal Income Taxes	35.00%	2,183,553	(1,125,378)	1,257,095	(33,504)	2,085,339
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		2,581,769	(1,330,614)	1,486,353	(39,614)	2,465,644
18							
19	Total Customer-Related Costs @ Realized ROR		54,511,700	35,703,785	11,431,114	387,903	6,988,898
20	Total Demand-Related Costs @ Realized ROR		6,744,896	1,972,835	1,949,990	110,953	2,711,318
21	Total Fixed Costs		61,256,597	37,676,420	13,381,105	498,856	9,700,216
22							
23	Total Customers		2,078,277	1,846,837	226,666	2,396	2,378
24	Customer Costs (\$/customer/month)		\$ 29.47	\$ 20.40	\$ 59.03	\$ 208.20	\$ 4,079.15
25							
26							
27	Incremental Return @ Equalized ROR		7,279,518	11,200,792	(428,662)	161,241	(3,653,853)
28	Uncollectibles/PSC Fees		79,421	122,203	(4,677)	1,759	(39,864)
29	Incremental Income Taxes		4,634,587	7,131,110	(272,912)	102,656	(2,326,266)
30							
31	Total Customer-Related Costs @ Equalized ROR		66,505,227	54,157,890	10,724,863	653,559	968,914
32	Customers		2,078,277	1,846,837	226,666	2,396	2,378
33	Dollars/Customer/Month		\$ 32.00	\$ 29.32	\$ 47.32	\$ 272.77	\$ 407.45
34							
35							
36	Incremental Return @ Proposed Rates		6,551,399	5,801,482	1,209,777	84,072	(543,931)
37	Uncollectibles/PSC Fees		71,477	63,295	13,199	917	(5,934)
38	Incremental Income Taxes		4,171,022	3,693,578	770,218	53,526	(346,300)
39							
40	Total Customer-Related Costs @ Proposed Rates		65,305,599	45,262,141	13,424,308	526,418	6,092,732
41	Customers		2,078,277	1,846,837	226,666	2,396	2,378
42	Dollars/Customer/Month		\$ 31.42	\$ 24.51	\$ 59.23	\$ 219.71	\$ 2,562.12

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF DEMAND COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		32,705,224	16,363,633	7,354,881	662,095	8,324,615
2							
3	Return @ Realized ROR		1,624,012	(44,122)	629,882	17,240	1,021,012
4	O&M Expenses		2,369,892	1,185,744	532,951	47,977	603,220
5	Depreciation Expense		1,779,300	890,249	400,136	36,021	452,894
6	Taxes, Other		558,248	279,312	125,541	11,301	142,093
7							
8	Interest Expense		974,616	487,636	219,175	19,730	248,074
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	63,770	(52,218)	40,331	(245)	75,902
13	Federal Income Taxes	35.00%	349,675	(286,331)	221,150	(1,341)	416,197
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		413,445	(338,550)	261,481	(1,586)	492,100
18							
19	Total Demand-Related Costs @ Realized ROR		6,744,896	1,972,635	1,949,990	110,953	2,711,318
20							
21							
22	Incremental Return @ Equalized ROR		1,165,744	1,439,939	(2,510)	39,237	(310,922)
23	Uncollectibles/PSC Fees		12,719	15,710	(27)	428	(3,392)
23	Incremental Income Taxes		742,184	916,754	(1,598)	24,981	(197,952)
24							
25	Total Demand-Related Costs @ Equalized ROR		8,665,543	4,345,038	1,945,854	175,599	2,199,052
26							
27							
28	Incremental Return @ Proposed Rates		1,049,143	(347,822)	603,852	11,439	781,673
29	Uncollectibles/PSC Fees		11,446	(3,795)	6,588	125	8,528
29	Incremental Income Taxes		667,949	(221,444)	384,449	7,283	497,661
30							
31	Total Demand-Related Costs @ Proposed Rates		8,473,434	1,399,574	2,944,879	129,800	3,999,181

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF COMMODITY COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		15,980,465	6,590,977	3,606,691	321,159	5,461,638
2							
3	Return @ Realized ROR		793,526	(91,308)	308,416	8,307	568,111
4	O&M Expenses		90,477,810	55,599,310	31,103,541	2,722,296	1,052,664
5	Depreciation Expense		102,643	42,707	21,237	2,046	36,653
6	Taxes, Other		1,067,154	585,708	326,452	28,653	126,342
7							
8	Interest Expense		476,218	196,411	107,479	9,571	162,757
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	31,160	(28,254)	19,732	(124)	39,806
13	Federal Income Taxes	35.00%	170,858	(154,925)	108,197	(680)	218,268
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		202,018	(183,179)	127,929	(805)	258,073
18							
19	Total Commodity-Related Costs		92,643,153	55,953,237	31,887,574	2,760,498	2,041,844
20	Total Throughput		28,847,540	9,637,652	5,380,137	471,075	13,358,677
21	Commodity Costs (\$/Mcf)		\$ 3.21147	\$ 5.80569	\$ 5.92691	\$ 5.86000	\$ 0.15285
22							
23							
24	Incremental Return @ Equalized ROR		569,607	653,518	(765)	19,088	(102,233)
25	Uncollectibles/PSC Fees		6,215	7,130	(8)	208	(1,115)
25	Incremental Income Taxes		362,647	416,070	(487)	12,153	(65,088)
26							
27	Total Commodity-Related Costs @ Equalized ROR		93,581,621	57,029,955	31,886,313	2,791,947	1,873,407
28	Total Throughput		28,847,540	9,637,652	5,380,137	471,075	13,358,677
29	Commodity Costs (\$/Mcf)		\$ 3.24	\$ 5.92	\$ 5.93	\$ 5.93	\$ 0.14
30							
31							
32	Incremental Return @ Proposed Rates		512,633	(376,735)	354,625	3,135	531,609
33	Uncollectibles/PSC Fees		5,593	(4,110)	3,869	34	5,800
33	Incremental Income Taxes		326,374	(239,853)	225,776	1,996	338,455
34							
35	Total Commodity-Related Costs @ Proposed Rates		93,487,753	55,332,539	32,471,844	2,765,663	2,917,707
36	Total Throughput		28,847,540	9,637,652	5,380,137	471,075	13,358,677
37	Commodity Costs (\$/Mcf)		\$ 3.24	\$ 5.74	\$ 6.04	\$ 5.87	\$ 0.22

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
TOTAL COST OF SERVICE						
		Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base	252,914,292	187,113,245	45,302,895	2,767,407	17,730,745
2						
3	Return @ Realized ROR	12,558,720	2,666,511	4,296,275	16,493	5,579,441
4	O&M Expenses	116,962,934	77,015,435	35,119,567	3,034,701	1,793,230
5	Depreciation Expense	16,518,181	12,470,786	3,041,148	185,850	820,397
6	Taxes, Other	4,662,683	3,329,268	935,927	64,313	333,175
7						
8	Interest Expense	7,536,846	5,575,975	1,350,026	82,469	528,376
9						
10	Income Taxes:					
11						
12	State Income Taxes	493,146	(285,708)	289,321	(6,479)	496,013
13	Federal Income Taxes	2,704,086	(1,566,635)	1,586,441	(35,525)	2,719,804
14	Deferred Income Taxes	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0
16						
17	Total Income Taxes	3,197,232	(1,852,343)	1,875,762	(42,004)	3,215,817
18						
19	Total Cost of Service @ Realized ROR	153,899,749	93,629,658	45,268,679	3,259,353	11,742,060
20						
21						
22	Incremental Return @ Equalized ROR	9,014,869	13,294,249	(431,938)	219,566	(4,067,008)
23	Uncollectibles/PSC Fees	98,354	145,043	(4,713)	2,396	(44,372)
24	Incremental Income Taxes	5,739,418	8,463,933	(274,998)	139,789	(2,589,306)
25						
26	Total Cost of Service @ Equalized ROR	168,752,391	115,532,883	44,557,030	3,621,105	5,041,373
27						
28						
29	Incremental Return @ Proposed Rates	8,113,176	5,076,925	2,168,253	98,646	769,351
30	Uncollectibles/PSC Fees	88,517	55,390	23,656	1,076	8,394
30	Incremental Income Taxes	5,165,344	3,232,281	1,380,443	62,804	489,816
31						
32	Total Cost of Service @ Proposed Rates	167,266,786	101,994,254	48,841,031	3,421,880	13,009,620

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	8,330	5.4	P. S. T & D Plant	6,909	1,315	106
4	30200	Franchises & Consents	119,853	5.4	P. S. T & D Plant	99,409	18,917	1,526
5	30300	Misc Intangible Plant	-	89.0	-	-	-	-
6								
7		Total Intangible Plant:	128,182			106,318	20,232	1,632
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	2,353	2.0	Demand	-	2,353	-
12	32540	Rights of Ways	83,422	2.0	Demand	-	83,422	-
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-
15	33202	Tributary Lines	528,218	2.0	Demand	-	528,218	-
16	33400	Field Meas. & Reg. Sta. Equip	192,384	2.0	Demand	-	192,384	-
17	33600	Purification Equipment	44,369	2.0	Demand	-	44,369	-
18								
19		Total Production Plant	901,402			0	901,402	0
20								
21		Storage Plant:						
22								
23	35010	Land	261,127	3.5	Storage (50/50)	-	130,563	130,563
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341
25	35100	Structures and Improvements	17,916	3.5	Storage (50/50)	-	8,958	8,958
26	35102	Compression Station Equipment	153,261	3.5	Storage (50/50)	-	76,631	76,631
27	35103	Meas. & Reg. Sta. Structures	23,138	3.5	Storage (50/50)	-	11,569	11,569
28	35104	Other Structures	137,443	3.5	Storage (50/50)	-	68,721	68,721
29	35200	Wells \ Rights of Way	4,442,222	3.5	Storage (50/50)	-	2,221,111	2,221,111
30	35201	Well Construction	1,340,863	3.5	Storage (50/50)	-	670,431	670,431
31	35202	Well Equipment	455,309	3.5	Storage (50/50)	-	227,654	227,654
32	35203	Cushion Gas	1,694,833	3.5	Storage (50/50)	-	847,416	847,416
33	35210	Leaseholds	178,530	3.5	Storage (50/50)	-	89,265	89,265
34	35211	Storage Rights	54,614	3.5	Storage (50/50)	-	27,307	27,307
35	35301	Field Lines	178,497	3.5	Storage (50/50)	-	89,248	89,248
36	35302	Tributary Lines	209,458	3.5	Storage (50/50)	-	104,729	104,729
37	35400	Compressor Station Equipment	923,446	3.5	Storage (50/50)	-	461,723	461,723
38	35500	Meas. & Reg. Equipment	240,893	3.5	Storage (50/50)	-	120,442	120,442
39	35600	Purification Equipment	163,979	3.5	Storage (50/50)	-	81,990	81,990
40								
41		Total Storage Plant	10,480,201			0	5,240,101	5,240,101
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	26,970	2.0	Demand	-	26,970	-
46	36520	Rights of Way	867,772	2.0	Demand	-	867,772	-
47	36602	Structures & Improvements	49,002	2.0	Demand	-	49,002	-
48	36603	Other Structures	60,826	2.0	Demand	-	60,826	-
49	36700	Mains Cathodic Protection	406,035	2.0	Demand	-	406,035	-
50	36701	Mains - Steel	27,830,935	2.0	Demand	-	27,830,935	-
51	36900	Meas. & Reg. Equipment	578,023	2.0	Demand	-	578,023	-
52	36901	Meas. & Reg. Equipment	2,274,016	2.0	Demand	-	2,274,016	-
53								
54		Total Transmission Plant	32,093,579			0	32,093,579	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	531,819	4.0	Mains	455,023	76,796	-
59	37401	Land	37,326	4.0	Mains	31,938	5,390	-
60	37402	Land Rights	253,401	4.0	Mains	216,800	36,602	-
61	37403	Land Other	2,784	4.0	Mains	2,382	402	-
62	37500	Structures & Improvements	343,073	4.0	Mains	293,532	49,540	-
63	37501	Structures & Improvements T.B.	191,507	4.0	Mains	86,849	14,658	-
64	37502	Land Rights	46,591	4.0	Mains	39,863	6,728	-
65	37503	Improvements	4,005	4.0	Mains	3,427	578	-
66	37600	Mains Cathodic Protection	11,318,115	4.0	Mains	9,883,755	1,634,361	-
67	37601	Mains - Steel	97,584,394	4.0	Mains	83,492,895	14,091,399	-
68	37602	Mains - Plastic	65,722,013	4.0	Mains	56,231,611	9,490,402	-
69	37800	Meas. & Reg. Sta. Equip - General	5,367,160	4.0	Mains	4,592,130	775,030	-
70	37900	Meas. & Reg. Sta. Equip - City Gate	2,272,991	4.0	Mains	1,944,768	328,223	-
71	37905	Meas. & Reg. Sta. Equipment T.B.	1,394,628	4.0	Mains	1,193,241	201,387	-
72	38000	Services	98,853,417	1.0	Customer	98,853,417	-	-
73	38100	Meters	22,574,136	1.0	Customer	22,574,136	-	-
74	38200	Meter Installations	49,157,106	1.0	Customer	49,157,106	-	-
75	38300	House Regulators	7,239,801	1.0	Customer	7,239,801	-	-
76	38400	House Red. Installations	154,276	1.0	Customer	154,276	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	5,045,015	1.0	Customer	5,045,015	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	368,003,558			341,292,072	26,711,487	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
161		Shared Services General Office:						
162								
163		General:						
164								
165	39000	Structures & Improvements	6,927	5.4	P, S, T & D Plant	5,745	1,093	88
166	39005	G-Structures & Improvements	128,243	5.4	P, S, T & D Plant	106,369	20,242	1,633
167	39009	Improvement to leased Premises	516,609	5.4	P, S, T & D Plant	428,490	81,540	6,579
168	39100	Office Furniture & Equipment	530,191	5.4	P, S, T & D Plant	439,755	83,684	6,752
169	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
170	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
171	39104	G-Office Furniture & Equip.	993	5.4	P, S, T & D Plant	741	141	11
172	39200	Transportation Equipment	5,503	5.4	P, S, T & D Plant	4,564	869	70
173	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
174	39400	Tools, Shop & Garage Equipment	14,142	5.4	P, S, T & D Plant	11,729	2,232	180
175	39500	Laboratory Equipment	2,347	5.4	P, S, T & D Plant	1,947	370	30
176	39700	Communication Equipment	159,860	5.4	P, S, T & D Plant	131,763	25,074	2,023
177	39800	Miscellaneous Equipment	21,546	5.4	P, S, T & D Plant	17,871	3,401	274
178	39800	Other Tangible Property	9,006	5.4	P, S, T & D Plant	7,470	1,422	115
179	39301	Other Tangible Property - Servers - H/W	1,668,562	5.4	P, S, T & D Plant	1,383,952	263,361	21,249
180	39902	Other Tangible Property - Servers - S/W	839,974	5.4	P, S, T & D Plant	712,457	135,578	10,939
181	39903	Other Tangible Property - Network - H/W	201,953	5.4	P, S, T & D Plant	167,505	31,876	2,572
182	36904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
183	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
184	39908	Other Tang. Property - PC Hardware	145,811	5.4	P, S, T & D Plant	120,940	23,014	1,857
185	39907	Other Tang. Property - PC Software	53,910	5.4	P, S, T & D Plant	44,714	8,509	687
186	39908	Other Tang. Property - Mainframe S/W	5,761,472	5.4	P, S, T & D Plant	4,776,727	909,373	73,371
187	39909	Other Tang. Property - Application Software	145,121	5.4	P, S, T & D Plant	120,368	22,905	1,848
188	36924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
189								
190		Total General Plant	10,230,069			8,485,108	1,614,683	130,278
191								
192		CWIP w/o AFUDC	357,845	5.4	P, S, T & D Plant	298,807	56,481	4,557
193								
194		Shared Services Customer Support:						
195								
196		General:						
197								
198	38900	Land	164,345	5.4	P, S, T & D Plant	136,312	25,940	2,093
199	38910	CKV-Land & Land Rights	14,093	5.4	P, S, T & D Plant	12,435	2,366	191
200	39000	Structures & Improvements	755,564	5.4	P, S, T & D Plant	626,686	119,256	9,622
201	39009	Improvement to leased Premises	259,245	5.4	P, S, T & D Plant	215,025	40,918	3,301
202	39010	CKV-Structures & Improvements	82,629	5.4	P, S, T & D Plant	68,535	13,042	1,052
203	39100	Office Furniture & Equipment	69,363	5.4	P, S, T & D Plant	54,214	10,317	832
204	39700	Communication Equipment	119,380	5.4	P, S, T & D Plant	98,188	19,685	1,508
205	39710	CKV-Communication Equipment	2,158	5.4	P, S, T & D Plant	1,760	341	27
206	39800	Miscellaneous Equipment	5,452	5.4	P, S, T & D Plant	4,522	861	69
207	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
208	39901	Other Tangible Property - Servers - H/W	332,186	5.4	P, S, T & D Plant	275,526	52,432	4,230
209	39902	Other Tangible Property - Servers - S/W	154,557	5.4	P, S, T & D Plant	128,194	24,395	1,968
210	39903	Other Tangible Property - Network - H/W	110,823	5.4	P, S, T & D Plant	81,920	17,492	1,411
211	39908	Other Tang. Property - PC Hardware	71,420	5.4	P, S, T & D Plant	59,237	11,273	910
212	39907	Other Tang. Property - PC Software	29,967	5.4	P, S, T & D Plant	24,026	4,572	369
213	39908	Other Tang. Property - Mainframe S/W	5,586,709	5.4	P, S, T & D Plant	4,633,774	881,789	71,146
214	39910	CKV-Other Tangible Property	945	5.4	P, S, T & D Plant	784	149	12
215	39916	CKV-Oth Tang Prop-PC Hardware	1,541	5.4	P, S, T & D Plant	1,278	243	20
216	39917	CKV-Oth Tang Prop-PC Software	719	5.4	P, S, T & D Plant	597	114	9
217	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
218								
219		Total General Plant	7,755,998			6,433,044	1,224,183	98,771
220								
221		CWIP w/o AFUDC	65,180	5.4	P, S, T & D Plant	54,052	10,288	830
222								
223		TOTAL PLANT IN SERVICE	445,835,433			369,786,482	70,389,325	5,677,629
224								
225		TOTAL CWIP W/O AFUDC	8,641,792			7,084,803	1,348,211	108,778

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
3	30100	Organization	8,330	5.4	P, S, T & D Plant	6,809	1,315	108
4	30200	Franchises & Consents	119,853	5.4	P, S, T & D Plant	98,409	18,917	1,528
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
7		Total Intangible Plant:	128,182			106,318	20,232	1,632
9		Production Plant:						
11	32520	Producing Leaseholds	904	2.0	Demand	-	904	-
12	32540	Rights of Ways	12,963	2.0	Demand	-	12,963	-
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-
15	33202	Tributary Lines	529,956	2.0	Demand	-	529,956	-
16	33400	Field Meas. & Reg. Sta. Equip	191,864	2.0	Demand	-	191,864	-
17	33600	Purification Equipment	15,287	2.0	Demand	-	15,287	-
19		Total Production Plant	801,619			0	801,619	0
21		Storage Plant:						
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341
25	35100	Structures and Improvements	5,641	3.5	Storage (50/50)	-	2,821	2,821
26	35102	Compression Station Equipment	122,115	3.5	Storage (50/50)	-	61,058	61,058
27	35103	Meas. & Reg. Sta. Structures	24,295	3.5	Storage (50/50)	-	12,148	12,148
28	35104	Other Structures	141,034	3.5	Storage (50/50)	-	70,517	70,517
29	35200	Wells \ Rights of Way	589,836	3.5	Storage (50/50)	-	294,918	294,918
30	35201	Well Construction	1,182,091	3.5	Storage (50/50)	-	591,046	591,046
31	35202	Well Equipment	573,862	3.5	Storage (50/50)	-	286,931	286,931
32	35203	Cushion Gas	270,382	3.5	Storage (50/50)	-	135,191	135,191
33	35210	Leaseholds	178,619	3.5	Storage (50/50)	-	89,310	89,310
34	35211	Storage Rights	93,699	3.5	Storage (50/50)	-	26,849	26,849
35	35301	Field Lines	187,422	3.5	Storage (50/50)	-	93,711	93,711
36	35302	Tributary Lines	219,931	3.5	Storage (50/50)	-	109,966	109,966
37	35400	Compressor Station Equipment	388,075	3.5	Storage (50/50)	-	194,037	194,037
38	35500	Meas & Reg. Equipment	240,238	3.5	Storage (50/50)	-	120,119	120,119
39	35600	Purification Equipment	163,999	3.5	Storage (50/50)	-	82,000	82,000
41		Total Storage Plant	4,345,921			0	2,172,961	2,172,961
43		Transmission:						
45	36510	Land & Land Rights	16	2.0	Demand	-	16	-
46	36520	Rights of Way	434,585	2.0	Demand	-	434,585	-
47	36600	Structures & Improvements	(1,441)	2.0	Demand	-	(1,441)	-
48	36603	Other Structures	60,585	2.0	Demand	-	60,585	-
49	36700	Mains Cathodic Protection	303,101	2.0	Demand	-	303,101	-
50	36701	Mains - Steel	17,004,632	2.0	Demand	-	17,004,632	-
51	36900	Meas. & Reg. Equipment	242,952	2.0	Demand	-	242,952	-
52	36901	Meas. & Reg. Equipment	1,805,542	2.0	Demand	-	1,805,542	-
54		Total Transmission Plant	19,849,972			0	19,849,972	0
56		Distribution:						
58	37400	Land & Land Rights	57,145	4.0	Mains	48,893	8,252	-
59	37401	Land	(7,250)	4.0	Mains	(6,203)	(1,047)	-
60	37402	Land Rights	57,120	4.0	Mains	48,871	8,248	-
61	37405	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	101,365	4.0	Mains	86,728	14,637	-
63	37501	Structures & Improvements T.B.	98,146	4.0	Mains	83,974	14,173	-
64	37502	Land Rights	46,641	4.0	Mains	39,906	6,735	-
65	37503	Improvements	1,092	4.0	Mains	934	159	-
66	37600	Mains Cathodic Protection	2,463,162	4.0	Mains	2,107,476	355,686	-
67	37601	Mains - Steel	43,447,799	4.0	Mains	37,173,842	6,273,957	-
68	37602	Mains - Plastic	13,236,019	4.0	Mains	11,324,709	1,911,310	-
69	37800	Meas & Reg. Sta. Equip - General	1,727,152	4.0	Mains	1,477,747	249,404	-
70	37900	Meas & Reg. Sta. Equip - City Gate	397,966	4.0	Mains	340,499	57,467	-
71	37905	Meas & Reg. Sta. Equipment T.B.	1,207,742	4.0	Mains	1,033,341	174,401	-
72	38000	Services	47,464,180	1.0	Customer	47,464,180	-	-
73	38100	Meters	8,831,960	1.0	Customer	8,831,960	-	-
74	38200	Meter Installations	10,090,016	1.0	Customer	10,090,016	-	-
75	38300	House Regulators	3,231,320	1.0	Customer	3,231,320	-	-
76	38400	House Reg. Installations	122,845	1.0	Customer	122,845	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	2,894,605	1.0	Customer	2,894,605	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
80		Total Distribution Plant	135,469,023			126,395,642	9,073,380	0

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
154		Shared Services General Office:						
155								
156		General:						
157								
158	39000	Structures & Improvements	367	5.4	P, S, T & D Plant	304	58	5
159	39005	G-Structures & Improvements	41,632	5.4	P, S, T & D Plant	34,530	6,571	530
160	39009	Improvement to leased Premises	508,868	5.4	P, S, T & D Plant	422,059	80,318	6,480
161	39100	Office Furniture & Equipment	336,303	5.4	P, S, T & D Plant	278,940	53,081	4,283
162	39102	Remittance Processing Equip	325	5.4	P, S, T & D Plant	270	51	4
163	39103	Office Machines	160	5.4	P, S, T & D Plant	133	25	2
164	39104	G-Office Furniture & Equip.	111	5.4	P, S, T & D Plant	92	18	1
165	39200	Transportation Equipment	4,472	5.4	P, S, T & D Plant	3,709	706	57
166	39300	Stores Equipment	42	5.4	P, S, T & D Plant	35	7	1
167	39400	Tools, Shop & Garage Equipment	3,633	5.4	P, S, T & D Plant	3,014	573	46
168	39500	Laboratory Equipment	328	5.4	P, S, T & D Plant	272	52	4
169	39700	Communication Equipment	63,904	5.4	P, S, T & D Plant	53,004	10,886	814
170	39800	Miscellaneous Equipment	6,284	5.4	P, S, T & D Plant	5,212	992	80
171	39900	Other Tangible Property	4,450	5.4	P, S, T & D Plant	3,691	702	57
172	39901	Other Tangible Property - Servers - H	569,058	5.4	P, S, T & D Plant	471,992	89,818	7,247
173	39902	Other Tangible Property - Servers - S	318,308	5.4	P, S, T & D Plant	263,848	50,209	4,051
174	39903	Other Tangible Property - Network - H	138,878	5.4	P, S, T & D Plant	99,600	18,763	1,514
175	39904	Other Tang. Property - CPU	952	5.4	P, S, T & D Plant	780	150	12
176	39905	Other Tangible Property - MF - Hardwa	855	5.4	P, S, T & D Plant	709	135	11
177	39906	Other Tang. Property - PC Hardware	128,525	5.4	P, S, T & D Plant	106,802	20,286	1,637
178	39907	Other Tang. Property - PC Software	47,912	5.4	P, S, T & D Plant	39,740	7,562	610
179	39908	Other Tang. Property - Mainframe S/W	3,980,772	5.4	P, S, T & D Plant	3,301,764	628,313	50,694
180	39909	Other Tang. Property - Application So	151,394	5.4	P, S, T & D Plant	125,570	23,896	1,928
181	39924	Other Tang. Property - General Startu	0	5.4	P, S, T & D Plant	0	0	0
182		Retirement Work in Progress	(9)	5.4	P, S, T & D Plant	(7)	(1)	(0)
183								
184		Total General Plant	6,287,324			5,214,884	992,372	80,068
185								
186		Shared Services Customer Support:						
187								
188		General:						
189								
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
192	39008	Structures & Improvements	179,456	5.4	P, S, T & D Plant	149,846	28,325	2,285
193	39009	Improvement to leased Premises	211,910	5.4	P, S, T & D Plant	175,691	33,431	2,697
194	39010	CKV-Structures & Improvements	23,673	5.4	P, S, T & D Plant	19,835	3,737	301
195	39100	Office Furniture & Equipment	8,591	5.4	P, S, T & D Plant	7,125	1,356	109
196	39700	Communication Equipment	(354,256)	5.4	P, S, T & D Plant	(293,830)	(55,915)	(4,511)
197	39710	CKV-Communication Equipment	629	5.4	P, S, T & D Plant	522	99	8
198	39800	Miscellaneous Equipment	203	5.4	P, S, T & D Plant	169	32	3
199	39900	Other Tangible Property	(59)	5.4	P, S, T & D Plant	(49)	(9)	(1)
200	39901	Other Tangible Property - Servers - H	(130,340)	5.4	P, S, T & D Plant	(108,108)	(20,573)	(1,660)
201	39902	Other Tangible Property - Servers - S	(236,463)	5.4	P, S, T & D Plant	(196,129)	(37,323)	(3,011)
202	39903	Other Tangible Property - Network - H	5,533	5.4	P, S, T & D Plant	4,589	873	70
203	39906	Other Tang. Property - PC Hardware	(6,303)	5.4	P, S, T & D Plant	(5,228)	(995)	(80)
204	39907	Other Tang. Property - PC Software	15,615	5.4	P, S, T & D Plant	12,951	2,465	199
205	39908	Other Tang. Property - Mainframe S/W	2,190,316	5.4	P, S, T & D Plant	1,816,710	345,713	27,893
206	39910	CKV-Other Tangible Property	212	5.4	P, S, T & D Plant	176	33	3
207	39916	CKV-Oth Tang Prop-PC Hardware	611	5.4	P, S, T & D Plant	673	128	10
208	39917	CKV-Oth Tang Prop-PC Software	232	5.4	P, S, T & D Plant	192	37	3
209	39924	Other Tang. Property - General Startu	0	5.4	P, S, T & D Plant	7	1	0
210		Retirement Work in Progress	(1,356)	5.4	P, S, T & D Plant	(1,125)	(214)	(17)
211								
212		Total General Plant	1,908,312			1,582,808	301,202	24,302
213								
214		TOTAL RESERVE FOR DEPRECIATION	166,889,761			131,723,248	32,911,754	2,254,789

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Materials and Supplies - KY Direct	(9,437)	9.1	Allocated O&M Expenses	(1,946)	(191)	(7,300)
4	Materials and Supplies - KY Mid-States GO	68,287	9.1	Allocated O&M Expenses	14,079	1,384	52,824
5	Materials and Supplies - Shared Services GO	0	9.1	Allocated O&M Expenses	0	0	0
6	Materials and Supplies - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
7	Gas Storage Inventory	9,415,216	3.0	Commodity	-	-	9,415,216
8	Prepayments - KY Direct	229,654	9.1	Allocated O&M Expenses	47,350	4,653	177,651
9	Prepayments - KY Mid-States GO	4,955	9.1	Allocated O&M Expenses	1,022	100	3,833
10	Prepayments - Shared Services GO	748,194	9.1	Allocated O&M Expenses	154,261	15,160	578,773
11	Prepayments - Shared Services CS	271,559	9.1	Allocated O&M Expenses	55,990	5,502	210,067
12	Cash Working Capital	3,337,211	9.1	Allocated O&M Expenses	668,061	67,616	2,581,532
13							
14	Total Rate Base Additions	14,065,640			958,817	94,226	13,012,596
15							
16							
17	Rate Base Deductions:						
18							
19	Customer Advances - KY Direct	(2,745,576)	1.0	Customer	(2,745,576)	-	-
20	Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
21	Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
22	Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
23	ADIT - KY Direct	(71,043,224)	5.7	Net Plant	(60,580,898)	(9,589,593)	(872,732)
24	ADIT - KY Mid-States GO	20,040,473	5.7	Net Plant	17,989,172	2,705,114	246,188
25	ADIT - Shared Services GO	(1,541,589)	5.7	Net Plant	(1,314,572)	(208,089)	(18,938)
26	ADIT - Shared Services CS	6,651,113	5.7	Net Plant	5,671,623	897,784	81,706
27							
28	Total Rate Base Deductions	(48,638,812)			(41,890,251)	(6,194,785)	(563,776)
29							
30							
31	TOTAL OTHER RB	(34,573,172)			(40,921,434)	(6,100,558)	12,448,820
32							
33	Interest on Customer Deposits	0	1.0	Customer	-	-	-

Advance Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
CLASSIFICATION OF O&M EXPENSE									
Line No.	Acc. L. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
94		Distribution:							
95		Operation:							
96	8700	Supervision and Engineering	1,388,100	10.0	Composite of Accts. 871-879 & 886-893	1,269,141	113,552	3,467	
97	8710	Distributive Load Dispatching	293	3.0	Commodity	-	-	293	
98	8711	Ozonization	3,303	3.0	Commodity	-	-	3,303	
99	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-	
100	8740	Mains & Services	2,874,065	4.1	Mains & Services	2,585,856	287,200	-	
101	8750	Measuring and Regulating Station Exp. - Gen	266,973	12.0	Composite of Accts. 374-379	228,422	38,551	-	
102	8760	Measuring and Regulating Station Exp. - Ind	23,764	1.0	Customer	23,764	-	-	
103	8770	Measuring and Regulating Sta. Exp. - City Gate	77,553	12.0	Composite of Accts. 374-379	-	11,189	-	
104	8780	Meters and House Regulator Expense	816,400	1.0	Customer	816,400	-	-	
105	8790	Customer Installations Expense	20,364	1.0	Customer	20,364	-	-	
106	8900	Other Expense	138,277	10.0	Composite of Accts. 871-879 & 886-893	127,519	11,409	348	
107	8910	Rents	428,101	10.0	Composite of Accts. 871-879 & 886-893	391,981	36,059	1,071	
108		Maintenance:							
109	8950	Maintenance Supervision and Engineering	2,748	10.0	Composite of Accts. 871-879 & 886-893	2,516	225	7	
110	8959	Maintenance of Structures and Improvements	4,337	12.0	Composite of Accts. 374-379	-	3,710	623	
111	8970	Maintenance of Mains	36,400	12.0	Composite of Accts. 374-379	31,144	5,256	-	
112	8980	Maintenance of compressor station equipment	6,558	3.0	Commodity	-	-	6,558	
113	8990	Maint. of Measuring and Regulating Station Equip. - General	6,189	12.0	Composite of Accts. 374-379	5,295	894	-	
114	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	4,695	1.0	Customer	4,695	-	-	
115	8930	Maint. of Measuring and Regulating Station Equip. - City Gate	13,741	12.0	Composite of Accts. 374-379	11,757	1,984	-	
116	8930	Maintenance of Services	48,851	1.0	Customer	48,851	-	-	
117	8940	Maintenance of Meters and House Regulators	14,595	1.0	Customer	14,595	-	-	
118	8950	Maintenance of Other Equipment	0	10.0	Composite of Accts. 871-879 & 886-893	-	-	-	
119		Total Distribution	6,178,566			5,655,144	505,978	15,446	
120		Customer Accounts:							
121		Supervision	(202)	1.0	Customer	(202)	-	-	
122	9010	Meter Reading Expenses	1,321,394	1.0	Customer	1,321,394	-	-	
123	9020	Customer Records and Collection Expenses	357,551	1.0	Customer	357,551	-	-	
124	9030	Uncollectible Accounts Expense	324,479	1.0	Customer	324,479	-	-	
125	9040	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-	
126	9050		0	1.0	Customer	-	-	-	
127		Total Customer Accounts	2,003,223			2,003,223	0	0	
128		Customer Service and Information:							
129		Supervision	0	1.0	Customer	-	-	-	
130	9070	Customer Assistance Expenses	0	1.0	Customer	-	-	-	
131	9090	Informational and Instructional Advertising Expenses	133,918	1.0	Customer	133,918	-	-	
132	9100	Miscellaneous Customer Service and Informational Expenses	0	1.0	Customer	-	-	-	
133	9100		0	1.0	Customer	-	-	-	
134		Total Customer Service and Information	133,918			133,918	0	0	
135		Sales:							
136		Supervision	218,372	1.0	Customer	218,372	-	-	
137	9110	Advertising and Selling Expenses	13,909	1.0	Customer	13,909	-	-	
138	9120	Advertising Expenses	10,934	1.0	Customer	10,934	-	-	
139	9130	Miscellaneous Sales Expenses	0	1.0	Customer	-	-	-	
140	9160		0	1.0	Customer	-	-	-	
141		Total Sales	243,215			243,215	0	0	
142		Administrative & General:							
143		Operation:							
144		Administrative and General Salaries	394,702	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	368,871	24,940	791	
145	9210	Office Supplies and Expenses	(1,393)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(1,300)	(89)	(3)	
146	9220	Administrative Expenses Transferred - Customer Support	-	1.0	Customer	-	-	-	
147	9220		-	1.0	Customer	-	-	-	
148	9230	Administrative Expenses Transferred - General	(3,671,350)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(2,219,213)	(825,945)	(26,191)	
149	9260	Outside Services Employed	158,905	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	148,548	10,044	318	
150	9240	Property Insurance	74,698	5.7	Net Plant	63,697	10,083	918	
151	9250	Injuries and Damages	18,685	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	17,487	1,181	37	
152	9260	Employee Pensions and Benefits	3,289,740	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	3,056,582	206,607	6,551	
153	9270	Franchise Requirements	2,840	1.0	Customer	2,840	-	-	
154	9280	Regulatory Commission Expenses	217,507	1.0	Customer	217,507	-	-	
155	930.1	General Advertising Expenses	0	1.0	Customer	-	-	-	
156	930.2	Miscellaneous General Expense	(22,371)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(20,912)	(1,414)	(45)	
157	9310	Rents	7,618	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	7,121	481	15	
158		Maintenance:							
159	9320	Maintenance of General Plant	0	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-	
160		Total A&G	17,192,284			16,079,732	1,077,778	34,774	
161									
162		TOTAL O&M EXPENSE	116,662,624			24,116,231	2,589,892	90,477,810	

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Production & Gathering:						
2	Operation						
3	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	Production Maps & Records	-	99.0	-	-	-	-
5	Field Lines Expenses	-	99.0	-	-	-	-
6	Field Compressor Station Expense	-	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	Purification Expense	-	99.0	-	-	-	-
10	Other Expenses	-	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	Structures and Improvements	-	99.0	-	-	-	-
14	Field Line Maintenance	-	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	Other Equipment Maintenance	-	99.0	-	-	-	-
19	Gas Processed By Others	-	99.0	-	-	-	-
20	Total Production & Gathering	-		-	-	-	-
21							
22	Other Gas Supply Expenses:						
23	Wellhead Purchases	-	99.0	-	-	-	-
24	Field Line Purchases	-	99.0	-	-	-	-
25	Transmission Line Purchases	-	99.0	-	-	-	-
26	City Gate Purchases	-	99.0	-	-	-	-
27	Other Gas Purchases	-	99.0	-	-	-	-
28	Exchange Gas	-	99.0	-	-	-	-
29	Purchased Gas Expenses	-	99.0	-	-	-	-
30	Storage Gas Withdrawal	-	99.0	-	-	-	-
31	Company Used Gas	-	99.0	-	-	-	-
32	Other Gas Supply Expenses	-	99.0	-	-	-	-
33	Total Other Gas Supply Expenses	-		-	0	0	0
34							
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	0	99.0	-	-	-	-
38	Maps & Records	0	99.0	-	-	-	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-	-
42	Compressor Station Fuel & Power	0	99.0	-	-	-	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	0	99.0	-	-	-	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	0	99.0	-	-	-	-
48	Storage Well Royalties	0	99.0	-	-	-	-
49	Rents	0	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	0	99.0	-	-	-	-
52	Structures and Improvements	0	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
54	Line Maintenance	0	99.0	-	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-	-
59	Total Underground Storage Expense	0		-	0	0	0
60							
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	0	99.0	-	-	-	-
64	System Control & Load Dispatching	0	99.0	-	-	-	-
65	Communication Systems Expense	0	99.0	-	-	-	-
66	Compressor Station Labor Expense	0	99.0	-	-	-	-
67	Compressor Station Fuel Gas	0	99.0	-	-	-	-
68	Compressor Station Fuel & Power	0	99.0	-	-	-	-
69	Mains Expense	0	99.0	-	-	-	-
70	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
71	Other Expenses	0	99.0	-	-	-	-
72	LDC Payment	0	99.0	-	-	-	-
73	LDC Payment - A&G	0	99.0	-	-	-	-
74	Rents	0	99.0	-	-	-	-
75	Maintenance						
76	Maint. Sup., & Eng.	-	99.0	-	-	-	-
77	Structures & Improvements	-	99.0	-	-	-	-
78	Mains	-	99.0	-	-	-	-
79	Compressor Station Equip Maint	-	99.0	-	-	-	-
80	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
81	Communication Equipment Maintenance	-	99.0	-	-	-	-
82	Other Equipment Maintenance	-	99.0	-	-	-	-
83	Total Transmission Expense	-		-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	-	99.0	-	-	-	-
88	Distribution Load Dispatching	-	99.0	-	-	-	-
89	Compressor Station Labor and Expenses	-	99.0	-	-	-	-
90	Mains and Services Expenses	-	99.0	-	-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0	-	-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0	-	-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0	-	-	-	-
94	Meter and House Regulator Expenses	-	99.0	-	-	-	-
95	Customer Installations Expenses	-	99.0	-	-	-	-
96	Other Expenses	-	99.0	-	-	-	-
97	Rents	-	99.0	-	-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0	-	-	-	-
100	Maintenance of Structures and Improvements	-	99.0	-	-	-	-
101	Maintenance of Mains	-	99.0	-	-	-	-
102	Maintenance of compressor station equipment	-	99.0	-	-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0	-	-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0	-	-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0	-	-	-	-
106	Maintenance of Services	-	99.0	-	-	-	-
107	Maintenance of Meters and House Regulators	-	99.0	-	-	-	-
108	Maintenance of Other Equipment	-	99.0	-	-	-	-
109	Total Distribution	-					
110							
111	Customer Accounts						
112	Supervision	-	99.0	-	-	-	-
113	Meter Reading	-	99.0	-	-	-	-
114	Customer Rec. & Collections	-	99.0	-	-	-	-
115	Uncollectible Accounts	-	99.0	-	-	-	-
116	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
117	Total Customer Accounts Expense	-					
118							
119	Customer Service and Information						
120	Supervision	-	99.0	-	-	-	-
121	Customer Assistance	-	99.0	-	-	-	-
122	Information & Instruction	-	99.0	-	-	-	-
123	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
124	Total Customer Service & Info Expense	-					
125							
126	Sales						
127	Supervision	-	99.0	-	-	-	-
128	Demonstration & Selling	-	99.0	-	-	-	-
129	Advertising	-	99.0	-	-	-	-
130	Misc. Sales Expense	-	99.0	-	-	-	-
131	Total Sales Expense	-					
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	-	99.0	-	-	-	-
136	Office Supplies and Expenses	-	99.0	-	-	-	-
137	Administrative Expenses Transferred - Customer Support	-	99.0	-	-	-	-
138	Administrative Expenses Transferred - General	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Employee Pensions and Benefits	-	99.0	-	-	-	-
143	Regulatory Commission Expenses	-	99.0	-	-	-	-
144	Duplicate Charges - Credit	-	99.0	-	-	-	-
145	General Advertising Expenses	-	99.0	-	-	-	-
146	Miscellaneous General Expense	-	99.0	-	-	-	-
147	Rents	-	99.0	-	-	-	-
148	Maintenance						
149	Maintenance of General Plant	-	99.0	-	-	-	-
150	Total A&G	0			0	0	0
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL						

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
4	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
5	30300	Misc Intangible Plant	-	99.0		-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	51	2.0	Demand	-	51	-
12	32540	Rights of Ways	1,699	2.0	Demand	-	1,699	-
13	33100	Production Gas Wells Equipment	-	2.0	Demand	-	-	-
14	33201	Field Lines	-	2.0	Demand	-	-	-
15	33202	Tributary Lines	-	2.0	Demand	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	3,001	2.0	Demand	-	3,001	-
17	33600	Purification Equipment	996	2.0	Demand	-	996	-
18								
19		Total Production Plant	5,747			0	5,747	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	-	3.5	Storage (50/50)	-	-	-
25	35100	Structures and Improvements	293	3.5	Storage (50/50)	-	146	146
26	35102	Compression Station Equipment	1,704	3.5	Storage (50/50)	-	852	852
27	35103	Meas. & Reg. Sta. Structures	-	3.5	Storage (50/50)	-	-	-
28	35104	Other Structures	-	3.5	Storage (50/50)	-	-	-
29	35200	Wells \ Rights of Way	82,144	3.5	Storage (50/50)	-	41,072	41,072
30	35201	Well Construction	19,039	3.5	Storage (50/50)	-	9,519	9,519
31	35202	Well Equipment	-	3.5	Storage (50/50)	-	-	-
32	35203	Cushion Gas	29,356	3.5	Storage (50/50)	-	14,678	14,678
33	35210	Leaseholds	-	3.5	Storage (50/50)	-	-	-
34	35211	Storage Rights	382	3.5	Storage (50/50)	-	191	191
35	35301	Field Lines	-	3.5	Storage (50/50)	-	-	-
36	35302	Tributary Lines	-	3.5	Storage (50/50)	-	-	-
37	35400	Compressor Station Equipment	15,086	3.5	Storage (50/50)	-	7,543	7,543
38	35500	Meas & Reg. Equipment	1,742	3.5	Storage (50/50)	-	871	871
39	35600	Purification Equipment	110	3.5	Storage (50/50)	-	55	55
40								
41		Total Storage Plant	149,856			0	74,928	74,928
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	-	2.0	Demand	-	-	-
46	36520	Rights of Way	13,066	2.0	Demand	-	13,066	-
47	36602	Structures & Improvements	887	2.0	Demand	-	887	-
48	36603	Other Structures	734	2.0	Demand	-	734	-
49	36700	Mains Cathodic Protection	19,980	2.0	Demand	-	19,980	-
50	36701	Mains - Steel	578,413	2.0	Demand	-	578,413	-
51	36900	Meas. & Reg. Equipment	12,003	2.0	Demand	-	12,003	-
52	36901	Meas. & Reg. Equipment	45,879	2.0	Demand	-	45,879	-
53								
54		Total Transmission Plant	670,963			0	670,963	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	-	4.0	Mains	-	-	-
59	37401	Land	-	4.0	Mains	-	-	-
60	37402	Land Rights	4,289	4.0	Mains	3,670	619	-
61	37403	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	7,321	4.0	Mains	6,284	1,057	-
63	37501	Structures & Improvements T.B.	2,168	4.0	Mains	1,855	313	-
64	37502	Land Rights	-	4.0	Mains	-	-	-
65	37503	Improvements	86	4.0	Mains	73	12	-
66	37600	Mains Cathodic Protection	556,692	4.0	Mains	476,305	80,388	-
67	37601	Mains - Steel	2,345,591	4.0	Mains	2,008,883	338,709	-
68	37602	Mains - Plastic	1,564,702	4.0	Mains	1,338,755	225,946	-
69	37800	Meas & Reg. Sta. Equip - General	161,845	4.0	Mains	138,474	23,371	-
70	37900	Meas & Reg. Sta. Equip - City Gate	58,890	4.0	Mains	50,396	8,504	-
71	37905	Meas & Reg. Sta. Equipment T.b.	36,252	4.0	Mains	31,017	5,235	-
72	38000	Services	4,473,918	1.0	Customer	4,473,918	-	-
73	38100	Meters	1,773,300	1.0	Customer	1,773,300	-	-
74	38200	Meter Installaitons	2,132,918	1.0	Customer	2,132,918	-	-
75	38300	House Regulators	235,602	1.0	Customer	235,602	-	-
76	38400	House Reg. Installations	3,841	1.0	Customer	3,841	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	157,854	1.0	Customer	157,854	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	13,515,271			12,831,117	684,154	0

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
81		General:						
82								
83								
84	39900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
85	39000	Structures Frame	131,359	5.4	P, S, T & D Plant	108,953	20,733	1,673
86	39002	Improvements	-	5.4	P, S, T & D Plant	-	-	-
87	39003	Air Conditioning Equipment	26,900	5.4	P, S, T & D Plant	22,311	4,246	343
88	39004	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
89	39009	Office Furniture & Equipment	30,239	5.4	P, S, T & D Plant	25,081	4,773	385
90	39100	Rentlance Processing Equip	96,791	5.4	P, S, T & D Plant	80,281	15,277	1,233
91	39103	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
92	39200	Trucks	-	5.4	P, S, T & D Plant	-	-	-
93	39201	Trailers	-	5.4	P, S, T & D Plant	-	-	-
94	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
95	39400	Power Operated Equipment	135,043	5.4	P, S, T & D Plant	112,009	21,315	1,720
96	39603	Backhoes	8,234	5.4	P, S, T & D Plant	6,830	1,300	105
97	39604	Welders	9,621	5.4	P, S, T & D Plant	7,960	1,519	123
98	39605	Communication Equipment	5,096	5.4	P, S, T & D Plant	4,227	804	65
99	39700	Communication Equipment - Mobile Radios	24,792	5.4	P, S, T & D Plant	20,488	3,899	315
100	39701	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
101	39702	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
102	39705	Miscellaneous Equipment	8,360	5.4	P, S, T & D Plant	6,934	1,320	106
103	39800	Other Tangible Property	125,081	5.4	P, S, T & D Plant	103,746	19,742	1,593
104	39900	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
105	39901	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
106	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
107	39903	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
108	39904	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
109	39905	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
110	39906	Other Tang. Property - PC Software	41,450	5.4	P, S, T & D Plant	34,380	6,542	528
111	39907	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
112	39908	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
113		AR 15 general plant amortization	255,335	5.4	P, S, T & D Plant	211,782	40,301	3,252
114								
115								
116		Total General Plant	898,212			745,002	141,771	11,439
117								
118		TOTAL DIRECT DEPRECIATION EXPENSE	15,240,048			13,576,119	1,577,563	66,366
119								
120		Kentucky Mid-States General Office:						
121								
122		Intangible Plant:						
123								
124	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
125	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
126	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
127		Total Intangible Plant:	0			0	0	0
128								
129		General:						
130								
131								
132	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
133	39001	Structures Frame	2,696	5.4	P, S, T & D Plant	2,236	425	34
134	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
135	39009	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
136	39100	Office Furniture & Equipment	2,095	5.4	P, S, T & D Plant	1,738	331	27
137	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
138	39300	Stores Equipment	162	5.4	P, S, T & D Plant	134	26	2
139	39400	Tools, Shop & Garage Equipment	4,710	5.4	P, S, T & D Plant	3,907	743	60
140	39600	Power Operated Equipment	605	5.4	P, S, T & D Plant	502	96	8
141	39700	Communication Equipment	1,370	5.4	P, S, T & D Plant	1,136	216	17
142	39800	Miscellaneous Equipment	20,721	5.4	P, S, T & D Plant	17,186	3,270	264
143	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
144	39901	Other Tangible Property - Servers - H/W	16,430	5.4	P, S, T & D Plant	13,628	2,593	209
145	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
146	39903	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
147	39906	Other Tang. Property - PC Hardware	65,546	5.4	P, S, T & D Plant	54,366	10,346	835
148	39907	Other Tang. Property - PC Software	-	5.4	P, S, T & D Plant	-	-	-
149	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
150								
151								
152		Total General Plant	114,335			94,833	18,046	1,456

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
153								
154		Shared Services General Office:						
155								
156		General:						
157								
158	39000	Structures & Improvements	225	5.4	P, S, T & D Plant	187	38	3
159	39005	G-Structures & Improvements	4,283	5.4	P, S, T & D Plant	3,553	676	58
160	39009	Improvement to leased Premises	20,929	5.4	P, S, T & D Plant	17,359	3,303	267
161	39100	Office Furniture & Equipment	21,361	5.4	P, S, T & D Plant	17,718	3,372	272
162	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
163	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
164	39104	G-Office Furniture & Equip.	36	5.4	P, S, T & D Plant	30	6	0
165	39200	Transportation Equipment	1,594	5.4	P, S, T & D Plant	1,322	252	20
166	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
167	39400	Tools, Shop & Garage Equipment	1,246	5.4	P, S, T & D Plant	1,034	197	16
168	39500	Laboratory Equipment	230	5.4	P, S, T & D Plant	191	36	3
169	39700	Communication Equipment	9,744	5.4	P, S, T & D Plant	7,252	1,380	111
170	39800	Miscellaneous Equipment	371	5.4	P, S, T & D Plant	307	58	5
171	39900	Other Tangible Property	1,246	5.4	P, S, T & D Plant	1,034	197	16
172	39901	Other Tangible Property - Servers	142,944	5.4	P, S, T & D Plant	118,582	22,562	1,820
173	39902	Other Tangible Property - Servers	75,232	5.4	P, S, T & D Plant	62,399	11,874	958
174	39903	Other Tangible Property - Network	17,633	5.4	P, S, T & D Plant	14,625	2,783	225
175	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
176	39905	Other Tangible Property - MF - Hard	-	5.4	P, S, T & D Plant	-	-	-
177	39906	Other Tang. Property - PC Hardware	12,779	5.4	P, S, T & D Plant	10,599	2,017	163
178	39907	Other Tang. Property - PC Software	3,650	5.4	P, S, T & D Plant	3,028	576	46
179	39908	Other Tang. Property - Mainframe S/W	376,695	5.4	P, S, T & D Plant	312,441	59,456	4,797
180	39909	Other Tang. Property - Application	-	5.4	P, S, T & D Plant	-	-	-
181	39924	Other Tang. Property - General Start	-	5.4	P, S, T & D Plant	-	-	-
182								
183								
184		Total General Plant	689,199			571,641	108,781	8,777
185								
186		Shared Services Customer Support:						
187								
188		General:						
189								
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
192	39000	Structures & Improvements	25,234	5.4	P, S, T & D Plant	20,930	3,983	321
193	39009	Improvement to leased Premises	10,518	5.4	P, S, T & D Plant	8,724	1,650	134
194	39010	CKV-Structures & Improvements	2,760	5.4	P, S, T & D Plant	2,289	436	35
195	39100	Office Furniture & Equipment	2,634	5.4	P, S, T & D Plant	2,185	416	34
196	39700	Communication Equipment	6,558	5.4	P, S, T & D Plant	5,440	1,035	84
197	39710	CKV-Communication Equipment	120	5.4	P, S, T & D Plant	99	19	2
198	39800	Miscellaneous Equipment	91	5.4	P, S, T & D Plant	76	14	1
199	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
200	39901	Other Tangible Property - Servers - H/W	28,635	5.4	P, S, T & D Plant	23,750	4,520	365
201	39902	Other Tangible Property - Servers - S/W	13,570	5.4	P, S, T & D Plant	11,255	2,142	173
202	39903	Other Tangible Property - Network - H/W	9,439	5.4	P, S, T & D Plant	7,828	1,490	120
203	39906	Other Tang. Property - PC Hardware	6,134	5.4	P, S, T & D Plant	5,087	968	78
204	39907	Other Tang. Property - PC Software	1,922	5.4	P, S, T & D Plant	1,594	303	24
205	39908	Other Tang. Property - Mainframe S/W	366,672	5.4	P, S, T & D Plant	304,128	57,874	4,689
206	39910	CKV-Other Tangible Property	130	5.4	P, S, T & D Plant	108	21	2
207	39916	CKV-Oth Tang Prop-PC Hardware	135	5.4	P, S, T & D Plant	112	21	2
208	39917	CKV-Oth Tang Prop-PC Software	48	5.4	P, S, T & D Plant	40	8	1
209	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
210								
211								
212		Total General Plant	474,598			383,645	74,909	6,044
213								
214		TOTAL DEPRECIATION EXPENSE	16,518,181			14,636,238	1,779,300	102,643

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	366,438	9.1	Allocated O&M Expenses	75,552	7,425	283,462
5	Property Related	3,403,337	5.4	P, S, T & D Plant	2,822,824	537,172	43,341
6	DOT Transmission User Tax	52,950	9.1	Allocated O&M Expenses	10,917	1,073	40,960
7	Other	620,764	9.1	Allocated O&M Expenses	127,988	12,578	480,198
8	Total Non Revenue Related:	4,443,489			3,037,281	558,248	847,960
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	219,194	3.0	Commodity	-	-	219,194
14	Total Revenue Related:	219,194			0	0	219,194
15							
16	Total Taxes, Other Than Income	4,662,683			3,037,281	558,248	1,067,154
17							
18							
19	Interest Expense	7,538,846	13.0	Rate Base	6,086,012	974,616	476,218

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
7	Operating Revenues	153,899,749			54,511,700	6,744,896	92,643,153
9	Operating Expenses:						
11	Operating & Maintenance	116,962,934			24,115,231	2,369,892	90,477,810
12	Depreciation & Amortization	16,518,181			14,636,238	1,779,300	102,643
13	Taxes Other Than Income	4,662,683			3,037,281	558,248	1,067,154
15	Total Operating Expenses	138,143,797			41,788,750	4,707,439	91,647,608
17	Income Before Taxes	15,755,952			12,722,951	2,037,457	995,545
19	Interest Expense	7,536,846			6,086,012	974,616	476,218
21	Income Taxes:						
23	State Income Taxes	493,146	6.00%		398,216	63,770	31,160
24	Federal Income Taxes	2,704,086	35.00%		2,183,553	349,675	170,858
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
28	Total Income Taxes	3,197,232			2,581,769	413,445	202,018
30	Net Income	12,558,720			10,141,182	1,624,012	793,526
32	Total Rate Base	252,914,292			204,228,603	32,705,224	15,980,465
34	Rate of Return	4.9656%			4.9656%	4.9656%	4.9656%

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	6.2	P, S, T & D Plant - Customer	6,909	5,691	1,109	54	155
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	99,409	80,446	15,952	775	2,237
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
6									
7		Total Intangible Plant			106,318	86,037	17,060	829	2,392
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-
12	32540	Rights of Ways	99.0	-	0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-
18									
19		Total Production Plant			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0	-	0	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-
29	35200	Wells \ Rights of way	99.0	-	0	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-
38	35500	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-
40									
41		Total Storage Plant			0	0	0	0	0
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
53									
54		Total Transmission Plant			0	0	0	0	0
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	455,023	404,351	49,827	525	521
59	37401	Land	2.0	Customers	31,936	28,380	3,483	37	37
60	37402	Land Rights	2.0	Customers	216,909	192,665	23,646	250	245
61	37403	Land Other	2.0	Customers	2,382	2,117	260	3	3
62	37500	Structures & Improvements	2.0	Customers	293,532	260,844	32,014	338	396
63	37501	Structures & Improvements T.B.	2.0	Customers	86,849	77,177	9,472	100	99
64	37502	Land Rights	2.0	Customers	39,863	35,424	4,348	46	46
65	37503	Improvements	2.0	Customers	3,427	3,045	374	4	4
66	37600	Mains Cathodic Protection	2.0	Customers	9,683,755	8,605,358	1,056,153	11,164	11,080
67	37601	Mains - Steel	2.0	Customers	83,492,995	74,195,092	8,106,112	96,257	96,534
68	37602	Mains - Plastic	2.0	Customers	56,231,611	49,869,576	6,132,866	64,828	64,341
69	37800	Meas & Reg. Sta. Equip. - General	2.0	Customers	4,582,130	4,080,744	500,838	5,294	5,254
70	37900	Meas & Reg. Sta. Equip. - City Gate	2.0	Customers	1,944,766	1,728,194	212,105	2,242	2,225
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	1,193,241	1,060,360	130,140	1,376	1,365
72	38000	Services	2.0	Customers	98,853,417	87,844,955	10,781,387	113,966	113,110
73	38100	Meters	4.0	Meter Investment	22,574,136	13,608,216	7,623,676	674,546	667,688
74	38200	Meter Installations	4.0	Meter Investment	49,157,106	29,633,050	16,601,205	1,468,882	1,453,969
75	38300	House Regulators	4.0	Meter Investment	7,239,801	4,364,321	2,445,006	216,335	214,139
76	38400	House Reg. Installations	4.0	Meter Investment	154,276	93,001	52,102	4,610	4,563
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	5,045,015	-	-	-	5,045,015
78	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
79									
80		Total Distribution Plant			341,292,072	276,188,988	54,764,813	2,660,803	7,879,589

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
81									
82		General:							
83									
84	39900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	652,110	527,713	104,640	5,084	14,673
85	39900	Structures & Improvements	6.2	P, S, T & D Plant - Customer	3,002,268	2,428,552	481,753	23,406	67,556
86	39901	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
87	39902	Structures-Brick	6.2	P, S, T & D Plant - Customer	148,265	119,982	23,791	1,166	3,336
88	39903	Improvements	6.2	P, S, T & D Plant - Customer	601,354	486,639	96,495	4,688	13,531
89	39904	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	6,189	5,008	993	46	139
90	39909	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,081,150	858,724	170,276	8,273	23,877
91	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,223,654	990,229	196,351	9,540	27,534
92	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
93	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
94	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	327,593	265,424	52,631	2,567	7,380
95	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
96	39202	Trailers	6.2	P, S, T & D Plant - Customer	27,530	22,279	4,418	215	619
97	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
98	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,822,598	1,474,917	292,460	14,209	41,011
99	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
100	39603	Bitchers	6.2	P, S, T & D Plant - Customer	44,543	36,046	7,149	347	1,092
101	39604	Backhoes	6.2	P, S, T & D Plant - Customer	52,044	42,116	8,351	406	1,171
102	39605	Welders	6.2	P, S, T & D Plant - Customer	27,567	22,308	4,423	215	620
103	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	312,085	252,559	50,080	2,433	7,023
104	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
105	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
106	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	55,004	44,511	8,626	429	1,238
107	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	2,091,794	1,692,762	335,656	16,308	47,069
108	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
109	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	145,971	118,126	23,423	1,138	3,285
110	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	61,018	49,378	9,791	476	1,373
111	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
112	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
114	39906	Other Tang. Property - FC Hardware	6.2	P, S, T & D Plant - Customer	162,277	131,321	26,040	1,265	3,651
115	39907	Other Tang. Property - FC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
116	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
117	39909	Other Tang. Property - Application Soft	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
118	39924	Other Tang. Property - General Startup	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
119									
120		Total General Plant			11,825,423	9,569,584	1,897,546	92,194	266,090
121									
122		TOTAL DIRECT PLANT			353,223,613	285,842,489	56,679,416	2,753,826	7,948,070
123									
124		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	6,563,611	5,335,807	1,058,032	51,408	148,366
125									
126		Kentucky Mid-States General Office:							
127									
128		Intangible Plant:							
129									
130	30100	Organization	6.2	P, S, T & D Plant - Customer	76,856	62,185	12,332	589	1,729
131	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
132	30300	Misc Intangible Plant	6.2	P, S, T & D Plant - Customer	460,178	372,384	73,842	3,588	10,355
133									
134		Total Intangible Plant:			537,034	434,569	86,174	4,187	12,084
135									
136		General:							
137									
138	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
139	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	74,379	60,191	11,935	580	1,674
140	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	2,393	1,937	384	19	54
141	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	16,106	13,034	2,584	126	362
142	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	36,552	29,579	5,965	285	822
143	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	1,704	1,379	274	13	39
144	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	1,726	1,397	277	13	39
145	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	59,125	47,846	9,487	461	1,330
146	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	8,102	6,556	1,300	63	182
147	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	15,759	12,753	2,529	123	365
148	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	342,149	276,890	54,932	2,667	7,699
149	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	31,932	25,841	5,124	249	719
150	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	142,752	116,520	22,936	1,113	3,212
151	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	3,431	2,777	551	27	77
152	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	89,802	72,671	14,410	700	2,021
153	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	283,571	229,477	45,503	2,211	6,381
154	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
155	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
156									
157		Total General Plant			1,109,484	897,837	178,031	8,650	24,965
158									
159		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	140,323	113,555	22,517	1,084	3,157

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
160									
161		Shared Services General Office:							
162									
163		General:							
164									
165	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	5,745	4,649	922	45	129
166	39005	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer	106,369	86,078	17,068	829	2,393
167	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	428,490	346,751	68,757	3,341	9,642
168	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	439,755	355,867	70,584	3,428	9,895
169	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
170	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
171	39104	G-Office Furniture & Equip.	6.2	P, S, T & D Plant - Customer	741	599	119	6	17
172	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	4,564	3,694	732	38	103
173	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
174	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	11,729	9,452	1,882	91	264
175	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	1,947	1,575	312	15	44
176	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	131,763	106,628	21,143	1,027	2,885
177	39900	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	17,871	14,462	2,888	139	402
178	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	7,470	6,045	1,199	58	168
179	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	1,393,952	1,119,948	222,073	10,790	31,141
180	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	712,457	576,548	114,323	6,556	18,031
181	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	167,505	135,552	28,878	1,306	3,769
182	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
184	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	120,940	97,669	19,405	943	2,721
185	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	44,714	36,184	7,175	349	1,006
186	39908	Other Tang. Property - Mainframe SAW	6.2	P, S, T & D Plant - Customer	4,778,727	3,867,133	766,810	37,256	107,529
187	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	120,368	97,406	19,315	938	2,708
188	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
189									
190		Total General Plant			8,485,108	6,866,481	1,361,547	66,152	190,928
191									
192		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	296,807	240,188	47,627	2,314	6,679
193									
194		Shared Services Customer Support							
195									
196		General:							
197									
198	38900	Land	6.2	P, S, T & D Plant - Customer	138,312	110,309	21,873	1,063	3,067
199	38910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	12,435	10,063	1,996	97	280
200	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	626,586	507,139	103,650	4,896	14,101
201	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	215,025	174,007	34,604	1,676	4,836
202	39010	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	68,535	55,461	10,997	534	1,542
203	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	54,214	43,872	8,699	423	1,220
204	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	98,189	79,458	16,756	765	2,209
205	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	1,790	1,448	287	14	40
206	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	4,522	3,659	726	35	102
207	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
208	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	275,528	222,967	44,212	2,148	6,200
209	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	128,194	103,740	20,670	959	2,895
210	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	91,920	74,385	14,750	717	2,098
211	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	59,237	47,937	9,605	462	1,333
212	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	24,626	19,443	3,895	187	541
213	39908	Other Tang. Property - Mainframe SAW	6.2	P, S, T & D Plant - Customer	4,633,774	3,749,831	743,650	36,126	104,267
214	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	784	634	126	6	18
215	39916	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	1,278	1,035	205	10	29
216	39917	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	597	483	96	5	13
217	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
218									
219		Total General Plant			6,433,044	5,205,870	1,032,267	50,154	144,753
220									
221		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	54,062	43,749	6,675	421	1,216
222									
223		TOTAL PLANT IN SERVICE - CUSTOMER			369,788,482	299,247,276	59,337,436	2,862,968	8,320,800
224									
225		TOTAL CWIP W/O AFUDC - CUSTOMER			7,094,803	5,733,299	1,136,850	55,235	159,419

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
226		Intangible Plant:							
227									
228	30100	Organization	6.4	P, S, T & D Plant - Demand	1,916	656	296	27	335
229	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	19,917	9,465	4,254	383	4,815
230	30300	Misc Intangible Plant	99.0		0	-	-	-	-
231									
232		Total Intangible Plant:			20,232	10,123	4,550	410	5,150
233									
234		Production Plant:							
235									
236	33520	Producing Leaseholds	3.0	Peak Day	2,353	1,177	529	48	599
237	32540	Rights of Way	3.0	Peak Day	83,422	41,739	18,760	1,689	21,234
238	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,747	785	71	889
239	33201	Field Lines	3.0	Peak Day	47,163	23,597	10,605	955	12,005
240	33202	Tributary Lines	3.0	Peak Day	628,218	264,237	118,788	10,693	134,450
241	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	192,264	96,257	43,264	3,895	48,959
242	33600	Purification Equipment	3.0	Peak Day	44,869	22,200	9,978	868	11,294
243									
244		Total Production Plant			901,402	451,005	202,711	18,248	229,438
245									
246		Storage Plant:							
247									
248	35010	Land	3.0	Peak Day	130,563	65,326	29,362	2,643	33,233
249	35020	Rights of Way	3.0	Peak Day	2,341	1,171	526	47	596
250	35100	Structures and Improvements	3.0	Peak Day	8,958	4,482	2,015	181	2,280
251	35102	Compression Station Equipment	3.0	Peak Day	76,631	38,341	17,233	1,651	19,555
252	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,969	5,788	2,602	234	2,945
253	35104	Other Structures	3.0	Peak Day	68,721	34,384	15,454	1,391	17,492
254	35200	Wells \ Rights of Way	3.0	Peak Day	2,221,111	1,111,304	499,492	44,965	565,350
255	35201	Well Construction	3.0	Peak Day	670,431	335,442	150,769	13,572	170,848
256	35202	Well Equipment	3.0	Peak Day	227,654	113,904	51,196	4,609	57,948
257	35203	Cushion Gas	3.0	Peak Day	847,416	423,994	190,570	17,155	215,697
258	35210	Leaseholds	3.0	Peak Day	69,265	34,633	15,574	1,407	1,781
259	35211	Storage Rights	3.0	Peak Day	27,307	13,653	6,141	553	6,951
260	35301	Field Lines	3.0	Peak Day	89,248	44,624	20,071	1,807	22,717
261	35302	Tributary Lines	3.0	Peak Day	104,729	52,400	23,552	2,120	26,657
262	35400	Compressor Station Equipment	3.0	Peak Day	461,723	231,017	103,834	9,347	117,525
263	35500	Meas & Reg. Equipment	3.0	Peak Day	120,442	60,261	27,085	2,438	30,657
264	35600	Purification Equipment	3.0	Peak Day	61,999	30,999	14,438	1,650	20,869
265									
266		Total Storage Plant			6,240,101	2,621,616	1,178,415	106,062	1,333,768
267									
268		Transmission:							
269									
270	36510	Land & Land Rights	3.0	Peak Day	26,970	13,494	6,065	546	6,865
271	36520	Rights of Way	3.0	Peak Day	867,772	434,178	195,148	17,567	220,878
272	36602	Structures & Improvements	3.0	Peak Day	49,002	24,517	11,020	992	12,473
273	36603	Other Structures	3.0	Peak Day	60,826	30,434	13,679	1,231	15,482
274	36700	Mains Cathodic Protection	3.0	Peak Day	406,035	203,154	91,311	8,220	103,350
275	36701	Mains - Steel	3.0	Peak Day	27,830,935	13,924,846	6,258,731	563,419	7,083,939
276	36800	Meas. & Reg. Equipment	3.0	Peak Day	678,023	339,012	150,988	11,702	147,127
277	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,274,016	1,137,774	511,390	46,036	578,816
278									
279		Total Transmission Plant			32,093,579	16,057,604	7,217,332	649,713	8,168,930
280									
281		Distribution:							
282									
283	37400	Land & Land Rights	3.0	Peak Day	76,796	38,424	17,270	1,555	19,547
284	37401	Land	3.0	Peak Day	5,380	2,697	1,212	109	1,372
285	37402	Land Rights	3.0	Peak Day	36,592	18,308	8,223	741	9,314
286	37403	Land Other	3.0	Peak Day	402	201	80	8	102
287	37500	Structures & Improvements	3.0	Peak Day	49,540	24,787	11,141	1,003	12,610
288	37501	Structures & Improvements T.B.	3.0	Peak Day	14,658	7,334	3,296	287	3,731
289	37502	Land Rights	3.0	Peak Day	6,728	3,366	1,513	136	1,712
290	37503	Improvements	3.0	Peak Day	578	289	130	12	147
291	37600	Mains Cathodic Protection	3.0	Peak Day	1,634,361	817,731	387,541	33,097	416,002
292	37601	Mains - Steel	3.0	Peak Day	14,091,399	7,050,448	3,168,930	285,271	3,586,750
293	37602	Mains - Plastic	3.0	Peak Day	9,480,402	4,748,399	2,134,239	192,127	2,415,637
294	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	775,030	387,776	174,292	15,690	197,272
295	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	328,225	164,223	73,812	6,645	83,645
296	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	201,387	100,782	45,289	4,077	51,260
297	38000	Services	99.0		0	-	-	-	-
298	38100	Meters	99.0		0	-	-	-	-
299	38200	Meter Installations	99.0		0	-	-	-	-
300	38300	House Regulators	99.0		0	-	-	-	-
301	38400	House Reg. Installations	99.0		0	-	-	-	-
302	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
303	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
304									
305		Total Distribution Plant			26,711,487	13,364,744	6,005,985	540,756	6,799,001

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF PLANT IN SERVICE								
306								
307		General:						
308								
309	39906	Land & Land Rights	6.4 P, S, T & D Plant - Demand	124,094	62,069	27,907	2,512	31,586
310	39006	Structures & Improvements	6.4 P, S, T & D Plant - Demand	571,320	285,853	128,481	11,566	145,421
311	39001	Structures Frame	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
312	39002	Structures-Brick	6.4 P, S, T & D Plant - Demand	28,214	14,117	6,345	571	7,181
313	39003	Improvements	6.4 P, S, T & D Plant - Demand	114,436	57,256	25,735	2,317	29,128
314	39004	Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	1,178	689	265	24	300
315	39009	Improvement to Leased Premises	6.4 P, S, T & D Plant - Demand	201,933	101,034	45,411	4,088	51,299
316	39100	Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	232,857	116,607	52,366	4,714	59,270
317	39102	Remittance Processing Equip	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
318	39103	Office Machines	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
319	39206	Transportation Equipment	6.4 P, S, T & D Plant - Demand	62,416	31,229	14,036	1,264	15,867
320	39201	Trucks	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
321	39202	Trailers	6.4 P, S, T & D Plant - Demand	6,238	2,621	1,178	106	1,333
322	39305	Stores Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
323	39400	Tools, Shop & Garage Equipment	6.4 P, S, T & D Plant - Demand	346,833	173,534	77,997	7,021	88,281
324	39600	Power Operated Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
325	39603	Ditchers	6.4 P, S, T & D Plant - Demand	8,476	4,241	1,906	172	2,158
326	39604	Backhoes	6.4 P, S, T & D Plant - Demand	9,904	4,955	2,227	200	2,521
327	39605	Welders	6.4 P, S, T & D Plant - Demand	6,246	2,625	1,180	105	1,335
328	39700	Communication Equipment	6.4 P, S, T & D Plant - Demand	59,390	29,715	13,356	1,202	15,117
329	39701	Communication Equipment - Mobile Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
330	39702	Communication Equipment - Fixed Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
331	39705	Communication Equip. - Telemetering	6.4 P, S, T & D Plant - Demand	10,467	5,237	2,354	212	2,664
332	39800	Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	398,060	199,164	88,517	8,058	101,320
333	39900	Other Tangible Property	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
334	39901	Other Tangible Property - Servers - H/W	6.4 P, S, T & D Plant - Demand	27,778	13,899	6,247	662	7,070
335	39902	Other Tangible Property - Servers - S/W	6.4 P, S, T & D Plant - Demand	11,611	5,810	2,611	235	2,956
336	39903	Other Tangible Property - Network - H/W	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
337	39904	Other Tang. Property - CPU	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
338	39905	Other Tangible Property - MF - Hardware	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
339	39906	Other Tang. Property - FC Hardware	6.4 P, S, T & D Plant - Demand	30,881	15,451	6,945	625	7,860
340	39907	Other Tang. Property - FC Software	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
341	39908	Other Tang. Property - Mainframe S/W	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
342	39909	Other Tang. Property - Application Soft	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
343	39924	Other Tang. Property - General Startup	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
344								
345		Total General Plant		2,250,333	1,125,925	506,064	45,559	572,788
346								
347		TOTAL DIRECT PLANT		67,217,133	33,631,217	15,116,056	1,380,769	17,109,094
348								
349		CWIP w/o AFUDC	6.4 P, S, T & D Plant - Demand	1,254,739	627,792	282,171	25,401	319,375
350								
351		Kentucky Mid-States General Office:						
352								
353		Intangible Plant:						
354								
355	30100	Organization	6.4 P, S, T & D Plant - Demand	14,625	7,318	3,289	298	3,723
356	30200	Franchises & Consents	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
357	30300	Misc Intangible Plant	6.4 P, S, T & D Plant - Demand	87,570	43,815	19,693	1,773	22,290
358								
359		Total Intangible Plant:		102,195	51,132	22,982	2,069	26,012
360								
361		General:						
362								
363	37400	Land & Land Rights	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
364	39001	Structures Frame	6.4 P, S, T & D Plant - Demand	14,154	7,082	3,183	287	3,603
365	39004	Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	455	228	102	9	116
366	39009	Improvement to leased Premises	6.4 P, S, T & D Plant - Demand	3,085	1,533	689	62	780
367	39100	Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	6,856	3,480	1,584	141	1,770
368	39200	Transportation Equipment	6.4 P, S, T & D Plant - Demand	324	162	73	7	83
369	39300	Stores Equipment	6.4 P, S, T & D Plant - Demand	328	164	74	7	84
370	39400	Tools, Shop & Garage Equipment	6.4 P, S, T & D Plant - Demand	11,251	5,629	2,530	229	2,854
371	39600	Power Operated Equipment	6.4 P, S, T & D Plant - Demand	1,542	771	347	31	392
372	39700	Communication Equipment	6.4 P, S, T & D Plant - Demand	2,999	1,500	674	61	753
373	39800	Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	65,110	32,577	14,842	1,318	16,573
374	39900	Other Tangible Property	6.4 P, S, T & D Plant - Demand	6,077	3,040	1,367	123	1,547
375	39901	Other Tangible Property - Servers - HW	6.4 P, S, T & D Plant - Demand	27,165	13,592	6,109	550	6,914
376	39902	Other Tangible Property - Servers - SW	6.4 P, S, T & D Plant - Demand	653	327	147	13	166
377	39903	Other Tangible Property - Network - HW	6.4 P, S, T & D Plant - Demand	17,089	8,550	3,843	346	4,350
378	39906	Other Tang. Property - PC Hardware	6.4 P, S, T & D Plant - Demand	53,962	26,999	12,135	1,092	13,735
379	39907	Other Tang. Property - PC Software	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
380	39908	Other Tang. Property - Mainframe S/W	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
381								
382		Total General Plant		211,130	105,638	47,480	4,274	53,740
383								
384		CWIP w/o AFUDC	6.4 P, S, T & D Plant - Demand	26,703	13,360	6,005	541	6,797

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
385									
386		Shared Services General Office:							
387									
388		General:							
389									
390	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	1,093	547	246	22	276
391	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	20,242	10,128	4,552	410	5,152
392	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	81,540	40,797	18,337	1,651	20,755
393	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	83,684	41,870	18,819	1,694	21,300
394	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
395	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
396	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	141	71	32	3	36
397	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	869	435	195	18	221
398	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
399	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	2,232	1,117	502	45	568
400	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	579	185	83	7	94
401	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	25,074	12,545	5,639	608	6,382
402	39600	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	3,401	1,702	765	68	866
403	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	1,422	711	320	29	362
404	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	263,361	131,769	59,226	5,332	67,034
405	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	135,578	67,835	30,499	2,745	34,508
406	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	31,676	15,949	7,169	645	8,113
407	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
408	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
409	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	23,014	11,515	5,176	466	5,658
410	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	8,509	4,257	1,914	172	2,166
411	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	909,373	464,993	204,504	18,410	231,467
412	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	22,905	11,460	5,151	464	5,830
413	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414		Total General Plant			1,614,683	807,886	363,116	32,688	410,593
416									
417		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	56,481	28,260	12,702	1,143	14,376
418									
419		Shared Services Customer Support:							
420									
421		General:							
422									
423	39900	Land	6.4	P, S, T & D Plant - Demand	26,940	12,879	5,833	525	6,603
424	39910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	2,369	1,184	532	49	602
425	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	119,258	59,695	26,619	2,414	30,355
426	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	40,918	20,473	9,202	829	10,415
427	39010	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	18,042	9,021	4,101	374	4,632
428	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	10,317	5,158	2,320	203	2,628
429	39103	Communication Equipment	6.4	P, S, T & D Plant - Demand	18,685	9,343	4,202	378	4,756
430	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	341	170	77	7	87
431	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	861	431	194	17	219
432	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
433	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	52,432	26,233	11,791	1,061	13,346
434	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	24,395	12,206	5,486	494	6,209
435	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	17,492	8,752	3,934	354	4,452
436	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	11,273	5,640	2,535	228	2,869
437	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	4,572	2,286	1,028	93	1,164
438	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	881,789	441,192	198,300	17,851	224,448
439	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	149	75	34	3	39
440	39916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	243	122	55	5	62
441	39917	CKV-Oth Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	114	57	26	2	29
442	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
443									
444		Total General Plant			1,224,183	612,504	275,299	24,783	311,597
445									
446		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	10,288	5,147	2,314	208	2,619
447									
448		TOTAL PLANT IN SERVICE - DEMAND			70,369,325	35,268,375	15,824,934	1,424,680	17,911,437
449									
450		TOTAL CWIP W/O AFUDC - DEMAND			1,348,211	674,660	303,191	27,294	343,166

Atrius Energy Corporation, Kentucky/Mid. States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
451		Intangible Plant:							
452									
453	30109	Organization	6.6	P, S, T & D Plant - Commodity	106	44	22	2	38
454	30202	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,626	635	316	30	545
455	30300	Misc Intangible Plant	99.0		0	-	-	-	-
456									
467		Total Intangible Plant:			1,632	679	338	33	583
468									
469		Production Plant:							
470									
471		Storage Plant:							
472									
473	35010	Land	1.5	Winter Volumes	130,653	54,328	27,014	2,603	46,623
474	35020	Rights of Way	1.5	Winter Volumes	2,341	874	464	47	836
475	35100	Structures and Improvements	1.5	Winter Volumes	8,958	3,727	1,853	179	3,199
476	35102	Compression Station Equipment	1.5	Winter Volumes	76,631	31,884	15,855	1,528	27,364
477	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	4,814	2,394	231	4,131
478	35104	Other Structures	1.5	Winter Volumes	68,721	28,593	14,219	1,370	24,540
479	35200	Wells \ Rights of Way	1.5	Winter Volumes	2,221,111	924,134	459,553	44,284	793,139
480	35201	Well Construction	1.5	Winter Volumes	670,431	278,945	138,714	13,367	239,405
481	35202	Well Equipment	1.5	Winter Volumes	227,654	94,720	47,102	4,539	81,293
482	35203	Cushion Gas	1.5	Winter Volumes	847,416	362,583	175,333	16,896	302,505
483	35210	Leaseholds	1.5	Winter Volumes	89,265	37,140	18,469	1,750	31,576
484	35211	Storage Rights	1.5	Winter Volumes	27,307	11,362	5,650	544	9,751
485	35301	Field Lines	1.5	Winter Volumes	89,248	37,133	18,469	1,779	31,870
486	35302	Tributary Lines	1.5	Winter Volumes	104,729	43,574	21,669	2,058	37,368
487	35400	Compressor Station Equipment	1.5	Winter Volumes	461,723	192,108	95,632	9,206	164,877
488	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	120,442	50,112	24,920	2,401	43,009
489	35600	Purification Equipment	1.5	Winter Volumes	81,990	34,119	16,954	1,635	29,275
490									
491		Total Storage Plant:			6,240,101	2,189,241	1,084,190	104,476	1,871,194
492									
493		Transmission:							
494									
495	36510	Land & Land Rights	99.0		0	-	-	-	-
496	36520	Rights of Way	99.0		0	-	-	-	-
497	36602	Structures & Improvements	99.0		0	-	-	-	-
498	36603	Other Structures	99.0		0	-	-	-	-
499	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
500	36701	Mains - Steel	99.0		0	-	-	-	-
501	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
502	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
503									
504		Total Transmission Plant:			0	0	0	0	0
505									
506		Distribution:							
507									
508	37400	Land & Land Rights	99.0		0	-	-	-	-
509	37401	Land	99.0		0	-	-	-	-
510	37402	Land Rights	99.0		0	-	-	-	-
511	37403	Land Other	99.0		0	-	-	-	-
512	37500	Structures & Improvements	99.0		0	-	-	-	-
513	37501	Structures & Improvements T.B.	99.0		0	-	-	-	-
514	37502	Land Rights	99.0		0	-	-	-	-
515	37503	Improvements	99.0		0	-	-	-	-
516	37600	Mains Cathodic Protection	99.0		0	-	-	-	-
517	37601	Mains - Steel	99.0		0	-	-	-	-
518	37602	Mains - Plastic	99.0		0	-	-	-	-
519	37900	Meas. & Reg. Sta. Equip - General	99.0		0	-	-	-	-
520	37900	Meas. & Reg. Sta. Equip - City Gate	99.0		0	-	-	-	-
521	37900	Meas. & Reg. Sta. Equipment T.B.	99.0		0	-	-	-	-
522	38000	Services	99.0		0	-	-	-	-
523	38100	Meters	99.0		0	-	-	-	-
524	38200	Meter Installations	99.0		0	-	-	-	-
525	38300	House Regulators	99.0		0	-	-	-	-
526	38400	House Reg. Installations	99.0		0	-	-	-	-
527	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
528	38600	Other Prop. On Cust. Prem.	99.0		0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
529									
530		Total Distribution Plant		0	0	0	0	0	0
531									
532		General:							
533									
534	39900	Land & Land Rights	6.6	P. S. T & D Plant - Commodity	10,012	4,166	2,072	200	3,575
535	39000	Structures & Improvements	6.6	P. S. T & D Plant - Commodity	46,096	19,179	9,537	919	16,460
536	39001	Structures-Frame	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
537	39002	Structures-Brick	6.6	P. S. T & D Plant - Commodity	2,276	947	471	45	813
538	39003	Improvements	6.6	P. S. T & D Plant - Commodity	9,233	3,842	1,910	184	3,297
539	39004	Air Conditioning Equipment	6.6	P. S. T & D Plant - Commodity	95	40	20	2	34
540	39009	Improvement to Leased Premises	6.6	P. S. T & D Plant - Commodity	16,293	6,779	3,371	325	5,816
541	39100	Office Furniture & Equipment	6.6	P. S. T & D Plant - Commodity	18,788	7,817	3,887	375	6,709
542	39102	Rehabilitance Processing Equip	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
543	39103	Office Machines	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
544	39200	Preparation Equipment	6.6	P. S. T & D Plant - Commodity	5,096	2,095	1,042	100	1,798
545	39201	Trucks	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
546	39202	Trailers	6.6	P. S. T & D Plant - Commodity	423	176	87	8	151
547	39300	Stores Equipment	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
548	39400	Tools, Shop & Garage Equipment	6.6	P. S. T & D Plant - Commodity	27,984	11,643	5,790	558	9,993
549	39600	Power Operated Equipment	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
550	39603	Ditchers	6.6	P. S. T & D Plant - Commodity	684	285	142	14	244
551	39604	Backhoes	6.6	P. S. T & D Plant - Commodity	799	332	165	16	285
552	39605	Welders	6.6	P. S. T & D Plant - Commodity	423	176	88	8	151
553	39700	Communication Equipment	6.6	P. S. T & D Plant - Commodity	4,782	1,994	991	96	1,711
554	39701	Communication Equipment - Mobile Radios	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
555	39702	Communication Equipment - Fixed Radios	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
556	39705	Communication Equip. - Telemetering	6.6	P. S. T & D Plant - Commodity	845	351	175	17	302
557	39800	Miscellaneous Equipment	6.6	P. S. T & D Plant - Commodity	32,117	13,383	6,645	640	11,469
558	39900	Other Tangible Property	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
559	39901	Other Tangible Property - Servers - H/W	6.6	P. S. T & D Plant - Commodity	2,241	932	464	45	800
560	39902	Other Tangible Property - Servers - S/W	6.6	P. S. T & D Plant - Commodity	937	390	194	19	335
561	39903	Other Tangible Property - Network - H/W	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
562	39904	Other Tang. Property - CPU	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
563	39905	Other Tangible Property - MP - Hardware	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
564	39906	Other Tang. Property - FC Hardware	6.6	P. S. T & D Plant - Commodity	2,492	1,037	516	50	890
565	39907	Other Tang. Property - FC Software	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
566	39908	Other Tang. Property - Mainframe S/W	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
567	39909	Other Tang. Property - Application Soft	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
568	39924	Other Tang. Property - General Startup	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
569		Total General Plant			181,564	75,543	37,566	3,620	64,835
570									
571		TOTAL DIRECT PLANT			5,423,297	2,256,463	1,122,094	108,128	1,936,612
572									
573									
574		CWIP w/o AFUDC	6.6	P. S. T & D Plant - Commodity	101,236	42,121	20,946	2,018	36,151
575									
576		Kentucky Mid-States General Office:							
577									
578		Intangible Plant:							
579									
580	30100	Organization	6.6	P. S. T & D Plant - Commodity	1,180	491	244	24	421
581	30200	Franchises & Consents	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
582	30300	Misc Intangible Plant	6.6	P. S. T & D Plant - Commodity	7,065	2,940	1,462	141	2,523
583									
584		Total Intangible Plant:			8,245	3,431	1,706	164	2,944
585									
586		General:							
587									
588	37400	Land & Land Rights	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
589	39001	Structures-Frame	6.6	P. S. T & D Plant - Commodity	1,142	475	236	23	406
590	39004	Air Conditioning Equipment	6.6	P. S. T & D Plant - Commodity	37	15	8	1	13
591	39009	Improvement to leased Premises	6.6	P. S. T & D Plant - Commodity	247	103	51	5	88
592	39100	Office Furniture & Equipment	6.6	P. S. T & D Plant - Commodity	561	234	116	11	200
593	39200	Transportation Equipment	6.6	P. S. T & D Plant - Commodity	26	11	5	1	9
594	39300	Stores Equipment	6.6	P. S. T & D Plant - Commodity	26	11	5	1	9
595	39400	Tools, Shop & Garage Equipment	6.6	P. S. T & D Plant - Commodity	908	378	188	18	324
596	39600	Power Operated Equipment	6.6	P. S. T & D Plant - Commodity	124	52	26	2	44
597	39700	Communication Equipment	6.6	P. S. T & D Plant - Commodity	242	101	50	5	96
598	39800	Miscellaneous Equipment	6.6	P. S. T & D Plant - Commodity	5,263	2,186	1,087	106	1,876
599	39900	Other Tangible Property	6.6	P. S. T & D Plant - Commodity	490	204	101	10	175
600	39901	Other Tangible Property - Servers - H/W	6.6	P. S. T & D Plant - Commodity	2,192	912	453	44	783
601	39902	Other Tangible Property - Servers - S/W	6.6	P. S. T & D Plant - Commodity	63	22	11	1	19
602	39903	Other Tangible Property - Network - H/W	6.6	P. S. T & D Plant - Commodity	1,379	574	285	27	492
603	39906	Other Tang. Property - PC Hardware	6.6	P. S. T & D Plant - Commodity	4,354	1,812	901	87	1,555
604	39907	Other Tang. Property - PC Software	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
605	39908	Other Tang. Property - Mainframe S/W	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
606									
607		Total General Plant			17,035	7,088	3,525	340	6,083
608									
609		CWIP w/o AFUDC	6.6	P. S. T & D Plant - Commodity	2,154	896	448	43	769

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
610									
611		Shared Services General Office:							
612									
613		General:							
614									
615	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	86	37	18	2	32
616	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,633	680	338	33	583
617	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,579	2,737	1,361	131	2,349
618	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	6,762	2,809	1,397	135	2,411
619	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
621	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	11	5	2	0	4
622	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	70	29	14	1	25
623	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
624	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	160	75	37	4	64
625	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	30	12	6	1	11
626	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	2,023	842	419	40	722
627	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	274	114	57	5	98
628	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	415	48	24	2	41
629	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	21,249	8,841	4,396	424	7,598
630	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	10,939	4,551	2,263	218	3,906
631	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	2,572	1,070	532	51	918
632	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
633	39905	Other Tangible Property - MP - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
634	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,857	773	384	37	663
635	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	687	286	142	14	245
636	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	73,371	30,527	15,181	1,463	26,200
637	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,848	769	382	37	660
638	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
639									
640		Total General Plant			130,278	54,205	26,955	2,597	46,521
641									
642		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	4,557	1,896	943	91	1,627
643									
644		Shared Services Customer Support:							
645									
646		General:							
647									
648	38900	Land	6.6	P, S, T & D Plant - Commodity	2,093	871	433	42	747
649	38910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	191	79	40	4	68
650	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	9,622	4,003	1,991	192	3,495
651	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	3,304	1,374	683	66	1,179
652	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,052	438	218	21	379
653	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	832	346	172	17	297
654	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,508	627	312	30	538
655	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	27	11	6	1	10
656	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	69	28	14	1	25
657	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
658	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	4,230	1,760	875	84	1,511
659	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	1,968	819	407	39	703
660	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,411	587	282	28	504
661	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	910	378	189	18	325
662	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	369	153	76	7	132
663	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	71,146	29,601	14,720	1,418	25,405
664	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	12	5	2	0	4
665	39916	CKV-Oth Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	20	8	4	0	7
666	39917	CKV-Oth Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	9	4	2	0	3
667	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
668									
669		Total General Plant			98,771	41,096	20,436	1,989	35,270
670									
671		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	830	345	172	17	296
672									
673		TOTAL PLANT IN SERVICE - COMMODITY			5,677,626	2,362,281	1,174,715	113,199	2,027,431
674									
675		TOTAL CWIP W/O AFUDC - COMMODITY			108,778	45,259	22,506	2,169	38,844

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Total Plant in Service									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
676		Intangible Plant							
677									
678	30100	Organization			8,330	6,293	1,426	83	528
679	30200	Franchises & Consents			119,853	90,546	20,521	1,188	7,597
680	30300	Misc Intangible Plant			0				
681									
682		Total Intangible Plant			128,182	96,839	21,948	1,271	8,125
683									
684		Production Plant							
685									
686	32520	Producing Leaseholds			2,353	1,177	529	48	599
687	32540	Rights of Way			83,422	41,739	18,760	1,689	21,234
688	33100	Production Gas Wells Equipment			3,492	1,747	785	71	899
689	33201	Field Lines			47,163	23,597	10,606	955	12,005
690	33202	Tributary Lines			528,218	264,287	118,798	10,693	134,450
691	33400	Field Meas. & Reg. Sta. Equip			192,384	98,257	43,264	3,895	48,869
692	33600	Purification Equipment			44,369	22,200	9,979	898	11,294
693									
694		Total Production Plant			901,402	451,095	202,711	16,248	229,436
695									
696		Storage Plant							
697									
698	35010	Land			261,127	119,849	56,375	5,246	79,856
699	35020	Rights of Way			4,682	2,145	1,011	94	1,432
700	35100	Structures and Improvements			17,916	8,209	3,868	360	5,479
701	35102	Compression Station Equipment			153,261	70,225	33,088	3,079	46,669
702	35103	Meas. & Reg. Sta. Structures			23,138	10,602	4,985	465	7,076
703	35104	Other Structures			137,443	62,977	28,573	2,761	42,032
704	35200	Wells \ Rights of Way			4,442,222	2,035,438	959,046	89,249	1,358,489
705	35201	Well Construction			1,340,863	614,387	289,483	26,939	410,063
706	35202	Well Equipment			455,309	208,624	98,298	8,148	139,239
707	35203	Cushion Gas			1,894,833	776,577	365,903	34,051	518,302
708	35210	Leaseholds			178,530	81,893	38,543	3,587	54,597
709	35211	Storage Rights			54,614	25,024	11,791	1,097	16,702
710	35301	Field Lines			178,497	81,768	38,536	3,586	54,587
711	35302	Tributary Lines			209,458	95,974	45,221	4,208	64,065
712	35400	Compressor Station Equipment			923,446	423,125	199,366	18,553	282,402
713	35500	Meas. & Reg. Equipment			240,883	110,373	52,065	4,840	73,685
714	35600	Purification Equipment			163,979	75,138	35,402	3,295	50,147
715									
716		Total Storage Plant			10,480,201	4,802,057	2,262,604	210,558	3,204,982
717									
718		Transmission							
719									
720	36510	Land & Land Rights			26,970	13,494	6,065	546	6,065
721	36520	Rights of Way			867,772	434,179	195,148	17,567	220,876
722	36602	Structures & Improvements			49,002	24,517	11,020	992	12,473
723	36603	Other Structures			60,826	30,434	13,679	1,231	16,482
724	36700	Mains Cathodic Protection			406,035	203,154	91,311	8,220	103,300
725	36701	Mains - Steel			27,830,835	13,924,846	6,258,731	563,419	7,093,939
726	36900	Meas. & Reg. Equipment			578,023	289,206	129,988	11,702	147,127
727	36901	Meas. & Reg. Equipment			2,274,016	1,137,774	511,380	46,036	578,816
728									
729		Total Transmission Plant			32,093,679	16,057,604	7,217,332	649,713	8,168,930
730									
731		Distribution							
732									
733	37409	Land & Land Rights			631,819	442,775	66,887	2,079	20,069
734	37401	Land			37,226	31,077	4,688	146	1,408
735	37402	Land Rights			263,491	210,873	31,875	991	9,562
736	37403	Land Other			2,784	2,318	350	11	106
737	37500	Structures & Improvements			343,073	285,631	43,155	1,341	12,946
738	37501	Structures & Improvements T.B.			101,607	84,511	12,768	397	3,830
739	37502	Land Rights			46,691	38,790	5,861	182	1,759
740	37503	Improvements			4,005	3,334	504	16	151
741	37600	Mains Cathodic Protection			11,318,115	9,423,089	1,423,694	44,251	427,082
742	37601	Mains - Steel			97,684,394	81,245,640	12,275,042	391,628	3,682,284
743	37602	Mains - Plastic			65,722,013	54,717,975	8,267,105	266,955	2,479,578
744	37900	Meas. & Reg. Sta. Equip - General			5,367,160	4,468,520	675,130	20,984	202,526
745	37906	Meas. & Reg. Sta. Equip - City Gate			2,272,891	1,892,417	285,917	8,887	86,770
746	37905	Meas. & Reg. Sta. Equipment T.B.			1,394,628	1,161,121	175,429	5,453	52,626
747	38000	Services			88,653,417	87,844,955	10,781,387	113,966	113,110
748	38100	Meters			22,574,136	13,608,216	7,623,676	874,546	667,698
749	38200	Meter Installations			49,157,106	29,533,050	16,801,205	1,468,882	1,453,969
750	38300	House Regulators			7,239,801	4,364,321	2,446,006	216,335	214,139
751	38400	House Reg. Installations			154,276	93,001	52,102	4,610	4,563
752	38500	Ind. Meas. & Reg. Sta. Equipment			5,045,015	-	-	-	5,045,015
753	38600	Other Prop. On Cust. Prem			0	-	-	-	-
754									
755		Total Distribution Plant			388,903,568	289,551,612	60,771,798	3,201,559	14,478,588

Almos Energy Corporation, Kentucky/Mid-States Division		Kentucky Jurisdiction Case No. 2013-00149		Forecasted Test Period: Twelve Months Ended November 30, 2014					
ALLOCATION OF PLANT IN SERVICE									
756									
757		General							
758									
759	38900	Land & Land Rights	786,216	593,967	134,618	7,796	49,835		
760	39009	Structures & Improvements	3,619,684	2,734,584	619,772	35,892	229,437		
761	39001	Structures Frame	0	-	-	-	-		
762	39002	Structures-Brick	178,755	135,045	30,607	1,772	11,331		
763	39003	Improvements	726,022	547,737	124,140	7,189	46,966		
764	39004	Air Conditioning Equipment	7,461	5,637	1,278	74	473		
765	39009	Improvement to leased Premises	1,279,376	966,538	219,058	12,686	81,094		
766	39106	Office Furniture & Equipment	1,475,298	1,114,552	252,604	14,629	93,513		
767	39102	Remittance Processing Equip	0	-	-	-	-		
768	39103	Office Machines	0	-	-	-	-		
769	39200	Transportation Equipment	395,444	298,749	67,709	3,921	25,066		
770	39201	Trucks	0	-	-	-	-		
771	39202	Trailers	33,192	25,076	5,683	329	2,104		
772	39309	Stores Equipment	0	-	-	-	-		
773	39400	Tools, Shop & Garage Equipment	2,197,415	1,660,094	376,247	21,789	139,285		
774	39600	Power Operated Equipment	0	-	-	-	-		
775	39603	Ditchers	53,704	40,572	9,185	633	3,404		
776	39604	Backhoes	62,747	47,404	10,744	622	3,977		
777	39605	Welders	33,236	25,109	5,691	330	2,107		
778	39700	Communication Equipment	376,277	284,288	64,427	3,731	23,851		
779	39701	Communication Equipment - Mobile Radios	0	-	-	-	-		
780	39702	Communication Equipment - Fixed Radios	0	-	-	-	-		
781	39705	Communication Equip. - Telemetering	66,316	50,100	11,355	658	4,203		
782	39800	Miscellaneous Equipment	2,521,971	1,905,269	431,810	25,007	159,857		
783	39900	Other Tangible Property	0	-	-	-	-		
784	39901	Other Tangible Property - Servers - H/W	175,990	132,956	30,133	1,745	11,155		
785	39902	Other Tangible Property - Servers - S/W	73,568	55,577	12,596	729	4,663		
786	39903	Other Tangible Property - Network - H/W	0	-	-	-	-		
787	39904	Other Tang. Property - CPU	0	-	-	-	-		
788	39905	Other Tangible Property - MP - Hardware	0	-	-	-	-		
789	39906	Other Tang. Property - PC Hardware	195,649	147,808	33,500	1,940	12,401		
790	39907	Other Tang. Property - PC Software	0	-	-	-	-		
791	39908	Other Tang. Property - Mainframe S/W	0	-	-	-	-		
792	39909	Other Tang. Property - Application Software	0	-	-	-	-		
793	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-		
794									
795		Total General Plant	14,257,320	10,771,062	2,441,175	141,371	903,713		
796									
797		TOTAL DIRECT PLANT	425,864,243	321,730,179	72,817,568	4,222,720	26,963,776		
798									
799		CWIP w/o AFUDC	7,949,588	6,005,721	1,361,148	78,825	503,691		
800									
801		Kentucky Mid-States General Office:							
802									
803		Intangible Plant							
804									
805	30100	Organization	92,661	70,093	16,866	619	5,873		
806	30200	Franchise & Consents	0	-	-	-	-		
807	30300	Misc Intangible Plant	554,814	419,148	94,997	5,501	35,167		
808									
809		Total Intangible Plant:	647,474	489,151	110,862	6,420	41,041		
810									
811		General:							
812									
813	37400	Land & Land Rights	0	-	-	-	-		
814	39001	Structures Frame	89,675	67,748	15,354	899	5,684		
815	39004	Air Conditioning Equipment	2,885	2,180	494	29	183		
816	39009	Improvement to leased Premises	19,418	14,670	3,325	193	1,231		
817	39100	Office Furniture & Equipment	44,069	33,293	7,546	437	2,793		
818	39200	Transportation Equipment	2,055	1,552	352	20	130		
819	39300	Stores Equipment	2,081	1,672	355	21	132		
820	39400	Tools, Shop & Garage Equipment	71,284	53,853	12,205	797	4,518		
821	39600	Power Operated Equipment	8,768	7,379	1,672	97	619		
822	39700	Communication Equipment	19,000	14,394	3,253	188	1,204		
823	39800	Miscellaneous Equipment	412,511	311,842	70,631	4,090	26,147		
824	39900	Other Tangible Property	38,499	29,085	6,592	362	2,440		
825	39901	Other Tangible Property - Servers - H/W	172,108	130,024	28,469	1,707	10,909		
826	39902	Other Tangible Property - Servers - S/W	4,137	3,125	708	41	262		
827	39903	Other Tangible Property - Network - H/W	108,270	81,755	18,538	1,074	6,863		
828	39906	Other Tang. Property - PC Hardware	341,887	258,288	58,539	3,390	21,671		
829	39907	Other Tang. Property - PC Software	0	-	-	-	-		
830	39908	Other Tang. Property - Mainframe S/W	0	-	-	-	-		
831									
832		Total General Plant	1,337,649	1,010,561	229,036	13,264	84,788		
833									
834		CWIP w/o AFUDC	169,180	127,812	28,968	1,678	10,724		

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PLANT IN SERVICE							
835							
836		Shared Services General Office:					
837							
838		General:					
839							
840	39000	Structures & Improvements	6,927	5,233	1,186	69	439
841	39005	G-Structures & Improvements	128,243	96,885	21,958	1,272	8,129
842	39009	Improvement to leased Premises	516,609	360,266	88,455	5,123	32,746
843	39100	Office Furniture & Equipment	530,191	400,546	90,781	5,257	33,607
844	39102	Remittance Processing Equip	0	-	-	-	-
845	39103	Office Machines	0	-	-	-	-
846	39104	G-Office Furniture & Equip.	893	675	153	9	57
847	39200	Transportation Equipment	5,503	4,157	942	55	349
848	39300	Stores Equipment	0	-	-	-	-
849	39400	Tools, Shop & Garage Equipment	14,142	10,694	2,421	140	896
850	39500	Laboratory Equipment	2,347	1,773	402	23	149
851	39700	Communication Equipment	158,860	120,015	27,200	1,575	10,069
852	39600	Miscellaneous Equipment	21,546	16,277	3,689	214	1,366
853	39900	Other Tangible Property	9,008	6,804	1,542	89	571
854	39901	Other Tangible Property - Servers - HW	1,668,562	1,280,558	295,695	16,545	105,763
855	39902	Other Tangible Property - Servers - SW	858,974	648,934	147,076	8,517	54,447
856	39903	Other Tangible Property - Network - HW	201,953	152,571	34,579	2,002	12,801
857	39904	Other Tang. Property - CPU	0	-	-	-	-
858	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
859	39906	Other Tang. Property - PC Hardware	145,811	110,157	24,966	1,446	9,242
860	39907	Other Tang. Property - PC Software	53,910	40,727	9,231	535	3,417
861	39908	Other Tang. Property - Mainframe SW	5,761,472	4,352,653	986,494	57,129	365,196
862	39909	Other Tang. Property - Application Software	145,121	108,636	24,848	1,439	9,199
863	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
864							
865		Total General Plant	10,230,069	7,728,571	1,751,619	101,438	646,442
866							
867		CWIP w/o AFUDC	367,845	270,343	61,271	3,548	22,582
868							
869		Shared Services Customer Support:					
870							
871		General:					
872							
873	38900	Land	164,345	124,159	28,140	1,630	10,417
874	38910	CKV-Land & Land Rights	14,993	11,327	2,957	149	950
875	39000	Structures & Improvements	765,564	570,810	129,370	7,492	47,652
876	39009	Improvement to leased Premises	252,245	195,853	44,389	2,571	16,432
877	39010	CKV-Structures & Improvements	82,629	62,434	14,148	819	5,238
878	39100	Office Furniture & Equipment	85,383	49,390	11,192	648	4,143
879	39700	Communication Equipment	118,380	89,434	20,269	1,174	7,504
880	39710	CKV-Communication Equipment	2,158	1,630	369	21	137
881	39800	Miscellaneous Equipment	5,452	4,119	934	54	346
882	39900	Other Tangible Property	0	-	-	-	-
883	39901	Other Tangible Property - Servers - HW	332,188	250,960	56,878	3,294	21,056
884	39902	Other Tangible Property - Servers - SW	154,557	116,764	26,464	1,533	9,797
885	39903	Other Tangible Property - Network - HW	110,823	83,724	18,975	1,069	7,025
886	39906	Other Tang. Property - PC Hardware	71,420	53,956	12,229	708	4,527
887	39907	Other Tang. Property - PC Software	28,967	21,884	4,960	267	1,636
888	39908	Other Tang. Property - Mainframe SW	5,886,709	4,220,624	956,571	55,396	354,118
889	39910	CKV-Other Tangible Property	945	714	162	9	60
890	39916	CKV-Oth Tang Prop-PC Hardware	1,541	1,164	264	15	99
891	39917	CKV-Oth Tang Prop-PC Software	719	543	123	7	46
892	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
893							
894		Total General Plant	7,765,998	5,858,470	1,328,002	76,906	491,521
895							
896		CWIP w/o AFUDC	65,180	49,242	11,160	646	4,132
897							
898		TOTAL PLANT IN SERVICE	445,835,433	336,817,932	76,337,087	4,420,747	28,259,068
899							
900		TOTAL CWIP W/O AFUDC	8,541,792	6,453,116	1,462,547	84,697	541,429

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	6.2	P, S, T & D Plant - Customer	6,909	5,591	1,109	54	165
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	99,408	80,446	15,962	775	2,237
5	30300	Misc Intangible Plant	99.0		0				
6									
7		Total Intangible Plant:			106,318	86,037	17,080	829	2,392
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0		0				
12	32540	Rights of Way	99.0		0				
13	33100	Production Gas Wells Equipment	99.0		0				
14	33201	Field Lines	99.0		0				
15	33202	Tributary Lines	99.0		0				
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
17	33600	Purification Equipment	99.0		0				
18									
19		Total Production Plant			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0				
24	35020	Rights of Way	99.0		0				
25	35100	Structures and Improvements	99.0		0				
26	35102	Compression Station Equipment	99.0		0				
27	35103	Meas. & Reg. Sta. Structures	99.0		0				
28	35104	Other Structures	99.0		0				
29	35200	Wells & Rights of Way	99.0		0				
30	35201	Well Construction	99.0		0				
31	35202	Well Equipment	99.0		0				
32	35203	Cushion Gas	99.0		0				
33	35210	Leaseholds	99.0		0				
34	35211	Storage Rights	99.0		0				
35	35301	Field Lines	99.0		0				
36	35302	Tributary Lines	99.0		0				
37	35400	Compressor Station Equipment	99.0		0				
38	35500	Meas. & Reg. Equipment	99.0		0				
39	35600	Purification Equipment	99.0		0				
40									
41		Total Storage Plant			0				
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0				
46	36520	Rights of Way	99.0		0				
47	36602	Structures & Improvements	99.0		0				
48	36603	Other Structures	99.0		0				
49	36700	Mains Cathodic Protection	99.0		0				
50	36701	Mains - Steel	99.0		0				
51	36900	Meas. & Reg. Equipment	99.0		0				
52	36901	Meas. & Reg. Equipment	99.0		0				
53									
54		Total Transmission Plant			0				
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	48,893	43,448	5,332	56	56
59	37401	Land	2.0	Customers	(6,203)	(5,613)	(677)	(7)	(7)
60	37402	Land Rights	2.0	Customers	48,871	43,429	5,330	56	56
61	37403	Land Other	2.0	Customers	0				
62	37500	Structures & Improvements	2.0	Customers	86,728	77,070	8,459	100	99
63	37501	Structures & Improvements T.B.	2.0	Customers	83,974	74,622	8,159	97	96
64	37502	Land Rights	2.0	Customers	39,906	35,462	4,352	46	46
65	37503	Improvements	2.0	Customers	934	830	102	1	1
66	37600	Mains Cathodic Protection	2.0	Customers	2,107,476	1,872,785	220,651	2,430	2,411
67	37601	Mains - Steel	2.0	Customers	37,173,842	33,034,108	4,054,342	42,857	42,535
68	37602	Mains - Plastic	2.0	Customers	11,324,709	10,063,573	1,235,122	13,056	12,958
69	37800	Meas. & Reg. Sta. Equip - General	2.0	Customers	1,477,747	1,313,183	161,170	1,704	1,691
70	37900	Meas. & Reg. Sta. Equip - City Gate	2.0	Customers	340,499	302,580	37,186	393	390
71	37905	Meas. & Reg. Sta. Equipment T.B.	2.0	Customers	1,035,341	918,297	112,701	1,191	1,182
72	38000	Services	2.0	Customers	47,464,180	42,178,498	5,176,551	54,720	54,309
73	38100	Meters	4.0	Meter Investment	8,831,950	5,324,111	2,892,706	263,911	261,232
74	38200	Meter Installations	4.0	Meter Investment	10,090,016	6,052,497	3,407,573	301,503	298,443
75	38300	House Regulators	4.0	Meter Investment	3,231,320	1,947,915	1,091,273	98,556	95,678
76	38400	House Reg. Installations	4.0	Meter Investment	122,845	74,054	41,487	3,671	3,634
77	38500	Ind. Meas. & Reg. Sta. Equipment	6.0	Direct to I & T	2,894,606				2,894,606
78	39400	Other Prop. On Cust. Prem	99.0		0				
79									
80		Total Distribution Plant			126,395,642	103,360,820	18,583,089	782,342	3,669,312

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
185									
186		Shared Services Customer Support							
187									
188		General							
189									
190	39900	Land	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	38910	CRV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	148,846	120,452	23,884	1,160	3,349
193	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	176,681	142,168	28,190	1,370	3,953
194	39010	CRV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	19,635	15,890	3,151	153	442
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	7,123	5,766	1,143	56	160
196	39100	Communication Equipment	6.2	P, S, T & D Plant - Customer	(293,830)	(237,779)	(47,149)	(2,291)	(6,612)
197	39110	CRV-Communication Equipment	6.2	P, S, T & D Plant - Customer	522	422	84	4	12
198	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	169	137	27	1	4
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	(49)	(40)	(8)	(0)	(1)
200	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	(103,108)	(87,485)	(17,347)	(843)	(2,433)
201	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	(196,129)	(158,715)	(31,472)	(1,529)	(4,419)
202	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	4,589	3,714	735	36	103
203	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	(5,228)	(4,230)	(839)	(41)	(118)
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	12,951	10,481	2,078	101	291
205	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	1,816,710	1,470,153	291,515	14,164	40,879
206	39910	CRV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	176	142	28	1	4
207	39916	CRV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	673	544	108	5	15
208	39917	CRV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	192	156	31	2	4
209	39924	Other Tang. Property - General Startup Co	6.2	P, S, T & D Plant - Customer	7	5	1	0	0
210		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(1,125)	(919)	(181)	(9)	(25)
211									
212		Total General Plant			1,582,808	1,280,870	253,882	12,340	35,616
213									
214		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			131,723,249	107,662,226	19,417,954	823,577	3,769,191

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
215		Intangible Plant							
216									
217	30100	Organization	6.4	P, S, T & D Plant - Demand	1,315	658	299	27	335
218	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demans	18,917	9,466	4,264	363	4,815
219	30300	Misc Intangible Plant	99.0		0	-	-	-	-
220									
221		Total Intangible Plant			20,232	10,123	4,550	410	5,150
222									
223		Production Plant							
224									
225	32520	Producing Leaseholds	3.0	Peak Day	904	452	203	18	230
226	32540	Rights of Way	3.0	Peak Day	12,963	6,486	2,915	262	3,299
227	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,747	795	71	689
228	33201	Field Lines	3.0	Peak Day	47,163	23,597	10,606	955	12,005
229	33202	Tributary Lines	3.0	Peak Day	529,866	265,167	119,179	10,728	134,892
230	33490	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	191,854	95,992	43,145	3,864	48,833
231	33600	Purification Equipment	3.0	Peak Day	15,287	7,649	3,438	309	3,891
232									
233		Total Production Plant			801,619	401,079	180,271	16,228	204,040
234									
235		Storage Plant							
236									
237	35010	Land	3.0	Peak Day	0	-	-	-	-
238	35020	Rights of Way	3.0	Peak Day	2,341	1,171	526	47	596
239	35100	Structures and Improvements	3.0	Peak Day	2,621	1,411	634	57	718
240	35102	Compression Station Equipment	3.0	Peak Day	61,058	30,549	13,731	1,239	15,541
241	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	12,148	6,078	2,732	240	3,082
242	35104	Other Structures	3.0	Peak Day	70,517	35,262	15,868	1,428	17,949
243	35200	Wells \ Rights of Way	3.0	Peak Day	294,918	147,588	66,322	5,970	75,067
244	35201	Well Construction	3.0	Peak Day	591,046	295,722	132,917	11,966	150,442
245	35202	Well Equipment	3.0	Peak Day	286,931	143,562	64,526	5,809	73,034
246	35203	Cushion Gas	3.0	Peak Day	135,191	67,641	30,462	2,737	34,411
247	35210	Leaseholds	3.0	Peak Day	89,310	44,685	20,084	1,808	22,732
248	35211	Storage Rights	3.0	Peak Day	28,649	13,434	6,038	544	6,934
249	35301	Field Lines	3.0	Peak Day	93,714	46,887	21,074	1,897	23,853
250	35302	Tributary Lines	3.0	Peak Day	109,996	55,029	24,729	2,226	27,990
251	35400	Compressor Station Equipment	3.0	Peak Day	184,037	97,064	43,536	3,928	48,399
252	35500	Meas. & Reg. Equipment	3.0	Peak Day	120,119	60,160	27,013	2,432	30,574
253	35600	Purification Equipment	3.0	Peak Day	82,000	41,027	19,440	1,690	20,872
254									
255		Total Storage Plant			2,172,981	1,097,213	489,864	43,990	553,094
256									
257		Transmission							
258									
259	36510	Land & Land Rights	3.0	Peak Day	16	8	4	0	4
260	36520	Rights of Way	3.0	Peak Day	434,585	217,439	97,731	8,798	110,617
261	36602	Structures & Improvements	3.0	Peak Day	(1,441)	(721)	(324)	(29)	(367)
262	36603	Other Structures	3.0	Peak Day	60,685	30,313	13,525	1,227	15,421
263	36700	Mains Cathodic Protection	3.0	Peak Day	303,101	151,652	68,162	6,136	77,150
264	36701	Mains - Steel	3.0	Peak Day	17,004,632	8,508,046	3,824,069	344,247	4,328,269
265	36900	Meas. & Reg. Equipment	3.0	Peak Day	242,952	121,556	54,836	4,918	61,840
266	36901	Meas. & Reg. Equipment	3.0	Peak Day	1,805,542	903,379	408,037	36,662	459,573
267									
268		Total Transmission Plant			19,849,972	9,951,675	4,463,941	401,849	5,062,507
269									
270		Distribution							
271									
272	37400	Land & Land Rights	3.0	Peak Day	8,262	4,129	1,866	167	2,109
273	37401	Land	3.0	Peak Day	(1,047)	(524)	(235)	(21)	(266)
274	37402	Land Rights	3.0	Peak Day	8,248	4,127	1,855	167	2,099
275	37403	Land Other	3.0	Peak Day	0	-	-	-	-
276	37500	Structures & Improvements	3.0	Peak Day	14,637	7,324	3,292	296	3,726
277	37501	Structures & Improvements T.B.	3.0	Peak Day	14,173	7,091	3,187	287	3,607
278	37502	Land Rights	3.0	Peak Day	6,736	3,379	1,515	136	1,714
279	37503	Improvements	3.0	Peak Day	168	79	35	3	40
280	37600	Mains Cathodic Protection	3.0	Peak Day	355,686	177,983	79,988	7,201	90,534
281	37601	Mains - Steel	3.0	Peak Day	6,273,967	3,139,093	1,410,812	127,012	1,596,940
282	37602	Mains - Plastic	3.0	Peak Day	1,911,310	956,293	429,923	38,693	488,495
283	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	249,404	124,786	56,087	5,049	63,482
284	37900	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	57,487	28,753	12,923	1,163	14,627
285	37950	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	174,401	87,259	39,220	3,531	44,391
286	38000	Services	99.0	-	0	-	-	-	-
287	38100	Meters	99.0	-	0	-	-	-	-
288	38200	Meter Installations	99.0	-	0	-	-	-	-
289	38300	House Regulators	99.0	-	0	-	-	-	-
290	38400	House Reg. Installations	99.0	-	0	-	-	-	-
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
292	38600	Other Prop. on Cust. Prem	99.0	-	0	-	-	-	-
293									
294		Total Distribution Plant			9,073,380	4,539,748	2,040,458	183,664	2,309,490

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
399									
400		Shared Services Customer Support:							
401									
402		General:							
403									
404	39900	Land	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	39910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39090	Structures & Improvements	6.4	P, S, T & D Plant - Demand	28,325	14,172	6,370	573	7,210
407	39099	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	35,431	16,727	7,518	677	8,509
408	39010	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,737	1,870	840	75	951
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,356	678	305	27	345
410	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(55,015)	(27,976)	(12,574)	(1,192)	(14,292)
411	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	99	50	22	2	25
412	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	32	16	7	1	8
413	39909	Other Tangible Property	6.4	P, S, T & D Plant - Demand	(9)	(5)	(2)	(0)	(2)
414	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	(20,573)	(10,293)	(4,626)	(416)	(5,236)
415	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	(37,323)	(18,674)	(8,393)	(750)	(9,500)
416	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	873	437	199	18	222
417	39906	Other Tang. Property - FC Hardware	6.4	P, S, T & D Plant - Demand	(995)	(498)	(224)	(20)	(253)
418	39907	Other Tang. Property - FC Software	6.4	P, S, T & D Plant - Demand	2,465	1,233	554	50	627
419	39909	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	345,713	172,973	77,745	6,899	87,896
420	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	33	17	8	1	9
421	39916	CKV-Oth Tang Prop-FC Hardware	6.4	P, S, T & D Plant - Demand	128	64	29	3	39
422	39917	CKV-Oth Tang Prop-FC Software	6.4	P, S, T & D Plant - Demand	37	18	8	1	9
423	39924	Other Tang. Property - General Startup C	6.4	P, S, T & D Plant - Demand	1	1	0	0	0
424		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(214)	(107)	(48)	(4)	(54)
425									
426									
427		Total General Plant			301,202	150,703	67,736	6,098	76,656
428		TOTAL RESERVE FOR DEPRECIATION - DEMAND			32,911,764	16,466,967	7,401,326	666,276	8,377,184

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Intangible Plant							
430									
431	30100	Organization	6.6	P, S, T & D Plant - Commodity	106	44	22	2	36
432	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,526	635	315	30	545
433	30300	Misc Intangible Plant	99.0		0				
434									
435		Total Intangible Plant			1,632	679	338	33	583
436									
437		Production Plant							
438									
439	32520	Producing Leaseholds	99.0		0				
440	32540	Rights of Ways	99.0		0				
441	33100	Production Gas Wells Equipment	99.0		0				
442	33201	Field Lines	99.0		0				
443	33202	Tributary Lines	99.0		0				
444	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
445	33600	Purification Equipment	99.0		0				
446									
447		Total Production Plant			0	0	0	0	0
448									
449		Storage Plant							
450									
451	35010	Land	1.5	Winter Volumes	0				
452	35020	Rights of Way	1.5	Winter Volumes	2,341	974	484	47	836
453	35100	Structures and Improvements	1.5	Winter Volumes	2,821	1,174	584	58	1,007
454	35102	Compressor Station Equipment	1.5	Winter Volumes	61,058	25,404	12,633	1,217	21,803
455	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	12,148	5,054	2,513	242	4,338
456	35104	Other Structures	1.5	Winter Volumes	70,517	28,340	14,590	1,406	26,181
457	35200	Wells \ Rights of Way	1.5	Winter Volumes	294,918	122,706	61,019	5,880	105,313
458	35201	Well Construction	1.5	Winter Volumes	591,046	245,616	122,289	11,784	211,057
459	35202	Well Equipment	1.5	Winter Volumes	286,831	119,383	59,387	5,721	102,461
460	35203	Cushion Gas	1.5	Winter Volumes	135,191	56,249	27,971	2,695	48,276
461	35210	Leaseholds	1.5	Winter Volumes	89,310	37,169	18,478	1,781	31,692
462	35211	Storage Rights	1.5	Winter Volumes	26,849	11,171	5,555	535	9,588
463	35301	Field Lines	1.5	Winter Volumes	83,711	38,990	19,389	1,856	33,463
464	35302	Tributary Lines	1.5	Winter Volumes	109,898	45,753	22,752	2,192	38,268
465	35400	Compressor Station Equipment	1.5	Winter Volumes	184,037	80,733	40,147	3,869	59,289
466	35500	Meas & Reg. Equipment	1.5	Winter Volumes	120,116	49,978	24,853	2,355	42,893
467	35600	Purification Equipment	1.5	Winter Volumes	82,000	34,117	16,986	1,635	29,281
468									
469		Total Storage Plant			2,172,961	904,100	449,591	43,324	776,645
470									
471		Transmission							
472									
473	36510	Land & Land Rights	99.0		0				
474	36520	Rights of Way	99.0		0				
475	36602	Structures & Improvements	99.0		0				
476	36603	Other Structures	99.0		0				
477	36700	Mains Cathodic Protection	99.0		0				
478	36701	Mains - steel	99.0		0				
479	36900	Meas. & Reg. Equipment	99.0		0				
480	36901	Meas. & Reg. Equipment	99.0		0				
481									
482		Total Transmission Plant			0				
483									
484		Distribution							
485									
486	37400	Land & Land Rights	99.0		0				
487	37401	Land	99.0		0				
488	37402	Land Rights	99.0		0				
489	37403	Land Other	99.0		0				
490	37500	Structures & Improvements	99.0		0				
491	37501	Structures & Improvements T.B.	99.0		0				
492	37502	Land Rights	99.0		0				
493	37503	Improvements	99.0		0				
494	37600	Mains Cathodic Protection	99.0		0				
495	37601	Mains - steel	99.0		0				
496	37602	Mains - Plastic	99.0		0				
497	37800	Meas & Reg. Sta. Equip - General	99.0		0				
498	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0				
499	37905	Meas & Reg. Sta. Equipment T.B.	99.0		0				
500	38000	Services	99.0		0				
501	38100	Meters	99.0		0				
502	38200	Meter Installations	99.0		0				
503	38300	House Regulators	99.0		0				
504	38400	House Reg. Installations	99.0		0				
505	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
506	38600	Other Prop. On Cust. Prem	99.0		0				
507									
508		Total Distribution Plant			0				

Atmos Energy Corporation, Kentucky/Mid-States Division										
Kentucky Jurisdiction Case No. 2013-00148										
Forecasted Test Period: Twelve Months Ended November 30, 2014										
ALLOCATION OF RESERVE FOR DEPRECIATION										
509										
510		General:								
511										
512	38000	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	327	136	68	7	117	
513	38000	Structures Frame	6.6	P, S, T & D Plant - Commodity	7,806	3,248	1,815	156	2,787	
514	39002	Improvements	6.6	P, S, T & D Plant - Commodity	2,280	949	472	46	814	
515	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	6,855	2,852	1,418	137	2,448	
516	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	95	40	20	2	34	
517	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	16,267	6,769	3,395	324	5,899	
518	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	3,359	1,484	738	71	1,274	
519	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	(1,370)	(570)	(284)	(27)	(469)	
520	39200	Trucks	6.6	P, S, T & D Plant - Commodity	6,134	2,136	1,082	102	1,633	
521	39201	Trailers	6.6	P, S, T & D Plant - Commodity	63	26	13	1	23	
522	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	619	258	128	12	221	
523	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	4,904	2,040	1,015	98	1,751	
524	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	(2,057)	(856)	(425)	(41)	(735)	
525	39604	Welders	6.6	P, S, T & D Plant - Commodity	(189)	(70)	(35)	(3)	(60)	
526	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	272	113	58	5	97	
527	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	(2,748)	(1,143)	(568)	(59)	(981)	
528	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	(261)	(117)	(58)	(6)	(100)	
529	39702	Communication Equip. - Telemetry	6.6	P, S, T & D Plant - Commodity	(435)	(181)	(90)	(9)	(165)	
530	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(1,560)	(649)	(323)	(31)	(567)	
531	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	7,400	3,079	1,531	148	2,643	
532	39900	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
533	39901	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	2,241	932	484	45	800	
534	39902	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,000	416	207	20	387	
535	39903	Other Tangible Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
536	39904	Other Tangible Property - HP - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
537	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
538	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	(26,046)	(10,537)	(5,380)	(519)	(9,301)	
539	39907	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
540	39908	Other Tang. Property - Application Softwa	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
541		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	1,525	634	316	30	545	
542		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(69,932)	(24,936)	(12,400)	(1,195)	(21,401)	
543										
544		Total General Plant			(34,242)	(14,247)	(7,085)	(683)	(12,228)	
545										
546		TOTAL DIRECT RESERVE FOR DEPRECIATION			2,140,351	890,593	442,844	42,674	764,301	
547										
548		Kentucky Mid-States General Office:								
549										
550		Intangible Plant:								
551										
552	30100	Organization	99.0		0	-	-	-	-	
553	30200	Franchises & Consents	99.0		0	-	-	-	-	
554	30300	Misc Intangible Plant	99.0		0	-	-	-	-	
555		Total Intangible Plant			0	-	-	-	-	
556										
557		General:								
558										
559										
560	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
561	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	317	132	66	6	113	
562	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	37	15	8	1	13	
563	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	313	130	65	6	112	
564	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	447	186	93	9	160	
565	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	48	20	10	1	17	
566	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	23	9	5	0	8	
567	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	407	169	84	8	145	
568	39409	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	99	41	20	2	35	
569	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(83)	(35)	(17)	(2)	(30)	
570	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	2,827	1,176	585	56	1,010	
571	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	480	204	101	10	175	
572	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	1,259	540	269	26	464	
573	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	73	31	15	1	26	
574	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,379	574	285	27	492	
575	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(4,592)	(1,911)	(950)	(92)	(1,640)	
576	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
577	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	6,644	2,764	1,375	132	2,372	
578		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	310	129	64	6	111	
579										
580		Total General Plant			10,038	4,177	2,077	200	3,585	
581										
582		Shared Services General Office:								
583										
584		General:								
585										
586	39006	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	5	2	1	0	2	
587	39005	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	530	221	110	11	189	
588	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,480	2,698	1,341	129	2,314	
589	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	4,283	1,782	886	85	1,529	
590	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	4	2	1	0	1	
591	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1	
592	39104	Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	1	1	0	0	1	
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	57	24	12	1	20	
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0	
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	46	19	10	1	17	
596	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	4	2	1	0	1	
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	814	339	168	16	291	
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	80	33	17	2	29	
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	57	24	12	1	20	
600	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	7,247	3,015	1,499	144	2,588	
601	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	4,051	1,686	838	81	1,447	
602	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,514	630	313	30	541	
603	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	12	5	3	0	4	
604	39905	Other Tangible Property - HP - Hardware	6.6	P, S, T & D Plant - Commodity	11	5	2	0	4	
605	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,937	681	339	33	564	
606	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	610	254	126	12	218	
607	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	50,694	21,092	10,489	1,011	18,103	
608	39909	Other Tang. Property - Application Softwa	6.6	P, S, T & D Plant - Commodity	1,828	802	399	38	688	
609	39924	Other Tang. Property - General Startup Co	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0	
610		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(0)	(0)	(0)	(0)	(0)	
611										
612		Total General Plant			80,068	33,314	16,566	1,596	28,592	

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
613									
614		Shared Services Customer Support							
615									
616		General							
617									
618	39900	Land	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
619	39910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	2,265		473	46	816
621	39005	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	2,697	1,122	558	54	983
622	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	391	126	62	6	108
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	109	48	23	2	39
624	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(4,511)	(1,877)	(933)	(90)	(1,611)
625	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	8	3	2	0	3
626	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
627	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(1)	(0)	(0)	(0)	(0)
628	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	(1,660)	(681)	(343)	(33)	(583)
629	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	(3,011)	(1,253)	(623)	(60)	(1,075)
630	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	70	29	15	1	25
631	39906	Other Tang. Property - FC Hardware	6.6	P, S, T & D Plant - Commodity	(80)	(33)	(17)	(2)	(29)
632	39907	Other Tang. Property - FC Software	6.6	P, S, T & D Plant - Commodity	199	83	41	4	71
633	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	27,893	11,605	5,771	556	9,960
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
635	39916	CKV-Oth Tang Prop-FC Hardware	6.6	P, S, T & D Plant - Commodity	10	4	2	0	4
636	39917	CKV-Oth Tang Prop-FC Software	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
637	39924	Other Tang. Property - General Startup Co	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
638		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(17)	(7)	(4)	(0)	(6)
640		Total General Plant			24,302	10,111	5,028	465	8,676
641									
642		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			2,254,759	936,134	466,515	44,955	805,156

Atmos Energy Corporation - Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Total Reserve for Depreciation									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
843		Intangible Plant							
844									
845	30100	Organization			8,330	8,293	1,426	83	528
846	30200	Franchisees & Consents			119,853	90,546	20,521	1,189	7,597
847	30300	Misc Intangible Plant			0				
848									
849		Total Intangible Plant			128,183	98,839	21,947	1,271	8,125
850									
851		Production Plant							
852									
853	32520	Producing Leaseholds			904	452	203	18	230
854	32540	Rights of Way			12,963	6,486	2,915	262	3,299
855	33100	Production Gas Wells Equipment			3,492	1,747	785	71	889
856	33201	Field Lines			47,163	23,597	10,606	955	12,005
857	33202	Tributary Lines			529,956	265,157	119,179	10,729	134,892
858	33400	Field Meas. & Reg. Sta. Equip			191,854	95,992	43,145	3,884	48,833
859	33600	Purification Equipment			15,287	7,649	3,438	309	3,891
860									
861		Total Production Plant			801,619	401,079	180,271	16,228	204,040
862									
863		Storage Plant							
864									
865	35010	Land			0				
866	35020	Rights of Way			4,682	2,146	1,011	84	1,432
867	35100	Structures and Improvements			5,641	2,585	1,218	113	1,725
868	35102	Compression Station Equipment			122,115	55,954	26,364	2,453	37,344
869	35103	Meas. & Reg. Sta. Structures			24,296	11,132	5,245	486	7,430
870	35104	Other Structures			141,034	64,622	30,448	2,834	49,130
871	35200	Wells \ Rights of Way			589,835	270,254	127,342	11,850	180,378
872	35201	Well Construction			1,182,091	541,638	265,206	23,749	361,499
873	35202	Well Equipment			573,862	262,945	123,893	11,529	175,494
874	35203	Cushion Gas			270,302	123,890	58,374	5,432	82,686
875	35210	Leaseholds			178,819	81,844	38,593	3,589	54,624
876	35211	Storage Rights			53,699	24,605	11,593	1,079	16,422
877	35301	Field Lines			187,422	85,877	40,463	3,755	57,316
878	35302	Tributary Lines			219,931	109,779	47,492	4,419	67,258
879	35400	Compressor Station Equipment			368,075	177,817	83,783	7,797	118,878
880	35500	Meas & Reg. Equipment			240,238	110,078	51,866	4,827	73,468
881	35600	Purification Equipment			163,999	75,146	35,406	3,256	50,153
882									
883		Total Storage Plant			4,345,921	1,991,313	938,265	87,314	1,328,039
884									
885		Transmission							
886									
887	36510	Land & Land Rights			18	8	4	0	4
888	36520	Rights of Way			434,585	217,439	97,731	8,798	110,617
889	36602	Structures & Improvements			(1,441)	(721)	(324)	(29)	(367)
890	36603	Other Structures			60,585	30,313	13,625	1,227	16,421
891	36700	Mains Cathodic Protection			303,101	151,652	68,162	6,136	77,150
892	36701	Mains - Steel			17,004,632	8,508,046	3,624,069	344,247	4,328,269
893	36900	Meas. & Reg. Equipment			242,952	121,558	64,636	4,918	81,840
894	36901	Meas. & Reg. Equipment			1,805,542	903,379	405,037	36,552	458,573
895									
896		Total Transmission Plant			19,849,972	9,931,676	4,463,941	401,849	5,052,507
897									
898		Distribution							
899									
900	37400	Land & Land Rights			57,145	47,577	7,186	223	2,156
901	37401	Land			(7,250)	(6,036)	(612)	(28)	(274)
902	37402	Land Rights			57,120	47,556	7,185	223	2,155
903	37403	Land Other			0				
904	37500	Structures & Improvements			101,366	84,393	12,751	396	3,625
905	37501	Structures & Improvements T.B.			98,146	81,713	12,346	364	3,703
906	37502	Land Rights			46,641	38,831	5,867	182	1,760
907	37503	Improvements			1,092	809	137	4	41
908	37600	Mains Cathodic Protection			2,463,162	2,050,747	309,839	9,630	92,946
909	37601	Mains - Steel			43,447,799	36,173,201	5,465,295	169,869	1,639,475
910	37602	Mains - Plastic			13,236,019	11,019,872	1,664,945	51,749	499,453
911	37800	Meas & Reg. Sta. Equip - General			1,727,162	1,437,969	217,257	5,753	65,173
912	37900	Meas & Reg. Sta. Equip - City Gate			397,995	331,533	50,990	1,556	15,017
913	37905	Meas & Reg. Sta. Equipment T.B.			1,297,742	1,065,526	161,921	4,722	45,573
914	38000	Services			47,464,180	42,178,489	5,176,851	54,720	54,309
915	38100	Meters			6,831,980	5,304,111	2,982,706	263,911	261,232
916	38200	Water Installations			10,090,018	6,082,497	3,407,573	391,603	298,443
917	38300	House Regulators			3,231,320	1,947,915	1,091,273	95,556	95,576
918	38400	House Reg. Installations			122,845	74,054	41,487	3,671	3,634
919	38500	Ind. Meas. & Reg. Sta. Equipment			2,694,605				2,894,605
920	38600	Other Prop. On Cust. Prem			0				0

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
721						
722		Total Distribution Plant	135,489,033	107,920,667	20,685,527	956,026
723						5,978,802
724		General:				
725						
726	38900	Land & Land Rights	25,664	19,391	4,393	254
727	39000	Structures Frame	612,960	463,077	164,953	6,078
728	39002	Improvements	179,032	135,284	39,854	1,775
729	39003	Improvement to Leased Premises	638,265	408,639	229,622	5,337
730	39004	Air Conditioning Equipment	7,480	6,651	1,281	74
731	39009	Office Furniture & Equipment	1,277,363	965,017	218,713	12,656
732	39100	Remittance Processing Equip	280,045	211,667	47,950	2,777
733	39103	Transportation Equipment	(107,598)	(81,288)	(18,423)	(1,067)
734	39200	Trucks	403,130	304,556	69,025	3,987
735	39201	Trailers	4,873	3,757	851	49
736	39202	Stores Equipment	48,607	36,722	8,323	462
737	39400	Power Operated Equipment	385,061	290,904	85,931	3,818
738	39603	Backhoes	(181,532)	(122,034)	(27,658)	(1,602)
739	39604	Welders	(13,233)	(9,990)	(2,266)	(131)
740	39605	Communication Equipment	21,395	16,199	3,693	212
741	39700	Communication Equipment - Mobile Radios	(215,762)	(162,905)	(36,942)	(2,139)
742	39701	Communication Equipment - Fixed Radios	(22,087)	(18,666)	(3,782)	(219)
743	39702	Communication Equip. - Telemetering	(34,139)	(25,789)	(5,846)	(339)
744	39705	Miscellaneous Equipment	(122,618)	(92,559)	(22,978)	(1,215)
745	39600	Other Tangible Property	581,115	439,019	99,500	5,792
746	39900	Other Tangible Property - Servers - H/W	0	0	0	0
747	39901	Other Tangible Property - Servers - S/W	175,090	132,858	30,133	1,745
748	39902	Other Tangible Property - Network - H/W	78,554	59,346	13,450	779
749	39903	Other Tang. Property - CPU	0	0	0	0
750	39904	Other Tangible Property - MF - Hardware	0	0	0	0
751	39905	Other Tang. Property - PC Hardware	0	0	0	0
752	39906	Other Tang. Property - PC Software	(2,046,235)	(1,545,126)	(350,180)	(20,280)
753	39907	Other Tang. Property - Mainframe S/W	0	0	0	0
754	39908	Other Tang. Property - Application Software	0	0	0	0
755		AR 15 general plant amortization	119,747	90,496	20,503	1,187
756		Retirement Work in Progress	(4,706,121)	(3,555,361)	(805,794)	(46,664)
757						(299,392)
758		Total General Plant	(2,688,852)	(2,031,363)	(460,392)	(26,862)
759						(170,435)
760		TOTAL DIRECT RESERVE FOR DEPRECIATION	157,906,884	118,310,210	26,747,648	1,445,027
761						12,402,078
762		Kentucky Mid-States General Office:				
763						
764		Intangible Plant:				
765						
766	30100	Organization	0	0	0	0
767	30200	Franchises & Consents	0	0	0	0
768	30300	Misc Intangible Plant	0	0	0	0
769		Total Intangible Plant:				
770						
771		General:				
772						
773						
774	37400	Land & Land Rights	0	0	0	0
775	39001	Structures Frame	24,929	18,833	4,268	247
776	39004	Air Conditioning Equipment	2,866	2,180	494	29
777	39009	Improvement to Leased Premises	24,544	18,543	4,203	243
778	39100	Office Furniture & Equipment	36,136	28,544	6,016	348
779	39200	Transportation Equipment	3,829	2,893	696	36
780	39300	Stores Equipment	1,765	1,349	305	18
781	39400	Tools, Shop & Garage Equipment	31,863	24,148	5,473	317
782	39600	Power Operated Equipment	7,737	5,845	1,326	77
783	39700	Communication Equipment	(6,551)	(4,949)	(1,122)	(65)
784	39800	Miscellaneous Equipment	222,014	167,726	38,014	2,201
785	39900	Other Tangible Property	38,499	29,085	6,592	382
786	39901	Other Tangible Property - Servers - H/W	101,993	77,046	17,462	1,011
787	39902	Other Tangible Property - Servers - S/W	6,759	4,351	986	57
788	39903	Other Tangible Property - Network - H/W	108,270	81,796	18,538	1,074
789	39906	Other Tang. Property - PC Hardware	(380,580)	(272,417)	(61,741)	(3,575)
790	39907	Other Tang. Property - PC Software	0	0	0	0
791	39908	Other Tang. Property - Mainframe S/W	521,687	394,122	89,326	5,173
792		Retirement Work in Progress	24,381	18,419	4,176	242
793						1,545
794		Total General Plant	788,261	595,512	134,968	7,816
795						49,986
796		Shared Services General Office:				
797						
798		General:				
799						
800	39000	Structures & Improvements	367	277	63	4
801	39005	G-Structures & Improvements	41,632	31,452	7,128	413
802	39009	Improvement to Leased Premises	608,868	384,437	87,130	5,046
803	39100	Office Furniture & Equipment	336,303	254,089	57,683	3,336
804	39102	Remittance Processing Equip	325	246	56	3
805	39103	Office Machines	160	121	27	2
806	39104	G-Office Furniture & Equip.	111	84	19	1
807	39200	Transportation Equipment	4,472	3,379	769	44
808	39300	Stores Equipment	42	32	7	0
809	39400	Tools, Shop & Garage Equipment	3,633	2,745	622	36
810	39500	Laboratory Equipment	328	248	56	3
811	39700	Communication Equipment	83,904	48,278	10,942	634
812	39800	Miscellaneous Equipment	6,284	4,748	1,076	62
813	39900	Other Tangible Property	4,450	3,362	762	44
814	39901	Other Tangible Property - Servers - H/W	568,058	428,809	97,435	5,643
815	39902	Other Tangible Property - Servers - S/W	318,108	240,323	64,467	3,154
816	39903	Other Tangible Property - Network - H/W	118,878	89,809	20,355	1,179
817	39904	Other Tang. Property - CPU	952	719	163	9
818	39905	Other Tangible Property - MF - Hardware	855	646	146	8
819	39906	Other Tang. Property - PC Hardware	128,525	97,087	22,008	1,274
820	39907	Other Tang. Property - PC Software	47,912	36,196	8,204	476
821	39908	Other Tang. Property - Mainframe S/W	3,980,772	3,007,377	681,598	39,472
822	39909	Other Tang. Property - Application Software	151,394	114,375	25,922	1,601
823	39924	Other Tang. Property - General Startup Costs	0	0	0	0
824		Retirement Work in Progress	(9)	(7)	(2)	(0)
825						(1)
826		Total General Plant	8,287,324	4,749,922	1,075,532	62,343
						398,527

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF RESERVE FOR DEPRECIATION							
827							
828		Shared Services Customer Support					
829							
830		General					
831							
832	38900	Land	0	-	-	-	-
833	38910	CKV-Land & Land Rights	0	-	-	-	-
834	39000	Structures & Improvements	179,456	136,674	30,727	1,779	11,375
835	39009	Improvement to Leased Premises	211,810	160,017	38,267	2,100	13,426
836	39010	CKV-Structures & Improvements	23,673	17,885	4,053	235	1,501
837	38100	Office Furniture & Equipment	8,591	6,490	1,471	85	545
838	39700	Communication Equipment	(354,256)	(267,032)	(60,657)	(3,613)	(22,455)
839	39710	CKV-Communication Equipment	629	476	108	6	40
840	39800	Miscellaneous Equipment	203	154	35	2	13
841	39900	Other Tangible Property	(59)	(45)	(10)	(1)	(4)
842	39901	Other Tangible Property - Servers - H/W	(130,340)	(98,469)	(22,317)	(1,292)	(8,262)
843	39902	Other Tangible Property - Servers - S/W	(236,463)	(176,642)	(40,488)	(2,345)	(14,988)
844	39903	Other Tangible Property - Network - H/W	5,533	4,180	947	55	351
845	39906	Other Tang. Property - PC Hardware	(6,303)	(4,781)	(1,029)	(62)	(399)
846	39907	Other Tang. Property - PC Software	15,615	11,787	2,674	155	990
847	39908	Other Tang. Property - Mainframe S/W	2,190,316	1,654,731	375,032	21,718	138,835
848	39910	CKV-Other Tangible Property	212	160	36	2	13
849	39916	CKV-Oth Tang Prop-PC Hardware	811	613	139	8	51
850	39917	CKV-Oth Tang Prop-PC Software	232	175	40	2	15
851	39924	Other TANG. Property - General Startup Costs	8	5	1	0	1
852		Retirement Work in Progress	(1,358)	(1,025)	(232)	(13)	(86)
853							
854		Total General Plant	1,908,312	1,441,684	326,746	18,922	120,860
855							
856		TOTAL RESERVE FOR DEPRECIATION	166,889,761	125,097,328	27,265,795	1,535,108	12,971,530

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF OTHER RATE BASE							
Customer							
	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base Additions:						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17	Rate Base Deductions:						
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00143								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
		Allocation	Allocation	Total	Commercial &	Firm	Interruptible &	
		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
34								
35	Demand							
36								
37								
38								
39								
40								
41	Rate Base Additions:							
42								
43	Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(191)	(96)	(43)	(4)	(49)
44	Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	1,384	692	311	28	352
45	Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	0	0	0	0
46	Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-
47	Gas Storage Inventory	99.0		0	-	-	-	-
48	Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	4,653	2,328	1,046	94	1,184
49	Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	100	60	23	2	26
50	Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	15,160	7,585	3,469	307	3,859
51	Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	5,502	2,753	1,237	111	1,401
52	Cash Working Capital	7.4	Allocated O&M Expenses - Demand	67,618	33,832	15,206	1,369	17,211
53								
54	Total Rate Base Additions			94,226	47,145	21,190	1,908	23,984
55								
56								
57	Rate Base Deductions:							
58								
59	Customer Advances - KY Direct	99.0		0	-	-	-	-
60	Customer Advances - KY Mid-States GO	99.0		0	-	-	-	-
61	Customer Advances - Shared Services GO	99.0		0	-	-	-	-
62	Customer Advances - Shared Services CS	99.0		0	-	-	-	-
63	ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(9,589,593)	(4,798,028)	(2,156,546)	(194,135)	(2,440,884)
64	ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	2,705,114	1,353,468	608,337	54,763	688,545
65	ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	(208,089)	(104,115)	(46,795)	(4,213)	(62,966)
66	ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	897,784	449,195	201,897	18,175	228,517
67								
68	Total Rate Base Deductions			(6,194,785)	(3,099,480)	(1,393,100)	(125,409)	(1,576,780)
69								
70								
71	TOTAL OTHER RB - DEMAND			(6,100,558)	(3,052,335)	(1,371,918)	(123,502)	(1,552,804)
72								
73	Interest on Customer Deposits	3.0	Peak Day	0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
74	Commodity							
75								
76								
77								
78		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
79		Factor	Basis	Company		Public Authority	Industrial	Transportation
80								
81	Rate Base Additions:							
82								
83	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(7,300)	(4,436)	(2,509)	(220)	(85)
84	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	52,824	32,461	18,159	1,589	615
85	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	0	0	0	0
86	Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-
87	Gas Storage Inventory	1.0	Mcf	8,415,216	3,145,522	1,755,961	153,749	4,359,984
88	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	177,651	109,168	61,071	5,345	2,067
89	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	3,933	2,356	1,318	115	45
90	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	578,773	355,660	198,965	17,414	6,734
91	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	210,067	129,088	72,215	6,320	2,444
92	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	2,681,532	1,586,371	887,453	77,673	30,035
93								
94	Total Rate Base Additions			13,012,586	5,356,140	2,992,632	261,887	4,401,838
95								
96								
97	Rate Base Deductions:							
98								
99	Customer Advances - KY Direct	99.0	-	0	-	-	-	-
100	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-
101	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-
102	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-
103	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(872,732)	(363,116)	(180,570)	(17,460)	(311,645)
104	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	246,188	102,431	56,937	4,908	87,911
105	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	(18,938)	(7,879)	(3,918)	(376)	(6,793)
106	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	81,706	33,895	16,805	1,629	29,176
107								
108	Total Rate Base Deductions			(563,778)	(234,570)	(116,647)	(11,240)	(201,320)
109								
110								
111	TOTAL OTHER RB - COMMODITY			12,448,820	5,121,571	2,875,985	250,746	4,200,518
112								
113	Interest on Customer Deposits	1.0	Mcf	0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF OTHER RATE BASE							
114							
115 Total Other Rate Base							
116							
117							
118							
119 Allocation							
120 Factor Basis Total							
121 Rate Base Additions:							
122							
123 Materials and Supplies - KY Direct (9,437) (6,214) (2,833) (245) (145)							
124 Materials and Supplies - KY Mid-States GO 68,287 44,955 20,504 1,772 1,047							
125 Materials and Supplies - Shared Services GO 0 0 0 0 0							
126 Materials and Supplies - Shared Services CS 0							
127 Gas Storage Inventory 9,415,216 3,145,522 1,755,961 153,749 4,359,984							
128 Prepayments - KY Direct 229,654 151,218 68,956 5,959 3,521							
129 Prepayments - KY Mid-States GO 4,955 3,263 1,488 129 76							
130 Prepayments - Shared Services GO 748,184 492,656 224,654 19,413 11,471							
131 Prepayments - Shared Services CS 271,559 178,811 81,539 7,046 4,163							
132 Cash Working Capital 3,337,211 2,197,421 1,092,039 86,587 51,165							
133							
134 Total Rate Base Additions 14,055,640 6,207,641 3,152,308 274,408 4,431,283							
135							
136							
137 Rate Base Deductions:							
138							
139 Customer Advances - KY Direct (2,745,576) (2,439,824) (298,445) (3,165) (3,142)							
140 Customer Advances - KY Mid-States GO 0							
141 Customer Advances - Shared Services GO 0							
142 Customer Advances - Shared Services CS 0							
143 ADIT - KY Direct (71,043,224) (53,914,575) (12,482,861) (734,023) (3,811,765)							
144 ADIT - KY Mid-States GO 20,940,473 15,208,879 3,521,271 267,059 1,103,464							
145 ADIT - Shared Services GO (1,541,599) (1,169,917) (279,871) (19,928) (84,983)							
146 ADIT - Shared Services CS 6,651,113 5,047,518 1,168,654 68,720 366,222							
147							
148 Total Rate Base Deductions (48,638,812) (37,268,119) (8,363,252) (477,337) (2,530,104)							
149							
150							
151 TOTAL OTHER RB (34,573,172) (31,060,478) (5,210,944) (202,929) 1,901,179							
152							
153 Interest on Customer Deposits 0							

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF O&M EXPENSES						
120						
121	Customer Accounts:					
122	9010 Supervision	2.0	Customers	(202)	(179)	(72)
123	9020 Meter Reading Expense	2.0	Customers	1,321,394	1,174,242	144,117
124	9030 Customer Records and Collection Expenses	2.0	Customers	357,891	317,734	30,896
125	9040 Unsettled Accounts	2.0	Customers	224,478	238,364	39,069
126	9050 Miscellaneous Customer Accounts Expenses	2.0	Customers	0	0	0
127	Total Customer Accounts			2,603,233	1,780,141	218,480
128						
129	Customer Service and Information:					
130	9070 Supervision	2.0	Customers	0	0	0
131	9080 Customer Assistance Expenses	2.0	Customers	0	0	0
132	9090 Informational and Instructional Advertising Expenses	2.0	Customers	133,918	119,004	14,606
133	9100 Miscellaneous Customer Service and Informational Expenses	2.0	Customers	0	0	0
134	Total Customer Service and Information			133,918	119,004	14,606
135						
136	Sales:					
137	9110 Supervision	2.0	Customers	218,372	194,054	23,817
138	9120 Demonstrating and Selling Expenses	2.0	Customers	13,903	12,350	1,517
139	9130 Advertising Expenses	2.0	Customers	10,934	9,716	1,193
140	9160 Miscellaneous Sales Expenses	2.0	Customers	0	0	0
141	Total Sales			243,210	216,131	26,526
142						
143	Administrative & General:					
144						
145	Operation:					
146	9200 Administration and General Salaries	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	988,971	908,993	83,674
148	9210 Office Supplies and Expenses	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	(1,300)	(1,089)	(15)
147	9220 Administrative Expenses Transferred - Customer Support	2.0	Customers	0	0	0
149	9230 Administrative Expenses Transferred - General	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	12,219,213	10,232,862	1,777,511
148	9250 Outside Services Employed	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	148,549	124,400	21,809
150	9240 Property Insurance	9.2	Affected Net Plant - Cust	63,697	51,261	10,668
151	9260 Injuries and Damages	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	17,467	14,629	2,541
152	9280 Employee Pensions and Benefits	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	3,056,569	2,859,738	444,637
153	9270 Franchise Requirements	2.0	Customers	2,840	2,524	310
154	9280 Regulatory Commission Expenses	2.0	Customers	217,507	193,263	23,722
155	9301 General Advertising Expenses	2.0	Customers	0	0	0
156	9302 Miscellaneous General Expense	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	(20,919)	(17,513)	(3,042)
157	9310 Rents	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	7,121	5,964	5,036
158	Maintenance:					
159	9320 Maintenance of General Plant	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	0	0	0
160	Total O&M			16,079,732	13,475,165	2,332,476
161						
162	TOTAL O&M EXPENSE - CUSTOMER			24,115,231	20,230,381	3,483,076

Alamos Energy Corporation, Kentucky/Mid States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Encapsulated Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
292									
293		Customer Accounts							
294	9010	Supervisor	99.0		0				
295	9020	Meter Reading Expense	99.0		0				
296	9030	Customer Records and Collection Expenses	99.0		0				
297	9040	Uncollectible Accounts	99.0		0				
298	9050	Miscellaneous Customer Accounts Expenses	99.0		0				
299		Total Customer Accounts			0				
290									
291		Customer Service and Information							
292	9070	Subsidiary	99.0		0				
293	9080	Customer Assistance Expenses	99.0		0				
294	9090	Informational and Instructional Advertising Expenses	99.0		0				
295	9100	Miscellaneous Customer Service and Informational Expenses	99.0		0				
296		Total Customer Service and Information			0				
297									
298		Sales							
299	9110	Supervision	99.0		0				
300	9120	Demonstrating and Selling Expenses	99.0		0				
301	9130	Advertising Expenses	99.0		0				
302	9160	Miscellaneous Sales Expenses	99.0		0				
303		Total Sales			0				
304									
305		Administrative & General							
306		Operation							
307	9200	Administrative and General Salaries	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	24,940	12,470	5,609	505	6,348
308	9210	Office Supplies and Expenses	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	(80)	(44)	(20)	(9)	(2)
309	9220	Administrative Expenses Transferred - Customer Support	99.0		0				
310	9230	Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	825,946	413,291	185,742	16,721	210,232
311	9230	Outside Services Employed	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	19,041	9,024	2,788	263	2,846
312	9240	Property Insurance	9.4	Allocated Net Plant - Demand	10,053	5,045	2,267	204	2,666
313	9250	Injuries and Damages	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	1,181	591	265	24	301
314	9260	Employee Pensions and Benefits	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	206,697	103,373	46,453	4,163	52,689
315	9270	Travel and Transportation	99.0		0				
316	9280	Regulatory Commission Expenses	99.0		0				
317	9301	General Advertising Expenses	99.0		0				
318	9302	Miscellaneous General Expense	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	(1,414)	(702)	(318)	(29)	(380)
319	9310	Fuels	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	261	241	108	10	123
320		Maintenance							
321	9370	Maintenance of General Plant	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	0				
322		Total ASG			1,077,776	539,292	242,375	21,618	274,392
323									
324		TOTAL O&M EXPENSE - DEMAND			2,369,892	1,185,744	532,801	47,877	603,270

Alcoa Enacry Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
444									
445									
446	Customer Accounts								
447	9010	Supervision	99.0		0				
447	9020	Motor Roading Expenses	99.0		0				
448	9030	Customer Records and Collection Expenses	99.0		0				
449	9040	Unpaidable Accounts	99.0		0				
450	9050	Miscellaneous Customer Accounts Expenses	99.0		0				
451		Total Customer Accounts			0				
452									
453		Customer Service and Information							
454	9070	Supervision	99.0		0				
455	9080	Customer Assistance Expenses	99.0		0				
456	9090	Informational and Instructional Advertising Expenses	99.0		0				
457	9100	Miscellaneous Customer Service and Informational Expenses	99.0		0				
458		Total Customer Service and Information			0				
459									
460		Sales							
461	9110	Supervision	99.0		0				
462	9120	Demonstrating and Selling Expenses	99.0		0				
463	9130	Advertising Expenses	99.0		0				
464	9160	Miscellaneous Sales Expenses	99.0		0				
465		Total Sales			0				
466									
467		Administrative & General							
468		Operation							
469	9200	Administrative and General Salaries	17.6	Composite of Accts. 879-909, 905-916, 924 & 928-930.1 - Comm	291	268	143	13	282
470	9210	Office Supplies and Expenses	17.6	Composite of Accts. 879-902, 876-916, 924 & 928-930.1 - Comm	(3)	(1)	(1)	(1)	(1)
471	9220	Administrative Expenses Transferred - Customer Support	99.0		0				
472	9220	Administrative Expenses Transferred - General	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	28,191	8,679	4,816	433	11,874
473	9220	Outside Services Employed	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	318	109	60	8	345
474	9240	Property Insurance	9.6	Allocated Net Plant - Comm	918	382	190	19	328
475	9250	Injuries and Damages	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	37	13	7	1	17
476	9260	Employee Pensions and Benefits	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	6,531	2,219	1,229	108	2,695
477	9270	Franchise Requirements	99.0		0				
478	9280	Regulatory Commission Expenses	99.0		0				
479	930.1	General Advertising Expenses	99.0		0				
480	932.2	Miscellaneous General Expense	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	(45)	(15)	(9)	(1)	(20)
481	9310	Rents	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	15	5	3	0	7
482		Maintenance							
483	9320	Maintenance of General Plant	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	0				
484		Total O&M			34,774	11,848	6,543	575	15,905
495									
496		TOTAL O&M EXPENSE - COMMODITY			80,477,810	55,999,310	31,103,641	2,722,298	1,682,684

Alcoa Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF O&M EXPENSE						
606						
607	Customer Accounts:					
608	6010 Gas Service		(202)	(170)	(22)	(0)
609	6020 Meter Reading Expense	1,321,394	1,174,242	144,117	1,623	1,612
610	6030 Customer Receipts and Collection Expenses	357,551	317,734	36,896	412	409
611	6040 Uncollectible Accounts	324,479	289,344	35,969	174	371
612	6050 Miscellaneous Customer Accounts Expenses	0	0	0	0	0
613	Total Customer Accounts	2,003,223	1,780,141	216,486	2,309	2,292
614						
615	Customer Service and Information:					
616	6070 Gas Service	0	0	0	0	0
617	6090 Customer Assistance Expenses	0	0	0	0	0
618	6090 Informational and Instructional Advertising Expenses	139,916	119,004	14,896	154	153
619	6100 Miscellaneous Customer Service and Informational Expense	0	0	0	0	0
620	Total Customer Service and Information	139,916	119,004	14,896	154	153
621						
622	Sales:					
623	6110 Gas Service	218,372	164,054	23,817	252	250
624	6120 Demerit/Tagging and Siding Expenses	13,959	12,350	1,517	16	16
625	6130 Advertising Expenses	10,834	9,716	1,193	13	13
626	6160 Miscellaneous Sales Expenses	0	0	0	0	0
627	Total Sales	243,215	216,131	26,526	280	279
628						
629	Administrative & General:					
630	6200 Operating:					
631	6200 Administrative and General Salaries	394,792	321,742	59,431	4,670	8,660
632	6210 Office Supplies and Expenses	(1,391)	(1,134)	(205)	(16)	(31)
633	6220 Administrative Expenses Transferred - Customer Support	0	0	0	0	0
634	6220 Administrative Expenses Transferred - General	13,671,350	10,655,114	1,863,408	154,544	293,424
635	6230 Outside Services Employed	198,905	179,531	23,336	1,950	3,567
636	6240 Property Insurance	74,689	56,684	13,125	177	4,113
637	6250 Injuries and Damages	16,696	15,232	2,813	221	419
638	6260 Employee Pensions and Benefits	3,209,740	2,609,239	492,338	35,604	73,329
639	6270 Franchise Requirements	2,940	2,524	316	3	3
640	6260 Regulatory Commission Expenses	217,507	193,285	23,722	291	249
641	630 1 General Advertising Expenses	0	0	0	0	0
642	6302 Miscellaneous General Expense	(22,571)	(18,298)	(3,368)	(265)	(522)
643	6310 Events	7,618	6,210	1,147	90	171
644	645 Maintenance					
645	6320 Maintenance of General Plant	0	0	0	0	0
646	Total A&G	17,192,284	14,026,265	2,581,392	200,333	393,072
647						
648	TOTAL O&M EXPENSE	116,882,904	77,015,435	35,119,567	3,034,791	1,783,230

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF PAYROLL								
1	Customer							
2								
3								
4								
5		Allocation	Allocation	Total				
6		Factor	Basis	Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
7	Production & Gathering:							
8	Operation							
9	Op., Sup., & Eng.	99.0	-	0	-	-	-	-
10	Production Maps & Records	99.0	-	0	-	-	-	-
11	Field Lines Expenses	99.0	-	0	-	-	-	-
12	Field Compressor Station Expense	99.0	-	0	-	-	-	-
13	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-
14	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-
15	Purification Expense	99.0	-	0	-	-	-	-
16	Other Expenses	99.0	-	0	-	-	-	-
17	Maintenance							
18	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-
19	Structures and Improvements	99.0	-	0	-	-	-	-
20	Field Line Maintenance	99.0	-	0	-	-	-	-
21	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-
22	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-
23	Purification Equipment Maintenance	99.0	-	0	-	-	-	-
24	Other Equipment Maintenance	99.0	-	0	-	-	-	-
25	Gas Processed By Others	99.0	-	0	-	-	-	-
26	Total Production & Gathering			0	0	0	0	0
27								
28	Other Gas Supply Expenses:							
29	Wellhead Purchases	99.0	-	0	-	-	-	-
30	Field Line Purchases	99.0	-	0	-	-	-	-
31	Transmission Line Purchases	99.0	-	0	-	-	-	-
32	City Gate Purchases	99.0	-	0	-	-	-	-
33	Other Gas Purchases	99.0	-	0	-	-	-	-
34	Exchange Gas	99.0	-	0	-	-	-	-
35	Purchased Gas Expenses	99.0	-	0	-	-	-	-
36	Storage Gas Withdrawal	99.0	-	0	-	-	-	-
37	Company Used Gas	99.0	-	0	-	-	-	-
38	Other Gas Supply Expenses	99.0	-	0	-	-	-	-
39	Total Other Gas Supply Expenses			0	0	0	0	0
40								
41	Underground Storage:							
42	Operation							
43	Op., Sup., & Eng.	99.0	-	0	-	-	-	-
44	Maps & Records	99.0	-	0	-	-	-	-
45	Wells Expense	99.0	-	0	-	-	-	-
46	Lines Expense	99.0	-	0	-	-	-	-
47	Compressor Station Expense	99.0	-	0	-	-	-	-
48	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-
49	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-
50	Purification Expenses	99.0	-	0	-	-	-	-
51	Exploration & Development	99.0	-	0	-	-	-	-
52	Gas Losses	99.0	-	0	-	-	-	-
53	Other Expenses	99.0	-	0	-	-	-	-
54	Storage Well Royalties	99.0	-	0	-	-	-	-
55	Rents	99.0	-	0	-	-	-	-
56	Maintenance							
57	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-
58	Structures and Improvements	99.0	-	0	-	-	-	-
59	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-
60	Line Maintenance	99.0	-	0	-	-	-	-
61	Compressor Station Equip Maint	99.0	-	0	-	-	-	-
62	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-
63	Purification Equipment Maintenance	99.0	-	0	-	-	-	-
64	Other Equipment Maintenance	99.0	-	0	-	-	-	-
65	Total Underground Storage Expense			0	-	-	-	-
66								
67	Transmission:							
68	Operation							
69	Op., Sup., & Eng.	99.0	-	0	-	-	-	-
70	System Control & Load Dispatching	99.0	-	0	-	-	-	-
71	Communication Systems Expense	99.0	-	0	-	-	-	-
72	Compressor Station Labor Expense	99.0	-	0	-	-	-	-
73	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-
74	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-
75	Mains Expense	99.0	-	0	-	-	-	-
76	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-
77	Other Expenses	99.0	-	0	-	-	-	-
78	LDC Payment	99.0	-	0	-	-	-	-
79	LDC Payment - A&G	99.0	-	0	-	-	-	-
80	Rents	99.0	-	0	-	-	-	-
81	Maintenance							
82	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-
83	Structure & Improv.	99.0	-	0	-	-	-	-
84	Mains	99.0	-	0	-	-	-	-
85	Compressor Station Equip Maint	99.0	-	0	-	-	-	-
86	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-
87	Communication Equipment Maintenance	99.0	-	0	-	-	-	-
88	Other Equipment Maintenance	99.0	-	0	-	-	-	-
89	Total Transmission Expense			0	0	0	0	0

Atmos Energy Corporation - Kentucky/Mid-States Division					
Kentucky Jurisdiction Case No. 2013-00148					
Forecasted Test Period: Twelve Months Ended November 30, 2014					
ALLOCATION OF PAYROLL					
90					
91	Distribution:				
92	Operation				
93	Supervision & Eng.	99.0 -	0	-	-
94	Distribution Load Dispatching	99.0 -	0	-	-
95	Compressor Station Labor and Expenses	99.0 -	0	-	-
96	Mains and Services Expenses	99.0 -	0	-	-
97	Measuring and Regulating Station Expenses - General	99.0 -	0	-	-
98	Measuring and Regulating Station Expenses - Industrial	99.0 -	0	-	-
99	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0 -	0	-	-
100	Meter and House Regulator Expenses	99.0 -	0	-	-
101	Customer Installations Expenses	99.0 -	0	-	-
102	Other Expenses	99.0 -	0	-	-
103	Rents	99.0 -	0	-	-
104	Maintenance				
105	Maintenance Supervision and Engineering	99.0 -	0	-	-
106	Maintenance of Structures and Improvements	99.0 -	0	-	-
107	Maintenance of Mains	99.0 -	0	-	-
108	Maintenance of compressor station equipment	99.0 -	0	-	-
109	Maint. of Measuring and Regulating Station Equip. - General	99.0 -	0	-	-
110	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0 -	0	-	-
111	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0 -	0	-	-
112	Maintenance of Services	99.0 -	0	-	-
113	Maintenance of Meters and House Regulators	99.0 -	0	-	-
114	Maintenance of Other Equipment	99.0 -	0	-	-
115	Total Distribution	0	0	0	0
116					
117	Customer Accounts				
118	Supervision	99.0 -	0	-	-
119	Meter Reading	99.0 -	0	-	-
120	Customer Rec. & Collections	99.0 -	0	-	-
121	Uncollectible Accounts	99.0 -	0	-	-
122	Misc. Cust. Acct. Expense	99.0 -	0	-	-
123	Total Customer Accounts Expense	0	0	0	0
124					
125	Customer Service and Information				
126	Supervision	99.0 -	0	-	-
127	Customer Assistance	99.0 -	0	-	-
128	Information & Instruction	99.0 -	0	-	-
129	Misc. Cust. Acct. Expense	99.0 -	0	-	-
130	Total Customer Service & Info Expense	0	0	0	0
131					
132	Sales				
133	Supervision	99.0 -	0	-	-
134	Demonstration & Selling	99.0 -	0	-	-
135	Advertising	99.0 -	0	-	-
136	Misc. Sales Expense	99.0 -	0	-	-
137	Total Sales Expense	0	0	0	0
138					
139	Administrative & General:				
140	Operation				
141	Administrative and General Salaries	99.0 -	0	-	-
142	Office Supplies and Expenses	99.0 -	0	-	-
143	Administrative Expenses Transferred - Customer Support	99.0 -	0	-	-
144	Administrative Expenses Transferred - General	99.0 -	0	-	-
145	Outside Services Employed	99.0 -	0	-	-
146	Property Insurance	99.0 -	0	-	-
147	Injuries and Damages	99.0 -	0	-	-
148	Employee Pensions and Benefits	99.0 -	0	-	-
149	Regulatory Commission Expenses	99.0 -	0	-	-
150	Duplicate Charges - Credit	99.0 -	0	-	-
151	General Advertising Expenses	99.0 -	0	-	-
152	Miscellaneous General Expense	99.0 -	0	-	-
153	Rents	99.0 -	0	-	-
154	Maintenance				
155	Maintenance of General Plant	99.0 -	0	-	-
156	Total A&G	0	0	0	0
157					
158	Other Utility Plant Related Payroll	99.0 -	0	-	-
159					
160	TOTAL PAYROLL EXPENSE - CUSTOMER		0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
		Factor	Basis	Company		Public Authority	Industrial
							Interruption &
							Transportation
161							
162							
163							
164	Demand						
165							
166							
167							
168							
169	Production & Gathering:						
170	Operation						
171	Op., Sup., & Eng.	99.0	-	0	-	-	-
172	Production Maps & Records	99.0	-	0	-	-	-
173	Field Lines Expenses	99.0	-	0	-	-	-
174	Field Compressor Station Expense	99.0	-	0	-	-	-
175	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-
176	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-
177	Purification Expense	99.0	-	0	-	-	-
178	Other Expenses	99.0	-	0	-	-	-
179	Maintenance						
180	Maint. Sup., & Eng.	99.0	-	0	-	-	-
181	Structures and Improvements	99.0	-	0	-	-	-
182	Field Line Maintenance	99.0	-	0	-	-	-
183	Compressor Station Equip. Maint.	99.0	-	0	-	-	-
184	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
185	Purification Equipment Maintenance	99.0	-	0	-	-	-
186	Other Equipment Maintenance	99.0	-	0	-	-	-
187	Gas Processed By Others	99.0	-	0	-	-	-
188	Total Production & Gathering			0	0	0	0
189							
190	Other Gas Supply Expenses:						
191	Wellhead Purchases	99.0	-	0	-	-	-
192	Field Line Purchases	99.0	-	0	-	-	-
193	Transmission Line Purchases	99.0	-	0	-	-	-
194	City Gate Purchases	99.0	-	0	-	-	-
195	Other Gas Purchases	99.0	-	0	-	-	-
196	Exchange Gas	99.0	-	0	-	-	-
197	Purchased Gas Expenses	99.0	-	0	-	-	-
198	Storage Gas Withdrawal	99.0	-	0	-	-	-
199	Company Used Gas	99.0	-	0	-	-	-
200	Other Gas Supply Expenses	99.0	-	0	-	-	-
201	Total Other Gas Supply Expenses			0	0	0	0
202							
203	Underground Storage:						
204	Operation						
205	Op., Sup., & Eng.	99.0	-	0	-	-	-
206	Maps & Records	99.0	-	0	-	-	-
207	Wells Expense	99.0	-	0	-	-	-
208	Lines Expense	99.0	-	0	-	-	-
209	Compressor Station Expense	99.0	-	0	-	-	-
210	Compressor Station Fuel & Power	99.0	-	0	-	-	-
211	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
212	Purification Expenses	99.0	-	0	-	-	-
213	Exploration & Development	99.0	-	0	-	-	-
214	Gas Losses	99.0	-	0	-	-	-
215	Other Expenses	99.0	-	0	-	-	-
216	Storage Well Royalties	99.0	-	0	-	-	-
217	Rents	99.0	-	0	-	-	-
218	Maintenance						
219	Maint. Sup., & Eng.	99.0	-	0	-	-	-
220	Structures and Improvements	99.0	-	0	-	-	-
221	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-
222	Line Maintenance	99.0	-	0	-	-	-
223	Compressor Station Equip Maint	99.0	-	0	-	-	-
224	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
225	Purification Equipment Maintenance	99.0	-	0	-	-	-
226	Other Equipment Maintenance	99.0	-	0	-	-	-
227	Total Underground Storage Expense			0	-	-	-
228							
229	Transmission:						
230	Operation						
231	Op., Sup., & Eng.	99.0	-	0	-	-	-
232	System Control & Load Dispatching	99.0	-	0	-	-	-
233	Communication Systems Expense	99.0	-	0	-	-	-
234	Compressor Station Labor Expense	99.0	-	0	-	-	-
235	Compressor Station Fuel Gas	99.0	-	0	-	-	-
236	Compressor Station Fuel & Power	99.0	-	0	-	-	-
237	Mains Expense	99.0	-	0	-	-	-
238	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
239	Other Expenses	99.0	-	0	-	-	-
240	LDC Payment	99.0	-	0	-	-	-
241	LDC Payment - A&G	99.0	-	0	-	-	-
242	Rents	99.0	-	0	-	-	-
243	Maintenance						
244	Maint. Sup., & Eng.	99.0	-	0	-	-	-
245	Structure & Improv.	99.0	-	0	-	-	-
246	Mains	99.0	-	0	-	-	-
247	Compressor Station Equip Maint	99.0	-	0	-	-	-
248	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
249	Communication Equipment Maintenance	99.0	-	0	-	-	-
250	Other Equipment Maintenance	99.0	-	0	-	-	-
251	Total Transmission Expense			0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PAYROLL									
252									
253	Distribution								
254	Operation								
255	Supervision & Eng.	99.0	-	0	-	-	-	-	-
256	Distribution Load Dispatching	99.0	-	0	-	-	-	-	-
257	Compressor Station Labor and Expenses	99.0	-	0	-	-	-	-	-
258	Mains and Services Expenses	99.0	-	0	-	-	-	-	-
259	Measuring and Regulating Station Expenses - General	99.0	-	0	-	-	-	-	-
260	Measuring and Regulating Station Expenses - Industrial	99.0	-	0	-	-	-	-	-
261	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-	0	-	-	-	-	-
262	Meter and House Regulator Expenses	99.0	-	0	-	-	-	-	-
263	Customer Installations Expenses	99.0	-	0	-	-	-	-	-
264	Other Expenses	99.0	-	0	-	-	-	-	-
265	Rents	99.0	-	0	-	-	-	-	-
266	Maintenance								
267	Maintenance Supervision and Engineering	99.0	-	0	-	-	-	-	-
268	Maintenance of Structures and Improvements	99.0	-	0	-	-	-	-	-
269	Maintenance of Mains	99.0	-	0	-	-	-	-	-
270	Maintenance of compressor station equipment	99.0	-	0	-	-	-	-	-
271	Maint. of Measuring and Regulating Station Equip. - General	99.0	-	0	-	-	-	-	-
272	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-	-	-
273	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-	0	-	-	-	-	-
274	Maintenance of Services	99.0	-	0	-	-	-	-	-
275	Maintenance of Meters and House Regulators	99.0	-	0	-	-	-	-	-
276	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-
277	Total Distribution			0	0	0	0	0	0
278									
279	Customer Accounts								
280	Supervision	99.0	-	0	-	-	-	-	-
281	Meter Reading	99.0	-	0	-	-	-	-	-
282	Customer Rec. & Collections	99.0	-	0	-	-	-	-	-
283	Uncollected Accounts	99.0	-	0	-	-	-	-	-
284	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
285	Total Customer Accounts Expense			0	0	0	0	0	0
286									
287	Customer Service and Information								
288	Supervision	99.0	-	0	-	-	-	-	-
289	Customer Assistance	99.0	-	0	-	-	-	-	-
290	Information & Instruction	99.0	-	0	-	-	-	-	-
291	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
292	Total Customer Service & Info Expense			0	0	0	0	0	0
293									
294	Sales								
295	Supervision	99.0	-	0	-	-	-	-	-
296	Demonstration & Selling	99.0	-	0	-	-	-	-	-
297	Advertising	99.0	-	0	-	-	-	-	-
298	Misc. Sales Expense	99.0	-	0	-	-	-	-	-
299	Total Sales Expense			0	0	0	0	0	0
300									
301	Administrative & General								
302	Operation								
303	Administrative and General Salaries	99.0	-	0	-	-	-	-	-
304	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-
305	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
306	Administrative Expenses Transferred - General	99.0	-	0	-	-	-	-	-
307	Outside Services Employed	99.0	-	0	-	-	-	-	-
308	Property Insurance	99.0	-	0	-	-	-	-	-
309	Injuries and Damages	99.0	-	0	-	-	-	-	-
310	Employee Pensions and Benefits	99.0	-	0	-	-	-	-	-
311	Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
312	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-
313	General Advertising Expenses			0	-	-	-	-	-
314	Miscellaneous General Expense			0	-	-	-	-	-
315	Rents			0	-	-	-	-	-
316	Maintenance								
317	Maintenance of General Plant	99.0	-	0	-	-	-	-	-
318	Total A&G			0	0	0	0	0	0
319									
320	Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-
321									
322	TOTAL PAYROLL EXPENSE - DEMAND			0	0	0	0	0	0

Alamos Energy Corporation, Kentucky/Mid States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
	Commodity	Factor	Basis	Company		Public Authority	Industrial
							Interruptible &
							Transportation
323							
324							
325							
326	Commodity						
327							
328							
329							
330							
331	Production & Gathering:						
332	Operation:						
333	Op., Sup., & Eng.	99.0	-	0	-	-	-
334	Production Maps & Records	99.0	-	0	-	-	-
335	Field Lines Expenses	99.0	-	0	-	-	-
336	Field Compressor Station Expense	99.0	-	0	-	-	-
337	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-
338	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-
339	Purification Expense	99.0	-	0	-	-	-
340	Other Expenses	99.0	-	0	-	-	-
341	Maintenance:						
342	Maint. Sup., & Eng.	99.0	-	0	-	-	-
343	Structures and Improvements	99.0	-	0	-	-	-
344	Field Line Maintenance	99.0	-	0	-	-	-
345	Compressor Station Equip. Maint.	99.0	-	0	-	-	-
346	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
347	Purification Equipment Maintenance	99.0	-	0	-	-	-
348	Other Equipment Maintenance	99.0	-	0	-	-	-
349	Gas Processed By Others	99.0	-	0	-	-	-
350	Total Production & Gathering			0	0	0	0
351							
352	Other Gas Supply Expenses:						
353	Wellhead Purchases	99.0	-	0	-	-	-
354	Field Line Purchases	99.0	-	0	-	-	-
355	Transmission Line Purchases	99.0	-	0	-	-	-
356	City Gate Purchases	99.0	-	0	-	-	-
357	Other Gas Purchases	99.0	-	0	-	-	-
358	Exchange Gas	99.0	-	0	-	-	-
359	Purchased Gas Expenses	99.0	-	0	-	-	-
360	Storage Gas Withdrawal	99.0	-	0	-	-	-
361	Company Used Gas	99.0	-	0	-	-	-
362	Other Gas Supply Expenses	99.0	-	0	-	-	-
363	Total Other Gas Supply Expenses			0	0	0	0
364							
365	Underground Storage:						
366	Operation:						
367	Op., Sup., & Eng.	99.0	-	0	-	-	-
368	Maps & Records	99.0	-	0	-	-	-
369	Wells Expense	99.0	-	0	-	-	-
370	Lines Expense	99.0	-	0	-	-	-
371	Compressor Station Expense	99.0	-	0	-	-	-
372	Compressor Station Fuel & Power	99.0	-	0	-	-	-
373	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
374	Purification Expenses	99.0	-	0	-	-	-
375	Exploration & Development	99.0	-	0	-	-	-
376	Gas Losses	99.0	-	0	-	-	-
377	Other Expenses	99.0	-	0	-	-	-
378	Storage Well Royalties	99.0	-	0	-	-	-
379	Rents	99.0	-	0	-	-	-
380	Maintenance:						
381	Maint. Sup., & Eng.	99.0	-	0	-	-	-
382	Structures and Improvements	99.0	-	0	-	-	-
383	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-
384	Line Maintenance	99.0	-	0	-	-	-
385	Compressor Station Equip Maint	99.0	-	0	-	-	-
386	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
387	Purification Equipment Maintenance	99.0	-	0	-	-	-
388	Other Equipment Maintenance	99.0	-	0	-	-	-
389	Total Underground Storage Expense			0	-	-	-
390							
391	Transmission:						
392	Operation:						
393	Op., Sup., & Eng.	99.0	-	0	-	-	-
394	System Control & Load Dispatching	99.0	-	0	-	-	-
395	Communication Systems Expense	99.0	-	0	-	-	-
396	Compressor Station Labor Expense	99.0	-	0	-	-	-
397	Compressor Station Fuel Gas	99.0	-	0	-	-	-
398	Compressor Station Fuel & Power	99.0	-	0	-	-	-
399	Mains Expense	99.0	-	0	-	-	-
400	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
401	Other Expenses	99.0	-	0	-	-	-
402	LDC Payment	99.0	-	0	-	-	-
403	LDC Payment - A&G	99.0	-	0	-	-	-
404	Rents	99.0	-	0	-	-	-
405	Maintenance:						
406	Maint. Sup., & Eng.	99.0	-	0	-	-	-
407	Structure & Improv.	99.0	-	0	-	-	-
408	Mains	99.0	-	0	-	-	-
409	Compressor Station Equip Maint	99.0	-	0	-	-	-
410	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
411	Communication Equipment Maintenance	99.0	-	0	-	-	-
412	Other Equipment Maintenance	99.0	-	0	-	-	-
413	Total Transmission Expense			0	0	0	0

Alamos Energy Corporation - Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PAYROLL									
414									
416	Distribution:								
418	Operation:								
417	Supervision & Eng.	99.0	-	0	-	-	-	-	-
418	Distribution Load Dispatching	99.0	-	0	-	-	-	-	-
419	Compressor Station Labor and Expenses	99.0	-	0	-	-	-	-	-
420	Mains and Services Expenses	99.0	-	0	-	-	-	-	-
421	Measuring and Regulating Station Expenses - General	99.0	-	0	-	-	-	-	-
422	Measuring and Regulating Station Expenses - Industrial	99.0	-	0	-	-	-	-	-
423	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-	0	-	-	-	-	-
424	Meter and House Regulator Expenses	99.0	-	0	-	-	-	-	-
425	Customer Installations Expenses	99.0	-	0	-	-	-	-	-
426	Other Expenses	99.0	-	0	-	-	-	-	-
427	Rents	99.0	-	0	-	-	-	-	-
428	Maintenance:								
429	Maintenance Supervision and Engineering	99.0	-	0	-	-	-	-	-
430	Maintenance of Structures and Improvements	99.0	-	0	-	-	-	-	-
431	Maintenance of Mains	99.0	-	0	-	-	-	-	-
432	Maintenance of compressor station equipment	99.0	-	0	-	-	-	-	-
433	Maint. of Measuring and Regulating Station Equip. - General	99.0	-	0	-	-	-	-	-
434	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-	-	-
435	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-	0	-	-	-	-	-
436	Maintenance of Services	99.0	-	0	-	-	-	-	-
437	Maintenance of Meters and House Regulators	99.0	-	0	-	-	-	-	-
438	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-
439	Total Distribution			0	0	0	0	0	0
440									
441	Customer Accounts:								
442	Supervision	99.0	-	0	-	-	-	-	-
443	Meter Reading	99.0	-	0	-	-	-	-	-
444	Customer Rec. & Collections	99.0	-	0	-	-	-	-	-
445	Uncollectible Accounts	99.0	-	0	-	-	-	-	-
446	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
447	Total Customer Accounts Expense			0	0	0	0	0	0
448									
449	Customer Service and Information:								
450	Supervision	99.0	-	0	-	-	-	-	-
451	Customer Assistance	99.0	-	0	-	-	-	-	-
452	Information & Instruction	99.0	-	0	-	-	-	-	-
453	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
454	Total Customer Service & Info Expense			0	0	0	0	0	0
455									
456	Sales:								
457	Supervision	99.0	-	0	-	-	-	-	-
458	Demonstration & Selling	99.0	-	0	-	-	-	-	-
459	Advertising	99.0	-	0	-	-	-	-	-
460	Misc. Sales Expense	99.0	-	0	-	-	-	-	-
461	Total Sales Expense			0	0	0	0	0	0
462									
463	Administrative & General:								
464	Operation:								
465	Administrative and General Salaries	99.0	-	0	-	-	-	-	-
466	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-
467	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
468	Administrative Expenses Transferred - General	99.0	-	0	-	-	-	-	-
469	Outside Services Employed	99.0	-	0	-	-	-	-	-
470	Property Insurance	99.0	-	0	-	-	-	-	-
471	Injuries and Damages	99.0	-	0	-	-	-	-	-
472	Employee Pensions and Benefits	99.0	-	0	-	-	-	-	-
473	Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
474	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-
475	General Advertising Expenses			0					
476	Miscellaneous General Expense			0					
477	Rents			0					
478	Maintenance:								
479	Maintenance of General Plant	99.0	-	0	-	-	-	-	-
480	Total A&G			0	0	0	0	0	0
481									
482	Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-
483									
484	TOTAL PAYROLL EXPENSE - COMMODITY			0	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF PAYROLL								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
		Factor	Basis	Company		Public Authority	Industrial	Transportation
485								
486								
487								
488	Total Payroll Expenses							
489								
490								
491								
492								
493	Production & Gathering:							
494	Operation							
495	Op., Sup., & Eng.			0	0	0	0	0
496	Production Maps & Records			0	0	0	0	0
497	Field Lines Expenses			0	0	0	0	0
498	Field Compressor Station Expense			0	0	0	0	0
499	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0
500	Field Meas. & Regul. Station Exp			0	0	0	0	0
501	Purification Expense			0	0	0	0	0
502	Other Expenses			0	0	0	0	0
503	Maintenance			0	0	0	0	0
504	Maint. Sup., & Eng.			0	0	0	0	0
505	Structures and Improvements			0	0	0	0	0
506	Field Line Maintenance			0	0	0	0	0
507	Compressor Station Equip. Maint.			0	0	0	0	0
508	Meas. & Regul. Station Equip Maint			0	0	0	0	0
509	Purification Equipment Maintenance			0	0	0	0	0
510	Other Equipment Maintenance			0	0	0	0	0
511	Gas Processed By Others			0	0	0	0	0
512	Total Production & Gathering			0	0	0	0	0
513								
514	Other Gas Supply Expenses:							
515	Wellhead Purchases			0	0	0	0	0
516	Field Line Purchases			0	0	0	0	0
517	Transmission Line Purchases			0	0	0	0	0
518	City Gate Purchases			0	0	0	0	0
519	Other Gas Purchases			0	0	0	0	0
520	Exchange Gas			0	0	0	0	0
521	Purchased Gas Expenses			0	0	0	0	0
522	Storage Gas Withdrawal			0	0	0	0	0
523	Company Used Gas			0	0	0	0	0
524	Other Gas Supply Expenses			0	0	0	0	0
525	Total Other Gas Supply Expenses			0	0	0	0	0
526								
527	Underground Storage:							
528	Operation							
529	Op., Sup., & Eng.			0	0	0	0	0
530	Maps & Records			0	0	0	0	0
531	Wells Expense			0	0	0	0	0
532	Lines Expense			0	0	0	0	0
533	Compressor Station Expense			0	0	0	0	0
534	Compressor Station Fuel & Power			0	0	0	0	0
535	Meas. & Regul. Station Expenses			0	0	0	0	0
536	Purification Expenses			0	0	0	0	0
537	Exploration & Development			0	0	0	0	0
538	Gas Losses			0	0	0	0	0
539	Other Expenses			0	0	0	0	0
540	Storage Well Royalties			0	0	0	0	0
541	Rents			0	0	0	0	0
542	Maintenance							
543	Maint. Sup., & Eng.			0	0	0	0	0
544	Structures and Improvements			0	0	0	0	0
545	Reservoirs & Wells Maintenance			0	0	0	0	0
546	Line Maintenance			0	0	0	0	0
547	Compressor Station Equip Maint			0	0	0	0	0
548	Meas. & Regul. Station Equip Maint			0	0	0	0	0
549	Purification Equipment Maintenance			0	0	0	0	0
550	Other Equipment Maintenance			0	0	0	0	0
551	Total Underground Storage Expense			0	0	0	0	0
552								
553	Transmission:							
554	Operation							
555	Op., Sup., & Eng.			0	0	0	0	0
556	System Control & Load Dispatching			0	0	0	0	0
557	Communication Systems Expense			0	0	0	0	0
558	Compressor Station Labor Expense			0	0	0	0	0
559	Compressor Station Fuel Gas			0	0	0	0	0
560	Compressor Station Fuel & Power			0	0	0	0	0
561	Mains Expense			0	0	0	0	0
562	Meas. & Regul. Station Expenses			0	0	0	0	0
563	Other Expenses			0	0	0	0	0
564	LDC Payment			0	0	0	0	0
565	LDC Payment - A&G			0	0	0	0	0
566	Rents			0	0	0	0	0
567	Maintenance							
568	Maint. Sup., & Eng.			0	0	0	0	0
569	Structure & Improv.			0	0	0	0	0
570	Mains			0	0	0	0	0
571	Compressor Station Equip Maint			0	0	0	0	0
572	Meas. & Regul. Station Equip Maint			0	0	0	0	0
573	Communication Equipment Maintenance			0	0	0	0	0
574	Other Equipment Maintenance			0	0	0	0	0
575	Total Transmission Expense			0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF PAYROLL						
576						
577	Distribution					
578	Operation					
579	Supervision & Eng.	0	0	0	0	0
580	Distribution Load Dispatching	0	0	0	0	0
581	Compressor Station Labor and Expenses	0	0	0	0	0
582	Mains and Services Expenses	0	0	0	0	0
583	Measuring and Regulating Station Expenses - General	0	0	0	0	0
584	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0
585	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	0	0	0	0	0
586	Meter and House Regulator Expenses	0	0	0	0	0
587	Customer Installations Expenses	0	0	0	0	0
588	Other Expenses	0	0	0	0	0
589	Rents	0	0	0	0	0
590	Maintenance					
591	Maintenance Supervision and Engineering	0	0	0	0	0
592	Maintenance of Structures and Improvements	0	0	0	0	0
593	Maintenance of Mains	0	0	0	0	0
594	Maintenance of compressor station equipment	0	0	0	0	0
595	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0
596	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0
597	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0
598	Maintenance of Services	0	0	0	0	0
599	Maintenance of Meters and House Regulators	0	0	0	0	0
600	Maintenance of Other Equipment	0	0	0	0	0
601	Total Distribution	0	0	0	0	0
602						
603	Customer Accounts					
604	Supervision	0	0	0	0	0
605	Meter Reading	0	0	0	0	0
606	Customer Rec. & Collections	0	0	0	0	0
607	Uncollectible Accounts	0	0	0	0	0
608	Misc. Cust. Acct. Expense	0	0	0	0	0
609	Total Customer Accounts Expense	0	0	0	0	0
610						
611	Customer Service and Information					
612	Supervision	0	0	0	0	0
613	Customer Assistance	0	0	0	0	0
614	Information & Instruction	0	0	0	0	0
615	Misc. Cust. Acct. Expense	0	0	0	0	0
616	Total Customer Service & Info Expense	0	0	0	0	0
617						
618	Sales					
619	Supervision	0	0	0	0	0
620	Demonstration & Selling	0	0	0	0	0
621	Advertising	0	0	0	0	0
622	Misc. Sales Expense	0	0	0	0	0
623	Total Sales Expense	0	0	0	0	0
624						
625	Administrative & General:					
626	Operation					
627	Administrative and General Salaries	0	0	0	0	0
628	Office Supplies and Expenses	0	0	0	0	0
629	Administrative Expenses Transferred - Customer Support	0	0	0	0	0
630	Administrative Expenses Transferred - General	0	0	0	0	0
631	Outside Services Employed	0	0	0	0	0
632	Property Insurance	0	0	0	0	0
633	Injuries and Damages	0	0	0	0	0
634	Employee Pensions and Benefits	0	0	0	0	0
635	Regulatory Commission Expenses	0	0	0	0	0
636	Duplicate Charges - Credit	0	0	0	0	0
637	General Advertising Expenses	0	0	0	0	0
638	Miscellaneous General Expense	0	0	0	0	0
639	Rents	0	0	0	0	0
640	Maintenance					
641	Maintenance of General Plant	0	0	0	0	0
642	Total A&G	0	0	0	0	0
643						
644	Other Utility Plant Related Payroll	0	0	0	0	0
645						
646	TOTAL PAYROLL EXPENSE	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	99.0		0				
4	30200	Franchises & Consents	99.0		0				
5	30300	Misc Intangible Plant	99.0		0				
6									
7		Total Intangible Plant:			0				
8									
9		Production Plant:							
10			99.0		0				
11	32520	Producing Leaseholds	99.0		0				
12	32540	Rights of Ways	99.0		0				
13	33100	Production Gas Wells Equipment	99.0		0				
14	33201	Field Lines	99.0		0				
15	33202	Tributary Lines	99.0		0				
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
17	33600	Purification Equipment	99.0		0				
18									
19		Total Production Plant:			0				
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0				
24	35020	Rights of Way	99.0		0				
25	35100	Structures and Improvements	99.0		0				
26	35102	Compression Station Equipment	99.0		0				
27	35103	Meas. & Reg. Sta. Structures	99.0		0				
28	35104	Other Structures	99.0		0				
29	35200	Wells \ Rights of Way	99.0		0				
30	35201	Well Construction	99.0		0				
31	35202	Well Equipment	99.0		0				
32	35203	Cushion Gas	99.0		0				
33	35210	Leaseholds	99.0		0				
34	35211	Storage Rights	99.0		0				
35	35301	Field Lines	99.0		0				
36	35302	Tributary Lines	99.0		0				
37	35400	Compressor Station Equipment	99.0		0				
38	35500	Meas & Reg. Equipment	99.0		0				
39	35600	Purification Equipment	99.0		0				
40									
41		Total Storage Plant:			0				
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0				
46	36520	Rights of Way	99.0		0				
47	36602	Structures & Improvements	99.0		0				
48	36603	Other Structures	99.0		0				
49	36700	Mains Cathodic Protection	99.0		0				
50	36701	Mains - Steel	99.0		0				
51	36900	Meas. & Reg. Equipment	99.0		0				
52	36901	Meas. & Reg. Equipment	99.0		0				
53									
54		Total Transmission Plant:			0				
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	0				
59	37401	Land	2.0	Customers	0				
60	37402	Land Rights	2.0	Customers	3,670	3,261	400	4	4
61	37403	Land Other	2.0	Customers	0				
62	37500	Structures & Improvements	2.0	Customers	6,264	5,667	663	7	7
63	37501	Structures & Improvements T.B.	2.0	Customers	1,855	1,648	202	2	2
64	37502	Land Rights	2.0	Customers	0				
65	37503	Improvements	2.0	Customers	73	65	6	0	0
66	37600	Mains Cathodic Protection	2.0	Customers	476,305	423,263	51,948	549	545
67	37601	Mains - Steel	2.0	Customers	2,006,883	1,783,393	218,879	2,314	2,295
68	37602	Mains - Plastic	2.0	Customers	1,338,755	1,189,670	146,011	1,543	1,532
69	37900	Meas & Reg. Sta. Equip - General	2.0	Customers	138,474	123,054	16,103	160	158
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	50,385	44,775	5,495	58	58
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	31,017	27,693	3,353	36	35
72	38000	Services	2.0	Customers	4,473,918	3,975,696	467,965	5,158	5,119
73	38100	Meters	4.0	Meter Investment	1,773,300	1,066,987	608,874	52,989	52,461
74	38200	Meter Installations	4.0	Meter Investment	2,132,918	1,285,773	720,323	63,735	63,087
75	38300	House Regulators	4.0	Meter Investment	236,602	142,028	79,567	7,040	6,969
76	38400	House Reg. Installations	4.0	Meter Investment	8,841	2,316	1,297	115	114
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	157,854				157,854
78	38600	Other Prop. On Cust. Prem	99.0		0				
79									
80		Total Distribution Plant:			12,831,117	10,077,056	2,930,119	133,709	290,232

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-09148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
81						
82	General:					
83						
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-
85	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	168,953	88,169
86	39002	Improvements	6.2	P, S, T & D Plant - Customer	0	-
87	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	22,311	18,055
88	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	0	-
89	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	25,081	20,297
90	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	80,281	64,956
91	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-
92	39200	Trucks	6.2	P, S, T & D Plant - Customer	0	-
93	39201	Trailers	6.2	P, S, T & D Plant - Customer	0	-
94	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-
95	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	112,009	60,642
96	39603	Backhoes	6.2	P, S, T & D Plant - Customer	6,830	5,527
97	39604	Welders	6.2	P, S, T & D Plant - Customer	7,980	6,458
98	39605	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	4,227	3,420
99	39700	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	20,488	16,580
100	39701	Communication Equipment - Telemetering	6.2	P, S, T & D Plant - Customer	0	-
101	39702	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	6,934	5,611
102	39800	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	103,746	83,955
103	39900	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	0	-
104	39901	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-
105	39902	Other Tangible Property - CPU	6.2	P, S, T & D Plant - Customer	0	-
106	39903	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-
107	39904	Other Tangible Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-
108	39905	Other Tangible Property - PC Software	6.2	P, S, T & D Plant - Customer	34,380	27,822
109	39906	Other Tangible Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	0	-
110	39907	Other Tangible Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-
111	39908	AR 15 general plant amortization	6.2	P, S, T & D Plant - Customer	211,782	171,382
112						
113						
114						
115						
116	Total General Plant				745,002	602,885
117						
118	TOTAL DIRECT DEPRECIATION EXPENSE				13,578,119	10,679,841
119						
120	Kentucky Mid-States General Office:					
121						
122	Intangible Plant:					
123						
124	30100	Organization	99.0	-	0	-
125	30200	Franchises & Consents	99.0	-	0	-
126	30300	Misc Intangible Plant	99.0	-	0	-
127						
128	Total Intangible Plant:				0	-
129						
130	General:					
131						
132	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-
133	38001	Structures Frame	6.2	P, S, T & D Plant - Customer	2,236	1,809
134	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-
135	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	0	-
136	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,738	1,406
137	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-
138	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	134	109
139	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	3,907	3,162
140	39603	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	502	406
141	39700	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	1,128	920
142	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	17,186	13,908
143	39900	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-
144	39901	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	15,625	11,028
145	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-
146	39903	Other Tangible Property - CPU	6.2	P, S, T & D Plant - Customer	0	-
147	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	54,968	43,895
148	39905	Other Tangible Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-
149	39906	Other Tangible Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-
150	39907	Other Tangible Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	0	-
151						
152	Total General Plant				94,633	76,742
153						
154	Shared Services General Office:					
155						
156	General:					
157						
158	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	187	151
159	39003	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer	3,563	2,875
160	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	17,359	14,047
161	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	17,718	14,338
162	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-
163	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-
164	39104	G-Office Furniture & Equip.	6.2	P, S, T & D Plant - Customer	30	24
165	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	1,322	1,070
166	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-
167	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,034	837
168	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	191	154
169	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	7,262	5,869
170	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	307	249
171	39900	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	1,834	1,467
172	39901	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	118,502	95,845
173	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	62,309	50,458
174	39903	Other Tangible Property - CPU	6.2	P, S, T & D Plant - Customer	14,826	11,836
175	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-
176	39905	Other Tangible Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-
177	39906	Other Tangible Property - PC Software	6.2	P, S, T & D Plant - Customer	10,599	8,578
178	39907	Other Tangible Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	3,026	2,450
179	39908	Other Tangible Property - Application Software	6.2	P, S, T & D Plant - Customer	312,441	252,840
180	39909	Other Tangible Property - General Startup	6.2	P, S, T & D Plant - Customer	0	-
181	39924	Other Tangible Property - General Startup	6.2	P, S, T & D Plant - Customer	0	-
182						
183						
184	Total General Plant				571,641	462,694

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
185									
186		Shared Services Customer Support							
187									
188		General:							
189									
190	39900	Land	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	39910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39908	Structures & Improvements	6.2	P, S, T & D Plant - Customer	20,930	16,637	3,358	163	471
193	39909	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	8,724	7,090	1,400	68	193
194	39910	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	2,289	1,862	367	18	52
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	2,195	1,758	351	17	49
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	5,440	4,402	673	42	122
197	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	99	80	16	1	2
198	39600	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	76	61	12	1	2
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
200	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	23,750	19,220	3,811	185	534
201	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	11,256	9,108	1,806	88	253
202	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	7,828	6,335	1,256	61	176
203	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	5,087	4,117	610	40	114
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	1,594	1,290	256	12	36
205	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	304,128	246,112	48,801	2,371	6,843
206	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	108	87	17	1	2
207	39916	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	112	91	18	1	3
208	39917	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	40	32	6	0	1
209	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
210									
211									
212		Total General Plant			393,646	318,553	63,166	3,069	8,858
213									
214		TOTAL DEPRECIATION EXPENSE - CUSTOMER			14,636,238	11,537,831	2,619,775	147,783	330,850

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00149									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
215		Intangible Plant:							
216									
217	30100	Organization	99.0	-	0	-	-	-	-
218	30200	Franchises & Consents	99.0	-	0	-	-	-	-
219	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
220									
221		Total Intangible Plant:			0	-	-	-	-
222									
223		Production Plant:							
224									
225	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-
226	32540	Rights of Ways	3.0	Peak Day	51	28	12	1	13
227	33100	Production Gas Wells Equipment	3.0	Peak Day	1,689	850	362	34	433
228	33201	Field Lines	3.0	Peak Day	0	-	-	-	-
229	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-
230	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	3,001	1,501	675	61	764
231	33600	Purification Equipment	3.0	Peak Day	966	498	224	20	263
232									
233		Total Production Plant			5,747	2,876	1,292	116	1,463
234									
235		Storage Plant:							
236									
237	35010	Land	3.0	Peak Day	0	-	-	-	-
238	35020	Rights of Way	3.0	Peak Day	0	-	-	-	-
239	35100	Structures and Improvements	3.0	Peak Day	146	73	33	3	37
240	35102	Compression Station Equipment	3.0	Peak Day	852	426	192	17	217
241	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	0	-	-	-	-
242	35104	Other Structures	3.0	Peak Day	0	-	-	-	-
243	35200	Wells \ Rights of Way	3.0	Peak Day	41,072	20,550	9,236	831	10,454
244	35201	Well Construction	3.0	Peak Day	9,519	4,763	2,141	193	2,423
245	35202	Well Equipment	3.0	Peak Day	0	-	-	-	-
246	35203	Cushion Gas	3.0	Peak Day	14,678	7,344	3,301	297	3,736
247	35210	Leaseholds	3.0	Peak Day	0	-	-	-	-
248	35211	Storage Rights	3.0	Peak Day	181	95	43	4	49
249	35301	Field Lines	3.0	Peak Day	0	-	-	-	-
250	35302	Tributary Lines	3.0	Peak Day	0	-	-	-	-
251	35400	Compressor Station Equipment	3.0	Peak Day	7,543	3,774	1,696	153	1,920
252	35500	Meas & Reg. Equipment	3.0	Peak Day	871	436	196	16	222
253	35600	Purification Equipment	3.0	Peak Day	55	28	12	1	14
254									
255		Total Storage Plant			74,928	37,459	16,850	1,517	19,072
256									
257		Transmission:							
258									
259	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-
260	36520	Rights of Way	3.0	Peak Day	13,066	6,538	2,938	285	3,326
261	36602	Structures & Improvements	3.0	Peak Day	687	444	200	18	226
262	36603	Other Structures	3.0	Peak Day	734	367	165	15	187
263	36700	Mains Cathodic Protection	3.0	Peak Day	19,980	9,997	4,493	404	5,086
264	36701	Mains - Steel	3.0	Peak Day	678,413	289,402	130,076	11,710	147,228
265	36900	Meas. & Reg. Equipment	3.0	Peak Day	12,003	6,005	2,699	243	3,055
266	36901	Meas. & Reg. Equipment	3.0	Peak Day	45,879	22,955	10,317	929	11,678
267									
268		Total Transmission Plant			670,993	335,708	150,869	13,683	170,783
269									
270		Distribution:							
271									
272	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-
273	37401	Land	3.0	Peak Day	0	-	-	-	-
274	37402	Land Rights	3.0	Peak Day	519	310	139	13	158
275	37403	Land Other	3.0	Peak Day	0	-	-	-	-
276	37500	Structures & Improvements	3.0	Peak Day	1,057	529	238	21	269
277	37501	Structures & Improvements T.R.	3.0	Peak Day	313	157	70	6	80
278	37502	Land Rights	3.0	Peak Day	0	-	-	-	-
279	37503	Improvements	3.0	Peak Day	12	6	3	0	3
280	37600	Mains Cathodic Protection	3.0	Peak Day	80,388	40,221	18,078	1,627	20,461
281	37601	Mains - Steel	3.0	Peak Day	338,709	169,468	76,170	6,857	86,213
282	37602	Mains - Plastic	3.0	Peak Day	225,946	113,049	50,812	4,574	57,511
283	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	23,371	11,683	5,256	473	5,949
284	37800	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	8,504	4,256	1,912	172	2,186
285	37905	Meas & Reg. Sta. Equipment T.b.	3.0	Peak Day	5,236	2,619	1,177	106	1,332
286	38000	Services	99.0	-	0	-	-	-	-
287	38100	Meters	99.0	-	0	-	-	-	-
288	38200	Meter Installations	99.0	-	0	-	-	-	-
289	38300	House Regulators	99.0	-	0	-	-	-	-
290	38400	House Reg. Installations	99.0	-	0	-	-	-	-
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
292	38600	Other Prop. On Cust. From	99.0	-	0	-	-	-	-
293									
294		Total Distribution Plant			684,154	342,307	153,855	13,850	174,141

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
285									
286		General:							
287									
288	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
289	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	20,733	10,374	4,663	420	5,277
290	39002	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
291	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	4,246	2,124	955	86	1,081
292	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
293	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	4,773	2,368	1,073	97	1,215
294	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	15,277	7,644	3,438	309	3,889
295	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
296	39200	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
297	39201	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
298	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
299	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	21,315	10,665	4,793	432	5,426
300	39603	Backhoes	6.4	P, S, T & D Plant - Demand	1,300	650	292	26	331
301	39604	Welders	6.4	P, S, T & D Plant - Demand	1,519	760	341	31	387
302	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	804	402	181	16	205
303	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	3,899	1,951	877	79	992
304	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
305	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
306	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,320	660	297	27	338
307	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	19,742	9,878	4,440	400	5,025
308	39900	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
309	39901	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
310	39902	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
311	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
312	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
313	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
314	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	6,542	3,273	1,471	132	1,665
315	39907	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
316	39908	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
317		AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	40,301	20,164	9,063	816	10,258
318									
319									
320		Total General Plant			141,771	70,933	31,862	2,870	35,086
321									
322		TOTAL DIRECT DEPRECIATION EXPENSE			1,577,593	789,313	354,759	31,937	401,545
323									
324		Kentucky Mid-States General Office:							
325									
326		Intangible Plant:							
327									
328	30100	Organization	99.0	-	0	-	-	-	-
329	30200	Franchises & Consents	99.0	-	0	-	-	-	-
330	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
331									
332		Total Intangible Plant:			0	-	-	-	-
333									
334		General:							
335									
336	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
337	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	425	213	96	9	108
338	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
339	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
340	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	331	165	74	7	84
341	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
342	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	26	13	6	1	7
343	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	743	372	167	15	189
344	39800	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	95	48	21	2	24
345	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	216	108	49	4	55
346	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	3,270	1,636	735	66	832
347	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
348	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	2,693	1,298	583	52	660
349	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
350	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
351	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	10,346	5,176	2,327	209	2,633
352	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
353	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
354									
355		Total General Plant			18,046	9,029	4,058	365	4,593
356									
357		Shared Services General Office:							
358									
359		General:							
360									
361	30000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	36	18	8	1	9
362	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	676	338	152	14	172
363	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,303	1,653	743	67	841
364	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	3,372	1,687	758	68	858
365	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
366	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
367	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	6	3	1	0	1
368	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	252	126	57	5	64
369	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
370	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	197	98	44	4	50
371	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	36	18	8	1	9
372	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,380	691	310	28	351
373	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	58	29	13	1	15
374	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	197	98	44	4	50
375	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	22,952	11,289	5,074	457	5,743
376	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	11,874	5,941	2,670	240	3,022
377	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	2,793	1,392	628	66	798
378	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
379	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
380	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	2,017	1,009	454	41	513
381	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	576	288	130	12	147
382	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	59,455	29,748	13,371	1,204	15,134
383	39909	Other Tang. Property - Application Soft	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
384	39924	Other Tang. Property - General Startup	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
385									
386									
387									
388		Total General Plant			108,781	54,427	24,463	2,202	27,689

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
399									
400		Shared Services Customer Support							
401									
402		General:							
403									
404	38900	Land	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	38910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	35000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,993	1,593	896	81	1,014
407	35009	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	1,660	531	373	34	423
408	39100	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	436	218	98	9	111
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	416	208	93	6	106
410	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,035	518	233	21	263
411	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	19	9	4	0	5
412	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	14	7	3	0	4
413	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	4,520	2,251	1,016	91	1,150
415	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	2,142	1,072	482	43	546
416	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	1,490	745	335	30	379
417	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	968	484	218	20	248
418	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	303	152	68	6	77
419	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	57,874	28,957	13,015	1,172	14,731
420	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	21	10	5	0	6
421	39916	CKV-Other Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	21	11	5	0	6
422	39917	CKV-Other Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	6	4	2	0	2
423	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
424									
425		Total General Plant			74,909	37,480	16,846	1,519	19,057
427									
428		TOTAL DEPRECIATION EXPENSE - DEMAND			1,779,300	890,249	400,138	36,021	452,844

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Intangible Plant:							
430									
431	30100	Organization	99.0		0				
432	30200	Franchises & Consents	99.0		0				
433	30300	Misc Intangible Plant	99.0		0				
434									
435		Total Intangible Plant			0				
436									
437		Production Plant:							
438			99.0		0				
439	3520	Producing Leaseholds	99.0		0				
440	32540	Rights of Ways	99.0		0				
441	33100	Production Gas Wells Equipment	99.0		0				
442	33201	Field Lines	99.0		0				
443	33202	Tributary Lines	99.0		0				
444	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
445									
446	33600	Purification Equipment	99.0		0				
447									
448		Total Production Plant			0				
449									
450		Storage Plant:							
451	35010	Land	1.5	Winter Volumes	0				
452	35020	Rights of Way	1.5	Winter Volumes	0				
453	35100	Structures and Improvements	1.5	Winter Volumes	148	61	30	3	52
454	35102	Compression Station Equipment	1.5	Winter Volumes	852	355	176	17	304
455	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	0				
456	35104	Other Structures	1.5	Winter Volumes	0				
457	35200	Wells \ Rights of Way	1.5	Winter Volumes	41,072	17,089	8,498	819	14,666
458	35201	Well Construction	1.5	Winter Volumes	9,519	3,951	1,970	190	3,399
459	35202	Well Equipment	1.5	Winter Volumes	0				
460	35203	Cushion Gas	1.5	Winter Volumes	14,678	6,107	3,037	293	5,241
461	35219	Leaseholds	1.5	Winter Volumes	0				
462	35211	Storage Rights	1.5	Winter Volumes	191	79	39	4	68
463	35301	Field Lines	1.5	Winter Volumes	0				
464	35302	Tributary Lines	1.5	Winter Volumes	0				
465	35409	Compressor Station Equipment	1.5	Winter Volumes	7,543	3,138	1,561	150	2,594
466	35509	Meas & Reg. Equipment	1.5	Winter Volumes	871	362	180	17	311
467	35609	Purification Equipment	1.5	Winter Volumes	55	23	11	1	20
468									
469		Total Storage Plant			74,928	31,176	15,503	1,494	26,756
470									
471		Transmission:							
472									
473	36510	Land & Land Rights	99.0		0				
474	36520	Rights of Way	99.0		0				
475	36602	Structures & Improvements	99.0		0				
476	36603	Other Structures	99.0		0				
477	36700	Mains Cathodic Protection	99.0		0				
478	36701	Mains - Steel	99.0		0				
479	36900	Meas. & Reg. Equipment	99.0		0				
480	36901	Meas. & Reg. Equipment	99.0		0				
481									
482		Total Transmission Plant			0				
483									
484		Distribution:							
485									
486	37400	Land & Land Rights	99.0		0				
487	37401	Land	99.0		0				
488	37402	Land Rights	99.0		0				
489	37403	Land Other	99.0		0				
490	37500	Structures & Improvements	99.0		0				
491	37501	Structures & Improvements T.B.	99.0		0				
492	37502	Land Rights	99.0		0				
493	37503	Improvements	99.0		0				
494	37600	Mains Cathodic Protection	99.0		0				
495	37601	Mains - Steel	99.0		0				
496	37602	Mains - Plastic	99.0		0				
497	37800	Meas & Reg. Sta. Equip - General	99.0		0				
498	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0				
499	37905	Meas & Reg. Sta. Equipment T.B.	99.0		0				
500	38000	Services	99.0		0				
501	38100	Meters	99.0		0				
502	38200	Meter Installations	99.0		0				
503	38300	House Regulators	99.0		0				
504	38400	House Reg. Installations	99.0		0				
505	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
506	38600	Other Prop. On Cust. Prem	99.0		0				
507									
508		Total Distribution Plant			0				

Altman Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
509									
510		General:							
511									
512	39000	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0				
513	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	1,673	698	346	597	
514	39002	Improvements	6.6	P, S, T & D Plant - Commodity	0				
515	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	343	143	71	122	
516	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0				
517	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	385	160	80	138	
518	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	1,233	513	255	440	
519	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0				
520	39200	Trucks	6.6	P, S, T & D Plant - Commodity	0				
521	39201	Trailers	6.6	P, S, T & D Plant - Commodity	0				
522	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0				
523	39400	Power Operated Equipment	6.0	P, S, T & D Plant - Commodity	1,720	716	366	614	
524	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	195	44	22	37	
525	39604	Welders	6.6	P, S, T & D Plant - Commodity	123	51	26	44	
526	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	65	27	13	23	
527	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	315	131	65	112	
528	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0				
529	39702	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0				
530	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	105	44	22	38	
531	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	1,693	663	330	669	
532	39900	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0				
533	39901	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0				
534	39902	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0				
535	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0				
536	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0				
537	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0				
538	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	528	220	109	188	
539	39907	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0				
540	39908	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0				
541		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	3,252	1,353	673	1,161	
542									
543									
544		Total General Plant			11,439	4,759	2,367	228	4,085
545									
546		TOTAL DIRECT DEPRECIATION EXPENSE			86,366	35,934	17,869	1,722	30,841
547									
548		Kentucky Mid-States General Office:							
549									
550		Intangible Plant:							
551									
552	30100	Organization	99.0		0				
553	30200	Franchises & Consents	99.0		0				
554	30300	Misc Intangible Plant	99.0		0				
555		Total Intangible Plant:			0				
556									
557		General:							
558									
559									
560	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0				
561	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	34	14	7	1	12
562	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0				
563	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0				
564	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	27	11	6	1	10
565	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0				
566	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
567	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	60	26	12	1	21
568	39603	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	8	3	2	0	3
569	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	17	7	4	0	6
570	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	264	110	55	5	94
571	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0				
572	39801	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	209	87	43	4	75
573	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0				
574	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0				
575	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	835	347	173	17	298
576	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0				
577	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0				
578									
579									
580		Total General Plant			1,458	608	301	29	520
581									
582		Shared Services General Office:							
583									
584		General:							
585									
586	38000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
587	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	55	23	11	1	19
588	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	267	111	55	6	95
589	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	272	113	56	5	97
590	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0				
591	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0				
592	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	20	8	4	0	7
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0				
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	16	7	3	0	6
596	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	3	1	0	0	1
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	111	46	23	2	40
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5	2	1	0	2
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	18	7	3	0	6
600	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	1,820	757	377	36	650
601	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	958	399	198	19	342
602	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	225	93	45	4	80
603	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0				
604	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0				
605	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	163	68	34	3	58
606	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	46	19	10	1	17
607	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	4,797	1,956	993	96	1,713
608	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0				
609	39924	Other Tang. Property - General Startup	6.6	P, S, T & D Plant - Commodity	0				
610									
611									
612		Total General Plant			8,777	3,652	1,816	175	3,134

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
613									
614		Shared Services Customer Support							
615		General							
617									
618	39900	Land	6.6	P, S, T & D Plant - Commodity	0				
619	39910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0				
620	39900	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	321	134	68	6	115
621	39909	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	134	58	28	3	48
622	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	35	15	7	1	13
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	34	14	7	1	12
624	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	84	35	17	2	90
625	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
626	39600	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
627	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0				
628	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	365	152	75	7	130
629	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	173	72	36	3	62
630	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	120	50	25	2	43
631	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	78	32	16	2	28
632	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	24	10	5	0	9
633	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	4,669	1,943	966	83	1,667
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
635	39916	CKV-Oth Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
636	39917	CKV-Oth Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
637	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0				
638									
639									
640		Total General Plant			6,044	2,515	1,251	121	2,158
641									
642		TOTAL DEPRECIATION EXPENSE - COMMODITY			102,643	42,707	21,237	2,046	36,653

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Total Depreciation Expense									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	
643			Intangible Plant						
644									
645	30100		Organization	0					
646	30200		Franchises & Consents	0					
647	30300		Misc Intangible Plant	0					
648									
649			Total Intangible Plant	0					
650									
651			Production Plant						
652				0					
653	32520		Producing Leaseholds	51	28	12	1	13	
654	32540		Rights of Ways	1,639	850	382	34	433	
655	33100		Production Gas Wells Equipment	0					
656	33201		Field Lines	0					
657	33202		Tributary Lines	0					
658	33400		Field Meas. & Reg. Sta. Equip	3,001	1,501	675	61	764	
659	33600		Purification Equipment	998	498	224	20	253	
660									
661			Total Production Plant	5,747	2,876	1,292	116	1,463	
662									
663			Storage Plant						
664									
665	35010		Land	0					
666	35020		Rights of Way	0					
667	35100		Structures and Improvements	293	134	63	6	90	
668	35102		Compression Station Equipment	1,704	781	368	34	521	
669	35103		Meas. & Reg. Sta. Structures	0					
670	35104		Other Structures	0					
671	35200		Wells \ Rights of Way	82,144	37,638	17,734	1,650	25,121	
672	35201		Well Construction	19,039	8,724	4,110	383	5,822	
673	35202		Well Equipment	0					
674	35203		Cushion Gas	29,356	13,451	6,338	590	8,977	
675	35210		Leaseholds	0					
676	35211		Storage Rights	382	175	82	8	117	
677	35301		Field Lines	0					
678	35302		Tributary Lines	0					
679	35400		Compressor Station Equipment	15,086	6,912	3,267	303	4,614	
680	35500		Meas. & Reg. Equipment	1,742	798	376	35	533	
681	35600		Purification Equipment	110	51	24	2	34	
682									
683			Total Storage Plant	149,856	69,664	32,353	3,011	45,828	
684									
685			Transmission						
686									
687	36510		Land & Land Rights	0					
688	36520		Rights of Way	13,006	6,538	2,838	265	3,326	
689	36502		Structures & Improvements	887	444	200	18	226	
690	36603		Other Structures	734	367	165	15	187	
691	36700		Mains Cathodic Protection	19,980	9,997	4,493	404	5,088	
692	36701		Mains - Steel	578,413	289,432	130,078	11,719	147,228	
693	36900		Meas. & Reg. Equipment	12,003	6,006	2,699	243	3,055	
694	36901		Meas. & Reg. Equipment	45,879	22,959	10,317	929	11,678	
695									
696			Total Transmission Plant	670,953	335,708	150,889	13,583	170,783	
697									
698			Distribution						
699									
700	37400		Land & Land Rights	0					
701	37401		Land	0					
702	37402		Land Rights	4,289	3,571	540	17	162	
703	37403		Land Other	0					
704	37500		Structures & Improvements	7,321	6,098	821	29	276	
705	37501		Structures & Improvements T.B.	2,168	1,805	273	8	82	
706	37502		Land Rights	0					
707	37503		Improvements	86	71	11	0	3	
708	37600		Mains Cathodic Protection	558,692	463,484	70,026	2,177	21,008	
709	37601		Mains - Steel	2,345,591	1,952,662	285,050	9,171	88,599	
710	37602		Mains - Plastic	1,684,702	1,392,719	196,822	6,118	59,943	
711	37800		Meas. & Reg. Sta. Equip - General	361,946	134,747	70,358	633	6,107	
712	37801		Meas. & Reg. Sta. Equip - City Gate	58,890	49,030	7,408	230	2,222	
713	37905		Meas. & Reg. Sta. Equipment T.B.	38,282	30,182	4,560	142	1,368	
714	38000		Services	4,473,918	3,975,696	487,945	5,158	5,119	
715	38100		Meters	1,773,300	1,688,687	598,574	52,989	52,451	
716	38200		Meter Installations	2,132,918	1,285,773	720,323	63,735	63,087	
717	38300		House Regulators	236,602	142,026	79,567	7,040	6,869	
718	38400		House Reg. Installations	3,841	2,316	1,297	115	114	
719	38500		Ind. Meas. & Reg. Sta. Equipment	157,854				157,854	
720	38600		Other Prop. On Cust. Prem	0					
721									
722			Total Distribution Plant	13,516,271	10,419,364	2,483,974	147,560	464,373	

Atmos Energy Corporation, Kentucky/Mid-States Division					
Kentucky Jurisdiction Case No. 2013-00148					
Forecasted Test Period: Twelve Months Ended November 30, 2014					
ALLOCATION OF DEPRECIATION EXPENSE					
723					
724		General:			
725					
726	38900	Land & Land Rights	0	-	-
727	39000	Structures Frame	131,359	99,239	22,492
728	39002	Improvements	0	-	-
729	39003	Air Conditioning Equipment	26,900	20,322	4,606
730	39004	Improvement to leased Premises	0	-	-
731	39009	Office Furniture & Equipment	30,239	22,845	6,178
732	39100	Remittance Processing Equip	96,791	73,123	16,573
733	39103	Transportation Equipment	0	-	-
734	39200	Trucks	0	-	-
735	39201	Trailers	0	-	-
736	39202	Stores Equipment	0	-	-
737	39400	Power Operated Equipment	135,043	102,022	23,122
738	39603	Backhoes	8,234	6,221	1,410
739	39604	Welders	9,621	7,268	1,647
740	39605	Communication Equipment	5,096	3,650	873
741	39700	Communication Equipment - Mobile Radios	24,702	16,661	4,229
742	39701	Communication Equipment - Fixed Radios	0	-	-
743	39702	Communication Equip. - Telemetering	0	-	-
744	39705	Miscellaneous Equipment	8,360	6,316	1,431
745	39800	Other Tangible Property	125,081	94,496	21,417
746	39900	Other Tangible Property - Servers - H/W	0	-	-
747	39901	Other Tangible Property - Servers - S/W	0	-	-
748	39902	Other Tangible Property - Network - H/W	0	-	-
749	39903	Other Tang. Property - CPU	0	-	-
750	39904	Other Tangible Property - MF - Hardware	0	-	-
751	39905	Other Tang. Property - PC Hardware	0	-	-
752	39906	Other Tang. Property - PC Software	41,450	31,315	7,087
753	39907	Other Tang. Property - Mainframe S/W	0	-	-
754	39908	Other Tang. Property - Application Software	0	-	-
755		AR 15 general plant amortization	255,335	192,600	43,719
756					
757					
758		Total General Plant	898,212	678,577	153,794
759					
760		TOTAL DIRECT DEPRECIATION EXPENSE	16,240,048	11,505,188	2,822,303
761					
762		Kentucky Mid-States General Office:			
763					
764		Intangible Plant:			
765					
766	30100	Organization	0	-	-
767	30200	Franchises & Consents	0	-	-
768	30300	Misc Intangible Plant	0	-	-
769					
770		Total Intangible Plant	0	-	-
771					
772		General:			
773					
774	37400	Land & Land Rights	0	-	-
775	39001	Structures Frame	2,595	2,037	492
776	39004	Air Conditioning Equipment	0	-	-
777	39009	Improvement to leased Premises	0	-	-
778	39100	Office Furniture & Equipment	2,095	1,583	369
779	39200	Transportation Equipment	0	-	-
780	39300	Stores Equipment	162	122	28
781	39400	Tools, Shop & Garage Equipment	4,710	3,558	805
782	39600	Power Operated Equipment	505	457	104
783	39700	Communication Equipment	1,370	1,035	236
784	39800	Miscellaneous Equipment	20,721	15,654	3,648
785	39900	Other Tangible Property	0	-	-
786	39901	Other Tangible Property - Servers - H/W	16,430	12,413	2,819
787	39902	Other Tangible Property - Servers - S/W	0	-	-
788	39903	Other Tangible Property - Network - H/W	0	-	-
789	39906	Other Tang. Property - PC Hardware	65,548	49,518	11,229
790	39907	Other Tang. Property - PC Software	0	-	-
791	39908	Other Tang. Property - Mainframe S/W	0	-	-
792					
793					
794		Total General Plant	114,335	86,378	19,577
795					
796		Shared Services General Office:			
797					
798		General:			
799					
800	39000	Structures & Improvements	225	170	39
801	39005	G-Structures & Improvements	4,283	3,238	793
802	39009	Improvement to leased Premises	20,529	15,811	3,553
803	39100	Office Furniture & Equipment	21,361	16,138	3,659
804	39102	Remittance Processing Equip	0	-	-
805	39103	Office Machines	0	-	-
806	39104	G-Office Furniture & Equip.	36	27	6
807	39200	Transportation Equipment	1,594	1,204	273
808	39300	Stores Equipment	0	-	-
809	39400	Tools, Shop & Garage Equipment	1,248	942	213
810	39500	Laboratory Equipment	230	174	39
811	39700	Communication Equipment	8,744	6,605	1,487
812	39800	Miscellaneous Equipment	371	286	63
813	39900	Other Tangible Property	1,248	942	213
814	39901	Other Tangible Property - Servers - H/W	142,544	107,991	24,745
815	39902	Other Tangible Property - Servers - S/W	75,232	56,839	12,881
816	39903	Other Tangible Property - Network - H/W	17,693	13,321	3,019
817	39904	Other Tang. Property - CPU	0	-	-
818	39905	Other Tangible Property - MF - Hardware	0	-	-
819	39906	Other Tang. Property - PC Hardware	12,779	9,654	2,188
820	39907	Other Tang. Property - PC Software	3,650	2,758	625
821	39908	Other Tang. Property - Mainframe S/W	376,695	284,684	64,499
822	39909	Other Tang. Property - Application Software	0	-	-
823	39924	Other Tang. Property - General Startup Costs	0	-	-
824					
825					
826		Total General Plant	669,199	520,673	118,006

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
827						
828		Shared Services Customer Support				
829						
830		General:				
831						
832	38900	Land	0	-	-	-
833	38910	CKV-Land & Land Rights	0	-	-	-
834	39000	Structures & Improvements	25,234	19,854	4,321	250
835	39009	Improvement to leased Premises	10,518	7,948	1,301	164
836	39010	CKV-Structures & Improvements	2,769	2,285	473	27
837	39100	Office Furniture & Equipment	2,634	1,890	451	26
838	39700	Communication Equipment	6,555	4,955	1,123	65
839	39710	CKV-Communication Equipment	120	90	20	1
840	39800	Miscellaneous Equipment	81	69	16	1
841	39900	Other Tangible Property	0	-	-	-
842	39901	Other Tangible Property - Servers - HW	28,635	21,633	4,903	284
843	39902	Other Tangible Property - Servers - SW	13,570	10,252	2,324	135
844	39903	Other Tangible Property - Network - HW	9,438	7,130	1,616	94
845	39906	Other Tang. Property - PC Hardware	6,134	4,634	1,050	61
846	39907	Other Tang. Property - PC Software	1,922	1,452	329	19
847	39908	Other Tang. Property - Mainframe SW	366,672	277,012	82,782	3,638
848	39910	CKV-Other Tangible Property	130	98	22	1
849	39916	CKV-Oth Tang Prop-PC Hardware	135	102	23	1
850	39917	CKV-Oth Tang Prop-PC Software	48	36	8	0
851	39924	Other Tang. Property - General Startup Costs	0	-	-	-
852						
853						
854		Total General Plant	474,599	358,648	81,262	4,705
855						
856		TOTAL DEPRECIATION EXPENSE	16,518,181	12,470,786	3,041,149	185,850

Alamos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
1	2	3	4	5	6	7	8	
	Customer							
		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
		Factor	Basis	Company		Public Authority	Industrial	Transportation
7	Taxes Other Than Income							
8								
9	Non Revenue Related:							
10	Payroll Related	7.2	Allocated O&M Expenses - Cust	75,552	63,361	10,912	828	430
11	Property Related	6.2	P, S, T & D Plant - Customer	2,822,824	2,284,339	452,959	22,097	63,518
12	DOT transmission User Tax	7.2	Allocated O&M Expenses - Cust	10,917	9,158	1,577	120	62
13	Other	7.2	Allocated O&M Expenses - Cust	127,988	107,370	18,486	1,403	729
14	Total Non Revenue Related:			3,037,281	2,464,248	483,934	24,358	64,739
15								
16	Revenue Related:							
17	State Gross Receipts - Tax	99.0		0	-	-	-	-
18	Local Gross Receipts - Tax	99.0		0	-	-	-	-
19	Public Service Commission Assessment	99.0		0	-	-	-	-
20	Total Revenue Related:			0	-	-	-	-
21								
22	Total Taxes, Other Than Income			3,037,281	2,464,248	483,934	24,358	64,739
23								
24								
25	Interest Expense	19.2	Rate Base - Cust	6,066,012	4,891,927	1,023,371	53,168	117,546

Ames Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-0014B							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
26							
27							
28							
29							
30							
31							
32		Allocation	Allocation	Total	Residential	Commercial &	Firm,
33		Factor	Basis	Company	Public Authority	Industrial	Interruptible &
34							Transportation
35							
36	Taxes Other Than Income						
37	Non Revenue Related:						
38	Payroll Related	7.4	Allocated O&M Expenses - Demand	7,425	3,715	1,670	150
39	Property Related	6.4	P, S, T & D Plant - Demand	537,172	268,767	120,801	10,675
40	DOT transmission User Tax	7.4	Allocated O&M Expenses - Demand	1,073	537	241	22
41	Other	7.4	Allocated O&M Expenses - Demand	12,578	6,293	2,829	255
42	Total Non Revenue Related:			558,248	279,312	125,541	11,301
43	Revenue Related:						
44	State Gross Receipts - Tax	99.0	-	0	-	-	-
45	Local Gross Receipts - Tax	99.0	-	0	-	-	-
46	Public Service Commission Assessment	99.0	-	0	-	-	-
47	Total Revenue Related:			0	-	-	-
48							
49	Total Taxes, Other Than Income			558,248	279,312	125,541	11,301
50							
51							
52	Interest Expense	19.4	Rate Base - Demand	974,616	497,636	219,175	19,730

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
		Factor	Basis	Company		Public Authority	Industrial	Transportation
53								
54	Commodity							
55								
56								
57								
58								
59								
60								
61	Taxes Other Than Income							
62								
63	Non Revenue Related:							
64	Payroll Related	7.6	Allocated O&M Expenses - Comm	283,462	174,190	97,446	8,529	3,299
65	Property Related	6.6	P, S, T & D Plant - Commodity	43,341	18,033	8,997	864	15,477
66	DOT transmission User Tax	7.6	Allocated O&M Expenses - Comm	40,960	25,170	14,081	1,232	477
67	Other	7.6	Allocated O&M Expenses - Comm	480,198	295,085	165,977	14,448	5,567
68	Total Non Revenue Related:			847,960	512,478	285,571	26,074	24,839
69								
70	Revenue Related:							
71	State Gross Receipts - Tax	99.0	-	0	-	-	-	-
72	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-
73	Public Service Commission Assessment	1.0	Mcf	219,194	73,230	40,880	3,579	101,604
74	Total Revenue Related:			219,194	73,230	40,880	3,579	101,604
75								
76	Total Taxes, Other Than Income			1,067,154	585,708	326,452	28,653	126,342
77								
78								
79	Interest Expense	19.6	Rate Base - Comm	476,218	195,411	107,479	9,571	162,757

Almos Energy Corporation, Kentucky/Mid-States Division										
Kentucky Jurisdiction Case No. 2013-00148										
Forecasted Test Period: Twelve Months Ended November 30, 2014										
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX										
80										
81	Total Taxes Other									
82										
83										
84										
85		Allocation	Allocation		Total	Residential	Commercial &	Firm	Interruption &	
86		Factor	Basis		Company		Public Authority	Industrial	Transportation	
87										
88	Taxes Other Than Income									
89										
90	Non Revenue Related									
91	Payroll Related					366,438	241,285	110,028	9,508	5,618
92	Property Related					3,403,337	2,571,139	662,728	33,746	215,723
93	DOT transmission User Tax					82,950	34,865	15,699	1,374	812
94	Other					620,764	408,748	185,392	16,195	9,517
95	Total Non Revenue Related:					4,443,489	3,256,038	895,047	60,734	231,674
96										
97	Revenue Related:									
98	State Gross Receipts - Tax					0	-	-	-	-
99	Local Gross Receipts - Tax					0	-	-	-	-
100	Public Service Commission Assessment					219,194	73,230	40,880	3,579	101,504
101	Total Revenue Related:					219,194	73,230	40,880	3,579	101,504
102										
103	Total Taxes, Other Than Income					4,662,683	3,329,268	935,927	64,313	333,178
104										
105										
106	Interest Expense					7,536,846	5,575,975	1,350,026	82,469	628,376

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF REVENUES									
1									
2									
3			Total Revenues						
4									
5									
6									
7			Allocation	Allocation	Total	Commercial &	Firm		
8			Factor	Basis	Company	Public Authority	Industrial		
9							Interruptible &		
10							Transportation		
11			Rate Schedule Revenue:						
12			Base Revenues	Input	61,730,133	36,974,250	13,782,948	524,930	10,448,005
13			Base Revenue Increase	Input	0	-	-	-	-
14			Rider GCR	Input	90,265,243	55,514,753	31,060,527	2,718,229	971,734
15			Rider FF and Rider Tax	Input	0	-	-	-	-
16			Total Rate Schedule Revenue		151,995,376	92,489,003	44,843,475	3,243,159	11,419,739
17									
18			Other Revenue:						
19									
20			Forfeited Discounts	18.2 Base Revenues	1,126,126	674,511	251,439	9,576	190,600
21			Misc. Service Revenues	18.2 Base Revenues	778,251	466,146	173,766	6,618	131,721
22			Special Contract Revenues	18.2 Base Revenues	0	-	-	-	-
23			NTB	18.2 Base Revenues	(4)	(2)	(1)	(0)	(1)
24									
25			Total Non-Rate Revenue		1,904,373	1,140,655	425,204	16,194	322,321
26									
27			TOTAL REVENUE		153,899,749	93,629,658	45,268,679	3,259,353	11,742,060

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	87,962,005	75,260,100	12,701,905	0
4.0	Mains	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	166,866,780	150,191,571	16,675,209	0
4.1	Mains & Services	%	100.0000%	90.0069%	9.9931%	0.0000%
	Internally Generated	Values	411,478,740	341,292,072	64,946,568	5,240,101
5.4	P, S, T & D Plant	%	100.0000%	82.9428%	15.7837%	1.2735%
	Internally Generated	Values	287,487,464	245,150,037	38,805,782	3,531,645
5.7	Net Plant	%	100.0000%	85.2733%	13.4983%	1.2285%
	Internally Generated	Values	116,962,934	24,115,231	2,369,892	90,477,810
9.1	Allocated O&M Expenses	%	100.0000%	20.6178%	2.0262%	77.3560%
	Internally Generated	Values	4,220,281	3,864,007	345,720	10,554
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	91.5581%	8.1919%	0.2501%
	Internally Generated	Values	122,145,709	104,507,602	17,638,106	-
12.0	Composite of Accts. 374-379	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	252,914,292	204,228,603	32,705,224	15,980,465
13.0	Rate Base	%	100.0000%	80.7501%	12.9313%	6.3185%
	Internally Generated	Values	8,167,096	7,634,674	516,059	16,364
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	93.4809%	6.3188%	0.2004%
	Values		0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Alamos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1.0	Input Mcf	Value %	28,847,540 100.0000%	9,637,652 33.4099%	5,380,137 18.6502%	471,075 1.6330%	13,359,677 46.3079%
1.5	Input Winter Volumes	Value %	17,586,130 100.0000%	7,308,713 41.6068%	3,834,476 20.6902%	350,228 1.9938%	6,272,713 35.7091%
2.0	Input Customers	Value %	2,078,277 100.0000%	1,845,837 88.8639%	226,666 10.9064%	2,396 0.1163%	2,379 0.1144%
3.0	Input Peak Day	Value %	233,946 100.0000%	117,052 50.0337%	52,611 22.4884%	4,736 2.0244%	59,547 25.4535%
4.0	Input Meter Investment	Value %	11,637,886 100.0000%	7,015,589 60.2823%	3,930,315 33.7717%	347,756 2.9881%	344,225 2.9578%
4.2	Input Direct to Residential	Value %	1 100.0000%	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%
4.4	Input Direct to Commercial & Public Authority	Value %	1 100.0000%	- 0.0000%	1 100.0000%	- 0.0000%	- 0.0000%
4.6	Input Direct to Industrial	Value %	1 100.0000%	- 0.0000%	- 0.0000%	1 100.0000%	- 0.0000%
5.0	Input Direct to I & T	Value %	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%	1 100.0000%
6.0	Internally Generated P, S, T & D Plant	Value %	411,478,740 100.0000%	310,862,278 75.5476%	70,454,445 17.1223%	4,080,078 0.9916%	26,081,939 6.3386%
6.2	Internally Generated P, S, T & D Plant - Customer	Value %	341,292,072 100.0000%	276,186,868 80.9239%	54,764,813 16.0463%	2,660,803 0.7796%	7,679,588 2.2502%
6.4	Internally Generated P, S, T & D Plant - Demand	Value %	64,946,568 100.0000%	32,495,169 50.0337%	14,605,442 22.4884%	1,314,800 2.0244%	16,531,157 25.4535%
6.6	Internally Generated P, S, T & D Plant - Commodity	Value %	5,240,101 100.0000%	2,180,241 41.6068%	1,084,190 20.6902%	104,476 1.9938%	1,871,194 35.7091%
7.0	Internally Generated Allocated O&M Expenses	Value %	116,962,934 100.0000%	77,015,435 65.8460%	35,119,567 30.0262%	3,034,701 2.5946%	1,793,230 1.5332%
7.2	Internally Generated Allocated O&M Expenses - Cust	Value %	24,115,231 100.0000%	20,230,381 83.8905%	3,483,076 14.4435%	264,428 1.0965%	137,346 0.5695%
7.4	Internally Generated Allocated O&M Expenses - Demand	Value %	2,369,892 100.0000%	1,185,744 50.0337%	532,951 22.4884%	47,977 2.0244%	603,220 25.4535%
7.6	Internally Generated Allocated O&M Expenses - Comm	Value %	90,477,810 100.0000%	55,599,310 61.4508%	31,103,541 34.3770%	2,722,296 3.0088%	1,052,664 1.1634%
8.0	Input Customer Deposit Balances	Value %	34,046,761 100.0000%	24,135,338 70.8888%	9,911,423 29.1112%	0 0.0000%	0 0.0000%
9.0	Internally Generated Allocated Net Plant	Value %	287,487,464 100.0000%	218,173,722 75.8998%	50,513,939 17.5708%	2,970,336 1.0332%	15,829,567 5.5062%
9.2	Internally Generated Allocated Net Plant - Cust	Value %	245,150,037 100.0000%	197,288,349 80.4766%	41,056,334 16.7474%	2,114,326 0.8625%	4,691,028 1.9135%
9.4	Internally Generated Allocated Net Plant - Demand	Value %	38,805,782 100.0000%	19,415,968 50.0337%	8,726,799 22.4884%	785,697 2.0244%	9,877,419 25.4535%
9.6	Internally Generated Allocated Net Plant - Comm	Value %	3,531,645 100.0000%	1,469,406 41.6068%	730,706 20.6902%	70,413 1.9938%	1,261,120 35.7091%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value %	4,220,281 100.0000%	3,346,835 79.3036%	688,503 16.3142%	63,983 1.5161%	120,959 2.8661%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value %	3,864,007 100.0000%	3,170,333 82.0478%	608,788 15.7554%	58,812 1.4703%	28,074 0.7285%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value %	345,720 100.0000%	172,978 50.0337%	77,747 22.4884%	6,999 2.0244%	87,988 25.4535%
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value %	10,554 100.0000%	3,526 33.4099%	1,968 18.6502%	172 1.6330%	4,887 46.3079%
11.0	Internally Generated Composite of Accts. 376 & 380	Value %	166,866,780 100.0000%	141,809,239 84.9835%	20,130,538 12.0638%	510,731 0.3061%	4,416,271 2.6466%

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
11.2	Internally Generated Composite of Accts. 376 & 380 - Cust	Value %	150,191,571 100.0000%	133,466,016 88.8639%	16,380,551 10.9064%	173,153 0.1153%	171,852 0.1144%
11.4	Internally Generated Composite of Accts. 376 & 380 - Demand	Value %	16,675,209 100.0000%	8,343,223 50.0337%	3,749,987 22.4884%	337,578 2.0244%	4,244,420 25.4535%
11.6	Internally Generated Composite of Accts. 376 & 380 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
12.0	Internally Generated Composite of Accts. 374-379	Value %	122,145,709 100.0000%	101,694,478 83.2567%	15,364,585 12.5789%	477,556 0.3910%	4,609,090 3.7734%
12.2	Internally Generated Composite of Accts. 374-379 - Cust	Value %	104,507,602 100.0000%	92,869,481 88.8639%	11,398,057 10.9064%	120,485 0.1153%	119,579 0.1144%
12.4	Internally Generated Composite of Accts. 374-379 - Demand	Value %	17,638,106 100.0000%	8,824,997 50.0337%	3,965,527 22.4884%	357,072 2.0244%	4,489,510 25.4535%
12.6	Internally Generated Composite of Accts. 374-379 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
13.0	Internally Generated Composite of Accts. 381-383	Value %	56,817,747 100.0000%	34,251,063 60.2823%	19,188,336 33.7717%	1,697,792 2.9881%	1,680,566 2.9578%
13.2	Internally Generated Composite of Accts. 381-383 - Cust	Value %	56,817,747 100.0000%	34,251,063 60.2823%	19,188,336 33.7717%	1,697,792 2.9881%	1,680,566 2.9578%
13.4	Internally Generated Composite of Accts. 381-383 - Demand	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
13.6	Internally Generated Composite of Accts. 381-383 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
14.0	Internally Generated Account 380	Value %	51,389,238 100.0000%	45,666,456 88.8639%	5,604,736 10.9064%	59,246 0.1153%	58,800 0.1144%
14.2	Internally Generated Account 380 - Cust	Value %	51,389,238 100.0000%	45,666,456 88.8639%	5,604,736 10.9064%	59,246 0.1153%	58,800 0.1144%
14.4	Internally Generated Account 380 - Demand	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
14.6	Internally Generated Account 380 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
16.0	Input GUD 9400 Allocation Factors	Value %	153,434 100.0000%	0.81264 0.005%	0.14803 0.001%	0.03934 0.0000%	153,433 99.9993%
17.0	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1	Value %	8,167,056 100.0000%	6,557,411 81.6150%	1,229,729 15.0571%	96,623 1.1831%	183,334 2.2448%
17.2	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	Value %	7,634,674 100.0000%	6,393,666 83.7451%	1,110,606 14.5469%	85,905 1.1252%	44,498 0.5828%
17.4	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Dema	Value %	516,059 100.0000%	258,203 50.0337%	116,053 22.4884%	10,447 2.0244%	131,355 25.4535%
17.6	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value %	16,364 100.0000%	5,542 33.8686%	3,071 18.7646%	271 1.6532%	7,481 45.7135%
18.0	Internally Generated Revenues	Value %	1,494,127,087 100.0000%	861,319,271 64.3399%	488,286,164 32.6804%	44,490,351 2.9777%	31,301 0.0021%
18.2	Internally Generated Base Revenues	Value %	61,730,133 100.0000%	36,974,250 59.8968%	13,782,948 22.3277%	524,930 0.8504%	10,448,005 16.9253%
18.4	Internally Generated Gas Costs	Value %	90,265,243 100.0000%	55,514,753 61.5018%	31,060,527 34.4103%	2,718,229 3.0114%	971,734 1.0765%
19.0	Internally Generated Rate Base	Value %	252,914,292 100.0000%	187,113,245 73.9829%	45,502,895 17.9124%	2,767,407 1.0942%	17,730,745 7.0106%
19.2	Internally Generated Rate Base - Cust	Value %	204,228,603 100.0000%	164,158,635 80.3798%	34,341,323 16.8151%	1,784,153 0.8736%	3,944,462 1.9314%
19.4	Internally Generated Rate Base - Demand	Value %	32,705,224 100.0000%	16,363,633 50.0337%	7,354,881 22.4884%	662,095 2.0244%	8,324,615 25.4535%
19.6	Internally Generated Rate Base - Comm	Value %	15,980,465 100.0000%	6,590,977 41.2440%	3,606,691 22.5694%	321,159 2.0097%	5,461,638 34.1770%
99.0		Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%

Classification Factor	Customer-Related	Demand-Related	Commodity-Related
Mains & Services	90.01%	9.99%	0.00%
Production, Storage, Transmission and Distribution Plant	82.94%	15.78%	1.27%
Net Plant	85.27%	13.50%	1.23%
O&M Expenses	20.62%	2.03%	77.36%
Composite 871-879;886-893	91.56%	8.19%	0.25%
Composite 374-379	85.56%	14.44%	0.00%
Rate Base	80.75%	12.93%	6.32%
Comp. 870-902;905-916;924;928-930.1	93.48%	6.32%	0.20%

Allocation Factor	Residential	Commercial	Industrial & Transport
Throughput	33.41%	18.65%	1.63%
Customer Locations	88.86%	10.91%	0.12%
Design Day Demand	50.03%	22.49%	2.02%
Meter Investments	60.28%	33.77%	2.99%
Direct to I&T	100.00%	0.00%	0.00%
Customer Deposit Balances	70.89%	29.11%	0.00%
GUD 9400	0.00%	0.00%	0.00%

Allocation Factor	Residential	Commercial	Industrial & Transport
Distribution & Customer Support Plant	75.55%	17.12%	0.99%
O&M Expenses	65.85%	30.03%	2.59%
Net Plant	75.89%	17.57%	1.03%
Composite 871-879;886-893	79.30%	16.31%	1.52%
Composite 376 & 380	84.98%	12.06%	0.31%
Composite 374-379	83.26%	12.58%	0.39%
Composite 381-383	60.28%	33.77%	2.99%
Account 380	88.86%	10.91%	0.12%
Comp. 870-902;905-916;924;928-930.1	81.52%	15.06%	1.18%
Rate Base	73.98%	17.91%	1.09%

Industrial & Transport
46.31%
0.11%
25.45%
2.96%
0.00%
0.00%
100.00%

Industrial & Transport
6.34%
1.53%
5.51%
2.87%
2.65%
3.77%
2.96%
0.11%
2.24%
7.01%

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
SUMMARY OF RESULTS						
		Total	Commercial &	Firm	Interruptible &	
		Company	Residential	Public Authority	Industrial	Transportation
		\$				
8	Operating Revenues	153,899,749	93,629,658	46,268,679	3,259,353	11,742,060
10	Operating Expenses:					
12	Operating & Maintenance	116,962,934	77,015,435	35,119,567	3,034,701	1,793,230
13	Depreciation & Amortization	16,518,181	12,470,786	3,041,148	185,850	820,397
14	Taxes Other Than Income	4,662,683	3,329,288	935,927	64,313	333,175
16	Total Operating Expenses	138,143,797	92,815,490	39,096,642	3,284,864	2,946,802
18	Income Before Taxes	15,755,952	814,168	6,172,037	(25,510)	8,795,258
20	Interest Expense	7,536,846	5,575,975	1,950,026	82,469	528,376
22	Income Taxes:					
24	State Income Taxes	6.00%	493,146	(285,708)	289,321	(6,479)
25	Federal Income Taxes	35.00%	2,704,086	(1,566,635)	1,588,441	(35,525)
26	Total Deferred Income Taxes		0	0	0	0
27	Amortization of ITC		0	0	0	0
29	Total Income Taxes	3,197,232	(1,862,343)	1,875,762	(42,004)	3,215,817
31	Net Income	12,558,720	2,666,511	4,296,275	16,493	5,579,441
33	Total Rate Base	252,914,292	187,113,245	45,302,895	2,767,407	17,730,745
35	Rate of Return	4.9656%	1.4251%	9.4834%	0.5980%	31.4676%
36	Relative Rate of Return	1.00	0.29	1.91	0.12	6.34
38	Equalized ROR:					
40	Net Income Increase	9,014,869	13,294,249	(431,939)	219,566	(4,067,008)
41	Uncollectibles/PSC Fees	0.6622%	98,354	145,043	(4,713)	2,396
42	Income Taxes		5,739,418	8,463,933	(274,998)	139,789
43	Gross Revenue After Increase		168,752,391	115,532,883	44,557,030	3,621,105
44	Revenue Increase		14,852,641	21,903,225	(7,11,648)	361,751
45	Rate of Return	8.5300%	8.5300%	8.5300%	8.5300%	8.5300%
46	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00
47	Percent Increase	9.5869%	23.2386%	-1.5616%	11.0254%	-56.6878%
49	Proposed Rate Levels:					
51	Net Income Increase	8,113,176	5,076,925	2,169,253	98,545	769,351
52	Uncollectibles/PSC Fees		88,517	55,380	23,656	1,076
53	Income Taxes		5,165,344	3,232,281	1,380,443	62,804
54	Gross Revenue After Increase		167,266,786	101,994,254	48,841,031	3,421,880
55	Revenue Increase		13,367,037	8,364,597	3,572,352	162,527
56	Rate of Return	8.1735%	4.1384%	14.2696%	4.1606%	35.8067%
57	Relative Rate of Return	1.00	0.51	1.75	0.51	4.38
58	Percent Increase	8.6280%	8.8746%	7.8392%	4.9535%	10.7236%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CUSTOMER COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		204,228,603	164,158,635	34,341,323	1,784,153	3,944,492
2							
3	Return @ Realized ROR		10,141,182	2,801,940	3,357,977	(9,053)	3,990,318
4	O&M Expenses		24,115,231	20,230,361	3,483,076	264,428	137,346
5	Depreciation Expense		14,636,238	11,537,830	2,619,775	147,783	330,850
6	Taxes, Other		3,037,281	2,464,248	483,934	24,359	64,739
7							
8	Interest Expense		6,086,012	4,891,927	1,023,371	53,188	117,546
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	398,216	(205,236)	229,257	(6,110)	380,305
13	Federal Income Taxes	35.00%	2,183,553	(1,125,378)	1,257,095	(33,504)	2,085,339
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		2,581,769	(1,330,614)	1,486,353	(39,614)	2,465,644
18							
19	Total Customer-Related Costs @ Realized ROR		54,511,700	35,703,785	11,431,114	387,903	6,988,898
20	Total Demand-Related Costs @ Realized ROR		6,744,896	1,972,835	1,949,990	110,953	2,711,318
21	Total Fixed Costs		61,256,597	37,676,420	13,381,105	498,856	9,700,216
22							
23	Total Customers		2,078,277	1,846,837	226,666	2,396	2,378
24	Customer Costs (\$/customer/month)		\$ 29.47	\$ 20.40	\$ 59.03	\$ 208.20	\$ 4,079.15
25							
26							
27	Incremental Return @ Equalized ROR		7,279,518	11,200,792	(428,662)	161,241	(3,853,853)
28	Uncollectibles/PSC Fees		79,421	122,203	(4,677)	1,759	(39,864)
29	Incremental Income Taxes		4,634,587	7,131,110	(272,912)	102,656	(2,326,266)
30							
31	Total Customer-Related Costs @ Equalized ROR		66,505,227	54,157,890	10,724,863	653,559	968,914
32	Customers		2,078,277	1,846,837	226,666	2,396	2,378
33	Dollars/Customer/Month		\$ 32.00	\$ 29.32	\$ 47.32	\$ 272.77	\$ 407.45
34							
35							
36	Incremental Return @ Proposed Rates		6,551,399	5,801,482	1,209,777	84,072	(543,931)
37	Uncollectibles/PSC Fees		71,477	63,295	13,199	917	(5,934)
38	Incremental Income Taxes		4,171,022	3,693,578	770,218	53,526	(346,300)
39							
40	Total Customer-Related Costs @ Proposed Rates		65,305,599	45,262,141	13,424,308	526,418	6,092,732
41	Customers		2,078,277	1,846,837	226,666	2,396	2,378
42	Dollars/Customer/Month		\$ 31.42	\$ 24.51	\$ 59.23	\$ 219.71	\$ 2,562.12

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF DEMAND COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		32,705,224	16,363,633	7,354,881	662,095	8,324,615
2							
3	Return @ Realized ROR		1,624,012	(44,122)	629,882	17,240	1,021,012
4	O&M Expenses		2,369,892	1,185,744	532,951	47,977	603,220
5	Depreciation Expense		1,779,300	890,249	400,136	36,021	452,894
6	Taxes, Other		558,248	279,312	125,541	11,301	142,093
7							
8	Interest Expense		974,616	487,636	219,175	19,730	248,074
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	63,770	(52,218)	40,331	(245)	75,902
13	Federal Income Taxes	35.00%	349,675	(286,331)	221,150	(1,341)	416,197
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		413,445	(338,550)	261,481	(1,586)	492,100
18							
19	Total Demand-Related Costs @ Realized ROR		6,744,896	1,972,635	1,949,990	110,953	2,711,318
20							
21							
22	Incremental Return @ Equalized ROR		1,165,744	1,439,939	(2,510)	39,237	(310,922)
23	Uncollectibles/PSC Fees		12,719	15,710	(27)	428	(3,392)
23	Incremental Income Taxes		742,184	916,754	(1,598)	24,981	(197,952)
24							
25	Total Demand-Related Costs @ Equalized ROR		8,665,543	4,345,038	1,945,854	175,599	2,199,052
26							
27							
28	Incremental Return @ Proposed Rates		1,049,143	(347,822)	603,852	11,439	781,673
29	Uncollectibles/PSC Fees		11,446	(3,795)	6,588	125	8,528
29	Incremental Income Taxes		667,949	(221,444)	384,449	7,283	497,661
30							
31	Total Demand-Related Costs @ Proposed Rates		8,473,434	1,399,574	2,944,879	129,800	3,999,181

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF COMMODITY COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		15,980,465	6,590,977	3,606,691	321,159	5,461,638
2							
3	Return @ Realized ROR		793,526	(91,308)	308,416	8,307	568,111
4	O&M Expenses		90,477,810	55,599,310	31,103,541	2,722,296	1,052,664
5	Depreciation Expense		102,643	42,707	21,237	2,046	36,653
6	Taxes, Other		1,067,154	585,708	326,452	28,653	126,342
7							
8	Interest Expense		476,218	196,411	107,479	9,571	162,757
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	31,160	(28,254)	19,732	(124)	39,806
13	Federal Income Taxes	35.00%	170,858	(154,925)	108,197	(680)	218,268
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		202,018	(183,179)	127,929	(805)	258,073
18							
19	Total Commodity-Related Costs		92,643,153	55,953,237	31,887,574	2,760,498	2,041,844
20	Total Throughput		28,847,540	9,637,652	5,380,137	471,075	13,358,677
21	Commodity Costs (\$/Mcf)		\$ 3.21147	\$ 5.80569	\$ 5.92691	\$ 5.86000	\$ 0.15285
22							
23							
24	Incremental Return @ Equalized ROR		569,607	653,518	(765)	19,088	(102,233)
25	Uncollectibles/PSC Fees		6,215	7,130	(8)	208	(1,115)
25	Incremental Income Taxes		362,647	416,070	(487)	12,153	(65,088)
26							
27	Total Commodity-Related Costs @ Equalized ROR		93,581,621	57,029,955	31,886,313	2,791,947	1,873,407
28	Total Throughput		28,847,540	9,637,652	5,380,137	471,075	13,358,677
29	Commodity Costs (\$/Mcf)		\$ 3.24	\$ 5.92	\$ 5.93	\$ 5.93	\$ 0.14
30							
31							
32	Incremental Return @ Proposed Rates		512,633	(376,735)	354,625	3,135	531,609
33	Uncollectibles/PSC Fees		5,593	(4,110)	3,869	34	5,800
33	Incremental Income Taxes		326,374	(239,853)	225,776	1,996	338,455
34							
35	Total Commodity-Related Costs @ Proposed Rates		93,487,753	55,332,539	32,471,844	2,765,663	2,917,707
36	Total Throughput		28,847,540	9,637,652	5,380,137	471,075	13,358,677
37	Commodity Costs (\$/Mcf)		\$ 3.24	\$ 5.74	\$ 6.04	\$ 5.87	\$ 0.22

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
TOTAL COST OF SERVICE						
		Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base	252,914,292	187,113,245	45,302,895	2,767,407	17,730,745
2						
3	Return @ Realized ROR	12,558,720	2,666,511	4,296,275	16,493	5,579,441
4	O&M Expenses	116,962,934	77,015,435	35,119,567	3,034,701	1,793,230
5	Depreciation Expense	16,518,181	12,470,786	3,041,148	185,850	820,397
6	Taxes, Other	4,662,683	3,329,268	935,927	64,313	333,175
7						
8	Interest Expense	7,536,846	5,575,975	1,350,026	82,469	528,376
9						
10	Income Taxes:					
11						
12	State Income Taxes	493,146	(285,708)	289,321	(6,479)	496,013
13	Federal Income Taxes	2,704,086	(1,566,635)	1,586,441	(35,525)	2,719,804
14	Deferred Income Taxes	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0
16						
17	Total Income Taxes	3,197,232	(1,852,343)	1,875,762	(42,004)	3,215,817
18						
19	Total Cost of Service @ Realized ROR	153,899,749	93,629,658	45,268,679	3,259,353	11,742,060
20						
21						
22	Incremental Return @ Equalized ROR	9,014,869	13,294,249	(431,938)	219,566	(4,067,008)
23	Uncollectibles/PSC Fees	98,354	145,043	(4,713)	2,396	(44,372)
24	Incremental Income Taxes	5,739,418	8,463,933	(274,998)	139,789	(2,589,306)
25						
26	Total Cost of Service @ Equalized ROR	168,752,391	115,532,883	44,557,030	3,621,105	5,041,373
27						
28						
29	Incremental Return @ Proposed Rates	8,113,176	5,076,925	2,168,253	98,646	769,351
30	Uncollectibles/PSC Fees	88,517	55,390	23,656	1,076	8,394
30	Incremental Income Taxes	5,165,344	3,232,281	1,380,443	62,804	489,816
31						
32	Total Cost of Service @ Proposed Rates	167,266,786	101,994,254	48,841,031	3,421,880	13,009,620

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	8,330	5.4	P. S. T & D Plant	6,909	1,315	106
4	30200	Franchises & Consents	119,853	5.4	P. S. T & D Plant	99,409	18,917	1,526
5	30300	Misc Intangible Plant	-	89.0	-	-	-	-
6								
7		Total Intangible Plant:	128,182			106,318	20,232	1,632
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	2,353	2.0	Demand	-	2,353	-
12	32540	Rights of Ways	83,422	2.0	Demand	-	83,422	-
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-
15	33202	Tributary Lines	528,218	2.0	Demand	-	528,218	-
16	33400	Field Meas. & Reg. Sta. Equip	192,394	2.0	Demand	-	192,394	-
17	33600	Purification Equipment	44,369	2.0	Demand	-	44,369	-
18								
19		Total Production Plant	901,402			0	901,402	0
20								
21		Storage Plant:						
22								
23	35010	Land	261,127	3.5	Storage (50/50)	-	130,563	130,563
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341
25	35100	Structures and Improvements	17,916	3.5	Storage (50/50)	-	8,958	8,958
26	35102	Compression Station Equipment	153,261	3.5	Storage (50/50)	-	76,631	76,631
27	35103	Meas. & Reg. Sta. Structures	23,138	3.5	Storage (50/50)	-	11,569	11,569
28	35104	Other Structures	137,443	3.5	Storage (50/50)	-	68,721	68,721
29	35200	Wells \ Rights of Way	4,442,222	3.5	Storage (50/50)	-	2,221,111	2,221,111
30	35201	Well Construction	1,340,863	3.5	Storage (50/50)	-	670,431	670,431
31	35202	Well Equipment	455,309	3.5	Storage (50/50)	-	227,654	227,654
32	35203	Cushion Gas	1,694,933	3.5	Storage (50/50)	-	847,416	847,416
33	35210	Leaseholds	178,530	3.5	Storage (50/50)	-	89,265	89,265
34	35211	Storage Rights	54,614	3.5	Storage (50/50)	-	27,307	27,307
35	35301	Field Lines	178,497	3.5	Storage (50/50)	-	89,248	89,248
36	35302	Tributary Lines	209,458	3.5	Storage (50/50)	-	104,729	104,729
37	35400	Compressor Station Equipment	923,446	3.5	Storage (50/50)	-	461,723	461,723
38	35500	Meas. & Reg. Equipment	240,893	3.5	Storage (50/50)	-	120,442	120,442
39	35600	Purification Equipment	163,979	3.5	Storage (50/50)	-	81,990	81,990
40								
41		Total Storage Plant	10,490,201			0	5,240,101	5,240,101
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	26,970	2.0	Demand	-	26,970	-
46	36520	Rights of Way	867,772	2.0	Demand	-	867,772	-
47	36602	Structures & Improvements	49,002	2.0	Demand	-	49,002	-
48	36603	Other Structures	60,826	2.0	Demand	-	60,826	-
49	36700	Mains Cathodic Protection	406,035	2.0	Demand	-	406,035	-
50	36701	Mains - Steel	27,830,935	2.0	Demand	-	27,830,935	-
51	36900	Meas. & Reg. Equipment	578,023	2.0	Demand	-	578,023	-
52	36901	Meas. & Reg. Equipment	2,274,016	2.0	Demand	-	2,274,016	-
53								
54		Total Transmission Plant	32,093,579			0	32,093,579	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	531,819	4.0	Mains	455,023	76,796	-
59	37401	Land	37,326	4.0	Mains	31,938	5,390	-
60	37402	Land Rights	253,401	4.0	Mains	216,800	36,602	-
61	37403	Land Other	2,784	4.0	Mains	2,382	402	-
62	37500	Structures & Improvements	343,073	4.0	Mains	293,532	49,540	-
63	37501	Structures & Improvements T.B.	191,507	4.0	Mains	86,849	14,658	-
64	37502	Land Rights	46,591	4.0	Mains	39,863	6,728	-
65	37503	Improvements	4,005	4.0	Mains	3,427	578	-
66	37600	Mains Cathodic Protection	11,318,115	4.0	Mains	9,883,755	1,634,361	-
67	37601	Mains - Steel	97,584,394	4.0	Mains	83,492,895	14,091,399	-
68	37602	Mains - Plastic	65,722,013	4.0	Mains	56,231,611	9,490,402	-
69	37800	Meas. & Reg. Sta. Equip - General	5,367,160	4.0	Mains	4,592,130	775,030	-
70	37900	Meas. & Reg. Sta. Equip - City Gate	2,272,991	4.0	Mains	1,944,768	328,223	-
71	37905	Meas. & Reg. Sta. Equipment T.B.	1,394,628	4.0	Mains	1,193,241	201,387	-
72	38000	Services	98,853,417	1.0	Customer	98,853,417	-	-
73	38100	Meters	22,574,136	1.0	Customer	22,574,136	-	-
74	38200	Meter Installations	49,157,106	1.0	Customer	49,157,106	-	-
75	38300	House Regulators	7,239,801	1.0	Customer	7,239,801	-	-
76	38400	House Red. Installations	154,276	1.0	Customer	154,276	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	5,045,015	1.0	Customer	5,045,015	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	368,003,558			341,292,072	26,711,487	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
161		Shared Services General Office:						
162								
163		General:						
164								
165	39000	Structures & Improvements	6,927	5.4	P, S, T & D Plant	5,745	1,093	88
166	39005	G-Structures & Improvements	128,243	5.4	P, S, T & D Plant	106,369	20,242	1,633
167	39009	Improvement to leased Premises	516,609	5.4	P, S, T & D Plant	428,490	81,540	6,579
168	39100	Office Furniture & Equipment	530,191	5.4	P, S, T & D Plant	439,755	83,684	6,752
169	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
170	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
171	39104	G-Office Furniture & Equip.	993	5.4	P, S, T & D Plant	741	141	11
172	39200	Transportation Equipment	5,503	5.4	P, S, T & D Plant	4,564	869	70
173	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
174	39400	Tools, Shop & Garage Equipment	14,142	5.4	P, S, T & D Plant	11,729	2,232	180
175	39500	Laboratory Equipment	2,347	5.4	P, S, T & D Plant	1,947	370	30
176	39700	Communication Equipment	159,860	5.4	P, S, T & D Plant	131,763	25,074	2,023
177	39800	Miscellaneous Equipment	21,546	5.4	P, S, T & D Plant	17,871	3,401	274
178	39800	Other Tangible Property	9,006	5.4	P, S, T & D Plant	7,470	1,422	115
179	39301	Other Tangible Property - Servers - H/W	1,668,562	5.4	P, S, T & D Plant	1,383,952	263,361	21,249
180	39902	Other Tangible Property - Servers - S/W	839,974	5.4	P, S, T & D Plant	712,457	135,578	10,939
181	39903	Other Tangible Property - Network - H/W	201,953	5.4	P, S, T & D Plant	167,505	31,876	2,572
182	36904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
183	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
184	39908	Other Tang. Property - PC Hardware	145,811	5.4	P, S, T & D Plant	120,940	23,014	1,857
185	39907	Other Tang. Property - PC Software	53,910	5.4	P, S, T & D Plant	44,714	8,509	687
186	39908	Other Tang. Property - Mainframe S/W	5,761,472	5.4	P, S, T & D Plant	4,776,727	909,373	73,371
187	39909	Other Tang. Property - Application Software	145,121	5.4	P, S, T & D Plant	120,368	22,905	1,848
188	36924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
189								
190		Total General Plant	10,230,069			8,485,108	1,614,683	130,278
191								
192		CWIP w/o AFUDC	357,845	5.4	P, S, T & D Plant	298,807	56,481	4,557
193								
194		Shared Services Customer Support:						
195								
196		General:						
197								
198	38900	Land	164,345	5.4	P, S, T & D Plant	136,312	25,940	2,093
199	38910	CKV-Land & Land Rights	14,093	5.4	P, S, T & D Plant	12,435	2,366	191
200	39000	Structures & Improvements	755,564	5.4	P, S, T & D Plant	626,686	119,256	9,622
201	39009	Improvement to leased Premises	259,245	5.4	P, S, T & D Plant	215,025	40,918	3,301
202	39010	CKV-Structures & Improvements	82,629	5.4	P, S, T & D Plant	68,535	13,042	1,052
203	39100	Office Furniture & Equipment	69,363	5.4	P, S, T & D Plant	54,214	10,317	832
204	39700	Communication Equipment	119,380	5.4	P, S, T & D Plant	98,188	19,685	1,508
205	39710	CKV-Communication Equipment	2,158	5.4	P, S, T & D Plant	1,760	341	27
206	39800	Miscellaneous Equipment	5,452	5.4	P, S, T & D Plant	4,522	861	69
207	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
208	39901	Other Tangible Property - Servers - H/W	332,186	5.4	P, S, T & D Plant	275,526	52,432	4,230
209	39902	Other Tangible Property - Servers - S/W	154,557	5.4	P, S, T & D Plant	128,194	24,395	1,968
210	39903	Other Tangible Property - Network - H/W	110,823	5.4	P, S, T & D Plant	81,920	17,492	1,411
211	39908	Other Tang. Property - PC Hardware	71,420	5.4	P, S, T & D Plant	59,237	11,273	910
212	39907	Other Tang. Property - PC Software	29,967	5.4	P, S, T & D Plant	24,026	4,572	369
213	39908	Other Tang. Property - Mainframe S/W	5,586,709	5.4	P, S, T & D Plant	4,633,774	881,789	71,146
214	39910	CKV-Other Tangible Property	945	5.4	P, S, T & D Plant	784	149	12
215	39916	CKV-Oth Tang Prop-PC Hardware	1,541	5.4	P, S, T & D Plant	1,278	243	20
216	39917	CKV-Oth Tang Prop-PC Software	719	5.4	P, S, T & D Plant	597	114	9
217	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
218								
219		Total General Plant	7,755,998			6,433,044	1,224,183	98,771
220								
221		CWIP w/o AFUDC	65,180	5.4	P, S, T & D Plant	54,052	10,288	830
222								
223		TOTAL PLANT IN SERVICE	445,835,433			369,786,482	70,389,325	5,677,626
224								
225		TOTAL CWIP W/O AFUDC	8,641,792			7,084,803	1,348,211	108,778

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
3	30100	Organization	8,330	5.4	P, S, T & D Plant	6,809	1,315	108
4	30200	Franchises & Consents	119,853	5.4	P, S, T & D Plant	98,409	18,917	1,528
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
7		Total Intangible Plant:	128,182			106,318	20,232	1,632
9		Production Plant:						
11	32520	Producing Leaseholds	904	2.0	Demand	-	904	-
12	32540	Rights of Ways	12,963	2.0	Demand	-	12,963	-
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-
15	33202	Tributary Lines	529,956	2.0	Demand	-	529,956	-
16	33400	Field Meas. & Reg. Sta. Equip	191,864	2.0	Demand	-	191,864	-
17	33600	Purification Equipment	15,287	2.0	Demand	-	15,287	-
19		Total Production Plant	801,619			0	801,619	0
21		Storage Plant:						
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341
25	35100	Structures and Improvements	5,641	3.5	Storage (50/50)	-	2,821	2,821
26	35102	Compression Station Equipment	122,115	3.5	Storage (50/50)	-	61,058	61,058
27	35103	Meas. & Reg. Sta. Structures	24,295	3.5	Storage (50/50)	-	12,148	12,148
28	35104	Other Structures	141,034	3.5	Storage (50/50)	-	70,517	70,517
29	35200	Wells \ Rights of Way	589,836	3.5	Storage (50/50)	-	294,918	294,918
30	35201	Well Construction	1,182,091	3.5	Storage (50/50)	-	591,046	591,046
31	35202	Well Equipment	573,862	3.5	Storage (50/50)	-	286,931	286,931
32	35203	Cushion Gas	270,382	3.5	Storage (50/50)	-	135,191	135,191
33	35210	Leaseholds	178,619	3.5	Storage (50/50)	-	89,310	89,310
34	35211	Storage Rights	93,699	3.5	Storage (50/50)	-	26,849	26,849
35	35301	Field Lines	187,422	3.5	Storage (50/50)	-	93,711	93,711
36	35302	Tributary Lines	219,931	3.5	Storage (50/50)	-	109,966	109,966
37	35400	Compressor Station Equipment	388,075	3.5	Storage (50/50)	-	194,037	194,037
38	35500	Meas & Reg. Equipment	240,238	3.5	Storage (50/50)	-	120,119	120,119
39	35600	Purification Equipment	163,999	3.5	Storage (50/50)	-	82,000	82,000
41		Total Storage Plant	4,345,921			0	2,172,961	2,172,961
43		Transmission:						
45	36510	Land & Land Rights	16	2.0	Demand	-	16	-
46	36520	Rights of Way	434,585	2.0	Demand	-	434,585	-
47	36600	Structures & Improvements	(1,441)	2.0	Demand	-	(1,441)	-
48	36603	Other Structures	60,585	2.0	Demand	-	60,585	-
49	36700	Mains Cathodic Protection	303,101	2.0	Demand	-	303,101	-
50	36701	Mains - Steel	17,004,632	2.0	Demand	-	17,004,632	-
51	36900	Meas. & Reg. Equipment	242,952	2.0	Demand	-	242,952	-
52	36901	Meas. & Reg. Equipment	1,805,542	2.0	Demand	-	1,805,542	-
54		Total Transmission Plant	19,849,972			0	19,849,972	0
56		Distribution:						
58	37400	Land & Land Rights	57,145	4.0	Mains	48,893	8,252	-
59	37401	Land	(7,250)	4.0	Mains	(6,203)	(1,047)	-
60	37402	Land Rights	57,120	4.0	Mains	48,871	8,248	-
61	37405	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	101,365	4.0	Mains	86,728	14,637	-
63	37501	Structures & Improvements T.B.	98,146	4.0	Mains	83,974	14,173	-
64	37502	Land Rights	46,641	4.0	Mains	39,906	6,735	-
65	37503	Improvements	1,092	4.0	Mains	934	159	-
66	37600	Mains Cathodic Protection	2,463,162	4.0	Mains	2,107,476	355,686	-
67	37601	Mains - Steel	43,447,799	4.0	Mains	37,173,842	6,273,957	-
68	37602	Mains - Plastic	13,236,019	4.0	Mains	11,324,709	1,911,310	-
69	37800	Meas & Reg. Sta. Equip - General	1,727,152	4.0	Mains	1,477,747	249,404	-
70	37900	Meas & Reg. Sta. Equip - City Gate	397,966	4.0	Mains	340,499	57,467	-
71	37905	Meas & Reg. Sta. Equipment T.B.	1,207,742	4.0	Mains	1,033,341	174,401	-
72	38000	Services	47,464,180	1.0	Customer	47,464,180	-	-
73	38100	Meters	8,831,960	1.0	Customer	8,831,960	-	-
74	38200	Meter Installations	10,090,016	1.0	Customer	10,090,016	-	-
75	38300	House Regulators	3,231,320	1.0	Customer	3,231,320	-	-
76	38400	House Reg. Installations	122,845	1.0	Customer	122,845	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	2,894,605	1.0	Customer	2,894,605	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
80		Total Distribution Plant	135,469,023			126,395,642	9,073,380	0

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
154		Shared Services General Office:						
155								
156		General:						
157								
158	39000	Structures & Improvements	367	5.4	P, S, T & D Plant	304	58	5
159	39005	G-Structures & Improvements	41,632	5.4	P, S, T & D Plant	34,530	6,571	530
160	39009	Improvement to leased Premises	508,868	5.4	P, S, T & D Plant	422,059	80,318	6,480
161	39100	Office Furniture & Equipment	336,303	5.4	P, S, T & D Plant	278,940	53,081	4,283
162	39102	Remittance Processing Equip	325	5.4	P, S, T & D Plant	270	51	4
163	39103	Office Machines	160	5.4	P, S, T & D Plant	133	25	2
164	39104	G-Office Furniture & Equip.	111	5.4	P, S, T & D Plant	92	18	1
165	39200	Transportation Equipment	4,472	5.4	P, S, T & D Plant	3,709	706	57
166	39300	Stores Equipment	42	5.4	P, S, T & D Plant	35	7	1
167	39400	Tools, Shop & Garage Equipment	3,633	5.4	P, S, T & D Plant	3,014	573	46
168	39500	Laboratory Equipment	328	5.4	P, S, T & D Plant	272	52	4
169	39700	Communication Equipment	63,904	5.4	P, S, T & D Plant	53,004	10,086	814
170	39800	Miscellaneous Equipment	6,284	5.4	P, S, T & D Plant	5,212	992	80
171	39900	Other Tangible Property	4,450	5.4	P, S, T & D Plant	3,691	702	57
172	39901	Other Tangible Property - Servers - H	569,058	5.4	P, S, T & D Plant	471,992	89,818	7,247
173	39902	Other Tangible Property - Servers - S	318,308	5.4	P, S, T & D Plant	263,848	50,209	4,051
174	39903	Other Tangible Property - Network - H	138,878	5.4	P, S, T & D Plant	99,600	18,763	1,514
175	39904	Other Tang. Property - CPU	952	5.4	P, S, T & D Plant	780	150	12
176	39905	Other Tangible Property - MF - Hardwa	855	5.4	P, S, T & D Plant	709	135	11
177	39906	Other Tang. Property - PC Hardware	128,525	5.4	P, S, T & D Plant	106,802	20,286	1,637
178	39907	Other Tang. Property - PC Software	47,912	5.4	P, S, T & D Plant	39,740	7,562	610
179	39908	Other Tang. Property - Mainframe S/W	3,980,772	5.4	P, S, T & D Plant	3,301,764	628,313	50,694
180	39909	Other Tang. Property - Application So	151,394	5.4	P, S, T & D Plant	125,570	23,696	1,928
181	39924	Other Tang. Property - General Startu	0	5.4	P, S, T & D Plant	0	0	0
182		Retirement Work in Progress	(9)	5.4	P, S, T & D Plant	(7)	(1)	(0)
183								
184		Total General Plant	6,287,324			5,214,884	992,372	80,068
185								
186		Shared Services Customer Support:						
187								
188		General:						
189								
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
192	39008	Structures & Improvements	179,456	5.4	P, S, T & D Plant	149,846	28,325	2,285
193	39009	Improvement to leased Premises	211,910	5.4	P, S, T & D Plant	175,691	33,431	2,697
194	39010	CKV-Structures & Improvements	23,673	5.4	P, S, T & D Plant	19,835	3,737	301
195	39100	Office Furniture & Equipment	8,591	5.4	P, S, T & D Plant	7,125	1,356	109
196	39700	Communication Equipment	(354,256)	5.4	P, S, T & D Plant	(293,830)	(55,915)	(4,511)
197	39710	CKV-Communication Equipment	629	5.4	P, S, T & D Plant	522	99	8
198	39800	Miscellaneous Equipment	203	5.4	P, S, T & D Plant	169	32	3
199	39900	Other Tangible Property	(59)	5.4	P, S, T & D Plant	(49)	(9)	(1)
200	39901	Other Tangible Property - Servers - H	(130,340)	5.4	P, S, T & D Plant	(108,108)	(20,573)	(1,660)
201	39902	Other Tangible Property - Servers - S	(236,463)	5.4	P, S, T & D Plant	(196,129)	(37,323)	(3,011)
202	39903	Other Tangible Property - Network - H	5,533	5.4	P, S, T & D Plant	4,589	873	70
203	39906	Other Tang. Property - PC Hardware	(6,303)	5.4	P, S, T & D Plant	(5,228)	(995)	(80)
204	39907	Other Tang. Property - PC Software	15,615	5.4	P, S, T & D Plant	12,951	2,465	199
205	39908	Other Tang. Property - Mainframe S/W	2,190,316	5.4	P, S, T & D Plant	1,816,710	345,713	27,893
206	39910	CKV-Other Tangible Property	212	5.4	P, S, T & D Plant	176	33	3
207	39916	CKV-Oth Tang Prop-PC Hardware	611	5.4	P, S, T & D Plant	673	128	10
208	39917	CKV-Oth Tang Prop-PC Software	232	5.4	P, S, T & D Plant	192	37	3
209	39924	Other Tang. Property - General Startu	0	5.4	P, S, T & D Plant	7	1	0
210		Retirement Work in Progress	(1,356)	5.4	P, S, T & D Plant	(1,125)	(214)	(17)
211								
212		Total General Plant	1,908,312			1,582,808	301,202	24,302
213								
214		TOTAL RESERVE FOR DEPRECIATION	166,889,761			131,723,248	32,911,754	2,254,789

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Materials and Supplies - KY Direct	(9,437)	9.1	Allocated O&M Expenses	(1,946)	(191)	(7,300)
4	Materials and Supplies - KY Mid-States GO	68,287	9.1	Allocated O&M Expenses	14,079	1,384	52,824
5	Materials and Supplies - Shared Services GO	0	9.1	Allocated O&M Expenses	0	0	0
6	Materials and Supplies - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
7	Gas Storage Inventory	9,415,216	3.0	Commodity	-	-	9,415,216
8	Prepayments - KY Direct	229,654	9.1	Allocated O&M Expenses	47,350	4,653	177,651
9	Prepayments - KY Mid-States GO	4,955	9.1	Allocated O&M Expenses	1,022	100	3,833
10	Prepayments - Shared Services GO	748,194	9.1	Allocated O&M Expenses	154,261	15,160	578,773
11	Prepayments - Shared Services CS	271,559	9.1	Allocated O&M Expenses	55,990	5,502	210,067
12	Cash Working Capital	3,337,211	9.1	Allocated O&M Expenses	668,061	67,616	2,581,532
13							
14	Total Rate Base Additions	14,065,640			958,817	94,226	13,012,596
15							
16							
17	Rate Base Deductions:						
18							
19	Customer Advances - KY Direct	(2,745,576)	1.0	Customer	(2,745,576)	-	-
20	Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
21	Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
22	Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
23	ADIT - KY Direct	(71,043,224)	5.7	Net Plant	(60,580,898)	(9,589,593)	(872,732)
24	ADIT - KY Mid-States GO	20,040,473	5.7	Net Plant	17,989,172	2,705,114	246,188
25	ADIT - Shared Services GO	(1,541,589)	5.7	Net Plant	(1,314,572)	(208,089)	(18,938)
26	ADIT - Shared Services CS	6,651,113	5.7	Net Plant	5,671,623	897,784	81,706
27							
28	Total Rate Base Deductions	(48,638,812)			(41,890,251)	(6,194,785)	(563,776)
29							
30							
31	TOTAL OTHER RB	(34,573,172)			(40,921,434)	(6,100,558)	12,448,820
32							
33	Interest on Customer Deposits	0	1.0	Customer	-	-	-

Advance Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
CLASSIFICATION OF O&M EXPENSE									
Line No.	Acc. L. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
94		Distribution:							
95		Operation:							
96	8700	Supervision and Engineering	1,388,100	10.0	Composite of Accts. 871-879 & 886-893	1,269,141	113,552	3,467	
97	8710	Distributive Lead Dispatching	293	3.0	Commodity	-	-	293	
98	8711	Ozonization	3,303	3.0	Commodity	-	-	3,303	
99	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-	
100	8740	Mains & Services	2,874,065	4.1	Mains & Services	2,585,856	287,200	-	
101	8750	Measuring and Regulating Station Exp. - Gen	266,973	12.0	Composite of Accts. 374-379	228,422	38,551	-	
102	8760	Measuring and Regulating Station Exp. - Ind	23,764	1.0	Customer	23,764	-	-	
103	8770	Measuring and Regulating Sta. Exp. - City Gate	77,553	12.0	Composite of Accts. 374-379	-	11,189	-	
104	8780	Meters and House Regulator Expense	818,400	1.0	Customer	818,400	-	-	
105	8790	Customer Installations Expense	20,364	1.0	Customer	20,364	-	-	
106	8900	Other Expense	138,277	10.0	Composite of Accts. 871-879 & 886-893	127,519	11,409	348	
107	8910	Rents	428,101	10.0	Composite of Accts. 871-879 & 886-893	391,981	36,059	1,071	
108		Maintenance:							
109	8950	Maintenance Supervision and Engineering	2,748	10.0	Composite of Accts. 871-879 & 886-893	2,516	225	7	
110	8959	Maintenance of Structures and Improvements	4,337	12.0	Composite of Accts. 374-379	-	3,710	623	
111	8970	Maintenance of Mains	36,400	12.0	Composite of Accts. 374-379	31,144	5,256	-	
112	8980	Maintenance of compressor station equipment	6,558	3.0	Commodity	-	-	6,558	
113	8990	Maint. of Measuring and Regulating Station Equip. - General	6,189	12.0	Composite of Accts. 374-379	5,295	894	-	
114	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	4,695	1.0	Customer	4,695	-	-	
115	8930	Maint. of Measuring and Regulating Station Equip. - City Gate	13,741	12.0	Composite of Accts. 374-379	11,757	1,984	-	
116	8930	Maintenance of Services	48,851	1.0	Customer	48,851	-	-	
117	8940	Maintenance of Meters and House Regulators	14,595	1.0	Customer	14,595	-	-	
118	8950	Maintenance of Other Equipment	0	10.0	Composite of Accts. 871-879 & 886-893	-	-	-	
119		Total Distribution	6,178,566			5,655,144	505,978	15,446	
120		Customer Accounts:							
121		Supervision	(202)	1.0	Customer	(202)	-	-	
122	9010	Meter Reading Expenses	1,321,394	1.0	Customer	1,321,394	-	-	
123	9020	Customer Records and Collection Expenses	357,551	1.0	Customer	357,551	-	-	
124	9030	Uncollectible Accounts Expense	324,479	1.0	Customer	324,479	-	-	
125	9040	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-	
126	9050		0	1.0	Customer	-	-	-	
127		Total Customer Accounts	2,003,223			2,003,223	0	0	
128		Customer Service and Information:							
129		Supervision	0	1.0	Customer	-	-	-	
130	9070	Customer Assistance Expenses	0	1.0	Customer	-	-	-	
131	9080	Informational and Instructional Advertising Expenses	133,918	1.0	Customer	133,918	-	-	
132	9100	Miscellaneous Customer Service and Informational Expenses	0	1.0	Customer	-	-	-	
133	9100		0	1.0	Customer	-	-	-	
134		Total Customer Service and Information	133,918			133,918	0	0	
135		Sales:							
136		Supervision	218,372	1.0	Customer	218,372	-	-	
137	9110	Advertising and Selling Expenses	13,909	1.0	Customer	13,909	-	-	
138	9120	Advertising Expenses	10,934	1.0	Customer	10,934	-	-	
139	9130	Miscellaneous Sales Expenses	0	1.0	Customer	-	-	-	
140	9160		0	1.0	Customer	-	-	-	
141		Total Sales	243,215			243,215	0	0	
142		Administrative & General:							
143		Operation:							
144		Administrative and General Salaries	394,702	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	368,871	24,940	791	
145	9210	Office Supplies and Expenses	(1,393)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(1,300)	(89)	(3)	
146	9220	Administrative Expenses Transferred - Customer Support	-	1.0	Customer	-	-	-	
147	9220		-	1.0	Customer	-	-	-	
148	9230	Administrative Expenses Transferred - General	(3,671,350)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(2,219,213)	(825,945)	(26,191)	
149	9260	Outside Services Employed	158,905	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	148,548	10,044	318	
150	9240	Property Insurance	74,698	5.7	Net Plant	63,697	10,083	918	
151	9250	Injuries and Damages	18,695	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	17,487	1,181	37	
152	9260	Employee Pensions and Benefits	3,289,740	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	3,056,582	206,607	6,551	
153	9270	Franchise Requirements	2,840	1.0	Customer	2,840	-	-	
154	9280	Regulatory Commission Expenses	217,507	1.0	Customer	217,507	-	-	
155	930.1	General Advertising Expenses	0	1.0	Customer	-	-	-	
156	930.2	Miscellaneous General Expense	(22,371)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(20,912)	(1,414)	(45)	
157	9310	Rents	7,618	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	7,121	481	15	
158		Maintenance:							
159	9320	Maintenance of General Plant	0	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-	
160		Total A&G	17,192,284			16,079,732	1,077,778	34,774	
161									
162		TOTAL O&M EXPENSE	116,662,624			24,116,231	2,589,892	90,477,810	

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Production & Gathering:						
2	Operation						
3	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	Production Maps & Records	-	99.0	-	-	-	-
5	Field Lines Expenses	-	99.0	-	-	-	-
6	Field Compressor Station Expense	-	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	Purification Expense	-	99.0	-	-	-	-
10	Other Expenses	-	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	Structures and Improvements	-	99.0	-	-	-	-
14	Field Line Maintenance	-	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	Other Equipment Maintenance	-	99.0	-	-	-	-
19	Gas Processed By Others	-	99.0	-	-	-	-
20	Total Production & Gathering	-		-	-	-	-
21							
22	Other Gas Supply Expenses:						
23	Wellhead Purchases	-	99.0	-	-	-	-
24	Field Line Purchases	-	99.0	-	-	-	-
25	Transmission Line Purchases	-	99.0	-	-	-	-
26	City Gate Purchases	-	99.0	-	-	-	-
27	Other Gas Purchases	-	99.0	-	-	-	-
28	Exchange Gas	-	99.0	-	-	-	-
29	Purchased Gas Expenses	-	99.0	-	-	-	-
30	Storage Gas Withdrawal	-	99.0	-	-	-	-
31	Company Used Gas	-	99.0	-	-	-	-
32	Other Gas Supply Expenses	-	99.0	-	-	-	-
33	Total Other Gas Supply Expenses	-		-	0	0	0
34							
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	0	99.0	-	-	-	-
38	Maps & Records	0	99.0	-	-	-	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-	-
42	Compressor Station Fuel & Power	0	99.0	-	-	-	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	0	99.0	-	-	-	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	0	99.0	-	-	-	-
48	Storage Well Royalties	0	99.0	-	-	-	-
49	Rents	0	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	0	99.0	-	-	-	-
52	Structures and Improvements	0	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
54	Line Maintenance	0	99.0	-	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-	-
59	Total Underground Storage Expense	0		-	0	0	0
60							
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	0	99.0	-	-	-	-
64	System Control & Load Dispatching	0	99.0	-	-	-	-
65	Communication Systems Expense	0	99.0	-	-	-	-
66	Compressor Station Labor Expense	0	99.0	-	-	-	-
67	Compressor Station Fuel Gas	0	99.0	-	-	-	-
68	Compressor Station Fuel & Power	0	99.0	-	-	-	-
69	Mains Expense	0	99.0	-	-	-	-
70	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
71	Other Expenses	0	99.0	-	-	-	-
72	LDC Payment	0	99.0	-	-	-	-
73	LDC Payment - A&G	0	99.0	-	-	-	-
74	Rents	0	99.0	-	-	-	-
75	Maintenance						
76	Maint. Sup., & Eng.	-	99.0	-	-	-	-
77	Structures & Improvements	-	99.0	-	-	-	-
78	Mains	-	99.0	-	-	-	-
79	Compressor Station Equip Maint	-	99.0	-	-	-	-
80	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
81	Communication Equipment Maintenance	-	99.0	-	-	-	-
82	Other Equipment Maintenance	-	99.0	-	-	-	-
83	Total Transmission Expense	-		-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	-	99.0	-	-	-	-
88	Distribution Load Dispatching	-	99.0	-	-	-	-
89	Compressor Station Labor and Expenses	-	99.0	-	-	-	-
90	Mains and Services Expenses	-	99.0	-	-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0	-	-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0	-	-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0	-	-	-	-
94	Meter and House Regulator Expenses	-	99.0	-	-	-	-
95	Customer Installations Expenses	-	99.0	-	-	-	-
96	Other Expenses	-	99.0	-	-	-	-
97	Rents	-	99.0	-	-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0	-	-	-	-
100	Maintenance of Structures and Improvements	-	99.0	-	-	-	-
101	Maintenance of Mains	-	99.0	-	-	-	-
102	Maintenance of compressor station equipment	-	99.0	-	-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0	-	-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0	-	-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0	-	-	-	-
106	Maintenance of Services	-	99.0	-	-	-	-
107	Maintenance of Meters and House Regulators	-	99.0	-	-	-	-
108	Maintenance of Other Equipment	-	99.0	-	-	-	-
109	Total Distribution	-					
110							
111	Customer Accounts						
112	Supervision	-	99.0	-	-	-	-
113	Meter Reading	-	99.0	-	-	-	-
114	Customer Rec. & Collections	-	99.0	-	-	-	-
115	Uncollectible Accounts	-	99.0	-	-	-	-
116	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
117	Total Customer Accounts Expense	-					
118							
119	Customer Service and Information						
120	Supervision	-	99.0	-	-	-	-
121	Customer Assistance	-	99.0	-	-	-	-
122	Information & Instruction	-	99.0	-	-	-	-
123	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
124	Total Customer Service & Info Expense	-					
125							
126	Sales						
127	Supervision	-	99.0	-	-	-	-
128	Demonstration & Selling	-	99.0	-	-	-	-
129	Advertising	-	99.0	-	-	-	-
130	Misc. Sales Expense	-	99.0	-	-	-	-
131	Total Sales Expense	-					
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	-	99.0	-	-	-	-
136	Office Supplies and Expenses	-	99.0	-	-	-	-
137	Administrative Expenses Transferred - Customer Support	-	99.0	-	-	-	-
138	Administrative Expenses Transferred - General	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Employee Pensions and Benefits	-	99.0	-	-	-	-
143	Regulatory Commission Expenses	-	99.0	-	-	-	-
144	Duplicate Charges - Credit	-	99.0	-	-	-	-
145	General Advertising Expenses	-	99.0	-	-	-	-
146	Miscellaneous General Expense	-	99.0	-	-	-	-
147	Rents	-	99.0	-	-	-	-
148	Maintenance						
149	Maintenance of General Plant	-	99.0	-	-	-	-
150	Total A&G	0			0	0	0
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL						

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
4	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
5	30300	Misc Intangible Plant	-	99.0		-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	51	2.0	Demand	-	51	-
12	32540	Rights of Ways	1,699	2.0	Demand	-	1,699	-
13	33100	Production Gas Wells Equipment	-	2.0	Demand	-	-	-
14	33201	Field Lines	-	2.0	Demand	-	-	-
15	33202	Tributary Lines	-	2.0	Demand	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	3,001	2.0	Demand	-	3,001	-
17	33600	Purification Equipment	996	2.0	Demand	-	996	-
18								
19		Total Production Plant	5,747			0	5,747	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	-	3.5	Storage (50/50)	-	-	-
25	35100	Structures and Improvements	293	3.5	Storage (50/50)	-	146	146
26	35102	Compression Station Equipment	1,704	3.5	Storage (50/50)	-	852	852
27	35103	Meas. & Reg. Sta. Structures	-	3.5	Storage (50/50)	-	-	-
28	35104	Other Structures	-	3.5	Storage (50/50)	-	-	-
29	35200	Wells \ Rights of Way	82,144	3.5	Storage (50/50)	-	41,072	41,072
30	35201	Well Construction	19,039	3.5	Storage (50/50)	-	9,519	9,519
31	35202	Well Equipment	-	3.5	Storage (50/50)	-	-	-
32	35203	Cushion Gas	29,356	3.5	Storage (50/50)	-	14,678	14,678
33	35210	Leaseholds	-	3.5	Storage (50/50)	-	-	-
34	35211	Storage Rights	382	3.5	Storage (50/50)	-	191	191
35	35301	Field Lines	-	3.5	Storage (50/50)	-	-	-
36	35302	Tributary Lines	-	3.5	Storage (50/50)	-	-	-
37	35400	Compressor Station Equipment	15,086	3.5	Storage (50/50)	-	7,543	7,543
38	35500	Meas & Reg. Equipment	1,742	3.5	Storage (50/50)	-	871	871
39	35600	Purification Equipment	110	3.5	Storage (50/50)	-	55	55
40								
41		Total Storage Plant	149,856			0	74,928	74,928
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	-	2.0	Demand	-	-	-
46	36520	Rights of Way	13,066	2.0	Demand	-	13,066	-
47	36602	Structures & Improvements	887	2.0	Demand	-	887	-
48	36603	Other Structures	734	2.0	Demand	-	734	-
49	36700	Mains Cathodic Protection	19,980	2.0	Demand	-	19,980	-
50	36701	Mains - Steel	578,413	2.0	Demand	-	578,413	-
51	36900	Meas. & Reg. Equipment	12,003	2.0	Demand	-	12,003	-
52	36901	Meas. & Reg. Equipment	45,879	2.0	Demand	-	45,879	-
53								
54		Total Transmission Plant	670,963			0	670,963	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	-	4.0	Mains	-	-	-
59	37401	Land	-	4.0	Mains	-	-	-
60	37402	Land Rights	4,289	4.0	Mains	3,670	619	-
61	37403	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	7,321	4.0	Mains	6,284	1,057	-
63	37501	Structures & Improvements T.B.	2,168	4.0	Mains	1,855	313	-
64	37502	Land Rights	-	4.0	Mains	-	-	-
65	37503	Improvements	86	4.0	Mains	73	12	-
66	37600	Mains Cathodic Protection	556,692	4.0	Mains	476,305	80,388	-
67	37601	Mains - Steel	2,345,591	4.0	Mains	2,008,883	338,709	-
68	37602	Mains - Plastic	1,564,702	4.0	Mains	1,338,755	225,946	-
69	37800	Meas & Reg. Sta. Equip - General	161,845	4.0	Mains	138,474	23,371	-
70	37900	Meas & Reg. Sta. Equip - City Gate	58,890	4.0	Mains	50,396	8,504	-
71	37905	Meas & Reg. Sta. Equipment T.b.	36,252	4.0	Mains	31,017	5,235	-
72	38000	Services	4,473,918	1.0	Customer	4,473,918	-	-
73	38100	Meters	1,773,300	1.0	Customer	1,773,300	-	-
74	38200	Meter Installaitons	2,132,918	1.0	Customer	2,132,918	-	-
75	38300	House Regulators	235,602	1.0	Customer	235,602	-	-
76	38400	House Reg. Installations	3,841	1.0	Customer	3,841	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	157,854	1.0	Customer	157,854	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	13,515,271			12,831,117	684,154	0

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
81		General:						
82								
83								
84	39900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
85	39000	Structures Frame	131,359	5.4	P, S, T & D Plant	108,953	20,733	1,673
86	39002	Improvements	-	5.4	P, S, T & D Plant	-	-	-
87	39003	Air Conditioning Equipment	26,900	5.4	P, S, T & D Plant	22,311	4,246	343
88	39004	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
89	39009	Office Furniture & Equipment	30,239	5.4	P, S, T & D Plant	25,081	4,773	385
90	39100	Remittance Processing Equip	96,791	5.4	P, S, T & D Plant	80,281	15,277	1,233
91	39103	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
92	39200	Trucks	-	5.4	P, S, T & D Plant	-	-	-
93	39201	Trailers	-	5.4	P, S, T & D Plant	-	-	-
94	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
95	39400	Power Operated Equipment	135,043	5.4	P, S, T & D Plant	112,009	21,315	1,720
96	39603	Backhoes	8,234	5.4	P, S, T & D Plant	6,830	1,300	105
97	39604	Welders	9,621	5.4	P, S, T & D Plant	7,960	1,519	123
98	39605	Communication Equipment	5,096	5.4	P, S, T & D Plant	4,227	804	65
99	39700	Communication Equipment - Mobile Radios	24,792	5.4	P, S, T & D Plant	20,488	3,899	315
100	39701	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
101	39702	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
102	39705	Miscellaneous Equipment	8,360	5.4	P, S, T & D Plant	6,934	1,320	106
103	39800	Other Tangible Property	125,081	5.4	P, S, T & D Plant	103,746	19,742	1,593
104	39900	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
105	39901	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
106	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
107	39903	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
108	39904	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
109	39905	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
110	39906	Other Tang. Property - PC Software	41,450	5.4	P, S, T & D Plant	34,380	6,542	528
111	39907	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
112	39908	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
113		AR 15 general plant amortization	255,335	5.4	P, S, T & D Plant	211,782	40,301	3,252
114								
115								
116		Total General Plant	898,212			745,002	141,771	11,439
117								
118		TOTAL DIRECT DEPRECIATION EXPENSE	15,240,048			13,576,119	1,577,563	66,366
119								
120		Kentucky Mid-States General Office:						
121								
122		Intangible Plant:						
123								
124	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
125	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
126	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
127		Total Intangible Plant:	0			0	0	0
128								
129		General:						
130								
131								
132	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
133	39001	Structures Frame	2,696	5.4	P, S, T & D Plant	2,236	425	34
134	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
135	39009	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
136	39100	Office Furniture & Equipment	2,095	5.4	P, S, T & D Plant	1,738	331	27
137	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
138	39300	Stores Equipment	162	5.4	P, S, T & D Plant	134	26	2
139	39400	Tools, Shop & Garage Equipment	4,710	5.4	P, S, T & D Plant	3,907	743	60
140	39600	Power Operated Equipment	605	5.4	P, S, T & D Plant	502	96	8
141	39700	Communication Equipment	1,370	5.4	P, S, T & D Plant	1,136	216	17
142	39800	Miscellaneous Equipment	20,721	5.4	P, S, T & D Plant	17,186	3,270	264
143	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
144	39901	Other Tangible Property - Servers - H/W	16,430	5.4	P, S, T & D Plant	13,628	2,593	209
145	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
146	39903	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
147	39906	Other Tang. Property - PC Hardware	65,546	5.4	P, S, T & D Plant	54,366	10,346	835
148	39907	Other Tang. Property - PC Software	-	5.4	P, S, T & D Plant	-	-	-
149	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
150								
151								
152		Total General Plant	114,335			94,833	18,046	1,456

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
153								
154		Shared Services General Office:						
155								
156		General:						
157								
158	39000	Structures & Improvements	225	5.4	P, S, T & D Plant	187	38	3
159	39005	G-Structures & Improvements	4,283	5.4	P, S, T & D Plant	3,553	676	58
160	39009	Improvement to leased Premises	20,929	5.4	P, S, T & D Plant	17,359	3,303	267
161	39100	Office Furniture & Equipment	21,361	5.4	P, S, T & D Plant	17,718	3,372	272
162	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
163	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
164	39104	G-Office Furniture & Equip.	36	5.4	P, S, T & D Plant	30	6	0
165	39200	Transportation Equipment	1,594	5.4	P, S, T & D Plant	1,322	252	20
166	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
167	39400	Tools, Shop & Garage Equipment	1,246	5.4	P, S, T & D Plant	1,034	197	16
168	39500	Laboratory Equipment	230	5.4	P, S, T & D Plant	191	36	3
169	39700	Communication Equipment	9,744	5.4	P, S, T & D Plant	7,252	1,380	111
170	39800	Miscellaneous Equipment	371	5.4	P, S, T & D Plant	307	58	5
171	39900	Other Tangible Property	1,246	5.4	P, S, T & D Plant	1,034	197	16
172	39901	Other Tangible Property - Servers	142,944	5.4	P, S, T & D Plant	118,582	22,562	1,820
173	39902	Other Tangible Property - Servers	75,232	5.4	P, S, T & D Plant	62,399	11,874	958
174	39903	Other Tangible Property - Network	17,633	5.4	P, S, T & D Plant	14,625	2,783	225
175	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
176	39905	Other Tangible Property - MF - Hard	-	5.4	P, S, T & D Plant	-	-	-
177	39906	Other Tang. Property - PC Hardware	12,779	5.4	P, S, T & D Plant	10,599	2,017	163
178	39907	Other Tang. Property - PC Software	3,650	5.4	P, S, T & D Plant	3,028	576	46
179	39908	Other Tang. Property - Mainframe S/W	376,695	5.4	P, S, T & D Plant	312,441	59,456	4,797
180	39909	Other Tang. Property - Application	-	5.4	P, S, T & D Plant	-	-	-
181	39924	Other Tang. Property - General Start	-	5.4	P, S, T & D Plant	-	-	-
182								
183								
184		Total General Plant	689,199			571,641	108,781	8,777
185								
186		Shared Services Customer Support:						
187								
188		General:						
189								
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
192	39000	Structures & Improvements	25,234	5.4	P, S, T & D Plant	20,930	3,983	321
193	39009	Improvement to leased Premises	10,518	5.4	P, S, T & D Plant	8,724	1,650	134
194	39010	CKV-Structures & Improvements	2,760	5.4	P, S, T & D Plant	2,289	436	35
195	39100	Office Furniture & Equipment	2,634	5.4	P, S, T & D Plant	2,185	416	34
196	39700	Communication Equipment	6,558	5.4	P, S, T & D Plant	5,440	1,035	84
197	39710	CKV-Communication Equipment	120	5.4	P, S, T & D Plant	99	19	2
198	39800	Miscellaneous Equipment	91	5.4	P, S, T & D Plant	76	14	1
199	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
200	39901	Other Tangible Property - Servers - H/W	28,635	5.4	P, S, T & D Plant	23,750	4,520	365
201	39902	Other Tangible Property - Servers - S/W	13,570	5.4	P, S, T & D Plant	11,255	2,142	173
202	39903	Other Tangible Property - Network - H/W	9,439	5.4	P, S, T & D Plant	7,828	1,490	120
203	39906	Other Tang. Property - PC Hardware	6,134	5.4	P, S, T & D Plant	5,087	968	78
204	39907	Other Tang. Property - PC Software	1,922	5.4	P, S, T & D Plant	1,594	303	24
205	39908	Other Tang. Property - Mainframe S/W	366,672	5.4	P, S, T & D Plant	304,128	57,874	4,689
206	39910	CKV-Other Tangible Property	130	5.4	P, S, T & D Plant	108	21	2
207	39916	CKV-Oth Tang Prop-PC Hardware	135	5.4	P, S, T & D Plant	112	21	2
208	39917	CKV-Oth Tang Prop-PC Software	48	5.4	P, S, T & D Plant	40	8	1
209	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
210								
211								
212		Total General Plant	474,598			383,645	74,909	6,044
213								
214		TOTAL DEPRECIATION EXPENSE	16,518,181			14,636,238	1,779,300	102,643

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	366,438	9.1	Allocated O&M Expenses	75,552	7,425	283,462
5	Property Related	3,403,337	5.4	P, S, T & D Plant	2,822,824	537,172	43,341
6	DOT Transmission User Tax	52,950	9.1	Allocated O&M Expenses	10,917	1,073	40,960
7	Other	620,764	9.1	Allocated O&M Expenses	127,988	12,578	480,198
8	Total Non Revenue Related:	4,443,489			3,037,281	558,248	847,960
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	219,194	3.0	Commodity	-	-	219,194
14	Total Revenue Related:	219,194			0	0	219,194
15							
16	Total Taxes, Other Than Income	4,662,683			3,037,281	558,248	1,067,154
17							
18							
19	Interest Expense	7,538,846	13.0	Rate Base	6,086,012	974,616	476,218

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1							
2							
3							
4							
5							
6							
7	Operating Revenues	153,899,749			54,511,700	6,744,896	92,643,153
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	116,962,934			24,115,231	2,369,892	90,477,810
12	Depreciation & Amortization	16,518,181			14,636,238	1,779,300	102,643
13	Taxes Other Than Income	4,662,683			3,037,281	558,248	1,067,154
14							
15	Total Operating Expenses	138,143,797			41,788,750	4,707,439	91,647,608
16							
17	Income Before Taxes	15,755,952			12,722,951	2,037,457	995,545
18							
19	Interest Expense	7,536,846			6,086,012	974,616	476,218
20							
21	Income Taxes:						
22							
23	State Income Taxes	493,146	6.00%		398,216	63,770	31,160
24	Federal Income Taxes	2,704,086	35.00%		2,183,553	349,675	170,858
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
27							
28	Total Income Taxes	3,197,232			2,581,769	413,445	202,018
29							
30	Net Income	12,558,720			10,141,182	1,624,012	793,526
31							
32	Total Rate Base	252,914,292			204,228,603	32,705,224	15,980,465
33							
34	Rate of Return	4.9656%			4.9656%	4.9656%	4.9656%

Athens Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	6.2	P, S, T & D Plant - Customer	6,909	5,691	1,109	54	155
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	99,409	80,446	15,952	775	2,237
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
6									
7		Total Intangible Plant			106,318	86,037	17,060	829	2,392
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-
12	32540	Rights of Ways	99.0	-	0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-
18									
19		Total Production Plant			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0	-	0	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-
29	35200	Wells \ Rights of way	99.0	-	0	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-
38	35500	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-
40									
41		Total Storage Plant			0	0	0	0	0
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
53									
54		Total Transmission Plant			0	0	0	0	0
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	455,023	404,351	49,827	525	521
59	37401	Land	2.0	Customers	31,936	28,380	3,483	37	37
60	37402	Land Rights	2.0	Customers	216,909	192,665	23,646	250	245
61	37403	Land Other	2.0	Customers	2,382	2,117	260	3	3
62	37500	Structures & Improvements	2.0	Customers	293,532	260,844	32,014	338	336
63	37501	Structures & Improvements T.B.	2.0	Customers	86,849	77,177	9,472	100	99
64	37502	Land Rights	2.0	Customers	39,863	35,424	4,348	46	46
65	37503	Improvements	2.0	Customers	3,427	3,045	374	4	4
66	37600	Mains Cathodic Protection	2.0	Customers	9,683,755	8,605,358	1,056,153	11,164	11,080
67	37601	Mains - Steel	2.0	Customers	83,492,995	74,195,092	8,106,112	96,257	96,534
68	37602	Mains - Plastic	2.0	Customers	56,231,611	49,869,576	6,132,866	64,828	64,341
69	37800	Meas & Reg. Sta. Equip. - General	2.0	Customers	4,582,130	4,080,744	500,838	5,294	5,254
70	37900	Meas & Reg. Sta. Equip. - City Gate	2.0	Customers	1,944,766	1,728,194	212,105	2,242	2,225
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	1,193,241	1,060,360	130,140	1,376	1,365
72	38000	Services	2.0	Customers	98,853,417	87,844,955	10,781,387	113,966	113,110
73	38100	Meters	4.0	Meter Investment	22,574,136	13,608,216	7,623,676	674,546	667,688
74	38200	Meter Installations	4.0	Meter Investment	49,157,106	29,633,050	16,601,205	1,468,882	1,453,969
75	38300	House Regulators	4.0	Meter Investment	7,239,801	4,364,321	2,445,006	216,335	214,139
76	38400	House Reg. Installations	4.0	Meter Investment	154,276	93,001	52,102	4,610	4,563
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	5,045,015	-	-	-	5,045,015
78	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
79									
80		Total Distribution Plant			341,292,072	276,188,988	54,764,813	2,660,803	7,879,589

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
81									
82		General:							
83									
84	39900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	652,110	527,713	104,640	5,084	14,673
85	39900	Structures & Improvements	6.2	P, S, T & D Plant - Customer	3,002,268	2,428,552	481,753	23,406	67,556
86	39901	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
87	39902	Structures-Brick	6.2	P, S, T & D Plant - Customer	148,265	119,982	23,791	1,166	3,336
88	39903	Improvements	6.2	P, S, T & D Plant - Customer	601,354	486,639	96,495	4,688	13,531
89	39904	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	6,189	5,008	993	46	139
90	39909	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,081,150	858,724	170,276	8,273	23,877
91	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,223,654	990,229	196,351	9,540	27,534
92	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
93	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
94	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	327,593	265,424	52,631	2,567	7,380
95	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
96	39202	Trailers	6.2	P, S, T & D Plant - Customer	27,530	22,279	4,418	215	619
97	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
98	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,822,598	1,474,917	292,460	14,209	41,011
99	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
100	39603	Blowers	6.2	P, S, T & D Plant - Customer	44,543	36,046	7,149	347	1,092
101	39604	Backhoes	6.2	P, S, T & D Plant - Customer	52,044	42,116	8,351	406	1,171
102	39605	Welders	6.2	P, S, T & D Plant - Customer	27,567	22,308	4,423	215	620
103	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	312,085	252,559	50,080	2,433	7,023
104	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
105	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
106	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	55,004	44,511	8,626	429	1,238
107	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	2,091,794	1,692,762	335,656	16,308	47,069
108	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
109	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	145,971	118,126	23,423	1,138	3,285
110	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	61,018	49,378	9,791	476	1,373
111	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
112	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
114	39906	Other Tang. Property - FC Hardware	6.2	P, S, T & D Plant - Customer	162,277	131,321	26,040	1,265	3,651
115	39907	Other Tang. Property - FC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
116	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
117	39909	Other Tang. Property - Application Soft	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
118	39924	Other Tang. Property - General Startup	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
119									
120		Total General Plant			11,825,423	9,569,584	1,897,546	92,194	266,090
121									
122		TOTAL DIRECT PLANT			353,223,613	285,842,489	56,679,416	2,753,826	7,948,070
123									
124		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	6,563,611	5,335,807	1,058,032	51,408	148,366
125									
126		Kentucky Mid-States General Office:							
127									
128		Intangible Plant:							
129									
130	30100	Organization	6.2	P, S, T & D Plant - Customer	76,856	62,185	12,332	589	1,729
131	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
132	30300	Misc Intangible Plant	6.2	P, S, T & D Plant - Customer	460,178	372,384	73,842	3,588	10,355
133									
134		Total Intangible Plant:			537,034	434,569	86,174	4,187	12,084
135									
136		General:							
137									
138	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
139	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	74,379	60,191	11,935	580	1,674
140	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	2,393	1,937	384	19	54
141	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	16,106	13,034	2,584	126	362
142	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	36,552	29,579	5,965	285	822
143	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	1,704	1,379	274	13	39
144	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	1,726	1,397	277	13	39
145	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	59,125	47,846	9,487	461	1,330
146	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	8,102	6,556	1,300	63	182
147	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	15,759	12,753	2,529	123	365
148	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	342,149	276,890	54,932	2,667	7,699
149	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	31,932	25,841	5,124	249	719
150	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	142,752	116,520	22,936	1,113	3,212
151	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	3,431	2,777	551	27	77
152	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	89,802	72,671	14,410	700	2,021
153	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	283,571	229,477	45,503	2,211	6,381
154	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
155	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
156									
157		Total General Plant			1,109,484	897,837	178,031	8,650	24,965
158									
159		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	140,323	113,555	22,517	1,084	3,157

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
160									
161		Shared Services General Office:							
162									
163		General:							
164									
165	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	5,745	4,649	922	45	129
166	39005	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer	106,369	86,078	17,068	829	2,393
167	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	428,490	346,751	68,757	3,341	9,642
168	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	439,755	355,867	70,584	3,428	9,895
169	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
170	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
171	39104	G-Office Furniture & Equip.	6.2	P, S, T & D Plant - Customer	741	599	119	6	17
172	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	4,564	3,694	732	38	103
173	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
174	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	11,729	9,452	1,882	91	264
175	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	1,947	1,575	312	15	44
176	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	131,763	106,628	21,143	1,027	2,885
177	39900	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	17,871	14,462	2,888	139	402
178	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	7,470	6,045	1,199	58	168
179	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	1,393,952	1,119,948	222,073	10,790	31,141
180	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	712,457	576,548	114,323	6,556	18,031
181	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	167,505	135,552	28,878	1,306	3,769
182	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
184	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	120,940	97,669	19,405	943	2,721
185	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	44,714	36,184	7,175	349	1,006
186	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	4,778,727	3,867,133	766,810	37,256	107,529
187	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	120,368	97,406	19,315	938	2,708
188	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
189									
190		Total General Plant			8,485,108	6,866,481	1,361,547	66,152	190,928
191									
192		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	296,807	240,188	47,627	2,314	6,679
193									
194		Shared Services Customer Support:							
195									
196		General:							
197									
198	38900	Land	6.2	P, S, T & D Plant - Customer	138,312	110,309	21,873	1,063	3,067
199	38910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	12,435	10,063	1,996	97	280
200	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	626,586	507,139	103,650	4,896	14,101
201	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	215,025	174,007	34,604	1,676	4,836
202	39010	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	68,535	55,461	10,997	534	1,542
203	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	54,214	43,872	8,699	423	1,220
204	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	98,189	79,458	16,756	765	2,209
205	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	1,790	1,448	287	14	40
206	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	4,522	3,659	726	35	102
207	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
208	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	275,528	222,967	44,212	2,148	6,200
209	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	128,194	103,740	20,670	959	2,895
210	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	91,920	74,385	14,750	717	2,098
211	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	59,237	47,937	9,605	462	1,333
212	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	24,626	19,443	3,895	187	541
213	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	4,633,774	3,749,831	743,650	36,126	104,267
214	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	784	634	126	6	18
215	39916	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	1,278	1,035	205	10	29
216	39917	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	597	483	96	5	13
217	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
218									
219		Total General Plant			6,433,044	5,205,870	1,032,267	50,154	144,753
220									
221		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	54,062	43,749	6,675	421	1,216
222									
223		TOTAL PLANT IN SERVICE - CUSTOMER			369,788,482	299,247,276	59,337,436	2,862,968	8,320,800
224									
225		TOTAL CWIP W/O AFUDC - CUSTOMER			7,094,803	5,733,269	1,136,650	55,235	159,419

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
226		Intangible Plant:							
227									
228	30100	Organization	6.4	P, S, T & D Plant - Demand	1,916	656	296	27	335
229	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	19,917	9,465	4,254	383	4,815
230	30300	Misc Intangible Plant	99.0		0	-	-	-	-
231									
232		Total Intangible Plant:			20,232	10,123	4,550	410	5,150
233									
234		Production Plant:							
235									
236	33520	Producing Leaseholds	3.0	Peak Day	2,353	1,177	529	48	599
237	32540	Rights of Way	3.0	Peak Day	83,422	41,739	18,760	1,689	21,234
238	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,747	785	71	889
239	33201	Field Lines	3.0	Peak Day	47,163	23,597	10,605	955	12,005
240	33202	Tributary Lines	3.0	Peak Day	628,218	264,287	118,788	10,693	134,450
241	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	192,264	96,257	43,264	3,895	48,959
242	33600	Purification Equipment	3.0	Peak Day	44,869	22,200	9,978	868	11,294
243									
244		Total Production Plant			901,402	451,005	202,711	18,248	229,438
245									
246		Storage Plant:							
247									
248	35010	Land	3.0	Peak Day	130,563	65,326	29,362	2,643	33,233
249	35020	Rights of Way	3.0	Peak Day	2,341	1,171	526	47	596
250	35100	Structures and Improvements	3.0	Peak Day	8,958	4,482	2,015	181	2,280
251	35102	Compression Station Equipment	3.0	Peak Day	76,631	38,341	17,233	1,651	19,555
252	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,669	5,788	2,602	234	2,945
253	35104	Other Structures	3.0	Peak Day	68,721	34,384	15,454	1,391	17,492
254	35200	Wells \ Rights of Way	3.0	Peak Day	2,221,111	1,111,304	499,492	44,965	565,350
255	35201	Well Construction	3.0	Peak Day	670,431	335,442	150,769	13,572	170,848
256	35202	Well Equipment	3.0	Peak Day	227,654	113,904	51,196	4,609	57,948
257	35203	Cushion Gas	3.0	Peak Day	847,416	423,994	190,570	17,155	215,697
258	35210	Leaseholds	3.0	Peak Day	69,265	34,633	15,574	1,407	1,781
259	35211	Storage Rights	3.0	Peak Day	27,307	13,653	6,141	553	6,951
260	35301	Field Lines	3.0	Peak Day	89,248	44,624	20,071	1,807	22,717
261	35302	Tributary Lines	3.0	Peak Day	104,729	52,400	23,552	2,120	26,657
262	35400	Compressor Station Equipment	3.0	Peak Day	461,723	231,017	103,834	9,347	117,525
263	35500	Meas & Reg. Equipment	3.0	Peak Day	120,442	60,261	27,085	2,438	30,657
264	35600	Purification Equipment	3.0	Peak Day	61,999	30,999	14,438	1,650	20,869
265									
266		Total Storage Plant			6,240,101	2,621,616	1,178,415	106,062	1,333,768
267									
268		Transmission:							
269									
270	36510	Land & Land Rights	3.0	Peak Day	26,970	13,494	6,065	546	6,865
271	36520	Rights of Way	3.0	Peak Day	867,772	434,178	195,148	17,567	220,878
272	36602	Structures & Improvements	3.0	Peak Day	49,002	24,517	11,020	992	12,473
273	36603	Other Structures	3.0	Peak Day	60,826	30,434	13,679	1,231	15,482
274	36700	Mains Cathodic Protection	3.0	Peak Day	406,035	203,154	91,311	8,220	103,350
275	36701	Mains - Steel	3.0	Peak Day	27,830,935	13,924,846	6,258,731	563,419	7,083,939
276	36800	Meas. & Reg. Equipment	3.0	Peak Day	678,023	339,012	159,988	14,702	18,377
277	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,274,016	1,137,774	511,390	46,036	578,816
278									
279		Total Transmission Plant			32,093,579	16,057,604	7,217,332	649,713	8,168,930
280									
281		Distribution:							
282									
283	37400	Land & Land Rights	3.0	Peak Day	76,796	38,424	17,270	1,555	19,547
284	37401	Land	3.0	Peak Day	5,380	2,697	1,212	109	1,372
285	37402	Land Rights	3.0	Peak Day	36,592	18,308	8,223	741	9,314
286	37403	Land Other	3.0	Peak Day	402	201	80	8	102
287	37500	Structures & Improvements	3.0	Peak Day	49,540	24,787	11,141	1,003	12,610
288	37501	Structures & Improvements T.B.	3.0	Peak Day	14,658	7,334	3,296	287	3,731
289	37502	Land Rights	3.0	Peak Day	6,728	3,366	1,513	136	1,712
290	37503	Improvements	3.0	Peak Day	578	289	130	12	147
291	37600	Mains Cathodic Protection	3.0	Peak Day	1,634,361	817,731	387,541	33,097	416,002
292	37601	Mains - Steel	3.0	Peak Day	14,091,399	7,050,448	3,168,930	285,271	3,586,750
293	37602	Mains - Plastic	3.0	Peak Day	9,480,402	4,748,399	2,134,239	192,127	2,415,637
294	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	775,030	387,776	174,292	15,690	197,272
295	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	328,225	164,223	73,812	6,645	83,645
296	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	201,387	100,782	45,289	4,077	51,260
297	38000	Services	99.0		0	-	-	-	-
298	38100	Meters	99.0		0	-	-	-	-
299	38200	Meter Installations	99.0		0	-	-	-	-
300	38300	House Regulators	99.0		0	-	-	-	-
301	38400	House Reg. Installations	99.0		0	-	-	-	-
302	38500	Ind. Meas. & Reg. Ste. Equipment	99.0		0	-	-	-	-
303	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
304									
305		Total Distribution Plant			26,711,487	13,364,744	6,005,985	540,756	6,799,001

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF PLANT IN SERVICE								
306								
307		General:						
308								
309	39906	Land & Land Rights	6.4 P, S, T & D Plant - Demand	124,094	62,069	27,907	2,512	31,586
310	39006	Structures & Improvements	6.4 P, S, T & D Plant - Demand	571,320	285,853	128,481	11,566	145,421
311	39001	Structures Frame	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
312	39002	Structures-Brick	6.4 P, S, T & D Plant - Demand	28,214	14,117	6,345	571	7,181
313	39003	Improvements	6.4 P, S, T & D Plant - Demand	114,436	57,256	25,735	2,317	29,128
314	39004	Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	1,178	689	265	24	300
315	39009	Improvement to Leased Premises	6.4 P, S, T & D Plant - Demand	201,933	101,034	45,411	4,088	51,299
316	39100	Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	232,857	116,607	52,366	4,714	59,270
317	39102	Remittance Processing Equip	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
318	39103	Office Machines	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
319	39206	Transportation Equipment	6.4 P, S, T & D Plant - Demand	62,416	31,229	14,036	1,264	15,867
320	39201	Trucks	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
321	39202	Trailers	6.4 P, S, T & D Plant - Demand	6,238	2,621	1,178	106	1,333
322	39305	Stores Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
323	39400	Tools, Shop & Garage Equipment	6.4 P, S, T & D Plant - Demand	346,833	173,534	77,997	7,021	88,281
324	39600	Power Operated Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
325	39603	Ditchers	6.4 P, S, T & D Plant - Demand	8,476	4,241	1,906	172	2,158
326	39604	Backhoes	6.4 P, S, T & D Plant - Demand	9,904	4,955	2,227	200	2,521
327	39605	Welders	6.4 P, S, T & D Plant - Demand	6,246	2,625	1,180	105	1,335
328	39700	Communication Equipment	6.4 P, S, T & D Plant - Demand	59,390	29,715	13,356	1,202	15,117
329	39701	Communication Equipment - Mobile Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
330	39702	Communication Equipment - Fixed Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
331	39705	Communication Equip. - Telemetering	6.4 P, S, T & D Plant - Demand	10,467	5,237	2,354	212	2,664
332	39800	Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	398,060	199,164	88,517	8,058	101,320
333	39900	Other Tangible Property	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
334	39901	Other Tangible Property - Servers - H/W	6.4 P, S, T & D Plant - Demand	27,778	13,899	6,247	662	7,070
335	39902	Other Tangible Property - Servers - S/W	6.4 P, S, T & D Plant - Demand	11,611	5,810	2,611	235	2,956
336	39903	Other Tangible Property - Network - H/W	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
337	39904	Other Tang. Property - CPU	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
338	39905	Other Tangible Property - MF - Hardware	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
339	39906	Other Tang. Property - FC Hardware	6.4 P, S, T & D Plant - Demand	30,881	15,451	6,945	625	7,860
340	39907	Other Tang. Property - FC Software	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
341	39908	Other Tang. Property - Mainframe S/W	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
342	39909	Other Tang. Property - Application Soft	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
343	39924	Other Tang. Property - General Startup	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
344								
345		Total General Plant		2,250,333	1,125,925	506,064	45,559	572,788
346								
347		TOTAL DIRECT PLANT		67,217,133	33,631,217	15,116,056	1,380,769	17,109,094
348								
349		CWIP w/o AFUDC	6.4 P, S, T & D Plant - Demand	1,254,739	627,792	282,171	25,401	319,375
350								
351		Kentucky Mid-States General Office:						
352								
353		Intangible Plant:						
354								
355	30100	Organization	6.4 P, S, T & D Plant - Demand	14,625	7,318	3,289	298	3,723
356	30200	Franchises & Consents	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
357	30300	Misc Intangible Plant	6.4 P, S, T & D Plant - Demand	87,570	43,815	19,693	1,773	22,290
358								
359		Total Intangible Plant:		102,195	51,132	22,982	2,069	26,012
360								
361		General:						
362								
363	37400	Land & Land Rights	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
364	39001	Structures Frame	6.4 P, S, T & D Plant - Demand	14,154	7,082	3,183	287	3,603
365	39004	Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	455	228	102	9	116
366	39009	Improvement to leased Premises	6.4 P, S, T & D Plant - Demand	3,085	1,533	689	62	780
367	39100	Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	6,856	3,480	1,584	141	1,770
368	39200	Transportation Equipment	6.4 P, S, T & D Plant - Demand	324	162	73	7	83
369	39300	Stores Equipment	6.4 P, S, T & D Plant - Demand	328	164	74	7	84
370	39400	Tools, Shop & Garage Equipment	6.4 P, S, T & D Plant - Demand	11,251	5,629	2,530	229	2,854
371	39600	Power Operated Equipment	6.4 P, S, T & D Plant - Demand	1,542	771	347	31	392
372	39700	Communication Equipment	6.4 P, S, T & D Plant - Demand	2,999	1,500	674	61	753
373	39800	Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	65,110	32,577	14,842	1,318	16,573
374	39900	Other Tangible Property	6.4 P, S, T & D Plant - Demand	6,077	3,040	1,367	123	1,547
375	39901	Other Tangible Property - Servers - HW	6.4 P, S, T & D Plant - Demand	27,165	13,592	6,109	550	6,914
376	39902	Other Tangible Property - Servers - SW	6.4 P, S, T & D Plant - Demand	653	327	147	13	166
377	39903	Other Tangible Property - Network - HW	6.4 P, S, T & D Plant - Demand	17,089	8,550	3,843	346	4,350
378	39906	Other Tang. Property - PC Hardware	6.4 P, S, T & D Plant - Demand	53,962	26,999	12,135	1,092	13,735
379	39907	Other Tang. Property - PC Software	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
380	39908	Other Tang. Property - Mainframe S/W	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
381								
382		Total General Plant		211,130	105,638	47,480	4,274	53,740
383								
384		CWIP w/o AFUDC	6.4 P, S, T & D Plant - Demand	26,703	13,360	6,005	541	6,797

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
385									
386		Shared Services General Office:							
387									
388		General:							
389									
390	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	1,093	547	246	22	276
391	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	20,242	10,128	4,552	410	5,162
392	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	81,540	40,797	18,337	1,651	20,755
393	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	83,684	41,870	18,819	1,694	21,300
394	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
395	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
396	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	141	71	32	3	36
397	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	869	435	195	18	221
398	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
399	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	2,232	1,117	502	45	568
400	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	579	185	83	7	94
401	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	25,074	12,545	5,639	608	6,382
402	39600	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	3,401	1,702	765	68	866
403	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	1,422	711	320	29	362
404	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	263,361	131,769	59,226	5,332	67,034
405	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	135,578	67,835	30,499	2,745	34,508
406	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	31,676	15,949	7,169	645	8,113
407	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
408	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
409	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	23,014	11,515	5,176	466	5,658
410	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	8,509	4,257	1,914	172	2,166
411	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	909,373	464,993	204,504	18,410	231,467
412	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	22,905	11,460	5,151	464	5,830
413	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414		Total General Plant			1,614,683	807,886	363,116	32,688	410,593
416									
417		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	56,481	28,260	12,702	1,143	14,376
418									
419		Shared Services Customer Support:							
420									
421		General:							
422									
423	39900	Land	6.4	P, S, T & D Plant - Demand	26,940	12,679	5,833	525	6,603
424	39910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	2,369	1,184	532	49	602
425	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	119,258	59,695	26,619	2,414	30,355
426	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	40,918	20,473	9,202	829	10,415
427	39010	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	18,042	9,021	4,101	374	4,632
428	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	10,317	5,158	2,320	203	2,628
429	39103	Communication Equipment	6.4	P, S, T & D Plant - Demand	18,685	9,343	4,202	378	4,756
430	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	341	170	77	7	87
431	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	861	431	194	17	219
432	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
433	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	52,432	26,233	11,791	1,061	13,346
434	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	24,395	12,206	5,486	494	6,209
435	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	17,492	8,752	3,934	354	4,452
436	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	11,273	5,640	2,535	228	2,869
437	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	4,572	2,286	1,028	93	1,164
438	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	881,789	441,192	198,300	17,851	224,448
439	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	149	75	34	3	39
440	39916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	243	122	55	5	62
441	39917	CKV-Oth Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	114	57	26	2	29
442	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
443									
444		Total General Plant			1,224,183	612,504	275,299	24,783	311,597
445									
446		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	10,288	5,147	2,314	208	2,619
447									
448		TOTAL PLANT IN SERVICE - DEMAND			70,369,325	35,268,375	15,824,934	1,424,680	17,911,437
449									
450		TOTAL CWIP W/O AFUDC - DEMAND			1,348,211	674,660	303,191	27,294	343,166

Atrius Energy Corporation, Kentucky/Mid. States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
451		Intangible Plant:							
452									
453	30109	Organization	6.6	P, S, T & D Plant - Commodity	106	44	22	2	38
454	3029C	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,626	635	316	30	545
455	30300	Misc Intangible Plant	99.0		0	-	-	-	-
456									
467		Total Intangible Plant:			1,632	679	338	33	583
468									
469		Production Plant:							
470									
471		Storage Plant:							
472									
473	35010	Land	1.5	Winter Volumes	130,653	54,328	27,014	2,603	46,623
474	35020	Rights of Way	1.5	Winter Volumes	2,341	874	464	47	836
475	35100	Structures and Improvements	1.5	Winter Volumes	8,958	3,727	1,853	179	3,199
476	35102	Compression Station Equipment	1.5	Winter Volumes	76,631	31,884	15,855	1,528	27,364
477	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	4,814	2,394	231	4,131
478	35104	Other Structures	1.5	Winter Volumes	68,721	28,593	14,219	1,370	24,540
479	35200	Wells \ Rights of Way	1.5	Winter Volumes	2,221,111	924,134	459,553	44,284	793,139
480	35201	Well Construction	1.5	Winter Volumes	670,431	278,945	138,714	13,367	239,405
481	35202	Well Equipment	1.5	Winter Volumes	227,654	94,720	47,102	4,539	81,293
482	35203	Cushion Gas	1.5	Winter Volumes	847,416	362,583	175,333	16,896	302,505
483	35210	Leaseholds	1.5	Winter Volumes	89,265	37,140	18,469	1,750	31,576
484	35211	Storage Rights	1.5	Winter Volumes	27,307	11,362	5,650	544	9,751
485	35301	Field Lines	1.5	Winter Volumes	89,248	37,133	18,469	1,779	31,870
486	35302	Tributary Lines	1.5	Winter Volumes	104,729	43,574	21,669	2,058	37,368
487	35400	Compressor Station Equipment	1.5	Winter Volumes	461,723	192,108	95,632	9,206	164,877
488	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	120,442	50,112	24,920	2,401	43,009
489	35600	Purification Equipment	1.5	Winter Volumes	81,990	34,119	16,954	1,635	29,275
490									
491		Total Storage Plant:			6,240,101	2,189,241	1,084,190	104,476	1,871,194
492									
493		Transmission:							
494									
495	36510	Land & Land Rights	99.0		0	-	-	-	-
496	36520	Rights of Way	99.0		0	-	-	-	-
497	36602	Structures & Improvements	99.0		0	-	-	-	-
498	36603	Other Structures	99.0		0	-	-	-	-
499	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
500	36701	Mains - Steel	99.0		0	-	-	-	-
501	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
502	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
503									
504		Total Transmission Plant:			0	0	0	0	0
505									
506		Distribution:							
507									
508	37400	Land & Land Rights	99.0		0	-	-	-	-
509	37401	Land	99.0		0	-	-	-	-
510	37402	Land Rights	99.0		0	-	-	-	-
511	37403	Land Other	99.0		0	-	-	-	-
512	37500	Structures & Improvements	99.0		0	-	-	-	-
513	37501	Structures & Improvements T.B.	99.0		0	-	-	-	-
514	37502	Land Rights	99.0		0	-	-	-	-
515	37503	Improvements	99.0		0	-	-	-	-
516	37600	Mains Cathodic Protection	99.0		0	-	-	-	-
517	37601	Mains - Steel	99.0		0	-	-	-	-
518	37602	Mains - Plastic	99.0		0	-	-	-	-
519	37900	Meas. & Reg. Sta. Equip - General	99.0		0	-	-	-	-
520	37900	Meas. & Reg. Sta. Equip - City Gate	99.0		0	-	-	-	-
521	37905	Meas. & Reg. Sta. Equipment T.B.	99.0		0	-	-	-	-
522	38000	Services	99.0		0	-	-	-	-
523	38100	Meters	99.0		0	-	-	-	-
524	38200	Meter Installations	99.0		0	-	-	-	-
525	38300	House Regulators	99.0		0	-	-	-	-
526	38400	House Reg. Installations	99.0		0	-	-	-	-
527	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
528	38600	Other Prop. On Cust. Prem.	99.0		0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
529									
530		Total Distribution Plant		0	0	0	0	0	0
531									
532		General:							
533									
534	39900	Land & Land Rights	6.6	P. S. T & D Plant - Commodity	10,012	4,166	2,072	200	3,575
535	39000	Structures & Improvements	6.6	P. S. T & D Plant - Commodity	46,096	19,179	9,537	919	16,460
536	39001	Structures-Frame	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
537	39002	Structures-Brick	6.6	P. S. T & D Plant - Commodity	2,276	947	471	45	813
538	39003	Improvements	6.6	P. S. T & D Plant - Commodity	9,233	3,842	1,910	184	3,297
539	39004	Air Conditioning Equipment	6.6	P. S. T & D Plant - Commodity	95	40	20	2	34
540	39009	Improvement to Leased Premises	6.6	P. S. T & D Plant - Commodity	18,293	6,779	3,371	325	5,816
541	39100	Office Furniture & Equipment	6.6	P. S. T & D Plant - Commodity	18,788	7,817	3,887	375	6,709
542	39102	Rehabilitance Processing Equip	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
543	39103	Office Machines	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
544	39200	Preparation Equipment	6.6	P. S. T & D Plant - Commodity	5,096	2,095	1,042	100	1,798
545	39201	Trucks	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
546	39202	Trailers	6.6	P. S. T & D Plant - Commodity	423	176	87	8	151
547	39300	Stores Equipment	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
548	39400	Tools, Shop & Garage Equipment	6.6	P. S. T & D Plant - Commodity	27,984	11,643	5,790	558	9,993
549	39600	Power Operated Equipment	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
550	39603	Ditchers	6.6	P. S. T & D Plant - Commodity	684	285	142	14	244
551	39604	Backhoes	6.6	P. S. T & D Plant - Commodity	799	332	165	16	285
552	39605	Welders	6.6	P. S. T & D Plant - Commodity	423	176	88	8	151
553	39700	Communication Equipment	6.6	P. S. T & D Plant - Commodity	4,782	1,994	991	96	1,711
554	39701	Communication Equipment - Mobile Radios	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
555	39702	Communication Equipment - Fixed Radios	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
556	39705	Communication Equip. - Telemetering	6.6	P. S. T & D Plant - Commodity	845	351	175	17	302
557	39800	Miscellaneous Equipment	6.6	P. S. T & D Plant - Commodity	32,117	13,383	6,645	640	11,469
558	39900	Other Tangible Property	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
559	39901	Other Tangible Property - Servers - H/W	6.6	P. S. T & D Plant - Commodity	2,241	932	464	45	800
560	39902	Other Tangible Property - Servers - S/W	6.6	P. S. T & D Plant - Commodity	937	390	194	19	335
561	39903	Other Tangible Property - Network - H/W	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
562	39904	Other Tang. Property - CPU	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
563	39905	Other Tangible Property - MP - Hardware	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
564	39906	Other Tang. Property - FC Hardware	6.6	P. S. T & D Plant - Commodity	2,492	1,037	516	50	890
565	39907	Other Tang. Property - FC Software	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
566	39908	Other Tang. Property - Mainframe S/W	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
567	39909	Other Tang. Property - Application Soft	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
568	39924	Other Tang. Property - General Startup	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
569		Total General Plant			181,564	75,543	37,566	3,620	64,835
570									
571		TOTAL DIRECT PLANT			5,423,297	2,256,463	1,122,094	108,128	1,936,612
572									
573									
574		CWIP w/o AFUDC	6.6	P. S. T & D Plant - Commodity	101,236	42,121	20,946	2,018	38,151
575									
576		Kentucky Mid-States General Office:							
577									
578		Intangible Plant:							
579									
580	30100	Organization	6.6	P. S. T & D Plant - Commodity	1,180	491	244	24	421
581	30200	Franchises & Consents	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
582	30300	Misc Intangible Plant	6.6	P. S. T & D Plant - Commodity	7,065	2,940	1,462	141	2,523
583									
584		Total Intangible Plant:			8,245	3,431	1,706	164	2,944
585									
586		General:							
587									
588	37400	Land & Land Rights	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
589	39001	Structures-Frame	6.6	P. S. T & D Plant - Commodity	1,142	475	236	23	406
590	39004	Air Conditioning Equipment	6.6	P. S. T & D Plant - Commodity	37	15	8	1	13
591	39009	Improvement to Leased Premises	6.6	P. S. T & D Plant - Commodity	247	103	51	5	88
592	39100	Office Furniture & Equipment	6.6	P. S. T & D Plant - Commodity	561	234	116	11	200
593	39200	Transportation Equipment	6.6	P. S. T & D Plant - Commodity	26	11	5	1	9
594	39300	Stores Equipment	6.6	P. S. T & D Plant - Commodity	26	11	5	1	9
595	39400	Tools, Shop & Garage Equipment	6.6	P. S. T & D Plant - Commodity	908	378	188	18	324
596	39600	Power Operated Equipment	6.6	P. S. T & D Plant - Commodity	124	52	26	2	44
597	39700	Communication Equipment	6.6	P. S. T & D Plant - Commodity	242	101	50	5	96
598	39800	Miscellaneous Equipment	6.6	P. S. T & D Plant - Commodity	5,263	2,186	1,087	106	1,876
599	39900	Other Tangible Property	6.6	P. S. T & D Plant - Commodity	490	204	101	10	175
600	39901	Other Tangible Property - Servers - H/W	6.6	P. S. T & D Plant - Commodity	2,192	912	453	44	783
601	39902	Other Tangible Property - Servers - S/W	6.6	P. S. T & D Plant - Commodity	63	22	11	1	19
602	39903	Other Tangible Property - Network - H/W	6.6	P. S. T & D Plant - Commodity	1,379	574	285	27	492
603	39906	Other Tang. Property - PC Hardware	6.6	P. S. T & D Plant - Commodity	4,354	1,812	901	87	1,555
604	39907	Other Tang. Property - PC Software	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
605	39908	Other Tang. Property - Mainframe S/W	6.6	P. S. T & D Plant - Commodity	0	-	-	-	-
606									
607		Total General Plant			17,035	7,088	3,525	340	6,083
608									
609		CWIP w/o AFUDC	6.6	P. S. T & D Plant - Commodity	2,154	896	448	43	769

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
610									
611		Shared Services General Office:							
612									
613		General:							
614									
615	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	86	37	18	2	32
616	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,633	680	338	33	583
617	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,579	2,737	1,361	131	2,349
618	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	6,762	2,809	1,397	135	2,411
619	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
621	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	11	5	2	0	4
622	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	70	29	14	1	25
623	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
624	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	160	75	37	4	64
625	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	30	12	6	1	11
626	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	2,023	842	419	40	722
627	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	274	114	57	5	98
628	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	415	48	24	2	41
629	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	21,249	8,841	4,396	424	7,598
630	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	10,939	4,551	2,263	218	3,906
631	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	2,572	1,070	532	51	918
632	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
633	39905	Other Tangible Property - MP - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
634	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,857	773	384	37	663
635	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	687	286	142	14	245
636	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	73,371	30,527	15,181	1,463	26,200
637	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,848	769	382	37	660
638	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
639									
640		Total General Plant			130,278	54,205	26,955	2,597	46,521
641									
642		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	4,557	1,896	943	91	1,627
643									
644		Shared Services Customer Support:							
645									
646		General:							
647									
648	38900	Land	6.6	P, S, T & D Plant - Commodity	2,093	871	433	42	747
649	38910	CKV Land & Land Rights	6.6	P, S, T & D Plant - Commodity	191	79	40	4	68
650	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	9,622	4,003	1,991	192	3,495
651	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	3,304	1,374	683	66	1,179
652	39010	CKV Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,052	438	218	21	379
653	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	832	346	172	17	297
654	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,508	627	312	30	538
655	39710	CKV Communication Equipment	6.6	P, S, T & D Plant - Commodity	27	11	6	1	10
656	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	69	28	14	1	25
657	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
658	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	4,230	1,760	875	84	1,511
659	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	1,968	819	407	39	703
660	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,411	587	282	28	504
661	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	910	378	189	18	325
662	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	369	153	76	7	132
663	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	71,146	29,601	14,720	1,418	25,405
664	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	12	5	2	0	4
665	39916	CKV-Oth Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	20	8	4	0	7
666	39917	CKV-Oth Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	9	4	2	0	3
667	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
668									
669		Total General Plant			98,771	41,096	20,436	1,989	35,270
670									
671		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	830	345	172	17	296
672									
673		TOTAL PLANT IN SERVICE - COMMODITY			5,677,626	2,362,281	1,174,715	113,199	2,027,431
674									
675		TOTAL CWIP W/O AFUDC - COMMODITY			108,778	45,259	22,506	2,169	38,844

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Total Plant in Service									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
676		Intangible Plant							
677									
678	30100	Organization			8,330	6,293	1,426	83	528
679	30200	Franchises & Consents			119,853	90,546	20,521	1,188	7,597
680	30300	Misc Intangible Plant			0				
681									
682		Total Intangible Plant			128,182	96,839	21,948	1,271	8,125
683									
684		Production Plant							
685									
686	32520	Producing Leaseholds			2,353	1,177	529	48	599
687	32540	Rights of Way			83,422	41,739	18,760	1,689	21,234
688	33100	Production Gas Wells Equipment			3,492	1,747	785	71	899
689	33201	Field Lines			47,163	23,597	10,606	955	12,005
690	33202	Tributary Lines			528,218	264,287	118,798	10,693	134,450
691	33400	Field Meas. & Reg. Sta. Equip			192,384	98,257	43,264	3,895	48,869
692	33600	Purification Equipment			44,369	22,200	9,979	898	11,294
693									
694		Total Production Plant			901,402	451,095	202,711	16,248	229,436
695									
696		Storage Plant							
697									
698	35010	Land			261,127	119,849	56,375	5,246	79,856
699	35020	Rights of Way			4,682	2,145	1,011	94	1,432
700	35100	Structures and Improvements			17,916	8,209	3,868	360	5,479
701	35102	Compression Station Equipment			153,261	70,225	33,088	3,079	46,669
702	35103	Meas. & Reg. Sta. Structures			23,138	10,602	4,985	465	7,076
703	35104	Other Structures			137,443	62,977	28,573	2,761	42,032
704	35200	Wells \ Rights of Way			4,442,222	2,035,438	959,046	89,249	1,358,489
705	35201	Well Construction			1,340,863	614,387	289,483	26,939	410,063
706	35202	Well Equipment			455,309	208,624	98,298	8,148	139,239
707	35203	Cushion Gas			1,894,833	776,577	365,903	34,051	518,302
708	35210	Leaseholds			178,530	81,893	38,543	3,587	54,597
709	35211	Storage Rights			54,614	25,024	11,791	1,097	16,702
710	35301	Field Lines			178,497	81,768	38,536	3,586	54,587
711	35302	Tributary Lines			209,458	95,974	45,221	4,208	64,065
712	35400	Compressor Station Equipment			923,446	423,125	199,366	18,553	282,402
713	35500	Meas. & Reg. Equipment			240,883	110,373	52,065	4,840	73,685
714	35600	Purification Equipment			163,979	75,138	35,402	3,295	50,147
715									
716		Total Storage Plant			10,480,201	4,802,057	2,262,604	210,558	3,204,982
717									
718		Transmission							
719									
720	36510	Land & Land Rights			26,970	13,494	6,065	546	6,065
721	36520	Rights of Way			867,772	434,179	195,148	17,567	220,876
722	36602	Structures & Improvements			49,002	24,517	11,020	992	12,473
723	36603	Other Structures			60,826	30,434	13,679	1,231	16,482
724	36700	Mains Cathodic Protection			406,035	203,154	91,311	8,220	103,300
725	36701	Mains - Steel			27,830,835	13,924,846	6,258,731	563,419	7,093,939
726	36900	Meas. & Reg. Equipment			578,023	289,206	129,988	11,702	147,127
727	36901	Meas. & Reg. Equipment			2,274,016	1,137,774	511,380	46,036	578,816
728									
729		Total Transmission Plant			32,093,679	16,057,604	7,217,332	649,713	8,168,930
730									
731		Distribution							
732									
733	37409	Land & Land Rights			631,819	442,775	66,887	2,079	20,069
734	37401	Land			37,226	31,077	4,688	146	1,408
735	37402	Land Rights			263,491	210,873	31,875	991	9,562
736	37403	Land Other			2,784	2,318	350	11	106
737	37500	Structures & Improvements			343,073	285,631	43,155	1,341	12,946
738	37501	Structures & Improvements T.B.			101,607	84,511	12,768	397	3,830
739	37502	Land Rights			46,691	38,790	5,861	182	1,759
740	37503	Improvements			4,005	3,334	504	16	151
741	37600	Mains Cathodic Protection			11,318,115	9,423,089	1,423,694	44,251	427,082
742	37601	Mains - Steel			97,684,394	81,245,540	12,275,042	391,628	3,682,284
743	37602	Mains - Plastic			65,722,013	54,717,975	8,267,105	266,955	2,479,578
744	37900	Meas. & Reg. Sta. Equip - General			5,367,160	4,468,520	675,130	20,984	202,526
745	37906	Meas. & Reg. Sta. Equip - City Gate			2,272,891	1,892,417	285,917	8,887	86,770
746	37905	Meas. & Reg. Sta. Equipment T.B.			1,394,628	1,161,121	175,429	5,453	52,626
747	38000	Services			88,653,417	87,844,955	10,781,387	113,966	113,110
748	38100	Meters			22,574,136	13,608,216	7,623,676	874,546	667,698
749	38200	Meter Installations			49,157,106	29,533,050	16,801,205	1,468,882	1,453,969
750	38300	House Regulators			7,239,801	4,364,321	2,446,006	216,335	214,139
751	38400	House Reg. Installations			154,276	93,001	52,102	4,610	4,563
752	38500	Ind. Meas. & Reg. Sta. Equipment			5,045,015	-	-	-	5,045,015
753	38600	Other Prop. On Cust. Prem			0	-	-	-	-
754									
755		Total Distribution Plant			388,903,558	289,551,612	60,771,798	3,201,559	14,478,588

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00149						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF PLANT IN SERVICE						
756						
757		General				
758						
759	38900	Land & Land Rights	786,216	593,967	134,618	7,796
760	39009	Structures & Improvements	3,619,684	2,734,584	619,772	35,892
761	39001	Structures Frame	0	-	-	-
762	39002	Structures-Brick	178,755	135,045	30,607	1,772
763	39003	Improvements	725,022	547,737	124,140	7,189
764	39004	Air Conditioning Equipment	7,461	5,637	1,278	74
765	39009	Improvement to leased Premises	1,279,376	966,538	219,058	12,686
766	39106	Office Furniture & Equipment	1,475,298	1,114,552	252,604	14,629
767	39102	Remittance Processing Equip	0	-	-	-
768	39103	Office Machines	0	-	-	-
769	39200	Transportation Equipment	395,444	298,749	67,709	3,921
770	39201	Trucks	0	-	-	-
771	39202	Trailers	33,192	25,076	5,583	329
772	39309	Stores Equipment	0	-	-	-
773	39400	Tools, Shop & Garage Equipment	2,197,415	1,660,094	376,247	21,789
774	39600	Power Operated Equipment	0	-	-	-
775	39603	Ditchers	53,704	40,572	9,185	533
776	39604	Backhoes	62,747	47,404	10,744	622
777	39605	Welders	33,236	25,109	5,691	330
778	39700	Communication Equipment	376,277	284,288	64,427	3,731
779	39701	Communication Equipment - Mobile Radios	0	-	-	-
780	39702	Communication Equipment - Fixed Radios	0	-	-	-
781	39705	Communication Equip. - Telemetering	66,316	50,100	11,355	658
782	39800	Miscellaneous Equipment	2,521,971	1,905,269	431,810	25,007
783	39900	Other Tangible Property	0	-	-	-
784	39901	Other Tangible Property - Servers - H/W	175,990	132,956	30,133	1,745
785	39902	Other Tangible Property - Servers - S/W	73,568	55,577	12,596	729
786	39903	Other Tangible Property - Network - H/W	0	-	-	-
787	39904	Other Tang. Property - CPU	0	-	-	-
788	39905	Other Tangible Property - MP - Hardware	0	-	-	-
789	39906	Other Tang. Property - PC Hardware	195,649	147,808	33,500	1,940
790	39907	Other Tang. Property - PC Software	0	-	-	-
791	39908	Other Tang. Property - Mainframe S/W	0	-	-	-
792	39909	Other Tang. Property - Application Software	0	-	-	-
793	39924	Other Tang. Property - General Startup Costs	0	-	-	-
794						
795		Total General Plant	14,257,320	10,771,062	2,441,175	141,371
796						
797		TOTAL DIRECT PLANT	425,864,243	321,730,179	72,817,568	4,222,720
798						
799		CWIP w/o AFUDC	7,949,588	6,005,721	1,361,148	78,825
800						
801		Kentucky Mid-States General Office:				
802						
803		Intangible Plant				
804						
805	30100	Organization	92,661	70,093	16,866	619
806	30200	Franchise & Consents	0	-	-	-
807	30300	Misc Intangible Plant	554,814	419,148	94,987	5,501
808						
809		Total Intangible Plant:	647,474	489,151	110,862	6,420
810						
811		General:				
812						
813	37400	Land & Land Rights	0	-	-	-
814	39001	Structures Frame	89,675	67,748	15,354	859
815	39004	Air Conditioning Equipment	2,885	2,180	494	29
816	39009	Improvement to leased Premises	19,418	14,670	3,325	193
817	39100	Office Furniture & Equipment	44,069	33,293	7,546	437
818	39200	Transportation Equipment	2,055	1,552	352	20
819	39300	Stores Equipment	2,081	1,672	355	21
820	39400	Tools, Shop & Garage Equipment	71,284	53,853	12,205	797
821	39600	Power Operated Equipment	8,768	7,379	1,672	97
822	39700	Communication Equipment	19,000	14,394	3,253	188
823	39800	Miscellaneous Equipment	412,511	311,842	70,631	4,090
824	39900	Other Tangible Property	38,499	29,085	6,592	362
825	39901	Other Tangible Property - Servers - H/W	172,108	130,024	29,469	1,707
826	39902	Other Tangible Property - Servers - S/W	4,137	3,125	708	41
827	39903	Other Tangible Property - Network - H/W	108,270	81,755	18,538	1,074
828	39906	Other Tang. Property - PC Hardware	341,887	258,288	58,539	3,390
829	39907	Other Tang. Property - PC Software	0	-	-	-
830	39908	Other Tang. Property - Mainframe S/W	0	-	-	-
831						
832		Total General Plant	1,337,649	1,010,561	229,036	13,264
833						
834		CWIP w/o AFUDC	169,180	127,812	28,968	1,678

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF PLANT IN SERVICE						
835						
836		Shared Services General Office:				
837						
838		General:				
839						
840	39000	Structures & Improvements	6,927	5,233	1,186	69
841	39005	G-Structures & Improvements	128,243	96,885	21,958	1,272
842	39009	Improvement to leased Premises	516,609	360,266	88,455	5,123
843	39100	Office Furniture & Equipment	530,191	400,546	90,781	5,257
844	39102	Remittance Processing Equip	0	-	-	-
845	39103	Office Machines	0	-	-	-
846	39104	G-Office Furniture & Equip.	893	675	153	9
847	39200	Transportation Equipment	5,503	4,157	942	55
848	39300	Stores Equipment	0	-	-	-
849	39400	Tools, Shop & Garage Equipment	14,142	10,694	2,421	140
850	39500	Laboratory Equipment	2,347	1,773	402	23
851	39700	Communication Equipment	158,860	120,015	27,200	1,575
852	39600	Miscellaneous Equipment	21,548	16,277	3,689	214
853	39900	Other Tangible Property	9,008	6,804	1,542	89
854	39901	Other Tangible Property - Servers - HW	1,668,562	1,280,558	295,695	16,545
855	39902	Other Tangible Property - Servers - SW	858,974	648,934	147,076	8,517
856	39903	Other Tangible Property - Network - HW	201,953	152,571	34,579	2,002
857	39904	Other Tang. Property - CPU	0	-	-	-
858	39905	Other Tangible Property - MF - Hardware	0	-	-	-
859	39906	Other Tang. Property - PC Hardware	145,811	110,157	24,966	1,446
860	39907	Other Tang. Property - PC Software	53,910	40,727	9,231	535
861	39908	Other Tang. Property - Mainframe SW	5,761,472	4,352,653	986,494	57,129
862	39909	Other Tang. Property - Application Software	145,121	108,636	24,848	1,439
863	39924	Other Tang. Property - General Startup Costs	0	-	-	-
864						
865		Total General Plant	10,230,069	7,728,571	1,751,619	101,438
866						
867		CWIP w/o AFUDC	367,845	270,343	61,271	3,548
868						
869		Shared Services Customer Support:				
870						
871		General:				
872						
873	38900	Land	164,345	124,159	28,140	1,630
874	38910	CKV-Land & Land Rights	14,993	11,327	2,957	149
875	39000	Structures & Improvements	765,564	570,810	129,370	7,492
876	39009	Improvement to leased Premises	252,245	195,853	44,369	2,571
877	39010	CKV-Structures & Improvements	82,629	62,434	14,148	819
878	39100	Office Furniture & Equipment	85,383	49,390	11,192	648
879	39700	Communication Equipment	118,380	89,434	20,269	1,174
880	39710	CKV-Communication Equipment	2,158	1,630	369	21
881	39600	Miscellaneous Equipment	5,452	4,119	934	54
882	39900	Other Tangible Property	0	-	-	-
883	39901	Other Tangible Property - Servers - HW	332,188	250,960	56,878	3,294
884	39902	Other Tangible Property - Servers - SW	154,557	116,764	26,464	1,533
885	39903	Other Tangible Property - Network - HW	110,823	83,724	18,975	1,069
886	39906	Other Tang. Property - PC Hardware	71,420	53,956	12,229	708
887	39907	Other Tang. Property - PC Software	28,967	21,884	4,960	267
888	39908	Other Tang. Property - Mainframe SW	5,886,709	4,220,624	956,571	55,396
889	39910	CKV-Other Tangible Property	945	714	162	9
890	39916	CKV-Oth Tang Prop-PC Hardware	1,541	1,164	264	15
891	39917	CKV-Oth Tang Prop-PC Software	719	543	123	7
892	39924	Other Tang. Property - General Startup Costs	0	-	-	-
893						
894		Total General Plant	7,765,998	5,858,470	1,328,002	76,906
895						
896		CWIP w/o AFUDC	65,180	49,242	11,160	646
897						
898		TOTAL PLANT IN SERVICE	445,835,433	336,817,932	76,337,087	4,420,747
899						
900		TOTAL CWIP W/O AFUDC	8,541,792	6,453,118	1,462,547	84,697

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	6.2	P, S, T & D Plant - Customer	6,909	5,591	1,109	54	165
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	99,408	80,446	15,962	775	2,237
5	30300	Misc Intangible Plant	99.0		0				
6									
7		Total Intangible Plant:			106,318	86,037	17,080	829	2,392
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0		0				
12	32540	Rights of Way	99.0		0				
13	33100	Production Gas Wells Equipment	99.0		0				
14	33201	Field Lines	99.0		0				
15	33202	Tributary Lines	99.0		0				
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
17	33600	Purification Equipment	99.0		0				
18									
19		Total Production Plant			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0				
24	35020	Rights of Way	99.0		0				
25	35100	Structures and Improvements	99.0		0				
26	35102	Compression Station Equipment	99.0		0				
27	35103	Meas. & Reg. Sta. Structures	99.0		0				
28	35104	Other Structures	99.0		0				
29	35200	Wells & Rights of Way	99.0		0				
30	35201	Well Construction	99.0		0				
31	35202	Well Equipment	99.0		0				
32	35203	Cushion Gas	99.0		0				
33	35210	Leaseholds	99.0		0				
34	35211	Storage Rights	99.0		0				
35	35301	Field Lines	99.0		0				
36	35302	Tributary Lines	99.0		0				
37	35400	Compressor Station Equipment	99.0		0				
38	35500	Meas. & Reg. Equipment	99.0		0				
39	35600	Purification Equipment	99.0		0				
40									
41		Total Storage Plant			0				
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0				
46	36520	Rights of Way	99.0		0				
47	36602	Structures & Improvements	99.0		0				
48	36603	Other Structures	99.0		0				
49	36700	Mains Cathodic Protection	99.0		0				
50	36701	Mains - Steel	99.0		0				
51	36900	Meas. & Reg. Equipment	99.0		0				
52	36901	Meas. & Reg. Equipment	99.0		0				
53									
54		Total Transmission Plant			0				
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	48,893	43,448	5,332	56	56
59	37401	Land	2.0	Customers	(6,203)	(5,613)	(677)	(7)	(7)
60	37402	Land Rights	2.0	Customers	48,871	43,429	5,330	56	56
61	37403	Land Other	2.0	Customers	0				
62	37500	Structures & Improvements	2.0	Customers	86,728	77,070	8,459	100	99
63	37501	Structures & Improvements T.B.	2.0	Customers	83,974	74,622	8,159	97	96
64	37502	Land Rights	2.0	Customers	39,906	35,462	4,352	46	46
65	37503	Improvements	2.0	Customers	934	830	102	1	1
66	37600	Mains Cathodic Protection	2.0	Customers	2,107,476	1,872,785	220,651	2,430	2,411
67	37601	Mains - Steel	2.0	Customers	37,173,842	33,034,108	4,054,342	42,857	42,535
68	37602	Mains - Plastic	2.0	Customers	11,324,709	10,063,573	1,235,122	13,056	12,958
69	37800	Meas. & Reg. Sta. Equip - General	2.0	Customers	1,477,747	1,313,183	161,170	1,704	1,691
70	37900	Meas. & Reg. Sta. Equip - City Gate	2.0	Customers	340,499	302,580	37,186	393	390
71	37905	Meas. & Reg. Sta. Equipment T.B.	2.0	Customers	1,035,341	918,297	112,701	1,191	1,182
72	38000	Services	2.0	Customers	47,464,180	42,178,498	5,176,651	54,720	54,309
73	38100	Meters	4.0	Meter Investment	8,831,950	5,324,111	2,892,706	263,911	261,232
74	38200	Meter Installations	4.0	Meter Investment	10,090,016	6,052,497	3,407,573	301,503	298,443
75	38300	House Regulators	4.0	Meter Investment	3,231,320	1,947,915	1,091,273	98,556	95,678
76	38400	House Reg. Installations	4.0	Meter Investment	122,845	74,064	41,487	3,671	3,634
77	38500	Ind. Meas. & Reg. Sta. Equipment	6.0	Direct to I & T	2,894,606				2,894,606
78	39400	Other Prop. On Cust. Prem	99.0		0				
79									
80		Total Distribution Plant			126,395,642	103,360,820	18,583,089	782,342	3,669,312

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
185									
186		Shared Services Customer Support							
187									
188		General							
189									
190	39900	Land	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	38910	CRV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	148,846	120,452	29,884	1,160	3,349
193	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	176,681	142,168	28,190	1,370	3,953
194	39010	CRV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	19,635	15,890	3,151	153	442
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	7,123	5,766	1,143	56	160
196	39100	Communication Equipment	6.2	P, S, T & D Plant - Customer	(293,830)	(237,779)	(47,149)	(2,291)	(6,612)
197	39110	CRV-Communication Equipment	6.2	P, S, T & D Plant - Customer	522	422	84	4	12
198	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	169	137	27	1	4
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	(49)	(40)	(8)	(0)	(1)
200	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	(108,108)	(87,485)	(17,347)	(843)	(2,433)
201	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	(196,129)	(158,715)	(31,472)	(1,529)	(4,419)
202	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	4,589	3,714	735	36	103
203	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	(5,228)	(4,230)	(839)	(41)	(118)
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	12,951	10,481	2,078	101	291
205	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	1,816,710	1,470,153	291,515	14,164	40,879
206	39910	CRV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	176	142	28	1	4
207	39916	CRV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	673	544	108	5	15
208	39917	CRV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	192	156	31	2	4
209	39924	Other Tang. Property - General Startup Co	6.2	P, S, T & D Plant - Customer	7	5	1	0	0
210		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(1,125)	(919)	(181)	(9)	(25)
211									
212		Total General Plant			1,582,808	1,280,870	253,882	12,340	35,616
213									
214		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			131,723,249	107,662,226	19,417,954	829,577	3,769,191

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
215		Intangible Plant							
216									
217	30100	Organization	6.4	P, S, T & D Plant - Demand	1,315	658	299	27	335
218	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demans	18,917	9,466	4,264	363	4,815
219	30300	Misc Intangible Plant	99.0		0	-	-	-	-
220									
221		Total Intangible Plant			20,232	10,123	4,550	410	5,150
222									
223		Production Plant							
224									
225	32520	Producing Leaseholds	3.0	Peak Day	904	452	203	18	230
226	32540	Rights of Way	3.0	Peak Day	12,963	6,486	2,915	262	3,299
227	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,747	785	71	689
228	33201	Field Lines	3.0	Peak Day	47,163	23,597	10,606	955	12,005
229	33202	Tributary Lines	3.0	Peak Day	529,866	265,167	119,179	10,728	134,892
230	33490	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	191,854	95,992	43,145	3,864	48,833
231	33600	Purification Equipment	3.0	Peak Day	15,287	7,649	3,438	309	3,891
232									
233		Total Production Plant			801,619	401,079	180,271	16,228	204,040
234									
235		Storage Plant							
236									
237	35010	Land	3.0	Peak Day	0	-	-	-	-
238	35020	Rights of Way	3.0	Peak Day	2,341	1,171	526	47	596
239	35100	Structures and Improvements	3.0	Peak Day	2,621	1,411	634	57	718
240	35102	Compression Station Equipment	3.0	Peak Day	61,058	30,549	13,731	1,239	15,541
241	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	12,148	6,078	2,732	240	3,082
242	35104	Other Structures	3.0	Peak Day	70,517	35,262	15,868	1,428	17,949
243	35200	Wells \ Rights of Way	3.0	Peak Day	294,918	147,588	66,322	5,970	75,067
244	35201	Well Construction	3.0	Peak Day	591,046	295,722	132,917	11,966	150,442
245	35202	Well Equipment	3.0	Peak Day	286,931	143,562	64,526	5,809	73,034
246	35203	Cushion Gas	3.0	Peak Day	135,191	67,641	30,462	2,737	34,411
247	35210	Leaseholds	3.0	Peak Day	89,310	44,685	20,084	1,808	22,732
248	35211	Storage Rights	3.0	Peak Day	28,649	13,434	6,038	544	6,934
249	35301	Field Lines	3.0	Peak Day	93,714	46,887	21,074	1,897	23,853
250	35302	Tributary Lines	3.0	Peak Day	109,996	55,029	24,729	2,226	27,990
251	35400	Compressor Station Equipment	3.0	Peak Day	184,037	97,064	43,536	3,928	48,399
252	35500	Meas. & Reg. Equipment	3.0	Peak Day	120,119	60,160	27,013	2,432	30,574
253	35600	Purification Equipment	3.0	Peak Day	82,000	41,027	19,440	1,890	20,872
254									
255		Total Storage Plant			2,172,981	1,097,213	489,864	43,990	553,094
256									
257		Transmission							
258									
259	36510	Land & Land Rights	3.0	Peak Day	16	8	4	0	4
260	36520	Rights of Way	3.0	Peak Day	434,585	217,439	97,731	8,798	110,617
261	36602	Structures & Improvements	3.0	Peak Day	(1,441)	(721)	(324)	(29)	(367)
262	36603	Other Structures	3.0	Peak Day	60,685	30,313	13,625	1,227	15,421
263	36700	Mains Cathodic Protection	3.0	Peak Day	303,101	151,652	68,162	6,136	77,150
264	36701	Mains - Steel	3.0	Peak Day	17,004,632	8,508,046	3,824,069	344,247	4,328,269
265	36900	Meas. & Reg. Equipment	3.0	Peak Day	242,952	121,568	54,836	4,918	61,840
266	36901	Meas. & Reg. Equipment	3.0	Peak Day	1,805,542	903,379	408,037	36,662	459,573
267									
268		Total Transmission Plant			19,849,972	9,951,675	4,463,941	401,849	5,062,507
269									
270		Distribution							
271									
272	37400	Land & Land Rights	3.0	Peak Day	8,262	4,129	1,866	167	2,109
273	37401	Land	3.0	Peak Day	(1,047)	(524)	(235)	(21)	(266)
274	37402	Land Rights	3.0	Peak Day	8,248	4,127	1,855	167	2,099
275	37403	Land Other	3.0	Peak Day	0	-	-	-	-
276	37500	Structures & Improvements	3.0	Peak Day	14,637	7,324	3,292	296	3,726
277	37501	Structures & Improvements T.B.	3.0	Peak Day	14,173	7,091	3,187	287	3,607
278	37502	Land Rights	3.0	Peak Day	6,736	3,379	1,515	136	1,714
279	37503	Improvements	3.0	Peak Day	168	79	35	3	40
280	37600	Mains Cathodic Protection	3.0	Peak Day	355,686	177,983	79,988	7,201	90,534
281	37601	Mains - Steel	3.0	Peak Day	6,273,967	3,139,093	1,410,812	127,012	1,596,940
282	37602	Mains - Plastic	3.0	Peak Day	1,911,310	956,293	429,923	38,693	488,495
283	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	249,404	124,786	56,087	5,049	63,482
284	37900	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	57,487	28,753	12,923	1,163	14,627
285	37950	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	174,401	87,259	39,220	3,531	44,391
286	38000	Services	99.0	-	0	-	-	-	-
287	38100	Meters	99.0	-	0	-	-	-	-
288	38200	Meter Installations	99.0	-	0	-	-	-	-
289	38300	House Regulators	99.0	-	0	-	-	-	-
290	38400	House Reg. Installations	99.0	-	0	-	-	-	-
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
292	38600	Other Prop. on Cust. Prem	99.0	-	0	-	-	-	-
293									
294		Total Distribution Plant			9,073,380	4,539,748	2,040,458	183,664	2,309,490

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
285									
286	General:								
287									
288	39000	Land & Land Rights	6.4	P, S, T & D Plant - Demand	4,049	2,026	911	82	1,031
289	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	96,746	46,406	21,767	1,859	24,626
290	39002	Improvements	6.4	P, S, T & D Plant - Demand	28,268	14,136	6,355	572	7,193
301	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	84,857	42,507	19,705	1,720	21,624
302	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	1,181	591	266	24	301
303	39008	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	201,615	100,879	45,340	4,062	51,318
304	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	44,201	22,116	9,940	895	11,251
305	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	(16,985)	(8,487)	(3,819)	(344)	(4,323)
306	39200	Trucks	6.4	P, S, T & D Plant - Demand	63,629	31,836	14,306	1,268	16,185
307	39201	Trailers	6.4	P, S, T & D Plant - Demand	795	393	177	16	200
308	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	7,672	3,839	1,725	155	1,953
309	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	60,777	30,409	13,668	1,230	15,470
310	39503	Backhoes	6.4	P, S, T & D Plant - Demand	(25,496)	(12,756)	(5,734)	(516)	(6,490)
311	39604	Welders	6.4	P, S, T & D Plant - Demand	(2,089)	(1,045)	(470)	(42)	(532)
312	39605	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	3,377	1,690	759	68	890
313	39700	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	(34,054)	(17,036)	(7,658)	(689)	(8,668)
314	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	(3,486)	(1,744)	(784)	(71)	(887)
316	39702	Communication Equip., - Telemetering	6.4	P, S, T & D Plant - Demand	(5,388)	(2,699)	(1,212)	(109)	(1,371)
316	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(19,338)	(9,675)	(4,349)	(391)	(4,922)
317	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	81,721	45,882	20,627	1,857	23,346
318	39900	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
319	39901	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	27,778	13,898	6,247	562	7,070
320	39902	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	12,399	6,204	2,708	251	3,156
321	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
322	39904	Other Tang. Property - MS - Hardware	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
323	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
324	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	(322,814)	(161,516)	(72,596)	(6,535)	(82,167)
325	39907	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
326	39908	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
327		AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	18,900	9,457	4,250	383	4,811
328		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(742,800)	(371,650)	(167,044)	(15,037)	(189,068)
329									
330		Total General Plant			(424,400)	(212,343)	(95,441)	(5,992)	(108,025)
331									
332		TOTAL DIRECT RESERVE FOR DEPRECIATION			31,493,763	15,767,494	7,082,443	637,570	8,016,256
333									
334		Kentucky Mid-States General Office:							
335									
336		Intangible Plant:							
337									
338	30100	Organization	99.0	-	0	-	-	-	-
339	30200	Franchises & Consents	99.0	-	0	-	-	-	-
340	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
341									
342		Total Intangible Plant							
343									
344		General:							
345									
346	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
347	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	3,935	1,969	885	80	1,002
348	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	455	226	102	9	116
349	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,874	1,938	871	78	996
350	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	5,546	2,775	1,247	112	1,412
351	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	604	302	139	12	154
352	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	282	141	63	6	72
353	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	5,045	2,524	1,136	102	1,294
354	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	1,221	611	275	25	314
355	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(1,034)	(517)	(233)	(21)	(263)
356	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	36,042	17,533	7,880	709	8,919
357	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	8,077	3,040	1,367	123	1,547
358	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	16,097	8,054	3,620	329	4,097
359	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	909	455	204	18	231
360	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	17,059	8,550	3,843	346	4,350
361	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(66,914)	(28,476)	(12,793)	(1,152)	(14,487)
362	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
363	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	82,342	41,199	18,517	1,667	20,959
364		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	3,848	1,925	865	78	980
365									
366		Total General Plant			124,417	62,250	27,979	2,519	31,668
367									
368		Shared Services General Office:							
369									
370		General:							
371									
372	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	58	29	13	1	15
373	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	6,571	3,286	1,478	133	1,673
374	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	60,318	40,186	18,062	1,629	20,444
375	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	53,081	28,558	11,937	1,076	13,511
376	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	51	26	12	1	13
377	39103	Office Machines	6.4	P, S, T & D Plant - Demand	25	13	6	0	6
378	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	19	9	4	0	4
379	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	706	353	159	14	180
380	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	7	3	1	0	2
381	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	573	287	129	12	146
382	39606	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	52	26	12	1	13
383	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	10,086	5,047	2,268	204	2,567
384	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	992	496	223	20	252
385	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	702	351	158	14	179
386	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	89,819	44,939	20,199	1,818	22,852
387	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	60,209	28,122	11,291	1,016	12,760
388	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	18,763	9,389	4,233	360	4,776
389	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	4	2	1	0	0
390	39905	Other Tangible Property - MS - Hardware	6.4	P, S, T & D Plant - Demand	135	68	30	3	34
391	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	20,286	10,150	4,562	411	5,153
392	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	7,562	3,784	1,701	153	1,925
393	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	628,313	314,356	141,298	12,720	159,927
394	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	23,895	11,956	5,374	464	6,062
395	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
396		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(1)	(1)	(0)	(0)	(0)
397									
398		Total General Plant			992,372	486,521	223,169	20,090	252,693

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
399									
400		Shared Services Customer Support:							
401									
402		General:							
403									
404	39200	Land	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	39910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39090	Structures & Improvements	6.4	P, S, T & D Plant - Demand	28,325	14,172	6,370	573	7,210
407	39099	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	35,431	16,727	7,518	677	8,509
408	39010	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,737	1,870	840	75	951
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,356	678	305	27	345
410	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(55,015)	(27,976)	(12,574)	(1,192)	(14,292)
411	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	99	50	22	2	25
412	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	32	16	7	1	8
413	39909	Other Tangible Property	6.4	P, S, T & D Plant - Demand	(9)	(5)	(2)	(0)	(2)
414	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	(20,573)	(10,293)	(4,626)	(416)	(5,236)
415	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	(37,323)	(18,674)	(8,393)	(750)	(9,500)
416	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	873	437	199	18	222
417	39906	Other Tang. Property - FC Hardware	6.4	P, S, T & D Plant - Demand	(995)	(498)	(224)	(20)	(253)
418	39907	Other Tang. Property - FC Software	6.4	P, S, T & D Plant - Demand	2,465	1,233	554	50	627
419	39909	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	345,713	172,973	77,745	6,899	87,996
420	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	33	17	8	1	9
421	39916	CKV-Oth Tang Prop-FC Hardware	6.4	P, S, T & D Plant - Demand	128	64	29	3	39
422	39917	CKV-Oth Tang Prop-FC Software	6.4	P, S, T & D Plant - Demand	37	18	8	1	9
423	39924	Other Tang. Property - General Startup C	6.4	P, S, T & D Plant - Demand	1	1	0	0	0
424		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(214)	(107)	(48)	(4)	(54)
425									
426									
427		Total General Plant			301,202	150,703	67,736	6,098	76,656
428		TOTAL RESERVE FOR DEPRECIATION - DEMAND			32,911,764	16,466,967	7,401,326	666,276	8,377,184

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Intangible Plant							
430									
431	30100	Organization	6.6	P, S, T & D Plant - Commodity	106	44	22	2	36
432	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,526	635	315	30	545
433	30300	Misc Intangible Plant	99.0		0				
434									
435		Total Intangible Plant			1,632	679	338	33	583
436									
437		Production Plant							
438									
439	32520	Producing Leaseholds	99.0		0				
440	32540	Rights of Ways	99.0		0				
441	33100	Production Gas Wells Equipment	99.0		0				
442	33201	Field Lines	99.0		0				
443	33202	Tributary Lines	99.0		0				
444	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
445	33600	Purification Equipment	99.0		0				
446									
447		Total Production Plant			0	0	0	0	0
448									
449		Storage Plant							
450									
451	35010	Land	1.5	Winter Volumes	0				
452	35020	Rights of Way	1.5	Winter Volumes	2,341	974	484	47	896
453	35100	Structures and Improvements	1.5	Winter Volumes	2,821	1,174	584	58	1,007
454	35102	Compressor Station Equipment	1.5	Winter Volumes	61,058	25,404	12,633	1,217	21,803
455	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	12,148	5,054	2,513	242	4,338
456	35104	Other Structures	1.5	Winter Volumes	70,517	28,340	14,590	1,406	26,181
457	35200	Wells \ Rights of Way	1.5	Winter Volumes	294,918	122,706	61,019	5,880	105,313
458	35201	Well Construction	1.5	Winter Volumes	591,046	245,616	122,289	11,784	211,057
459	35202	Well Equipment	1.5	Winter Volumes	286,831	119,383	59,387	5,721	102,461
460	35203	Cushion Gas	1.5	Winter Volumes	135,191	56,249	27,971	2,695	48,276
461	35210	Leaseholds	1.5	Winter Volumes	89,310	37,169	18,478	1,781	31,692
462	35211	Storage Rights	1.5	Winter Volumes	26,849	11,171	5,555	535	9,588
463	35301	Field Lines	1.5	Winter Volumes	83,711	38,990	19,389	1,856	33,463
464	35302	Tributary Lines	1.5	Winter Volumes	109,898	45,753	22,752	2,192	38,268
465	35400	Compressor Station Equipment	1.5	Winter Volumes	184,037	80,733	40,147	3,869	59,289
466	35500	Meas & Reg. Equipment	1.5	Winter Volumes	120,116	49,978	24,853	2,395	42,893
467	35600	Purification Equipment	1.5	Winter Volumes	82,000	34,117	16,986	1,636	29,281
468									
469		Total Storage Plant			2,172,961	904,100	449,591	43,324	776,645
470									
471		Transmission							
472									
473	36510	Land & Land Rights	99.0		0				
474	36520	Rights of Way	99.0		0				
475	36602	Structures & Improvements	99.0		0				
476	36603	Other Structures	99.0		0				
477	36700	Mains Cathodic Protection	99.0		0				
478	36701	Mains - steel	99.0		0				
479	36900	Meas. & Reg. Equipment	99.0		0				
480	36901	Meas. & Reg. Equipment	99.0		0				
481									
482		Total Transmission Plant			0				
483									
484		Distribution							
485									
486	37400	Land & Land Rights	99.0		0				
487	37401	Land	99.0		0				
488	37402	Land Rights	99.0		0				
489	37403	Land Other	99.0		0				
490	37500	Structures & Improvements	99.0		0				
491	37501	Structures & Improvements T.B.	99.0		0				
492	37502	Land Rights	99.0		0				
493	37503	Improvements	99.0		0				
494	37600	Mains Cathodic Protection	99.0		0				
495	37601	Mains - steel	99.0		0				
496	37602	Mains - Plastic	99.0		0				
497	37800	Meas & Reg. Sta. Equip - General	99.0		0				
498	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0				
499	37905	Meas & Reg. Sta. Equipment T.B.	99.0		0				
500	38000	Services	99.0		0				
501	38100	Meters	99.0		0				
502	38200	Meter Installations	99.0		0				
503	38300	House Regulators	99.0		0				
504	38400	House Reg. Installations	99.0		0				
505	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
506	38600	Other Prop. On Cust. Prem	99.0		0				
507									
508		Total Distribution Plant			0				

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
509									
510		General:							
511									
512	38000	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	327	136	68	7	117
513	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	7,806	3,248	1,815	156	2,787
514	39002	Improvements	6.6	P, S, T & D Plant - Commodity	2,280	949	472	46	814
515	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	6,855	2,852	1,418	137	2,448
516	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	95	40	20	2	34
517	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	16,267	6,769	3,395	324	5,899
518	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	3,399	1,494	738	71	1,274
519	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	(1,370)	(570)	(284)	(27)	(469)
520	39200	Trucks	6.6	P, S, T & D Plant - Commodity	6,134	2,138	1,082	102	1,833
521	39201	Trailers	6.6	P, S, T & D Plant - Commodity	63	26	13	1	23
522	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	619	258	128	12	221
523	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	4,904	2,040	1,015	98	1,751
524	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	(2,057)	(856)	(425)	(41)	(735)
525	39604	Welders	6.6	P, S, T & D Plant - Commodity	(189)	(70)	(35)	(3)	(60)
526	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	272	113	58	5	97
527	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	(2,748)	(1,143)	(568)	(59)	(881)
528	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	(261)	(117)	(58)	(6)	(100)
529	39702	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	(435)	(181)	(90)	(9)	(165)
530	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(1,560)	(649)	(323)	(31)	(557)
531	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	7,400	3,079	1,531	148	2,643
532	39900	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
533	39901	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	2,241	932	484	45	800
534	39902	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,000	416	207	20	387
535	39903	Other Tangible Property - Network - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
536	39904	Other Tangible Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
537	39905	Other Tang. Property - HP - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
538	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
539	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	(26,046)	(10,537)	(5,380)	(519)	(8,301)
540	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
541		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	1,525	634	316	30	545
542		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(69,932)	(24,936)	(12,400)	(1,195)	(21,401)
543									
544		Total General Plant			(34,242)	(14,247)	(7,085)	(683)	(12,228)
545									
546		TOTAL DIRECT RESERVE FOR DEPRECIATION			2,140,351	890,593	442,844	42,674	764,301
547									
548		Kentucky Mid-States General Office:							
549									
550		Intangible Plant:							
551									
552	30100	Organization	99.0		0	-	-	-	-
553	30200	Franchises & Consents	99.0		0	-	-	-	-
554	30300	Misc Intangible Plant	99.0		0	-	-	-	-
555		Total Intangible Plant			0	-	-	-	-
556									
557		General:							
558									
559									
560	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
561	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	317	132	66	6	113
562	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	37	15	8	1	13
563	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	313	130	65	6	112
564	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	447	186	93	9	160
565	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	48	20	10	1	17
566	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	23	9	5	0	8
567	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	467	169	84	8	145
568	39409	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	99	41	20	2	35
569	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(83)	(35)	(17)	(2)	(30)
570	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	2,827	1,178	585	56	1,010
571	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	480	204	101	10	175
572	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	1,259	540	269	26	464
573	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	73	31	15	1	26
574	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,379	574	285	27	492
575	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(4,592)	(1,911)	(950)	(92)	(1,640)
576	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
577	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	6,644	2,764	1,375	132	2,372
578		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	310	129	64	6	111
579									
580		Total General Plant			10,038	4,177	2,077	200	3,585
581									
582		Shared Services General Office:							
583									
584		General:							
585									
586	39006	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	5	2	1	0	2
587	39005	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	530	221	110	11	189
588	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,480	2,698	1,341	129	2,314
589	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	4,283	1,782	886	85	1,529
590	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	4	2	1	0	1
591	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
592	39104	Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	1	1	0	0	1
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	57	24	12	1	20
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	46	19	10	1	17
596	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	4	2	1	0	1
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	814	339	168	16	291
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	80	33	17	2	29
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	57	24	12	1	20
600	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	7,247	3,015	1,499	144	2,588
601	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	4,051	1,686	838	81	1,447
602	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,514	630	313	30	541
603	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	12	5	3	0	4
604	39905	Other Tangible Property - HP - Hardware	6.6	P, S, T & D Plant - Commodity	11	5	2	0	4
605	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,637	681	339	33	564
606	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	610	254	126	12	218
607	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	50,694	21,092	10,489	1,011	18,103
608	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,828	802	399	38	688
609	39924	Other Tang. Property - General Startup Cost	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
610		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(0)	(0)	(0)	(0)	(0)
611									
612		Total General Plant			80,068	33,314	16,566	1,596	28,592

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
613									
614		Shared Services Customer Support							
615									
616		General							
617									
618	39900	Land	6.6	P, S, T & D Plant - Commodity	0				
619	39910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0				
620	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	2,265				
621	39005	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	2,697	951	473	46	816
622	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	391	126	62	6	93
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	109	48	23	2	39
624	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(4,511)	(1,877)	(933)	(90)	(1,611)
625	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	8	3	2	0	3
626	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
627	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(1)	(0)	(0)	(0)	(0)
628	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	(1,660)	(681)	(343)	(33)	(583)
629	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	(3,011)	(1,253)	(623)	(60)	(1,075)
630	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	70	29	15	1	25
631	39906	Other Tang. Property - FC Hardware	6.6	P, S, T & D Plant - Commodity	(80)	(33)	(17)	(2)	(29)
632	39907	Other Tang. Property - FC Software	6.6	P, S, T & D Plant - Commodity	199	83	41	4	71
633	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	27,893	11,605	5,771	556	9,960
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
635	39916	CKV-Oth Tang Prop-FC Hardware	6.6	P, S, T & D Plant - Commodity	10	4	2	0	4
636	39917	CKV-Oth Tang Prop-FC Software	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
637	39924	Other Tang. Property - General Startup Co	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
638		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(17)	(7)	(4)	(0)	(6)
640		Total General Plant			24,302	10,111	5,028	465	8,676
641									
642		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			2,254,759	936,134	466,515	44,955	605,156

Atmos Energy Corporation - Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Total Reserve for Depreciation									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
843		Intangible Plant							
844									
845	30100	Organization			8,330	8,293	1,426	83	528
846	30200	Franchisees & Consents			119,853	90,546	20,521	1,189	7,597
847	30300	Misc Intangible Plant			0				
848									
849		Total Intangible Plant			128,183	98,839	21,947	1,271	8,125
850									
851		Production Plant							
852									
853	32520	Producing Leaseholds			904	452	203	18	230
854	32540	Rights of Way			12,963	6,486	2,915	262	3,299
855	33100	Production Gas Wells Equipment			3,492	1,747	785	71	889
856	33201	Field Lines			47,163	23,597	10,606	955	12,005
857	33202	Tributary Lines			529,956	265,157	119,179	10,729	134,892
858	33400	Field Meas. & Reg. Sta. Equip			191,854	95,992	43,145	3,884	48,833
859	33600	Purification Equipment			15,287	7,649	3,438	309	3,891
860									
861		Total Production Plant			801,619	401,079	180,271	16,228	204,040
862									
863		Storage Plant							
864									
865	35010	Land			0				
866	35020	Rights of Way			4,682	2,146	1,011	84	1,432
867	35100	Structures and Improvements			5,641	2,585	1,218	113	1,725
868	35102	Compression Station Equipment			122,115	55,954	26,364	2,453	37,344
869	35103	Meas. & Reg. Sta. Structures			24,296	11,132	5,245	486	7,430
870	35104	Other Structures			141,034	64,622	30,448	2,834	49,130
871	35200	Wells \ Rights of Way			589,835	270,254	127,342	11,850	180,378
872	35201	Well Construction			1,182,091	541,638	265,206	23,749	361,499
873	35202	Well Equipment			573,862	262,945	123,893	11,529	175,494
874	35203	Cushion Gas			270,302	123,890	58,374	5,432	82,686
875	35210	Leaseholds			178,819	81,844	38,593	3,589	54,624
876	35211	Storage Rights			53,699	24,605	11,593	1,079	16,422
877	35301	Field Lines			187,422	85,877	40,463	3,755	57,316
878	35302	Tributary Lines			219,931	109,779	47,492	4,419	67,258
879	35400	Compressor Station Equipment			368,075	177,817	83,783	7,797	118,878
880	35500	Meas & Reg. Equipment			240,238	110,078	51,866	4,827	73,468
881	35600	Purification Equipment			163,999	78,146	36,406	3,256	50,153
882									
883		Total Storage Plant			4,345,921	1,991,313	938,265	87,314	1,328,039
884									
885		Transmission							
886									
887	36510	Land & Land Rights			18	8	4	0	4
888	36520	Rights of Way			434,585	217,439	97,731	8,798	110,617
889	36602	Structures & Improvements			(1,441)	(721)	(324)	(29)	(367)
890	36603	Other Structures			60,585	30,313	13,625	1,227	16,421
891	36700	Mains Cathodic Protection			303,101	151,652	68,162	6,136	77,150
892	36701	Mains - Steel			17,004,632	8,508,046	3,624,069	344,247	4,328,269
893	36900	Meas. & Reg. Equipment			242,952	121,558	64,636	4,918	61,840
894	36901	Meas. & Reg. Equipment			1,805,542	903,379	405,037	36,552	458,573
895									
896		Total Transmission Plant			19,849,972	9,931,676	4,463,941	401,849	5,052,507
897									
898		Distribution							
899									
900	37400	Land & Land Rights			57,145	47,577	7,186	223	2,156
901	37401	Land			(7,250)	(6,036)	(612)	(28)	(274)
902	37402	Land Rights			57,120	47,556	7,185	223	2,155
903	37403	Land Other			0				
904	37500	Structures & Improvements			101,366	84,393	12,751	396	3,625
905	37501	Structures & Improvements T.B.			98,146	81,713	12,346	364	3,703
906	37502	Land Rights			46,641	38,831	5,867	182	1,760
907	37503	Improvements			1,092	809	137	4	41
908	37600	Mains Cathodic Protection			2,463,162	2,050,747	309,839	9,630	92,946
909	37601	Mains - Steel			43,447,799	36,173,201	5,465,295	169,859	1,639,475
910	37602	Mains - Plastic			13,236,019	11,019,872	1,864,945	51,749	499,453
911	37800	Meas & Reg. Sta. Equip - General			1,727,162	1,437,969	217,257	5,753	65,173
912	37900	Meas & Reg. Sta. Equip - City Gate			397,995	331,533	50,990	1,556	15,017
913	37905	Meas & Reg. Sta. Equipment T.B.			1,297,742	1,065,526	161,921	4,722	45,573
914	38000	Services			47,464,180	42,178,489	5,176,851	54,720	54,309
915	38100	Meters			6,831,980	5,304,111	2,982,706	263,911	261,232
916	38200	Water Installations			10,090,018	6,082,497	3,407,573	391,603	298,443
917	38300	House Regulators			3,231,320	1,947,915	1,091,273	95,556	95,576
918	38400	House Reg. Installations			122,845	74,054	41,487	3,671	3,634
919	38500	Ind. Meas. & Reg. Sta. Equipment			2,694,605				2,894,605
920	38600	Other Prop. On Cust. Prem			0				0

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
721						
722		Total Distribution Plant	135,489,033	107,920,667	20,685,527	966,026
723						5,978,802
724		General:				
725						
726	38900	Land & Land Rights	25,664	19,391	4,393	254
727	39000	Structures Frame	612,960	463,077	164,953	6,078
728	39002	Improvements	179,032	135,284	39,854	1,775
729	39003	Improvement to Leased Premises	638,266	408,639	92,162	5,337
730	39004	Air Conditioning Equipment	7,480	6,651	1,281	74
731	39009	Office Furniture & Equipment	1,277,363	965,017	218,713	12,656
732	39100	Remittance Processing Equip	280,045	211,667	47,950	2,777
733	39103	Transportation Equipment	(107,598)	(81,288)	(18,423)	(1,067)
734	39200	Trucks	403,130	304,556	69,025	3,987
735	39201	Trailers	4,873	3,757	851	49
736	39202	Stores Equipment	48,607	36,722	8,323	462
737	39400	Power Operated Equipment	385,061	290,904	85,931	3,818
738	39603	Backhoes	(181,532)	(122,034)	(27,698)	(1,602)
739	39604	Welders	(13,233)	(9,990)	(2,266)	(131)
740	39605	Communication Equipment	21,395	16,199	3,693	212
741	39700	Communication Equipment - Mobile Radios	(215,752)	(162,905)	(36,942)	(2,139)
742	39701	Communication Equipment - Fixed Radios	(22,087)	(18,666)	(3,782)	(219)
743	39702	Communication Equip. - Telemetering	(34,139)	(25,789)	(5,846)	(339)
744	39705	Miscellaneous Equipment	(122,618)	(92,559)	(22,978)	(1,215)
745	39600	Other Tangible Property	581,115	439,019	99,500	5,702
746	39900	Other Tangible Property - Servers - H/W	0	0	0	0
747	39901	Other Tangible Property - Servers - S/W	175,090	132,858	30,133	1,745
748	39902	Other Tangible Property - Network - H/W	78,554	59,346	13,450	779
749	39903	Other Tang. Property - CPU	0	0	0	0
750	39904	Other Tangible Property - MF - Hardware	0	0	0	0
751	39905	Other Tang. Property - PC Hardware	0	0	0	0
752	39906	Other Tang. Property - PC Software	(2,046,235)	(1,545,126)	(350,180)	(20,280)
753	39907	Other Tang. Property - Mainframe S/W	0	0	0	0
754	39908	Other Tang. Property - Application Software	0	0	0	0
755		AR 15 general plant amortization	119,747	90,496	20,503	1,187
756		Retirement Work in Progress	(4,706,121)	(3,555,361)	(805,794)	(46,664)
757						(299,302)
758		Total General Plant	(2,688,852)	(2,031,363)	(460,392)	(26,862)
759						(170,435)
760		TOTAL DIRECT RESERVE FOR DEPRECIATION	157,906,884	118,310,210	26,747,548	1,445,027
761						12,402,078
762		Kentucky Mid-States General Office:				
763						
764		Intangible Plant:				
765						
766	30100	Organization	0	0	0	0
767	30200	Franchises & Consents	0	0	0	0
768	30300	Misc Intangible Plant	0	0	0	0
769		Total Intangible Plant:				
770						
771		General:				
772						
773						
774	37400	Land & Land Rights	0	0	0	0
775	39001	Structures Frame	24,929	18,833	4,268	247
776	39004	Air Conditioning Equipment	2,866	2,180	494	29
777	39009	Improvement to Leased Premises	24,544	18,543	4,203	243
778	39100	Office Furniture & Equipment	36,136	28,544	6,016	348
779	39200	Transportation Equipment	3,829	2,893	595	36
780	39300	Stores Equipment	1,765	1,349	305	18
781	39400	Tools, Shop & Garage Equipment	31,863	24,148	5,473	317
782	39600	Power Operated Equipment	7,737	5,845	1,326	77
783	39700	Communication Equipment	(6,551)	(4,949)	(1,122)	(65)
784	39800	Miscellaneous Equipment	222,014	167,726	38,014	2,201
785	39900	Other Tangible Property	38,499	29,085	6,592	382
786	39901	Other Tangible Property - Servers - H/W	101,993	77,046	17,462	1,011
787	39902	Other Tangible Property - Servers - S/W	6,759	4,351	986	57
788	39903	Other Tangible Property - Network - H/W	108,270	81,796	18,538	1,074
789	39906	Other Tang. Property - PC Hardware	(380,580)	(272,417)	(61,741)	(3,575)
790	39907	Other Tang. Property - PC Software	0	0	0	0
791	39908	Other Tang. Property - Mainframe S/W	521,687	394,122	89,325	5,173
792		Retirement Work in Progress	24,381	18,419	4,175	242
793						1,545
794		Total General Plant	788,261	595,512	134,968	7,816
795						49,985
796		Shared Services General Office:				
797						
798		General:				
799						
800	39000	Structures & Improvements	387	277	63	4
801	39005	G-Structures & Improvements	41,632	31,452	7,128	413
802	39009	Improvement to Leased Premises	608,868	384,437	87,130	5,046
803	39100	Office Furniture & Equipment	336,303	254,089	57,583	3,335
804	39102	Remittance Processing Equip	325	246	56	3
805	39103	Office Machines	160	121	27	2
806	39104	G-Office Furniture & Equip.	111	84	19	1
807	39200	Transportation Equipment	4,472	3,379	769	44
808	39300	Stores Equipment	42	32	7	0
809	39400	Tools, Shop & Garage Equipment	3,633	2,745	622	36
810	39500	Laboratory Equipment	328	248	56	3
811	39700	Communication Equipment	83,904	48,278	10,942	634
812	39800	Miscellaneous Equipment	6,284	4,748	1,076	62
813	39900	Other Tangible Property	4,453	3,352	762	44
814	39901	Other Tangible Property - Servers - H/W	568,058	428,809	97,435	5,643
815	39902	Other Tangible Property - Servers - S/W	318,108	240,323	64,467	3,154
816	39903	Other Tangible Property - Network - H/W	118,878	89,809	20,355	1,179
817	39904	Other Tang. Property - CPU	952	719	163	9
818	39905	Other Tangible Property - MF - Hardware	855	646	146	8
819	39906	Other Tang. Property - PC Hardware	128,525	97,087	22,008	1,274
820	39907	Other Tang. Property - PC Software	47,912	36,196	8,204	476
821	39908	Other Tang. Property - Mainframe S/W	3,980,772	3,007,377	681,598	39,472
822	39909	Other Tang. Property - Application Software	151,394	114,375	25,922	1,601
823	39924	Other Tang. Property - General Startup Costs	0	0	0	0
824		Retirement Work in Progress	(9)	(7)	(2)	(0)
825						(1)
826		Total General Plant	8,287,324	4,749,922	1,075,532	62,343
						398,527

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF RESERVE FOR DEPRECIATION							
827							
828		Shared Services Customer Support					
829							
830		General					
831							
832	38900	Land	0	-	-	-	-
833	38910	CKV-Land & Land Rights	0	-	-	-	-
834	39000	Structures & Improvements	179,456	136,674	30,727	1,779	11,375
835	39009	Improvement to Leased Premises	211,810	160,017	38,267	2,100	13,426
836	39010	CKV-Structures & Improvements	23,673	17,885	4,053	235	1,501
837	38100	Office Furniture & Equipment	8,591	6,490	1,471	85	545
838	39700	Communication Equipment	(354,256)	(267,032)	(60,657)	(3,613)	(22,455)
839	39710	CKV-Communication Equipment	629	476	108	6	40
840	39800	Miscellaneous Equipment	203	154	35	2	13
841	39900	Other Tangible Property	(59)	(45)	(10)	(1)	(4)
842	39901	Other Tangible Property - Servers - H/W	(130,340)	(98,469)	(22,317)	(1,292)	(8,262)
843	39902	Other Tangible Property - Servers - S/W	(236,463)	(176,642)	(40,488)	(2,345)	(14,988)
844	39903	Other Tangible Property - Network - H/W	5,533	4,180	947	55	351
845	39906	Other Tang. Property - PC Hardware	(6,303)	(4,781)	(1,029)	(62)	(399)
846	39907	Other Tang. Property - PC Software	15,615	11,787	2,674	155	990
847	39908	Other Tang. Property - Mainframe S/W	2,190,316	1,654,731	375,032	21,718	138,835
848	39910	CKV-Other Tangible Property	212	160	36	2	13
849	39916	CKV-Oth Tang Prop-PC Hardware	811	613	139	8	51
850	39917	CKV-Oth Tang Prop-PC Software	232	175	40	2	15
851	39924	Other TANG. Property - General Startup Costs	8	5	1	0	1
852		Retirement Work in Progress	(1,358)	(1,025)	(232)	(13)	(86)
853							
854		Total General Plant	1,908,312	1,441,684	326,746	18,922	120,860
855							
856		TOTAL RESERVE FOR DEPRECIATION	166,889,761	125,097,328	27,285,795	1,535,108	12,971,530

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
Customer								
	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	
1	Rate Base Additions:							
2								
3		Materials and Supplies - KY Direct	7.2 Allocated O&M Expenses - Cust	(1,948)	(1,632)	(281)	(21)	(11)
4		Materials and Supplies - KY Mid-States GO	7.2 Allocated O&M Expenses - Cust	14,079	11,811	2,034	154	80
5		Materials and Supplies - Shared Services GO	7.2 Allocated O&M Expenses - Cust	0	0	0	0	0
6		Materials and Supplies - Shared Services CS	7.2 Allocated O&M Expenses - Cust	0	-	-	-	-
7		Gas Storage Inventory	99.0 -	0	-	-	-	-
8		Prepayments - KY Direct	7.2 Allocated O&M Expenses - Cust	47,350	39,722	6,839	519	270
9		Prepayments - KY Mid-States GO	7.2 Allocated O&M Expenses - Cust	1,022	857	148	11	6
10		Prepayments - Shared Services GO	7.2 Allocated O&M Expenses - Cust	154,261	129,411	22,201	1,692	879
11		Prepayments - Shared Services CS	7.2 Allocated O&M Expenses - Cust	55,990	46,970	8,087	614	319
12		Cash Working Capital	7.2 Allocated O&M Expenses - Cust	688,061	577,218	99,380	7,545	3,919
13								
14		Total Rate Base Additions		958,817	804,356	138,486	10,514	5,461
15								
16								
17	Rate Base Deductions:							
18								
19		Customer Advances - KY Direct	2.0 Customers	(2,745,576)	(2,439,824)	(299,445)	(3,185)	(3,142)
20		Customer Advances - KY Mid-States GO	2.0 Customers	0	-	-	-	-
21		Customer Advances - Shared Services GO	2.0 Customers	0	-	-	-	-
22		Customer Advances - Shared Services CS	2.0 Customers	0	-	-	-	-
23		ADIT - KY Direct	9.2 Allocated Net Plant - Cust	(60,580,898)	(48,753,431)	(10,145,744)	(522,487)	(1,159,236)
24		ADIT - KY Mid-States GO	9.2 Allocated Net Plant - Cust	17,089,172	13,752,780	2,861,997	147,388	327,007
25		ADIT - Shared Services GO	9.2 Allocated Net Plant - Cust	(1,314,572)	(1,057,923)	(220,157)	(11,338)	(25,155)
26		ADIT - Shared Services CS	9.2 Allocated Net Plant - Cust	5,671,623	4,564,328	949,851	48,916	108,528
27								
28		Total Rate Base Deductions		(41,880,251)	(33,934,070)	(6,853,497)	(340,887)	(751,997)
29								
30								
31		TOTAL OTHER RB - CUSTOMER		(40,921,434)	(33,129,714)	(6,715,011)	(330,174)	(746,536)
32								
33		Interest on Customer Deposits	2.0 Customers	0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00143								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
		Allocation	Allocation	Total	Commercial &	Firm	Interruptible &	
		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
34								
35	Demand							
36								
37								
38								
39								
40								
41	Rate Base Additions:							
42								
43	Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(191)	(96)	(43)	(4)	(49)
44	Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	1,384	692	311	28	352
45	Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	0	0	0	0
46	Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-
47	Gas Storage Inventory	99.0		0	-	-	-	-
48	Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	4,653	2,328	1,046	94	1,184
49	Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	100	50	23	2	26
50	Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	15,160	7,585	3,469	307	3,859
51	Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	5,502	2,753	1,237	111	1,401
52	Cash Working Capital	7.4	Allocated O&M Expenses - Demand	67,618	33,832	15,206	1,359	17,211
53								
54	Total Rate Base Additions			94,226	47,145	21,190	1,908	23,984
55								
56								
57	Rate Base Deductions:							
58								
59	Customer Advances - KY Direct	99.0		0	-	-	-	-
60	Customer Advances - KY Mid-States GO	99.0		0	-	-	-	-
61	Customer Advances - Shared Services GO	99.0		0	-	-	-	-
62	Customer Advances - Shared Services CS	99.0		0	-	-	-	-
63	ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(9,589,593)	(4,798,028)	(2,156,546)	(194,135)	(2,440,884)
64	ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	2,705,114	1,353,468	608,337	54,763	688,545
65	ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	(208,089)	(104,115)	(46,795)	(4,213)	(52,956)
66	ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	897,784	449,195	201,897	18,175	228,517
67								
68	Total Rate Base Deductions			(6,194,785)	(3,099,480)	(1,393,100)	(125,409)	(1,576,789)
69								
70								
71	TOTAL OTHER RB - DEMAND			(6,100,558)	(3,052,335)	(1,371,918)	(123,502)	(1,552,804)
72								
73	Interest on Customer Deposits	3.0	Peak Day	0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
74	Commodity							
75								
76								
77								
78		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
79		Factor	Basis	Company		Public Authority	Industrial	Transportation
80								
81	Rate Base Additions:							
82								
83	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(7,300)	(4,436)	(2,509)	(220)	(85)
84	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	52,824	32,461	18,159	1,589	615
85	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	0	0	0	0
86	Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-
87	Gas Storage Inventory	1.0	Mcf	8,415,216	3,145,522	1,755,961	153,749	4,359,984
88	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	177,651	109,168	61,071	5,345	2,067
89	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	3,933	2,356	1,318	115	45
90	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	578,773	355,660	198,965	17,414	6,734
91	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	210,067	129,088	72,215	6,320	2,444
92	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	2,681,532	1,586,371	887,453	77,673	30,035
93								
94	Total Rate Base Additions			13,012,586	5,356,140	2,992,632	261,887	4,401,838
95								
96								
97	Rate Base Deductions:							
98								
99	Customer Advances - KY Direct	99.0	-	0	-	-	-	-
100	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-
101	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-
102	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-
103	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(872,732)	(363,116)	(180,570)	(17,460)	(311,645)
104	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	246,188	102,431	56,937	4,908	87,911
105	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	(18,938)	(7,879)	(3,918)	(376)	(6,793)
106	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	81,706	33,895	16,805	1,629	29,176
107								
108	Total Rate Base Deductions			(563,778)	(234,570)	(116,647)	(11,240)	(201,320)
109								
110								
111	TOTAL OTHER RB - COMMODITY			12,448,820	5,121,571	2,875,985	250,746	4,200,518
112								
113	Interest on Customer Deposits	1.0	Mcf	0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF OTHER RATE BASE							
114							
115 Total Other Rate Base							
116							
117							
118							
119 Allocation							
120 Factor Basis Total							
121 Rate Base Additions:							
122							
123 Materials and Supplies - KY Direct (9,437) (6,214) (2,833) (245) (145)							
124 Materials and Supplies - KY Mid-States GO 68,287 44,955 20,504 1,772 1,047							
125 Materials and Supplies - Shared Services GO 0 0 0 0 0							
126 Materials and Supplies - Shared Services CS 0							
127 Gas Storage Inventory 9,415,216 3,145,522 1,755,961 153,749 4,359,984							
128 Prepayments - KY Direct 229,654 151,218 68,956 5,959 3,521							
129 Prepayments - KY Mid-States GO 4,955 3,263 1,488 129 76							
130 Prepayments - Shared Services GO 748,184 492,656 224,654 19,413 11,471							
131 Prepayments - Shared Services CS 271,559 178,811 81,539 7,046 4,163							
132 Cash Working Capital 3,337,211 2,197,421 1,092,039 86,587 51,165							
133							
134 Total Rate Base Additions 14,055,640 6,207,641 3,152,308 274,408 4,431,283							
135							
136							
137 Rate Base Deductions:							
138							
139 Customer Advances - KY Direct (2,745,576) (2,439,824) (298,445) (3,165) (3,142)							
140 Customer Advances - KY Mid-States GO 0							
141 Customer Advances - Shared Services GO 0							
142 Customer Advances - Shared Services CS 0							
143 ADIT - KY Direct (71,043,224) (53,914,575) (12,482,861) (734,023) (3,811,765)							
144 ADIT - KY Mid-States GO 20,940,473 15,208,879 3,521,271 267,059 1,103,464							
145 ADIT - Shared Services GO (1,541,599) (1,169,917) (279,871) (19,928) (84,983)							
146 ADIT - Shared Services CS 6,651,113 5,047,518 1,168,654 68,720 366,222							
147							
148 Total Rate Base Deductions (48,638,812) (37,268,119) (8,363,252) (477,337) (2,530,104)							
149							
150							
151 TOTAL OTHER RB (34,573,172) (31,060,478) (5,210,944) (202,929) 1,901,179							
152							
153 Interest on Customer Deposits 0							

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF O&M EXPENSES						
120						
121	Customer Accounts:					
122	9010 Supervision	2.0	Customers	(202)	(179)	(72)
123	9020 Meter Reading Expense	2.0	Customers	1,321,394	1,174,242	144,117
124	9030 Customer Records and Collection Expenses	2.0	Customers	357,891	317,734	30,896
125	9040 Unserviceable Accounts	2.0	Customers	224,478	238,364	39,069
126	9050 Miscellaneous Customer Accounts Expenses	2.0	Customers	0	0	0
127	Total Customer Accounts			2,603,233	1,780,141	218,480
128						
129	Customer Service and Information:					
130	9070 Supervision	2.0	Customers	0	0	0
131	9080 Customer Assistance Expenses	2.0	Customers	0	0	0
132	9090 Informational and Instructional Advertising Expenses	2.0	Customers	133,918	119,004	14,606
133	9100 Miscellaneous Customer Service and Informational Expenses	2.0	Customers	0	0	0
134	Total Customer Service and Information			133,918	119,004	14,606
135						
136	Sales:					
137	9110 Supervision	2.0	Customers	218,372	194,054	23,817
138	9120 Demonstrating and Selling Expenses	2.0	Customers	13,903	12,350	1,517
139	9130 Advertising Expenses	2.0	Customers	10,934	9,716	1,193
140	9160 Miscellaneous Sales Expenses	2.0	Customers	0	0	0
141	Total Sales			243,210	216,131	26,526
142						
143	Administrative & General:					
144	Operation:					
145	9200 Administration and General Salaries	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	988,971	908,993	83,674
146	9210 Office Supplies and Expenses	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(1,300)	(1,089)	(15)
147	9220 Administrative Expenses Transferred - Customer Support	2.0	Customers	0	0	0
148	9230 Administrative Expenses Transferred - General	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	12,219,213	10,232,862	1,777,511
149	9250 Outside Services Employed	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	148,549	124,400	21,809
150	9240 Property Insurance	9.2	Affected Net Plant - Cust	63,697	51,261	10,668
151	9260 Injuries and Damages	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	17,467	14,629	2,541
152	9280 Employee Pensions and Benefits	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	3,056,569	2,859,738	444,637
153	9270 Franchise Requirements	2.0	Customers	2,840	2,524	310
154	9280 Regulatory Commission Expenses	2.0	Customers	217,507	193,263	23,722
155	9301 General Advertising Expenses	2.0	Customers	0	0	0
156	9302 Miscellaneous General Expense	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(20,919)	(17,513)	(3,042)
157	9310 Rents	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	7,121	5,964	5,036
158	Maintenance:					
159	9320 Maintenance of General Plant	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	0	0	0
160	Total O&M			16,079,732	13,475,165	2,332,476
161						
162	TOTAL O&M EXPENSE - CUSTOMER			24,115,231	20,230,381	3,483,076

Alamos Energy Corporation, Kentucky/Mid States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Encapsulated Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
292									
293	Customer Accounts								
294	9010	Supervisor	99.0		0				
295	9020	Meter Reading Expense	99.0		0				
296	9030	Customer Records and Collection Expenses	99.0		0				
297	9040	Uncollectible Accounts	99.0		0				
298	9050	Miscellaneous Customer Accounts Expenses	99.0		0				
299		Total Customer Accounts			0				
290									
291	Customer Service and Information								
292	9070	Subsidiary	99.0		0				
293	9080	Customer Assistance Expenses	99.0		0				
294	9090	Informational and Instructional Advertising Expenses	99.0		0				
295	9100	Miscellaneous Customer Service and Informational Expenses	99.0		0				
296		Total Customer Service and Information			0				
297									
298	Sales								
299	9110	Supervisor	99.0		0				
300	9120	Demonstrating and Selling Expenses	99.0		0				
301	9130	Advertising Expenses	99.0		0				
302	9160	Miscellaneous Sales Expenses	99.0		0				
303		Total Sales			0				
304									
305	Administrative & General								
306	9200	Operation							
307	9200	Administrative and General Salaries	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	24,940	12,470	5,609	505	6,348
308	9210	Office Supplies and Expenses	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	(80)	(44)	(20)	(9)	(2)
309	9220	Administrative Expenses Transferred - Customer Support	99.0		0				
310	9220	Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	825,946	413,291	185,742	16,721	210,232
311	9230	Outside Services Employed	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	19,041	9,024	2,788	263	2,846
312	9240	Property Insurance	9.4	Allocated Net Plant - Demand	10,053	5,045	2,267	204	2,666
313	9250	Injuries and Damages	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	1,181	591	265	24	301
314	9260	Employee Pensions and Benefits	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	206,697	103,373	46,453	4,163	52,689
315	9270	Travel and Transportation	99.0		0				
316	9280	Regulatory Commission Expenses	99.0		0				
317	9301	General Advertising Expenses	99.0		0				
318	9302	Miscellaneous General Expense	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	(1,414)	(702)	(318)	(29)	(380)
319	9310	Fees	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	261	241	108	10	123
320		Maintenance							
321	9370	Maintenance of General Plant	17.4	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Demand	0				
322		Total ASG			1,077,776	539,292	242,375	21,618	274,392
323									
324		TOTAL O&M EXPENSE - DEMAND			2,369,892	1,185,744	532,801	47,877	603,270

Alcoa Enacry Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
444									
448	Customer Accounts								
448	9010	Supervision	99.0		0				
447	9020	Motor Roading Expenses	99.0		0				
448	9030	Customer Records and Collection Expenses	99.0		0				
448	9040	Unpaidable Accounts	99.0		0				
450	9060	Miscellaneous Customer Accounts Expenses	99.0		0				
451		Total Customer Accounts			0				
452									
453	Customer Service and Information								
454	9070	Supervision	99.0		0				
455	9080	Customer Assistance Expenses	99.0		0				
456	9090	Informational and Instructional Advertising Expenses	99.0		0				
457	9100	Miscellaneous Customer Service and Informational Expenses	99.0		0				
458		Total Customer Service and Information			0				
459									
460	Sales								
461	9110	Supervision	99.0		0				
462	9120	Demonstrating and Selling Expenses	99.0		0				
463	9130	Advertising Expenses	99.0		0				
464	9160	Miscellaneous Sales Expenses	99.0		0				
465		Total Sales			0				
466									
467	Administrative & General								
468	Operation								
469	9200	Administrative and General Salaries	17.6	Composite of Accts. 879-909, 905-916, 924 & 928-930.1 - Comm	291	268	148	13	282
470	9210	Office Supplies and Expenses	17.6	Composite of Accts. 879-902, 879-916, 924 & 928-930.1 - Comm	(3)	(1)	(1)	(1)	(1)
471	9220	Administrative Expenses Transferred - Customer Support	99.0		0				
472	9220	Administrative Expenses Transferred - General	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	28,191	8,679	4,816	433	11,874
473	9220	Outside Services Employed	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	318	109	60	8	345
474	9240	Property Insurance	9.6	Allocated Net Plant - Comm	918	382	190	19	328
475	9250	Injuries and Damages	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	37	13	7	1	17
476	9260	Employee Pensions and Benefits	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	6,531	2,219	1,229	108	2,695
477	9270	Franchise Requirements	99.0		0				
478	9280	Regulatory Commission Expenses	99.0		0				
479	930.1	General Advertising Expenses	99.0		0				
480	932.2	Miscellaneous General Expense	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	(45)	(15)	(9)	(1)	(20)
481	9310	Rents	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	15	5	3	0	7
482		Maintenance							
483	9320	Maintenance of General Plant	17.6	Composite of Accts. 879-902, 905-916, 924 & 928-930.1 - Comm	0				
484		Total O&G			34,774	11,848	6,543	575	15,905
495									
466	TOTAL O&M EXPENSE - COMMODITY				80,477,810	55,999,310	31,103,641	2,722,298	1,682,684

Alcoa Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF O&M EXPENSE						
606						
607	Customer Accounts:					
608	6010 Gas Service	(202)	(170)	(22)	(0)	(0)
609	6020 Meter Reading Expense	1,321,394	1,174,242	144,117	1,623	1,612
610	6030 Customer Receipts and Collection Expenses	357,551	317,734	36,896	412	409
611	6040 Uncollectible Accounts	324,479	289,344	35,969	174	371
612	6050 Miscellaneous Customer Accounts Expenses	0	0	0	0	0
613	Total Customer Accounts	2,003,223	1,780,141	216,486	2,309	2,292
614						
615	Customer Service and Information:					
616	6070 Gas Service	0	0	0	0	0
617	6090 Customer Assistance Expenses	0	0	0	0	0
618	6090 Informational and Instructional Advertising Expenses	139,916	119,004	14,896	154	153
619	6100 Miscellaneous Customer Service and Informational Expense	0	0	0	0	0
620	Total Customer Service and Information	139,916	119,004	14,896	154	153
621						
622	Sales:					
623	6110 Gas Service	218,372	164,054	23,817	252	250
624	6120 Demerit/Tagging and Siding Expenses	13,959	12,350	1,517	16	16
625	6130 Advertising Expenses	10,834	9,716	1,193	13	13
626	6160 Miscellaneous Sales Expenses	0	0	0	0	0
627	Total Sales	243,215	216,131	26,526	281	279
628						
629	Administrative & General:					
630	6200 Operating:					
631	6200 Administrative and General Salaries	394,792	321,742	59,431	4,670	8,660
632	6210 Office Supplies and Expenses	(1,391)	(1,134)	(205)	(16)	(31)
633	6220 Administrative Expenses Transferred - Customer Support	0	0	0	0	0
634	6220 Administrative Expenses Transferred - General	13,671,350	10,655,114	1,863,408	154,544	293,424
635	6230 Outside Services Employed	198,905	179,531	23,336	1,956	3,567
636	6240 Property Insurance	74,689	56,684	13,125	177	4,113
637	6250 Injuries and Damages	16,696	15,232	2,813	221	419
638	6260 Employee Pensions and Benefits	3,209,740	2,609,239	492,338	35,664	73,329
639	6270 Franchise Requirements	2,940	2,524	316	3	3
640	6260 Regulatory Commission Expenses	217,507	193,285	23,722	291	249
641	630 1 General Advertising Expenses	0	0	0	0	0
642	6302 Miscellaneous General Expense	(22,571)	(18,298)	(3,368)	(265)	(522)
643	6310 Events	7,618	6,210	1,147	90	171
644	645 Maintenance					
645	6320 Maintenance of General Plant	0	0	0	0	0
646	Total A&G	17,192,284	14,026,265	2,581,392	200,333	393,072
647						
648	TOTAL O&M EXPENSE	116,882,904	77,015,435	35,119,567	3,034,791	1,783,230

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
	Customer						
		Allocation	Allocation	Total	Residential	Commercial &	Firm
		Factor	Basis	Company		Public Authority	Industrial
							Interruption &
							Transportation
7	Production & Gathering:						
8	Operation						
9	Op., Sup., & Eng.	99.0	-	0	-	-	-
10	Production Maps & Records	99.0	-	0	-	-	-
11	Field Lines Expenses	99.0	-	0	-	-	-
12	Field Compressor Station Expense	99.0	-	0	-	-	-
13	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-
14	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-
15	Purification Expense	99.0	-	0	-	-	-
16	Other Expenses	99.0	-	0	-	-	-
17	Maintenance						
18	Maint. Sup., & Eng.	99.0	-	0	-	-	-
19	Structures and Improvements	99.0	-	0	-	-	-
20	Field Line Maintenance	99.0	-	0	-	-	-
21	Compressor Station Equip. Maint.	99.0	-	0	-	-	-
22	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
23	Purification Equipment Maintenance	99.0	-	0	-	-	-
24	Other Equipment Maintenance	99.0	-	0	-	-	-
25	Gas Processed By Others	99.0	-	0	-	-	-
26	Total Production & Gathering			0	0	0	0
27							
28	Other Gas Supply Expenses:						
29	Wellhead Purchases	99.0	-	0	-	-	-
30	Field Line Purchases	99.0	-	0	-	-	-
31	Transmission Line Purchases	99.0	-	0	-	-	-
32	City Gate Purchases	99.0	-	0	-	-	-
33	Other Gas Purchases	99.0	-	0	-	-	-
34	Exchange Gas	99.0	-	0	-	-	-
35	Purchased Gas Expenses	99.0	-	0	-	-	-
36	Storage Gas Withdrawal	99.0	-	0	-	-	-
37	Company Used Gas	99.0	-	0	-	-	-
38	Other Gas Supply Expenses	99.0	-	0	-	-	-
39	Total Other Gas Supply Expenses			0	0	0	0
40							
41	Underground Storage:						
42	Operation						
43	Op., Sup., & Eng.	99.0	-	0	-	-	-
44	Maps & Records	99.0	-	0	-	-	-
45	Wells Expense	99.0	-	0	-	-	-
46	Lines Expense	99.0	-	0	-	-	-
47	Compressor Station Expense	99.0	-	0	-	-	-
48	Compressor Station Fuel & Power	99.0	-	0	-	-	-
49	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
50	Purification Expenses	99.0	-	0	-	-	-
51	Exploration & Development	99.0	-	0	-	-	-
52	Gas Losses	99.0	-	0	-	-	-
53	Other Expenses	99.0	-	0	-	-	-
54	Storage Well Royalties	99.0	-	0	-	-	-
55	Rents	99.0	-	0	-	-	-
56	Maintenance						
57	Maint. Sup., & Eng.	99.0	-	0	-	-	-
58	Structures and Improvements	99.0	-	0	-	-	-
59	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-
60	Line Maintenance	99.0	-	0	-	-	-
61	Compressor Station Equip Maint	99.0	-	0	-	-	-
62	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
63	Purification Equipment Maintenance	99.0	-	0	-	-	-
64	Other Equipment Maintenance	99.0	-	0	-	-	-
65	Total Underground Storage Expense			0	-	-	-
66							
67	Transmission:						
68	Operation						
69	Op., Sup., & Eng.	99.0	-	0	-	-	-
70	System Control & Load Dispatching	99.0	-	0	-	-	-
71	Communication Systems Expense	99.0	-	0	-	-	-
72	Compressor Station Labor Expense	99.0	-	0	-	-	-
73	Compressor Station Fuel Gas	99.0	-	0	-	-	-
74	Compressor Station Fuel & Power	99.0	-	0	-	-	-
75	Mains Expense	99.0	-	0	-	-	-
76	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
77	Other Expenses	99.0	-	0	-	-	-
78	LDC Payment	99.0	-	0	-	-	-
79	LDC Payment - A&G	99.0	-	0	-	-	-
80	Rents	99.0	-	0	-	-	-
81	Maintenance						
82	Maint. Sup., & Eng.	99.0	-	0	-	-	-
83	Structure & Improv.	99.0	-	0	-	-	-
84	Mains	99.0	-	0	-	-	-
85	Compressor Station Equip Maint	99.0	-	0	-	-	-
86	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
87	Communication Equipment Maintenance	99.0	-	0	-	-	-
88	Other Equipment Maintenance	99.0	-	0	-	-	-
89	Total Transmission Expense			0	0	0	0

Atmos Energy Corporation - Kentucky/Mid-States Division					
Kentucky Jurisdiction Case No. 2013-00148					
Forecasted Test Period: Twelve Months Ended November 30, 2014					
ALLOCATION OF PAYROLL					
90					
91	Distribution:				
92	Operation				
93	Supervision & Eng.	99.0 -	0	-	-
94	Distribution Load Dispatching	99.0 -	0	-	-
95	Compressor Station Labor and Expenses	99.0 -	0	-	-
96	Mains and Services Expenses	99.0 -	0	-	-
97	Measuring and Regulating Station Expenses - General	99.0 -	0	-	-
98	Measuring and Regulating Station Expenses - Industrial	99.0 -	0	-	-
99	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0 -	0	-	-
100	Meter and House Regulator Expenses	99.0 -	0	-	-
101	Customer Installations Expenses	99.0 -	0	-	-
102	Other Expenses	99.0 -	0	-	-
103	Rents	99.0 -	0	-	-
104	Maintenance				
105	Maintenance Supervision and Engineering	99.0 -	0	-	-
106	Maintenance of Structures and Improvements	99.0 -	0	-	-
107	Maintenance of Mains	99.0 -	0	-	-
108	Maintenance of compressor station equipment	99.0 -	0	-	-
109	Maint. of Measuring and Regulating Station Equip. - General	99.0 -	0	-	-
110	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0 -	0	-	-
111	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0 -	0	-	-
112	Maintenance of Services	99.0 -	0	-	-
113	Maintenance of Meters and House Regulators	99.0 -	0	-	-
114	Maintenance of Other Equipment	99.0 -	0	-	-
115	Total Distribution	0	0	0	0
116					
117	Customer Accounts				
118	Supervision	99.0 -	0	-	-
119	Meter Reading	99.0 -	0	-	-
120	Customer Rec. & Collections	99.0 -	0	-	-
121	Uncollectible Accounts	99.0 -	0	-	-
122	Misc. Cust. Acct. Expense	99.0 -	0	-	-
123	Total Customer Accounts Expense	0	0	0	0
124					
125	Customer Service and Information				
126	Supervision	99.0 -	0	-	-
127	Customer Assistance	99.0 -	0	-	-
128	Information & Instruction	99.0 -	0	-	-
129	Misc. Cust. Acct. Expense	99.0 -	0	-	-
130	Total Customer Service & Info Expense	0	0	0	0
131					
132	Sales				
133	Supervision	99.0 -	0	-	-
134	Demonstration & Selling	99.0 -	0	-	-
135	Advertising	99.0 -	0	-	-
136	Misc. Sales Expense	99.0 -	0	-	-
137	Total Sales Expense	0	0	0	0
138					
139	Administrative & General:				
140	Operation				
141	Administrative and General Salaries	99.0 -	0	-	-
142	Office Supplies and Expenses	99.0 -	0	-	-
143	Administrative Expenses Transferred - Customer Support	99.0 -	0	-	-
144	Administrative Expenses Transferred - General	99.0 -	0	-	-
145	Outside Services Employed	99.0 -	0	-	-
146	Property Insurance	99.0 -	0	-	-
147	Injuries and Damages	99.0 -	0	-	-
148	Employee Pensions and Benefits	99.0 -	0	-	-
149	Regulatory Commission Expenses	99.0 -	0	-	-
150	Duplicate Charges - Credit	99.0 -	0	-	-
151	General Advertising Expenses	99.0 -	0	-	-
152	Miscellaneous General Expense	99.0 -	0	-	-
153	Rents	99.0 -	0	-	-
154	Maintenance				
155	Maintenance of General Plant	99.0 -	0	-	-
156	Total A&G	0	0	0	0
157					
158	Other Utility Plant Related Payroll	99.0 -	0	-	-
159					
160	TOTAL PAYROLL EXPENSE - CUSTOMER		0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
		Factor	Basis	Company		Public Authority	Industrial
							Interruption &
							Transportation
161							
162							
163							
164	Demand						
165							
166							
167							
168							
169	Production & Gathering:						
170	Operation						
171	Op., Sup., & Eng.	99.0	-	0	-	-	-
172	Production Maps & Records	99.0	-	0	-	-	-
173	Field Lines Expenses	99.0	-	0	-	-	-
174	Field Compressor Station Expense	99.0	-	0	-	-	-
175	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-
176	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-
177	Purification Expense	99.0	-	0	-	-	-
178	Other Expenses	99.0	-	0	-	-	-
179	Maintenance						
180	Maint. Sup., & Eng.	99.0	-	0	-	-	-
181	Structures and Improvements	99.0	-	0	-	-	-
182	Field Line Maintenance	99.0	-	0	-	-	-
183	Compressor Station Equip. Maint.	99.0	-	0	-	-	-
184	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
185	Purification Equipment Maintenance	99.0	-	0	-	-	-
186	Other Equipment Maintenance	99.0	-	0	-	-	-
187	Gas Processed By Others	99.0	-	0	-	-	-
188	Total Production & Gathering			0	0	0	0
189							
190	Other Gas Supply Expenses:						
191	Wellhead Purchases	99.0	-	0	-	-	-
192	Field Line Purchases	99.0	-	0	-	-	-
193	Transmission Line Purchases	99.0	-	0	-	-	-
194	City Gate Purchases	99.0	-	0	-	-	-
195	Other Gas Purchases	99.0	-	0	-	-	-
196	Exchange Gas	99.0	-	0	-	-	-
197	Purchased Gas Expenses	99.0	-	0	-	-	-
198	Storage Gas Withdrawal	99.0	-	0	-	-	-
199	Company Used Gas	99.0	-	0	-	-	-
200	Other Gas Supply Expenses	99.0	-	0	-	-	-
201	Total Other Gas Supply Expenses			0	0	0	0
202							
203	Underground Storage:						
204	Operation						
205	Op., Sup., & Eng.	99.0	-	0	-	-	-
206	Maps & Records	99.0	-	0	-	-	-
207	Wells Expense	99.0	-	0	-	-	-
208	Lines Expense	99.0	-	0	-	-	-
209	Compressor Station Expense	99.0	-	0	-	-	-
210	Compressor Station Fuel & Power	99.0	-	0	-	-	-
211	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
212	Purification Expenses	99.0	-	0	-	-	-
213	Exploration & Development	99.0	-	0	-	-	-
214	Gas Losses	99.0	-	0	-	-	-
215	Other Expenses	99.0	-	0	-	-	-
216	Storage Well Royalties	99.0	-	0	-	-	-
217	Rents	99.0	-	0	-	-	-
218	Maintenance						
219	Maint. Sup., & Eng.	99.0	-	0	-	-	-
220	Structures and Improvements	99.0	-	0	-	-	-
221	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-
222	Line Maintenance	99.0	-	0	-	-	-
223	Compressor Station Equip Maint	99.0	-	0	-	-	-
224	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
225	Purification Equipment Maintenance	99.0	-	0	-	-	-
226	Other Equipment Maintenance	99.0	-	0	-	-	-
227	Total Underground Storage Expense			0	-	-	-
228							
229	Transmission:						
230	Operation						
231	Op., Sup., & Eng.	99.0	-	0	-	-	-
232	System Control & Load Dispatching	99.0	-	0	-	-	-
233	Communication Systems Expense	99.0	-	0	-	-	-
234	Compressor Station Labor Expense	99.0	-	0	-	-	-
235	Compressor Station Fuel Gas	99.0	-	0	-	-	-
236	Compressor Station Fuel & Power	99.0	-	0	-	-	-
237	Mains Expense	99.0	-	0	-	-	-
238	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
239	Other Expenses	99.0	-	0	-	-	-
240	LDC Payment	99.0	-	0	-	-	-
241	LDC Payment - A&G	99.0	-	0	-	-	-
242	Rents	99.0	-	0	-	-	-
243	Maintenance						
244	Maint. Sup., & Eng.	99.0	-	0	-	-	-
245	Structure & Improv.	99.0	-	0	-	-	-
246	Mains	99.0	-	0	-	-	-
247	Compressor Station Equip Maint	99.0	-	0	-	-	-
248	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
249	Communication Equipment Maintenance	99.0	-	0	-	-	-
250	Other Equipment Maintenance	99.0	-	0	-	-	-
251	Total Transmission Expense			0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PAYROLL									
252									
253	Distribution								
254	Operation								
255	Supervision & Eng.	99.0	-	0	-	-	-	-	-
256	Distribution Load Dispatching	99.0	-	0	-	-	-	-	-
257	Compressor Station Labor and Expenses	99.0	-	0	-	-	-	-	-
258	Mains and Services Expenses	99.0	-	0	-	-	-	-	-
259	Measuring and Regulating Station Expenses - General	99.0	-	0	-	-	-	-	-
260	Measuring and Regulating Station Expenses - Industrial	99.0	-	0	-	-	-	-	-
261	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-	0	-	-	-	-	-
262	Meter and House Regulator Expenses	99.0	-	0	-	-	-	-	-
263	Customer Installations Expenses	99.0	-	0	-	-	-	-	-
264	Other Expenses	99.0	-	0	-	-	-	-	-
265	Rents	99.0	-	0	-	-	-	-	-
266	Maintenance								
267	Maintenance Supervision and Engineering	99.0	-	0	-	-	-	-	-
268	Maintenance of Structures and Improvements	99.0	-	0	-	-	-	-	-
269	Maintenance of Mains	99.0	-	0	-	-	-	-	-
270	Maintenance of compressor station equipment	99.0	-	0	-	-	-	-	-
271	Maint. of Measuring and Regulating Station Equip. - General	99.0	-	0	-	-	-	-	-
272	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-	-	-
273	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-	0	-	-	-	-	-
274	Maintenance of Services	99.0	-	0	-	-	-	-	-
275	Maintenance of Meters and House Regulators	99.0	-	0	-	-	-	-	-
276	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-
277	Total Distribution			0	0	0	0	0	0
278									
279	Customer Accounts								
280	Supervision	99.0	-	0	-	-	-	-	-
281	Meter Reading	99.0	-	0	-	-	-	-	-
282	Customer Rec. & Collections	99.0	-	0	-	-	-	-	-
283	Uncollected Accounts	99.0	-	0	-	-	-	-	-
284	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
285	Total Customer Accounts Expense			0	0	0	0	0	0
286									
287	Customer Service and Information								
288	Supervision	99.0	-	0	-	-	-	-	-
289	Customer Assistance	99.0	-	0	-	-	-	-	-
290	Information & Instruction	99.0	-	0	-	-	-	-	-
291	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
292	Total Customer Service & Info Expense			0	0	0	0	0	0
293									
294	Sales								
295	Supervision	99.0	-	0	-	-	-	-	-
296	Demonstration & Selling	99.0	-	0	-	-	-	-	-
297	Advertising	99.0	-	0	-	-	-	-	-
298	Misc. Sales Expense	99.0	-	0	-	-	-	-	-
299	Total Sales Expense			0	0	0	0	0	0
300									
301	Administrative & General								
302	Operation								
303	Administrative and General Salaries	99.0	-	0	-	-	-	-	-
304	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-
305	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
306	Administrative Expenses Transferred - General	99.0	-	0	-	-	-	-	-
307	Outside Services Employed	99.0	-	0	-	-	-	-	-
308	Property Insurance	99.0	-	0	-	-	-	-	-
309	Injuries and Damages	99.0	-	0	-	-	-	-	-
310	Employee Pensions and Benefits	99.0	-	0	-	-	-	-	-
311	Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
312	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-
313	General Advertising Expenses			0					
314	Miscellaneous General Expense			0					
315	Rents			0					
316	Maintenance								
317	Maintenance of General Plant	99.0	-	0	-	-	-	-	-
318	Total A&G			0	0	0	0	0	0
319									
320	Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-
321									
322	TOTAL PAYROLL EXPENSE - DEMAND			0	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
	Commodity	Factor	Basis	Company		Public Authority	Industrial
							Interruptible &
							Transportation
323							
324							
325							
326	Commodity						
327							
328							
329							
330							
331	Production & Gathering:						
332	Operation:						
333	Op., Sup., & Eng.	99.0	-	0	-	-	-
334	Production Maps & Records	99.0	-	0	-	-	-
335	Field Lines Expenses	99.0	-	0	-	-	-
336	Field Compressor Station Expense	99.0	-	0	-	-	-
337	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-
338	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-
339	Purification Expense	99.0	-	0	-	-	-
340	Other Expenses	99.0	-	0	-	-	-
341	Maintenance:						
342	Maint. Sup., & Eng.	99.0	-	0	-	-	-
343	Structures and Improvements	99.0	-	0	-	-	-
344	Field Line Maintenance	99.0	-	0	-	-	-
345	Compressor Station Equip. Maint.	99.0	-	0	-	-	-
346	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
347	Purification Equipment Maintenance	99.0	-	0	-	-	-
348	Other Equipment Maintenance	99.0	-	0	-	-	-
349	Gas Processed By Others	99.0	-	0	-	-	-
350	Total Production & Gathering			0	0	0	0
351							
352	Other Gas Supply Expenses:						
353	Wellhead Purchases	99.0	-	0	-	-	-
354	Field Line Purchases	99.0	-	0	-	-	-
355	Transmission Line Purchases	99.0	-	0	-	-	-
356	City Gate Purchases	99.0	-	0	-	-	-
357	Other Gas Purchases	99.0	-	0	-	-	-
358	Exchange Gas	99.0	-	0	-	-	-
359	Purchased Gas Expenses	99.0	-	0	-	-	-
360	Storage Gas Withdrawal	99.0	-	0	-	-	-
361	Company Used Gas	99.0	-	0	-	-	-
362	Other Gas Supply Expenses	99.0	-	0	-	-	-
363	Total Other Gas Supply Expenses			0	0	0	0
364							
365	Underground Storage:						
366	Operation:						
367	Op., Sup., & Eng.	99.0	-	0	-	-	-
368	Maps & Records	99.0	-	0	-	-	-
369	Wells Expense	99.0	-	0	-	-	-
370	Lines Expense	99.0	-	0	-	-	-
371	Compressor Station Expense	99.0	-	0	-	-	-
372	Compressor Station Fuel & Power	99.0	-	0	-	-	-
373	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
374	Purification Expenses	99.0	-	0	-	-	-
375	Exploration & Development	99.0	-	0	-	-	-
376	Gas Losses	99.0	-	0	-	-	-
377	Other Expenses	99.0	-	0	-	-	-
378	Storage Well Royalties	99.0	-	0	-	-	-
379	Rents	99.0	-	0	-	-	-
380	Maintenance:						
381	Maint. Sup., & Eng.	99.0	-	0	-	-	-
382	Structures and Improvements	99.0	-	0	-	-	-
383	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-
384	Line Maintenance	99.0	-	0	-	-	-
385	Compressor Station Equip Maint	99.0	-	0	-	-	-
386	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
387	Purification Equipment Maintenance	99.0	-	0	-	-	-
388	Other Equipment Maintenance	99.0	-	0	-	-	-
389	Total Underground Storage Expense			0	-	-	-
390							
391	Transmission:						
392	Operation:						
393	Op., Sup., & Eng.	99.0	-	0	-	-	-
394	System Control & Load Dispatching	99.0	-	0	-	-	-
395	Communication Systems Expense	99.0	-	0	-	-	-
396	Compressor Station Labor Expense	99.0	-	0	-	-	-
397	Compressor Station Fuel Gas	99.0	-	0	-	-	-
398	Compressor Station Fuel & Power	99.0	-	0	-	-	-
399	Mains Expense	99.0	-	0	-	-	-
400	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
401	Other Expenses	99.0	-	0	-	-	-
402	LDC Payment	99.0	-	0	-	-	-
403	LDC Payment - A&G	99.0	-	0	-	-	-
404	Rents	99.0	-	0	-	-	-
405	Maintenance:						
406	Maint. Sup., & Eng.	99.0	-	0	-	-	-
407	Structure & Improv.	99.0	-	0	-	-	-
408	Mains	99.0	-	0	-	-	-
409	Compressor Station Equip Maint	99.0	-	0	-	-	-
410	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
411	Communication Equipment Maintenance	99.0	-	0	-	-	-
412	Other Equipment Maintenance	99.0	-	0	-	-	-
413	Total Transmission Expense			0	0	0	0

Alamos Energy Corporation - Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PAYROLL									
414	Distribution:								
416	Operation:								
417	Supervision & Eng.	99.0	-	0	-	-	-	-	-
418	Distribution Load Dispatching	99.0	-	0	-	-	-	-	-
419	Compressor Station Labor and Expenses	99.0	-	0	-	-	-	-	-
420	Mains and Services Expenses	99.0	-	0	-	-	-	-	-
421	Measuring and Regulating Station Expenses - General	99.0	-	0	-	-	-	-	-
422	Measuring and Regulating Station Expenses - Industrial	99.0	-	0	-	-	-	-	-
423	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-	0	-	-	-	-	-
424	Meter and House Regulator Expenses	99.0	-	0	-	-	-	-	-
425	Customer Installations Expenses	99.0	-	0	-	-	-	-	-
426	Other Expenses	99.0	-	0	-	-	-	-	-
427	Rents	99.0	-	0	-	-	-	-	-
428	Maintenance								
429	Maintenance Supervision and Engineering	99.0	-	0	-	-	-	-	-
430	Maintenance of Structures and Improvements	99.0	-	0	-	-	-	-	-
431	Maintenance of Mains	99.0	-	0	-	-	-	-	-
432	Maintenance of compressor station equipment	99.0	-	0	-	-	-	-	-
433	Maint. of Measuring and Regulating Station Equip. - General	99.0	-	0	-	-	-	-	-
434	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-	-	-
435	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-	0	-	-	-	-	-
436	Maintenance of Services	99.0	-	0	-	-	-	-	-
437	Maintenance of Meters and House Regulators	99.0	-	0	-	-	-	-	-
438	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-
439	Total Distribution			0	0	0	0	0	0
440	Customer Accounts								
441	Supervision	99.0	-	0	-	-	-	-	-
442	Meter Reading	99.0	-	0	-	-	-	-	-
443	Customer Rec. & Collections	99.0	-	0	-	-	-	-	-
444	Uncollectible Accounts	99.0	-	0	-	-	-	-	-
445	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
446	Total Customer Accounts Expense			0	0	0	0	0	0
447	Customer Service and Information								
448	Supervision	99.0	-	0	-	-	-	-	-
449	Customer Assistance	99.0	-	0	-	-	-	-	-
450	Information & Instruction	99.0	-	0	-	-	-	-	-
451	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
452	Total Customer Service & Info Expense			0	0	0	0	0	0
453	Sales								
454	Supervision	99.0	-	0	-	-	-	-	-
455	Demonstration & Selling	99.0	-	0	-	-	-	-	-
456	Advertising	99.0	-	0	-	-	-	-	-
457	Misc. Sales Expense	99.0	-	0	-	-	-	-	-
458	Total Sales Expense			0	0	0	0	0	0
459	Administrative & General:								
460	Operation								
461	Administrative and General Salaries	99.0	-	0	-	-	-	-	-
462	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-
463	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
464	Administrative Expenses Transferred - General	99.0	-	0	-	-	-	-	-
465	Outside Services Employed	99.0	-	0	-	-	-	-	-
466	Property Insurance	99.0	-	0	-	-	-	-	-
467	Injuries and Damages	99.0	-	0	-	-	-	-	-
468	Employee Pensions and Benefits	99.0	-	0	-	-	-	-	-
469	Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
470	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-
471	General Advertising Expenses			0					
472	Miscellaneous General Expense			0					
473	Rents			0					
474	Maintenance								
475	Maintenance of General Plant	99.0	-	0	-	-	-	-	-
476	Total A&G			0	0	0	0	0	0
477	Other Utility Plant Related Payroll								
478		99.0	-	0	-	-	-	-	-
479	TOTAL PAYROLL EXPENSE - COMMODITY								
480				0	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF PAYROLL								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	
		Factor	Basis	Company		Public Authority	Industrial	
							Interruption &	
							Transportation	
485								
486								
487								
488								
489								
490								
491								
492								
493	Production & Gathering:							
494	Operation							
495	Op., Sup., & Eng.			0	0	0	0	0
496	Production Maps & Records			0	0	0	0	0
497	Field Lines Expenses			0	0	0	0	0
498	Field Compressor Station Expense			0	0	0	0	0
499	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0
500	Field Meas. & Regul. Station Exp			0	0	0	0	0
501	Purification Expense			0	0	0	0	0
502	Other Expenses			0	0	0	0	0
503	Maintenance			0	0	0	0	0
504	Maint. Sup., & Eng.			0	0	0	0	0
505	Structures and Improvements			0	0	0	0	0
506	Field Line Maintenance			0	0	0	0	0
507	Compressor Station Equip. Maint.			0	0	0	0	0
508	Meas. & Regul. Station Equip. Maint.			0	0	0	0	0
509	Purification Equipment Maintenance			0	0	0	0	0
510	Other Equipment Maintenance			0	0	0	0	0
511	Gas Processed By Others			0	0	0	0	0
512	Total Production & Gathering			0	0	0	0	0
513								
514	Other Gas Supply Expenses:							
515	Wellhead Purchases			0	0	0	0	0
516	Field Line Purchases			0	0	0	0	0
517	Transmission Line Purchases			0	0	0	0	0
518	City Gate Purchases			0	0	0	0	0
519	Other Gas Purchases			0	0	0	0	0
520	Exchange Gas			0	0	0	0	0
521	Purchased Gas Expenses			0	0	0	0	0
522	Storage Gas Withdrawal			0	0	0	0	0
523	Company Used Gas			0	0	0	0	0
524	Other Gas Supply Expenses			0	0	0	0	0
525	Total Other Gas Supply Expenses			0	0	0	0	0
526								
527	Underground Storage:							
528	Operation							
529	Op., Sup., & Eng.			0	0	0	0	0
530	Maps & Records			0	0	0	0	0
531	Wells Expense			0	0	0	0	0
532	Lines Expense			0	0	0	0	0
533	Compressor Station Expense			0	0	0	0	0
534	Compressor Station Fuel & Power			0	0	0	0	0
535	Meas. & Regul. Station Expenses			0	0	0	0	0
536	Purification Expenses			0	0	0	0	0
537	Exploration & Development			0	0	0	0	0
538	Gas Losses			0	0	0	0	0
539	Other Expenses			0	0	0	0	0
540	Storage Well Royalties			0	0	0	0	0
541	Rents			0	0	0	0	0
542	Maintenance							
543	Maint. Sup., & Eng.			0	0	0	0	0
544	Structures and Improvements			0	0	0	0	0
545	Reservoirs & Wells Maintenance			0	0	0	0	0
546	Line Maintenance			0	0	0	0	0
547	Compressor Station Equip. Maint.			0	0	0	0	0
548	Meas. & Regul. Station Equip. Maint.			0	0	0	0	0
549	Purification Equipment Maintenance			0	0	0	0	0
550	Other Equipment Maintenance			0	0	0	0	0
551	Total Underground Storage Expense			0	0	0	0	0
552								
553	Transmission:							
554	Operation							
555	Op., Sup., & Eng.			0	0	0	0	0
556	System Control & Load Dispatching			0	0	0	0	0
557	Communication Systems Expense			0	0	0	0	0
558	Compressor Station Labor Expense			0	0	0	0	0
559	Compressor Station Fuel Gas			0	0	0	0	0
560	Compressor Station Fuel & Power			0	0	0	0	0
561	Mains Expense			0	0	0	0	0
562	Meas. & Regul. Station Expenses			0	0	0	0	0
563	Other Expenses			0	0	0	0	0
564	LDC Payment			0	0	0	0	0
565	LDC Payment - A&G			0	0	0	0	0
566	Rents			0	0	0	0	0
567	Maintenance							
568	Maint. Sup., & Eng.			0	0	0	0	0
569	Structure & Improv.			0	0	0	0	0
570	Mains			0	0	0	0	0
571	Compressor Station Equip. Maint.			0	0	0	0	0
572	Meas. & Regul. Station Equip. Maint.			0	0	0	0	0
573	Communication Equipment Maintenance			0	0	0	0	0
574	Other Equipment Maintenance			0	0	0	0	0
575	Total Transmission Expense			0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF PAYROLL						
576						
577	Distribution					
578	Operation					
579	Supervision & Eng.	0	0	0	0	0
580	Distribution Load Dispatching	0	0	0	0	0
581	Compressor Station Labor and Expenses	0	0	0	0	0
582	Mains and Services Expenses	0	0	0	0	0
583	Measuring and Regulating Station Expenses - General	0	0	0	0	0
584	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0
585	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	0	0	0	0	0
586	Meter and House Regulator Expenses	0	0	0	0	0
587	Customer Installations Expenses	0	0	0	0	0
588	Other Expenses	0	0	0	0	0
589	Rents	0	0	0	0	0
590	Maintenance					
591	Maintenance Supervision and Engineering	0	0	0	0	0
592	Maintenance of Structures and Improvements	0	0	0	0	0
593	Maintenance of Mains	0	0	0	0	0
594	Maintenance of compressor station equipment	0	0	0	0	0
595	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0
596	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0
597	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0
598	Maintenance of Services	0	0	0	0	0
599	Maintenance of Meters and House Regulators	0	0	0	0	0
600	Maintenance of Other Equipment	0	0	0	0	0
601	Total Distribution	0	0	0	0	0
602						
603	Customer Accounts					
604	Supervision	0	0	0	0	0
605	Meter Reading	0	0	0	0	0
606	Customer Rec. & Collections	0	0	0	0	0
607	Uncollectible Accounts	0	0	0	0	0
608	Misc. Cust. Acct. Expense	0	0	0	0	0
609	Total Customer Accounts Expense	0	0	0	0	0
610						
611	Customer Service and Information					
612	Supervision	0	0	0	0	0
613	Customer Assistance	0	0	0	0	0
614	Information & Instruction	0	0	0	0	0
615	Misc. Cust. Acct. Expense	0	0	0	0	0
616	Total Customer Service & Info Expense	0	0	0	0	0
617						
618	Sales					
619	Supervision	0	0	0	0	0
620	Demonstration & Selling	0	0	0	0	0
621	Advertising	0	0	0	0	0
622	Misc. Sales Expense	0	0	0	0	0
623	Total Sales Expense	0	0	0	0	0
624						
625	Administrative & General					
626	Operation					
627	Administrative and General Salaries	0	0	0	0	0
628	Office Supplies and Expenses	0	0	0	0	0
629	Administrative Expenses Transferred - Customer Support	0	0	0	0	0
630	Administrative Expenses Transferred - General	0	0	0	0	0
631	Outside Services Employed	0	0	0	0	0
632	Property Insurance	0	0	0	0	0
633	Injuries and Damages	0	0	0	0	0
634	Employee Pensions and Benefits	0	0	0	0	0
635	Regulatory Commission Expenses	0	0	0	0	0
636	Duplicate Charges - Credit	0	0	0	0	0
637	General Advertising Expenses	0	0	0	0	0
638	Miscellaneous General Expense	0	0	0	0	0
639	Rents	0	0	0	0	0
640	Maintenance					
641	Maintenance of General Plant	0	0	0	0	0
642	Total A&G	0	0	0	0	0
643						
644	Other Utility Plant Related Payroll	0	0	0	0	0
645						
646	TOTAL PAYROLL EXPENSE	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	99.0		0				
4	30200	Franchises & Consents	99.0		0				
5	30300	Misc Intangible Plant	99.0		0				
6									
7		Total Intangible Plant:			0				
8									
9		Production Plant:							
10			99.0		0				
11	32520	Producing Leaseholds	99.0		0				
12	32540	Rights of Ways	99.0		0				
13	33100	Production Gas Wells Equipment	99.0		0				
14	33201	Field Lines	99.0		0				
15	33202	Tributary Lines	99.0		0				
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
17	33600	Purification Equipment	99.0		0				
18									
19		Total Production Plant:			0				
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0				
24	35020	Rights of Way	99.0		0				
25	35100	Structures and Improvements	99.0		0				
26	35102	Compression Station Equipment	99.0		0				
27	35103	Meas. & Reg. Sta. Structures	99.0		0				
28	35104	Other Structures	99.0		0				
29	35200	Wells \ Rights of Way	99.0		0				
30	35201	Well Construction	99.0		0				
31	35202	Well Equipment	99.0		0				
32	35203	Cushion Gas	99.0		0				
33	35210	Leaseholds	99.0		0				
34	35211	Storage Rights	99.0		0				
35	35301	Field Lines	99.0		0				
36	35302	Tributary Lines	99.0		0				
37	35400	Compressor Station Equipment	99.0		0				
38	35500	Meas & Reg. Equipment	99.0		0				
39	35600	Purification Equipment	99.0		0				
40									
41		Total Storage Plant:			0				
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0				
46	36520	Rights of Way	99.0		0				
47	36602	Structures & Improvements	99.0		0				
48	36603	Other Structures	99.0		0				
49	36700	Mains Cathodic Protection	99.0		0				
50	36701	Mains - Steel	99.0		0				
51	36900	Meas. & Reg. Equipment	99.0		0				
52	36901	Meas. & Reg. Equipment	99.0		0				
53									
54		Total Transmission Plant:			0				
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	0				
59	37401	Land	2.0	Customers	0				
60	37402	Land Rights	2.0	Customers	3,670	3,261	400	4	4
61	37403	Land Other	2.0	Customers	0				
62	37500	Structures & Improvements	2.0	Customers	6,264	5,667	663	7	7
63	37501	Structures & Improvements T.B.	2.0	Customers	1,855	1,648	202	2	2
64	37502	Land Rights	2.0	Customers	0				
65	37503	Improvements	2.0	Customers	73	65	6	0	0
66	37600	Mains Cathodic Protection	2.0	Customers	476,305	423,263	51,948	549	545
67	37601	Mains - Steel	2.0	Customers	2,006,883	1,783,393	218,879	2,314	2,295
68	37602	Mains - Plastic	2.0	Customers	1,338,755	1,189,670	146,011	1,543	1,532
69	37900	Meas & Reg. Sta. Equip - General	2.0	Customers	138,474	123,054	16,103	160	158
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	50,385	44,775	5,495	58	58
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	31,017	27,693	3,353	36	35
72	38000	Services	2.0	Customers	4,473,918	3,975,666	467,945	5,158	5,119
73	38100	Meters	4.0	Meter Investment	1,773,303	1,066,987	608,874	52,989	52,461
74	38200	Meter Installations	4.0	Meter Investment	2,132,918	1,285,773	720,323	63,735	63,087
75	38300	House Regulators	4.0	Meter Investment	236,602	142,028	79,567	7,040	6,969
76	38400	House Reg. Installations	4.0	Meter Investment	8,841	2,316	1,297	115	114
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	157,854				157,854
78	38600	Other Prop. On Cust. Prem	99.0		0				
79									
80		Total Distribution Plant:			12,831,117	10,077,056	2,930,119	133,709	290,232

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
185									
186		Shared Services Customer Support							
187									
188		General:							
189									
190	39900	Land	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	39910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39908	Structures & Improvements	6.2	P, S, T & D Plant - Customer	20,930	16,637	3,358	163	471
193	39909	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	8,724	7,090	1,400	68	193
194	39910	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	2,289	1,862	367	18	52
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	2,195	1,758	351	17	49
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	5,440	4,402	673	42	122
197	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	99	80	16	1	2
198	39600	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	76	61	12	1	2
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
200	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	23,750	19,220	3,811	185	534
201	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	11,256	9,108	1,806	88	253
202	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	7,828	6,335	1,256	61	176
203	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	5,087	4,117	610	40	114
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	1,594	1,290	256	12	36
205	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	304,128	246,112	48,801	2,371	6,843
209	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	108	87	17	1	2
207	39916	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	112	91	18	1	3
208	39917	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	40	32	6	0	1
209	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
210									
211									
212		Total General Plant			393,646	318,553	63,166	3,069	8,858
213									
214		TOTAL DEPRECIATION EXPENSE - CUSTOMER			14,636,238	11,537,831	2,619,775	147,783	330,850

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00149									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
215		Intangible Plant:							
216									
217	30100	Organization	99.0	-	0	-	-	-	-
218	30200	Franchises & Consents	99.0	-	0	-	-	-	-
219	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
220									
221		Total Intangible Plant:			0	-	-	-	-
222									
223		Production Plant:							
224									
225	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-
226	32540	Rights of Ways	3.0	Peak Day	51	28	12	1	13
227	33100	Production Gas Wells Equipment	3.0	Peak Day	1,689	850	362	34	433
228	33201	Field Lines	3.0	Peak Day	0	-	-	-	-
229	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-
230	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	3,001	1,501	675	61	764
231	33600	Purification Equipment	3.0	Peak Day	966	498	224	20	263
232									
233		Total Production Plant			5,747	2,876	1,292	116	1,463
234									
235		Storage Plant:							
236									
237	35010	Land	3.0	Peak Day	0	-	-	-	-
238	35020	Rights of Way	3.0	Peak Day	0	-	-	-	-
239	35100	Structures and Improvements	3.0	Peak Day	146	73	33	3	37
240	35102	Compression Station Equipment	3.0	Peak Day	852	426	192	17	217
241	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	0	-	-	-	-
242	35104	Other Structures	3.0	Peak Day	0	-	-	-	-
243	35200	Wells \ Rights of Way	3.0	Peak Day	41,072	20,550	9,236	831	10,454
244	35201	Well Construction	3.0	Peak Day	9,519	4,763	2,141	193	2,423
245	35202	Well Equipment	3.0	Peak Day	0	-	-	-	-
246	35203	Cushion Gas	3.0	Peak Day	14,678	7,344	3,301	297	3,736
247	35210	Leaseholds	3.0	Peak Day	0	-	-	-	-
248	35211	Storage Rights	3.0	Peak Day	181	95	43	4	49
249	35301	Field Lines	3.0	Peak Day	0	-	-	-	-
250	35302	Tributary Lines	3.0	Peak Day	0	-	-	-	-
251	35400	Compressor Station Equipment	3.0	Peak Day	7,543	3,774	1,696	153	1,920
252	35500	Meas & Reg. Equipment	3.0	Peak Day	871	436	196	16	222
253	35600	Purification Equipment	3.0	Peak Day	55	28	12	1	14
254									
255		Total Storage Plant			74,928	37,459	16,850	1,517	19,072
256									
257		Transmission:							
258									
259	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-
260	36520	Rights of Way	3.0	Peak Day	13,066	6,538	2,938	285	3,326
261	36602	Structures & Improvements	3.0	Peak Day	687	444	200	18	226
262	36603	Other Structures	3.0	Peak Day	734	367	165	15	187
263	36700	Mains Cathodic Protection	3.0	Peak Day	19,980	9,997	4,493	404	5,086
264	36701	Mains - Steel	3.0	Peak Day	678,413	289,402	130,076	11,710	147,228
265	36900	Meas. & Reg. Equipment	3.0	Peak Day	12,003	6,005	2,699	243	3,055
266	36901	Meas. & Reg. Equipment	3.0	Peak Day	45,879	22,955	10,317	929	11,678
267									
268		Total Transmission Plant			670,993	335,708	150,869	13,683	170,783
269									
270		Distribution:							
271									
272	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-
273	37401	Land	3.0	Peak Day	0	-	-	-	-
274	37402	Land Rights	3.0	Peak Day	519	310	139	13	158
275	37403	Land Other	3.0	Peak Day	0	-	-	-	-
276	37500	Structures & Improvements	3.0	Peak Day	1,057	529	238	21	269
277	37501	Structures & Improvements T.R.	3.0	Peak Day	313	157	70	6	80
278	37502	Land Rights	3.0	Peak Day	0	-	-	-	-
279	37503	Improvements	3.0	Peak Day	12	6	3	0	3
280	37600	Mains Cathodic Protection	3.0	Peak Day	80,388	40,221	18,078	1,627	20,461
281	37601	Mains - Steel	3.0	Peak Day	338,709	169,468	76,170	6,857	86,213
282	37602	Mains - Plastic	3.0	Peak Day	225,946	113,049	50,812	4,574	57,511
283	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	23,371	11,683	5,256	473	5,949
284	37800	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	8,504	4,256	1,912	172	2,186
285	37905	Meas & Reg. Sta. Equipment T.b.	3.0	Peak Day	5,236	2,619	1,177	106	1,332
286	38000	Services	99.0	-	0	-	-	-	-
287	38100	Meters	99.0	-	0	-	-	-	-
288	38200	Meter Installations	99.0	-	0	-	-	-	-
289	38300	House Regulators	99.0	-	0	-	-	-	-
290	38400	House Reg. Installations	99.0	-	0	-	-	-	-
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
292	38600	Other Prop. On Cust. From	99.0	-	0	-	-	-	-
293									
294		Total Distribution Plant			684,154	342,307	153,855	13,850	174,141

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
285									
286		General:							
287									
288	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
289	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	20,733	10,374	4,663	420	5,277
290	39002	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
291	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	4,246	2,124	955	86	1,081
292	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
293	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	4,773	2,368	1,073	97	1,215
294	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	15,277	7,644	3,438	309	3,889
295	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
296	39200	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
297	39201	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
298	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
299	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	21,315	10,665	4,793	432	5,426
300	39603	Backhoes	6.4	P, S, T & D Plant - Demand	1,300	650	292	26	331
301	39604	Welders	6.4	P, S, T & D Plant - Demand	1,519	760	341	31	387
302	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	804	402	181	16	205
303	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	3,899	1,951	877	79	992
304	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
305	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
306	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,320	660	297	27	338
307	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	19,742	9,878	4,440	400	5,025
308	39900	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
309	39901	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
310	39902	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
311	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
312	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
313	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
314	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	6,542	3,273	1,471	132	1,665
315	39907	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
316	39908	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
317		AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	40,301	20,164	9,063	816	10,258
318									
319									
320		Total General Plant			141,771	70,933	31,862	2,870	35,086
321									
322		TOTAL DIRECT DEPRECIATION EXPENSE			1,577,593	789,313	354,759	31,937	401,545
323									
324		Kentucky Mid-States General Office:							
325									
326		Intangible Plant:							
327									
328	30100	Organization	99.0	-	0	-	-	-	-
329	30200	Franchises & Consents	99.0	-	0	-	-	-	-
330	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
331									
332		Total Intangible Plant:			0	-	-	-	-
333									
334		General:							
335									
336	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
337	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	425	213	96	9	108
338	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
339	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
340	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	331	165	74	7	84
341	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
342	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	26	13	6	1	7
343	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	743	372	167	15	189
344	39800	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	95	48	21	2	24
345	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	216	108	49	4	55
346	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	3,270	1,636	735	66	832
347	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
348	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	2,693	1,298	583	52	660
349	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
350	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
351	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	10,346	5,176	2,327	209	2,633
352	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
353	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
354									
355		Total General Plant			18,046	9,029	4,058	365	4,593
356									
357		Shared Services General Office:							
358									
359		General:							
360									
361	30000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	36	18	8	1	9
362	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	676	338	152	14	172
363	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,303	1,653	743	67	841
364	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	3,372	1,687	758	68	858
365	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
366	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
367	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	6	3	1	0	1
368	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	252	126	57	5	64
369	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
370	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	197	98	44	4	50
371	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	36	18	8	1	9
372	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,380	691	310	28	351
373	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	58	29	13	1	15
374	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	197	98	44	4	50
375	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	22,952	11,289	5,074	457	5,743
376	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	11,874	5,941	2,670	240	3,022
377	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	2,793	1,392	628	66	798
378	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
379	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
380	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	2,017	1,009	454	41	513
381	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	576	288	130	12	147
382	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	59,455	29,748	13,371	1,204	15,134
383	39909	Other Tang. Property - Application Soft	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
384	39924	Other Tang. Property - General Startup	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
385									
386									
387									
388		Total General Plant			108,781	54,427	24,463	2,202	27,689

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
399									
400		Shared Services Customer Support							
401									
402		General:							
403									
404	38900	Land	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	38910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	35000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,993	1,593	896	81	1,014
407	35009	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	1,660	531	373	34	423
408	39100	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	436	218	98	9	111
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	416	208	93	6	106
410	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,035	518	233	21	263
411	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	19	9	4	0	5
412	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	14	7	3	0	4
413	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	4,520	2,251	1,016	91	1,150
415	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	2,142	1,072	482	43	546
416	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	1,490	745	335	30	379
417	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	968	484	218	20	248
418	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	303	152	68	6	77
419	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	57,874	28,957	13,015	1,172	14,731
420	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	21	10	5	0	6
421	39916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	21	11	5	0	6
422	39917	CKV-Oth Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	6	4	2	0	2
423	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
424									
425		Total General Plant			74,909	37,480	16,846	1,519	19,067
427									
428		TOTAL DEPRECIATION EXPENSE - DEMAND			1,779,300	890,249	400,138	36,021	452,844

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Intangible Plant:							
430									
431	30100	Organization	99.0		0				
432	30200	Franchises & Consents	99.0		0				
433	30300	Misc Intangible Plant	99.0		0				
434									
435		Total Intangible Plant			0				
436									
437		Production Plant:							
438			99.0		0				
439	32520	Producing Leaseholds	99.0		0				
440	32540	Rights of Ways	99.0		0				
441	33100	Production Gas Wells Equipment	99.0		0				
442	33201	Field Lines	99.0		0				
443	33202	Tributary Lines	99.0		0				
444	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
445									
446	33600	Purification Equipment	99.0		0				
447									
448		Total Production Plant			0				
449									
450		Storage Plant:							
451	35010	Land	1.5	Winter Volumes	0				
452	35020	Rights of Way	1.5	Winter Volumes	0				
453	35100	Structures and Improvements	1.5	Winter Volumes	148	61	30	3	52
454	35102	Compression Station Equipment	1.5	Winter Volumes	852	355	176	17	304
455	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	0				
456	35104	Other Structures	1.5	Winter Volumes	0				
457	35200	Wells \ Rights of Way	1.5	Winter Volumes	41,072	17,089	8,498	819	14,666
458	35201	Well Construction	1.5	Winter Volumes	9,519	3,951	1,970	190	3,399
459	35202	Well Equipment	1.5	Winter Volumes	0				
460	35203	Cushion Gas	1.5	Winter Volumes	14,678	6,107	3,037	293	5,241
461	35219	Leaseholds	1.5	Winter Volumes	0				
462	35211	Storage Rights	1.5	Winter Volumes	191	79	39	4	68
463	35301	Field Lines	1.5	Winter Volumes	0				
464	35302	Tributary Lines	1.5	Winter Volumes	0				
465	35409	Compressor Station Equipment	1.5	Winter Volumes	7,543	3,138	1,561	150	2,594
466	35509	Meas & Reg. Equipment	1.5	Winter Volumes	874	362	180	17	311
467	35609	Purification Equipment	1.5	Winter Volumes	55	23	11	1	20
468									
469		Total Storage Plant			74,928	31,176	15,503	1,494	26,756
470									
471		Transmission:							
472									
473	36510	Land & Land Rights	99.0		0				
474	36520	Rights of Way	99.0		0				
475	36602	Structures & Improvements	99.0		0				
476	36603	Other Structures	99.0		0				
477	36700	Mains Cathodic Protection	99.0		0				
478	36701	Mains - Steel	99.0		0				
479	36900	Meas. & Reg. Equipment	99.0		0				
480	36901	Meas. & Reg. Equipment	99.0		0				
481									
482		Total Transmission Plant			0				
483									
484		Distribution:							
485									
486	37400	Land & Land Rights	99.0		0				
487	37401	Land	99.0		0				
488	37402	Land Rights	99.0		0				
489	37403	Land Other	99.0		0				
490	37500	Structures & Improvements	99.0		0				
491	37501	Structures & Improvements T.B.	99.0		0				
492	37502	Land Rights	99.0		0				
493	37503	Improvements	99.0		0				
494	37600	Mains Cathodic Protection	99.0		0				
495	37601	Mains - Steel	99.0		0				
496	37602	Mains - Plastic	99.0		0				
497	37800	Meas & Reg. Sta. Equip - General	99.0		0				
498	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0				
499	37905	Meas & Reg. Sta. Equipment T.B.	99.0		0				
500	38000	Services	99.0		0				
501	38100	Meters	99.0		0				
502	38200	Meter Installations	99.0		0				
503	38300	House Regulators	99.0		0				
504	38400	House Reg. Installations	99.0		0				
505	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
506	38600	Other Prop. On Cust. Prem	99.0		0				
507									
508		Total Distribution Plant			0				

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

ALLOCATION OF DEPRECIATION EXPENSE

509									
510		General:							
511									
512	39000	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
513	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	1,673	698	346	33	597
514	39002	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
515	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	343	143	71	7	122
516	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
517	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	385	160	80	8	138
518	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	1,233	513	255	25	440
519	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
520	39200	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
521	39201	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
522	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
523	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	1,720	716	356	34	614
524	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	195	44	22	2	37
525	39604	Welders	6.6	P, S, T & D Plant - Commodity	123	51	26	2	44
526	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	95	27	13	1	23
527	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	315	131	65	6	112
528	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
529	39702	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
530	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	109	44	22	2	38
531	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	1,693	663	330	32	609
532	39900	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
533	39901	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
534	39907	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
535	39902	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
536	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
537	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
538	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	528	220	109	11	188
539	39907	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
540	39908	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
541		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	3,252	1,353	673	65	1,161
542									
543									
544		Total General Plant			11,439	4,759	2,367	228	4,085
545									
546		TOTAL DIRECT DEPRECIATION EXPENSE			86,366	35,934	17,869	1,722	30,841
547									
548		Kentucky Mid-States General Office:							
549									
550		Intangible Plant:							
551									
552	30100	Organization	99.0		0	-	-	-	-
553	30200	Franchises & Consents	99.0		0	-	-	-	-
554	30300	Misc Intangible Plant	99.0		0	-	-	-	-
555		Total Intangible Plant:			0	-	-	-	-
556									
557		General:							
558									
559									
560	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
561	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	34	14	7	1	12
562	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
563	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
564	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	27	11	6	1	10
565	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
566	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
567	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	60	26	12	1	21
568	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	8	3	2	0	3
569	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	17	7	4	0	6
570	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	264	110	55	5	94
571	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
572	39801	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	209	87	43	4	75
573	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
574	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
575	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	835	347	173	17	298
576	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
577	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
578									
579									
580		Total General Plant			1,458	608	301	29	520
581									
582		Shared Services General Office:							
583									
584		General:							
585									
586	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
587	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	55	23	11	1	19
588	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	267	111	55	6	95
589	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	272	113	56	5	97
590	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
591	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
592	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	20	8	4	0	7
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	16	7	3	0	6
596	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	3	1	0	0	1
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	111	46	23	2	40
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5	2	1	0	2
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	16	7	3	0	6
600	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	1,820	757	377	36	650
601	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	958	399	198	19	342
602	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	225	93	48	4	80
603	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
604	39905	Other Tangible Property - HF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
605	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	163	68	34	3	58
606	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	46	19	10	1	17
607	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	4,797	1,956	993	98	1,713
608	39909	Other Tang. Property - Application Soft	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
609	39924	Other Tang. Property - General Startup	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
610									
611									
612		Total General Plant			8,777	3,652	1,816	175	3,134

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
613									
614		Shared Services Customer Support							
615		General							
617									
618	39900	Land	6.6	P, S, T & D Plant - Commodity	0				
619	39910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0				
620	39900	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	321	134	68	6	115
621	39909	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	134	58	28	3	48
622	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	35	15	7	1	13
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	34	14	7	1	12
624	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	84	35	17	2	90
625	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
626	39600	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
627	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0				
628	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	365	152	75	7	130
629	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	173	72	36	3	62
630	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	120	50	25	2	43
631	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	78	32	16	2	28
632	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	24	10	5	0	9
633	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	4,669	1,943	966	83	1,667
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
635	39916	CKV-Oth Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
636	39917	CKV-Oth Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
637	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0				
638									
639									
640		Total General Plant			6,044	2,515	1,251	121	2,158
641									
642		TOTAL DEPRECIATION EXPENSE - COMMODITY			102,643	42,707	21,237	2,046	36,653

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Total Depreciation Expense									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
643		Intangible Plant							
644									
645	30100	Organization			0				
646	30200	Franchises & Consents			0				
647	30300	Misc Intangible Plant			0				
648									
649		Total Intangible Plant			0				
650									
651		Production Plant							
652					0				
653	32520	Producing Leaseholds			51	28	12	1	13
654	32540	Rights of Ways			1,639	850	382	34	433
655	33100	Production Gas Wells Equipment			0				
656	33201	Field Lines			0				
657	33202	Tributary Lines			0				
658	33400	Field Meas. & Reg. Sta. Equip			3,001	1,501	675	61	764
659	33600	Purification Equipment			998	498	224	20	253
660									
661		Total Production Plant			5,747	2,876	1,292	116	1,463
662									
663		Storage Plant							
664									
665	35010	Land			0				
666	35020	Rights of Way			0				
667	35100	Structures and Improvements			293	134	63	6	90
668	35102	Compression Station Equipment			1,704	781	368	34	521
669	35103	Meas. & Reg. Sta. Structures			0				
670	35104	Other Structures			0				
671	35200	Wells \ Rights of Way			82,144	37,638	17,734	1,650	25,121
672	35201	Well Construction			19,039	8,724	4,110	383	5,622
673	35202	Well Equipment			0				
674	35203	Cushion Gas			29,356	13,451	6,338	590	8,977
675	35210	Leaseholds			0				
676	35211	Storage Rights			382	175	82	8	117
677	35301	Field Lines			0				
678	35302	Tributary Lines			0				
679	35400	Compressor Station Equipment			15,086	6,912	3,267	303	4,614
680	35500	Meas. & Reg. Equipment			1,742	798	376	35	533
681	35600	Purification Equipment			110	51	24	2	34
682									
683		Total Storage Plant			149,856	69,664	32,353	3,011	45,828
684									
685		Transmission							
686									
687	36510	Land & Land Rights			0				
688	36520	Rights of Way			13,006	6,538	2,838	265	3,326
689	36502	Structures & Improvements			887	444	200	18	226
690	36603	Other Structures			734	367	165	15	187
691	36700	Mains Cathodic Protection			19,980	9,997	4,493	404	5,088
692	36701	Mains - Steel			578,413	289,432	130,078	11,719	147,228
693	36900	Meas. & Reg. Equipment			12,003	6,006	2,699	243	3,055
694	36901	Meas. & Reg. Equipment			45,879	22,959	10,317	929	11,678
695									
696		Total Transmission Plant			670,953	335,708	150,889	13,583	170,783
697									
698		Distribution							
699									
700	37400	Land & Land Rights			0				
701	37401	Land			0				
702	37402	Land Rights			4,289	3,571	540	17	162
703	37403	Land Other			0				
704	37500	Structures & Improvements			7,321	6,098	821	29	276
705	37501	Structures & Improvements T.B.			2,168	1,805	273	8	82
706	37502	Land Rights			0				
707	37503	Improvements			86	71	11	0	3
708	37600	Mains Cathodic Protection			558,692	463,484	70,026	2,177	21,008
709	37601	Mains - Steel			2,345,911	1,952,662	285,050	9,171	88,999
710	37602	Mains - Plastic			1,684,702	1,392,719	196,822	6,118	59,943
711	37800	Meas. & Reg. Sta. Equip - General			361,946	134,747	20,358	633	6,107
712	37801	Meas. & Reg. Sta. Equip - City Gate			58,890	49,030	7,408	230	2,222
713	37905	Meas. & Reg. Sta. Equipment T.B.			38,282	30,182	4,560	142	1,368
714	38000	Services			4,473,918	3,975,696	487,945	5,158	5,119
715	38100	Meters			1,773,300	1,688,687	598,674	52,988	52,451
716	38200	Meter Installations			2,132,918	1,285,773	720,323	63,735	63,087
717	38300	House Regulators			236,602	142,026	79,567	7,040	6,869
718	38400	House Reg. Installations			3,841	2,316	1,297	115	114
719	38500	Ind. Meas. & Reg. Sta. Equipment			157,854				157,854
720	38600	Other Prop. On Cust. Prem			0				
721									
722		Total Distribution Plant			13,616,271	10,419,364	2,483,974	147,560	464,373

Atmos Energy Corporation, Kentucky/Mid-States Division					
Kentucky Jurisdiction Case No. 2013-00148					
Forecasted Test Period: Twelve Months Ended November 30, 2014					
ALLOCATION OF DEPRECIATION EXPENSE					
723					
724		General:			
725					
726	38900	Land & Land Rights	0	-	-
727	39000	Structures Frame	131,359	99,239	22,492
728	39002	Improvements	0	-	-
729	39003	Air Conditioning Equipment	26,900	20,322	4,606
730	39004	Improvement to leased Premises	0	-	-
731	39009	Office Furniture & Equipment	30,239	22,845	6,178
732	39100	Remittance Processing Equip	96,791	73,123	16,573
733	39103	Transportation Equipment	0	-	-
734	39200	Trucks	0	-	-
735	39201	Trailers	0	-	-
736	39202	Stores Equipment	0	-	-
737	39400	Power Operated Equipment	135,043	102,022	23,122
738	39603	Backhoes	8,234	6,221	1,410
739	39604	Welders	9,621	7,268	1,647
740	39605	Communication Equipment	5,096	3,650	873
741	39700	Communication Equipment - Mobile Radios	24,702	16,661	4,229
742	39701	Communication Equipment - Fixed Radios	0	-	-
743	39702	Communication Equip. - Telemetering	0	-	-
744	39705	Miscellaneous Equipment	8,360	6,316	1,431
745	39800	Other Tangible Property	125,081	94,496	21,417
746	39900	Other Tangible Property - Servers - H/W	0	-	-
747	39901	Other Tangible Property - Servers - S/W	0	-	-
748	39902	Other Tangible Property - Network - H/W	0	-	-
749	39903	Other Tang. Property - CPU	0	-	-
750	39904	Other Tangible Property - MF - Hardware	0	-	-
751	39905	Other Tang. Property - PC Hardware	0	-	-
752	39906	Other Tang. Property - PC Software	41,450	31,315	7,087
753	39907	Other Tang. Property - Mainframe S/W	0	-	-
754	39908	Other Tang. Property - Application Software	0	-	-
755		AR 15 general plant amortization	255,335	192,600	43,719
756					
757					
758		Total General Plant	898,212	678,577	153,794
759					
760		TOTAL DIRECT DEPRECIATION EXPENSE	16,240,048	11,505,188	2,822,303
761					
762		Kentucky Mid-States General Office:			
763					
764		Intangible Plant:			
765					
766	30100	Organization	0	-	-
767	30200	Franchises & Consents	0	-	-
768	30300	Misc Intangible Plant	0	-	-
769					
770		Total Intangible Plant	0	-	-
771					
772		General:			
773					
774	37400	Land & Land Rights	0	-	-
775	39001	Structures Frame	2,595	2,037	492
776	39004	Air Conditioning Equipment	0	-	-
777	39009	Improvement to leased Premises	0	-	-
778	39100	Office Furniture & Equipment	2,095	1,583	369
779	39200	Transportation Equipment	0	-	-
780	39300	Stores Equipment	162	122	28
781	39400	Tools, Shop & Garage Equipment	4,710	3,558	805
782	39600	Power Operated Equipment	505	457	104
783	39700	Communication Equipment	1,370	1,035	235
784	39800	Miscellaneous Equipment	20,721	15,654	3,648
785	39900	Other Tangible Property	0	-	-
786	39901	Other Tangible Property - Servers - H/W	16,430	12,413	2,819
787	39902	Other Tangible Property - Servers - S/W	0	-	-
788	39903	Other Tangible Property - Network - H/W	0	-	-
789	39906	Other Tang. Property - PC Hardware	65,548	49,518	11,229
790	39907	Other Tang. Property - PC Software	0	-	-
791	39908	Other Tang. Property - Mainframe S/W	0	-	-
792					
793					
794		Total General Plant	114,335	86,378	19,577
795					
796		Shared Services General Office:			
797					
798		General:			
799					
800	39000	Structures & Improvements	225	170	39
801	39005	G-Structures & Improvements	4,283	3,238	793
802	39009	Improvement to leased Premises	20,529	15,811	3,553
803	39100	Office Furniture & Equipment	21,361	16,138	3,659
804	39102	Remittance Processing Equip	0	-	-
805	39103	Office Machines	0	-	-
806	39104	G-Office Furniture & Equip.	36	27	6
807	39200	Transportation Equipment	1,594	1,204	273
808	39300	Stores Equipment	0	-	-
809	39400	Tools, Shop & Garage Equipment	1,248	942	213
810	39500	Laboratory Equipment	230	174	39
811	39700	Communication Equipment	8,744	6,605	1,487
812	39800	Miscellaneous Equipment	371	286	63
813	39900	Other Tangible Property	1,248	942	213
814	39901	Other Tangible Property - Servers - H/W	142,544	107,991	24,745
815	39902	Other Tangible Property - Servers - S/W	75,232	56,839	12,881
816	39903	Other Tangible Property - Network - H/W	17,693	13,321	3,019
817	39904	Other Tang. Property - CPU	0	-	-
818	39905	Other Tangible Property - MF - Hardware	0	-	-
819	39906	Other Tang. Property - PC Hardware	12,779	9,654	2,188
820	39907	Other Tang. Property - PC Software	3,650	2,758	625
821	39908	Other Tang. Property - Mainframe S/W	376,695	284,684	64,499
822	39909	Other Tang. Property - Application Software	0	-	-
823	39924	Other Tang. Property - General Startup Costs	0	-	-
824					
825					
826		Total General Plant	669,199	520,673	118,006

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
827						
828		Shared Services Customer Support				
829						
830		General:				
831						
832	38900	Land	0	-	-	-
833	38910	CKV-Land & Land Rights	0	-	-	-
834	39000	Structures & Improvements	25,234	19,854	4,321	250
835	39009	Improvement to leased Premises	10,518	7,948	1,301	164
836	39010	CKV-Structures & Improvements	2,769	2,285	473	27
837	39100	Office Furniture & Equipment	2,634	1,890	451	26
838	39700	Communication Equipment	6,555	4,955	1,123	65
839	39710	CKV-Communication Equipment	120	90	20	1
840	39800	Miscellaneous Equipment	81	69	16	1
841	39900	Other Tangible Property	0	-	-	-
842	39901	Other Tangible Property - Servers - HW	28,635	21,633	4,903	284
843	39902	Other Tangible Property - Servers - SW	13,570	10,252	2,324	135
844	39903	Other Tangible Property - Network - HW	9,438	7,130	1,616	94
845	39906	Other Tang. Property - PC Hardware	6,134	4,634	1,050	61
846	39907	Other Tang. Property - PC Software	1,922	1,452	329	19
847	39908	Other Tang. Property - Mainframe SW	366,672	277,012	82,782	3,638
848	39910	CKV-Other Tangible Property	130	98	22	1
849	39916	CKV-Oth Tang Prop-PC Hardware	135	102	23	1
850	39917	CKV-Oth Tang Prop-PC Software	48	36	8	0
851	39924	Other Tang. Property - General Startup Costs	0	-	-	-
852						
853						
854		Total General Plant	474,599	358,648	81,262	4,705
855						
856		TOTAL DEPRECIATION EXPENSE	16,518,181	12,470,786	3,041,149	185,850

Alamos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
1	2	3	4	5	6	7	8
	Customer						
9	10	11	12	13	14	15	16
Taxes Other Than Income	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Non Revenue Related:							
Payroll Related	7.2	Allocated O&M Expenses - Cust	75,552	63,361	10,912	828	430
Property Related	6.2	P, S, T & D Plant - Customer	2,822,824	2,284,339	452,959	22,097	63,518
DOT transmission User Tax	7.2	Allocated O&M Expenses - Cust	10,917	9,158	1,577	120	62
Other	7.2	Allocated O&M Expenses - Cust	127,988	107,370	18,486	1,403	729
Total Non Revenue Related:			3,037,281	2,464,248	483,934	24,358	64,739
Revenue Related:							
State Gross Receipts - Tax	99.0		0	-	-	-	-
Local Gross Receipts - Tax	99.0		0	-	-	-	-
Public Service Commission Assessment	99.0		0	-	-	-	-
Total Revenue Related:			0	-	-	-	-
Total Taxes, Other Than Income			3,037,281	2,464,248	483,934	24,358	64,739
Interest Expense	19.2	Rate Base - Cust	6,066,012	4,891,927	1,023,371	53,168	117,546

Ames Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
26								
27								
28								
29								
30								
31		Allocation	Allocation	Total	Residential	Commercial &	Firm,	
32		Factor	Basis	Company	Public Authority	Industrial	Interruptible &	
33							Transportation	
34	Taxes Other Than Income							
35								
36	Non Revenue Related:							
37								
38								
39								
40								
41								
42								
43	Revenue Related:							
44								
45								
46								
47								
48								
49	Total Taxes, Other Than Income							
50								
51								
52	Interest Expense	19.4	Rate Base - Demand	974,616	497,636	219,175	19,730	248,074

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
		Factor	Basis	Company		Public Authority	Industrial	Transportation
53								
54	Commodity							
55								
56								
57								
58								
59								
60								
61	Taxes Other Than Income							
62								
63	Non Revenue Related:							
64	Payroll Related	7.6	Allocated O&M Expenses - Comm	283,462	174,190	97,446	8,529	3,299
65	Property Related	6.6	P, S, T & D Plant - Commodity	43,341	18,033	8,997	864	15,477
66	DOT transmission User Tax	7.6	Allocated O&M Expenses - Comm	40,960	25,170	14,081	1,232	477
67	Other	7.6	Allocated O&M Expenses - Comm	480,198	295,085	165,977	14,448	5,567
68	Total Non Revenue Related:			847,960	512,478	286,501	25,074	24,839
69								
70	Revenue Related:							
71	State Gross Receipts - Tax	99.0	-	0	-	-	-	-
72	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-
73	Public Service Commission Assessment	1.0	Mcf	219,194	73,230	40,880	3,579	101,604
74	Total Revenue Related:			219,194	73,230	40,880	3,579	101,604
75								
76	Total Taxes, Other Than Income			1,067,154	585,708	326,452	28,653	126,342
77								
78								
79	Interest Expense	19.6	Rate Base - Comm	476,218	195,411	107,479	9,571	162,757

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
80								
81	Total Taxes Other							
82								
83								
84								
85		Allocation	Allocation	Total				
86		Factor	Basis	Company	Residential			
87					Commercial & Public Authority			
88					Firm Industrial			
89					Interruption & Transportation			
90	Taxes Other Than Income							
91	Non Revenue Related							
92	Payroll Related							
93	Property Related							
94	DOT transmission User Tax							
95	Other							
96	Total Non Revenue Related							
97	Revenue Related							
98	State Gross Receipts - Tax							
99	Local Gross Receipts - Tax							
100	Public Service Commission Assessment							
101	Total Revenue Related							
102								
103	Total Taxes, Other Than Income							
104								
105								
106	Interest Expense							
				366,438	241,285	110,028	9,508	5,618
				3,403,337	2,571,139	662,728	33,746	215,723
				82,950	34,865	15,699	1,374	812
				620,764	408,748	186,392	16,105	9,517
				4,443,489	3,256,038	895,047	60,734	231,671
				0	-	-	-	-
				0	-	-	-	-
				219,194	73,230	40,880	3,579	101,504
				219,194	73,230	40,880	3,579	101,504
				4,662,683	3,329,268	935,927	64,313	333,175
				7,536,846	5,575,975	1,350,026	82,469	628,376

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF REVENUES									
1									
2									
3			Total Revenues						
4									
5									
6									
7			Allocation	Allocation	Total	Commercial &	Firm		
8			Factor	Basis	Company	Public Authority	Industrial		
9							Interruptible &		
10							Transportation		
11			Rate Schedule Revenue:						
12			Base Revenues	Input	61,730,133	36,974,250	13,782,948	524,930	10,448,005
13			Base Revenue Increase	Input	0	-	-	-	-
14			Rider GCR	Input	90,265,243	55,514,753	31,060,527	2,718,229	971,734
15			Rider FF and Rider Tax	Input	0	-	-	-	-
16			Total Rate Schedule Revenue		151,995,376	92,489,003	44,843,475	3,243,159	11,419,739
17									
18			Other Revenue:						
19									
20			Forfeited Discounts	18.2 Base Revenues	1,126,126	674,511	251,439	9,576	190,600
21			Misc. Service Revenues	18.2 Base Revenues	778,251	466,146	173,766	6,618	131,721
22			Special Contract Revenues	18.2 Base Revenues	0	-	-	-	-
23			NTB	18.2 Base Revenues	(4)	(2)	(1)	(0)	(1)
24									
25			Total Non-Rate Revenue		1,904,373	1,140,655	425,204	16,194	322,321
26									
27			TOTAL REVENUE		153,899,749	93,629,658	45,268,679	3,259,353	11,742,060

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	87,962,005	75,260,100	12,701,905	0
4.0	Mains	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	166,866,780	150,191,571	16,675,209	0
4.1	Mains & Services	%	100.0000%	90.0069%	9.9931%	0.0000%
	Internally Generated	Values	411,478,740	341,292,072	64,946,568	5,240,101
5.4	P, S, T & D Plant	%	100.0000%	82.9428%	15.7837%	1.2735%
	Internally Generated	Values	287,487,464	245,150,037	38,805,782	3,531,645
5.7	Net Plant	%	100.0000%	85.2733%	13.4983%	1.2285%
	Internally Generated	Values	116,962,934	24,115,231	2,369,892	90,477,810
9.1	Allocated O&M Expenses	%	100.0000%	20.6178%	2.0262%	77.3560%
	Internally Generated	Values	4,220,281	3,864,007	345,720	10,554
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	91.5581%	8.1919%	0.2501%
	Internally Generated	Values	122,145,709	104,507,602	17,638,106	-
12.0	Composite of Accts. 374-379	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	252,914,292	204,228,603	32,705,224	15,980,465
13.0	Rate Base	%	100.0000%	80.7501%	12.9313%	6.3185%
	Internally Generated	Values	8,167,096	7,634,674	516,059	16,364
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	93.4809%	6.3188%	0.2004%
	Values		0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Almos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1.0	Input Mcf	Value %	28,847,540 100.0000%	9,637,652 33.4099%	5,380,137 18.6502%	471,075 1.6330%	13,359,677 46.3079%
1.5	Input Winter Volumes	Value %	17,586,130 100.0000%	7,308,713 41.6068%	3,834,476 20.6902%	350,228 1.9938%	6,272,713 35.7091%
2.0	Input Customers	Value %	2,078,277 100.0000%	1,845,837 88.8639%	226,666 10.9064%	2,396 0.1163%	2,379 0.1144%
3.0	Input Peak Day	Value %	233,946 100.0000%	117,052 50.0337%	52,611 22.4884%	4,736 2.0244%	59,547 25.4535%
4.0	Input Meter Investment	Value %	11,637,886 100.0000%	7,015,589 60.2823%	3,930,315 33.7717%	347,756 2.9881%	344,225 2.9578%
4.2	Input Direct to Residential	Value %	1 100.0000%	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%
4.4	Input Direct to Commercial & Public Authority	Value %	1 100.0000%	- 0.0000%	1 100.0000%	- 0.0000%	- 0.0000%
4.6	Input Direct to Industrial	Value %	1 100.0000%	- 0.0000%	- 0.0000%	1 100.0000%	- 0.0000%
5.0	Input Direct to I & T	Value %	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%	1 100.0000%
6.0	Internally Generated P, S, T & D Plant	Value %	411,478,740 100.0000%	310,862,278 75.5476%	70,454,445 17.1223%	4,080,078 0.9916%	26,081,939 6.3386%
6.2	Internally Generated P, S, T & D Plant - Customer	Value %	341,292,072 100.0000%	276,186,868 80.9239%	54,764,813 16.0463%	2,660,803 0.7796%	7,679,588 2.2502%
6.4	Internally Generated P, S, T & D Plant - Demand	Value %	64,946,568 100.0000%	32,495,169 50.0337%	14,605,442 22.4884%	1,314,800 2.0244%	16,531,157 25.4535%
6.6	Internally Generated P, S, T & D Plant - Commodity	Value %	5,240,101 100.0000%	2,180,241 41.6068%	1,084,190 20.6902%	104,476 1.9938%	1,871,194 35.7091%
7.0	Internally Generated Allocated O&M Expenses	Value %	116,962,934 100.0000%	77,015,435 65.8460%	35,119,567 30.0262%	3,034,701 2.5946%	1,793,230 1.5332%
7.2	Internally Generated Allocated O&M Expenses - Cust	Value %	24,115,231 100.0000%	20,230,381 83.8905%	3,483,076 14.4435%	264,428 1.0965%	137,346 0.5695%
7.4	Internally Generated Allocated O&M Expenses - Demand	Value %	2,369,892 100.0000%	1,185,744 50.0337%	532,951 22.4884%	47,977 2.0244%	603,220 25.4535%
7.6	Internally Generated Allocated O&M Expenses - Comm	Value %	90,477,810 100.0000%	55,599,310 61.4508%	31,103,541 34.3770%	2,722,296 3.0088%	1,052,664 1.1634%
8.0	Input Customer Deposit Balances	Value %	34,046,761 100.0000%	24,135,338 70.8888%	9,911,423 29.1112%	0 0.0000%	0 0.0000%
9.0	Internally Generated Allocated Net Plant	Value %	287,487,464 100.0000%	218,173,722 75.8998%	50,513,939 17.5708%	2,970,336 1.0332%	15,829,567 5.5062%
9.2	Internally Generated Allocated Net Plant - Cust	Value %	245,150,037 100.0000%	197,288,349 80.4766%	41,056,334 16.7474%	2,114,326 0.8625%	4,691,028 1.9135%
9.4	Internally Generated Allocated Net Plant - Demand	Value %	38,805,782 100.0000%	19,415,968 50.0337%	8,726,799 22.4884%	785,697 2.0244%	9,877,419 25.4535%
9.6	Internally Generated Allocated Net Plant - Comm	Value %	3,531,645 100.0000%	1,469,406 41.6068%	730,706 20.6902%	70,413 1.9938%	1,261,120 35.7091%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value %	4,220,281 100.0000%	3,346,835 79.3036%	688,503 16.3142%	63,983 1.5161%	120,959 2.8661%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value %	3,864,007 100.0000%	3,170,333 82.0478%	608,788 15.7554%	58,812 1.4703%	28,074 0.7285%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value %	345,720 100.0000%	172,978 50.0337%	77,747 22.4884%	6,999 2.0244%	87,988 25.4535%
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value %	10,554 100.0000%	3,526 33.4099%	1,968 18.6502%	172 1.6330%	4,887 46.3079%
11.0	Internally Generated Composite of Accts. 376 & 380	Value %	166,866,780 100.0000%	141,809,239 84.9835%	20,130,538 12.0638%	510,731 0.3061%	4,416,271 2.6466%

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
11.2	Internally Generated Composite of Accts. 376 & 380 - Cust	Value %	150,191,571 100.0000%	133,466,016 88.8639%	16,380,551 10.9064%	173,153 0.1153%	171,852 0.1144%
11.4	Internally Generated Composite of Accts. 376 & 380 - Demand	Value %	16,675,209 100.0000%	8,343,223 50.0337%	3,749,987 22.4884%	337,578 2.0244%	4,244,420 25.4535%
11.6	Internally Generated Composite of Accts. 376 & 380 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
12.0	Internally Generated Composite of Accts. 374-379	Value %	122,145,709 100.0000%	101,694,478 83.2567%	15,364,585 12.5789%	477,556 0.3910%	4,609,090 3.7734%
12.2	Internally Generated Composite of Accts. 374-379 - Cust	Value %	104,507,602 100.0000%	92,869,481 88.8639%	11,398,057 10.9064%	120,485 0.1153%	119,579 0.1144%
12.4	Internally Generated Composite of Accts. 374-379 - Demand	Value %	17,638,106 100.0000%	8,824,997 50.0337%	3,965,527 22.4884%	357,072 2.0244%	4,489,510 25.4535%
12.6	Internally Generated Composite of Accts. 374-379 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
13.0	Internally Generated Composite of Accts. 381-383	Value %	56,817,747 100.0000%	34,251,063 60.2823%	19,188,336 33.7717%	1,697,792 2.9881%	1,680,566 2.9578%
13.2	Internally Generated Composite of Accts. 381-383 - Cust	Value %	56,817,747 100.0000%	34,251,063 60.2823%	19,188,336 33.7717%	1,697,792 2.9881%	1,680,566 2.9578%
13.4	Internally Generated Composite of Accts. 381-383 - Demand	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
13.6	Internally Generated Composite of Accts. 381-383 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
14.0	Internally Generated Account 380	Value %	51,389,238 100.0000%	45,666,456 88.8639%	5,604,736 10.9064%	59,246 0.1153%	58,800 0.1144%
14.2	Internally Generated Account 380 - Cust	Value %	51,389,238 100.0000%	45,666,456 88.8639%	5,604,736 10.9064%	59,246 0.1153%	58,800 0.1144%
14.4	Internally Generated Account 380 - Demand	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
14.6	Internally Generated Account 380 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
16.0	Input GUD 9400 Allocation Factors	Value %	153,434 100.0000%	0.81264 0.005%	0.14803 0.001%	0.03934 0.0000%	153,433 99.9993%
17.0	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1	Value %	8,167,056 100.0000%	6,557,411 81.6150%	1,229,729 15.0571%	96,623 1.1831%	183,334 2.2448%
17.2	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	Value %	7,634,674 100.0000%	6,393,666 83.7451%	1,110,606 14.5469%	85,905 1.1252%	44,498 0.5828%
17.4	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Dema	Value %	516,059 100.0000%	258,203 50.0337%	116,053 22.4884%	10,447 2.0244%	131,355 25.4535%
17.6	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value %	16,364 100.0000%	5,542 33.8686%	3,071 18.7646%	271 1.6532%	7,481 45.7138%
18.0	Internally Generated Revenues	Value %	1,494,127,087 100.0000%	861,319,271 64.3399%	488,286,164 32.6804%	44,490,351 2.9777%	31,301 0.0021%
18.2	Internally Generated Base Revenues	Value %	61,730,133 100.0000%	36,974,250 59.8968%	13,782,948 22.3277%	524,930 0.8504%	10,448,005 16.9253%
18.4	Internally Generated Gas Costs	Value %	90,265,243 100.0000%	55,514,753 61.5018%	31,060,527 34.4103%	2,718,229 3.0114%	971,734 1.0765%
19.0	Internally Generated Rate Base	Value %	252,914,292 100.0000%	187,113,245 73.9829%	45,502,895 17.9124%	2,767,407 1.0942%	17,730,745 7.0106%
19.2	Internally Generated Rate Base - Cust	Value %	204,228,603 100.0000%	164,158,635 80.3798%	34,341,323 16.8151%	1,784,153 0.8736%	3,944,462 1.9314%
19.4	Internally Generated Rate Base - Demand	Value %	32,705,224 100.0000%	16,363,633 50.0337%	7,354,881 22.4884%	662,095 2.0244%	8,324,615 25.4535%
19.6	Internally Generated Rate Base - Comm	Value %	15,980,465 100.0000%	6,590,977 41.2440%	3,606,691 22.5694%	321,159 2.0097%	5,461,638 34.1770%
99.0		Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%

Classification Factor	Customer-Related	Demand-Related	Commodity-Related
Mains & Services	90.01%	9.99%	0.00%
Production, Storage, Transmission and Distribution Plant	82.94%	15.78%	1.27%
Net Plant	85.27%	13.50%	1.23%
O&M Expenses	20.62%	2.03%	77.36%
Composite 871-879;886-893	91.56%	8.19%	0.25%
Composite 374-379	85.56%	14.44%	0.00%
Rate Base	80.75%	12.93%	6.32%
Comp. 870-902;905-916;924;928-930.1	93.48%	6.32%	0.20%

Allocation Factor	Residential	Commercial	Industrial & Transport
Throughput	33.41%	18.65%	1.63%
Customer Locations	88.86%	10.91%	0.12%
Design Day Demand	50.03%	22.49%	2.02%
Meter Investments	60.28%	33.77%	2.99%
Direct to I&T	100.00%	0.00%	0.00%
Customer Deposit Balances	70.89%	29.11%	0.00%
GUD 9400	0.00%	0.00%	0.00%

Allocation Factor	Residential	Commercial	Industrial & Transport
Distribution & Customer Support Plant	75.55%	17.12%	0.99%
O&M Expenses	65.85%	30.03%	2.59%
Net Plant	75.89%	17.57%	1.03%
Composite 871-879;886-893	79.30%	16.31%	1.52%
Composite 376 & 380	84.98%	12.06%	0.31%
Composite 374-379	83.26%	12.58%	0.39%
Composite 381-383	60.28%	33.77%	2.99%
Account 380	88.86%	10.91%	0.12%
Comp. 870-902;905-916;924;928-930.1	81.52%	15.06%	1.18%
Rate Base	73.98%	17.91%	1.09%

Industrial & Transport
46.31%
0.11%
25.45%
2.96%
0.00%
0.00%
100.00%

Industrial & Transport
6.34%
1.53%
5.51%
2.87%
2.65%
3.77%
2.96%
0.11%
2.24%
7.01%

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
SUMMARY OF RESULTS						
		Total	Residential	Commercial &	Firm	Interruptible &
		Company		Public Authority	Industrial	Transportation
		\$				
8	Operating Revenues	155,374,969	93,601,821	45,258,302	3,258,958	13,255,887
10	Operating Expenses:					
11						
12	Operating & Maintenance	116,962,934	76,763,540	35,033,641	3,033,267	2,132,485
13	Depreciation & Amortization	18,518,181	12,296,218	2,976,204	186,993	1,058,768
14	Taxes Other Than Income	4,662,683	3,252,154	902,743	62,466	445,320
15						
16	Total Operating Expenses	138,143,797	92,311,910	38,912,568	3,282,726	3,636,573
17						
18	Income Before Taxes	17,231,171	1,289,911	6,345,714	(23,768)	9,619,314
19						
20	Interest Expense	7,536,846	5,447,569	1,297,631	80,354	711,292
21						
22	Income Taxes:					
23						
24	State Income Taxes	6.00%	581,660	(249,459)	302,885	(6,247)
25	Federal Income Taxes	35.00%	3,189,433	(1,367,859)	1,660,819	(34,256)
26	Total Deferred Income Taxes		0	0	0	0
27	Amortization of ITC		0	0	0	0
28						
29	Total Income Taxes		3,771,093	(1,617,329)	1,963,704	(40,503)
30						
31	Net Income		13,460,079	2,907,240	4,382,010	16,735
32						
33	Total Rate Base		252,914,292	182,804,320	43,544,670	2,696,429
34						
35	Rate of Return		5.3220%	1.5904%	10.0633%	0.6207%
36	Relative Rate of Return		1.00	0.30	1.89	0.12
37						
38	Equalized ROR:					
39						
40	Net Income Increase		8,113,510	12,685,969	(667,650)	213,270
41	Uncollectibles/PSC Fees	0.6622%	88,520	138,407	(7,284)	2,327
42	Income Taxes		5,165,557	8,076,664	(425,067)	135,781
43	Gross Revenue After Increase		168,742,556	114,502,861	44,168,302	3,610,336
44	Revenue Increase		13,367,588	20,901,039	(1,100,000)	351,377
45	Rate of Return		8.5300%	8.5300%	8.5300%	8.5300%
46	Relative Rate of Return		1.00	1.00	1.00	1.00
47	Percent Increase		6.5465%	22.1819%	-2.4144%	10.7106%
48						
49	Proposed Rate Levels:					
50						
51	Net Income Increase		8,113,178	5,078,925	2,168,253	98,646
52	Uncollectibles/PSC Fees		88,517	59,390	23,656	1,076
53	Income Taxes		5,165,344	3,232,281	1,380,443	62,804
54	Gross Revenue After Increase		168,742,005	101,965,418	48,830,654	3,421,485
55	Revenue Increase		13,367,037	8,364,597	3,572,352	162,527
56	Rate of Return		8.5299%	4.3676%	15.0426%	4.2791%
57	Relative Rate of Return		1.00	0.51	1.76	0.50
58	Percent Increase		8.5461%	8.8772%	7.8410%	4.9541%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CUSTOMER COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		203,124,068	163,053,819	34,146,782	1,853,527	4,069,941
2							
3	Return @ Realized ROR		10,810,247	3,199,059	3,475,412	(3,187)	4,138,943
4	O&M Expenses		24,012,548	20,129,547	3,466,547	269,286	147,167
5	Depreciation Expense		14,592,209	11,479,607	2,607,630	153,712	341,280
6	Taxes, Other		3,021,906	2,448,972	481,306	25,245	66,384
7							
8	Interest Expense		6,053,097	4,859,004	1,017,574	55,235	121,284
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	467,151	(163,006)	241,359	(5,735)	394,533
13	Federal Income Taxes	35.00%	2,561,542	(893,816)	1,323,451	(31,447)	2,163,355
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		3,028,693	(1,056,822)	1,564,810	(37,183)	2,557,867
18							
19	Total Customer-Related Costs @ Realized ROR		55,455,602	36,200,363	11,595,705	407,893	7,251,642
20	Total Demand-Related Costs @ Realized ROR		7,183,001	1,581,013	1,833,141	96,623	3,672,224
21	Total Fixed Costs		62,638,604	37,781,376	13,428,846	504,516	10,923,866
22							
23	Total Customers		2,078,493	1,846,837	226,666	2,396	2,594
24	Customer Costs (\$/customer/month)		\$ 30.14	\$ 20.46	\$ 59.25	\$ 210.57	\$ 4,211.21
25							
26							
27	Incremental Return @ Equalized ROR		6,516,236	10,709,432	(562,692)	161,273	(3,791,777)
28	Uncollectibles/PSC Fees		71,094	116,842	(6,139)	1,760	(41,369)
29	Incremental Income Taxes		4,148,635	6,818,280	(358,244)	102,676	(2,414,077)
30							
31	Total Customer-Related Costs @ Equalized ROR		66,191,567	53,844,916	10,668,630	673,602	1,004,418
32	Customers		2,078,493	1,846,837	226,666	2,396	2,594
33	Dollars/Customer/Month		\$ 31.85	\$ 29.16	\$ 47.07	\$ 281.14	\$ 387.21
34							
35							
36	Incremental Return @ Proposed Rates		6,515,967	5,941,484	1,214,297	89,449	(729,283)
37	Uncollectibles/PSC Fees		71,091	64,823	13,248	976	(7,956)
38	Incremental Income Taxes		4,148,464	3,782,712	773,096	56,949	(464,293)
39							
40	Total Customer-Related Costs @ Proposed Rates		66,191,124	45,989,382	13,596,346	555,287	6,050,130
41	Customers		2,078,493	1,846,837	226,666	2,396	2,594
42	Dollars/Customer/Month		\$ 31.85	\$ 24.90	\$ 59.98	\$ 231.75	\$ 2,332.36

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF DEMAND COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		33,809,759	14,466,738	6,502,293	585,344	12,255,383
2							
3	Return @ Realized ROR		1,799,353	(141,996)	622,044	14,206	1,305,099
4	O&M Expenses		2,472,576	1,057,982	475,526	42,807	896,261
5	Depreciation Expense		1,833,329	784,457	352,586	31,740	664,546
6	Taxes, Other		573,622	245,445	110,319	9,931	207,927
7							
8	Interest Expense		1,007,531	431,109	193,768	17,443	365,210
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	77,757	(56,279)	42,057	(318)	92,297
13	Federal Income Taxes	35.00%	426,366	(308,595)	230,610	(1,743)	506,094
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		504,122	(364,874)	272,667	(2,061)	598,391
18							
19	Total Demand-Related Costs @ Realized ROR		7,183,001	1,581,013	1,833,141	96,623	3,672,224
20							
21							
22	Incremental Return @ Equalized ROR		1,084,620	1,376,009	(67,399)	35,724	(259,715)
23	Uncollectibles/PSC Fees		11,833	15,013	(735)	390	(2,834)
23	Incremental Income Taxes		690,535	876,052	(42,910)	22,744	(165,351)
24							
25	Total Demand-Related Costs @ Equalized ROR		8,969,990	3,848,087	1,722,097	155,481	3,244,325
26							
27							
28	Incremental Return @ Proposed Rates		1,084,575	(454,442)	614,833	8,150	916,034
29	Uncollectibles/PSC Fees		11,833	(4,958)	6,708	89	9,994
29	Incremental Income Taxes		690,507	(289,326)	391,441	5,189	583,203
30							
31	Total Demand-Related Costs @ Proposed Rates		8,969,916	832,287	2,846,123	110,050	5,181,456

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF COMMODITY COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		15,980,465	5,283,763	2,895,595	257,558	7,543,550
2							
3	Return @ Realized ROR		850,479	(149,823)	284,554	5,697	710,051
4	O&M Expenses		90,477,810	55,576,011	31,091,568	2,721,173	1,089,058
5	Depreciation Expense		102,643	32,152	15,989	1,541	52,962
6	Taxes, Other		1,067,154	557,738	311,118	27,290	171,009
7							
8	Interest Expense		476,218	157,456	86,289	7,675	224,798
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	36,752	(30,175)	19,470	(194)	47,852
13	Federal Income Taxes	35.00%	201,525	(165,458)	106,758	(1,065)	261,290
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		238,278	(195,633)	126,228	(1,259)	308,942
18							
19	Total Commodity-Related Costs		92,736,365	55,820,445	31,829,456	2,754,442	2,332,021
20	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
21	Commodity Costs (\$/Mcf)		\$ 2.19157	\$ 5.79191	\$ 5.91611	\$ 5.84714	\$ 0.08693
22							
23							
24	Incremental Return @ Equalized ROR		512,655	600,528	(37,559)	16,272	(66,586)
25	Uncollectibles/PSC Fees		5,593	6,552	(410)	178	(726)
25	Incremental Income Taxes		326,387	382,333	(23,913)	10,360	(42,393)
26							
27	Total Commodity-Related Costs @ Equalized ROR		93,581,000	56,809,858	31,767,574	2,781,252	2,222,315
28	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
29	Commodity Costs (\$/Mcf)		\$ 2.21	\$ 5.89	\$ 5.90	\$ 5.90	\$ 0.08
30							
31							
32	Incremental Return @ Proposed Rates		512,633	(410,117)	339,123	1,048	582,580
33	Uncollectibles/PSC Fees		5,593	(4,474)	3,700	11	6,356
33	Incremental Income Taxes		326,374	(261,105)	215,906	667	370,906
34							
35	Total Commodity-Related Costs @ Proposed Rates		93,580,965	55,144,749	32,388,185	2,756,168	3,291,863
36	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
37	Commodity Costs (\$/Mcf)		\$ 2.21	\$ 5.72	\$ 6.02	\$ 5.85	\$ 0.12

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
TOTAL COST OF SERVICE						
		Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base	252,914,292	182,804,320	43,544,670	2,696,429	23,868,873
2						
3	Return @ Realized ROR	13,460,079	2,907,240	4,382,010	16,735	6,154,093
4	O&M Expenses	116,962,934	76,763,540	35,033,641	3,033,267	2,132,485
5	Depreciation Expense	16,518,181	12,296,216	2,976,204	186,993	1,058,768
6	Taxes, Other	4,662,683	3,252,154	902,743	62,466	445,320
7						
8	Interest Expense	7,536,846	5,447,569	1,297,631	80,354	711,292
9						
10	Income Taxes:					
11						
12	State Income Taxes	581,660	(249,459)	302,885	(6,247)	534,481
13	Federal Income Taxes	3,189,433	(1,367,869)	1,660,819	(34,256)	2,930,739
14	Deferred Income Taxes	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0
16						
17	Total Income Taxes	3,771,093	(1,617,329)	1,963,704	(40,503)	3,465,220
18						
19	Total Cost of Service @ Realized ROR	155,374,969	93,601,821	45,258,302	3,258,958	13,255,887
20						
21						
22	Incremental Return @ Equalized ROR	8,113,510	12,685,969	(667,650)	213,270	(4,118,079)
23	Uncollectibles/PSC Fees	88,520	138,407	(7,284)	2,327	(44,929)
24	Incremental Income Taxes	5,165,557	8,076,664	(425,067)	135,781	(2,621,821)
25						
26	Total Cost of Service @ Equalized ROR	168,742,556	114,502,861	44,158,302	3,610,336	6,471,058
27						
28						
29	Incremental Return @ Proposed Rates	8,113,176	5,076,925	2,168,253	98,646	769,351
30	Uncollectibles/PSC Fees	88,517	55,390	23,656	1,076	8,394
30	Incremental Income Taxes	5,165,344	3,232,281	1,380,443	62,804	489,816
31						
32	Total Cost of Service @ Proposed Rates	168,742,005	101,966,418	48,830,654	3,421,485	14,523,448

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	8,330	5.4	P, S, T & D Plant	6,674	1,350	106
4	30200	Franchises & Consents	119,853	5.4	P, S, T & D Plant	98,600	19,428	1,526
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	128,182			105,773	20,777	1,832
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	2,353	2.0	Demand	-	2,353	-
12	32540	Rights of Ways	93,422	2.0	Demand	-	83,422	-
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-
15	33202	Tributary Lines	528,218	2.0	Demand	-	528,218	-
16	33400	Field Meas. & Reg. Sta. Equip	192,384	2.0	Demand	-	192,384	-
17	33600	Purification Equipment	44,369	2.0	Demand	-	44,369	-
18								
19		Total Production Plant	801,402			0	801,402	0
20								
21		Storage Plant:						
22								
23	35010	Land	261,127	3.5	Storage (50/50)	-	130,563	130,563
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341
25	35100	Structures and Improvements	17,916	3.5	Storage (50/50)	-	8,958	8,958
26	35102	Compression Station Equipment	153,261	3.5	Storage (50/50)	-	76,631	76,631
27	35103	Meas. & Reg. Sta. Structures	23,138	3.5	Storage (50/50)	-	11,569	11,569
28	35104	Other Structures	137,443	3.5	Storage (50/50)	-	68,721	68,721
29	35200	Wells \ Rights of Way	4,442,222	3.5	Storage (50/50)	-	2,221,111	2,221,111
30	35201	Well Construction	1,340,863	3.5	Storage (50/50)	-	670,431	670,431
31	35202	Well Equipment	455,309	3.5	Storage (50/50)	-	227,654	227,654
32	35203	Cushion Gas	1,694,833	3.5	Storage (50/50)	-	847,416	847,416
33	35210	Leaseholds	179,530	3.5	Storage (50/50)	-	89,265	89,265
34	35211	Storage Rights	54,614	3.5	Storage (50/50)	-	27,307	27,307
35	35301	Field Lines	178,497	3.5	Storage (50/50)	-	89,248	89,248
36	35302	Tributary Lines	299,458	3.5	Storage (50/50)	-	104,729	104,729
37	35400	Compressor Station Equipment	923,446	3.5	Storage (50/50)	-	461,723	461,723
38	35500	Meas & Reg. Equipment	240,883	3.5	Storage (50/50)	-	120,442	120,442
39	35600	Purification Equipment	163,979	3.5	Storage (50/50)	-	81,990	81,990
40								
41		Total Storage Plant	10,480,201			0	5,240,101	5,240,101
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	26,970	2.0	Demand	-	26,970	-
46	36520	Rights of Way	867,772	2.0	Demand	-	867,772	-
47	36602	Structures & Improvements	49,002	2.0	Demand	-	49,002	-
48	36603	Other Structures	60,826	2.0	Demand	-	60,826	-
49	36700	Mains Cathodic Protection	406,035	2.0	Demand	-	406,035	-
50	36701	Mains - Steel	27,830,935	2.0	Demand	-	27,830,935	-
51	36900	Meas. & Reg. Equipment	578,023	2.0	Demand	-	578,023	-
52	36901	Meas. & Reg. Equipment	2,274,016	2.0	Demand	-	2,274,016	-
53								
54		Total Transmission Plant	32,093,579			0	32,093,579	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	531,819	4.0	Mains	449,997	81,823	-
59	37401	Land	37,326	4.0	Mains	31,584	5,743	-
60	37402	Land Rights	253,401	4.0	Mains	214,414	38,987	-
61	37403	Land Other	2,784	4.0	Mains	2,356	428	-
62	37500	Structures & Improvements	343,073	4.0	Mains	290,280	52,793	-
63	37501	Structures & Improvements T.B.	101,507	4.0	Mains	85,889	15,617	-
64	37502	Land Rights	45,591	4.0	Mains	39,423	7,168	-
65	37503	Improvements	4,005	4.0	Mains	3,389	618	-
66	37600	Mains Cathodic Protection	11,318,115	4.0	Mains	9,576,777	1,741,338	-
67	37601	Mains - Steel	97,534,394	4.0	Mains	82,570,838	15,013,756	-
68	37602	Mains - Plastic	65,722,013	4.0	Mains	55,610,414	10,111,599	-
69	37800	Meas & Reg. Sta. Equip - General	5,367,160	4.0	Mains	4,541,400	825,759	-
70	37900	Meas & Reg. Sta. Equip - City Gate	2,272,991	4.0	Mains	1,923,282	349,709	-
71	37905	Meas & Reg. Sta. Equipment T.B.	1,394,628	4.0	Mains	1,180,059	214,569	-
72	38000	Services	98,853,417	1.0	Customer	98,853,417	-	-
73	38100	Meters	22,574,136	1.0	Customer	22,574,136	-	-
74	38200	Meter Installations	49,157,106	1.0	Customer	49,157,106	-	-
75	38300	House Regulators	7,239,801	1.0	Customer	7,239,801	-	-
76	38400	House Reg. Installations	154,276	1.0	Customer	154,276	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	5,045,015	1.0	Customer	5,045,015	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	368,003,558			339,543,883	28,459,895	0

Atmos Energy Corporation - Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
161		Shared Services General Office:						
162								
163		General:						
164								
165	39000	Structures & Improvements	6,927	5.4	P, S, T & D Plant	5,716	1,123	88
166	39005	G-Structures & Improvements	128,243	5.4	P, S, T & D Plant	105,824	20,786	1,633
167	39009	Improvement to leased Premises	516,609	5.4	P, S, T & D Plant	426,295	83,735	6,579
168	39100	Office Furniture & Equipment	530,191	5.4	P, S, T & D Plant	437,502	85,937	6,752
169	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
170	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
171	39104	G-Office Furniture & Equip.	893	5.4	P, S, T & D Plant	737	145	11
172	39200	Transportation Equipment	5,503	5.4	P, S, T & D Plant	4,541	892	70
173	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
174	39400	Tools, Shop & Garage Equipment	14,142	5.4	P, S, T & D Plant	11,869	2,292	180
175	39500	Laboratory Equipment	2,347	5.4	P, S, T & D Plant	1,937	280	30
176	39700	Communication Equipment	159,860	5.4	P, S, T & D Plant	131,088	25,749	2,023
177	39800	Miscellaneous Equipment	21,546	5.4	P, S, T & D Plant	17,779	3,492	274
178	39900	Other Tangible Property	9,006	5.4	P, S, T & D Plant	7,432	1,460	115
179	39901	Other Tangible Property - Servers - HW	1,668,562	5.4	P, S, T & D Plant	1,376,863	270,451	21,249
180	39902	Other Tangible Property - Servers - SW	858,974	5.4	P, S, T & D Plant	708,807	139,228	10,939
181	39903	Other Tangible Property - Network - HW	201,953	5.4	P, S, T & D Plant	168,847	32,734	2,572
182	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
183	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
184	39906	Other Tang. Property - PC Hardware	145,811	5.4	P, S, T & D Plant	120,320	23,634	1,857
185	39907	Other Tang. Property - PC Software	53,910	5.4	P, S, T & D Plant	44,485	8,738	687
186	39908	Other Tang. Property - Mainframe SW	5,761,472	5.4	P, S, T & D Plant	4,754,246	933,854	73,371
187	39909	Other Tang. Property - Application Software	145,121	5.4	P, S, T & D Plant	119,751	23,522	1,848
188	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
189								
190		Total General Plant	10,230,069			8,441,640	1,658,152	130,278
191								
192		CWIP w/o AFUDC	357,845	5.4	P, S, T & D Plant	295,286	58,002	4,557
193								
194		Shared Services Customer Support:						
195								
196		General:						
197								
198	38900	Land	164,345	5.4	P, S, T & D Plant	135,614	26,638	2,093
199	38910	CKV-Land & Land Rights	14,993	5.4	P, S, T & D Plant	12,372	2,430	191
200	38909	Structures & Improvements	755,564	5.4	P, S, T & D Plant	623,475	122,486	9,822
201	38908	Improvement to leased Premises	259,245	5.4	P, S, T & D Plant	213,923	42,020	3,301
202	39010	CKV-Structures & Improvements	82,629	5.4	P, S, T & D Plant	68,184	13,393	1,052
203	39100	Office Furniture & Equipment	65,363	5.4	P, S, T & D Plant	53,936	10,594	832
204	39700	Communication Equipment	118,390	5.4	P, S, T & D Plant	97,685	19,188	1,506
205	38710	CKV-Communication Equipment	2,158	5.4	P, S, T & D Plant	1,781	350	27
206	39800	Miscellaneous Equipment	5,452	5.4	P, S, T & D Plant	4,499	884	69
207	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
208	39901	Other Tangible Property - Servers - HW	332,188	5.4	P, S, T & D Plant	274,115	53,843	4,230
209	39902	Other Tangible Property - Servers - SW	154,557	5.4	P, S, T & D Plant	127,537	25,052	1,968
210	39903	Other Tangible Property - Network - HW	110,823	5.4	P, S, T & D Plant	81,449	17,993	1,411
211	39905	Other Tang. Property - PC Hardware	71,420	5.4	P, S, T & D Plant	58,934	11,576	910
212	39907	Other Tang. Property - PC Software	28,967	5.4	P, S, T & D Plant	23,903	4,666	369
213	39908	Other Tang. Property - Mainframe SW	5,586,709	5.4	P, S, T & D Plant	4,610,035	905,528	71,146
214	39910	CKV-Other Tangible Property	945	5.4	P, S, T & D Plant	780	163	12
215	39916	CKV-Oth Tang Prop-PC Hardware	1,541	5.4	P, S, T & D Plant	1,272	250	20
216	39917	CKV-Oth Tang Prop-PC Software	719	5.4	P, S, T & D Plant	594	117	9
217	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
218								
219		Total General Plant	7,755,998			6,400,088	1,257,139	98,771
220								
221		CWIP w/o AFUDC	65,180	5.4	P, S, T & D Plant	53,785	10,565	830
222								
223		TOTAL PLANT IN SERVICE	445,835,433			367,894,089	72,283,719	5,677,828
224								
225		TOTAL CWIP W/O AFUDC	8,541,792			7,048,508	1,384,506	108,779

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION									
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
1		Intangible Plant:							
2									
3	30100	Organization	8,330	5.4	P, S, T & D Plant	6,874	1,350	106	
4	30200	Franchises & Consents	119,853	5.4	P, S, T & D Plant	98,900	19,426	1,526	
5	30300	Misc Intangible Plant	-	99.0		-	-	-	
6									
7		Total Intangible Plant:	128,182			105,773	20,777	1,632	
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	904	2.0	Demand	-	904	-	
12	32540	Rights of Ways	12,963	2.0	Demand	-	12,963	-	
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-	
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-	
15	33202	Tributary Lines	529,856	2.0	Demand	-	529,856	-	
16	33400	Field Meas. & Reg. Sta. Equip.	191,854	2.0	Demand	-	191,854	-	
17	33600	Purification Equipment	15,287	2.0	Demand	-	15,287	-	
18									
19		Total Production Plant	801,619			0	801,619	0	
20									
21		Storage Plant:							
22									
23	35010	Land	-	3.5	Storage (50/50)	-	-	-	
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341	
25	35100	Structures and Improvements	5,641	3.5	Storage (50/50)	-	2,821	2,821	
26	35102	Compression Station Equipment	122,115	3.5	Storage (50/50)	-	61,058	61,058	
27	35103	Meas. & Reg. Sta. Structures	24,295	3.5	Storage (50/50)	-	12,148	12,148	
28	35104	Other Structures	141,034	3.5	Storage (50/50)	-	70,517	70,517	
29	35200	Wells \ Rights of Way	589,836	3.5	Storage (50/50)	-	294,918	294,918	
30	35201	Well Construction	1,182,091	3.5	Storage (50/50)	-	591,046	591,046	
31	35202	Well Equipment	573,862	3.5	Storage (50/50)	-	286,931	286,931	
32	35203	Cushion Gas	270,382	3.5	Storage (50/50)	-	135,191	135,191	
33	35210	Leaseholds	178,619	3.5	Storage (50/50)	-	89,310	89,310	
34	35211	Storage Rights	53,699	3.5	Storage (50/50)	-	26,849	26,849	
35	35201	Field Lines	187,422	3.5	Storage (50/50)	-	93,711	93,711	
36	35302	Tributary Lines	219,931	3.5	Storage (50/50)	-	109,966	109,966	
37	35400	Compressor Station Equipment	388,075	3.5	Storage (50/50)	-	194,037	194,037	
38	35500	Meas. & Reg. Equipment	240,238	3.5	Storage (50/50)	-	120,119	120,119	
39	35600	Purification Equipment	163,999	3.5	Storage (50/50)	-	82,000	82,000	
40									
41		Total Storage Plant	4,345,921			0	2,172,961	2,172,961	
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	16	2.0	Demand	-	16	-	
46	36520	Rights of Way	434,585	2.0	Demand	-	434,585	-	
47	36602	Structures & Improvements	(1,441)	2.0	Demand	-	(1,441)	-	
48	36603	Other Structures	60,585	2.0	Demand	-	60,585	-	
49	36700	Mains Cathodic Protection	303,101	2.0	Demand	-	303,101	-	
50	36701	Mains - Steel	17,004,632	2.0	Demand	-	17,004,632	-	
51	36900	Meas. & Reg. Equipment	242,952	2.0	Demand	-	242,952	-	
52	36901	Meas. & Reg. Equipment	1,805,542	2.0	Demand	-	1,805,542	-	
53									
54		Total Transmission Plant	19,849,972			0	19,849,972	0	
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	57,145	4.0	Mains	48,363	8,792	-	
59	37401	Land	(7,250)	4.0	Mains	(6,135)	(1,116)	-	
60	37402	Land Rights	57,120	4.0	Mains	48,332	8,788	-	
61	37403	Land Other	-	4.0	Mains	-	-	-	
62	37500	Structures & Improvements	101,365	4.0	Mains	85,770	15,595	-	
63	37501	Structures & Improvements T.B.	98,146	4.0	Mains	83,046	15,100	-	
64	37502	Land Rights	46,641	4.0	Mains	39,465	7,176	-	
65	37503	Improvements	1,092	4.0	Mains	924	168	-	
66	37600	Mains Cathodic Protection	2,463,162	4.0	Mains	2,084,195	378,968	-	
67	37601	Mains - Steel	43,447,799	4.0	Mains	36,763,178	6,684,621	-	
68	37602	Mains - Plastic	13,236,019	4.0	Mains	11,199,604	2,036,415	-	
69	37800	Meas. & Reg. Sta. Equip - General	1,727,152	4.0	Mains	1,481,422	265,729	-	
70	37900	Meas. & Reg. Sta. Equip - City Gate	397,966	4.0	Mains	336,737	61,229	-	
71	37905	Meas. & Reg. Sta. Equipment T.b.	1,207,742	4.0	Mains	1,021,926	185,816	-	
72	38000	Services	47,464,180	1.0	Customer	47,464,180	-	-	
73	38100	Meters	8,831,960	1.0	Customer	8,831,980	-	-	
74	38200	Meter Installations	10,890,016	1.0	Customer	10,080,016	-	-	
75	38300	House Regulators	3,231,320	1.0	Customer	3,231,320	-	-	
76	38400	House Reg. Installations	122,845	1.0	Customer	122,845	-	-	
77	38500	Ind. Meas. & Reg. Sta. Equipment	2,894,605	1.0	Customer	2,894,605	-	-	
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-	
79									
80		Total Distribution Plant	135,469,023			125,801,741	9,667,281	0	

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
154		Shared Services General Office:						
155		General:						
156								
157								
158	39000	Structures & Improvements	367	5.4	P, S, T & D Plant	303	59	5
159	39005	G-Structures & Improvements	41,632	5.4	P, S, T & D Plant	34,353	6,748	530
160	39009	Improvement to leased Premises	508,868	5.4	P, S, T & D Plant	419,907	82,480	6,480
161	39100	Office Furniture & Equipment	336,303	5.4	P, S, T & D Plant	277,511	54,510	4,283
162	39102	Remittance Processing Equip	325	5.4	P, S, T & D Plant	258	53	4
163	39103	Office Machines	160	5.4	P, S, T & D Plant	132	26	2
164	39104	G-Office Furniture & Equip.	111	5.4	P, S, T & D Plant	92	18	1
165	39200	Transportation Equipment	4,472	5.4	P, S, T & D Plant	3,690	725	57
166	39300	Stores Equipment	42	5.4	P, S, T & D Plant	35	7	1
167	39400	Tools, Shop & Garage Equipment	3,633	5.4	P, S, T & D Plant	2,998	569	46
168	39500	Laboratory Equipment	328	5.4	P, S, T & D Plant	271	53	4
169	39700	Communication Equipment	63,904	5.4	P, S, T & D Plant	52,732	10,358	814
170	39800	Miscellaneous Equipment	6,284	5.4	P, S, T & D Plant	5,186	1,019	80
171	39900	Other Tangible Property	4,450	5.4	P, S, T & D Plant	3,672	721	57
172	39901	Other Tangible Property - Servers - H	569,058	5.4	P, S, T & D Plant	469,574	92,236	7,247
173	39902	Other Tangible Property - Servers - S	318,108	5.4	P, S, T & D Plant	262,486	51,551	4,051
174	39903	Other Tangible Property - Network - H	118,878	5.4	P, S, T & D Plant	98,095	19,268	1,514
175	39904	Other Tang. Property - CPU	952	5.4	P, S, T & D Plant	786	154	12
176	39905	Other Tangible Property - MF - Hardwa	855	5.4	P, S, T & D Plant	706	139	11
177	39906	Other Tang. Property - PC Hardware	128,525	5.4	P, S, T & D Plant	106,056	20,832	1,637
178	39907	Other Tang. Property - PC Software	47,912	5.4	P, S, T & D Plant	39,536	7,766	610
179	39908	Other Tang. Property - Mainframe S/W	3,980,772	5.4	P, S, T & D Plant	3,284,850	645,228	50,684
180	39909	Other Tang. Property - Application So	151,394	5.4	P, S, T & D Plant	124,927	24,539	1,928
181	39924	Other Tang. Property - General Startu	0	5.4	P, S, T & D Plant	0	0	0
182		Retirement Work in Progress	(9)	5.4	P, S, T & D Plant	(7)	(1)	(0)
183								
184		Total General Plant	6,287,324			5,185,168	1,019,088	80,068
185								
186		Shared Services Customer Support:						
187		General:						
188								
189								
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
192	39000	Structures & Improvements	179,456	5.4	P, S, T & D Plant	148,083	29,087	2,285
193	39009	Improvement to leased Premises	211,810	5.4	P, S, T & D Plant	174,781	34,331	2,697
194	39010	CKV-Structures & Improvements	23,673	5.4	P, S, T & D Plant	19,535	3,837	301
195	39100	Office Furniture & Equipment	8,591	5.4	P, S, T & D Plant	7,089	1,382	109
196	39700	Communication Equipment	(354,256)	5.4	P, S, T & D Plant	(292,325)	(67,420)	(4,511)
197	39710	CKV-Communication Equipment	629	5.4	P, S, T & D Plant	519	102	8
198	39800	Miscellaneous Equipment	203	5.4	P, S, T & D Plant	168	33	3
199	39900	Other Tangible Property	(59)	5.4	P, S, T & D Plant	(49)	(10)	(1)
200	39901	Other Tangible Property - Servers - H	(130,340)	5.4	P, S, T & D Plant	(107,554)	(21,126)	(1,660)
201	39902	Other Tangible Property - Servers - S	(236,463)	5.4	P, S, T & D Plant	(195,124)	(38,327)	(3,011)
202	39903	Other Tangible Property - Network - H	5,533	5.4	P, S, T & D Plant	4,566	897	70
203	39906	Other Tang. Property - PC Hardware	(6,303)	5.4	P, S, T & D Plant	(5,201)	(1,022)	(80)
204	39907	Other Tang. Property - PC Software	15,615	5.4	P, S, T & D Plant	12,885	2,531	199
205	39908	Other Tang. Property - Mainframe S/W	2,190,316	5.4	P, S, T & D Plant	1,807,403	355,020	27,893
206	39910	CKV-Other Tangible Property	212	5.4	P, S, T & D Plant	175	34	3
207	39916	CKV-Oth Tang Prop-PC Hardware	811	5.4	P, S, T & D Plant	669	131	10
208	39917	CKV-Oth Tang Prop-PC Software	232	5.4	P, S, T & D Plant	191	38	3
209	39924	Other Tang. Property - General Startu	8	5.4	P, S, T & D Plant	7	1	0
210		Retirement Work in Progress	(1,356)	5.4	P, S, T & D Plant	(1,119)	(220)	(17)
211								
212		Total General Plant	1,908,312			1,574,699	309,311	24,302
213								
214		TOTAL RESERVE FOR DEPRECIATION	166,889,761			131,102,054	33,532,948	2,254,759

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Materials and Supplies - KY Direct	(9,437)	9.1	Allocated O&M Expenses	(1,937)	(199)	(7,300)
4	Materials and Supplies - KY Mid-States GO	68,267	9.1	Allocated O&M Expenses	14,019	1,444	52,824
5	Materials and Supplies - Shared Services GO	0	9.1	Allocated O&M Expenses	0	0	0
6	Materials and Supplies - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
7	Gas Storage Inventory	9,415,216	3.0	Commodity	-	-	9,415,216
8	Prepayments - KY Direct	229,654	9.1	Allocated O&M Expenses	47,148	4,855	177,651
9	Prepayments - KY Mid-States GO	4,955	9.1	Allocated O&M Expenses	1,017	105	3,833
10	Prepayments - Shared Services GO	748,194	9.1	Allocated O&M Expenses	153,605	15,817	578,773
11	Prepayments - Shared Services CS	271,559	9.1	Allocated O&M Expenses	55,751	5,741	210,067
12	Cash Working Capital	3,337,211	9.1	Allocated O&M Expenses	685,131	70,548	2,581,532
13							
14	Total Rate Base Additions	14,065,640			954,734	98,309	13,012,596
15							
16							
17	Rate Base Deductions:						
18							
19	Customer Advances - KY Direct	(2,745,576)	1.0	Customer	(2,745,576)	-	-
20	Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
21	Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
22	Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
23	ADIT - KY Direct	(71,043,224)	5.7	Net Plant	(60,257,299)	(9,913,192)	(872,732)
24	ADIT - KY Mid-States GO	20,040,473	5.7	Net Plant	16,997,889	2,796,397	246,188
25	ADIT - Shared Services GO	(1,541,599)	5.7	Net Plant	(1,307,550)	(215,111)	(18,938)
26	ADIT - Shared Services CS	6,651,113	5.7	Net Plant	5,641,328	928,080	81,706
27							
28	Total Rate Base Deductions	(48,638,812)			(41,671,209)	(6,403,827)	(563,776)
29							
30							
31	TOTAL OTHER RB	(34,573,172)			(40,716,474)	(6,305,517)	12,448,820
32							
33	Interest on Customer Deposits	0	1.0	Customer	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014									
CLASSIFICATION OF O&M EXPENSE									
Line No.	Acct. No.		Test Year \$	Classif Factor	Classif Basis	Customer \$	Demand \$	Commodity \$	
84		Distribution							
95		Operation							
96	8709	Supervision and Engineering	1,386,160	10.0	Composite of Accts. 871-879 & 888-893	1,281,708	120,955	3,467	
97	8710	Distribution Load Dispatching	293	3.0	Commodity	-	-	293	
98	8711	Odorization	3,303	3.0	Commodity	-	-	3,303	
99	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-	
100	8740	Mains & Services	2,874,065	4.1	Mains & Services	2,868,057	306,068	-	
101	8750	Measuring and Regulating Station Exp. - Gen	268,973	12.0	Composite of Accts. 374-379	235,898	41,075	-	
102	8750	Measuring and Regulating Station Exp. - Ind	23,764	1.0	Customer	23,764	-	-	
103	8770	Measuring and Regulating Sta. Exp. - City Gate	77,553	12.0	Composite of Accts. 374-379	-	11,932	-	
104	8780	Meters and House Regulator Expense	618,400	1.0	Customer	618,400	-	-	
105	8790	Customer Installations Expense	20,364	1.0	Customer	20,364	-	-	
106	8800	Other Expense	139,277	10.0	Composite of Accts. 871-879 & 886-893	129,773	12,156	348	
107	8810	Rents	428,101	10.0	Composite of Accts. 871-879 & 886-893	389,665	37,365	1,071	
108		Maintenance							
109	8850	Maintenance Supervision and Engineering	2,748	10.0	Composite of Accts. 871-879 & 886-893	2,601	240	7	
110	8860	Maintenance of Structures and Improvements	4,537	12.0	Composite of Accts. 374-379	5,669	657	-	
111	8870	Maintenance of Mains	38,400	12.0	Composite of Accts. 374-379	30,800	5,600	-	
112	8890	Maintenance of compressor station equipment	6,958	3.0	Commodity	-	-	6,958	
113	8900	Maint. of Measuring and Regulating Station Equip. - General	6,189	12.0	Composite of Accts. 374-379	5,236	952	-	
114	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	4,695	1.0	Customer	4,695	-	-	
115	8930	Maint. of Measuring and Regulating Station Equip. - City Gate	12,741	12.0	Composite of Accts. 374-379	11,627	2,114	-	
116	8930	Maintenance of Services	46,651	1.0	Customer	46,651	-	-	
117	8940	Maintenance of Meters and House Regulators	14,595	1.0	Customer	14,595	-	-	
118	8960	Maintenance of Other Equipment	0	10.0	Composite of Accts. 871-879 & 886-893	-	-	-	
119		Total Distribution	6,176,566			5,622,026	539,095	15,446	
120									
121		Customer Accounts:							
122	9010	Supervision	(202)	1.0	Customer	(202)	-	-	
123	9020	Meter Reading Expense	1,321,394	1.0	Customer	1,321,394	-	-	
124	9030	Customer Record and Collection Expenses	367,551	1.0	Customer	367,551	-	-	
125	9040	Uncollectible Accounts	324,479	1.0	Customer	324,479	-	-	
126	9090	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-	
127		Total Customer Accounts	2,003,223			2,003,223	0	0	
128									
129		Customer Service and Information:							
130	9070	Supervision	0	1.0	Customer	-	-	-	
131	9080	Customer Assistance Expenses	0	1.0	Customer	-	-	-	
132	9090	Informational and Instructional Advertising Expenses	133,918	1.0	Customer	133,918	-	-	
133	9100	Miscellaneous Customer Service and Informational Expenses	0	1.0	Customer	-	-	-	
134		Total Customer Service and Information	133,918			133,918	0	0	
135									
136		Sales:							
137	9110	Supervision	218,372	1.0	Customer	218,372	-	-	
138	9120	Demonstrating and Selling Expenses	13,909	1.0	Customer	13,909	-	-	
139	9130	Advertising Expenses	10,934	1.0	Customer	10,934	-	-	
140	9160	Miscellaneous Sales Expenses	0	1.0	Customer	-	-	-	
141		Total Sales	243,215			243,215	0	0	
142									
143		Administrative & General:							
144		Operation							
145	9200	Administrative and General Salaries	394,702	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	367,254	26,557	791	
146	9210	Office Supplies and Expenses	(1,991)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(1,295)	(696)	(3)	
147	9220	Administrative Expenses Transferred - Customer Support	-	1.0	Customer	-	-	-	
148	9220	Administrative Expenses Transferred - General	13,071,350	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	12,165,662	879,497	26,191	
149	9230	Outside Services Employed	158,905	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	147,885	10,692	318	
150	9240	Property Insurance	74,698	5.7	Net Plant	63,357	10,423	918	
151	9250	Injuries and Damages	18,688	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	17,391	1,257	37	
152	9250	Employee Pensions and Benefits	3,269,740	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	3,043,168	220,002	6,551	
153	9270	Franchise Requirements	2,840	1.0	Customer	2,840	-	-	
154	9280	Regulatory Commission Expenses	217,507	1.0	Customer	217,507	-	-	
155	930.1	General Advertising Expenses	-	1.0	Customer	-	-	-	
156	930.2	Miscellaneous General Expense	(22,971)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(20,621)	(1,505)	(45)	
157	9310	Rents	7,618	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	7,090	513	15	
158		Maintenance							
159	9320	Maintenance of General Plant	0	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-	
160		Total A&G	17,192,284			16,010,167	1,147,949	34,774	
161									
162		TOTAL O&M EXPENSE	116,962,934			24,012,546	2,472,576	90,477,810	

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Production & Gathering:						
2	Operation						
3	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	Production Maps & Records	-	99.0	-	-	-	-
5	Field Lines Expenses	-	99.0	-	-	-	-
6	Field Compressor Station Expense	-	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	Purification Expense	-	99.0	-	-	-	-
10	Other Expenses	-	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	Structures and Improvements	-	99.0	-	-	-	-
14	Field Line Maintenance	-	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	Other Equipment Maintenance	-	99.0	-	-	-	-
19	Gas Processed By Others	-	99.0	-	-	-	-
20	Total Production & Gathering						
21							
22	Other Gas Supply Expenses:						
23	Wellhead Purchases	-	99.0	-	-	-	-
24	Field Line Purchases	-	99.0	-	-	-	-
25	Transmission Line Purchases	-	99.0	-	-	-	-
26	City Gate Purchases	-	99.0	-	-	-	-
27	Other Gas Purchases	-	99.0	-	-	-	-
28	Exchange Gas	-	99.0	-	-	-	-
29	Purchased Gas Expenses	-	99.0	-	-	-	-
30	Storage Gas Withdrawal	-	99.0	-	-	-	-
31	Company Used Gas	-	99.0	-	-	-	-
32	Other Gas Supply Expenses	-	99.0	-	-	-	-
33	Total Other Gas Supply Expenses				0	0	0
34							
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	0	99.0	-	-	-	-
38	Maps & Records	0	99.0	-	-	-	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-	-
42	Compressor Station Fuel & Power	0	99.0	-	-	-	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	0	99.0	-	-	-	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	0	99.0	-	-	-	-
48	Storage Well Royalties	0	99.0	-	-	-	-
49	Rents	0	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	0	99.0	-	-	-	-
52	Structures and Improvements	0	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
54	Line Maintenance	0	99.0	-	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-	-
59	Total Underground Storage Expense	0			0	0	0
60							
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	0	99.0	-	-	-	-
64	System Control & Load Dispatching	0	99.0	-	-	-	-
65	Communication Systems Expense	0	99.0	-	-	-	-
66	Compressor Station Labor Expense	0	99.0	-	-	-	-
67	Compressor Station Fuel Gas	0	99.0	-	-	-	-
68	Compressor Station Fuel & Power	0	99.0	-	-	-	-
69	Mains Expense	0	99.0	-	-	-	-
70	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
71	Other Expenses	0	99.0	-	-	-	-
72	LDC Payment	0	99.0	-	-	-	-
73	LDC Payment - A&G	0	99.0	-	-	-	-
74	Rents	0	99.0	-	-	-	-
75	Maintenance						
76	Maint. Sup., & Eng.	-	99.0	-	-	-	-
77	Structures & Improvements	-	99.0	-	-	-	-
78	Mains	-	99.0	-	-	-	-
79	Compressor Station Equip Maint	-	99.0	-	-	-	-
80	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
81	Communication Equipment Maintenance	-	99.0	-	-	-	-
82	Other Equipment Maintenance	-	99.0	-	-	-	-
83	Total Transmission Expense						

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	-	99.0	-	-	-	-
88	Distribution Load Dispatching	-	99.0	-	-	-	-
89	Compressor Station Labor and Expenses	-	99.0	-	-	-	-
90	Mains and Services Expenses	-	99.0	-	-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0	-	-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0	-	-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0	-	-	-	-
94	Meter and House Regulator Expenses	-	99.0	-	-	-	-
95	Customer Installations Expenses	-	99.0	-	-	-	-
96	Other Expenses	-	99.0	-	-	-	-
97	Rents	-	99.0	-	-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0	-	-	-	-
100	Maintenance of Structures and Improvements	-	99.0	-	-	-	-
101	Maintenance of Mains	-	99.0	-	-	-	-
102	Maintenance of compressor station equipment	-	99.0	-	-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0	-	-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0	-	-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0	-	-	-	-
106	Maintenance of Services	-	99.0	-	-	-	-
107	Maintenance of Meters and House Regulators	-	99.0	-	-	-	-
108	Maintenance of Other Equipment	-	99.0	-	-	-	-
109	Total Distribution	-		-	-	-	-
110							
111	Customer Accounts						
112	Supervision	-	99.0	-	-	-	-
113	Meter Reading	-	99.0	-	-	-	-
114	Customer Rec. & Collections	-	99.0	-	-	-	-
115	Uncollectible Accounts	-	99.0	-	-	-	-
116	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
117	Total Customer Accounts Expense	-		-	-	-	-
118							
119	Customer Service and Information						
120	Supervision	-	99.0	-	-	-	-
121	Customer Assistance	-	99.0	-	-	-	-
122	Information & Instruction	-	99.0	-	-	-	-
123	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
124	Total Customer Service & Info Expense	-		-	-	-	-
125							
126	Sales						
127	Supervision	-	99.0	-	-	-	-
128	Demonstration & Selling	-	99.0	-	-	-	-
129	Advertising	-	99.0	-	-	-	-
130	Misc. Sales Expense	-	99.0	-	-	-	-
131	Total Sales Expense	-		-	-	-	-
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	-	99.0	-	-	-	-
136	Office Supplies and Expenses	-	99.0	-	-	-	-
137	Administrative Expenses Transferred - Customer Support	-	99.0	-	-	-	-
138	Administrative Expenses Transferred - General	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Employee Pensions and Benefits	-	99.0	-	-	-	-
143	Regulatory Commission Expenses	-	99.0	-	-	-	-
144	Duplicate Charges - Credit	-	99.0	-	-	-	-
145	General Advertising Expenses	-	99.0	-	-	-	-
146	Miscellaneous General Expense	-	99.0	-	-	-	-
147	Rents	-	99.0	-	-	-	-
148	Maintenance						
149	Maintenance of General Plant	-	99.0	-	-	-	-
150	Total A&G	0		-	0	0	0
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL						

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
4	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	51	2.0	Demand	-	51	-
12	32540	Rights of Ways	1,699	2.0	Demand	-	1,699	-
13	33100	Production Gas Wells Equipment	-	2.0	Demand	-	-	-
14	33201	Field Lines	-	2.0	Demand	-	-	-
15	33202	Tributary Lines	-	2.0	Demand	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	3,001	2.0	Demand	-	3,001	-
17	33600	Purification Equipment	996	2.0	Demand	-	996	-
18								
19		Total Production Plant	5,747			0	5,747	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	-	3.5	Storage (50/50)	-	-	-
25	35100	Structures and Improvements	293	3.5	Storage (50/50)	-	146	146
26	35102	Compression Station Equipment	1,704	3.5	Storage (50/50)	-	852	852
27	35103	Meas. & Reg. Sta. Structures	-	3.5	Storage (50/50)	-	-	-
28	35104	Other Structures	-	3.5	Storage (50/50)	-	-	-
29	35200	Wells \ Rights of Way	82,144	3.5	Storage (50/50)	-	41,072	41,072
30	35201	Well Construction	19,039	3.5	Storage (50/50)	-	9,519	9,519
31	35202	Well Equipment	-	3.5	Storage (50/50)	-	-	-
32	35203	Cushion Gas	29,356	3.5	Storage (50/50)	-	14,678	14,678
33	35210	Leaseholds	-	3.5	Storage (50/50)	-	-	-
34	35211	Storage Rights	382	3.5	Storage (50/50)	-	191	191
35	35301	Field Lines	-	3.5	Storage (50/50)	-	-	-
36	35302	Tributary Lines	-	3.5	Storage (50/50)	-	-	-
37	35400	Compressor Station Equipment	15,086	3.5	Storage (50/50)	-	7,543	7,543
38	35500	Meas & Reg. Equipment	1,742	3.5	Storage (50/50)	-	871	871
39	35600	Purification Equipment	110	3.5	Storage (50/50)	-	55	55
40		Total Storage Plant	149,856			0	74,928	74,928
41								
42		Transmission:						
43								
44								
45	36510	Land & Land Rights	-	2.0	Demand	-	-	-
46	36520	Rights of Way	13,066	2.0	Demand	-	13,066	-
47	36602	Structures & Improvements	887	2.0	Demand	-	887	-
48	36603	Other Structures	734	2.0	Demand	-	734	-
49	36700	Mains Cathodic Protection	19,980	2.0	Demand	-	19,980	-
50	36701	Mains - Steel	578,413	2.0	Demand	-	578,413	-
51	36900	Meas. & Reg. Equipment	12,003	2.0	Demand	-	12,003	-
52	36901	Meas. & Reg. Equipment	45,879	2.0	Demand	-	45,879	-
53								
54		Total Transmission Plant	670,963			0	670,963	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	-	4.0	Mains	-	-	-
59	37401	Land	-	4.0	Mains	-	-	-
60	37402	Land Rights	4,289	4.0	Mains	3,629	660	-
61	37403	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	7,321	4.0	Mains	6,195	1,126	-
63	37501	Structures & Improvements T.B.	2,168	4.0	Mains	1,834	334	-
64	37502	Land Rights	-	4.0	Mains	-	-	-
65	37503	Improvements	86	4.0	Mains	72	13	-
66	37600	Mains Cathodic Protection	556,692	4.0	Mains	471,043	85,649	-
67	37601	Mains - Steel	2,345,591	4.0	Mains	1,984,713	360,879	-
68	37602	Mains - Plastic	1,864,702	4.0	Mains	1,323,966	240,736	-
69	37800	Meas & Reg. Sta. Equip - General	161,845	4.0	Mains	136,945	24,901	-
70	37900	Meas & Reg. Sta. Equip - City Gate	58,890	4.0	Mains	49,829	9,060	-
71	37905	Meas & Reg. Sta. Equipment T.b.	36,252	4.0	Mains	30,675	5,578	-
72	38000	Services	4,473,918	1.0	Customer	4,473,918	-	-
73	38100	Meters	1,773,300	1.0	Customer	1,773,300	-	-
74	38200	Meter Installations	2,132,918	1.0	Customer	2,132,918	-	-
75	38300	House Regulators	235,602	1.0	Customer	235,602	-	-
76	38400	House Reg. Installations	3,841	1.0	Customer	3,841	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	157,854	1.0	Customer	157,854	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	13,515,271			12,786,335	728,935	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
CLASSIFICATION OF DEPRECIATION EXPENSE									
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
153									
154		Shared Services General Office:							
155									
156		General:							
157									
158	39000	Structures & Improvements	225	5.4	P, S, T & D Plant	186	36	3	
159	39005	G-Structures & Improvements	4,293	5.4	P, S, T & D Plant	3,535	694	55	
160	39009	Improvement to leased Premises	20,929	5.4	P, S, T & D Plant	17,270	3,392	287	
161	39100	Office Furniture & Equipment	21,361	5.4	P, S, T & D Plant	17,627	3,462	272	
162	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-	
163	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-	
164	39104	G-Office Furniture & Equip.	36	5.4	P, S, T & D Plant	30	6	0	
165	39200	Transportation Equipment	1,594	5.4	P, S, T & D Plant	1,315	258	20	
166	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-	
167	39400	Tools, Shop & Garage Equipment	1,246	5.4	P, S, T & D Plant	1,028	202	16	
168	39500	Laboratory Equipment	230	5.4	P, S, T & D Plant	190	37	3	
169	39700	Communication Equipment	8,744	5.4	P, S, T & D Plant	7,215	1,417	111	
170	39800	Miscellaneous Equipment	371	5.4	P, S, T & D Plant	306	60	5	
171	39900	Other Tangible Property	1,246	5.4	P, S, T & D Plant	1,029	202	16	
172	39901	Other Tangible Property - Servers -	142,944	5.4	P, S, T & D Plant	117,955	23,169	1,820	
173	39902	Other Tangible Property - Servers -	75,232	5.4	P, S, T & D Plant	62,080	12,194	958	
174	39903	Other Tangible Property - Network -	17,633	5.4	P, S, T & D Plant	14,550	2,858	225	
175	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-	
176	39905	Other Tangible Property - MP - Hard	-	5.4	P, S, T & D Plant	-	-	-	
177	39906	Other Tang. Property - PC Hardware	12,779	5.4	P, S, T & D Plant	10,545	2,071	163	
178	39907	Other Tang. Property - PC Software	3,650	5.4	P, S, T & D Plant	3,012	592	46	
179	39908	Other Tang. Property - Mainframe S/W	376,695	5.4	P, S, T & D Plant	310,841	61,057	4,797	
180	39909	Other Tang. Property - Application	-	5.4	P, S, T & D Plant	-	-	-	
181	39924	Other Tang. Property - General Star	-	5.4	P, S, T & D Plant	-	-	-	
182									
183									
184		Total General Plant	689,199			568,712	111,709	8,777	
185									
186		Shared Services Customer Support:							
187									
188		General:							
189									
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-	
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-	
192	39000	Structures & Improvements	25,234	5.4	P, S, T & D Plant	20,823	4,090	321	
193	39009	Improvement to leased Premises	10,518	5.4	P, S, T & D Plant	8,679	1,705	134	
194	39010	CKV-Structures & Improvements	2,760	5.4	P, S, T & D Plant	2,277	447	35	
195	39100	Office Furniture & Equipment	2,634	5.4	P, S, T & D Plant	2,174	427	34	
196	39700	Communication Equipment	6,558	5.4	P, S, T & D Plant	5,412	1,063	84	
197	39710	CKV-Communication Equipment	120	5.4	P, S, T & D Plant	99	19	2	
198	39800	Miscellaneous Equipment	91	5.4	P, S, T & D Plant	75	15	1	
199	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-	
200	39901	Other Tangible Property - Servers - H/W	28,635	5.4	P, S, T & D Plant	23,629	4,641	365	
201	39902	Other Tangible Property - Servers - S/W	13,570	5.4	P, S, T & D Plant	11,199	2,200	173	
202	39903	Other Tangible Property - Network - H/W	9,438	5.4	P, S, T & D Plant	7,788	1,530	120	
203	39906	Other Tang. Property - PC Hardware	6,134	5.4	P, S, T & D Plant	5,061	994	78	
204	39907	Other Tang. Property - PC Software	1,922	5.4	P, S, T & D Plant	1,586	312	24	
205	39908	Other Tang. Property - Mainframe S/W	366,672	5.4	P, S, T & D Plant	302,570	59,432	4,669	
206	39910	CKV-Other Tangible Property	130	5.4	P, S, T & D Plant	107	21	2	
207	39916	CKV-Oth Tang Prop-PC Hardware	135	5.4	P, S, T & D Plant	112	22	2	
208	39917	CKV-Oth Tang Prop-PC Software	48	5.4	P, S, T & D Plant	39	8	1	
209	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-	
210									
211									
212		Total General Plant	474,598			391,629	76,926	6,044	
213									
214		TOTAL DEPRECIATION EXPENSE	16,518,181			14,582,209	1,833,329	102,643	

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	366,438	9.1	Allocated O&M Expenses	75,230	7,746	283,462
5	Property Related	3,403,337	5.4	P, S, T & D Plant	2,808,363	551,634	43,341
6	DOT transmission User Tax	52,950	9.1	Allocated O&M Expenses	10,871	1,119	40,960
7	Other	620,764	9.1	Allocated O&M Expenses	127,443	13,123	480,198
8	Total Non Revenue Related:	4,443,489			3,021,906	573,622	847,960
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	219,194	3.0	Commodity	-	-	219,194
14	Total Revenue Related:	219,194			0	0	219,194
15							
16	Total Taxes, Other Than Income	4,662,683			3,021,906	573,622	1,067,154
17							
18							
19	Interest Expense	7,536,846	13.0	Rate Base	6,053,097	1,007,531	476,218

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CLASSIFICATION							
1							
2							
3							
4		Test Year	Classif.	Classif.	Customer	Demand	Commodity
5		\$	Factor	Basis	\$	\$	\$
6							
7	Operating Revenues	155,374,969			55,455,602	7,183,001	92,736,365
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	116,962,934			24,012,548	2,472,576	90,477,810
12	Depreciation & Amortization	16,518,181			14,582,209	1,833,329	102,643
13	Taxes Other Than Income	4,662,683			3,021,906	573,622	1,067,154
14							
15	Total Operating Expenses	138,143,797			41,616,663	4,879,526	91,647,608
16							
17	Income Before Taxes	17,231,171			13,838,940	2,303,475	1,088,757
18							
19	Interest Expense	7,536,846			6,053,097	1,007,531	476,218
20							
21	Income Taxes:						
22							
23	State Income Taxes	581,660	6.00%		467,151	77,757	36,752
24	Federal Income Taxes	3,189,433	35.00%		2,561,542	426,366	201,525
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
27							
28	Total Income Taxes	3,771,093			3,028,693	504,122	238,278
29							
30	Net Income	13,460,079			10,810,247	1,799,353	850,479
31							
32	Total Rate Base	252,914,292			203,124,068	33,809,759	15,980,465
33							
34	Rate of Return	5.3220%			5.3220%	5.3220%	5.3220%

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	6.2	P. S. T & D Plant - Customer	6,874	5,556	1,103	56	159
4	30200	Franchises & Consents	6.2	P. S. T & D Plant - Customer	98,900	79,939	15,864	805	2,292
5	30300	Misc Intangible Plant	99.0		0	-	-	-	-
6									
7		Total Intangible Plant			105,773	85,495	16,967	861	2,451
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0		0	-	-	-	-
12	32540	Rights of Way	99.0		0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
14	33201	Field Lines	99.0		0	-	-	-	-
15	33202	Tributary Lines	99.0		0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
17	33600	Purification Equipment	99.0		0	-	-	-	-
18									
19		Total Production Plant			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0	-	-	-	-
24	35020	Rights of Way	99.0		0	-	-	-	-
25	35100	Structures and Improvements	99.0		0	-	-	-	-
26	35102	Compression Station Equipment	99.0		0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0		0	-	-	-	-
28	35104	Other Structures	99.0		0	-	-	-	-
29	35200	Wells \ Rights of Way	99.0		0	-	-	-	-
30	35201	Well Construction	99.0		0	-	-	-	-
31	35202	Well Equipment	99.0		0	-	-	-	-
32	35203	Cushion Gas	99.0		0	-	-	-	-
33	35210	Leaseholds	99.0		0	-	-	-	-
34	35211	Storage Rights	99.0		0	-	-	-	-
35	35301	Field Lines	99.0		0	-	-	-	-
36	35302	Tributary Lines	99.0		0	-	-	-	-
37	35400	Compressor Station Equipment	99.0		0	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0		0	-	-	-	-
39	35600	Purification Equipment	99.0		0	-	-	-	-
40									
41		Total Storage Plant			0	0	0	0	0
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0	-	-	-	-
46	36520	Rights of Way	99.0		0	-	-	-	-
47	36602	Structures & Improvements	99.0		0	-	-	-	-
48	36603	Other Structures	99.0		0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
50	36721	Mains - Steel	99.0		0	-	-	-	-
51	36920	Meas. & Reg. Equipment	99.0		0	-	-	-	-
52	36921	Meas. & Reg. Equipment	99.0		0	-	-	-	-
53									
54		Total Transmission Plant			0	0	0	0	0
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	449,997	369,843	49,974	519	562
59	37491	Land	2.0	Customers	31,584	26,063	3,444	36	39
60	37492	Land Rights	2.0	Customers	214,414	180,517	23,392	247	268
61	37493	Land Other	2.0	Customers	2,356	2,093	257	3	3
62	37500	Structures & Improvements	2.0	Customers	290,290	257,936	31,657	335	362
63	37501	Structures & Improvements T.B.	2.0	Customers	85,886	76,317	9,368	99	107
64	37502	Land Rights	2.0	Customers	39,423	35,029	4,299	45	49
65	37503	Improvements	2.0	Customers	3,389	3,011	370	4	4
66	37600	Mains Cathodic Protection	2.0	Customers	9,576,777	8,509,409	1,044,377	11,040	11,952
67	37601	Mains - Steel	2.0	Customers	82,670,638	73,367,825	9,004,580	95,184	103,050
68	37602	Mains - Plastic	2.0	Customers	55,610,414	49,412,421	6,064,485	64,105	69,403
69	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	4,541,400	4,035,244	495,254	5,235	5,668
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	1,923,282	1,708,825	209,740	2,217	2,400
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	1,180,059	1,046,537	128,689	1,360	1,473
72	38000	Services	2.0	Customers	88,853,417	87,835,826	10,780,287	113,954	123,371
73	38100	Meters	4.0	Meter Investment	22,574,136	13,562,204	7,593,305	704,166	714,441
74	38200	Neter Installations	4.0	Meter Investment	49,157,106	29,532,854	16,535,069	1,533,426	1,555,757
75	38300	House Regulators	4.0	Meter Investment	7,239,801	4,349,564	2,436,266	225,841	229,130
76	38400	House Reg. Installations	4.0	Meter Investment	154,276	92,687	51,894	4,813	4,883
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	5,045,015	-	-	-	5,045,015
78	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
79									
80		Total Distribution Plant			339,543,663	274,448,302	54,464,774	2,782,649	7,867,937

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
81									
82		General:							
83									
84	39900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	648,769	524,391	104,066	5,279	15,033
85	39600	Structures & Improvements	6.2	P, S, T & D Plant - Customer	2,985,887	2,414,259	479,114	24,302	69,212
86	39601	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
87	39602	Structures-Brick	6.2	P, S, T & D Plant - Customer	147,505	119,226	23,661	1,200	3,418
88	39603	Improvements	6.2	P, S, T & D Plant - Customer	598,273	483,575	95,966	4,868	13,863
89	39604	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	6,157	4,977	988	50	143
90	39609	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,055,714	853,319	163,343	8,590	24,463
91	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,217,385	983,995	195,276	9,905	28,209
92	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
93	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
94	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	325,312	263,754	52,342	2,655	7,561
95	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
96	39202	Trailers	6.2	P, S, T & D Plant - Customer	27,399	22,138	4,393	223	635
97	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
98	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,813,261	1,485,633	290,858	14,753	42,017
99	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
100	39603	Ditchers	6.2	P, S, T & D Plant - Customer	44,315	35,819	7,108	361	1,027
101	39604	Backhoes	6.2	P, S, T & D Plant - Customer	51,778	41,851	8,305	421	1,200
102	39605	Welders	6.2	P, S, T & D Plant - Customer	27,426	22,168	4,399	223	636
103	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	310,498	250,989	49,805	2,526	7,195
104	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
105	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
108	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	54,722	44,231	8,778	445	1,266
107	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	2,081,078	1,682,106	333,917	16,532	48,223
108	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
109	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	145,223	117,382	23,295	1,162	3,365
110	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	60,705	49,087	9,737	494	1,407
111	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
112	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	161,448	130,494	26,897	1,314	3,741
115	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
116	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
117	39909	Other Tang. Property - Application Soft	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
118	39924	Other Tang. Property - General Startup	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
119									
120		Total General Plant			11,764,843	9,509,355	1,887,149	95,723	272,616
121									
122		TOTAL DIRECT PLANT			351,414,279	284,043,162	56,368,890	2,859,233	8,143,004
123									
124		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	6,569,832	5,302,219	1,052,235	53,373	152,005
125									
126		Kentucky Mid-States General Office:							
127									
128		Intangible Plant							
129									
130	30100	Organization	6.2	P, S, T & D Plant - Customer	76,462	61,803	12,265	622	1,772
131	30200	Franchise & Consents	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
132	30300	Misc Intangible Plant	6.2	P, S, T & D Plant - Customer	457,821	370,050	73,437	3,725	10,609
133									
134		Total Intangible Plant:			534,283	431,853	85,702	4,347	12,380
135									
136		General:							
137									
138	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
139	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	73,998	59,812	11,870	602	1,715
140	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	2,381	1,925	382	19	55
141	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	16,024	12,952	2,570	130	371
142	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	39,365	29,393	5,633	296	843
143	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	1,696	1,371	272	14	39
144	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	1,717	1,368	275	14	40
145	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	58,822	47,545	9,435	479	1,393
146	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	8,050	6,515	1,293	65	187
147	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	15,678	12,672	2,515	128	363
148	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	340,396	275,137	54,601	2,770	7,888
149	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	31,759	25,678	5,098	258	736
150	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	142,020	114,753	22,781	1,156	3,291
151	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	3,414	2,759	548	28	78
152	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	89,342	72,214	14,331	727	2,070
153	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	282,118	228,032	45,253	2,295	6,537
154	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
155	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
156									
157		Total General Plant			1,103,800	892,186	177,056	8,991	25,577
158									
159		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	139,604	112,640	22,393	1,136	3,295

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
160									
161		Shared Services General Office:							
162									
163		General:							
164									
165	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	5,716	4,620	917	47	132
166	39005	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer	105,524	85,536	16,975	861	2,452
167	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	426,295	344,568	68,360	3,468	9,878
168	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	437,502	353,627	70,176	3,560	10,138
169	39102	Remittance Processing Equip.	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
170	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	6	-
171	39104	G-Office Furniture & Equip.	6.2	P, S, T & D Plant - Customer	737	596	118	6	17
172	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	4,541	3,670	728	37	105
173	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
174	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	11,659	9,432	1,672	95	270
175	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	1,937	1,568	311	18	45
176	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	131,086	105,956	21,027	1,067	3,038
177	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	17,779	14,371	2,852	145	412
178	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	7,432	6,007	1,102	60	172
179	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	1,376,863	1,112,898	220,857	11,203	31,905
180	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	708,507	572,919	113,697	5,767	16,425
181	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	166,647	134,699	28,731	1,356	3,852
182	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
184	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	120,330	97,253	19,300	979	2,788
185	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	44,485	35,957	7,136	362	1,031
186	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	4,754,246	3,842,789	762,609	38,682	110,166
187	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	119,751	96,793	18,209	974	2,775
188	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
189									
190		Total General Plant			8,441,640	6,823,257	1,354,088	68,684	195,610
191									
192		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	295,286	238,676	47,366	2,403	6,842
193									
194		Shared Services Customer Support:							
195									
196		General:							
197									
198	38900	Land	6.2	P, S, T & D Plant - Customer	136,614	109,615	21,753	1,103	3,142
199	38910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	12,372	10,000	1,994	101	287
200	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	623,475	503,845	100,009	5,073	14,447
201	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	219,523	172,811	34,315	1,741	4,957
202	39010	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	68,184	55,112	10,937	555	1,580
203	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	53,836	43,695	8,652	439	1,250
204	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	97,685	78,957	15,689	795	2,264
205	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	1,781	1,439	286	14	41
206	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	4,499	3,635	722	37	104
207	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
208	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	274,115	221,563	43,970	2,230	6,352
209	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	127,537	103,087	20,458	1,038	2,955
210	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	91,449	73,917	14,669	744	2,119
211	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	58,934	47,635	9,453	460	1,368
212	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	23,903	19,320	3,834	194	554
213	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	4,610,035	3,726,226	739,476	37,609	106,824
214	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	780	630	125	6	18
215	39916	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	1,272	1,028	204	10	29
216	39917	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	594	480	95	5	14
217	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
218									
219		Total General Plant			6,400,088	5,173,100	1,026,611	52,073	148,309
220									
221		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	53,785	43,474	8,628	438	1,246
222									
223		TOTAL PLANT IN SERVICE - CUSTOMER			367,894,089	297,363,547	59,012,347	2,993,318	8,524,676
224									
225		TOTAL CWIP W/O AFUDC - CUSTOMER			7,048,506	5,697,209	1,130,622	57,349	163,329

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
226		Intangible Plant:							
227									
228	30100	Organization	6.4	P. S. T & D Plant - Demand	1,360	578	260	23	489
229	30200	Franchises & Consents	6.4	P. S. T & D Plant - Demand	19,426	8,312	3,736	396	7,042
230	30300	Misc Intangible Plant	99.0		0	-	-	-	-
231									
232		Total Intangible Plant:			20,777	8,890	3,996	360	7,531
233									
234		Production Plant:							
235									
236	32320	Producing Leaseholds	3.0	Peak Day	2,358	1,097	452	41	653
237	32340	Rights of Way	3.0	Peak Day	83,422	35,695	16,044	1,444	30,239
238	33100	Production Gas Wells Equipment	3.0	Peak Day	3,482	1,494	672	69	1,266
239	33201	Field Lines	3.0	Peak Day	47,163	20,180	9,070	817	17,096
240	33202	Tributary Lines	3.0	Peak Day	528,218	226,017	101,587	9,145	191,469
241	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	192,384	82,319	38,909	3,331	69,736
242	33600	Purification Equipment	3.0	Peak Day	44,359	18,985	8,533	768	16,083
243									
244		Total Production Plant			801,402	385,698	173,358	15,606	326,741
245									
246		Storage Plant:							
247									
248	35010	Land	3.0	Peak Day	130,563	55,866	25,110	2,260	47,327
249	35020	Rights of Way	3.0	Peak Day	2,341	1,002	450	41	848
250	35100	Structures and Improvements	3.0	Peak Day	8,958	3,833	1,723	155	3,247
251	35102	Compression Station Equipment	3.0	Peak Day	76,631	32,789	14,738	1,327	27,777
252	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,569	4,950	2,225	200	4,194
253	35104	Other Structures	3.0	Peak Day	68,721	29,405	13,216	1,190	24,910
254	35200	Wells \ Rights of Way	3.0	Peak Day	2,221,111	950,383	421,164	38,454	805,110
255	35201	Well Construction	3.0	Peak Day	670,431	286,868	126,937	11,607	243,018
256	35202	Well Equipment	3.0	Peak Day	227,654	97,410	43,782	3,941	82,520
257	35203	Cushion Gas	3.0	Peak Day	847,416	362,596	162,975	14,671	307,172
258	35210	Leaseholds	3.0	Peak Day	68,265	38,195	17,167	1,545	32,357
259	35211	Storage Rights	3.0	Peak Day	27,307	11,684	5,252	473	9,898
260	35301	Field Lines	3.0	Peak Day	89,249	38,168	17,164	1,545	32,351
261	35302	Tributary Lines	3.0	Peak Day	104,728	44,812	20,142	1,813	37,992
262	35400	Compressor Station Equipment	3.0	Peak Day	461,723	197,565	89,799	7,994	167,366
263	35500	Meas & Reg. Equipment	3.0	Peak Day	120,442	51,535	23,163	2,085	43,658
264	35600	Purification Equipment	3.0	Peak Day	61,990	35,082	15,768	1,419	29,720
265									
266		Total Storage Plant			5,240,101	2,242,168	1,007,776	99,721	1,899,435
267									
268		Transmission:							
269									
270	36510	Land & Land Rights	3.0	Peak Day	26,970	11,540	5,187	467	9,776
271	36520	Rights of Way	3.0	Peak Day	867,772	371,508	166,890	15,024	314,551
272	36602	Structures & Improvements	3.0	Peak Day	49,002	20,967	9,424	848	17,762
273	36603	Other Structures	3.0	Peak Day	60,826	26,027	11,698	1,053	22,048
274	36700	Mains Cathodic Protection	3.0	Peak Day	406,035	173,737	78,089	7,030	147,180
275	36701	Mains - Steel	3.0	Peak Day	27,830,935	11,908,481	5,352,446	481,834	10,088,175
276	36900	Meas. & Reg. Equipment	3.0	Peak Day	578,023	247,328	111,165	10,007	209,522
277	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,274,016	973,021	437,339	39,370	824,287
278									
279		Total Transmission Plant			32,093,579	13,732,406	6,172,237	555,632	11,633,301
280									
281		Distribution:							
282									
283	37400	Land & Land Rights	3.0	Peak Day	61,823	35,011	15,736	1,417	29,659
284	37401	Land	3.0	Peak Day	5,743	2,457	1,104	99	2,062
285	37402	Land Rights	3.0	Peak Day	38,987	16,882	7,498	675	14,132
286	37403	Land Other	3.0	Peak Day	428	163	82	7	155
287	37500	Structures & Improvements	3.0	Peak Day	52,793	22,585	10,151	914	19,133
288	37501	Structures & Improvements T.B.	3.0	Peak Day	15,617	6,882	3,003	270	5,651
289	37502	Land Rights	3.0	Peak Day	7,168	3,067	1,379	124	2,598
290	37503	Improvements	3.0	Peak Day	616	264	119	11	223
291	37600	Mains Cathodic Protection	3.0	Peak Day	1,741,338	745,095	334,894	30,148	631,201
292	37601	Mains - Steel	3.0	Peak Day	15,013,756	6,424,183	2,887,446	259,931	5,442,196
293	37602	Mains - Plastic	3.0	Peak Day	10,111,599	4,328,816	1,944,653	175,061	3,665,259
294	37600	Meas & Reg. Sta. Equip - General	3.0	Peak Day	825,789	353,331	158,810	14,296	299,322
295	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	349,709	149,836	67,266	6,054	128,763
296	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	214,589	91,811	41,266	3,715	77,777
297	38000	Services	99.0	-	0	-	-	-	-
298	38100	Meters	99.0	-	0	-	-	-	-
299	38200	Meter Installations	99.0	-	0	-	-	-	-
300	38300	House Regulators	99.0	-	0	-	-	-	-
301	38400	House Reg. Installations	99.0	-	0	-	-	-	-
302	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
303	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
304									
305		Total Distribution Plant			26,458,695	12,177,604	5,473,407	482,723	10,316,161

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
306									
307		General:							
308									
309	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	127,435	54,528	24,508	2,206	46,193
310	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	586,703	251,041	112,834	10,157	212,668
311	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
312	39002	Structures-Brick	6.4	P, S, T & D Plant - Demand	28,974	12,397	5,572	602	10,502
313	39003	Improvements	6.4	P, S, T & D Plant - Demand	117,516	60,283	22,601	2,035	42,587
314	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	1,209	517	233	21	438
315	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	207,369	88,730	39,881	3,590	75,167
316	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	239,125	102,318	45,989	4,140	86,878
317	39102	Remittance Processing Equip.	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
318	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
319	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	64,098	27,426	12,327	1,110	23,234
320	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
321	39202	Trailers	6.4	P, S, T & D Plant - Demand	5,380	2,302	1,035	93	1,950
322	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
323	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	358,170	152,400	68,499	6,186	129,105
324	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
325	39603	Ditches	6.4	P, S, T & D Plant - Demand	8,705	3,725	1,674	151	3,155
326	39604	Backhoes	6.4	P, S, T & D Plant - Demand	10,170	4,352	1,958	176	3,687
327	39605	Welders	6.4	P, S, T & D Plant - Demand	5,387	2,305	1,038	93	1,563
328	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	60,889	26,095	11,729	1,056	22,107
329	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
330	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
331	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	10,749	4,699	2,067	186	3,896
332	39900	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	408,776	174,910	78,616	7,077	148,174
333	39906	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
334	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	28,526	12,206	6,485	494	10,340
335	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	11,924	5,102	2,293	206	4,322
336	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
337	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
338	39905	Other Tangible Property - NF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
339	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	31,712	13,599	6,089	549	11,495
340	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
341	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
342	39909	Other Tang. Property - Application Soft	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
343	39924	Other Tang. Property - General Startup	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
344									
345		Total General Plant			2,310,913	988,808	444,435	40,009	837,651
346									
347		TOTAL DIRECT PLANT			69,028,667	29,535,577	13,275,209	1,195,050	25,020,830
348									
349		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	1,288,517	551,339	247,808	22,308	467,063
350									
351		Kentucky Mid-States General Office:							
352									
353		Intangible Plant							
354									
355	30100	Organization	6.4	P, S, T & D Plant - Demand	15,019	6,426	2,888	260	5,444
356	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
357	30300	Misc Intangible Plant	6.4	P, S, T & D Plant - Demand	89,928	38,479	17,285	1,557	32,597
358									
359		Total Intangible Plant:			104,947	44,905	20,183	1,817	38,041
360									
361		General:							
362									
363	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
364	38001	Structures Frame	6.4	P, S, T & D Plant - Demand	14,535	6,219	2,795	252	5,269
365	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	468	200	90	8	170
366	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,147	1,347	605	54	1,141
367	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	7,143	3,056	1,374	124	2,589
368	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	333	143	64	6	121
369	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	337	144	65	6	122
370	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	11,554	4,844	2,222	200	4,168
371	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	1,583	677	304	27	574
372	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	3,080	1,318	592	53	1,116
373	39900	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	66,852	28,610	12,659	1,158	24,230
374	39901	Other Tangible Property	6.4	P, S, T & D Plant - Demand	8,240	2,670	1,200	108	2,282
375	39902	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	27,895	11,936	5,365	483	10,112
376	39903	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	671	287	129	12	243
377	39904	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	17,649	7,509	3,375	304	6,361
378	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	55,415	23,711	10,557	959	20,087
379	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
380	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
381									
382		Total General Plant:			216,814	92,772	41,698	3,754	78,591
383									
384		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	27,422	11,733	5,274	475	9,940

Ames Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
385									
386		Shared Services General Office							
387									
388		General:							
389									
390	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	1,133	480	216	19	407
391	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	20,786	8,894	3,996	360	7,536
392	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	63,735	25,829	16,104	1,450	30,352
393	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	85,937	36,771	16,527	1,488	31,150
394	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
395	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
396	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	145	62	28	3	62
397	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	892	382	172	15	323
398	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
399	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	2,292	981	441	40	831
400	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	380	163	73	7	138
401	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	25,749	11,018	4,952	446	9,333
402	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	3,492	1,494	672	80	1,266
403	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	1,490	625	281	25	529
404	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	270,451	115,722	52,013	4,682	96,033
405	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	199,238	59,574	26,776	2,410	50,467
406	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	32,734	14,006	6,295	507	11,895
407	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
408	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
409	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	23,634	10,113	4,545	409	8,567
410	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	8,738	3,739	1,680	151	3,167
411	39908	Other Tang. Property - Mainframe SAW	6.4	P, S, T & D Plant - Demand	933,854	399,584	179,599	16,168	338,504
412	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	23,522	10,065	4,524	407	8,526
413	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414									
415		Total General Plant			1,668,152	709,501	318,896	28,707	601,046
416									
417		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	68,002	24,818	11,155	1,004	21,024
418									
419		Shared Services Customer Support:							
420									
421		General:							
422									
423	38900	Land	6.4	P, S, T & D Plant - Demand	26,638	11,388	5,123	461	9,656
424	38910	CKV Land & Land Rights	6.4	P, S, T & D Plant - Demand	2,430	1,040	467	42	861
425	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	122,466	52,402	23,553	2,120	44,392
426	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	42,020	17,980	8,081	727	15,231
427	39010	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	13,393	6,731	2,576	232	4,855
428	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	10,594	4,533	2,038	183	3,840
429	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	19,188	8,210	3,660	332	6,955
430	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	350	150	67	6	127
431	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	884	378	170	15	320
432	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
433	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	63,843	28,039	10,355	932	19,517
434	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	25,052	10,719	4,818	434	9,081
435	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	17,953	7,686	3,455	311	6,511
436	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	11,576	4,953	2,226	200	4,196
437	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	4,695	2,009	903	81	1,702
438	39908	Other Tang. Property - Mainframe SAW	6.4	P, S, T & D Plant - Demand	905,628	387,463	174,151	15,677	328,236
439	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	153	66	29	3	56
440	39916	CKV-Other Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	250	107	48	4	91
441	39917	CKV-Other Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	117	50	22	2	42
442	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
443									
444		Total General Plant			1,267,138	537,913	241,773	21,765	455,689
445									
446		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	10,565	4,521	2,032	183	3,830
447									
448		TOTAL PLANT IN SERVICE - DEMAND			72,263,719	30,920,668	13,897,759	1,251,093	26,194,199
449									
450		TOTAL CWIP W/O AFUDC - DEMAND			1,384,506	592,411	266,268	23,970	501,856

Alamos Energy Corporation - Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
451		Intangible Plant							
452									
453	30100	Organization	6.6	P, S, T & D Plant - Commodity	106	33	17	2	55
454	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,526	478	238	23	788
455	30300	Misc Intangible Plant	99.0		0	-	-	-	-
456									
457		Total Intangible Plant			1,632	511	254	25	842
458									
459		Production Plant							
460									
461	32520	Producing Leaseholds	99.0		0	-	-	-	-
462	32540	Rights of Ways	99.0		0	-	-	-	-
463	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
464	33201	Field Lines	99.0		0	-	-	-	-
465	33202	Tributary Lines	99.0		0	-	-	-	-
466	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
467	33600	Purification Equipment	99.0		0	-	-	-	-
468									
469		Total Production Plant			0	0	0	0	0
470									
471		Storage Plant							
472									
473	35010	Land	1.5	Winter Volumes	130,563	40,898	20,338	1,960	67,368
474	35020	Rights of Way	1.5	Winter Volumes	2,341	733	365	35	1,208
475	35100	Structures and Improvements	1.5	Winter Volumes	8,958	2,806	1,395	134	4,622
476	35102	Compression Station Equipment	1.5	Winter Volumes	78,831	24,004	11,937	1,150	39,540
477	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	3,624	1,802	174	5,969
478	35104	Other Structures	1.5	Winter Volumes	68,721	21,526	10,705	1,032	35,459
479	35200	Wells \ Rights of Way	1.5	Winter Volumes	2,221,111	695,746	345,980	33,340	1,146,045
480	35201	Well Construction	1.5	Winter Volumes	670,431	210,007	104,432	10,063	437,248
481	35202	Well Equipment	1.5	Winter Volumes	227,854	71,311	35,462	3,417	117,465
482	35203	Cushion Gas	1.5	Winter Volumes	847,416	265,447	132,001	12,720	437,248
483	35210	Leaseholds	1.5	Winter Volumes	89,265	27,952	13,905	1,340	46,059
484	35211	Storage Rights	1.5	Winter Volumes	27,307	8,584	4,254	410	14,090
485	35301	Field Lines	1.5	Winter Volumes	89,248	27,956	13,902	1,340	46,059
486	35302	Tributary Lines	1.5	Winter Volumes	104,729	32,908	16,314	1,572	54,038
487	35400	Compressor Station Equipment	1.5	Winter Volumes	461,723	144,831	71,922	6,931	238,239
488	35500	Meas & Reg. Equipment	1.5	Winter Volumes	120,442	37,727	18,761	1,808	62,145
489	35600	Purification Equipment	1.5	Winter Volumes	81,950	25,883	12,771	1,291	42,305
490									
491		Total Storage Plant			5,240,101	1,641,421	816,246	78,655	2,703,778
492									
493		Transmission							
494									
495	36510	Land & Land Rights	99.0		0	-	-	-	-
496	36520	Rights of Way	99.0		0	-	-	-	-
497	36602	Structures & Improvements	99.0		0	-	-	-	-
498	36603	Other Structures	99.0		0	-	-	-	-
499	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
500	36701	Mains - Steel	99.0		0	-	-	-	-
501	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
502	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
503									
504		Total Transmission Plant			0	0	0	0	0
505									
506		Distribution							
507									
508	37400	Land & Land Rights	99.0		0	-	-	-	-
509	37401	Land	99.0		0	-	-	-	-
510	37402	Land Rights	99.0		0	-	-	-	-
511	37403	Land Other	99.0		0	-	-	-	-
512	37500	Structures & Improvements	99.0		0	-	-	-	-
513	37501	Structures & Improvements T.B.	99.0		0	-	-	-	-
514	37502	Land Rights	99.0		0	-	-	-	-
515	37503	Improvements	99.0		0	-	-	-	-
516	37600	Mains Cathodic Protection	99.0		0	-	-	-	-
517	37601	Mains - Steel	99.0		0	-	-	-	-
518	37602	Mains - Plastic	99.0		0	-	-	-	-
519	37800	Meas & Reg. Sta. Equip - General	99.0		0	-	-	-	-
520	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0	-	-	-	-
521	37905	Meas & Reg. Sta. Equipment T.b.	99.0		0	-	-	-	-
522	38000	Services	99.0		0	-	-	-	-
523	38100	Meters	99.0		0	-	-	-	-
524	38200	Meter Installations	99.0		0	-	-	-	-
525	38300	House Regulators	99.0		0	-	-	-	-
526	38400	House Reg. Installations	99.0		0	-	-	-	-
527	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
528	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-

Ames Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
529									
530		Total Distribution Plant			0	0	0	0	0
531									
532		General:							
533									
534	38300	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	10,012	3,136	1,560	150	5,166
535	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	46,096	14,439	7,180	692	23,785
536	39001	Structures-Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
537	39002	Structures-Brick	6.6	P, S, T & D Plant - Commodity	2,276	713	365	34	1,175
538	39003	Improvements	6.6	P, S, T & D Plant - Commodity	9,233	2,892	1,438	139	4,764
539	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	95	30	15	1	49
540	39005	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	16,293	5,104	2,538	245	8,407
541	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	18,788	5,885	2,927	282	9,894
542	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
543	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
544	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	5,036	1,577	784	76	2,598
545	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
546	39202	Trailers	6.6	P, S, T & D Plant - Commodity	423	132	66	6	218
547	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
548	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	27,984	8,756	4,359	420	14,439
549	39500	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
550	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	684	214	107	10	353
551	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	799	250	124	12	412
552	39605	Welders	6.6	P, S, T & D Plant - Commodity	423	133	66	6	216
553	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	4,792	1,561	745	72	2,472
554	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
555	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
556	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	845	265	132	13	438
557	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	32,117	10,060	5,003	482	16,572
558	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
559	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	2,241	702	349	34	1,166
560	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	837	283	146	14	483
561	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
562	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
563	39905	Other Tangible Property - MP - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
564	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	2,492	760	388	37	1,288
565	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
566	39909	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
567	39909	Other Tang. Property - Application Soft	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
568	39921	Other Tang. Property - General Startup	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
569									
570		Total General Plant			181,564	56,874	28,282	2,725	93,683
571									
572		TOTAL DIRECT PLANT			5,423,297	1,698,806	844,782	81,406	2,798,303
573									
574		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	101,236	31,712	15,770	1,520	52,238
575									
576		Kentucky Mid-States General Office:							
577									
578		Intangible Plant							
579									
580	30100	Organization	6.6	P, S, T & D Plant - Commodity	1,180	370	184	18	609
581	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
582	30300	Misc Intangible Plant	6.6	P, S, T & D Plant - Commodity	7,065	2,213	1,101	106	3,646
583									
584		Total Intangible Plant:			8,245	2,583	1,284	124	4,254
585									
586		General:							
587									
588	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
589	39001	Structures-Frame	6.6	P, S, T & D Plant - Commodity	1,142	358	178	17	589
590	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	37	12	6	1	19
591	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	247	77	39	4	126
592	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	561	176	87	8	290
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	26	8	4	0	14
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	26	8	4	0	14
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	938	284	141	14	468
596	39500	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	124	39	19	2	64
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	242	78	38	4	125
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5,253	1,646	818	79	2,711
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	480	154	78	7	253
600	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	2,192	687	341	33	1,131
601	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	53	17	8	1	27
602	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,379	432	215	21	711
603	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	4,364	1,364	678	65	2,247
604	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
605	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
606									
607		Total General Plant			17,035	5,336	2,653	256	8,790
608									
609		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	2,154	675	336	32	1,112

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
610									
611		Shared Services General Office:							
612									
613		General:							
614									
615	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	88	28	14	1	46
616	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,633	512	254	25	843
617	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,579	2,061	1,025	99	3,395
618	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	6,752	2,115	1,052	101	3,484
619	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
621	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	11	4	2	0	6
622	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	70	22	11	1	36
623	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
624	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	180	55	28	3	93
625	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	30	9	5	0	15
626	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	2,023	634	315	30	1,044
627	39900	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	274	85	43	4	142
628	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	116	35	18	2	59
629	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	21,249	6,955	3,310	319	10,994
630	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	10,939	3,427	1,704	164	5,644
631	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	2,572	805	401	39	1,327
632	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
633	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
634	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,857	582	289	28	956
635	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	587	215	107	10	354
636	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	73,371	22,983	11,429	1,101	37,858
637	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,848	579	288	28	954
638	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
639									
640		Total General Plant			130,278	40,809	20,293	1,956	67,221
641									
642		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	4,557	1,427	710	68	2,351
643									
644		Shared Services Customer Support:							
645									
646		General:							
647									
648	38900	Land	6.6	P, S, T & D Plant - Commodity	2,093	656	326	31	1,080
649	38910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	191	60	30	3	99
650	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	9,622	3,014	1,489	144	4,965
651	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	3,301	1,034	514	50	1,703
652	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,052	330	164	16	543
653	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	832	261	130	12	429
654	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,538	472	235	23	778
655	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	27	9	4	0	14
656	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	69	22	11	1	36
657	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
658	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	4,230	1,325	659	63	2,183
659	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	1,969	617	307	30	1,016
660	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,411	442	220	21	728
661	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	910	285	142	14	469
662	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	369	116	57	6	190
663	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	71,146	22,286	11,082	1,068	36,710
664	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	12	4	2	0	6
665	39916	CKV-Other Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	20	6	3	0	10
666	39917	CKV-Other Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	9	3	1	0	6
667	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
668									
669		Total General Plant			98,771	30,939	15,385	1,483	50,964
670									
671		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	830	260	129	12	428
672									
673		TOTAL PLANT IN SERVICE - COMMODITY			5,677,626	1,778,473	884,399	85,223	2,929,532
674									
675		TOTAL CWIP W/O AFUDC - COMMODITY			108,778	34,074	18,944	1,633	56,127

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Total Plant In Service									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interspliable & Transportation
676		Intangible Plant							
677									
678	30100	Organization			8,330	6,167	1,379	81	703
679	30200	Franchises & Consents			119,853	88,730	19,839	1,164	10,121
680	30300	Misc Intangible Plant			0	-	-	-	-
681									
682		Total Intangible Plant			128,182	94,897	21,217	1,245	10,824
683									
684		Production Plant							
685									
686	32520	Producing Leaseholds			2,353	1,007	452	41	853
687	32540	Rights of Way			83,422	35,695	16,044	1,444	30,239
688	33100	Production Gas Wells Equipment			3,492	1,484	672	60	1,266
689	33201	Field Lines			47,363	20,180	9,070	817	17,086
690	33202	Tributary Lines			528,218	226,017	101,587	9,145	191,469
691	33400	Field Meas. & Reg. Sta. Equip			192,384	82,319	38,989	3,331	69,736
692	33600	Purification Equipment			44,369	18,865	8,533	769	16,083
693									
694		Total Production Plant			901,402	385,698	173,358	15,608	328,741
695									
696		Storage Plant							
697									
698	35010	Land			261,127	86,764	45,448	4,220	114,695
699	35020	Rights of Way			4,682	1,735	815	78	2,056
700	35100	Structures and Improvements			17,916	6,639	3,118	290	7,869
701	35102	Compression Station Equipment			153,261	56,793	26,674	2,477	67,317
702	35103	Meas. & Reg. Sta. Structures			29,136	8,574	4,027	374	10,183
703	35104	Other Structures			137,443	50,931	23,921	2,221	60,389
704	35200	Wells \ Rights of Way			4,442,222	1,646,129	773,145	71,793	1,951,155
705	35201	Well Construction			1,340,863	496,876	233,370	21,670	586,946
706	35202	Well Equipment			455,309	168,721	79,244	7,359	199,995
707	35203	Cushion Gas			1,694,833	626,045	294,976	27,391	744,421
708	35210	Leaseholds			178,530	65,157	31,072	2,885	78,416
709	35211	Storage Rights			54,614	20,238	9,505	883	23,988
710	35301	Field Lines			178,487	66,145	31,068	2,885	78,401
711	35302	Tributary Lines			209,458	77,618	36,455	3,385	92,000
712	35400	Compressor Station Equipment			923,446	342,196	160,721	14,924	405,605
713	35500	Meas. & Reg. Equipment			240,863	89,263	41,924	3,893	105,803
714	35600	Purification Equipment			163,979	60,765	28,540	2,650	72,025
715									
716		Total Storage Plant			10,480,201	3,883,589	1,824,022	169,377	4,603,213
717									
718		Transmission							
719									
720	36510	Land & Land Rights			26,970	11,540	5,187	467	9,776
721	36520	Rights of Way			867,772	371,308	166,890	15,024	314,551
722	36602	Structures & Improvements			49,002	20,967	9,424	848	17,782
723	36603	Other Structures			60,826	26,027	11,699	1,053	22,046
724	36700	Mains Cathodic Protection			406,035	173,737	78,069	7,030	147,180
725	36701	Mains - Steel			27,830,935	11,908,481	5,352,446	481,834	10,089,175
726	36900	Meas. & Reg. Equipment			578,023	247,328	111,165	10,007	209,522
727	36901	Meas. & Reg. Equipment			2,274,016	973,021	437,339	39,370	824,287
728									
729		Total Transmission Plant			32,093,579	13,732,408	6,172,237	555,632	11,533,301
730									
731		Distribution							
732									
733	37400	Land & Land Rights			531,819	434,854	64,810	1,935	30,221
734	37401	Land			37,326	30,521	4,549	136	2,121
735	37402	Land Rights			253,401	207,199	30,880	822	14,400
736	37403	Land Other			2,784	2,276	339	10	158
737	37500	Structures & Improvements			343,073	280,521	41,808	1,248	19,495
738	37501	Structures & Improvements T.B.			101,507	82,999	12,370	369	5,768
739	37502	Land Rights			46,591	38,096	5,678	170	2,648
740	37503	Improvements			4,005	3,275	488	15	228
741	37600	Mains Cathodic Protection			11,318,115	9,254,504	1,379,271	41,197	643,153
742	37601	Mains - Steel			97,584,394	79,782,008	11,892,026	365,115	5,545,246
743	37602	Mains - Plastic			65,722,013	53,739,037	8,009,148	239,166	3,734,662
744	37800	Meas. & Reg. Sta. Equip - General			5,367,180	4,388,575	654,064	19,531	304,990
745	37900	Meas. & Reg. Sta. Equip - City Gate			2,272,991	1,858,560	276,996	8,272	129,163
746	37999	Meas. & Reg. Sta. Equipment T.B.			1,354,628	1,140,348	169,955	5,075	79,290
747	38000	Services			88,859,417	87,835,826	10,780,267	113,854	123,371
748	38100	Meters			22,574,136	13,562,204	7,593,305	704,186	714,441
749	38200	Meter Installations			49,167,106	29,532,854	16,535,069	1,533,426	1,555,757
750	38300	House Regulators			7,239,801	4,349,664	2,435,266	225,841	229,130
751	38400	House Reg. Installations			154,276	92,687	51,894	4,813	4,883
752	38500	Ind. Meas. & Reg. Sta. Equipment			5,045,015	-	-	-	5,045,015
753	38600	Other Prop. on Cust. Prem			0	-	-	-	-
754									
755		Total Distribution Plant			368,003,558	286,625,907	59,938,182	3,255,372	10,184,096

/Ames Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF PLANT IN SERVICE						
756						
757		General:				
758						
759	39000	Land & Land Rights	786,216	592,055	130,134	7,635
760	39000	Structures & Improvements	3,619,684	2,679,739	599,129	35,152
761	39001	Structures-Frame	0	-	-	-
762	39002	Structures-Brick	178,755	132,337	29,588	1,736
763	39003	Improvements	725,022	536,751	120,005	7,041
764	39004	Air Conditioning Equipment	7,461	5,524	1,235	72
765	39009	Improvement to Leased Premises	1,279,376	947,163	211,762	12,424
766	39100	Office Furniture & Equipment	1,475,268	1,092,199	244,191	14,327
767	39102	Remittance Processing Equip	0	-	-	-
768	39103	Office Machines	0	-	-	-
769	39200	Transportation Equipment	395,444	292,767	65,454	3,840
770	39201	Trucks	0	-	-	-
771	39202	Trailers	33,192	24,573	5,494	322
772	39300	Stores Equipment	0	-	-	-
773	39400	Tools, Shop & Garage Equipment	2,197,416	1,626,799	363,715	21,340
774	39600	Power Operated Equipment	0	-	-	-
775	39601	Ditchers	53,704	39,758	8,889	522
776	39604	Backhoes	62,747	46,453	10,366	869
777	39605	Welders	33,235	24,605	5,501	323
778	39700	Communication Equipment	376,277	278,567	62,281	3,854
779	39701	Communication Equipment - Mobile Radios	0	-	-	-
780	39702	Communication Equipment - Fixed Radios	0	-	-	-
781	39705	Communication Equip. - Telemetering	66,316	49,095	10,977	644
782	39800	Miscellaneous Equipment	2,521,971	1,867,076	417,436	24,492
783	39900	Other Tangible Property	0	-	-	-
784	39901	Other Tangible Property - Servers - H/W	175,990	130,290	29,130	1,709
785	39902	Other Tangible Property - Servers - S/W	73,568	54,463	12,177	714
786	39903	Other Tangible Property - Network - H/W	0	-	-	-
787	39904	Other Tang. Property - CPU	0	-	-	-
788	39905	Other Tangible Property - MP - Hardware	0	-	-	-
789	39906	Other Tang. Property - EC Hardware	195,649	144,844	32,384	1,900
790	39907	Other Tang. Property - EC Software	0	-	-	-
791	39908	Other Tang. Property - Mainframe S/W	0	-	-	-
792	39909	Other Tang. Property - Application Software	0	-	-	-
793	39924	Other Tang. Property - General Startup Costs	0	-	-	-
794						
795		Total General Plant	14,267,320	10,555,037	2,369,896	138,457
796						1,203,960
797		TOTAL DIRECT PLANT	426,864,243	315,277,535	70,488,661	4,135,689
798						35,362,138
799		CWIP w/o AFUDC	7,943,595	5,885,270	1,315,812	77,201
800						671,309
801		Kentucky Mid-States General Office:				
802						
803		Intangible Plant				
804						
805	30100	Organization	92,861	68,599	15,337	900
806	30200	Franchises & Consents	0	-	-	-
807	30300	Misc Intangible Plant	554,814	410,742	91,833	5,386
808						46,851
809		Total Intangible Plant	647,674	479,341	107,170	6,286
810						54,676
811		General:				
812						
813	37400	Land & Land Rights	0	-	-	-
814	39001	Structures-Frame	89,675	66,389	14,843	871
815	39004	Air Conditioning Equipment	2,885	2,136	478	28
816	39009	Improvement to Leased Premises	19,418	14,376	3,214	189
817	39100	Office Furniture & Equipment	44,069	32,625	7,294	428
818	39200	Transportation Equipment	2,055	1,521	340	20
819	39300	Stores Equipment	2,981	1,540	344	20
820	39400	Tools, Shop & Garage Equipment	71,294	52,773	11,799	692
821	39500	Power Operated Equipment	5,768	7,231	1,617	95
822	39700	Communication Equipment	19,030	14,056	3,145	185
823	39900	Miscellaneous Equipment	412,511	305,392	68,279	4,008
824	39901	Other Tangible Property	38,499	28,502	6,372	374
825	39901	Other Tangible Property - Servers - HW	172,408	127,415	28,487	1,671
826	39902	Other Tangible Property - Servers - SW	4,137	3,053	685	40
827	39903	Other Tangible Property - Network - HW	108,270	80,155	17,521	1,051
828	39905	Other Tang. Property - PC Hardware	341,887	253,107	56,589	3,320
829	39907	Other Tang. Property - PC Software	0	-	-	-
830	39908	Other Tang. Property - Mainframe SW	0	-	-	-
831						
832		Total General Plant	1,337,649	990,293	221,407	12,990
833						112,958
834		CWIP w/o AFUDC	169,180	125,248	28,003	1,643
						14,286

Alcoa Energy Corporation, Kentucky/Mid States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PLANT IN SERVICE							
835							
836		Shared Services General Office					
837							
838		General:					
839							
840	39000	Structures & Improvements	6,927	5,128	1,147	67	585
841	39005	G-Structures & Improvements	128,243	94,942	21,227	1,245	10,830
842	39009	Improvement to leased Premises	516,609	382,458	85,509	5,017	43,625
843	39100	Office Furniture & Equipment	530,191	392,513	87,757	5,149	44,772
844	39102	Remittance Processing Equip	0	-	-	-	-
845	39103	Office Machines	0	-	-	-	-
846	39104	G-Office Furniture & Equip.	893	681	148	9	75
847	39200	Transportation Equipment	5,503	4,074	911	53	465
848	39300	Stores Equipment	0	-	-	-	-
849	39400	Tools, Shop & Garage Equipment	14,142	10,489	2,941	137	1,194
850	39500	Laboratory Equipment	2,347	1,738	988	23	198
851	39700	Communication Equipment	159,850	117,808	26,294	1,543	13,415
852	39800	Miscellaneous Equipment	21,546	15,951	3,566	209	1,819
853	39900	Other Tangible Property	9,006	6,688	1,491	87	761
854	39901	Other Tangible Property - Servers - HW	1,688,562	1,235,277	276,180	16,204	140,502
855	39902	Other Tangible Property - Servers - SW	858,974	635,919	142,177	8,342	72,536
856	39903	Other Tangible Property - Network - HW	201,953	149,511	33,427	1,961	17,954
857	39904	Other Tang. Property - CPU	0	-	-	-	-
858	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
859	39906	Other Tang. Property - PC Hardware	145,811	107,948	24,135	1,416	12,313
860	39907	Other Tang. Property - PC Software	53,910	39,911	8,923	524	4,552
861	39908	Other Tang. Property - Mainframe SW	5,781,472	4,265,356	953,637	55,951	485,528
862	39909	Other Tang. Property - Application Software	145,121	107,437	24,020	1,489	12,525
863	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
864							
865		Total General Plant	10,230,069	7,573,586	1,603,277	99,347	863,879
866							
867		CWIP w/o AFUDC	367,845	264,921	59,230	3,475	30,218
868							
869		Shared Services Customer Support					
870							
871		General:					
872							
873	38000	Land	164,345	121,668	27,202	1,596	13,878
874	38010	CKV-Land & Land Rights	14,893	11,099	2,482	146	1,266
875	39000	Structures & Improvements	755,654	569,362	125,061	7,337	63,804
876	39009	Improvement to leased Premises	259,245	191,925	42,910	2,518	21,892
877	39010	CKV-Structures & Improvements	82,629	61,172	13,677	802	6,978
878	39100	Office Furniture & Equipment	65,353	48,390	10,819	635	5,520
879	39700	Communication Equipment	118,380	87,640	19,594	1,150	9,897
880	39710	CKV-Communication Equipment	2,156	1,598	357	21	182
881	39800	Miscellaneous Equipment	5,452	4,035	902	53	460
882	39900	Other Tangible Property	0	-	-	-	-
883	39901	Other Tangible Property - Servers - HW	332,188	245,927	54,084	3,226	28,052
884	39902	Other Tangible Property - Servers - SW	154,557	114,422	25,582	1,501	13,052
885	39903	Other Tangible Property - Network - HW	110,823	82,045	18,343	1,076	9,358
886	39906	Other Tang. Property - PC Hardware	71,420	52,874	11,821	694	6,031
887	39907	Other Tang. Property - PC Software	28,957	21,445	4,795	281	2,446
888	39908	Other Tang. Property - Mainframe SW	5,586,709	4,135,975	924,710	54,254	471,770
889	39910	CKV-Other Tangible Property	945	700	156	9	80
890	39916	CKV-Other Tang Prop-PC Hardware	1,541	1,141	255	15	130
891	39917	CKV-Other Tang Prop-PC Software	719	533	119	7	61
892	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
893							
894		Total General Plant	7,755,988	5,741,952	1,283,770	75,321	654,958
895							
896		CWIP w/o AFUDC	65,180	48,255	10,789	633	5,504
897							
898		TOTAL PLANT IN SERVICE	445,835,433	330,062,688	73,794,505	4,329,635	37,646,605
899							
900		TOTAL CWIP W/O AFUDC	8,541,792	6,323,694	1,413,834	82,952	721,312

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant							
2									
3	30100	Organization	6.2	P, S, T & D Plant - Customer	6,874	5,656	1,103	56	159
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	98,900	79,939	15,864	805	2,282
5	30300	Misc Intangible Plant	99.0		0				
6									
7		Total Intangible Plant			105,774	85,495	16,967	861	2,441
8									
9		Production Plant							
10									
11	32520	Producing Leaseholds	99.0		0				
12	32540	Rights of Way	99.0		0				
13	33100	Production Gas Wells Equipment	99.0		0				
14	33201	Field Lines	99.0		0				
15	23202	Tributary Lines	99.0		0				
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
17	33600	Purification Equipment	99.0		0				
18									
19		Total Production Plant			0	0	0	0	0
20									
21		Storage Plant							
22									
23	35010	Land	99.0		0				
24	35020	Rights of Way	99.0		0				
25	35100	Structures and Improvements	99.0		0				
26	35102	Compression Station Equipment	99.0		0				
27	35103	Meas. & Reg. Sta. Structures	99.0		0				
28	35104	Other Structures	99.0		0				
29	35200	Wells & Rights of Way	99.0		0				
30	35201	Well Construction	99.0		0				
31	35202	Well Equipment	99.0		0				
32	35203	Cushion Gas	99.0		0				
33	35210	Leaseholds	99.0		0				
34	35211	Storage Rights	99.0		0				
35	35301	Field Lines	99.0		0				
36	35302	Tributary Lines	99.0		0				
37	35400	Compressor Station Equipment	99.0		0				
38	35500	Meas & Reg. Equipment	99.0		0				
39	35600	Purification Equipment	99.0		0				
40									
41		Total Storage Plant			0				
42									
43		Transmission							
44									
45	36510	Land & Land Rights	99.0		0				
46	36520	Rights of Way	99.0		0				
47	36602	Structures & Improvements	99.0		0				
48	36603	Other Structures	99.0		0				
49	36700	Mains Cathodic Protection	99.0		0				
50	36701	Mains - Steel	99.0		0				
51	36900	Meas. & Reg. Equipment	99.0		0				
52	36901	Meas. & Reg. Equipment	99.0		0				
53									
54		Total Transmission Plant			0				
55									
56		Distribution							
57									
58	37400	Land & Land Rights	2.0	Customers	48,353	42,964	5,273	56	60
59	37401	Land	2.0	Customers	(6,135)	(5,451)	(669)	(7)	(8)
60	37402	Land Rights	2.0	Customers	48,332	42,946	5,271	56	60
61	37403	Land Other	2.0	Customers	0				
62	37500	Structures & Improvements	2.0	Customers	85,770	76,210	9,363	99	107
63	37501	Structures & Improvements T.B.	2.0	Customers	83,046	73,790	9,056	96	104
64	37502	Land Rights	2.0	Customers	39,465	35,096	4,304	45	49
65	37503	Improvements	2.0	Customers	924	821	101	1	1
66	37600	Mains Cathodic Protection	2.0	Customers	2,084,195	1,851,903	227,288	2,403	2,601
67	37601	Mains - Steel	2.0	Customers	36,783,178	32,665,781	4,009,137	42,379	45,881
68	37602	Mains - Plastic	2.0	Customers	11,199,604	9,951,385	1,221,351	12,910	13,977
69	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	1,461,422	1,298,541	159,373	1,655	1,824
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	336,737	299,296	36,722	388	420
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	1,021,926	908,628	111,444	1,176	1,275
72	38000	Services	2.0	Customers	47,464,160	42,174,116	5,176,114	54,715	59,298
73	38100	Meters	4.0	Meter Investment	8,831,960	5,308,109	2,970,923	275,508	279,520
74	38209	Meter Installations	4.0	Meter Investment	10,060,016	6,061,931	3,393,998	314,752	319,336
75	38300	House Regulators	4.0	Meter Investment	3,231,320	1,941,339	1,066,925	100,799	102,267
76	38400	House Reg. Installations	4.0	Meter Investment	122,845	73,604	41,322	3,832	3,888
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	2,894,605				2,894,605
78	38600	Other Prop. On Cust. Prem	99.0		0				
79									
80		Total Distribution Plant			125,801,741	102,798,458	18,467,185	810,894	3,725,294

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction, Case No. 2013-09148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
185									
186		Shared Services Customer Support							
187									
188		General:							
189									
190	38900	Land	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	38910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	148,083	119,693	23,753	1,205	3,431
193	39009	Improvement to Leased Premises	6.2	P, S, T & D Plant - Customer	174,781	141,273	28,036	1,422	4,050
194	39010	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	19,535	15,790	3,133	159	453
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	7,089	5,790	1,137	58	164
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	(292,325)	(236,282)	(46,801)	(2,378)	(6,774)
197	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	519	420	83	4	12
198	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	165	133	27	1	4
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	(49)	(39)	(6)	(0)	(1)
200	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	(107,554)	(86,934)	(17,252)	(875)	(2,492)
201	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	(186,124)	(157,718)	(31,299)	(1,588)	(4,521)
202	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	4,966	3,691	732	37	106
203	39904	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	(5,201)	(4,204)	(834)	(42)	(121)
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	12,885	10,415	2,067	105	299
205	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	1,807,403	1,460,898	289,918	14,706	41,881
206	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	175	141	26	1	4
207	39916	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	669	541	107	5	16
208	39917	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	191	155	31	2	4
209	39924	Other Tang. Property - General Startup Co	6.2	P, S, T & D Plant - Customer	7	6	1	0	0
210		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(1,119)	(905)	(180)	(9)	(28)
211									
212		Total General Plant			1,574,699	1,272,807	262,591	12,812	36,489
213									
214		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			131,102,054	107,092,626	19,317,386	854,019	3,848,024

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00149									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
215		Intangible Plant:							
216									
217	30100	Organization	6.4	P, S, T & D Plant - Demand	1,350	578	260	23	489
218	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	19,428	8,312	3,736	336	7,042
219	30300	Misc Intangible Plant	99.0		9	-	-	-	-
220									
221		Total Intangible Plant:			20,777	8,890	3,996	360	7,531
222									
223		Production Plant:							
224									
225	32520	Producing Leaseholds	3.0	Peak Day	904	387	174	18	328
226	32549	Rights of Way	3.0	Peak Day	12,863	5,547	2,493	224	4,699
227	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,494	672	60	1,266
228	33201	Field Lines	3.0	Peak Day	47,163	20,180	9,670	817	17,086
229	33202	Tributary Lines	3.0	Peak Day	529,956	226,761	101,821	9,175	192,089
230	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	191,854	82,092	38,897	3,322	69,543
231	33600	Purification Equipment	3.0	Peak Day	15,287	6,541	2,940	295	5,541
232									
233		Total Production Plant			901,619	343,002	154,167	13,878	290,571
234									
235		Storage Plant:							
236									
237	35019	Land	3.0	Peak Day	0	-	-	-	-
238	35020	Rights of Way	3.0	Peak Day	2,341	1,002	460	41	848
239	35100	Structures and Improvements	3.0	Peak Day	2,821	1,207	542	49	1,022
240	35102	Compression Station Equipment	3.0	Peak Day	61,058	26,126	11,743	1,057	22,132
241	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	12,148	5,198	2,336	210	4,403
242	35104	Other Structures	3.0	Peak Day	70,517	30,173	13,552	1,221	25,551
243	35200	Wells \ Rights of Way	3.0	Peak Day	294,918	126,191	58,719	5,106	105,902
244	35201	Well Construction	3.0	Peak Day	591,046	252,900	113,670	10,233	214,243
245	35202	Well Equipment	3.0	Peak Day	286,931	122,774	55,183	4,869	104,007
246	35203	Cushion Gas	3.0	Peak Day	135,191	57,846	26,000	2,341	49,004
247	35219	Leaseholds	3.0	Peak Day	89,310	38,214	17,178	1,548	32,373
248	35219	Storage Rights	3.0	Peak Day	26,849	11,489	5,164	465	9,732
249	35301	Field Lines	3.0	Peak Day	93,711	40,098	18,522	1,622	33,958
250	35302	Tributary Lines	3.0	Peak Day	109,999	47,053	21,149	1,904	39,950
251	35400	Compressor Station Equipment	3.0	Peak Day	194,937	83,026	37,517	3,359	70,335
252	35500	Meas & Reg. Equipment	3.0	Peak Day	120,119	51,397	23,101	2,080	43,541
253	35600	Purification Equipment	3.0	Peak Day	82,000	35,086	15,770	1,420	29,723
254									
255		Total Storage Plant			2,172,961	929,780	417,604	37,620	767,656
256									
257		Transmission:							
258									
259	36510	Land & Land Rights	3.0	Peak Day	18	7	3	0	6
260	36520	Rights of Way	3.0	Peak Day	434,886	185,893	83,679	7,524	157,529
261	36602	Structures & Improvements	3.0	Peak Day	(1,441)	(617)	(277)	(25)	(522)
262	36603	Other Structures	3.0	Peak Day	60,565	25,924	11,652	1,049	21,961
263	36700	Mains Cathodic Protection	3.0	Peak Day	303,101	129,693	58,292	5,248	109,868
264	36701	Mains - Steel	3.0	Peak Day	17,004,632	7,276,052	3,270,331	294,989	6,163,850
265	36900	Meas. & Reg. Equipment	3.0	Peak Day	242,952	104,958	46,724	4,205	88,955
266	36901	Meas. & Reg. Equipment	3.0	Peak Day	1,805,642	772,567	347,242	31,259	654,474
267									
268		Total Transmission Plant			19,849,972	8,493,534	3,817,547	343,650	7,195,230
269									
270		Distribution:							
271									
272	37400	Land & Land Rights	3.0	Peak Day	8,792	3,762	1,691	152	3,187
273	37401	Land	3.0	Peak Day	(1,116)	(477)	(216)	(19)	(404)
274	37402	Land Rights	3.0	Peak Day	6,788	3,780	1,690	152	3,189
275	37403	Land Other	3.0	Peak Day	0	-	-	-	-
276	37500	Structures & Improvements	3.0	Peak Day	15,599	6,573	2,989	270	5,553
277	37501	Structures & Improvements T.B.	3.0	Peak Day	15,100	6,461	2,904	261	5,474
278	37502	Land Rights	3.0	Peak Day	7,176	3,070	1,380	124	2,601
279	37503	Improvements	3.0	Peak Day	168	72	32	3	61
280	37600	Mains Cathodic Protection	3.0	Peak Day	376,968	162,155	72,883	6,661	137,369
281	37601	Mains - Steel	3.0	Peak Day	6,684,621	2,890,259	1,285,886	115,739	2,423,046
282	37602	Mains - Plastic	3.0	Peak Day	2,036,416	871,355	391,643	35,259	739,161
283	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	285,729	113,702	51,103	4,601	95,322
284	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	61,229	29,199	11,775	1,069	22,154
285	37900	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	185,616	79,506	35,736	3,217	67,355
286	38000	Services	99.0		0	-	-	-	-
287	38100	Meters	99.0		0	-	-	-	-
288	38200	Meter Installations	99.0		0	-	-	-	-
289	38300	House Regulators	99.0		0	-	-	-	-
290	38400	House Reg. Installations	99.0		0	-	-	-	-
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
292	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
293									
294		Total Distribution Plant			9,667,281	4,136,499	1,859,212	167,369	3,504,202

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
285									
290	General:								
297									
298	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	4,168	1,779	800	72	1,507
299	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	89,362	42,612	19,107	1,720	36,013
300	39002	Improvements	6.4	P, S, T & D Plant - Demand	29,019	12,417	5,581	502	10,519
301	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	87,244	37,330	16,729	1,510	31,624
302	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	1,212	619	233	21	439
303	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	207,043	89,591	39,518	3,555	75,049
304	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	46,391	19,422	8,730	789	16,453
305	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	(17,440)	(7,462)	(3,354)	(302)	(6,322)
308	39200	Trucks	6.4	P, S, T & D Plant - Demand	65,342	27,959	12,587	1,131	23,685
307	39201	Trailers	6.4	P, S, T & D Plant - Demand	808	345	165	14	292
308	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	7,879	3,371	1,515	138	2,856
309	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	62,413	26,706	12,003	1,081	22,624
310	39603	Backhoes	6.4	P, S, T & D Plant - Demand	(26,182)	(11,203)	(5,035)	(453)	(9,491)
311	39604	Welders	6.4	P, S, T & D Plant - Demand	(2,145)	(918)	(413)	(37)	(778)
312	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	3,489	1,484	687	60	1,287
313	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	(34,970)	(14,963)	(6,725)	(605)	(12,676)
314	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	(3,880)	(1,532)	(689)	(62)	(1,298)
315	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	(5,533)	(2,367)	(1,064)	(96)	(2,006)
316	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(19,858)	(8,497)	(3,819)	(344)	(7,188)
317	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	84,191	40,303	18,115	1,631	34,142
318	39900	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
319	39901	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	28,526	12,206	5,485	494	10,340
320	39902	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	12,733	5,448	2,449	220	4,815
321	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
322	39904	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
323	39905	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
324	39906	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	(331,504)	(141,846)	(63,155)	(5,739)	(120,164)
325	39908	Other Tang. Property - Application Softw	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
327		AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	19,409	8,305	3,733	336	7,035
328		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(762,797)	(326,390)	(146,701)	(13,208)	(276,499)
329									
330		Total General Plant			(436,826)	(189,484)	(83,818)	(7,545)	(157,978)
331									
332		TOTAL DIRECT RESERVE FOR DEPRECIATION			32,076,783	13,725,222	6,169,007	555,342	11,827,213
333									
334		Kentucky Mid-States General Office:							
335									
336		Intangible Plant:							
337									
338	30100	Organization	99.0	-	0	-	-	-	-
339	30200	Franchises & Consents	99.0	-	0	-	-	-	-
340	30300	Misc. Intangible Plant	99.0	-	0	-	-	-	-
341									
342		Total Intangible Plant:							
343									
344		General:							
345									
346	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
347	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	4,041	1,729	777	79	1,465
348	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	468	200	90	8	170
349	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,978	1,702	765	69	1,442
350	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	5,695	2,437	1,095	89	2,064
351	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	621	266	119	11	225
352	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	269	124	56	5	105
353	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	5,181	2,217	999	90	1,878
354	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	1,254	637	241	22	455
355	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(1,062)	(454)	(204)	(18)	(385)
356	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	35,365	15,308	6,921	623	13,044
357	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	6,240	2,670	1,200	108	2,282
358	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	16,530	7,073	3,179	286	6,892
359	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	933	399	180	16	336
360	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	17,549	7,609	3,375	304	6,361
361	39904	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(58,447)	(25,009)	(11,240)	(1,012)	(21,189)
362	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
363	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	84,558	36,181	16,262	1,464	30,861
364		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	3,952	1,691	760	68	1,432
365									
366		Total General Plant			127,766	64,669	24,572	2,212	46,313
367									
368		Shared Services General Office:							
369									
370		General:							
371									
372	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	69	25	11	1	22
373	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	6,748	2,867	1,298	117	2,446
374	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	82,880	35,292	15,893	1,428	29,898
375	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	64,510	23,324	10,483	944	19,759
376	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	63	23	10	1	19
377	39103	Office Machines	6.4	P, S, T & D Plant - Demand	26	11	5	0	9
378	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	18	8	3	0	7
379	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	725	310	138	13	263
380	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	7	3	1	0	2
381	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	589	252	113	10	213
382	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	63	23	10	1	19
383	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	10,356	4,432	1,992	179	3,765
384	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,019	436	196	18	369
385	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	721	309	139	12	261
386	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	92,239	39,467	17,739	1,597	33,434
387	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	51,861	22,052	9,516	893	18,690
388	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	19,288	8,245	3,705	334	6,894
389	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	164	66	30	3	63
390	39905	Other Tangible Property - PC Hardware	6.4	P, S, T & D Plant - Demand	139	59	27	2	50
391	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	20,832	8,914	4,006	361	7,651
392	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	7,765	3,323	1,494	134	2,815
393	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	645,228	276,084	124,090	11,171	233,883
394	39909	Other Tang. Property - Application Softw	6.4	P, S, T & D Plant - Demand	24,539	10,500	4,719	425	8,635
395	39924	Other Tang. Property - General Startup C	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
396		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(1)	(1)	(0)	(0)	(1)
397									
398		Total General Plant			1,019,088	436,054	195,991	17,643	368,400

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
399									
400									
401									
402									
403									
404	39900	Land	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	38910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	29,087	12,446	5,584	504	10,544
407	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	34,331	14,690	6,503	594	12,444
408	39010	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,837	1,842	738	65	1,391
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,392	595	268	24	505
410	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(57,420)	(24,569)	(11,043)	(994)	(20,814)
411	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	102	44	20	2	57
412	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	33	14	8	1	12
413	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	(10)	(4)	(2)	(0)	(3)
414	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	(21,128)	(9,040)	(4,063)	(365)	(7,658)
415	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	(38,327)	(16,400)	(7,371)	(664)	(13,893)
416	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	897	384	172	16	325
417	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(1,022)	(437)	(196)	(18)	(370)
418	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	2,531	1,083	487	44	917
419	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	355,020	151,808	68,277	6,146	128,668
420	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	34	15	7	1	12
421	39916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	131	56	25	2	48
422	39917	CKV-Oth Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	38	16	7	1	14
423	39924	Other Tang. Property - General Startup Co	6.4	P, S, T & D Plant - Demand	1	1	0	0	0
424		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(220)	(94)	(42)	(4)	(50)
425									
426		Total General Plant			309,311	132,350	59,487	5,355	112,119
427									
428		TOTAL RESERVE FOR DEPRECIATION - DEMAND			33,532,948	14,348,295	6,449,057	580,552	12,156,044

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Inangible Plant:							
430									
431	39100	Organization	6.6	P, S, T & D Plant - Commodity	106	33	17	2	55
432	39200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,526	478	236	23	789
433	39300	Misc Intangible Plant	99.0		0				
434									
435		Total Inangible Plant:			1,632	511	254	25	842
436									
437		Production Plant:							
438									
439	32520	Producing Leaseholds	99.0		0				
440	32540	Rights of Way	99.0		0				
441	33100	Production Gas Wells Equipment	99.0		0				
442	33201	Field Lines	99.0		0				
443	33202	Tributary Lines	99.0		0				
444	33400	Field Meas. & Reg. Sta. Equip.	99.0		0				
445	33600	Purification Equipment	99.0		0				
446									
447		Total Production Plant			0	0	0	0	0
448									
449		Storage Plant:							
450									
451	35010	Land	1.5	Winter Volumes	0				
452	35020	Rights of Way	1.5	Winter Volumes	2,341	733	395	35	1,208
453	35100	Structures and Improvements	1.5	Winter Volumes	2,821	894	439	42	1,455
454	35102	Compression Station Equipment	1.5	Winter Volumes	61,058	19,126	9,511	916	31,504
455	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	12,148	3,805	1,892	182	6,268
456	35104	Other Structures	1.5	Winter Volumes	70,517	22,099	10,984	1,058	36,385
457	35200	Wells \ Rights of Way	1.5	Winter Volumes	294,918	92,381	45,939	4,427	152,171
458	35201	Well Construction	1.5	Winter Volumes	691,046	165,141	92,097	8,672	304,997
459	35202	Well Equipment	1.5	Winter Volumes	286,931	89,879	44,895	4,307	148,050
460	35203	Cushion Gas	1.5	Winter Volumes	135,191	42,348	21,059	2,029	69,756
461	35210	Leaseholds	1.5	Winter Volumes	89,310	27,975	13,912	1,341	46,082
462	35211	Storage Rights	1.5	Winter Volumes	26,849	8,410	4,182	403	13,854
463	35301	Field Lines	1.5	Winter Volumes	69,711	29,354	14,597	1,407	48,363
464	35302	Tributary Lines	1.5	Winter Volumes	109,966	34,445	17,129	1,651	56,740
465	35400	Compressor Station Equipment	1.5	Winter Volumes	184,037	60,781	30,225	2,913	100,119
466	35500	Meas & Reg. Equipment	1.5	Winter Volumes	120,119	37,626	18,711	1,803	61,979
467	35600	Purification Equipment	1.5	Winter Volumes	82,000	25,686	12,773	1,231	42,310
468									
469		Total Storage Plant			2,172,961	680,663	338,480	32,617	1,121,200
470									
471		Transmission:							
472									
473	36510	Land & Land Rights	99.0		0				
474	36520	Rights of Way	99.0		0				
475	36602	Structures & Improvements	99.0		0				
476	36603	Other Structures	99.0		0				
477	36700	Mains Cathodic Protection	99.0		0				
478	36701	Mains - Steel	99.0		0				
479	36900	Meas. & Reg. Equipment	99.0		0				
480	36901	Meas. & Reg. Equipment	99.0		0				
481									
482		Total Transmission Plant			0				
483									
484		Distribution:							
485									
486	37400	Land & Land Rights	99.0		0				
487	37401	Land	99.0		0				
488	37402	Land Rights	99.0		0				
489	37403	Land Other	99.0		0				
490	37500	Structures & Improvements	99.0		0				
491	37501	Structures & Improvements T.B.	99.0		0				
492	37502	Land Rights	99.0		0				
493	37503	Improvements	99.0		0				
494	37600	Mains Cathodic Protection	99.0		0				
495	37601	Mains - Steel	99.0		0				
496	37602	Mains - Plastic	99.0		0				
497	37900	Meas & Reg. Sta. Equip - General	99.0		0				
498	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0				
499	37905	Meas & Reg. Sta. Equipment T.B.	99.0		0				
500	38000	Services	99.0		0				
501	38100	Meters	99.0		0				
502	38200	Meter Installations	99.0		0				
503	38300	House Regulators	99.0		0				
504	38400	House Reg. Installations	99.0		0				
505	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
506	38600	Other Prop. On Cust. Prem	99.0		0				
507									
508		Total Distribution Plant			0				

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
509						
510		General:				
511						
512	39000	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	327	102 51 6 169
513	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	7,806	2,445 1,216 117 4,028
514	39002	Improvements	6.6	P, S, T & D Plant - Commodity	2,260	714 365 34 1,176
515	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	6,855	2,147 1,088 103 3,537
516	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	95	30 15 1 49
517	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	16,267	5,996 2,934 244 8,393
518	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	3,566	1,117 555 54 1,840
519	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	(1,370)	(429) (213) (21) (707)
520	39200	Trucks	6.6	P, S, T & D Plant - Commodity	5,134	1,608 800 77 2,649
521	39201	Trailers	6.6	P, S, T & D Plant - Commodity	63	20 10 1 33
522	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	619	194 96 9 319
523	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	4,904	1,536 764 74 2,530
524	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	(2,057)	(644) (311) (1,061)
525	39604	Welders	6.6	P, S, T & D Plant - Commodity	(169)	(53) (26) (3) (87)
526	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	272	85 42 4 141
527	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	(2,748)	(861) (428) (41) (1,418)
528	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	(281)	(85) (44) (4) (145)
529	39702	Communication Equip. - Telemetry	6.6	P, S, T & D Plant - Commodity	(435)	(136) (68) (7) (224)
530	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(1,560)	(489) (243) (23) (805)
531	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	7,400	2,315 1,153 111 3,818
532	39800	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	- - - -
533	39801	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	2,241	702 349 34 1,166
534	39902	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,000	313 156 15 516
535	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	- - - -
536	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	- - - -
537	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	- - - -
538	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	- - - -
539	39907	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	(26,046)	(8,159) (4,057) (391) (13,499)
540	39908	Other Tang. Property - Application Softw	6.6	P, S, T & D Plant - Commodity	0	- - - -
541		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	1,625	478 238 23 787
542		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(59,932)	(18,773) (9,335) (600) (36,923)
543						
544		Total General Plant			(34,242)	(10,726) (5,334) (514) (17,669)
545						
546		TOTAL DIRECT RESERVE FOR DEPRECIATION			2,140,361	670,448 333,401 32,127 1,104,375
547						
548		Kentucky Mid-States General Office:				
549						
550		Intangible Plant:				
551						
552	30100	Organization	99.0		0	- - - -
553	30200	Franchises & Consents	99.0		0	- - - -
554	30300	Misc Intangible Plant	99.0		0	- - - -
555						
556		Total Intangible Plant:				
557						
558		General:				
559						
560	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	- - - -
561	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	317	99 48 5 164
562	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	37	12 6 1 19
563	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	313	98 49 5 161
564	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	447	140 70 7 231
565	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	49	15 8 1 25
566	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	23	7 4 0 12
567	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	407	128 63 6 210
568	39500	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	99	31 15 1 51
569	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(83)	(26) (13) (1) (43)
570	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	2,827	895 440 42 1,459
571	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	490	154 76 7 253
572	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	1,298	407 202 19 670
573	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	73	23 11 1 38
574	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,379	432 215 21 711
575	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(4,592)	(1,438) (716) (69) (2,369)
576	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	- - - -
577	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	6,544	2,081 1,035 100 3,428
578		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	310	97 48 6 180
579						
580		Total General Plant			10,038	3,144 1,564 151 5,180
581						
582		Shared Services General Office:				
583						
584		General:				
585						
586	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	5	1 1 0 2
587	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	530	165 83 5 274
588	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,480	2,030 1,009 97 3,344
589	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	4,293	1,342 667 64 2,210
590	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	4	1 1 0 2
591	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	2	1 0 0 1
592	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	1	0 0 0 1
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	57	18 9 1 29
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	1	0 0 0 0
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	46	14 7 1 24
596	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	4	1 1 0 2
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	814	255 127 12 420
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	80	25 12 1 41
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	57	18 9 1 29
600	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	7,247	2,270 1,129 109 3,739
601	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	4,051	1,269 631 61 2,090
602	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,514	474 236 23 741
603	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	12	4 2 0 6
604	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	11	3 2 0 6
605	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,637	513 255 25 945
606	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	810	191 95 9 316
607	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	50,694	15,880 7,897 761 28,157
608	39909	Other Tang. Property - Application Softw	6.6	P, S, T & D Plant - Commodity	1,928	604 300 29 995
609	39924	Other Tang. Property - General Startup Co	6.6	P, S, T & D Plant - Commodity	0	0 0 0 0
610		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(0)	(0) (0) (0) (0)
611						
612		Total General Plant			80,068	25,091 12,472 1,202 41,313

Alamos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
613						
614		Shared Services Customer Support				
615						
616		General				
617						
618	38900	Land	6.6	P, S, T & D Plant - Commodity	0	-
619	38910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-
620	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	2,285	716
621	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	2,697	845
622	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	301	94
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	109	34
624	39106	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(4,511)	(1,413)
625	39110	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	8	3
626	39806	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	3	1
627	39906	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(1)	(0)
628	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	(1,660)	(520)
629	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	(3,011)	(943)
630	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	70	22
631	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(80)	(25)
632	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	198	62
633	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	27,893	8,737
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	3	1
635	39916	CKV-Oth Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	10	3
636	39917	CKV-Oth Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	2	1
637	39924	Other Tang. Property - General Startup Co	6.6	P, S, T & D Plant - Commodity	0	0
638		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(17)	(5)
639						
640		Total General Plant			24,302	7,612
641						
642		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			2,254,768	706,286

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Total Reserve for Depreciation									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
643		Intangible Plant:							
644									
645	30100	Organization			6,330	6,167	1,379	81	703
646	30200	Franchises & Consents			119,853	88,730	19,858	1,164	10,121
647	30300	Misc Intangible Plant			0	-	-	-	-
648									
649		Total Intangible Plant			126,183	94,897	21,217	1,245	10,824
650									
651		Production Plant:							
652									
653	32520	Producing Leaseholds			904	387	174	16	328
654	32540	Rights of Way			12,963	5,547	2,493	224	4,699
655	33100	Production Gas Wells Equipment			3,492	1,494	672	60	1,266
656	33201	Field Lines			47,183	20,180	9,070	817	17,096
657	33202	Tributary Lines			526,956	226,761	101,821	9,175	192,088
658	33400	Field Meas. & Reg. Sta. Equip			191,854	82,062	38,897	3,322	69,543
659	33600	Purification Equipment			15,287	6,541	2,940	265	5,541
660									
661		Total Production Plant			901,619	343,002	154,167	13,878	290,671
662									
663		Storage Plant:							
664									
665	35010	Land			0	-	-	-	-
666	35020	Rights of Way			4,652	1,735	816	78	2,056
667	35100	Structures and Improvements			5,641	2,090	982	91	2,478
668	35102	Compression Station Equipment			122,115	45,252	21,254	1,974	53,637
669	35103	Meas. & Reg. Sta. Structures			24,295	9,003	4,228	393	10,671
670	35104	Other Structures			141,034	52,262	24,646	2,279	61,948
671	35200	Wells \ Rights of Way			589,836	218,572	102,658	9,533	259,073
672	35201	Well Construction			1,182,091	438,041	205,737	19,104	519,209
673	35202	Well Equipment			573,862	212,653	99,877	9,275	262,057
674	35203	Cushion Gas			270,382	100,194	47,059	4,370	118,760
675	35210	Leaseholds			176,819	86,190	31,088	2,887	78,455
676	35211	Storage Rights			53,859	19,899	9,345	868	23,586
677	35301	Field Lines			187,422	69,452	32,620	3,029	82,321
678	35302	Tributary Lines			219,951	81,499	39,278	3,554	96,600
679	35400	Compressor Station Equipment			388,075	143,807	67,542	6,272	170,454
680	35500	Meas. & Reg. Equipment			240,236	89,024	41,812	3,883	105,519
681	35600	Purification Equipment			163,999	60,772	28,543	2,650	72,033
682									
683		Total Storage Plant			4,345,921	1,610,444	756,384	70,237	1,908,657
684									
685		Transmission:							
686									
687	36510	Land & Land Rights			16	7	3	0	6
688	36520	Rights of Way			494,585	185,563	83,579	7,524	197,539
689	36602	Structures & Improvements			(1,441)	(617)	(277)	(23)	(522)
690	36603	Other Structures			60,565	25,624	11,652	1,049	21,961
691	36700	Mains Cathodic Protection			303,101	129,593	58,282	5,248	109,066
692	36701	Mains - Steel			17,004,632	7,276,052	3,270,331	294,389	6,183,860
693	36900	Meas. & Reg. Equipment			242,952	109,996	48,724	4,206	88,065
694	36901	Meas. & Reg. Equipment			1,805,542	772,567	347,242	31,259	654,474
695									
696		Total Transmission Plant			19,849,972	8,493,534	3,817,547	343,860	7,195,230
697									
698		Distribution:							
699									
700	37400	Land & Land Rights			57,145	46,726	6,364	208	3,247
701	37401	Land			(7,250)	(5,928)	(884)	(26)	(412)
702	37402	Land Rights			57,120	46,705	6,961	208	3,246
703	37403	Land Other			0	-	-	-	-
704	37500	Structures & Improvements			101,365	62,684	12,369	369	5,760
705	37501	Structures & Improvements T.B.			98,146	80,251	11,990	357	5,577
706	37502	Land Rights			45,641	38,137	5,684	170	2,650
707	37503	Improvements			1,092	893	139	4	62
708	37600	Mains Cathodic Protection			2,483,162	2,014,058	300,171	8,864	139,970
709	37601	Mains - Steel			43,447,799	25,526,040	5,294,723	158,109	2,488,927
710	37602	Mains - Plastic			13,236,019	10,522,720	1,812,964	48,167	752,138
711	37800	Meas. & Reg. Sta. Equip - General			1,727,162	1,412,243	210,478	6,285	96,146
712	37900	Meas. & Reg. Sta. Equip - City Gate			397,966	325,405	48,498	1,448	22,814
713	37905	Meas. & Reg. Sta. Equipment T.B.			1,267,742	997,537	147,180	4,395	68,630
714	38000	Services			47,464,480	42,174,115	5,178,114	54,715	56,236
715	38100	Meters			8,831,669	5,306,108	2,970,823	275,598	276,520
716	38200	Water Installations			10,090,018	6,081,931	3,393,998	314,752	319,336
717	38300	House Regulators			3,231,320	1,941,320	1,069,325	100,799	102,267
718	38400	House Reg. Installations			122,845	73,804	41,322	3,832	3,888
719	38500	Ind. Meas. & Reg. Sta. Equipment			2,894,605	-	-	-	2,894,605
720	38600	Other Prop. On Cust. Prop			0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
721						
722		Total Distribution Plant	135,469,023	105,934,957	20,325,396	7,229,407
723						
724		General:				
725						
726	38500	Land & Land Rights	25,654	18,892	4,246	249
727	39000	Structures Frame	612,980	453,789	101,457	5,653
728	39002	Improvements	179,032	132,541	29,633	1,739
729	39003	Air Conditioning Equipment	639,296	308,484	89,092	5,227
730	39004	Improvement to Leased Premises	7,480	5,538	1,236	73
731	39009	Office Furniture & Equipment	1,277,363	945,662	211,429	12,405
732	39100	Remittance Processing Equip	280,045	207,324	46,353	2,720
733	39103	Transportation Equipment	(107,599)	(79,658)	(17,810)	(1,045)
734	39200	Trucks	403,130	298,447	86,726	3,915
735	39201	Trailers	4,973	3,681	823	48
736	39202	Stores Equipment	48,607	35,985	8,045	472
737	39400	Power Operated Equipment	385,061	285,070	63,735	3,739
738	39603	Backhoes	(161,532)	(119,586)	(26,737)	(1,569)
739	39604	Welders	(13,233)	(9,787)	(2,180)	(129)
740	39605	Communication Equipment	21,995	15,839	3,541	206
741	39700	Communication Equipment - Mobile Radios	(215,752)	(159,726)	(35,711)	(2,065)
742	39701	Communication Equipment - Fixed Radios	(22,087)	(16,352)	(3,556)	(214)
743	39702	Communication Equip. - Telemetering	(34,136)	(25,272)	(5,860)	(332)
744	39705	Miscellaneous Equipment	(122,518)	(90,703)	(20,279)	(1,190)
745	39800	Other Tangible Property	581,115	430,214	96,189	5,643
746	39500	Other Tangible Property - Servers - H/W	0	-	-	-
747	39501	Other Tangible Property - Servers - S/W	175,990	130,290	29,130	1,709
748	39502	Other Tangible Property - Network - H/W	78,554	58,156	13,002	763
749	39503	Other Tang. Property - CPU	0	-	-	-
750	39504	Other Tangible Property - HP - Hardware	0	-	-	-
751	39505	Other Tang. Property - PC Hardware	0	-	-	-
752	39506	Other Tang. Property - PC Software	(2,045,235)	(1,514,137)	(338,527)	(19,852)
753	39507	Other Tang. Property - Mainframe S/W	0	-	-	-
754	39508	Other Tang. Property - Application Software	0	-	-	-
755		AR 15 general plant amortization	119,747	88,651	19,820	1,163
756		Retirement Work in Progress	(4,705,121)	(3,484,055)	(778,955)	(45,702)
757						
758		Total General Plant	(2,688,852)	(1,980,622)	(445,058)	(26,112)
759						
760		TOTAL DIRECT RESERVE FOR DEPRECIATION	157,905,864	115,486,212	24,630,653	1,381,170
761						
762		Kentucky Mid-States General Office:				
763						
764		Intangible Plant:				
765						
766	30100	Organization	0	-	-	-
767	30200	Franchises & Consents	0	-	-	-
768	30300	Misc Intangible Plant	0	-	-	-
769						
770		Total Intangible Plant	0	-	-	-
771						
772		General:				
773						
774	37400	Land & Land Rights	0	-	-	-
775	35001	Structures Frame	24,929	18,455	4,126	242
776	35004	Air Conditioning Equipment	2,886	2,135	478	28
777	35009	Improvement to Leased Premises	24,544	18,171	4,063	236
778	35100	Office Furniture & Equipment	35,136	26,012	5,816	341
779	35200	Transportation Equipment	3,828	2,835	634	37
780	35300	Stores Equipment	1,795	1,322	295	17
781	35400	Tools, Shop & Garage Equipment	31,993	23,663	5,291	310
782	35500	Power Operated Equipment	7,737	5,728	1,281	75
783	35700	Communication Equipment	(5,551)	(4,650)	(1,084)	(64)
784	35800	Miscellaneous Equipment	222,014	164,362	36,748	2,156
785	35906	Other Tangible Property	38,489	28,502	6,372	374
786	35901	Other Tangible Property - Servers - H/W	101,983	75,500	16,880	920
787	35902	Other Tangible Property - Servers - S/W	5,759	4,264	953	56
788	35903	Other Tangible Property - Network - H/W	108,270	80,155	17,821	1,051
789	35905	Other Tang. Property - PC Hardware	(360,590)	(266,954)	(59,685)	(3,502)
790	35907	Other Tang. Property - PC Software	0	-	-	-
791	35908	Other Tang. Property - Mainframe S/W	521,667	386,218	88,349	5,066
792		Retirement Work in Progress	24,381	18,056	4,036	237
793						
794		Total General Plant	788,261	583,599	130,473	7,655
795						
796		Shared Services General Office:				
797						
798		General:				
799						
800	39000	Structures & Improvements	267	272	61	4
801	32005	G-Structures & Improvements	41,632	30,821	6,891	404
802	39009	Improvement to Leased Premises	508,868	376,727	84,228	4,942
803	39100	Office Furniture & Equipment	336,303	248,973	55,695	3,266
804	39102	Remittance Processing Equip	325	241	54	3
805	39103	Office Machines	160	119	27	2
806	39104	G-Office Furniture & Equip.	111	82	18	1
807	39200	Transportation Equipment	4,472	3,311	740	43
808	39300	Stores Equipment	42	31	7	0
809	39400	Tools, Shop & Garage Equipment	3,633	2,650	601	35
810	39500	Laboratory Equipment	328	243	54	3
811	39700	Communication Equipment	63,804	47,310	10,577	621
812	39800	Miscellaneous Equipment	6,284	4,652	1,040	61
813	39900	Other Tangible Property	4,450	3,294	737	43
814	39901	Other Tangible Property - Servers - H/W	599,058	421,287	94,190	5,526
815	39902	Other Tangible Property - Servers - S/W	318,108	235,693	52,853	3,069
816	39903	Other Tangible Property - Network - H/W	118,878	88,608	19,677	1,154
817	39904	Other Tang. Property - CPU	952	705	158	9
818	39905	Other Tangible Property - HP - Hardware	855	633	142	8
819	39906	Other Tang. Property - PC Hardware	128,525	95,150	21,273	1,246
820	39907	Other Tang. Property - PC Software	47,912	35,470	7,930	465
821	39908	Other Tang. Property - Mainframe S/W	3,980,772	2,947,061	658,696	38,653
822	39909	Other Tang. Property - Application Software	151,394	112,081	25,059	1,470
823	39924	Other Tang. Property - General Startup Costs	0	0	0	0
824		Retirement Work in Progress	(9)	(7)	(1)	(9)
825						
826		Total General Plant	6,287,324	4,654,657	1,040,875	61,958

Athos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
827						
828		Shared Services Customer Support				
829						
830		General:				
831						
832	39900	Land	0	-	-	-
833	39910	CKV-Land & Land Rights	0	-	-	-
834	39000	Structures & Improvements	179,456	132,855	29,703	1,743
835	39009	Improvement to Leased Premises	211,810	166,808	35,059	2,057
836	39010	CKV-Structures & Improvements	23,673	17,526	3,918	230
837	39100	Office Furniture & Equipment	8,591	6,360	1,422	83
838	39700	Communication Equipment	(354,256)	(262,264)	(58,636)	(3,440)
839	39710	CKV-Communication Equipment	629	466	104	6
840	39800	Miscellaneous Equipment	203	151	34	2
841	39900	Other Tangible Property	(50)	(44)	(10)	(1)
842	39901	Other Tangible Property - Servers - H/W	(130,340)	(96,494)	(21,674)	(1,266)
843	39902	Other Tangible Property - Servers - S/W	(236,469)	(176,059)	(39,139)	(2,298)
844	39903	Other Tangible Property - Network - H/W	5,533	4,096	916	64
845	39906	Other Tang. Property - PC Hardware	(6,303)	(4,665)	(1,043)	(61)
846	39907	Other Tang. Property - PC Software	15,615	11,560	2,586	152
847	39909	Other Tang. Property - Mainframe S/W	2,180,316	1,621,544	362,540	21,271
848	39910	CKV-Other Tangible Property	212	157	39	2
849	39916	CKV-Oth Tang Prop-PC Hardware	811	601	134	8
850	39917	CKV-Oth Tang Prop-PC Software	232	172	38	2
851	39924	Other Tang. Property - General Startup Costs	8	5	1	0
852		Retirement Work in Progress	(1,350)	(1,004)	(225)	(13)
853						
854		Total General Plant	1,908,312	1,412,769	315,863	18,532
855						
856		TOTAL RESERVE FOR DEPRECIATION	166,869,761	122,137,200	26,117,664	1,468,416

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction, Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF OTHER RATE BASE							
Customer							
	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base Additions:						
2							
3	7.2	Allocated O&M Expenses - Cust	(1,937)	(1,624)	(280)	(22)	(12)
4	7.2	Allocated O&M Expenses - Cust	14,019	11,752	2,024	157	86
5	7.2	Allocated O&M Expenses - Cust	0	0	0	0	0
6	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-
7	99.0	Gas Storage Inventory	0	-	-	-	-
8	7.2	Allocated O&M Expenses - Cust	47,148	39,524	6,806	529	289
9	7.2	Allocated O&M Expenses - Cust	1,017	853	147	11	6
10	7.2	Allocated O&M Expenses - Cust	153,605	128,766	22,175	1,723	941
11	7.2	Allocated O&M Expenses - Cust	55,751	46,736	8,048	625	342
12	7.2	Allocated O&M Expenses - Cust	685,131	574,341	98,908	7,683	4,199
13							
14		Total Rate Base Additions	954,734	800,347	137,829	10,707	5,851
15							
16							
17	Rate Base Deductions:						
18							
19	2.0	Customers	(2,745,576)	(2,439,571)	(299,413)	(3,165)	(3,427)
20	2.0	Customers	0	-	-	-	-
21	2.0	Customers	0	-	-	-	-
22	2.0	Customers	0	-	-	-	-
23	9.2	Allocated Net Plant - Cust	(60,257,299)	(48,429,653)	(10,068,722)	(542,831)	(1,196,084)
24	9.2	Allocated Net Plant - Cust	16,997,889	13,661,446	2,845,912	153,126	337,404
25	9.2	Allocated Net Plant - Cust	(1,307,650)	(1,050,897)	(218,920)	(11,779)	(25,955)
26	9.2	Allocated Net Plant - Cust	5,641,328	4,534,016	944,513	50,820	111,979
27							
28		Total Rate Base Deductions	(41,671,209)	(33,724,659)	(6,816,630)	(353,828)	(776,092)
29							
30							
31		TOTAL OTHER RB - CUSTOMER	(40,716,474)	(32,924,312)	(6,678,601)	(343,122)	(770,240)
32							
33	2.0	Customers	0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF OTHER RATE BASE									
Demand									
	Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &		
	Factor	Basis	Company		Public Authority	Industrial	Transportation		
41	Rate Base Additions:								
42									
43		Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(199)	(85)	(38)	(3)	(72)
44		Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	1,444	618	278	25	523
45		Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	0	0	0	0
46		Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0				
47		Gas Storage Inventory	99.0		0				
48		Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	4,855	2,077	934	84	1,760
49		Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	105	45	20	2	38
50		Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	15,817	6,768	3,042	274	5,733
51		Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	5,741	2,456	1,104	99	2,081
52		Cash Working Capital	7.4	Allocated O&M Expenses - Demand	70,548	30,187	13,568	1,221	25,572
53									
54		Total Rate Base Additions			98,309	42,065	18,907	1,702	35,635
55									
56	Rate Base Deductions:								
57									
58									
59		Customer Advances - KY Direct	99.0		0				
60		Customer Advances - KY Mid-States GO	99.0		0				
61		Customer Advances - Shared Services GO	99.0		0				
62		Customer Advances - Shared Services CS	99.0		0				
63		ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(9,913,192)	(4,241,721)	(1,906,505)	(171,625)	(3,593,340)
64		ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	2,786,397	1,196,541	537,803	48,414	1,013,640
65		ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	(215,111)	(92,043)	(41,370)	(3,724)	(77,974)
66		ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	928,080	397,113	178,488	16,068	336,411
67									
68		Total Rate Base Deductions			(6,403,827)	(2,740,111)	(1,231,584)	(110,859)	(2,321,263)
69									
70									
71		TOTAL OTHER RB - DEMAND			(6,305,517)	(2,698,046)	(1,212,677)	(109,167)	(2,285,628)
72									
73		Interest on Customer Deposits	3.0	Peak Day	0				

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	
	Commodity	Factor	Basis	Company		Public Authority	Industrial	
							Interruption &	
							Transportation	
74								
75								
76								
77								
78								
79								
80								
81	Rate Base Additions:							
82								
83	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(7,300)	(4,484)	(2,508)	(220)	(88)
84	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	52,824	32,447	18,152	1,589	636
85	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	0	0	0	0
86	Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-
87	Gas Storage Inventory	1.0	Mcf	9,415,216	2,144,409	1,197,098	104,816	5,968,893
88	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	177,651	109,122	61,048	5,343	2,138
89	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	3,633	2,355	1,317	115	46
90	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	578,773	355,511	198,888	17,407	6,967
91	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	210,067	129,034	72,187	6,318	2,529
92	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	2,581,532	1,585,707	887,111	77,641	31,073
93								
94	Total Rate Base Additions			13,012,596	4,354,101	2,433,293	213,009	6,012,194
95								
96								
97	Rate Base Deductions:							
98								
99	Customer Advances - KY Direct	99.0	-	0	-	-	-	-
100	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-
101	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-
102	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-
103	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(872,732)	(273,377)	(135,845)	(13,190)	(450,311)
104	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	246,188	77,116	38,348	3,695	127,027
105	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	(18,938)	(5,932)	(2,950)	(284)	(9,771)
106	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	81,706	25,594	12,727	1,228	42,158
107								
108	Total Rate Base Deductions			(563,778)	(176,589)	(87,819)	(8,462)	(290,896)
109								
110								
111	TOTAL OTHER RB - COMMODITY			12,448,820	4,177,502	2,345,474	204,547	5,721,298
112								
113	Interest on Customer Deposits	1.0	Mcf	0	-	-	-	-

Alamos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
114								
115	Total Other Rate Base							
116								
117								
118		Allocation	Allocation	Total	Residential	Commercial &	Firm	
119		Factor	Basis	Company		Public Authority	Industrial	
120							Interruptible &	
121	Rate Base Additions:							
122								
123	Materials and Supplies - KY Direct			(9,437)	(6,193)	(2,827)	(245)	(172)
124	Materials and Supplies - KY Mid-States GO			68,287	44,817	20,454	1,771	1,245
125	Materials and Supplies - Shared Services GO			0	0	0	0	0
126	Materials and Supplies - Shared Services CS			0	-	-	-	-
127	Gas Storage Inventory			9,415,216	2,144,409	1,197,098	104,816	5,988,693
128	Prepayments - KY Direct			229,654	150,723	68,788	5,956	4,187
129	Prepayments - KY Mid-States GO			4,955	3,252	1,484	129	90
130	Prepayments - Shared Services GO			748,194	491,045	224,105	19,403	13,641
131	Prepayments - Shared Services CS			271,559	178,226	81,339	7,042	4,951
132	Cash Working Capital			3,337,211	2,190,234	999,587	86,546	60,845
133								
134	Total Rate Base Additions			14,065,640	5,196,513	2,590,029	225,418	6,053,680
135								
136								
137	Rate Base Deductions:							
138								
139	Customer Advances - KY Direct			(2,745,576)	(2,439,571)	(299,413)	(3,165)	(3,427)
140	Customer Advances - KY Mid-States GO			0	-	-	-	-
141	Customer Advances - Shared Services GO			0	-	-	-	-
142	Customer Advances - Shared Services CS			0	-	-	-	-
143	ADIT - KY Direct			(71,043,224)	(62,944,750)	(12,131,172)	(727,557)	(5,239,745)
144	ADIT - KY Mid-States GO			20,040,473	14,935,103	3,422,063	205,235	1,478,072
145	ADIT - Shared Services GO			(1,541,599)	(1,148,872)	(263,240)	(15,788)	(113,700)
146	ADIT - Shared Services CS			6,651,113	4,956,722	1,135,728	68,114	490,548
147								
148	Total Rate Base Deductions			(48,638,812)	(36,641,368)	(8,136,033)	(473,159)	(3,388,251)
149								
150								
151	TOTAL OTHER RB			(34,573,172)	(31,444,855)	(5,546,004)	(247,742)	2,665,429
152								
153	Interest on Customer Deposits			0	-	-	-	-

Alcoa Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Production & Gathering:							
2		Operation							
3	7500	Op. Sup. & Eng.	99.0		0				
4	7510	Production Maps & Records	99.0		0				
5	7520	Field Lines Expenses	99.0		0				
6	7540	Field Compressor Station Expense	99.0		0				
7	7550	Field Compressor Sta. Fuel & Power	99.0		0				
8	7600	Field Meas. & Regul. Station Exp	99.0		0				
9	7590	Purification Expenses	99.0		0				
10	7580	Other Expenses	99.0		0				
11		Maintenance							
12	7610	Maint. Sup. & Eng.	99.0		0				
13	7620	Structures and Improvements	99.0		0				
14	7640	Field Line Maintenance	99.0		0				
15	7650	Compressor Station Equip. Maint.	99.0		0				
16	7690	Meas. & Regul. Station Equip. Maint.	99.0		0				
17	7670	Purification Equipment Maintenance	99.0		0				
18	7670	Other Equipment Maintenance	99.0		0				
19	7690	Gas Processed by Others	99.0		0				
20		Total Production & Gathering			0	0	0	0	0
21		Other Gas Supply Expenses:							
22		Operation							
23	8001	In-house gas Well-head Purchases	99.0		0				
24	8010	Natural Gas Field Line purchases	99.0		0				
25	8040	Natural Gas City Gate Purchases	99.0		0				
26	8045	Transportation to City Gate	99.0		0				
27	8050	Transmission Operation Supervision and engineering	99.0		0				
28	8051	Other Gas Purchases & Gas Cost Adjustments	99.0		0				
29	8052	PGA for Commercial	99.0		0				
30	8053	PGA for Industrial	99.0		0				
31	8054	PGA for Public Authority	99.0		0				
32	8057	PGA for Transmission Sales	99.0		0				
33	8058	Unbilled PGA Costs	99.0		0				
34	8059	PGA Offset to Line-owned Gas Cost	99.0		0				
35	8060	Leasehold Gas	99.0		0				
36	8081	Gas Withdrawn From Storage - Data	99.0		0				
37	8082	Gas Delivered to Storage	99.0		0				
38	8110	Gas Used for production extraction Credit	99.0		0				
39	8120	Gas Used for Other Utility Operations	99.0		0				
40	8130	Other Gas Supply Expenses	99.0		0				
41	8550	Transmission and compression of gas by others	99.0		0				
42		Maintenance							
43	8350	Maint. Of Purch. Gas Meas. Sta.	99.0		0				
44		Total Other Gas Supply Expenses			0	0	0	0	0
45		Underground Storage:							
46		Operation							
47	8140	Op. Sup. & Eng.	99.0		0				
48	8150	Maps & Records	99.0		0				
49	8160	Wells Expense	99.0		0				
50	8170	Lines Expenses	99.0		0				
51	8180	Compressor Station Expense	99.0		0				
52	8190	Compressor Station Fuel & Power	99.0		0				
53	8200	Meas. & Regul. Station Expenses	99.0		0				
54	8210	Purification Expenses	99.0		0				
55	8240	Exploration & Development	99.0		0				
56	8250	Gas Leases	99.0		0				
57		Maintenance							
58	8300	Maint. Sup. & Eng.	99.0		0				
59	8310	Structures and Improvements	99.0		0				
60	8320	Reservoirs & Wells Maintenance	99.0		0				
61	8330	Line Maintenance	99.0		0				
62	8340	Compressor Station Equip. Maint.	99.0		0				
63	8350	Meas. & Regul. Station Equip. Maint.	99.0		0				
64	8360	Purification Equipment Maintenance	99.0		0				
65	8370	Other Equipment Maintenance	99.0		0				
66		Total Underground Storage Expense			0	0	0	0	0
67		Transmission:							
68		Operation							
69	8500	Op. Sup. & Eng.	99.0		0				
70	8510	System Control & Load Dispatching	99.0		0				
71	8520	Communication Systems Expense	99.0		0				
72	8530	Compressor Station Labor Expense	99.0		0				
73	8540	Compressor Station Fuel Gas	99.0		0				
74	8550	Compressor Station Fuel & Power	99.0		0				
75	8560	Mains Expense	99.0		0				
76	8570	Meas. & Regul. Station Expenses	99.0		0				
77	8580	LDC Payment	99.0		0				
78	8590	LDC Payment - A&G	99.0		0				
79	8590	Other Expenses	99.0		0				
80		Maintenance							
81	8610	Maint. Sup. & Eng.	99.0		0				
82	8620	Structures and Improvements	99.0		0				
83	8630	Mains	99.0		0				
84	8640	Compressor Station Equip. Maint.	99.0		0				
85	8650	Meas. & Regul. Station Equip. Maint.	99.0		0				
86	8660	Communication Equipment Maintenance	99.0		0				
87	8670	Other Equipment Maintenance	99.0		0				
88		Total Transmission Expense			0	0	0	0	0
89		Distribution:							
90		Operation							
91	8700	Supervision and Engineering	10.2	Composite of Accts. 871-879 & 885-893 - Cust	1,251,708	1,034,049	198,760	19,011	9,881
92	8710	Distribution Load Dispatching	99.0		0				
93	8711	Collection	99.0		0				
94	8720	Compressor Station Labor & Expenses	11.2	Composite of Accts. 376 & 380 - Cust	0				
95	8740	Mains & Services	12.2	Composite of Accts. 374-379 - Cust	2,558,957	2,281,837	289,054	2,900	3,225
96	8750	Measuring and Regulating Station Exp. - Gen	12.2	Composite of Accts. 374-379 - Cust	225,898	200,721	24,635	260	262
97	8760	Measuring and Regulating Station Exp. - Ind	4.5	Direct to Industrial	35,764				23,754
98	8770	Measuring and Regulating Sta. Exp. - City Gate	12.2	Composite of Accts. 374-379 - Cust	65,621	56,307	7,158	76	82
99	8780	Meters and House Regulator Expense	13.2	Composite of Accts. 381-383 - Cust	818,400	491,862	279,287	25,529	25,901
100	8790	Customer Installation Expense	2.0	Customers	30,364	18,024	2,011	23	25
101	8800	Other Expenses	10.2	Composite of Accts. 871-879 & 885-893 - Cust	126,773	103,886	19,972	1,910	893
102	8810	Rents	10.2	Composite of Accts. 871-879 & 885-893 - Cust	289,555	319,335	81,387	5,874	3,052
103		Maintenance							
104	8850	Maintenance Supervisor and Engineering	10.2	Composite of Accts. 871-879 & 885-893 - Cust	2,991	2,050	394	38	20
105	8850	Maintenance of Structures and Improvements	12.2	Composite of Accts. 374-379 - Cust	3,558	3,360	450	4	5
106	8870	Maintenance of Mains	12.2	Composite of Accts. 374-379 - Cust	50,600	27,367	3,359	36	38
107	8930	Maintenance of compressor station equipment	99.0		0				
108	8940	Maint. of Measuring and Regulating Station Equip. - General	12.2	Composite of Accts. 381-383 - Cust	5,236	4,653	571	6	7
109	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	4.6	Direct to Industrial	4,695				4,695
110	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	12.2	Composite of Accts. 374-379 - Cust	11,827	10,331	1,258	13	15
111	8930	Maintenance of Services	14.2	Account 380 - Cust	48,591	43,229	5,306	58	61
112	8940	Maintenance of Meters and House Regulators	13.2	Composite of Accts. 351-383 - Cust	14,895	8,199	4,393	453	462
113	8950	Maintenance of Other Equipment	10.2	Composite of Accts. 871-879 & 885-893 - Cust	0				
114		Total Distribution			5,622,025	4,607,603	685,667	84,799	44,027

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction, Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF O&M EXPENSES						
120						
121	Customer Accounts:					
122	9010 Supervision	2.0	Customers	(203)	(179)	(2)
123	9020 Meter Reading Expense	2.0	Customers			(6)
124	9030 Customer Records and Collection Expenses	2.0	Customers	1,921,394	1,174,120	1,441,102
125	9040 Uncollectible Accounts	2.0	Customers	357,551	317,701	38,992
126	9050 Miscellaneous Customer Accounts Expenses	2.0	Customers	324,479	268,314	35,365
127	Total Customer Accounts			2,003,223	1,779,955	219,459
128						2,309
129	Customer Service and Information:					
130	9070 Supervision	2.0	Customers	0		
131	9080 Customer Assistance Expenses	2.0	Customers	0		
132	9090 Informational and Instructional Advertising Expenses	2.0	Customers	133,918	118,892	14,604
133	9100 Miscellaneous Customer Service and Informational Expenses	2.0	Customers	0		154
134	Total Customer Service and Information			133,918	118,892	14,604
135						154
136	Sales:					
137	9110 Supervision	2.0	Customers	218,372	184,624	23,614
138	9120 Demerit Sales and Sellsor Expenses	2.0	Customers	13,889	12,359	1,517
139	9130 Advertising Expenses	2.0	Customers	10,834	9,719	1,192
140	9160 Miscellaneous Sales Expenses	2.0	Customers	0		13
141	Total Sales			243,215	216,108	26,532
142						280
143	Administrative & General:					
144	Operation					
145	9200 Administrative and General Salaries	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	367,354	507,436	53,474
146	9210 Office Supplies and Expenses	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(1,259)	(1,083)	4,226
147	9220 Administrative Expenses Transferred - Customer Support	2.0	Customers	0		(6)
148	9230 Administrative Expenses Transferred - General	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	12,169,562	10,180,439	1,769,899
149	9230 Outside Services Employed	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	147,305	133,751	14,024
150	9240 Property Insurance	9.2	Allocated Nat Plant - Cust	63,357	59,921	19,608
151	9250 Injuries and Damages	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	17,391	14,553	2,529
152	9260 Employee Pensions and Benefits	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	3,024,166	2,549,359	442,481
153	9270 Franchise Requirements	2.0	Customers	2,840	2,524	310
154	9280 Regulatory Commission Expenses	2.0	Customers	217,507	193,258	23,720
155	930.1 General Advertising Expenses	2.0	Customers	0		251
156	930.2 Miscellaneous General Expense	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(20,821)	(17,420)	(3,027)
157	9310 Rents	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	7,099	5,932	1,031
158	Maintenance					82
159	9320 Maintenance of General Plant	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	0		44
160	Total A&G			15,010,167	13,406,869	2,321,775
161						181,833
162	TOTAL O&M EXPENSE - CUSTOMER			24,012,548	20,129,547	3,466,547

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
282									
283	Customer Accounts:								
284	0010 Supervision	99.0		0					
285	9020 Meter Reading Expense	99.0		0					
286	9030 Customer Records and Collection Expenses	99.0		0					
287	9040 Uncollectible Accounts	99.0		0					
288	9050 Miscellaneous Customer Accounts Expenses	99.0		0					
289	Total Customer Accounts			0					
290									
291	Customer Service and Information:								
292	9070 Supervision	99.0		0					
293	9090 Customer Assistance Expenses	99.0		0					
294	9099 Informational and Instructional Advertising Expenses	99.0		0					
295	9100 Miscellaneous Customer Service and Informational Expenses	99.0		0					
296	Total Customer Service and Information			0					
297									
298	Sales:								
299	9110 Supervision	99.0		0					
300	9120 Demonstrations and Selling Expenses	99.0		0					
301	9150 Advertising Expenses	99.0		0					
302	9160 Miscellaneous Sales Expenses	99.0		0					
303	Total Sales			0					
304									
305	Administrative & General:								
306	Operation								
307	3200 Administrative and General Salaries	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	26,557	11,264	5,107	469	9,627	
308	8210 Office Supplies and Expenses	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(84)	(46)	(16)	(2)	(34)	
309	9220 Administrative Expenses Transferred - Customer Support	99.0		0					
310	9240 Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	879,497	576,325	169,145	15,227	310,801	
311	8230 Outside Services Employed	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	10,993	4,925	2,059	185	3,876	
312	9240 Property Insurance	9.4	Allocated Net Profit - Demand	10,420	4,669	2,003	180	3,778	
313	9250 Injuries and Damages	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	1,257	538	242	22	456	
314	8260 Employee Pensions and Benefits	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	230,002	84,136	42,311	3,809	79,747	
315	9270 Franchise Requirements	99.0		0					
316	9280 Regulatory Commission Expenses	99.0		0					
317	9301 General Advertising Expenses	99.0		0					
318	9302 Miscellaneous General Expense	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(1,966)	(644)	(289)	(26)	(946)	
319	9310 Other	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	512	219	99	9	166	
320	Maintenance								
321	9320 Maintenance of General Plant	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	0					
322	Total AXG			1,147,343	490,832	230,657	19,894	415,899	
323									
324	TOTAL O&M EXPENSE - DEMAND			2,472,578	1,057,982	475,526	42,807	696,261	

Ames Energy Corporation, Kentucky/Idaho States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
444									
445	Customer Accounts								
446	9010 Supervision	99.0			0				
447	9020 Meter Reading Expense	99.0			0				
448	9030 Customer Records and Collection Expenses	99.0			0				
449	9040 Uncollectible Accounts	99.0			0				
450	9050 Miscellaneous Customer Accounts Expenses	99.0			0				
451	Total Customer Accounts				0				
452									
453	Customer Service and Information								
454	9070 Supervision	99.0			0				
455	9080 Customer Assistance Expenses	99.0			0				
456	9090 Informational and Instructional Advertising Expenses	99.0			0				
457	9100 Miscellaneous Customer Service and Informational Expenses	99.0			0				
458	Total Customer Service and Information				0				
459									
460	Sales								
461	9110 Supervision	99.0			0				
462	9120 Demonstrating and Selling Expenses	99.0			0				
463	9130 Advertising Expenses	99.0			0				
464	9150 Miscellaneous Sales Expenses	99.0			0				
465	Total Sales				0				
466									
467	Administrative & General								
468	Operation								
469	9200 Administrative and General Salaries	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm		791	184	102	3	456
470	9210 Office Supplies and Expenses	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm		(3)	(1)	(0)	(0)	(2)
471	9220 Administrative Expenses Transferred - Customer Support	99.0			0				
472	9230 Administrative Expenses Transferred - General	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm		26,191	6,091	3,372	297	16,431
473	9230 Outside Services Employed	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm		319	74	45	4	260
474	9240 Property Insurance	0.0	Allocated Nat Plant - Comm		918	297	143	14	473
475	9250 Injuries and Damages	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm		37	9	5	0	23
476	9260 Employee Pensions and Benefits	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm		6,551	1,524	843	74	4,110
477	9270 Furniture Requirements	99.0			0				
478	9280 Regulatory Commission Expenses	99.0			0				
479	930.1 General Advertising Expenses	99.0			0				
480	930.2 Miscellaneous General Expense	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm		(45)	(10)	(6)	(1)	(28)
481	9310 Parts	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm		18	4	2	0	50
482	Maintenance								
483	9320 Maintenance of General Plant	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm		0				
484	Total A&G				34,774	9,161	4,602	988	21,713
485									
486	TOTAL O&M EXPENSE - COMMODITY				90,477,810	55,976,611	31,091,588	2,724,173	1,089,058

Atlas Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF O&M EXPENSES						
606						
607	Customer Accounts:					
608	9010	Supervisors	(203)	(178)	(22)	(9)
609	9070	Meter Reading Expenses	1,321,364	1,174,120	144,102	1,523
610	9080	Customer Receipts and Collection Expenses	257,851	217,701	38,992	446
611	9040	Uncollectible Accounts	324,479	280,314	35,392	374
612	9050	Miscellaneous Customer Accounts Expenses	0	0	0	0
613		Total Customer Accounts	2,003,223	1,779,955	218,496	2,900
614						
615	Customer Service and Information:					
616	9070	Supervisors	0	0	0	0
617	9050	Customer Assistance Expenses	0	0	0	0
618	9100	Informational and Instructional Advertising Expenses	133,918	118,962	14,604	167
619	9100	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
620		Total Customer Service and Information	133,918	118,962	14,604	167
621						
622	Sales:					
623	9110	Supervision	218,372	194,034	23,814	297
624	9120	Operating and Selling Expenses	12,400	12,259	1,217	17
625	9130	Advertising Expenses	10,924	9,715	1,192	14
626	9160	Miscellaneous Sales Expenses	0	0	0	0
627		Total Sales	243,219	216,109	26,523	330
628						
629	Administrative & General:					
630	Operation					
631	9200	Administrative and General Salaries	394,703	318,958	58,623	4,697
632	9310	Office Supplies and Expenses	(4,891)	(5,124)	(207)	(14)
633	9220	Administrative Expenses Transferred - Customer Support	0	0	0	0
634	9220	Administrative Expenses Transferred - General	13,671,350	10,562,854	1,914,412	186,549
635	9230	Outside Services Employees	156,905	128,410	23,601	1,691
636	9240	Property Insurance	74,858	65,668	12,755	769
637	9250	Injuries and Damages	18,656	15,100	2,775	222
638	9250	Employee Pension and Benefits	3,269,740	2,842,251	485,636	38,910
639	9210	Inventory Requirements	2,840	2,524	313	3
640	9250	Regulatory Compliance Expenses	217,507	193,255	23,720	271
641	9301	General Advertising Expenses	0	0	0	0
642	9307	Miscellaneous General Expense	(22,371)	(18,078)	(3,323)	(262)
643	9310	Rents	7,819	6,155	1,131	91
644		Maintenance	0	0	0	0
645	9320	Maintenance of General Plant	0	0	0	0
646		Total A&G	17,192,284	13,906,892	2,548,434	207,685
647						
648						
649						
649		TOTAL O&M EXPENSE	116,862,834	76,763,540	35,033,641	3,033,267
649						2,132,485

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
	Customer	Factor	Basis	Company		Public Authority	Industrial
							Interruptible &
							Transportation
1							
2							
3							
4							
5							
6							
7	Production & Gathering:						
8	Operation						
9	Op., Sup., & Eng.	99.0		0			
10	Production Maps & Records	99.0		0			
11	Field Lines Expenses	99.0		0			
12	Field Compressor Station Expense	99.0		0			
13	Field Compressor Sta. Fuel & Pwr.	99.0		0			
14	Field Meas. & Regul. Station Exp	99.0		0			
15	Purification Expense	99.0		0			
16	Other Expenses	99.0		0			
17	Maintenance						
18	Maint. Sup., & Eng.	99.0		0			
19	Structures and Improvements	99.0		0			
20	Field Line Maintenance	99.0		0			
21	Compressor Station Equip. Maint.	99.0		0			
22	Meas. & Regul. Station Equip Maint	99.0		0			
23	Purification Equipment Maintenance	99.0		0			
24	Other Equipment Maintenance	99.0		0			
25	Gas Processed By Others	99.0		0			
26	Total Production & Gathering			0	0	0	0
27							
28	Other Gas Supply Expenses:						
29	Wellhead Purchases	99.0		0			
30	Field Line Purchases	99.0		0			
31	Transmission Line Purchases	99.0		0			
32	City Gate Purchases	99.0		0			
33	Other Gas Purchases	99.0		0			
34	Exchange Gas	99.0		0			
35	Purchased Gas Expenses	99.0		0			
36	Storage Gas Withdrawal	99.0		0			
37	Company Used Gas	99.0		0			
38	Other Gas Supply Expenses	99.0		0			
39	Total Other Gas Supply Expenses			0	0	0	0
40							
41	Underground Storage:						
42	Operation						
43	Op., Sup., & Eng.	99.0		0			
44	Maps & Records	99.0		0			
45	Wells Expense	99.0		0			
46	Lines Expense	99.0		0			
47	Compressor Station Expense	99.0		0			
48	Compressor Station Fuel & Power	99.0		0			
49	Meas. & Regul. Station Expenses	99.0		0			
50	Purification Expenses	99.0		0			
51	Exploration & Development	99.0		0			
52	Gas Leases	99.0		0			
53	Other Expenses	99.0		0			
54	Storage Well Royalties	99.0		0			
55	Rents	99.0		0			
56							
57	Maintenance						
58	Maint. Sup., & Eng.	99.0		0			
59	Structures and Improvements	99.0		0			
60	Reservoirs & Wells Maintenance	99.0		0			
61	Line Maintenance	99.0		0			
62	Compressor Station Equip Maint	99.0		0			
63	Meas. & Regul. Station Equip Maint	99.0		0			
64	Purification Equipment Maintenance	99.0		0			
65	Other Equipment Maintenance	99.0		0			
66	Total Underground Storage Expense			0			
67	Transmission:						
68	Operation						
69	Op., Sup., & Eng.	99.0		0			
70	System Control & Load Dispatching	99.0		0			
71	Communication Systems Expense	99.0		0			
72	Compressor Station Labor Expense	99.0		0			
73	Compressor Station Fuel Gas	99.0		0			
74	Compressor Station Fuel & Power	99.0		0			
75	Mains Expense	99.0		0			
76	Meas. & Regul. Station Expenses	99.0		0			
77	Other Expenses	99.0		0			
78	LDC Payment	99.0		0			
79	LDC Payment - A&G	99.0		0			
80	Rents	99.0		0			
81	Maintenance						
82	Maint. Sup., & Eng.	99.0		0			
83	Structure & Improv.	99.0		0			
84	Mains	99.0		0			
85	Compressor Station Equip Maint	99.0		0			
86	Meas. & Regul. Station Equip Maint	99.0		0			
87	Communication Equipment Maintenance	99.0		0			
88	Other Equipment Maintenance	99.0		0			
89	Total Transmission Expense			0	0	0	0

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PAYROLL									
90									
91	Distribution								
92	Operation								
93	Supervision & Eng.	99.0	-			0	-	-	-
94	Distribution Load Dispatching	99.0	-			0	-	-	-
95	Compressor Station Labor and Expenses	99.0	-			0	-	-	-
96	Mains and Services Expenses	99.0	-			0	-	-	-
97	Measuring and Regulating Station Expenses - General	99.0	-			0	-	-	-
98	Measuring and Regulating Station Expenses - Industrial	99.0	-			0	-	-	-
99	Measuring and Regulating Station Exp. - City Gate Chk. Sta	99.0	-			0	-	-	-
100	Meter and House Regulator Expenses	99.0	-			0	-	-	-
101	Customer Installations Expenses	99.0	-			0	-	-	-
102	Other Expenses	99.0	-			0	-	-	-
103	Rents	99.0	-			0	-	-	-
104	Maintenance								
105	Maintenance Supervision and Engineering	99.0	-			0	-	-	-
106	Maintenance of Structures and Improvements	99.0	-			0	-	-	-
107	Maintenance of Mains	99.0	-			0	-	-	-
108	Maintenance of compressor station equipment	99.0	-			0	-	-	-
109	Maint. of Measuring and Regulating Station Equip. - General	99.0	-			0	-	-	-
110	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-			0	-	-	-
111	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-			0	-	-	-
112	Maintenance of Services	99.0	-			0	-	-	-
113	Maintenance of Meters and House Regulators	99.0	-			0	-	-	-
114	Maintenance of Other Equipment	99.0	-			0	-	-	-
115	Total Distribution					0	0	0	0
116									
117	Customer Accounts								
118	Supervision	99.0	-			0	-	-	-
119	Meter Reading	99.0	-			0	-	-	-
120	Customer Rec. & Collections	99.0	-			0	-	-	-
121	Uncollectible Accounts	99.0	-			0	-	-	-
122	Misc. Cust. Acct. Expense	99.0	-			0	-	-	-
123	Total Customer Accounts Expense					0	0	0	0
124									
125	Customer Service and Information								
126	Supervision	99.0	-			0	-	-	-
127	Customer Assistance	99.0	-			0	-	-	-
128	Information & Instruction	99.0	-			0	-	-	-
129	Misc. Cust. Acct. Expense	99.0	-			0	-	-	-
130	Total Customer Service & Info Expense					0	0	0	0
131									
132	Sales								
133	Supervision	99.0	-			0	-	-	-
134	Demonstration & Selling	99.0	-			0	-	-	-
135	Advertising	99.0	-			0	-	-	-
136	Misc. Sales Expense	99.0	-			0	-	-	-
137	Total Sales Expense					0	0	0	0
138									
139	Administrative & General:								
140	Operation								
141	Administrative and General Salaries	99.0	-			0	-	-	-
142	Office Supplies and Expenses	99.0	-			0	-	-	-
143	Administrative Expenses Transferred - Customer Support	99.0	-			0	-	-	-
144	Administrative Expenses Transferred - General	99.0	-			0	-	-	-
145	Outside Services Employed	99.0	-			0	-	-	-
146	Property Insurance	99.0	-			0	-	-	-
147	Injuries and Damages	99.0	-			0	-	-	-
148	Employee Pensions and Benefits	99.0	-			0	-	-	-
149	Regulatory Commission Expenses	99.0	-			0	-	-	-
150	Duplicate Charges - Credit	99.0	-			0	-	-	-
151	General Advertising Expenses	99.0	-			0	-	-	-
152	Miscellaneous General Expense	99.0	-			0	-	-	-
153	Rents	99.0	-			0	-	-	-
154	Maintenance								
155	Maintenance of General Plant	99.0	-			0	-	-	-
156	Total A&G					0	0	0	0
157									
158	Other Utility Plant Related Payroll	99.0	-			0	-	-	-
159									
160	TOTAL PAYROLL EXPENSE - CUSTOMER					0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
	Demand	Factor	Basis	Company		Public Authority	Industrial
							Interruption &
							Transportation
161							
162							
163							
164							
165							
166							
167							
168							
169	Production & Gathering:						
170	Operation						
171	Op., Sup., & Eng.	99.0		0			
172	Production Maps & Records	99.0		0			
173	Field Lines Expenses	99.0		0			
174	Field Compressor Station Expense	99.0		0			
175	Field Compressor Sta. Fuel & Pwr.	99.0		0			
176	Field Meas. & Regul. Station Exp	99.0		0			
177	Purification Expense	99.0		0			
178	Other Expenses	99.0		0			
179	Maintenance						
180	Maint. Sup., & Eng.	99.0		0			
181	Structures and Improvements	99.0		0			
182	Field Line Maintenance	99.0		0			
183	Compressor Station Equip. Maint.	99.0		0			
184	Meas. & Regul. Station Equip. Maint.	99.0		0			
185	Purification Equipment Maintenance	99.0		0			
186	Other Equipment Maintenance	99.0		0			
187	Gas Processed By Others	99.0		0			
188	Total Production & Gathering			0	0	0	0
189							
190	Other Gas Supply Expenses:						
191	Wellhead Purchases	99.0		0			
192	Field Line Purchases	99.0		0			
193	Transmission Line Purchases	99.0		0			
194	City Gate Purchases	99.0		0			
195	Other Gas Purchases	99.0		0			
196	Exchange Gas	99.0		0			
197	Purchased Gas Expenses	99.0		0			
198	Storage Gas Withdrawal	99.0		0			
199	Company Used Gas	99.0		0			
200	Other Gas Supply Expenses	99.0		0			
201	Total Other Gas Supply Expenses			0	0	0	0
202							
203	Underground Storage:						
204	Operation						
205	Op., Sup., & Eng.	99.0		0			
206	Maps & Records	99.0		0			
207	Wells Expense	99.0		0			
208	Lines Expense	99.0		0			
209	Compressor Station Expense	99.0		0			
210	Compressor Station Fuel & Power	99.0		0			
211	Meas. & Regul. Station Expenses	99.0		0			
212	Purification Expenses	99.0		0			
213	Exploration & Development	99.0		0			
214	Gas Losses	99.0		0			
215	Other Expenses	99.0		0			
216	Storage Well Royalties	99.0		0			
217	Rents	99.0		0			
218	Maintenance						
219	Maint. Sup., & Eng.	99.0		0			
220	Structures and Improvements	99.0		0			
221	Reservoirs & Wells Maintenance	99.0		0			
222	Line Maintenance	99.0		0			
223	Compressor Station Equip. Maint.	99.0		0			
224	Meas. & Regul. Station Equip. Maint.	99.0		0			
225	Purification Equipment Maintenance	99.0		0			
226	Other Equipment Maintenance	99.0		0			
227	Total Underground Storage Expense			0			
228							
229	Transmission:						
230	Operation						
231	Op., Sup., & Eng.	99.0		0			
232	System Control & Load Dispatching	99.0		0			
233	Communication Systems Expense	99.0		0			
234	Compressor Station Labor Expense	99.0		0			
235	Compressor Station Fuel Gas	99.0		0			
236	Compressor Station Fuel & Power	99.0		0			
237	Mains Expense	99.0		0			
238	Meas. & Regul. Station Expenses	99.0		0			
239	Other Expenses	99.0		0			
240	LDC Payment	99.0		0			
241	LDC Payment - A&G	99.0		0			
242	Rents	99.0		0			
243	Maintenance						
244	Maint. Sup., & Eng.	99.0		0			
245	Structure & Improv.	99.0		0			
246	Mains	99.0		0			
247	Compressor Station Equip. Maint.	99.0		0			
248	Meas. & Regul. Station Equip. Maint.	99.0		0			
249	Communication Equipment Maintenance	99.0		0			
250	Other Equipment Maintenance	99.0		0			
251	Total Transmission Expense			0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00140									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PAYROLL									
252									
253	Distribution:								
254	Operation:								
255	Supervision & Eng.	99.0	-		0	-	-	-	-
256	Distribution Load Dispatching	99.0	-		0	-	-	-	-
257	Compressor Station Labor and Expenses	99.0	-		0	-	-	-	-
258	Mains and Services Expenses	99.0	-		0	-	-	-	-
259	Measuring and Regulating Station Expenses - General	99.0	-		0	-	-	-	-
260	Measuring and Regulating Station Expenses - Industrial	99.0	-		0	-	-	-	-
261	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-		0	-	-	-	-
262	Meter and House Regulator Expenses	99.0	-		0	-	-	-	-
263	Customer Installations Expenses	99.0	-		0	-	-	-	-
264	Other Expenses	99.0	-		0	-	-	-	-
265	Rents	99.0	-		0	-	-	-	-
266	Maintenance								
267	Maintenance Supervision and Engineering	99.0	-		0	-	-	-	-
268	Maintenance of Structures and Improvements	99.0	-		0	-	-	-	-
269	Maintenance of Mains	99.0	-		0	-	-	-	-
270	Maintenance of compressor station equipment	99.0	-		0	-	-	-	-
271	Maint. of Measuring and Regulating Station Equip. - General	99.0	-		0	-	-	-	-
272	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-		0	-	-	-	-
273	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-		0	-	-	-	-
274	Maintenance of Services	99.0	-		0	-	-	-	-
275	Maintenance of Meters and House Regulators	99.0	-		0	-	-	-	-
276	Maintenance of Other Equipment	99.0	-		0	-	-	-	-
277	Total Distribution				0	0	0	0	0
278									
279	Customer Accounts								
280	Supervision	99.0	-		0	-	-	-	-
281	Meter Reading	99.0	-		0	-	-	-	-
282	Customer Rec. & Collections	99.0	-		0	-	-	-	-
283	Uncollectible Accounts	99.0	-		0	-	-	-	-
284	Misc. Cust. Acct. Expense	99.0	-		0	-	-	-	-
285	Total Customer Accounts Expense				0	0	0	0	0
286									
287	Customer Service and Information								
288	Supervision	99.0	-		0	-	-	-	-
289	Customer Assistance	99.0	-		0	-	-	-	-
290	Information & Instruction	99.0	-		0	-	-	-	-
291	Misc. Cust. Acct. Expense	99.0	-		0	-	-	-	-
292	Total Customer Service & Info Expense				0	0	0	0	0
293									
294	Sales								
295	Supervision	99.0	-		0	-	-	-	-
296	Demonstration & Selling	99.0	-		0	-	-	-	-
297	Advertising	99.0	-		0	-	-	-	-
298	Misc. Sales Expense	99.0	-		0	-	-	-	-
299	Total Sales Expense				0	0	0	0	0
300									
301	Administrative & General:								
302	Operation:								
303	Administrative and General Salaries	99.0	-		0	-	-	-	-
304	Office Supplies and Expenses	99.0	-		0	-	-	-	-
305	Administrative Expenses Transferred - Customer Support	99.0	-		0	-	-	-	-
306	Administrative Expenses Transferred - General	99.0	-		0	-	-	-	-
307	Outside Services Employed	99.0	-		0	-	-	-	-
308	Property Insurance	99.0	-		0	-	-	-	-
309	Injuries and Damages	99.0	-		0	-	-	-	-
310	Employee Pensions and Benefits	99.0	-		0	-	-	-	-
311	Regulatory Commission Expenses	99.0	-		0	-	-	-	-
312	Duplicate Charges - Credit	99.0	-		0	-	-	-	-
313	General Advertising Expenses				0	-	-	-	-
314	Miscellaneous General Expense				0	-	-	-	-
315	Rents				0	-	-	-	-
316	Maintenance								
317	Maintenance of General Plant	99.0	-		0	-	-	-	-
318	Total A&G				0	0	0	0	0
319									
320	Other Utility Plant Related Payroll	99.0	-		0	-	-	-	-
321									
322	TOTAL PAYROLL EXPENSE - DEMAND				0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF PAYROLL								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	
		Factor	Basis	Company		Public Authority	Industrial	
							Interruptible &	
							Transportation	
323								
324								
325								
326	Commodity							
327								
328								
329								
330								
331	Production & Gathering:							
332	Operation							
333	Op., Sup., & Eng.	99.0	-	0	-	-	-	-
334	Production Maps & Records	99.0	-	0	-	-	-	-
335	Field Lines Expenses	99.0	-	0	-	-	-	-
336	Field Compressor Station Expense	99.0	-	0	-	-	-	-
337	Field Compressor Sta. Fuel & Pwr	99.0	-	0	-	-	-	-
338	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-
339	Purification Expense	99.0	-	0	-	-	-	-
340	Other Expenses	99.0	-	0	-	-	-	-
341	Maintenance							
342	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-
343	Structures and Improvements	99.0	-	0	-	-	-	-
344	Field Line Maintenance	99.0	-	0	-	-	-	-
345	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-
346	Meas. & Regul. Station Equip Maint.	99.0	-	0	-	-	-	-
347	Purification Equipment Maintenance	99.0	-	0	-	-	-	-
348	Other Equipment Maintenance	99.0	-	0	-	-	-	-
349	Gas Processed By Others	99.0	-	0	-	-	-	-
350	Total Production & Gathering			0	0	0	0	0
351								
352	Other Gas Supply Expenses:							
353	Wellhead Purchases	99.0	-	0	-	-	-	-
354	Field Line Purchases	99.0	-	0	-	-	-	-
355	Transmission Line Purchases	99.0	-	0	-	-	-	-
356	City Gate Purchases	99.0	-	0	-	-	-	-
357	Other Gas Purchases	99.0	-	0	-	-	-	-
358	Exchange Gas	99.0	-	0	-	-	-	-
359	Purchased Gas Expenses	99.0	-	0	-	-	-	-
360	Storage Gas Withdrawal	99.0	-	0	-	-	-	-
361	Company Used Gas	99.0	-	0	-	-	-	-
362	Other Gas Supply Expenses	99.0	-	0	-	-	-	-
363	Total Other Gas Supply Expenses			0	0	0	0	0
364								
365	Underground Storage:							
366	Operation							
367	Op., Sup., & Eng.	99.0	-	0	-	-	-	-
368	Maps & Records	99.0	-	0	-	-	-	-
369	Wells Expense	99.0	-	0	-	-	-	-
370	Lines Expense	99.0	-	0	-	-	-	-
371	Compressor Station Expense	99.0	-	0	-	-	-	-
372	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-
373	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-
374	Purification Expenses	99.0	-	0	-	-	-	-
375	Exploration & Development	99.0	-	0	-	-	-	-
376	Gas Losses	99.0	-	0	-	-	-	-
377	Other Expenses	99.0	-	0	-	-	-	-
378	Storage Well Royalties	99.0	-	0	-	-	-	-
379	Rents	99.0	-	0	-	-	-	-
380	Maintenance							
381	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-
382	Structures and Improvements	99.0	-	0	-	-	-	-
383	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-
384	Line Maintenance	99.0	-	0	-	-	-	-
385	Compressor Station Equip Maint.	99.0	-	0	-	-	-	-
386	Meas. & Regul. Station Equip Maint.	99.0	-	0	-	-	-	-
387	Purification Equipment Maintenance	99.0	-	0	-	-	-	-
388	Other Equipment Maintenance	99.0	-	0	-	-	-	-
389	Total Underground Storage Expense			0	-	-	-	-
390								
391	Transmission:							
392	Operation							
393	Op., Sup., & Eng.	99.0	-	0	-	-	-	-
394	System Control & Load Dispatching	99.0	-	0	-	-	-	-
395	Communication Systems Expense	99.0	-	0	-	-	-	-
396	Compressor Station Labor Expense	99.0	-	0	-	-	-	-
397	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-
398	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-
399	Mains Expense	99.0	-	0	-	-	-	-
400	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-
401	Other Expenses	99.0	-	0	-	-	-	-
402	LDC Payment	99.0	-	0	-	-	-	-
403	LDC Payment - A&G	99.0	-	0	-	-	-	-
404	Rents	99.0	-	0	-	-	-	-
405	Maintenance							
406	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-
407	Structure & Improv.	99.0	-	0	-	-	-	-
408	Mains	99.0	-	0	-	-	-	-
409	Compressor Station Equip Maint.	99.0	-	0	-	-	-	-
410	Meas. & Regul. Station Equip Maint.	99.0	-	0	-	-	-	-
411	Communication Equipment Maintenance	99.0	-	0	-	-	-	-
412	Other Equipment Maintenance	99.0	-	0	-	-	-	-
413	Total Transmission Expense			0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PAYROLL									
414									
415	Distribution								
416	Operation								
417	Supervision & Eng.	99.0	-		0	-	-	-	-
418	Distribution Load Dispatching	99.0	-		0	-	-	-	-
419	Compressor Station Labor and Expenses	99.0	-		0	-	-	-	-
420	Mains and Services Expenses	99.0	-		0	-	-	-	-
421	Measuring and Regulating Station Expenses - General	99.0	-		0	-	-	-	-
422	Measuring and Regulating Station Expenses - Industrial	99.0	-		0	-	-	-	-
423	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-		0	-	-	-	-
424	Meter and House Regulator Expenses	99.0	-		0	-	-	-	-
425	Customer Installations Expenses	99.0	-		0	-	-	-	-
426	Other Expenses	99.0	-		0	-	-	-	-
427	Rents	99.0	-		0	-	-	-	-
428	Maintenance								
429	Maintenance Supervision and Engineering	99.0	-		0	-	-	-	-
430	Maintenance of Structures and Improvements	99.0	-		0	-	-	-	-
431	Maintenance of Mains	99.0	-		0	-	-	-	-
432	Maintenance of compressor station equipment	99.0	-		0	-	-	-	-
433	Maint. of Measuring and Regulating Station Equip. - General	99.0	-		0	-	-	-	-
434	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-		0	-	-	-	-
435	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-		0	-	-	-	-
436	Maintenance of Services	99.0	-		0	-	-	-	-
437	Maintenance of Meters and House Regulators	99.0	-		0	-	-	-	-
438	Maintenance of Other Equipment	99.0	-		0	-	-	-	-
439	Total Distribution				0	0	0	0	0
440									
441	Customer Accounts								
442	Supervision	99.0	-		0	-	-	-	-
443	Meter Reading	99.0	-		0	-	-	-	-
444	Customer Rec. & Collections	99.0	-		0	-	-	-	-
445	Uncollectible Accounts	99.0	-		0	-	-	-	-
446	Misc. Cust. Acct. Expense	99.0	-		0	-	-	-	-
447	Total Customer Accounts Expense				0	0	0	0	0
448									
449	Customer Service and Information								
450	Supervision	99.0	-		0	-	-	-	-
451	Customer Assistance	99.0	-		0	-	-	-	-
452	Information & Instruction	99.0	-		0	-	-	-	-
453	Misc. Cust. Acct. Expense	99.0	-		0	-	-	-	-
454	Total Customer Service & Info Expense				0	0	0	0	0
455									
456	Sales								
457	Supervision	99.0	-		0	-	-	-	-
458	Demonstration & Selling	99.0	-		0	-	-	-	-
459	Advertising	99.0	-		0	-	-	-	-
460	Misc. Sales Expense	99.0	-		0	-	-	-	-
461	Total Sales Expense				0	0	0	0	0
462									
463	Administrative & General								
464	Operation								
465	Administrative and General Salaries	99.0	-		0	-	-	-	-
466	Office Supplies and Expenses	99.0	-		0	-	-	-	-
467	Administrative Expenses Transferred - Customer Support	99.0	-		0	-	-	-	-
468	Administrative Expenses Transferred - General	99.0	-		0	-	-	-	-
469	Outside Services Employed	99.0	-		0	-	-	-	-
470	Property Insurance	99.0	-		0	-	-	-	-
471	Injuries and Damages	99.0	-		0	-	-	-	-
472	Employee Pensions and Benefits	99.0	-		0	-	-	-	-
473	Regulatory Commission Expenses	99.0	-		0	-	-	-	-
474	Duplicate Charges - Credit	99.0	-		0	-	-	-	-
475	General Advertising Expenses				0	-	-	-	-
476	Miscellaneous General Expense				0	-	-	-	-
477	Rents				0	-	-	-	-
478	Maintenance								
479	Maintenance of General Plant	99.0	-		0	-	-	-	-
480	Total A&C				0	0	0	0	0
481									
482	Other Utility Plant Related Payroll	99.0	-		0	-	-	-	-
483									
484	TOTAL PAYROLL EXPENSE - COMMODITY				0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-09148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF PAYROLL								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
		Factor	Basis	Company		Public Authority	Industrial	Transportation
485								
486								
487								
488	Total Payroll Expenses							
489								
490								
491								
492								
493	Production & Gathering:							
494	Operation							
495	Op., Sup., & Eng.			0	0	0	0	0
496	Production Maps & Records			0	0	0	0	0
497	Field Line Expenses			0	0	0	0	0
498	Field Compressor Station Expense			0	0	0	0	0
499	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0
500	Field Meas. & Regul. Station Exp			0	0	0	0	0
501	Purification Expense			0	0	0	0	0
502	Other Expenses			0	0	0	0	0
503	Maintenance							
504	Maint. Sup., & Eng.			0	0	0	0	0
505	Structures and Improvements			0	0	0	0	0
506	Field Line Maintenance			0	0	0	0	0
507	Compressor Station Equip. Maint.			0	0	0	0	0
508	Meas. & Regul. Station Equip Maint			0	0	0	0	0
509	Purification Equipment Maintenance			0	0	0	0	0
510	Other Equipment Maintenance			0	0	0	0	0
511	Gas Processed By Others			0	0	0	0	0
512	Total Production & Gathering			0	0	0	0	0
513								
514	Other Gas Supply Expenses:							
515	Wellhead Purchases			0	0	0	0	0
516	Field Line Purchases			0	0	0	0	0
517	Transmission Line Purchases			0	0	0	0	0
518	City Gate Purchases			0	0	0	0	0
519	Other Gas Purchases			0	0	0	0	0
520	Exchange Gas			0	0	0	0	0
521	Purchased Gas Expenses			0	0	0	0	0
522	Storage Gas Withdrawal			0	0	0	0	0
523	Company Used Gas			0	0	0	0	0
524	Other Gas Supply Expenses			0	0	0	0	0
525	Total Other Gas Supply Expenses			0	0	0	0	0
526								
527	Underground Storage:							
528	Operation							
529	Op., Sup., & Eng.			0	0	0	0	0
530	Maps & Records			0	0	0	0	0
531	Wells Expense			0	0	0	0	0
532	Lines Expense			0	0	0	0	0
533	Compressor Station Expense			0	0	0	0	0
534	Compressor Station Fuel & Power			0	0	0	0	0
535	Meas. & Regul. Station Expenses			0	0	0	0	0
536	Purification Expenses			0	0	0	0	0
537	Exploration & Development			0	0	0	0	0
538	Gas Losses			0	0	0	0	0
539	Other Expenses			0	0	0	0	0
540	Storage Well Royalties			0	0	0	0	0
541	Rents			0	0	0	0	0
542	Maintenance							
543	Maint. Sup., & Eng.			0	0	0	0	0
544	Structures and Improvements			0	0	0	0	0
545	Reservoirs & Wells Maintenance			0	0	0	0	0
546	Line Maintenance			0	0	0	0	0
547	Compressor Station Equip Maint			0	0	0	0	0
548	Meas. & Regul. Station Equip Maint			0	0	0	0	0
549	Purification Equipment Maintenance			0	0	0	0	0
550	Other Equipment Maintenance			0	0	0	0	0
551	Total Underground Storage Expense			0	0	0	0	0
552								
553	Transmission:							
554	Operation							
555	Op., Sup., & Eng.			0	0	0	0	0
556	System Control & Load Dispatching			0	0	0	0	0
557	Communication Systems Expense			0	0	0	0	0
558	Compressor Station Labor Expense			0	0	0	0	0
559	Compressor Station Fuel Gas			0	0	0	0	0
560	Compressor Station Fuel & Power			0	0	0	0	0
561	Mains Expense			0	0	0	0	0
562	Meas. & Regul. Station Expenses			0	0	0	0	0
563	Other Expenses			0	0	0	0	0
564	LDC Payment			0	0	0	0	0
565	LDC Payment - A&G			0	0	0	0	0
566	Rents			0	0	0	0	0
567	Maintenance							
568	Maint. Sup., & Eng.			0	0	0	0	0
569	Structure & Improv.			0	0	0	0	0
570	Mains			0	0	0	0	0
571	Compressor Station Equip Maint			0	0	0	0	0
572	Meas. & Regul. Station Equip Maint			0	0	0	0	0
573	Communication Equipment Maintenance			0	0	0	0	0
574	Other Equipment Maintenance			0	0	0	0	0
575	Total Transmission Expense			0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF PAYROLL						
576						
577	Distribution:					
578	Operation					
579	Supervision & Eng.	0	0	0	0	0
580	Distribution Load Dispatching	0	0	0	0	0
581	Compressor Station Labor and Expenses	0	0	0	0	0
582	Mains and Services Expenses	0	0	0	0	0
583	Measuring and Regulating Station Expenses - General	0	0	0	0	0
584	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0
585	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	0	0	0	0	0
586	Meter and House Regulator Expenses	0	0	0	0	0
587	Customer Installations Expenses	0	0	0	0	0
588	Other Expenses	0	0	0	0	0
589	Rents	0	0	0	0	0
590	Maintenance					
591	Maintenance Supervision and Engineering	0	0	0	0	0
592	Maintenance of Structures and Improvements	0	0	0	0	0
593	Maintenance of Mains	0	0	0	0	0
594	Maintenance of compressor station equipment	0	0	0	0	0
595	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0
596	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0
597	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0
598	Maintenance of Services	0	0	0	0	0
599	Maintenance of Meters and House Regulators	0	0	0	0	0
600	Maintenance of Other Equipment	0	0	0	0	0
601	Total Distribution	0	0	0	0	0
602						
603	Customer Accounts					
604	Supervision	0	0	0	0	0
605	Meter Reading	0	0	0	0	0
606	Customer Rec. & Collections	0	0	0	0	0
607	Uncollectible Accounts	0	0	0	0	0
608	Misc. Cust. Acct. Expense	0	0	0	0	0
609	Total Customer Accounts Expense	0	0	0	0	0
610						
611	Customer Service and Information					
612	Supervision	0	0	0	0	0
613	Customer Assistance	0	0	0	0	0
614	Information & Instruction	0	0	0	0	0
615	Misc. Cust. Acct. Expense	0	0	0	0	0
616	Total Customer Service & Info Expense	0	0	0	0	0
617						
618	Sales					
619	Supervision	0	0	0	0	0
620	Demonstration & Selling	0	0	0	0	0
621	Advertising	0	0	0	0	0
622	Misc. Sales Expense	0	0	0	0	0
623	Total Sales Expense	0	0	0	0	0
624						
625	Administrative & General:					
626	Operation					
627	Administrative and General Salaries	0	0	0	0	0
628	Office Supplies and Expenses	0	0	0	0	0
629	Administrative Expenses Transferred - Customer Support	0	0	0	0	0
630	Administrative Expenses Transferred - General	0	0	0	0	0
631	Outside Services Employed	0	0	0	0	0
632	Property Insurance	0	0	0	0	0
633	Injuries and Damages	0	0	0	0	0
634	Employee Pensions and Benefits	0	0	0	0	0
635	Regulatory Commission Expenses	0	0	0	0	0
636	Duplicate Charges - Credit	0	0	0	0	0
637	General Advertising Expenses	0	0	0	0	0
638	Miscellaneous General Expense	0	0	0	0	0
639	Rents	0	0	0	0	0
640	Maintenance					
641	Maintenance of General Plant	0	0	0	0	0
642	Total A&G	0	0	0	0	0
643						
644	Other Utility Plant Related Payroll	0	0	0	0	0
645						
646	TOTAL PAYROLL EXPENSE	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	99.0		0	-	-	-	-
4	30200	Franchises & Consents	99.0		0	-	-	-	-
5	30300	Misc Intangible Plant	99.0		0	-	-	-	-
6									
7		Total Intangible Plant:			0	-	-	-	-
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0		0	-	-	-	-
12	32540	Rights of Ways	99.0		0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
14	33201	Field Lines	99.0		0	-	-	-	-
15	33202	Tributary Lines	99.0		0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
17	33600	Purification Equipment	99.0		0	-	-	-	-
18									
19		Total Production Plant			0	-	-	-	-
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0	-	-	-	-
24	35020	Rights of Way	99.0		0	-	-	-	-
25	35100	Structures and Improvements	99.0		0	-	-	-	-
26	35102	Compression Station Equipment	99.0		0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0		0	-	-	-	-
28	35104	Other Structures	99.0		0	-	-	-	-
29	35200	Wells \ Rights of Way	99.0		0	-	-	-	-
30	35201	Well Construction	99.0		0	-	-	-	-
31	35202	Well Equipment	99.0		0	-	-	-	-
32	35203	Cushion Gas	99.0		0	-	-	-	-
33	35210	Leaseholds	99.0		0	-	-	-	-
34	35211	Storage Rights	99.0		0	-	-	-	-
35	35301	Field Lines	99.0		0	-	-	-	-
36	35302	Tributary Lines	99.0		0	-	-	-	-
37	35400	Compressor Station Equipment	99.0		0	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0		0	-	-	-	-
39	35600	Purification Equipment	99.0		0	-	-	-	-
40									
41		Total Storage Plant			0	-	-	-	-
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0	-	-	-	-
46	36520	Rights of Way	99.0		0	-	-	-	-
47	36602	Structures & Improvements	99.0		0	-	-	-	-
48	36603	Other Structures	99.0		0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
50	36701	Mains - Steel	99.0		0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
53									
54		Total Transmission Plant			0	-	-	-	-
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	0	-	-	-	-
59	37401	Land	2.0	Customers	0	-	-	-	-
60	37402	Land Rights	2.0	Customers	3,629	3,225	396	4	5
61	37403	Land Other	2.0	Customers	0	-	-	-	-
62	37500	Structures & Improvements	2.0	Customers	6,195	5,605	676	7	8
63	37501	Structures & Improvements T.B.	2.0	Customers	1,834	1,630	200	2	2
64	37502	Land Rights	2.0	Customers	0	-	-	-	-
65	37503	Improvements	2.0	Customers	72	64	8	0	0
66	37600	Mains Cathodic Protection	2.0	Customers	471,043	418,543	51,399	543	588
67	37601	Mains - Steel	2.0	Customers	1,084,713	1,763,509	216,439	2,288	2,477
68	37602	Mains - Plastic	2.0	Customers	1,323,966	1,176,405	144,383	1,526	1,652
69	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	136,945	121,682	14,934	158	171
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	49,829	44,276	5,434	57	62
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	30,675	27,256	3,345	35	38
72	38000	Services	2.0	Customers	4,473,918	3,975,263	487,894	5,157	5,584
73	38100	Meters	4.0	Meter Investment	1,773,300	1,039,372	596,488	55,317	56,123
74	38200	Meter Installations	4.0	Meter Investment	2,132,918	1,281,425	717,454	66,635	67,504
75	38300	House Regulators	4.0	Meter Investment	235,602	141,845	70,250	7,343	7,455
76	38400	House Reg. Installations	4.0	Meter Investment	3,841	2,308	1,292	120	122
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	167,854	-	-	-	167,854
78	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
79									
80		Total Distribution Plant			12,766,335	10,028,028	2,319,561	138,100	299,646

Atmos Energy Corporation, Kentucky-Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF DEPRECIATION EXPENSE							
81							
82		General:					
83							
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-
85	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	108,395	67,614	17,387
86	39002	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-
87	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	22,197	17,942	3,561
88	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	0	-	-
88	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	24,953	20,169	4,003
89	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	79,870	64,557	12,812
91	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-
92	39200	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-
93	39201	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-
94	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-
95	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	111,435	90,671	17,875
96	39603	Backhoes	6.2	P, S, T & D Plant - Customer	6,795	5,462	1,090
97	39604	Welders	6.2	P, S, T & D Plant - Customer	7,939	6,417	1,273
98	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	4,205	3,369	675
99	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	20,593	16,476	3,270
100	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-
101	39702	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-
102	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	6,689	5,576	1,107
103	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	103,215	83,427	16,566
104	39900	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	-
105	39901	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	0	-	-
106	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	-
107	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-
108	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-
109	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-
110	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	34,204	27,646	5,486
111	39907	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	0	-	-
112	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-
113		AR 15 general plant amortization	6.2	P, S, T & D Plant - Customer	210,697	170,304	33,797
114							
116		Total General Plant			741,185	599,090	118,890
117							
118		TOTAL DIRECT DEPRECIATION EXPENSE			13,627,521	10,627,118	2,439,452
119							
120		Kentucky Mid-States General Office:					
121							
122		Intangible Plant					
123							
124	30100	Organization	99.0		0	-	-
125	30200	Franchises & Consents	99.0		0	-	-
126	30300	Misc Intangible Plant	99.0		0	-	-
127							
128		Total Intangible Plant			0	-	-
129							
130		General:					
131							
132	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-
133	38001	Structures Frame	6.2	P, S, T & D Plant - Customer	2,224	1,798	357
134	38004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-
135	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	0	-	-
136	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,729	1,398	277
137	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-
138	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	134	108	21
139	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	3,987	3,142	623
140	39503	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	499	404	80
141	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	1,130	914	161
142	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	17,098	13,620	2,743
143	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-
144	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	13,559	10,959	2,175
145	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	0	-	-
146	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	-
147	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	54,087	43,718	6,676
148	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-
149	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	0	-	-
150							
151							
152		Total General Plant			94,347	76,259	15,134
153							
154		Shared Services General Office:					
155							
156		General					
157							
158	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	186	150	30
159	39005	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer	3,535	2,857	567
160	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	17,270	13,959	2,770
161	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	17,627	14,248	2,827
162	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-
163	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-
164	30104	G-Office Furniture & Equip.	6.2	P, S, T & D Plant - Customer	30	24	5
165	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	1,315	1,063	211
166	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-
167	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,028	831	165
168	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	190	153	30
169	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	7,215	5,832	1,157
170	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	308	247	49
171	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	1,029	831	165
172	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	117,965	95,341	18,958
173	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	62,080	50,178	9,958
174	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	14,550	11,761	2,334
175	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-
176	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-
177	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	10,545	8,524	1,692
178	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	3,012	2,435	483
179	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	310,841	251,248	49,861
180	39909	Other Tang. Property - Application Soft	6.2	P, S, T & D Plant - Customer	0	-	-
181	39924	Other Tang. Property - General Startup	6.2	P, S, T & D Plant - Customer	0	-	-
182							
183							
184		Total General Plant			568,712	459,662	91,225

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
185									
186		Shared Services Customer Support							
187									
188		General							
189									
190	39900	Land	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	39910	CKV Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	20,623	16,831	3,340	169	493
193	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	8,679	7,016	1,392	71	201
194	39010	CKV Structures & Improvements	6.2	P, S, T & D Plant - Customer	2,277	1,841	365	19	53
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	2,174	1,757	349	16	50
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	5,412	4,374	868	44	125
197	39710	CKV Communication Equipment	6.2	P, S, T & D Plant - Customer	89	89	-	1	2
198	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	75	61	12	1	2
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
200	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	23,629	19,099	3,790	192	546
201	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	11,188	9,051	1,796	91	259
202	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	7,788	6,295	1,249	63	180
203	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	5,061	4,091	812	41	117
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	1,586	1,282	254	13	37
205	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	302,570	244,653	48,534	2,452	7,011
206	39910	CKV Other Tangible Property	6.2	P, S, T & D Plant - Customer	107	87	17	1	2
207	39916	CKV-OTH Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	112	80	18	1	3
208	39917	CKV-OTH Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	39	32	6	0	1
209	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
210									
211									
212		Total General Plant			391,629	316,548	62,820	3,186	9,075
213									
214		TOTAL DEPRECIATION EXPENSE - CUSTOMER			14,682,209	11,479,607	2,607,630	153,712	341,280

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Intangible Plant:									
215									
216									
217	30100	Organization	99.0		0	-	-	-	-
218	30200	Franchises & Consents	99.0		0	-	-	-	-
219	30300	Misc Intangible Plant	99.0		0	-	-	-	-
220					0	-	-	-	-
221		Total Intangible Plant:			0	-	-	-	-
222									
Production Plant:									
223									
224			3.0	Peak Day	0	-	-	-	-
225	32520	Producing Leaseholds	3.0	Peak Day	51	22	10	1	19
226	32540	Rights of Ways	3.0	Peak Day	1,699	727	327	29	616
227	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-
228	33201	Field Lines	3.0	Peak Day	0	-	-	-	-
229	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-
230	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	3,001	1,284	577	52	1,089
231	33600	Purification Equipment	3.0	Peak Day	996	426	191	17	361
232									
233		Total Production Plant			5,747	2,459	1,105	100	2,083
234									
Storage Plant:									
235									
236									
237	35010	Land	3.0	Peak Day	0	-	-	-	-
238	35020	Rights of Way	3.0	Peak Day	0	-	-	-	-
239	35100	Structures and Improvements	3.0	Peak Day	148	63	28	3	53
240	35102	Compression Station Equipment	3.0	Peak Day	852	365	164	15	309
241	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	0	-	-	-	-
242	35104	Other Structures	3.0	Peak Day	0	-	-	-	-
243	35200	Wells \ Rights of Way	3.0	Peak Day	41,072	17,574	7,899	711	14,886
244	35201	Well Construction	3.0	Peak Day	9,519	4,073	1,831	165	3,451
245	35202	Well Equipment	3.0	Peak Day	0	-	-	-	-
246	35203	Cushion Gas	3.0	Peak Day	14,678	6,280	2,823	254	5,320
247	35210	Leaseholds	3.0	Peak Day	0	-	-	-	-
248	35211	Storage Rights	3.0	Peak Day	191	82	37	3	69
249	35301	Field Lines	3.0	Peak Day	0	-	-	-	-
250	35302	Tributary Lines	3.0	Peak Day	0	-	-	-	-
251	35400	Compressor Station Equipment	3.0	Peak Day	7,543	3,228	1,461	131	2,734
252	35500	Meas. & Reg. Equipment	3.0	Peak Day	871	373	168	15	316
253	35600	Purification Equipment	3.0	Peak Day	65	24	11	1	20
254									
255		Total Storage Plant			74,928	32,051	14,410	1,297	27,160
256									
Transmission:									
257									
258									
259	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-
260	36520	Rights of Way	3.0	Peak Day	13,065	5,691	2,513	226	4,736
261	36602	Structures & Improvements	3.0	Peak Day	587	369	171	15	322
262	36603	Other Structures	3.0	Peak Day	734	314	141	13	266
263	36700	Mains Cathodic Protection	3.0	Peak Day	19,980	8,649	3,843	346	7,242
264	36701	Mains - Steel	3.0	Peak Day	578,413	247,495	111,240	10,014	209,694
265	36900	Meas. & Reg. Equipment	3.0	Peak Day	12,003	5,136	2,308	208	4,351
266	36901	Meas. & Reg. Equipment	3.0	Peak Day	45,879	19,631	8,823	794	16,630
267									
268		Total Transmission Plant			670,963	287,066	129,040	11,616	243,211
269									
Distribution:									
270									
271									
272	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-
273	37401	Land	3.0	Peak Day	0	-	-	-	-
274	37402	Land Rights	3.0	Peak Day	660	282	127	11	239
275	37403	Land Other	3.0	Peak Day	0	-	-	-	-
276	37500	Structures & Improvements	3.0	Peak Day	1,126	482	217	20	408
277	37501	Structures & Improvements T.B.	3.0	Peak Day	334	143	64	6	121
278	37502	Land Rights	3.0	Peak Day	0	-	-	-	-
279	37503	Improvements	3.0	Peak Day	13	6	3	0	5
280	37600	Mains Cathodic Protection	3.0	Peak Day	85,649	36,648	16,472	1,483	31,046
281	37601	Mains - Steel	3.0	Peak Day	360,579	154,415	69,404	6,248	130,512
282	37602	Mains - Plastic	3.0	Peak Day	240,736	103,008	46,298	4,168	87,252
283	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	24,901	10,655	4,769	431	9,229
284	37900	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	9,060	3,877	1,743	167	3,284
285	37905	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	5,578	2,397	1,073	97	2,022
286	38000	Services	99.0		0	-	-	-	-
287	38100	Meters	99.0		0	-	-	-	-
288	38200	Meter Installations	99.0		0	-	-	-	-
289	38300	House Regulators	99.0		0	-	-	-	-
290	38400	House Reg. Installations	99.0		0	-	-	-	-
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
292	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
293									
294		Total Distribution Plant			728,935	311,902	140,169	12,620	284,226

Atmas Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
295									
296		General:							
297									
298	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0				
299	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	21,291	9,110	4,095	369	7,718
300	39002	Improvements	6.4	P, S, T & D Plant - Demand	0				
301	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	4,360	1,666	639	75	1,580
302	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0				
303	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	4,901	2,097	943	85	1,777
304	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	15,688	6,713	3,017	272	5,687
305	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0				
306	39200	Trucks	6.4	P, S, T & D Plant - Demand	0				
307	39201	Trailers	6.4	P, S, T & D Plant - Demand	0				
308	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0				
309	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	21,589	9,966	4,210	379	7,934
310	39603	Backhoes	6.4	P, S, T & D Plant - Demand	1,335	571	257	23	484
311	39604	Welders	6.4	P, S, T & D Plant - Demand	1,559	667	300	27	565
312	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	526	363	159	14	299
313	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	4,004	1,713	770	69	1,451
314	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0				
315	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0				
316	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,355	580	261	23	491
317	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	20,274	8,675	3,899	351	7,349
318	39900	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0				
319	39901	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0				
320	39902	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0				
321	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0				
322	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0				
323	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0				
324	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	5,718	2,875	1,282	116	2,425
325	39907	Other Tang. Property - Mainframe SAW	6.4	P, S, T & D Plant - Demand	0				
326	39908	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0				
327		AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	41,386	17,709	7,959	717	15,002
328									
329		Total General Plant			145,588	62,285	27,999	2,521	52,773
330									
331		TOTAL DIRECT DEPRECIATION EXPENSE			1,626,161	695,812	312,743	28,154	589,462
332									
333		Kentucky Mid-States General Office:							
334									
335		Intangible Plant:							
336									
337		Organization	99.0		0				
338	30100	Franchises & Consents	99.0		0				
339	30200	Misc Intangible Plant	99.0		0				
340	30300				0				
341		Total Intangible Plant			0				
342									
343		General:							
344									
345									
346	07400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0				
347	38001	Structures Frame	6.4	P, S, T & D Plant - Demand	437	187	84	8	158
348	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0				
349	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0				
350	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	340	145	65	6	123
351	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0				
352	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	26	11	6	0	10
353	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	763	327	147	13	277
354	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	98	42	19	2	35
355	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	222	95	43	4	80
356	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	3,559	1,437	646	58	1,217
357	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0				
358	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	2,683	1,140	512	46	965
359	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0				
360	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0				
361	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	10,624	4,646	2,043	184	3,661
362	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0				
363	39908	Other Tang. Property - Mainframe SAW	6.4	P, S, T & D Plant - Demand	0				
364									
365		Total General Plant			18,532	7,930	3,564	321	6,718
366									
367		Shared Services General Office:							
368									
369		General:							
370									
371									
372	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	36	16	7	1	13
373	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	694	267	134	12	262
374	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,592	1,451	652	59	1,230
375	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	3,462	1,482	666	60	1,255
376	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0				
377	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0				
378	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	6	2	1	0	2
379	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	258	111	50	4	94
380	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0				
381	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	202	86	39	3	73
382	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	37	16	7	1	14
383	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,417	606	273	25	514
384	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	60	26	12	1	22
385	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	202	86	39	3	73
386	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	23,169	9,914	4,455	401	8,395
387	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	12,194	5,218	2,345	211	4,420
388	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	2,858	1,229	550	49	1,036
389	39904	Other Tangible Property - CPU	6.4	P, S, T & D Plant - Demand	0				
390	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0				
391	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	2,071	886	398	36	751
392	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	592	253	114	10	214
393	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	61,057	26,125	11,742	1,057	22,132
394	39909	Other Tang. Property - Application Soft	6.4	P, S, T & D Plant - Demand	0				
395	39924	Other Tang. Property - General Startup	6.4	P, S, T & D Plant - Demand	0				
396									
397									
398		Total General Plant			111,709	47,799	21,484	1,934	40,493

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period, Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Intangible Plant							
430									
431	30100	Organization	99.0		0				
432	30200	Franchises & Consents	99.0		0				
433	30100	Misc Intangible Plant	99.0		0				
434									
435		Total Intangible Plant			0				
436									
437		Production Plant							
438			99.0		0				
439	32520	Producing Leaseholds	99.0		0				
440	32540	Rights of Ways	99.0		0				
441	33100	Production Gas Wells Equipment	99.0		0				
442	33201	Field Lines	99.0		0				
443	33202	Tributary Lines	99.0		0				
444	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
445	33600	Purification Equipment	99.0		0				
446									
447		Total Production Plant			0				
448									
449		Storage Plant							
450									
451	35010	Land	1.5	Winter Volumes	0				
452	35020	Rights of Way	1.5	Winter Volumes	0				
453	35100	Structures and Improvements	1.5	Winter Volumes	146	46	23	2	76
454	35102	Compression Station Equipment	1.5	Winter Volumes	852	267	133	13	440
455	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	0				
456	35104	Other Structures	1.5	Winter Volumes	0				
457	35200	Wells \ Rights of Way	1.5	Winter Volumes	41,072	12,865	6,398	617	21,192
458	35201	Well Construction	1.5	Winter Volumes	9,519	2,962	1,483	143	4,912
459	35202	Well Equipment	1.5	Winter Volumes	0				
460	35203	Cushion Gas	1.5	Winter Volumes	14,678	4,598	2,286	220	7,574
461	35210	Leaseholds	1.5	Winter Volumes	0				
462	35211	Storage Rights	1.5	Winter Volumes	191	60	30	3	98
463	35301	Field Lines	1.5	Winter Volumes	0				
464	35302	Tributary Lines	1.5	Winter Volumes	0				
465	35400	Compressor Station Equipment	1.5	Winter Volumes	7,943	2,363	1,175	113	3,892
466	35500	Meas & Reg. Equipment	1.5	Winter Volumes	871	273	136	13	450
467	35600	Purification Equipment	1.5	Winter Volumes	55	17	9	1	28
468									
469		Total Storage Plant			74,928	23,471	11,671	1,125	38,661
470									
471		Transmission							
472									
473	36510	Land & Land Rights	99.0		0				
474	36520	Rights of Way	99.0		0				
475	36602	Structures & Improvements	99.0		0				
476	36603	Other Structures	99.0		0				
477	36700	Mains Cathodic Protection	99.0		0				
478	36701	Mains - Steel	99.0		0				
479	36900	Meas. & Reg. Equipment	99.0		0				
480	36901	Meas. & Reg. Equipment	99.0		0				
481									
482		Total Transmission Plant			0				
483									
484		Distribution							
485									
486	37400	Land & Land Rights	99.0		0				
487	37401	Land	99.0		0				
488	37402	Land Rights	99.0		0				
489	37403	Land Other	99.0		0				
490	37500	Structures & Improvements	99.0		0				
491	37501	Structures & Improvements T.B.	99.0		0				
492	37502	Land Rights	99.0		0				
493	37503	Improvements	99.0		0				
494	37600	Mains Cathodic Protection	99.0		0				
495	37601	Mains - Steel	99.0		0				
496	37602	Mains - Plastic	99.0		0				
497	37800	Meas & Reg. Sta. Equip - General	99.0		0				
498	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0				
499	37905	Meas & Reg. Sta. Equipment T.B.	99.0		0				
500	38000	Services	99.0		0				
501	38100	Meters	99.0		0				
502	38200	Meter Installations	99.0		0				
503	38300	House Regulators	99.0		0				
504	38400	House Reg. Installations	99.0		0				
505	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
506	38600	Other Prop. On Cust. Prem	99.0		0				
507									
508		Total Distribution Plant			0				

Atmos Energy Corporation, Kentucky Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
509									
510		General:							
511									
512	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0				
513	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	1,673	624	261	26	893
514	39002	Improvements	6.6	P, S, T & D Plant - Commodity	0				
515	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	343	107	53	5	177
516	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0				
517	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	385	121	60	6	199
518	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	1,233	388	192	19	630
519	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0				
520	39200	Trucks	6.6	P, S, T & D Plant - Commodity	0				
521	39201	Trailers	6.6	P, S, T & D Plant - Commodity	0				
522	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0				
523	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	1,720	530	268	26	887
524	39403	Backhoes	6.6	P, S, T & D Plant - Commodity	105	33	16	2	54
525	39604	Welders	6.6	P, S, T & D Plant - Commodity	123	38	19	2	63
526	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	65	20	10	1	33
527	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	315	89	49	5	162
528	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0				
529	39702	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0				
530	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	109	33	17	2	56
531	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	1,693	499	249	24	822
532	39900	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0				
533	39901	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0				
534	39902	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0				
535	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0				
536	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0				
537	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0				
538	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	528	165	82	8	272
539	39907	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0				
540	39908	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0				
541		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	3,252	1,019	507	49	1,678
542									
543									
544		Total General Plant			11,439	3,563	1,792	172	5,902
545									
546		TOTAL DIRECT DEPRECIATION EXPENSE			86,366	27,054	13,453	1,286	44,563
547									
548		Kentucky Mid-States General Office:							
549									
550		Intangible Plant:							
551									
552	30100	Organization	99.0		0				
553	30200	Franchises & Consents	99.0		0				
554	30300	Misc Intangible Plant	99.0		0				
555									
556		Total Intangible Plant			0				
557									
558		General:							
559									
560	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0				
561	38001	Structures Frame	6.6	P, S, T & D Plant - Commodity	34	11	5	1	18
562	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0				
563	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0				
564	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	27	8	4	0	14
565	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0				
566	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
567	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	80	19	9	1	41
568	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	9	2	1	0	4
569	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	17	5	3	0	9
570	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	284	83	41	4	136
571	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0				
572	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	209	66	33	3	106
573	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0				
574	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0				
575	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	835	261	130	13	431
576	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0				
577	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0				
578									
579									
580		Total General Plant			1,456	456	227	22	751
581									
582		Shared Services General Office:							
583									
584		General:							
585									
586	38000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	3	1	0	0	1
587	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	56	17	8	1	26
588	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	287	83	42	4	138
589	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	272	85	42	4	140
590	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0				
591	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0				
592	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	20	6	3	0	10
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0				
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	16	5	2	0	8
596	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	3	1	0	0	2
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	111	35	17	2	57
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5	1	1	0	2
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	16	5	2	0	8
600	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	1,820	570	284	27	839
601	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	958	300	149	14	494
602	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	225	70	35	3	116
603	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0				
604	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0				
605	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	153	51	26	2	84
606	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	46	15	7	1	24
607	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	4,797	1,503	747	72	2,476
608	39909	Other Tang. Property - Application Soft	6.6	P, S, T & D Plant - Commodity	0				
609	39924	Other Tang. Property - General Startup	6.6	P, S, T & D Plant - Commodity	0				
610									
611									
612		Total General Plant			8,777	2,749	1,367	132	4,529

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
613									
614		Shared Services Customer Support							
615									
616		General							
617									
619	38900	Land	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
619	38910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	321	101	60	5	165
621	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	134	42	21	2	69
622	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	35	11	5	1	18
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	34	11	5	1	17
624	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	84	26	13	1	43
625	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	2	0	0	0	1
626	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	1
627	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
628	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	365	114	57	5	188
629	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	173	54	27	3	88
630	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	120	38	19	2	62
631	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	78	24	12	1	40
632	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	24	8	4	0	13
633	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	4,669	1,463	727	70	2,409
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
635	39916	CKV-Oth Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
636	39917	CKV-Oth Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
637	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
638									
639									
640		Total General Plant			6,044	1,893	941	91	3,119
641									
642		TOTAL DEPRECIATION EXPENSE - COMMODITY			102,643	32,152	15,980	1,541	52,962

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00145									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Total Depreciation Expense									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	
643			Intangible Plant:						
644									
645	30100		Organization	0	-	-	-	-	-
646	30200		Franchises & Consents	0	-	-	-	-	-
647	30300		Misc Intangible Plant	0	-	-	-	-	-
648									
649			Total Intangible Plant:	0	-	-	-	-	-
650									
651			Production Plant:						
652									
653	32520		Producing Leaseholds	51	22	10	1	19	
654	32540		Rights of Ways	1,699	727	327	29	616	
655	33100		Production Gas Wells Equipment	0	-	-	-	-	
656	33201		Field Lines	0	-	-	-	-	
657	33202		Tributary Lines	0	-	-	-	-	
658	33400		Field Meas. & Reg. Sta. Equip	3,001	1,284	577	52	1,088	
659	33400		Purification Equipment	956	426	191	17	351	
660									
661			Total Production Plant	5,747	2,459	1,105	100	2,083	
662									
663			Storage Plant:						
664									
665	35010		Land	0	-	-	-	-	
666	35020		Rights of Way	0	-	-	-	-	
667	35100		Structures and Improvements	293	108	51	5	129	
668	35102		Compression Station Equipment	1,704	632	297	28	749	
669	35103		Meas. & Reg. Sta. Structures	0	-	-	-	-	
670	35104		Other Structures	0	-	-	-	-	
671	35200		Wells \ Rights of Way	82,144	30,440	14,297	1,328	36,080	
672	35201		Well Construction	19,009	7,055	3,314	308	8,362	
673	35202		Well Equipment	0	-	-	-	-	
674	35203		Cushion Gas	28,358	10,878	5,109	474	12,694	
675	35210		Leaseholds	0	-	-	-	-	
676	35211		Storage Rights	382	141	66	6	168	
677	35301		Field Lines	0	-	-	-	-	
678	35302		Tributary Lines	0	-	-	-	-	
679	35400		Compressor Station Equipment	15,096	5,690	2,626	244	6,626	
680	35500		Meas. & Reg. Equipment	1,742	646	303	26	765	
681	35600		Purification Equipment	110	41	19	2	48	
682									
683			Total Storage Plant	149,956	65,631	26,062	2,422	65,821	
684									
685			Transmission:						
686									
687	36510		Land & Land Rights	0	-	-	-	-	
688	36520		Rights of Way	13,066	5,691	2,513	226	4,736	
689	36602		Structures & Improvements	887	360	171	15	322	
690	36603		Other Structures	734	314	141	13	266	
691	36700		Mains Cathodic Protection	18,980	8,649	3,943	348	7,242	
692	36701		Mains - Steel	576,413	247,495	111,240	10,014	209,664	
693	36900		Meas. & Reg. Equipment	12,003	5,136	2,308	208	4,351	
694	36901		Meas. & Reg. Equipment	45,879	19,631	8,823	784	16,630	
695									
696			Total Transmission Plant	670,963	287,096	128,040	11,616	243,211	
697									
698			Distribution:						
699									
700	37400		Land & Land Rights	0	-	-	-	-	
701	37401		Land	0	-	-	-	-	
702	37402		Land Rights	4,289	3,607	523	16	244	
703	37403		Land Other	0	-	-	-	-	
704	37500		Structures & Improvements	7,321	5,968	892	27	416	
705	37501		Structures & Improvements T.B.	2,168	1,773	264	8	123	
706	37502		Land Rights	0	-	-	-	-	
707	37503		Improvements	86	70	10	0	5	
708	37600		Mains Cathodic Protection	566,692	455,102	67,841	2,026	31,634	
709	37601		Mains - Steel	2,345,591	1,017,924	285,843	9,536	133,289	
710	37602		Mains - Plastic	1,664,702	1,279,412	190,681	5,694	88,914	
711	37800		Meas. & Reg. Sta. Equip - General	161,845	132,336	19,723	589	9,197	
712	37900		Meas. & Reg. Sta. Equip - City Gate	58,890	48,153	7,177	214	3,346	
713	37905		Meas. & Reg. Sta. Equipment T.B.	36,252	29,642	4,418	132	2,950	
714	38000		Services	4,473,918	3,975,293	487,094	5,157	5,584	
715	38100		Meters	1,773,300	1,065,972	599,488	55,317	65,123	
716	38200		Meter Installations	2,132,918	1,281,425	717,454	66,535	67,504	
717	38300		House Regulators	235,602	141,546	79,250	7,349	7,458	
718	38400		House Reg. Installations	8,841	2,308	1,292	120	122	
719	38500		Ind. Meas. & Reg. Sta. Equipment	167,854	-	-	-	167,854	
720	38600		Other Prop. On Cust. Prem	0	-	-	-	-	
721									
722			Total Distribution Plant	13,515,271	10,339,930	2,459,750	151,720	563,871	

Atmos Energy Corporation, Kentucky/Mid-States Division					
Kentucky Jurisdiction Case No. 2013-00148					
Forecasted Test Period: Twelve Months Ended November 30, 2014					
ALLOCATION OF DEPRECIATION EXPENSE					
723					
724		General:			
725					
726	39000	Land & Land Rights	0	-	-
727	39000	Structures Frame	131,359	97,248	21,743
728	39002	Improvements	0	-	-
729	39003	Air Conditioning Equipment	26,900	19,915	4,452
730	39004	Improvement to leased Premises	0	-	-
731	39009	Office Furniture & Equipment	38,239	22,387	5,005
732	39100	Remittance Processing Equip	98,791	71,658	16,021
733	39103	Transportation Equipment	0	-	-
734	39200	Trucks	0	-	-
735	39201	Trailers	0	-	-
736	39202	Stores Equipment	0	-	-
737	39400	Power Operated Equipment	136,043	89,976	22,352
738	39603	Backhoes	8,234	6,099	1,363
739	39604	Welders	9,621	7,123	1,592
740	39605	Communication Equipment	5,996	3,773	843
741	39700	Communication Equipment - Mobile Radios	24,702	18,287	4,089
742	39701	Communication Equipment - Fixed Radios	0	-	-
743	39702	Communication Equip. - Telemetering	0	-	-
744	39705	Miscellaneous Equipment	8,380	5,189	1,384
745	39800	Other Tangible Property	126,081	92,601	20,703
746	39900	Other Tangible Property - Servers - HW	0	-	-
747	39901	Other Tangible Property - Servers - SW	0	-	-
748	39902	Other Tangible Property - Network - HW	0	-	-
749	39903	Other Tang. Property - CPU	0	-	-
750	39904	Other Tangible Property - MF - Hardware	0	-	-
751	39905	Other Tang. Property - PC Hardware	0	-	-
752	39906	Other Tang. Property - PC Software	41,450	30,657	6,661
753	39907	Other Tang. Property - Mainframe SW	0	-	-
754	39908	Other Tang. Property - Application Software	0	-	-
755		AR 15 general plant amortization	256,335	189,031	42,263
756					
757					
758		Total General Plant	898,212	604,968	148,972
759					
760		TOTAL DIRECT DEPRECIATION EXPENSE	16,240,048	11,349,964	2,764,648
761					
762		Kentucky Mid-States General Office:			
763					
764		Intangible Plant:			
765					
766	30100	Organization	0	-	-
767	30200	Franchises & Consents	0	-	-
768	30300	Misc Intangible Plant	0	-	-
769					
770		Total Intangible Plant	0	-	-
771					
772		General:			
773					
774	37400	Land & Land Rights	0	-	-
775	39001	Structures Frame	2,696	1,996	446
776	39004	Air Conditioning Equipment	0	-	-
777	39009	Improvement to leased Premises	0	-	-
778	39100	Office Furniture & Equipment	2,095	1,551	347
779	39200	Transportation Equipment	0	-	-
780	39300	Stores Equipment	162	120	27
781	39400	Tools, Shop & Garage Equipment	4,710	3,487	780
782	39500	Power Operated Equipment	605	446	100
783	39700	Communication Equipment	1,370	1,014	227
784	39800	Miscellaneous Equipment	20,721	15,340	3,450
785	39900	Other Tangible Property	0	-	-
786	39901	Other Tangible Property - Servers - HW	16,430	12,164	2,720
787	39902	Other Tangible Property - Servers - SW	0	-	-
788	39903	Other Tangible Property - Network - HW	0	-	-
789	39906	Other Tang. Property - PC Hardware	65,546	48,525	10,649
790	39907	Other Tang. Property - PC Software	0	-	-
791	39908	Other Tang. Property - Mainframe SW	0	-	-
792					
793					
794		Total General Plant	114,335	84,645	18,925
795					
796		Shared Services General Office:			
797					
798		General:			
799					
800	39000	Structures & Improvements	225	167	37
801	39005	G-Structures & Improvements	4,283	3,171	709
802	39009	Improvement to leased Premises	20,929	15,494	3,464
803	39100	Office Furniture & Equipment	21,361	16,814	3,536
804	39102	Remittance Processing Equip	0	-	-
805	39103	Office Machines	0	-	-
806	39104	G-Office Furniture & Equip.	36	27	6
807	39200	Transportation Equipment	1,594	1,180	264
808	39300	Stores Equipment	0	-	-
809	39400	Tools, Shop & Garage Equipment	1,246	923	206
810	39500	Laboratory Equipment	230	170	36
811	39700	Communication Equipment	8,744	6,473	1,447
812	39800	Miscellaneous Equipment	371	274	61
813	39900	Other Tangible Property	1,249	923	206
814	39901	Other Tangible Property - Servers - H/W	142,944	105,925	23,960
815	39902	Other Tangible Property - Servers - S/W	75,232	55,895	12,452
816	39903	Other Tangible Property - Network - H/W	17,633	13,064	2,919
817	39904	Other Tang. Property - CPU	0	-	-
818	39905	Other Tangible Property - MF - Hardware	0	-	-
819	39906	Other Tang. Property - PC Hardware	12,779	9,461	2,115
820	39907	Other Tang. Property - PC Software	3,650	2,702	604
821	39908	Other Tang. Property - Mainframe S/W	376,695	278,676	62,350
822	39909	Other Tang. Property - Application Software	0	-	-
823	39924	Other Tang. Property - General Startup Costs	0	-	-
824					
825					
826		Total General Plant	689,199	510,230	114,076

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00149						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
827						
828		Shared Services Customer Support				
829						
830		General:				
831						
832	39900	Land	0	-	-	-
833	39910	CKV-Land & Land Rights	0	-	-	-
834	39900	Structures & Improvements	25,234	10,681	4,177	245
835	39009	Improvement to leased Premises	10,518	7,787	1,741	102
836	39010	CKV-Structures & Improvements	2,760	2,043	457	27
837	39100	Office Furniture & Equipment	2,634	1,950	426	26
838	39700	Communication Equipment	5,558	4,855	1,086	64
839	39710	CKV-Communication Equipment	120	89	20	1
840	39800	Miscellaneous Equipment	91	69	15	1
841	39900	Other Tangible Property	0	-	-	-
842	39901	Other Tangible Property - Servers - HW	28,635	21,199	4,740	278
843	39902	Other Tangible Property - Servers - SW	13,570	10,046	2,246	132
844	39903	Other Tangible Property - Network - HW	9,438	6,997	1,562	92
845	39906	Other Tang. Property - PC Hardware	6,134	4,541	1,015	60
846	39907	Other Tang. Property - PC Software	1,922	1,423	316	19
847	39908	Other Tang. Property - Mainframe SW	366,672	271,456	60,691	3,561
848	39910	CKV-Other Tangible Property	130	66	22	1
849	39916	CKV-Oth Tang Prop-PC Hardware	135	100	22	1
850	39917	CKV-Oth Tang Prop-PC Software	48	35	8	0
851	39924	Other Tang. Property - General Startup Costs	0	-	-	-
852						
853						
854		Total General Plant	474,588	351,357	79,555	4,609
855						
856		TOTAL DEPRECIATION EXPENSE	16,518,181	12,296,216	2,976,204	185,993

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
	Customer	Factor	Base	Company		Public Authority	Industrial	Transportation
1								
2	Customer							
3								
4								
5								
6								
7	Taxes Other Than Income							
8								
9	Non Revenue Related:							
10	Payroll Related	7.2	Allocated O&M Expenses - Cust	75,230	63,065	10,860	844	461
11	Property Related	6.2	P, S, T & D Plant - Customer	2,809,363	2,269,959	450,475	22,859	65,076
12	DOT Transmission User Tax	7.2	Allocated O&M Expenses - Cust	10,871	9,113	1,569	122	67
13	Other	7.2	Allocated O&M Expenses - Cust	127,443	108,835	18,398	1,429	781
14	Total Non Revenue Related:			3,021,906	2,448,972	481,306	25,245	66,384
15								
16	Revenue Related:							
17	State Gross Receipts - Tax	99.0	-	0	-	-	-	-
18	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-
19	Public Service Commission Assessment	95.0	-	0	-	-	-	-
20	Total Revenue Related:			0	-	-	-	-
21								
22	Total Taxes, Other Than Income			3,021,906	2,448,972	481,306	25,245	66,384
23								
24								
25	Interest Expense	19.2	Rate Base - Cust	6,053,097	4,859,004	1,017,574	85,235	121,284

Almos Energy Corporation, Kentucky/Mid-States Division										
Kentucky Jurisdiction Case No. 2013-00148										
Forecasted Test Period: Twelve Months Ended November 30, 2014										
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX										
63										
64		Commodity								
65										
66										
67										
68			Allocation	Allocation		Total	Commercial &	Firm	Interruptible &	
69			Factor	Basis		Company	Residential	Public Authority	Industrial	Transportation
70		Taxes Other Than Income								
71		Non Revenue Related:								
72		Payroll Related	7.6	Allocated O&M Expenses - Comm		283,462	174,117	97,408	8,625	3,412
73		Property Related	6.6	P, S, T & D Plant - Commodity		43,341	13,578	6,751	651	22,363
74		DOT transmission User Tax	7.6	Allocated O&M Expenses - Comm		40,960	25,160	14,075	1,232	493
75		Other	7.6	Allocated O&M Expenses - Comm		480,196	294,962	165,014	14,432	5,780
76		Total Non Revenue Related:				847,959	507,814	283,249	24,850	32,048
77		Revenue Related:								
78		State Gross Receipts - Tax	99.0	-		0	-	-	-	-
79		Local Gross Receipts - Tax	99.0	-		0	-	-	-	-
80		Public Service Commission Assessment	1.0	Mcf		219,194	49,924	27,869	2,440	138,961
81		Total Revenue Related:				219,194	49,924	27,869	2,440	138,961
82		Total Taxes, Other Than Income				1,067,154	557,738	311,118	27,290	171,009
83		Interest Expense	18.6	Rate Base - Comm		476,218	167,456	86,289	7,675	224,798

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
		Factor	Basis	Company		Public Authority	Industrial	Transportation
80								
81								
82								
83								
84								
85								
86								
87								
88	Taxes Other Than Income							
89								
90	Non Revenue Related:							
91	Payroll Related			366,438	240,486	109,758	9,503	6,681
92	Property Related			3,403,337	2,519,672	563,319	33,051	287,305
93	DOT transmission User Tax			52,950	34,751	15,860	1,373	965
94	Other			620,764	407,411	185,936	16,099	11,318
95	Total Non Revenue Related:			4,443,489	3,202,231	874,873	60,026	306,359
96								
97	Revenue Related:							
98	State Gross Receipts - Tax			0	-	-	-	-
99	Local Gross Receipts - Tax			0	-	-	-	-
100	Public Service Commission Assessment			219,194	49,924	27,869	2,440	138,961
101	Total Revenue Related:			219,194	49,924	27,869	2,440	138,961
102								
103	Total Taxes, Other Than Income			4,662,683	3,252,154	902,743	62,466	445,320
104								
105								
106	Interest Expense			7,536,846	5,447,669	1,297,631	80,354	711,292

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF REVENUES									
1									
2									
3			Total Revenues						
4									
5									
6									
7									
8			Allocation	Allocation	Total	Commercial &	Firm		
9			Factor	Basis	Company	Public Authority	Industrial		
10							Interruptible &		
11							Transportation		
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
9			Rate Schedule Revenue:						
11			Base Revenues	Input	63,205,353	36,974,250	13,762,948	524,930	11,923,225
12			Base Revenue Increase	Input	0	-	-	-	-
13			Rider GCR	Input	90,267,316	55,514,753	31,060,527	2,718,229	973,807
14			Rider FF and Rider Tax	Input	0	-	-	-	-
16			Total Rate Schedule Revenue		153,472,669	92,489,003	44,843,475	3,243,159	12,897,032
18			Other Revenue:						
20			Forfeited Discounts	18.2 Base Revenues	1,126,126	658,768	245,570	9,353	212,435
21			Misc. Service Revenues	18.2 Base Revenues	778,251	455,266	169,710	6,463	146,811
22			Special Contract Revenues	18.2 Base Revenues	0	-	-	-	-
23			NTB	18.2 Base Revenues	(2,078)	(1,216)	(453)	(17)	(392)
25			Total Non-Rate Revenue		1,902,299	1,112,819	414,827	15,799	358,855
27			TOTAL REVENUE		155,374,969	93,601,821	45,258,302	3,258,958	13,255,887

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION FACTORS								
					Total			
					Company	Customer	Demand	Commodity
	Input		Values		1	1	0	0
1.0	Customer		%		100.0000%	100.0000%	0.0000%	0.0000%
	Input		Values		1	0	1	0
2.0	Demand		%		100.0000%	0.0000%	100.0000%	0.0000%
	Input		Values		1	0	0	1
3.0	Commodity		%		100.0000%	0.0000%	0.0000%	100.0000%
	Input		Values		100	0	50	50
3.5	Storage (50/50)		%		100.0000%	0.0000%	50.0000%	50.0000%
	Input		Values		87,962,005	74,428,693	13,533,312	0
4.0	Mains		%		100.0000%	84.6146%	15.3854%	0.0000%
	Internally Generated		Values		166,866,780	149,100,091	17,766,689	0
4.1	Mains & Services		%		100.0000%	89.3528%	10.6472%	0.0000%
	Internally Generated		Values		411,478,740	339,543,663	66,694,977	5,240,101
5.4	P, S, T & D Plant		%		100.0000%	82.5179%	16.2086%	1.2735%
	Internally Generated		Values		287,487,464	243,840,543	40,115,276	3,531,645
5.7	Net Plant		%		100.0000%	84.8178%	13.9537%	1.2285%
	Internally Generated		Values		116,962,934	24,012,548	2,472,576	90,477,810
9.1	Allocated O&M Expenses		%		100.0000%	20.5300%	2.1140%	77.3560%
	Internally Generated		Values		4,220,281	3,841,378	368,349	10,554
10.0	Composite of Accts. 871-879 & 886-893		%		100.0000%	91.0219%	8.7281%	0.2501%
	Internally Generated		Values		122,145,709	103,353,095	18,792,614	-
12.0	Composite of Accts. 374-379		%		100.0000%	84.6146%	15.3854%	0.0000%
	Internally Generated		Values		252,914,292	203,124,068	33,809,759	15,980,465
13.0	Rate Base		%		100.0000%	80.3134%	13.3681%	6.3185%
	Internally Generated		Values		8,167,096	7,601,215	549,518	16,364
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1		%		100.0000%	93.0712%	6.7284%	0.2004%
	Internally Generated		Values		0	0	0	0
99.0	-		%		0.0000%	0.0000%	0.0000%	0.0000%

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1.0	Input Mcf	Value %	42,314,959 100.0000%	9,637,652 22.7760%	5,380,137 12.7145%	471,075 1.1133%	26,826,095 63.3962%
1.5	Input Winter Volumes	Value %	23,332,458 100.0000%	7,308,713 31.3242%	3,634,476 15.5769%	360,228 1.5010%	12,039,041 51.5978%
2.0	Input Customers	Value %	2,078,493 100.0000%	1,846,837 88.8546%	226,666 10.9053%	2,396 0.1153%	2,594 0.1249%
3.0	Input Peak Day	Value %	273,558 100.0000%	117,052 42.7886%	52,611 19.2320%	4,736 1.7313%	99,160 36.2481%
4.0	Input Meter Investment	Value %	11,657,334 100.0000%	7,003,552 60.0785%	3,921,199 33.6372%	363,643 3.1194%	369,939 3.1649%
4.2	Input Direct to Residential	Value %	1 100.0000%	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%
4.4	Input Direct to Commercial & Public Authority	Value %	1 100.0000%	- 0.0000%	1 100.0000%	- 0.0000%	- 0.0000%
4.6	Input Direct to Industrial	Value %	1 100.0000%	- 0.0000%	- 0.0000%	1 100.0000%	- 0.0000%
5.0	Input Direct to I & T	Value %	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%	1 100.0000%
6.0	Internally Generated P, S, T & D Plant	Value %	411,478,740 100.0000%	304,627,602 74.0324%	68,107,798 16.5520%	3,996,987 0.9711%	34,747,353 8.4445%
6.2	Internally Generated P, S, T & D Plant - Customer	Value %	339,543,663 100.0000%	274,448,302 80.8286%	54,464,774 16.0406%	2,762,649 0.8136%	7,867,937 2.3172%
6.4	Internally Generated P, S, T & D Plant - Demand	Value %	66,694,977 100.0000%	28,537,878 42.7886%	12,826,778 19.2320%	1,154,682 1.7313%	24,175,638 36.2481%
6.6	Internally Generated P, S, T & D Plant - Commodity	Value %	5,240,101 100.0000%	1,641,421 31.3242%	816,246 15.5769%	78,656 1.5010%	2,703,779 51.5978%
7.0	Internally Generated Allocated O&M Expenses	Value %	116,962,934 100.0000%	76,763,540 65.8307%	35,033,641 29.9528%	3,033,267 2.5934%	2,132,485 1.8232%
7.2	Internally Generated Allocated O&M Expenses - Cust	Value %	24,012,548 100.0000%	20,129,547 83.8293%	3,466,547 14.4364%	269,286 1.1214%	147,167 0.6129%
7.4	Internally Generated Allocated O&M Expenses - Demand	Value %	2,472,576 100.0000%	1,057,982 42.7886%	475,526 19.2320%	42,807 1.7313%	896,261 36.2481%
7.6	Internally Generated Allocated O&M Expenses - Comm	Value %	90,477,810 100.0000%	55,576,011 61.4250%	31,091,568 34.3637%	2,721,173 3.0076%	1,089,058 1.2037%
8.0	Input Customer Deposit Balances	Value %	34,046,761 100.0000%	24,135,338 70.8888%	9,911,423 29.1112%	0 0.0000%	0 0.0000%
9.0	Internally Generated Allocated Net Plant	Value %	287,487,464 100.0000%	214,249,175 74.5247%	49,090,674 17.0758%	2,944,171 1.0241%	21,203,444 7.3764%
9.2	Internally Generated Allocated Net Plant - Cust	Value %	243,840,543 100.0000%	195,978,130 80.3714%	40,825,583 16.7427%	2,196,649 0.9009%	4,840,181 1.9850%
9.4	Internally Generated Allocated Net Plant - Demand	Value %	40,115,276 100.0000%	17,164,784 42.7886%	7,714,970 19.2320%	694,511 1.7313%	14,541,011 36.2481%
9.6	Internally Generated Allocated Net Plant - Comm	Value %	3,531,645 100.0000%	1,106,261 31.3242%	550,121 15.5769%	53,011 1.5010%	1,822,252 51.5978%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value %	4,220,281 100.0000%	3,308,266 78.3897%	677,348 16.0498%	64,374 1.5254%	170,292 4.0351%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value %	3,841,378 100.0000%	3,148,250 81.9563%	605,166 15.7539%	57,890 1.5067%	30,082 0.7831%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value %	368,349 100.0000%	157,611 42.7886%	70,841 19.2320%	6,377 1.7313%	133,519 36.2481%
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value %	10,554 100.0000%	2,404 22.7760%	1,342 12.7145%	117 1.1133%	6,691 63.3962%
11.0	Internally Generated Composite of Accts. 376 & 380	Value %	166,866,780 100.0000%	140,084,441 83.9499%	19,676,709 11.7919%	479,469 0.2873%	6,526,161 3.9709%

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
		Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	
	Internally Generated	Value	149,100,091	132,482,315	16,259,820	171,876	186,080
11.2	Composite of Accts. 376 & 380 - Cust	%	100.0000%	88.8546%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	17,766,689	7,602,126	3,416,890	307,593	6,440,081
11.4	Composite of Accts. 376 & 380 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	0	0	0	0	0
11.6	Composite of Accts. 376 & 380 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	122,145,709	89,875,102	14,885,166	444,495	6,940,945
12.0	Composite of Accts. 374-379	%	100.0000%	81.7672%	12.1864%	0.3639%	5.6825%
	Internally Generated	Value	103,353,095	91,833,997	11,270,970	119,141	128,987
12.2	Composite of Accts. 374-379 - Cust	%	100.0000%	88.8546%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	18,792,614	8,041,105	3,614,196	325,354	6,911,959
12.4	Composite of Accts. 374-379 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	0	0	0	0	0
12.6	Composite of Accts. 374-379 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	56,817,747	34,135,253	19,111,894	1,772,394	1,799,206
13.0	Composite of Accts. 381-383	%	100.0000%	60.0785%	33.6372%	3.1194%	3.1649%
	Internally Generated	Value	56,817,747	34,135,253	19,111,894	1,772,394	1,799,206
13.2	Composite of Accts. 381-383 - Cust	%	100.0000%	60.0785%	33.6372%	3.1194%	3.1649%
	Internally Generated	Value	0	0	0	0	0
13.4	Composite of Accts. 381-383 - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0
13.6	Composite of Accts. 381-383 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	51,389,238	45,661,711	5,604,153	59,239	64,135
14.0	Account 380	%	100.0000%	88.8546%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	51,389,238	45,661,711	5,604,153	59,239	64,135
14.2	Account 380 - Cust	%	100.0000%	88.8546%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	0	0	0	0	0
14.4	Account 380 - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0
14.6	Account 380 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	218,503	0.81264	0.14803	0.03934	218,502
16.0	GUID 9400 Allocation Factors	%	100.0000%	0.0004%	0.0001%	0.0000%	99.9995%
	Internally Generated	Value	8,187,096	6,599,766	1,213,012	97,188	257,131
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	80.8092%	14.8524%	1.1900%	3.1484%
	Internally Generated	Value	7,601,215	6,360,829	1,105,222	87,488	47,675
17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	%	100.0000%	83.6817%	14.5401%	1.1610%	0.6272%
	Internally Generated	Value	549,518	235,131	105,683	9,514	199,190
17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	16,364	3,806	2,107	186	10,286
17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	%	100.0000%	23.2553%	12.8750%	1.1350%	62.7346%
	Internally Generated	Value	1,494,129,326	961,319,271	488,286,164	44,490,351	33,540
18.0	Revenues	%	100.0000%	64.3398%	32.6803%	2.9777%	0.0022%
	Internally Generated	Value	63,205,353	36,974,250	13,782,948	524,930	11,923,225
18.2	Base Revenues	%	100.0000%	58.4986%	21.8066%	0.8305%	18.8643%
	Internally Generated	Value	90,267,316	55,514,753	31,060,527	2,718,229	973,807
18.4	Gas Costs	%	100.0000%	61.5004%	34.4095%	3.0113%	1.0788%
	Internally Generated	Value	252,914,292	182,804,320	43,544,670	2,636,429	23,868,873
19.0	Rate Base	%	100.0000%	72.2792%	17.2172%	1.0661%	9.4375%
	Internally Generated	Value	203,124,068	163,053,819	34,146,782	1,853,527	4,069,941
19.2	Rate Base - Cust	%	100.0000%	80.2730%	16.8108%	0.9125%	2.0037%
	Internally Generated	Value	33,809,759	14,486,738	6,502,293	585,344	12,255,393
19.4	Rate Base - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	15,980,465	5,263,763	2,595,595	257,558	7,543,550
19.6	Rate Base - Comm	%	100.0000%	33.0539%	18.1198%	1.6117%	47.2048%
	Internally Generated	Value	0	0	0	0	0
99.0		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Classification Factor	Customer-Related	Demand-Related	Commodity-Related
Mains & Services	89.35%	10.65%	0.00%
Production, Storage, Transmission and Distribution Plant	82.52%	16.21%	1.27%
Net Plant	84.82%	13.95%	1.23%
O&M Expenses	20.53%	2.11%	77.36%
Composite 871-879;886-893	91.02%	8.73%	0.25%
Composite 374-379	84.61%	15.39%	0.00%
Rate Base	80.31%	13.37%	6.32%
Comp. 870-902;905-916;924;928-930.1	93.07%	6.73%	0.20%

Allocation Factor	Residential	Commercial	Industrial & Transport
Throughput	22.78%	12.71%	1.11%
Customer Locations	88.85%	10.91%	0.12%
Design Day Demand	42.79%	19.23%	1.73%
Meter Investments	60.08%	33.64%	3.12%
Direct to I&T	100.00%	0.00%	0.00%
Customer Deposit Balances	70.89%	29.11%	0.00%
GUD 9400	0.00%	0.00%	0.00%

Allocation Factor	Residential	Commercial	Industrial & Transport
Distribution & Customer Support Plant	74.03%	16.55%	0.97%
O&M Expenses	65.63%	29.95%	2.59%
Net Plant	74.52%	17.08%	1.02%
Composite 871-879;886-893	78.39%	16.05%	1.53%
Composite 376 & 380	83.95%	11.79%	0.29%
Composite 374-379	81.77%	12.19%	0.36%
Composite 381-383	60.08%	33.64%	3.12%
Account 380	88.85%	10.91%	0.12%
Comp. 870-902;905-916;924;928-930.1	80.81%	14.85%	1.19%
Rate Base	72.28%	17.22%	1.07%

Industrial & Transport
63.40%
0.12%
36.25%
3.16%
0.00%
0.00%
100.00%

Industrial & Transport
8.44%
1.82%
7.38%
4.04%
3.97%
5.68%
3.16%
0.12%
3.15%
9.44%

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
SUMMARY OF RESULTS						
		Total	Residential	Commercial &	Firm	Interruptible &
		Company		Public Authority	Industrial	Transportation
		\$				
8	Operating Revenues	155,374,969	94,513,264	45,598,062	3,271,898	11,991,745
10	Operating Expenses:					
12	Operating & Maintenance	116,952,934	77,015,435	35,119,567	3,034,701	1,793,230
13	Depreciation & Amortization	16,518,181	12,470,785	3,041,148	185,850	820,397
14	Taxes Other Than Income	4,662,683	3,329,268	935,827	64,313	333,175
18	Total Operating Expenses	138,143,797	92,815,490	39,096,642	3,284,864	2,949,802
18	Income Before Taxes	17,231,172	1,697,774	6,501,420	(12,966)	9,044,943
20	Interest Expense	7,536,846	5,575,975	1,350,026	82,469	528,376
22	Income Taxes:					
24	State Income Taxes	6.00%	581,660	(232,692)	309,084	(5,726)
25	Federal Income Taxes	35.00%	3,189,433	(1,275,928)	1,694,809	(31,398)
26	Total Deferred Income Taxes		0	0	0	0
27	Amortization of ITC		0	0	0	0
29	Total Income Taxes	3,771,093	(1,508,620)	2,003,892	(37,124)	3,312,945
31	Net Income	13,460,079	3,206,394	4,497,528	24,158	5,731,999
33	Total Rate Base	252,914,292	187,113,245	45,302,695	2,767,407	17,730,745
35	Rate of Return	5.3220%	1.7136%	9.9277%	0.8730%	32.3280%
36	Relative Rate of Return	1.00	0.32	1.67	0.16	6.07
38	Equalized ROR:					
40	Net Income Increase	8,113,510	12,754,365	(633,191)	211,902	(4,219,566)
41	Uncollectibles/PSC Fees	0.6622%	88,520	139,153	(9,909)	2,312
42	Income Taxes		5,165,557	8,120,210	(403,128)	134,909
43	Gross Revenue After Increase		168,742,556	115,526,992	44,554,835	3,621,021
44	Revenue Increase		13,367,587	21,013,728	(1,043,228)	349,123
45	Rate of Return	8.5300%	8.5300%	8.5300%	8.5300%	8.5300%
46	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00
47	Percent Increase	8.5465%	22.0864%	-2.2727%	10.5997%	-57.5836%
49	Proposed Rate Levels:					
51	Net Income Increase	8,113,176	5,076,925	2,168,253	98,646	769,351
52	Uncollectibles/PSC Fees		88,517	55,390	23,656	1,076
53	Income Taxes		5,165,344	3,232,281	1,380,443	62,804
54	Gross Revenue After Increase		168,742,006	102,877,861	49,170,414	3,434,425
55	Revenue Increase		13,367,037	8,364,597	3,572,352	162,527
56	Rate of Return	8.5299%	4.4269%	14.7138%	4.4375%	36.6671%
57	Relative Rate of Return	1.00	0.52	1.72	0.52	4.30
58	Percent Increase	8.5451%	8.7916%	7.7926%	4.9345%	10.5003%

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
SUMMARY OF CUSTOMER COSTS						
		Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base	204,228,603	164,158,635	34,341,323	1,784,153	3,944,492
2						
3	Return @ Realized ROR	10,869,031	3,284,457	3,512,503	(4,469)	4,076,540
4	O&M Expenses	24,115,231	20,230,381	3,483,076	294,428	137,346
5	Depreciation Expense	14,636,238	11,537,830	2,619,775	147,783	330,850
6	Taxes, Other	3,037,281	2,464,248	483,934	24,359	64,739
7						
8	Interest Expense	6,086,012	4,891,927	1,023,371	53,168	117,546
9						
10	Income Taxes:					
11						
12	State Income Taxes	6.00%	469,691	(157,853)	244,432	(5,660)
13	Federal Income Taxes	35.00%	2,575,471	(865,561)	1,340,302	(31,035)
14	Deferred Income Taxes		0	0	0	0
15	Amortization of ITC		0	0	0	0
16						
17	Total Income Taxes	3,045,162	(1,023,414)	1,584,734	(36,695)	2,520,538
18						
19	Total Customer-Related Costs @ Realized ROR	55,702,943	36,493,502	11,684,022	395,405	7,130,014
20	Total Demand-Related Costs @ Realized ROR	6,935,662	2,041,210	2,001,313	114,350	2,778,789
21	Total Fixed Costs	62,638,605	38,534,713	13,685,335	509,754	9,908,803
22						
23	Total Customers	2,078,277	1,846,837	226,666	2,396	2,378
24	Customer Costs (\$/customer/month)	\$ 30.14	\$ 20.87	\$ 60.38	\$ 212.75	\$ 4,166.86
25						
26						
27	Incremental Return @ Equalized ROR	6,551,669	10,718,275	(583,188)	156,658	(3,740,075)
28	Uncollectibles/PSC Fees	71,480	116,939	(6,363)	1,709	(40,805)
29	Incremental Income Taxes	4,171,194	6,823,910	(371,293)	99,738	(2,381,161)
30						
31	Total Customer-Related Costs @ Equalized ROR	66,497,286	54,152,626	10,723,177	653,509	967,974
32	Customers	2,078,277	1,846,837	226,666	2,396	2,378
33	Dollars/Customer/Month	\$ 32.00	\$ 29.32	\$ 47.31	\$ 272.75	\$ 407.05
34						
35						
36	Incremental Return @ Proposed Rates	6,551,399	5,790,890	1,214,752	83,971	(538,214)
37	Uncollectibles/PSC Fees	71,477	63,180	13,253	916	(5,872)
38	Incremental Income Taxes	4,171,022	3,686,835	773,385	53,461	(342,660)
39						
40	Total Customer-Related Costs @ Proposed Rates	66,496,841	46,034,407	13,685,412	533,753	6,243,268
41	Customers	2,078,277	1,846,837	226,666	2,396	2,378
42	Dollars/Customer/Month	\$ 32.00	\$ 24.93	\$ 60.38	\$ 222.77	\$ 2,625.43

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF DEMAND COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		32,705,224	16,363,633	7,354,881	662,095	8,324,615
2							
3	Return @ Realized ROR		1,740,570	(2,222)	661,240	19,315	1,062,236
4	O&M Expenses		2,369,892	1,185,744	532,951	47,977	603,220
5	Depreciation Expense		1,779,300	890,249	400,136	36,021	452,894
6	Taxes, Other		558,248	279,312	125,541	11,301	142,093
7							
8	Interest Expense		974,616	487,636	219,175	19,730	248,074
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	75,216	(48,104)	43,411	(41)	79,950
13	Federal Income Taxes	35.00%	412,437	(263,770)	238,035	(224)	438,395
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		487,653	(311,874)	281,445	(264)	518,346
18							
19	Total Demand-Related Costs @ Realized ROR		6,935,662	2,041,210	2,001,313	114,350	2,778,789
20							
21							
22	Incremental Return @ Equalized ROR		1,049,186	1,398,040	(33,869)	37,162	(352,146)
23	Uncollectibles/PSC Fees		11,447	15,253	(370)	405	(3,842)
23	Incremental Income Taxes		667,976	890,078	(21,563)	23,659	(224,198)
24							
25	Total Demand-Related Costs @ Equalized ROR		8,664,271	4,344,581	1,945,512	175,576	2,198,602
26							
27							
28	Incremental Return @ Proposed Rates		1,049,143	(341,584)	600,924	11,499	778,304
29	Uncollectibles/PSC Fees		11,446	(3,727)	6,556	125	8,491
29	Incremental Income Taxes		667,949	(217,473)	382,585	7,321	495,516
30							
31	Total Demand-Related Costs @ Proposed Rates		8,664,200	1,478,426	2,991,379	133,295	4,061,100

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF COMMODITY COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		15,980,465	6,590,977	3,606,691	321,159	5,461,638
2							
3	Return @ Realized ROR		850,479	(75,841)	323,785	9,313	593,223
4	O&M Expenses		90,477,810	55,599,310	31,103,541	2,722,296	1,052,664
5	Depreciation Expense		102,643	42,707	21,237	2,046	36,653
6	Taxes, Other		1,067,154	585,708	326,452	28,653	126,342
7							
8	Interest Expense		476,218	196,411	107,479	9,571	162,757
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	36,752	(26,735)	21,241	(25)	42,272
13	Federal Income Taxes	35.00%	201,525	(146,597)	116,472	(139)	231,789
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		238,278	(173,332)	137,713	(164)	274,061
18							
19	Total Commodity-Related Costs		92,736,365	55,978,552	31,912,727	2,762,144	2,082,942
20	Total Throughput		28,847,540	9,637,652	5,380,137	471,075	13,358,677
21	Commodity Costs (\$/Mcf)		\$ 3.21471	\$ 5.80832	\$ 5.93158	\$ 5.86349	\$ 0.15592
22							
23							
24	Incremental Return @ Equalized ROR		512,655	638,051	(16,134)	18,082	(127,345)
25	Uncollectibles/PSC Fees		5,593	6,961	(176)	197	(1,389)
25	Incremental Income Taxes		326,387	406,222	(10,272)	11,512	(81,075)
26							
27	Total Commodity-Related Costs @ Equalized ROR		93,581,000	57,029,786	31,886,145	2,791,936	1,873,133
28	Total Throughput		28,847,540	9,637,652	5,380,137	471,075	13,358,677
29	Commodity Costs (\$/Mcf)		\$ 3.24	\$ 5.92	\$ 5.93	\$ 5.93	\$ 0.14
30							
31							
32	Incremental Return @ Proposed Rates		512,633	(372,381)	352,577	3,177	529,260
33	Uncollectibles/PSC Fees		5,593	(4,063)	3,847	35	5,774
33	Incremental Income Taxes		326,374	(237,080)	224,472	2,022	336,960
34							
35	Total Commodity-Related Costs @ Proposed Rates		93,580,965	55,365,028	32,493,624	2,767,377	2,954,937
36	Total Throughput		28,847,540	9,637,652	5,380,137	471,075	13,358,677
37	Commodity Costs (\$/Mcf)		\$ 3.24	\$ 5.74	\$ 6.04	\$ 5.87	\$ 0.22

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
TOTAL COST OF SERVICE						
		Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base	252,914,292	187,113,245	45,302,895	2,767,407	17,730,745
2						
3	Return @ Realized ROR	13,460,079	3,206,394	4,497,528	24,158	5,731,999
4	O&M Expenses	116,962,934	77,015,435	35,119,567	3,034,701	1,793,230
5	Depreciation Expense	16,518,181	12,470,786	3,041,148	185,850	820,397
6	Taxes, Other	4,662,683	3,329,268	935,927	64,313	333,175
7						
8	Interest Expense	7,536,846	5,575,975	1,350,026	82,469	528,376
9						
10	Income Taxes:					
11						
12	State Income Taxes	581,660	(232,692)	309,084	(5,726)	510,994
13	Federal Income Taxes	3,189,433	(1,275,928)	1,694,809	(31,398)	2,801,951
14	Deferred Income Taxes	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0
16						
17	Total Income Taxes	3,771,093	(1,508,620)	2,003,892	(37,124)	3,312,945
18						
19	Total Cost of Service @ Realized ROR	155,374,969	94,513,264	45,598,062	3,271,898	11,991,745
20						
21						
22	Incremental Return @ Equalized ROR	8,113,510	12,754,365	(633,191)	211,902	(4,219,566)
23	Uncollectibles/PSC Fees	88,520	139,153	(6,908)	2,312	(46,036)
24	Incremental Income Taxes	5,165,557	8,120,210	(403,128)	134,909	(2,686,434)
25						
26	Total Cost of Service @ Equalized ROR	168,742,556	115,526,992	44,554,835	3,621,021	5,039,708
27						
28						
29	Incremental Return @ Proposed Rates	8,113,176	5,076,925	2,168,253	98,646	769,351
30	Uncollectibles/PSC Fees	88,517	55,390	23,656	1,076	8,394
30	Incremental Income Taxes	5,165,344	3,232,281	1,380,443	62,804	489,816
31						
32	Total Cost of Service @ Proposed Rates	168,742,006	102,877,861	49,170,414	3,434,425	13,259,305

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	8,330	5.4	P, S, T & D Plant	6,909	1,315	106
4	30200	Franchises & Consents	119,853	5.4	P, S, T & D Plant	89,408	18,817	1,528
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	128,182			106,318	20,232	1,632
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	2,353	2.0	Demand	-	2,353	-
12	32540	Rights of Ways	83,422	2.0	Demand	-	83,422	-
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-
15	33202	Tributary Lines	528,218	2.0	Demand	-	528,218	-
16	33400	Field Meas. & Reg. Sta. Equip	192,384	2.0	Demand	-	192,384	-
17	33600	Purification Equipment	44,369	2.0	Demand	-	44,369	-
18								
19		Total Production Plant	901,492			0	901,492	0
20								
21		Storage Plant:						
22								
23	35010	Land	261,127	3.5	Storage (50/50)	-	130,563	130,563
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341
25	35100	Structures and Improvements	17,916	3.5	Storage (50/50)	-	8,958	8,958
26	35102	Compression Station Equipment	153,261	3.5	Storage (50/50)	-	76,631	76,631
27	35103	Meas. & Reg. Sta. Structures	23,138	3.5	Storage (50/50)	-	11,589	11,589
28	35104	Other Structures	137,443	3.5	Storage (50/50)	-	68,721	68,721
29	35200	Wells \ Rights of Way	4,442,222	3.5	Storage (50/50)	-	2,221,111	2,221,111
30	35201	Well Construction	1,380,863	3.5	Storage (50/50)	-	670,431	670,431
31	35202	Well Equipment	455,309	3.5	Storage (50/50)	-	227,654	227,654
32	35203	Cushion Gas	1,694,833	3.5	Storage (50/50)	-	847,416	847,416
33	35210	Leaseholds	178,530	3.5	Storage (50/50)	-	89,265	89,265
34	35211	Storage Rights	54,614	3.5	Storage (50/50)	-	27,307	27,307
35	35301	Field Lines	178,497	3.5	Storage (50/50)	-	89,248	89,248
36	35302	Tributary Lines	209,458	3.5	Storage (50/50)	-	104,729	104,729
37	35400	Compressor Station Equipment	923,446	3.5	Storage (50/50)	-	461,723	461,723
38	35500	Meas & Reg. Equipment	240,883	3.5	Storage (50/50)	-	120,442	120,442
39	35600	Purification Equipment	163,979	3.5	Storage (50/50)	-	81,980	81,980
40								
41		Total Storage Plant	10,480,291			0	5,240,101	5,240,101
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	26,970	2.0	Demand	-	26,970	-
46	36520	Rights of Way	867,772	2.0	Demand	-	867,772	-
47	36602	Structures & Improvements	49,002	2.0	Demand	-	49,002	-
48	36603	Other Structures	60,826	2.0	Demand	-	60,826	-
49	36700	Mains Cathodic Protection	406,035	2.0	Demand	-	406,035	-
50	36701	Mains - Steel	27,830,935	2.0	Demand	-	27,830,935	-
51	36900	Meas. & Reg. Equipment	578,023	2.0	Demand	-	578,023	-
52	36901	Meas. & Reg. Equipment	2,274,016	2.0	Demand	-	2,274,016	-
53								
54		Total Transmission Plant	32,093,579			0	32,093,579	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	531,819	4.0	Mains	455,023	76,796	-
59	37401	Land	37,326	4.0	Mains	31,936	5,390	-
60	37402	Land Rights	253,401	4.0	Mains	216,809	36,592	-
61	37403	Land Other	2,784	4.0	Mains	2,382	402	-
62	37500	Structures & Improvements	343,073	4.0	Mains	293,532	49,540	-
63	37501	Structures & Improvements T.B.	101,507	4.0	Mains	86,849	14,658	-
64	37502	Land Rights	46,591	4.0	Mains	39,863	6,728	-
65	37503	Improvements	4,005	4.0	Mains	3,427	578	-
66	37600	Mains Cathodic Protection	11,318,115	4.0	Mains	9,883,755	1,634,361	-
67	37601	Mains - Steel	97,584,394	4.0	Mains	83,492,995	14,091,399	-
68	37602	Mains - Plastic	65,722,013	4.0	Mains	56,231,611	9,490,402	-
69	37800	Meas & Reg. Sta. Equip - General	5,367,160	4.0	Mains	4,592,130	775,030	-
70	37900	Meas & Reg. Sta. Equip - City Gate	2,272,991	4.0	Mains	1,944,766	328,225	-
71	37905	Meas & Reg. Sta. Equipment T.B.	1,394,628	4.0	Mains	1,193,241	201,387	-
72	38000	Services	98,853,417	1.0	Customer	98,853,417	-	-
73	38100	Meters	22,574,136	1.0	Customer	22,574,136	-	-
74	38200	Meter Installations	49,157,106	1.0	Customer	49,157,106	-	-
75	38300	House Regulators	7,239,801	1.0	Customer	7,239,801	-	-
76	38400	House Reg. Installations	154,276	1.0	Customer	154,276	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	5,045,015	1.0	Customer	5,045,015	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	388,003,558			341,292,072	28,711,487	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
161		Shared Services General Office:						
162								
163		General:						
164								
165	39000	Structures & Improvements	6,927	5.4	P, S, T & D Plant	5,745	1,093	88
166	39005	G-Structures & Improvements	128,243	5.4	P, S, T & D Plant	106,369	20,242	1,633
167	39009	Improvement to leased Premises	516,609	5.4	P, S, T & D Plant	426,490	81,540	5,579
168	39100	Office Furniture & Equipment	530,191	5.4	P, S, T & D Plant	439,755	83,684	6,752
169	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
170	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
171	39104	G-Office Furniture & Equip.	893	5.4	P, S, T & D Plant	741	141	11
172	39200	Transportation Equipment	5,503	5.4	P, S, T & D Plant	4,564	869	70
173	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
174	39400	Tools, Shop & Garage Equipment	14,142	5.4	P, S, T & D Plant	11,729	2,232	180
175	39500	Laboratory Equipment	2,347	5.4	P, S, T & D Plant	1,947	370	30
176	39700	Communication Equipment	158,860	5.4	P, S, T & D Plant	131,763	25,074	2,023
177	39800	Miscellaneous Equipment	21,545	5.4	P, S, T & D Plant	17,871	3,401	274
178	39900	Other Tangible Property	9,006	5.4	P, S, T & D Plant	7,470	1,422	115
179	39901	Other Tangible Property - Servers - H/W	1,668,560	5.4	P, S, T & D Plant	1,383,852	283,361	21,249
180	39902	Other Tangible Property - Servers - S/W	856,974	5.4	P, S, T & D Plant	712,457	135,576	10,939
181	39903	Other Tangible Property - Network - H/W	201,953	5.4	P, S, T & D Plant	167,505	31,876	2,572
182	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
183	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
184	39906	Other Tang. Property - PC Hardware	145,811	5.4	P, S, T & D Plant	120,940	23,014	1,957
185	39907	Other Tang. Property - PC Software	53,910	5.4	P, S, T & D Plant	44,714	8,509	687
186	39908	Other Tang. Property - Mainframe S/W	5,761,472	5.4	P, S, T & D Plant	4,778,727	909,373	73,371
187	39909	Other Tang. Property - Application Software	145,121	5.4	P, S, T & D Plant	120,368	22,905	1,848
188	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
189								
190		Total General Plant	10,230,069			8,485,108	1,614,683	130,278
191								
192		CWIP w/o AFUDC	357,845	5.4	P, S, T & D Plant	296,807	56,481	4,557
193								
194		Shared Services Customer Support:						
195								
196		General:						
197								
198	39900	Land	164,345	5.4	P, S, T & D Plant	136,312	25,940	2,093
199	39910	CKV-Land & Land Rights	14,993	5.4	P, S, T & D Plant	12,425	2,366	191
200	39000	Structures & Improvements	755,564	5.4	P, S, T & D Plant	626,686	119,258	9,622
201	39009	Improvement to leased Premises	252,245	5.4	P, S, T & D Plant	215,025	40,918	3,301
202	39010	CKV-Structures & Improvements	82,629	5.4	P, S, T & D Plant	68,535	13,042	1,052
203	39100	Office Furniture & Equipment	65,363	5.4	P, S, T & D Plant	54,214	10,317	832
204	39700	Communication Equipment	119,390	5.4	P, S, T & D Plant	98,188	18,685	1,508
205	39710	CKV-Communication Equipment	2,159	5.4	P, S, T & D Plant	1,790	341	27
206	39800	Miscellaneous Equipment	5,432	5.4	P, S, T & D Plant	4,522	861	69
207	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
208	39901	Other Tangible Property - Servers - H/W	332,188	5.4	P, S, T & D Plant	275,526	52,432	4,230
209	39902	Other Tangible Property - Servers - S/W	154,557	5.4	P, S, T & D Plant	128,184	24,395	1,988
210	39903	Other Tangible Property - Network - H/W	110,823	5.4	P, S, T & D Plant	91,620	17,492	1,411
211	39906	Other Tang. Property - PC Hardware	71,420	5.4	P, S, T & D Plant	59,237	11,273	910
212	39907	Other Tang. Property - PC Software	28,967	5.4	P, S, T & D Plant	24,028	4,572	369
213	39908	Other Tang. Property - Mainframe S/W	5,586,709	5.4	P, S, T & D Plant	4,633,774	881,789	71,148
214	39910	CKV-Other Tangible Property	945	5.4	P, S, T & D Plant	784	140	12
215	39916	CKV-Oth Tang Prop-PC Hardware	1,541	5.4	P, S, T & D Plant	1,278	243	20
216	39917	CKV-Oth Tang Prop-PC Software	719	5.4	P, S, T & D Plant	597	114	9
217	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
218								
219		Total General Plant	7,755,998			6,433,044	1,224,193	99,771
220								
221		CWIP w/o AFUDC	65,180	5.4	P, S, T & D Plant	54,062	10,288	830
222								
223		TOTAL PLANT IN SERVICE	445,835,433			369,788,482	70,369,325	5,677,626
224								
225		TOTAL CWIP W/O AFUDC	8,541,792			7,084,803	1,348,211	108,779

Alamos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant						
2								
3	30100	Organization	8,330	5.4	P, S, T & D Plant	6,909	1,315	106
4	30200	Franchises & Consents	119,853	5.4	P, S, T & D Plant	99,409	18,917	1,526
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	128,182			106,318	20,232	1,632
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	904	2.0	Demand	-	904	-
12	32540	Rights of Ways	12,963	2.0	Demand	-	12,963	-
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-
15	33202	Tributary Lines	529,956	2.0	Demand	-	529,956	-
16	33400	Field Meas. & Reg. Sta. Equip	191,854	2.0	Demand	-	191,854	-
17	33600	Purification Equipment	15,287	2.0	Demand	-	15,287	-
18								
19		Total Production Plant	801,619			0	801,619	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341
25	35100	Structures and Improvements	5,641	3.5	Storage (50/50)	-	2,821	2,821
26	35102	Compression Station Equipment	122,115	3.5	Storage (50/50)	-	61,058	61,058
27	35103	Meas. & Reg. Sta. Structures	24,295	3.5	Storage (50/50)	-	12,148	12,148
28	35104	Other Structures	141,034	3.5	Storage (50/50)	-	70,517	70,517
29	35200	Wells & Rights of Way	599,836	3.5	Storage (50/50)	-	294,918	294,918
30	35201	Well Construction	1,182,091	3.5	Storage (50/50)	-	591,046	591,046
31	35202	Well Equipment	573,862	3.5	Storage (50/50)	-	286,931	286,931
32	35203	Cushion Gas	270,382	3.5	Storage (50/50)	-	135,191	135,191
33	35210	Leaseholds	178,619	3.5	Storage (50/50)	-	89,310	89,310
34	35211	Storage Rights	53,699	3.5	Storage (50/50)	-	26,849	26,849
35	35301	Field Lines	187,422	3.5	Storage (50/50)	-	93,711	93,711
36	35302	Tributary Lines	219,931	3.5	Storage (50/50)	-	109,966	109,966
37	35400	Compressor Station Equipment	388,075	3.5	Storage (50/50)	-	194,037	194,037
38	35500	Meas. & Reg. Equipment	240,238	3.5	Storage (50/50)	-	120,119	120,119
39	35600	Purification Equipment	163,999	3.5	Storage (50/50)	-	82,000	82,000
40								
41		Total Storage Plant	4,345,921			0	2,172,961	2,172,961
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	16	2.0	Demand	-	16	-
46	36520	Rights of Way	434,585	2.0	Demand	-	434,585	-
47	36602	Structures & Improvements	(1,441)	2.0	Demand	-	(1,441)	-
48	36603	Other Structures	60,585	2.0	Demand	-	60,585	-
49	36700	Mains Cathodic Protection	303,101	2.0	Demand	-	303,101	-
50	36701	Mains - Steel	17,004,632	2.0	Demand	-	17,004,632	-
51	36900	Meas. & Reg. Equipment	242,952	2.0	Demand	-	242,952	-
52	36901	Meas. & Reg. Equipment	1,805,542	2.0	Demand	-	1,805,542	-
53								
54		Total Transmission Plant	19,849,972			0	19,849,972	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	57,145	4.0	Mains	48,893	8,252	-
59	37401	Land	(7,250)	4.0	Mains	(8,203)	(1,047)	-
60	37402	Land Rights	57,120	4.0	Mains	48,871	8,248	-
61	37403	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	101,365	4.0	Mains	86,728	14,637	-
63	37501	Structures & Improvements T.B.	98,146	4.0	Mains	83,974	14,173	-
64	37502	Land Rights	46,641	4.0	Mains	39,906	6,735	-
65	37503	Improvements	1,092	4.0	Mains	934	158	-
66	37600	Mains Cathodic Protection	2,463,162	4.0	Mains	2,107,476	355,686	-
67	37601	Mains - Steel	43,447,799	4.0	Mains	37,173,842	6,273,957	-
68	37602	Mains - Plastic	13,236,019	4.0	Mains	11,324,709	1,911,310	-
69	37800	Meas. & Reg. Sta. Equip - General	1,727,152	4.0	Mains	1,477,747	249,404	-
70	37900	Meas. & Reg. Sta. Equip - City Gate	397,966	4.0	Mains	340,499	57,467	-
71	37905	Meas. & Reg. Sta. Equipment T.b.	1,207,742	4.0	Mains	1,033,341	174,401	-
72	38000	Services	47,464,180	1.0	Customer	47,464,180	-	-
73	38100	Meters	8,831,960	1.0	Customer	8,831,960	-	-
74	38200	Meter Installations	10,090,016	1.0	Customer	10,090,016	-	-
75	38300	House Regulators	3,231,320	1.0	Customer	3,231,320	-	-
76	38400	House Reg. Installations	122,845	1.0	Customer	122,845	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	2,894,605	1.0	Customer	2,894,605	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	135,469,023			126,395,642	9,073,380	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
154		Shared Services General Office:						
155								
156		General:						
157								
158	39000	Structures & Improvements	367	5.4	P, S, T & D Plant	304	58	5
159	39005	G-Structures & Improvements	41,632	5.4	P, S, T & D Plant	34,530	6,571	530
160	39009	Improvement to leased Premises	508,868	5.4	P, S, T & D Plant	422,069	80,318	6,480
161	39100	Office Furniture & Equipment	336,303	5.4	P, S, T & D Plant	278,940	53,081	4,283
162	39102	Remittance Processing Equip	325	5.4	P, S, T & D Plant	270	61	4
163	39103	Office Machines	160	5.4	P, S, T & D Plant	133	25	2
164	39104	G-Office Furniture & Equip.	111	5.4	P, S, T & D Plant	82	18	1
165	39200	Transportation Equipment	4,472	5.4	P, S, T & D Plant	3,709	706	57
166	39300	Stores Equipment	42	5.4	P, S, T & D Plant	35	7	1
167	39400	Tools, Shop & Garage Equipment	3,433	5.4	P, S, T & D Plant	3,014	573	46
168	39500	Laboratory Equipment	328	5.4	P, S, T & D Plant	272	52	4
169	39700	Communication Equipment	63,904	5.4	P, S, T & D Plant	53,004	10,086	814
170	39800	Miscellaneous Equipment	6,284	5.4	P, S, T & D Plant	5,212	992	80
171	39900	Other Tangible Property	4,450	5.4	P, S, T & D Plant	3,691	702	57
172	39901	Other Tangible Property - Servers - R	569,058	5.4	P, S, T & D Plant	471,992	89,818	7,247
173	39902	Other Tangible Property - Servers - S	318,108	5.4	P, S, T & D Plant	263,848	50,209	4,051
174	39903	Other Tangible Property - Network - R	118,878	5.4	P, S, T & D Plant	98,600	18,763	1,514
175	39904	Other Tang. Property - CPU	952	5.4	P, S, T & D Plant	790	150	12
176	39905	Other Tangible Property - MF - Hardwa	855	5.4	P, S, T & D Plant	709	135	11
177	39906	Other Tang. Property - PC Hardware	128,525	5.4	P, S, T & D Plant	106,602	20,286	1,637
178	39907	Other Tang. Property - PC Software	47,912	5.4	P, S, T & D Plant	39,740	7,562	610
179	39908	Other Tang. Property - Mainframe S/W	3,980,772	5.4	P, S, T & D Plant	3,301,764	628,313	50,694
180	39909	Other Tang. Property - Application So	151,394	5.4	P, S, T & D Plant	125,570	23,896	1,928
181	39924	Other Tang. Property - General Startu	9	5.4	P, S, T & D Plant	0	0	0
182		Retirement Work in Progress	(9)	5.4	P, S, T & D Plant	(7)	(1)	(0)
183								
184		Total General Plant	6,287,324			5,214,884	992,372	80,068
185								
186		Shared Services Customer Support:						
187								
188		General:						
189								
190	38900	Land		5.4	P, S, T & D Plant			
191	38910	CKV-Land & Land Rights		5.4	P, S, T & D Plant			
192	39000	Structures & Improvements	179,456	5.4	P, S, T & D Plant	148,846	28,325	2,285
193	39009	Improvement to leased Premises	211,810	5.4	P, S, T & D Plant	175,681	33,431	2,697
194	39010	CKV-Structures & Improvements	23,673	5.4	P, S, T & D Plant	19,635	3,737	301
195	39100	Office Furniture & Equipment	9,591	5.4	P, S, T & D Plant	7,125	1,356	109
196	39700	Communication Equipment	(354,256)	5.4	P, S, T & D Plant	(293,830)	(55,915)	(4,511)
197	39710	CKV-Communication Equipment	629	5.4	P, S, T & D Plant	522	99	8
198	39800	Miscellaneous Equipment	203	5.4	P, S, T & D Plant	169	32	3
199	39900	Other Tangible Property	(59)	5.4	P, S, T & D Plant	(49)	(9)	(1)
200	39901	Other Tangible Property - Servers - R	(130,340)	5.4	P, S, T & D Plant	(108,108)	(20,573)	(1,660)
201	39902	Other Tangible Property - Servers - S	(236,463)	5.4	P, S, T & D Plant	(196,129)	(37,323)	(3,011)
202	39903	Other Tangible Property - Network - R	5,533	5.4	P, S, T & D Plant	4,589	873	70
203	39906	Other Tang. Property - PC Hardware	(6,303)	5.4	P, S, T & D Plant	(5,226)	(995)	(80)
204	28907	Other Tang. Property - PC Software	15,615	5.4	P, S, T & D Plant	12,951	2,466	199
205	39908	Other Tang. Property - Mainframe S/W	2,190,316	5.4	P, S, T & D Plant	1,816,710	345,713	27,893
206	39910	CKV-Other Tangible Property	212	5.4	P, S, T & D Plant	176	33	3
207	39916	CKV-Oth. Tang Prop-PC Hardware	811	5.4	P, S, T & D Plant	673	129	10
208	39917	CKV-Oth. Tang Prop-PC Software	232	5.4	P, S, T & D Plant	192	37	3
209	39924	Other Tang. Property - General Startu	8	5.4	P, S, T & D Plant	7	1	0
210		Retirement Work in Progress	(1,356)	5.4	P, S, T & D Plant	(1,125)	(214)	(17)
211								
212		Total General Plant	1,808,312			1,582,808	301,202	24,302
213								
214		TOTAL RESERVE FOR DEPRECIATION	166,889,761			131,723,248	32,911,754	2,254,759

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Materials and Supplies - KY Direct	(9,437)	9.1	Allocated O&M Expenses	(1,946)	(191)	(7,300)
4	Materials and Supplies - KY Mid-States GO	68,287	9.1	Allocated O&M Expenses	14,079	1,384	52,824
5	Materials and Supplies - Shared Services GO	0	9.1	Allocated O&M Expenses	0	0	0
6	Materials and Supplies - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
7	Gas Storage Inventory	9,415,216	3.0	Commodity	-	-	9,415,216
8	Prepayments - KY Direct	229,654	9.1	Allocated O&M Expenses	47,350	4,653	177,651
9	Prepayments - KY Mid-States GO	4,955	9.1	Allocated O&M Expenses	1,022	100	3,833
10	Prepayments - Shared Services GO	748,194	9.1	Allocated O&M Expenses	154,261	15,160	579,773
11	Prepayments - Shared Services CS	271,559	9.1	Allocated O&M Expenses	55,990	5,502	210,067
12	Cash Working Capital	3,337,211	9.1	Allocated O&M Expenses	688,061	67,616	2,581,532
13							
14	Total Rate Base Additions	14,065,640			958,817	94,226	13,012,596
15							
16							
17	Rate Base Deductions:						
18							
19	Customer Advances - KY Direct	(2,745,576)	1.0	Customer	(2,745,576)	-	-
20	Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
21	Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
22	Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
23	ADIT - KY Direct	(71,043,224)	5.7	Net Plant	(60,560,898)	(9,589,593)	(872,732)
24	ADIT - KY Mid-States GO	20,040,473	5.7	Net Plant	17,089,172	2,705,114	246,188
25	ADIT - Shared Services GO	(1,541,599)	5.7	Net Plant	(1,314,572)	(208,089)	(18,938)
26	ADIT - Shared Services CS	6,651,113	5.7	Net Plant	5,671,623	897,784	81,706
27							
28	Total Rate Base Deductions	(48,638,812)			(41,890,251)	(6,194,785)	(563,776)
29							
30							
31	TOTAL OTHER RB	(34,573,172)			(40,921,434)	(6,100,558)	12,448,820
32							
33	Interest on Customer Deposits	0	1.0	Customer	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
CLASSIFICATION OF O&M EXPENSE									
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
84		Distribution:							
95		Operation							
96	8700	Supervision and Engineering	1,386,163	10.0	Composite of Accts. 871-879 & 886-893	1,269,141	113,652	3,467	
97	8710	Distribution Load Dispatching	293	3.0	Commodity	-	-	293	
98	8711	Odorization	3,303	3.0	Commodity	-	-	3,303	
99	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-	
100	8740	Mains & Services	2,874,065	4.1	Mains & Services	2,598,856	287,209	-	
101	8750	Measuring and Regulating Station Exp. - Gen	266,973	12.0	Composite of Accts. 374-379	226,422	38,551	-	
102	8760	Measuring and Regulating Station Exp. - Ind	23,764	1.0	Customer	23,764	-	-	
103	8770	Measuring and Regulating Sta. Exp. - City Gate	77,553	12.0	Composite of Accts. 374-379	-	11,199	-	
104	8780	Meters and House Regulator Expense	818,400	1.0	Customer	818,400	-	-	
105	8790	Customer Installations Expense	20,364	1.0	Customer	20,364	-	-	
106	8800	Other Expense	139,277	10.0	Composite of Accts. 871-879 & 886-893	127,519	11,409	346	
107	8810	Rents	428,101	10.0	Composite of Accts. 871-879 & 886-893	381,981	35,059	1,071	
108		Maintenance							
109	8650	Maintenance Supervision and Engineering	2,748	10.0	Composite of Accts. 871-879 & 886-893	2,518	225	7	
110	8660	Maintenance Structures and Improvements	4,337	12.0	Composite of Accts. 374-379	3,710	626	-	
111	8670	Maintenance of Mains	36,400	12.0	Composite of Accts. 374-379	31,144	5,256	-	
112	8690	Maintenance of compressor station equipment	6,958	3.0	Commodity	-	-	6,958	
113	8900	Maint. of Measuring and Regulating Station Equip. - General	6,189	12.0	Composite of Accts. 374-379	5,295	894	-	
114	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	4,695	1.0	Customer	4,695	-	-	
115	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	13,741	12.0	Composite of Accts. 374-379	11,797	1,984	-	
116	8930	Maintenance of Services	48,951	1.0	Customer	48,951	-	-	
117	8940	Maintenance of Meters and House Regulators	14,595	1.0	Customer	14,595	-	-	
118	8550	Maintenance of Other Equipment	0	10.0	Composite of Accts. 871-879 & 886-893	-	-	-	
119		Total Distribution	8,176,596			5,856,144	505,976	15,446	
120									
121		Customer Accounts:							
122	9010	Supervision	(202)	1.0	Customer	(202)	-	-	
123	9020	Meter Reading Expense	1,321,394	1.0	Customer	1,321,394	-	-	
124	9030	Customer Records and Collection Expenses	397,551	1.0	Customer	397,551	-	-	
125	9040	Uncollectible Accounts	324,479	1.0	Customer	324,479	-	-	
126	9050	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-	
127		Total Customer Accounts	2,003,223			2,003,223	0	0	
128									
129		Customer Service and Information:							
130	9070	Supervision	0	1.0	Customer	-	-	-	
131	9080	Customer Assistance Expenses	0	1.0	Customer	-	-	-	
132	9090	Informational and Instructional Advertising Expenses	133,918	1.0	Customer	133,918	-	-	
133	0100	Miscellaneous Customer Service and Informational Expenses	0	1.0	Customer	-	-	-	
134		Total Customer Service and Information	133,918			133,918	0	0	
135									
136		Sales:							
137	9110	Supervision	218,372	1.0	Customer	218,372	-	-	
138	9120	Demonstrating and Selling Expenses	13,909	1.0	Customer	13,909	-	-	
139	9130	Advertising Expenses	10,934	1.0	Customer	10,934	-	-	
140	9160	Miscellaneous Sales Expenses	0	1.0	Customer	-	-	-	
141		Total Sales	243,215			243,215	0	0	
142									
143		Administrative & General:							
144		Operation							
145	9200	Administrative and General Salaries	394,702	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	398,871	24,949	791	
146	9210	Office Supplies and Expenses	(1,391)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(1,390)	(88)	(3)	
147	9220	Administrative Expenses Transferred - Customer Support	0	1.0	Customer	-	-	-	
148	9220	Administrative Expenses Transferred - General	13,071,350	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	12,219,213	825,946	26,191	
149	9230	Outside Services Employed	158,905	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	148,546	10,041	318	
150	9240	Property Insurance	74,638	5.7	Net Plant	53,697	10,063	918	
151	9250	Injuries and Damages	18,688	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	17,487	1,181	37	
152	9260	Employee Pensions and Benefits	3,268,740	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	3,096,592	206,607	8,551	
153	9270	Franchise Requirements	2,840	1.0	Customer	2,840	-	-	
154	9280	Regulatory Commission Expenses	217,507	1.0	Customer	217,507	-	-	
155	930.1	General Advertising Expenses	0	1.0	Customer	-	-	-	
156	930.2	Miscellaneous General Expense	(22,371)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(20,912)	(1,414)	(45)	
157	9310	Rents	7,618	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	7,121	481	15	
158		Maintenance							
159	9320	Maintenance of General Plant	0	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-	
160		Total A&G	17,192,284			16,079,752	1,077,778	34,774	
161									
162		TOTAL O&M EXPENSE	116,960,934			24,116,231	2,369,992	90,477,810	

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
CLASSIFICATION OF PAYROLL						
	Test Year	Classif.	Classif.	Customer	Demand	Commodity
	\$	Factor	Basis	\$	\$	\$
1						
Production & Gathering:						
2						
Operation						
3						
		99.0				
4		99.0				
5		99.0				
6		99.0				
7		99.0				
8		99.0				
9		99.0				
10		99.0				
Maintenance						
12		99.0				
13		99.0				
14		99.0				
15		99.0				
16		99.0				
17		99.0				
18		99.0				
19		99.0				
20						
Total Production & Gathering						
21						
Other Gas Supply Expenses:						
23		99.0				
24		99.0				
25		99.0				
26		99.0				
27		99.0				
28		99.0				
29		99.0				
30		99.0				
31		99.0				
32		99.0				
33				0	0	0
34						
Underground Storage:						
36						
Operation						
37	0	99.0				
38	0	99.0				
39	0	99.0				
40	0	99.0				
41	0	99.0				
42	0	99.0				
43	0	99.0				
44	0	99.0				
45	0	99.0				
46	0	99.0				
47	0	99.0				
48	0	99.0				
49	0	99.0				
Maintenance						
51	0	99.0				
52	0	99.0				
53	0	99.0				
54	0	99.0				
55	0	99.0				
56	0	99.0				
57	0	99.0				
58	0	99.0				
59	0			0	0	0
60						
Transmission:						
62						
Operation						
63	0	99.0				
64	0	99.0				
65	0	99.0				
66	0	99.0				
67	0	99.0				
68	0	99.0				
69	0	99.0				
70	0	99.0				
71	0	99.0				
72	0	99.0				
73	0	99.0				
74	0	99.0				
Maintenance						
76		99.0				
77		99.0				
78		99.0				
79		99.0				
80		99.0				
81		99.0				
82		99.0				
83						

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period; Twelve Months Ended November 30, 2014							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	-	99.0	-	-	-	-
88	Distribution Load Dispatching	-	99.0	-	-	-	-
89	Compressor Station Labor and Expenses	-	99.0	-	-	-	-
90	Mains and Services Expenses	-	99.0	-	-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0	-	-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0	-	-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0	-	-	-	-
94	Meter and House Regulator Expenses	-	99.0	-	-	-	-
95	Customer Installations Expenses	-	99.0	-	-	-	-
96	Other Expenses	-	99.0	-	-	-	-
97	Rents	-	99.0	-	-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0	-	-	-	-
100	Maintenance of Structures and Improvements	-	99.0	-	-	-	-
101	Maintenance of Mains	-	99.0	-	-	-	-
102	Maintenance of compressor station equipment	-	99.0	-	-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0	-	-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0	-	-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0	-	-	-	-
106	Maintenance of Services	-	99.0	-	-	-	-
107	Maintenance of Meters and House Regulators	-	99.0	-	-	-	-
108	Maintenance of Other Equipment	-	99.0	-	-	-	-
109	Total Distribution	-		-	-	-	-
110							
111	Customer Accounts						
112	Supervision	-	99.0	-	-	-	-
113	Meter Reading	-	99.0	-	-	-	-
114	Customer Rec. & Collections	-	99.0	-	-	-	-
115	Uncollectible Accounts	-	99.0	-	-	-	-
116	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
117	Total Customer Accounts Expense	-		-	-	-	-
118							
119	Customer Service and Information						
120	Supervision	-	99.0	-	-	-	-
121	Customer Assistance	-	99.0	-	-	-	-
122	Information & Instruction	-	99.0	-	-	-	-
123	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
124	Total Customer Service & Info Expense	-		-	-	-	-
125							
126	Sales						
127	Supervision	-	99.0	-	-	-	-
128	Demonstration & Selling	-	99.0	-	-	-	-
129	Advertising	-	99.0	-	-	-	-
130	Misc. Sales Expense	-	99.0	-	-	-	-
131	Total Sales Expense	-		-	-	-	-
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	-	99.0	-	-	-	-
136	Office Supplies and Expenses	-	99.0	-	-	-	-
137	Administrative Expenses Transferred - Customer Support	-	99.0	-	-	-	-
138	Administrative Expenses Transferred - General	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Employee Pensions and Benefits	-	99.0	-	-	-	-
143	Regulatory Commission Expenses	-	99.0	-	-	-	-
144	Duplicate Charges - Credit	-	99.0	-	-	-	-
145	General Advertising Expenses	-	99.0	-	-	-	-
146	Miscellaneous General Expense	-	99.0	-	-	-	-
147	Rents	-	99.0	-	-	-	-
148	Maintenance						
149	Maintenance of General Plant	-	99.0	-	-	-	-
150	Total A&G	0		-	0	0	0
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL						

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
4	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	51	2.0	Demand	-	51	-
12	32540	Rights of Ways	1,699	2.0	Demand	-	1,699	-
13	33100	Production Gas Wells Equipment	-	2.0	Demand	-	-	-
14	33201	Field Lines	-	2.0	Demand	-	-	-
15	33202	Tributary Lines	-	2.0	Demand	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	3,001	2.0	Demand	-	3,001	-
17	33600	Purification Equipment	996	2.0	Demand	-	996	-
18								
19		Total Production Plant	5,747			0	5,747	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	-	3.5	Storage (50/50)	-	-	-
25	35100	Structures and Improvements	293	3.5	Storage (50/50)	-	148	146
26	35102	Compression Station Equipment	1,704	3.5	Storage (50/50)	-	852	852
27	35103	Meas. & Reg. Sta. Structures	-	3.5	Storage (50/50)	-	-	-
28	35104	Other Structures	-	3.5	Storage (50/50)	-	-	-
29	35200	Wells \ Rights of Way	82,144	3.5	Storage (50/50)	-	41,072	41,072
30	35201	Well Construction	19,039	3.5	Storage (50/50)	-	9,519	9,519
31	35202	Well Equipment	-	3.5	Storage (50/50)	-	-	-
32	35203	Cushion Gas	29,356	3.5	Storage (50/50)	-	14,678	14,678
33	35210	Leaseholds	-	3.5	Storage (50/50)	-	-	-
34	35211	Storage Rights	392	3.5	Storage (50/50)	-	191	191
35	35301	Field Lines	-	3.5	Storage (50/50)	-	-	-
36	35302	Tributary Lines	-	3.5	Storage (50/50)	-	-	-
37	35400	Compressor Station Equipment	15,086	3.5	Storage (50/50)	-	7,543	7,543
38	35500	Meas & Reg. Equipment	1,742	3.5	Storage (50/50)	-	871	871
39	35600	Purification Equipment	110	3.5	Storage (50/50)	-	55	55
40								
41		Total Storage Plant	149,856			0	74,928	74,928
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	-	2.0	Demand	-	-	-
46	36520	Rights of Way	13,066	2.0	Demand	-	13,066	-
47	36602	Structures & Improvements	887	2.0	Demand	-	887	-
48	36603	Other Structures	734	2.0	Demand	-	734	-
49	36700	Mains Cathodic Protection	19,980	2.0	Demand	-	19,980	-
50	36701	Mains - Steel	578,413	2.0	Demand	-	578,413	-
51	36900	Meas. & Reg. Equipment	12,003	2.0	Demand	-	12,003	-
52	36901	Meas. & Reg. Equipment	45,879	2.0	Demand	-	45,879	-
53								
54		Total Transmission Plant	670,963			0	670,963	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	-	4.0	Mains	-	-	-
59	37401	Land	-	4.0	Mains	-	-	-
60	37402	Land Rights	4,289	4.0	Mains	3,670	619	-
61	37403	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	7,321	4.0	Mains	6,264	1,057	-
63	37501	Structures & Improvements T.B.	2,168	4.0	Mains	1,855	313	-
64	37502	Land Rights	-	4.0	Mains	-	-	-
65	37503	Improvements	86	4.0	Mains	73	12	-
66	37600	Mains Cathodic Protection	556,692	4.0	Mains	476,305	80,388	-
67	37601	Mains - Steel	2,345,591	4.0	Mains	2,006,883	338,709	-
68	37602	Mains - Plastic	1,564,702	4.0	Mains	1,338,755	225,946	-
69	37900	Meas & Reg. Sta. Equip - General	161,845	4.0	Mains	139,474	23,371	-
70	37900	Meas & Reg. Sta. Equip - City Gate	59,890	4.0	Mains	50,396	8,504	-
71	37905	Meas & Reg. Sta. Equipment T.b.	36,252	4.0	Mains	31,017	5,235	-
72	38000	Services	4,473,918	1.0	Customer	4,473,918	-	-
73	38100	Meters	1,773,300	1.0	Customer	1,773,300	-	-
74	38200	Meter Installaitons	2,132,919	1.0	Customer	2,132,919	-	-
75	38300	House Regulators	235,602	1.0	Customer	235,602	-	-
76	38400	House Reg. Installations	3,941	1.0	Customer	3,841	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	157,854	1.0	Customer	157,854	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	13,515,271			12,831,117	694,154	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
81								
82		General:						
83								
84	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
85	39000	Structures Frame	131,359	5.4	P, S, T & D Plant	108,953	20,739	1,673
86	39002	Improvements	-	5.4	P, S, T & D Plant	-	-	-
87	39003	Air Conditioning Equipment	26,900	5.4	P, S, T & D Plant	22,311	4,248	343
88	39004	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
89	39009	Office Furniture & Equipment	30,239	5.4	P, S, T & D Plant	25,081	4,773	385
90	39100	Remittance Processing Equip	96,791	5.4	P, S, T & D Plant	80,281	16,277	1,233
91	39103	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
92	39200	Trucks	-	5.4	P, S, T & D Plant	-	-	-
93	39201	Trailers	-	5.4	P, S, T & D Plant	-	-	-
94	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
95	39400	Power Operated Equipment	135,043	5.4	P, S, T & D Plant	112,009	21,315	1,720
96	39603	Backhoes	8,234	5.4	P, S, T & D Plant	6,830	1,300	105
97	39604	Welders	9,621	5.4	P, S, T & D Plant	7,980	1,519	123
98	39605	Communication Equipment	5,096	5.4	P, S, T & D Plant	4,227	804	65
99	39700	Communication Equipment - Mobile Radios	24,702	5.4	P, S, T & D Plant	20,488	3,899	315
100	39701	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
101	39702	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
102	39705	Miscellaneous Equipment	8,360	5.4	P, S, T & D Plant	6,934	1,320	106
103	39800	Other Tangible Property	125,081	5.4	P, S, T & D Plant	103,746	19,742	1,593
104	39900	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
105	39901	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
106	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
107	39903	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
108	39904	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
109	39905	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
110	39906	Other Tang. Property - PC Software	41,450	5.4	P, S, T & D Plant	34,380	6,542	528
111	39907	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
112	39908	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
113		AR 15 general plant amortization	255,335	5.4	P, S, T & D Plant	211,782	40,301	3,252
114								
115								
116		Total General Plant	898,212			745,002	141,771	11,439
117								
118		TOTAL DIRECT DEPRECIATION EXPENSE	15,240,048			13,576,119	1,577,583	86,366
119								
120		Kentucky Mid-States General Office:						
121								
122		Intangible Plant:						
123								
124	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
125	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
126	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
127								
128		Total Intangible Plant:	0			0	0	0
129								
130		General:						
131								
132	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
133	39001	Structures Frame	2,696	5.4	P, S, T & D Plant	2,236	425	34
134	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
135	39009	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
136	39100	Office Furniture & Equipment	2,095	5.4	P, S, T & D Plant	1,738	331	27
137	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
138	39300	Stores Equipment	162	5.4	P, S, T & D Plant	134	28	2
139	39400	Tools, Shop & Garage Equipment	4,710	5.4	P, S, T & D Plant	3,907	743	60
140	39600	Power Operated Equipment	605	5.4	P, S, T & D Plant	502	98	8
141	39700	Communication Equipment	1,370	5.4	P, S, T & D Plant	1,136	216	17
142	39800	Miscellaneous Equipment	20,721	5.4	P, S, T & D Plant	17,196	3,270	264
143	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
144	39901	Other Tangible Property - Servers - H/W	16,430	5.4	P, S, T & D Plant	13,628	2,593	209
145	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
146	39903	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
147	39906	Other Tang. Property - PC Hardware	65,546	5.4	P, S, T & D Plant	54,366	10,346	835
148	39907	Other Tang. Property - PC Software	-	5.4	P, S, T & D Plant	-	-	-
149	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
150								
151								
152		Total General Plant	114,335			94,833	18,046	1,456

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
153								
154		Shared Services General Office:						
155								
156		General:						
157								
158	39000	Structures & Improvements	225	5.4	P, S, T & D Plant	187	36	3
159	39005	G-Structures & Improvements	4,283	5.4	P, S, T & D Plant	3,553	676	55
160	39009	Improvement to leased Premises	20,929	5.4	P, S, T & D Plant	17,359	3,303	267
161	39100	Office Furniture & Equipment	21,361	5.4	P, S, T & D Plant	17,718	3,372	272
162	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
163	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
164	39104	G-Office Furniture & Equip.	36	5.4	P, S, T & D Plant	30	6	0
165	39200	Transportation Equipment	1,594	5.4	P, S, T & D Plant	1,322	252	20
166	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
167	39400	Tools, Shop & Garage Equipment	1,246	5.4	P, S, T & D Plant	1,034	197	16
168	39500	Laboratory Equipment	230	5.4	P, S, T & D Plant	191	38	3
169	39700	Communication Equipment	8,744	5.4	P, S, T & D Plant	7,252	1,380	111
170	39800	Miscellaneous Equipment	371	5.4	P, S, T & D Plant	307	58	5
171	39900	Other Tangible Property	1,246	5.4	P, S, T & D Plant	1,034	197	16
172	39901	Other Tangible Property - Servers -	142,944	5.4	P, S, T & D Plant	118,562	22,562	1,820
173	39902	Other Tangible Property - Servers -	75,232	5.4	P, S, T & D Plant	62,399	11,874	958
174	39903	Other Tangible Property - Network -	17,633	5.4	P, S, T & D Plant	14,625	2,763	225
175	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
176	39905	Other Tangible Property - MF - Hard	-	5.4	P, S, T & D Plant	-	-	-
177	39906	Other Tang. Property - FC Hardware	12,779	5.4	P, S, T & D Plant	10,599	2,017	163
178	39907	Other Tang. Property - FC Software	3,650	5.4	P, S, T & D Plant	3,028	576	46
179	39908	Other Tang. Property - Mainframe S/W	376,695	5.4	P, S, T & D Plant	312,441	59,456	4,797
180	39909	Other Tang. Property - Application	-	5.4	P, S, T & D Plant	-	-	-
181	39924	Other Tang. Property - General Start	-	5.4	P, S, T & D Plant	-	-	-
182								
183								
184		Total General Plant	689,199			571,641	108,781	8,777
185								
186		Shared Services Customer Support:						
187								
188		General:						
189								
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
192	39000	Structures & Improvements	25,234	5.4	P, S, T & D Plant	20,930	3,983	321
193	39009	Improvement to leased Premises	10,518	5.4	P, S, T & D Plant	8,724	1,650	134
194	39010	CKV-Structures & Improvements	2,760	5.4	P, S, T & D Plant	2,289	436	35
195	39100	Office Furniture & Equipment	2,634	5.4	P, S, T & D Plant	2,185	416	34
196	39700	Communication Equipment	6,558	5.4	P, S, T & D Plant	5,440	1,035	84
197	39710	CKV-Communication Equipment	120	5.4	P, S, T & D Plant	99	19	2
198	39800	Miscellaneous Equipment	91	5.4	P, S, T & D Plant	76	14	1
199	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
200	39901	Other Tangible Property - Servers - H/W	28,635	5.4	P, S, T & D Plant	23,750	4,520	365
201	39902	Other Tangible Property - Servers - S/W	13,570	5.4	P, S, T & D Plant	11,255	2,142	173
202	39903	Other Tangible Property - Network - H/W	9,438	5.4	P, S, T & D Plant	7,828	1,490	120
203	39906	Other Tang. Property - PC Hardware	6,134	5.4	P, S, T & D Plant	5,087	968	78
204	39907	Other Tang. Property - PC Software	1,922	5.4	P, S, T & D Plant	1,584	303	24
205	39908	Other Tang. Property - Mainframe S/W	366,672	5.4	P, S, T & D Plant	304,128	57,874	4,669
206	39910	CKV-Other Tangible Property	130	5.4	P, S, T & D Plant	108	21	2
207	39916	CKV-Old Tang Prop-PC Hardware	135	5.4	P, S, T & D Plant	112	21	2
208	39917	CKV-Old Tang Prop-PC Software	48	5.4	P, S, T & D Plant	40	8	1
209	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
210								
211								
212		Total General Plant	474,598			393,645	74,909	6,044
213								
214		TOTAL DEPRECIATION EXPENSE	16,518,181			14,636,238	1,779,300	102,643

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	366,438	9.1	Allocated O&M Expenses	75,552	7,425	283,462
5	Property Related	3,403,337	5.4	P, S, T & D Plant	2,822,824	537,172	43,341
6	DOT transmission User Tax	52,950	9.1	Allocated O&M Expenses	10,917	1,073	40,960
7	Other	620,764	9.1	Allocated O&M Expenses	127,988	12,578	480,198
8	Total Non Revenue Related:	4,443,489			3,037,281	558,248	847,960
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	219,194	3.0	Commodity	-	-	219,194
14	Total Revenue Related:	219,194			0	0	219,194
15							
16	Total Taxes, Other Than Income	4,662,683			3,037,281	558,248	1,067,154
17							
18							
19	Interest Expense	7,538,846	13.0	Rate Base	6,086,012	974,616	476,218

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1							
2							
3							
4							
5							
6							
7	Operating Revenues	155,374,969			55,702,943	6,935,662	92,736,365
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	116,962,934			24,115,231	2,369,892	90,477,810
12	Depreciation & Amortization	16,518,181			14,836,238	1,779,300	102,643
13	Taxes Other Than Income	4,662,683			3,037,281	558,248	1,067,154
14							
15	Total Operating Expenses	138,143,797			41,788,750	4,707,439	91,647,608
16							
17	Income Before Taxes	17,231,172			13,914,193	2,228,223	1,088,757
18							
19	Interest Expense	7,536,846			6,086,012	974,616	476,218
20							
21	Income Taxes:						
22							
23	State Income Taxes	581,660	6.00%		469,691	75,216	36,752
24	Federal Income Taxes	3,189,433	35.00%		2,575,471	412,437	201,525
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
27							
28	Total Income Taxes	3,771,093			3,045,162	487,653	238,278
29							
30	Net Income	13,460,079			10,869,031	1,740,570	850,479
31							
32	Total Rate Base	252,914,292			204,228,603	32,705,224	15,980,465
33							
34	Rate of Return	5.3220%			5.3220%	5.3220%	5.3220%

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	6.2	P. S. T & D Plant - Customer	5,909	5,591	1,109	54	155
4	30200	Franchises & Consents	6.2	P. S. T & D Plant - Customer	99,409	80,446	16,952	775	2,237
5	30300	Misc Intangible Plant	99.0		0				
6									
7		Total Intangible Plant:			105,318	86,037	17,060	829	2,392
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0		0				
12	32540	Rights of Ways	99.0		0				
13	33100	Production Gas Wells Equipment	99.0		0				
14	33201	Field Lines	99.0		0				
15	33292	Tributary Lines	99.0		0				
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
17	33600	Purification Equipment	99.0		0				
18									
19		Total Production Plant:			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0				
24	35020	Rights of Way	99.0		0				
25	35100	Structures and Improvements	99.0		0				
26	35102	Compression Station Equipment	99.0		0				
27	35103	Meas. & Reg. Sta. Structures	99.0		0				
28	35104	Other Structures	99.0		0				
29	35200	Wells \ Rights of Way	99.0		0				
30	35201	Well Construction	99.0		0				
31	35202	Well Equipment	99.0		0				
32	35203	Cushion Gas	99.0		0				
33	35210	Leaseholds	99.0		0				
34	35211	Storage Rights	99.0		0				
35	35301	Field Lines	99.0		0				
36	35302	Tributary Lines	99.0		0				
37	35400	Compressor Station Equipment	99.0		0				
38	35500	Meas & Reg. Equipment	99.0		0				
39	35600	Purification Equipment	99.0		0				
40									
41		Total Storage Plant:			0	0	0	0	0
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0				
46	36520	Rights of Way	99.0		0				
47	36602	Structures & Improvements	99.0		0				
48	36603	Other Structures	99.0		0				
49	36700	Mains Cathodic Protection	99.0		0				
50	36701	Mains - Steel	99.0		0				
51	36900	Meas. & Reg. Equipment	99.0		0				
52	36901	Meas. & Reg. Equipment	99.0		0				
53									
54		Total Transmission Plant:			0	0	0	0	0
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	455,023	404,351	49,627	525	521
59	37401	Land	2.0	Customers	31,935	28,390	3,483	37	37
60	37402	Land Rights	2.0	Customers	216,809	192,655	23,648	250	248
61	37403	Land Other	2.0	Customers	2,382	2,117	250	3	3
62	37500	Structures & Improvements	2.0	Customers	293,532	260,844	32,014	338	336
63	37501	Structures & Improvements T.B.	2.0	Customers	85,849	77,177	8,472	100	99
64	37502	Land Rights	2.0	Customers	39,853	35,424	4,348	46	46
65	37503	Improvements	2.0	Customers	3,427	3,045	374	4	4
66	37600	Mains Cathodic Protection	2.0	Customers	9,683,755	8,605,358	1,056,153	11,164	11,080
67	37601	Mains - Steel	2.0	Customers	83,492,965	74,195,052	9,106,112	96,257	95,534
68	37602	Mains - Plastic	2.0	Customers	55,231,611	49,969,576	6,132,866	64,828	64,341
69	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	4,592,130	4,080,744	500,938	5,294	5,254
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	1,944,766	1,728,194	212,105	2,242	2,225
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	1,193,241	1,050,360	130,140	1,376	1,365
72	38000	Services	2.0	Customers	98,653,417	87,844,955	10,781,387	113,966	113,110
73	38100	Meters	4.0	Meter Investment	22,574,136	13,608,216	7,623,678	674,546	667,698
74	38200	Meter Installations	4.0	Meter Investment	49,157,106	29,633,050	16,601,205	1,468,882	1,453,969
75	38300	House Regulators	4.0	Meter Investment	7,239,801	4,384,321	2,445,065	216,335	214,139
76	38400	House Reg. Installations	4.0	Meter Investment	154,276	93,001	52,102	4,610	4,563
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	5,045,015				5,045,015
78	38600	Other Prop. On Cust. Prem	99.0		0				
79									
80		Total Distribution Plant:			341,292,072	276,186,868	54,764,813	2,680,803	7,679,588

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
81									
82		General:							
83									
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	652,110	527,713	104,640	5,084	14,673
85	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	3,002,268	2,429,552	481,753	23,406	67,556
86	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
87	39002	Structures-Brick	6.2	P, S, T & D Plant - Customer	148,265	119,982	23,791	1,156	3,336
88	39003	Improvements	6.2	P, S, T & D Plant - Customer	601,354	496,639	96,495	4,688	13,531
89	29004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	6,189	5,008	993	48	139
90	29009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,061,150	858,724	170,276	8,273	23,877
91	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,223,654	990,229	199,351	9,540	27,534
92	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
93	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
94	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	327,993	265,424	62,631	2,957	7,380
95	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
96	39202	Trailers	6.2	P, S, T & D Plant - Customer	27,530	22,279	4,418	215	619
97	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
98	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,822,598	1,474,917	292,450	14,209	41,011
99	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
100	39603	Ditchers	6.2	P, S, T & D Plant - Customer	44,543	36,046	7,148	347	1,002
101	39604	Backhoes	6.2	P, S, T & D Plant - Customer	52,044	42,116	8,351	406	1,171
102	39605	Welders	6.2	P, S, T & D Plant - Customer	27,567	22,308	4,423	215	620
103	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	312,095	262,559	60,080	2,433	7,023
104	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
105	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
106	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	56,004	44,511	8,826	429	1,238
107	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	2,091,794	1,692,762	335,656	16,308	47,069
108	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
109	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	145,971	116,126	23,423	1,138	3,285
110	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	51,018	49,378	9,791	476	1,373
111	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
112	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	162,277	131,321	26,040	1,265	3,651
115	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
116	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
117	39909	Other Tang. Property - Application Softw	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
118	39924	Other Tang. Property - General Startup	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
119		Total General Plant			11,826,423	9,569,594	1,867,545	92,194	266,090
120									
121									
122		TOTAL DIRECT PLANT			353,223,913	265,842,499	66,679,418	2,753,826	7,948,070
123									
124		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	6,693,611	5,335,807	1,059,032	51,406	148,366
125									
126		Kentucky Mid-States General Office:							
127									
128		Intangible Plant:							
129									
130	30100	Organization	6.2	P, S, T & D Plant - Customer	76,866	62,195	12,332	599	1,729
131	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
132	30300	Misc Intangible Plant	6.2	P, S, T & D Plant - Customer	460,178	372,394	73,842	3,588	10,355
133									
134		Total Intangible Plant:			537,044	434,589	86,174	4,187	12,084
135									
136		General:							
137									
138	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
139	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	74,379	60,191	11,935	580	1,674
140	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	2,303	1,937	384	19	54
141	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	16,106	13,034	2,584	126	362
142	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	36,552	29,579	5,865	285	822
143	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	1,704	1,379	274	13	38
144	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	1,726	1,397	277	13	39
145	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	59,125	47,846	9,487	461	1,330
146	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	8,102	6,556	1,300	63	162
147	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	15,759	12,753	2,529	123	355
148	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	342,149	276,890	54,902	2,867	7,899
149	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	31,932	25,841	5,124	249	719
150	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	142,752	115,520	22,906	1,113	3,212
151	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	3,431	2,777	551	27	77
152	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	89,802	72,671	14,410	700	2,021
153	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	293,571	229,477	45,503	2,211	6,361
154	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
155	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
156									
157		Total General Plant			1,109,464	897,637	178,031	8,650	24,985
158									
159		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	140,323	113,555	22,517	1,094	3,157

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
160									
161		Shared Services General Office:							
162									
163		General:							
164									
165	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	5,745	4,649	922	45	129
166	39005	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer	106,369	86,078	17,068	829	2,393
167	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	428,490	346,751	68,757	3,341	9,642
168	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	439,755	355,867	70,564	3,428	9,895
169	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
170	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
171	39104	G-Office Furniture & Equip.	6.2	P, S, T & D Plant - Customer	741	589	119	6	17
172	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	4,564	3,694	732	36	103
173	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
174	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	11,729	9,492	1,882	91	264
175	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	1,947	1,575	312	15	44
176	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	131,763	105,628	21,143	1,027	2,965
177	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	17,871	14,462	2,868	139	402
178	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	7,470	5,945	1,159	58	168
179	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	1,893,952	1,119,948	222,073	10,790	31,141
180	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	712,457	576,548	114,323	5,555	16,031
181	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	167,505	135,552	28,878	1,306	3,769
182	39904	Other Tangible Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
184	39906	Other Tangible Property - PC Hardware	6.2	P, S, T & D Plant - Customer	120,940	97,869	19,405	943	2,721
185	39907	Other Tangible Property - PC Software	6.2	P, S, T & D Plant - Customer	44,714	36,184	7,175	349	1,006
186	39908	Other Tangible Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	4,778,727	3,867,133	766,810	37,256	107,529
187	39909	Other Tangible Property - Application Software	6.2	P, S, T & D Plant - Customer	120,368	97,406	19,315	938	2,708
188	39924	Other Tangible Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
189									
190		Total General Plant			6,485,108	6,866,481	1,361,547	86,152	190,928
191									
192		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	296,807	240,188	47,627	2,314	6,679
193									
194		Shared Services Customer Support:							
195									
196		General							
197									
198	38900	Land	6.2	P, S, T & D Plant - Customer	136,312	110,309	21,873	1,063	3,067
199	38910	CKV Land & Land Rights	6.2	P, S, T & D Plant - Customer	12,435	10,063	1,995	97	280
200	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	626,686	507,139	100,590	4,895	14,101
201	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	215,025	174,007	34,504	1,676	4,838
202	39010	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	68,535	55,461	10,997	534	1,542
203	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	54,214	43,672	6,699	423	1,220
204	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	98,188	79,458	15,756	783	2,208
205	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	1,750	1,448	287	14	40
206	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	4,522	3,659	726	35	102
207	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
208	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	275,526	222,967	44,212	2,148	6,200
209	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	128,194	103,740	20,570	959	2,885
210	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	91,920	74,385	14,750	717	2,088
211	39906	Other Tangible Property - PC Hardware	6.2	P, S, T & D Plant - Customer	59,237	47,937	9,505	462	1,333
212	39907	Other Tangible Property - PC Software	6.2	P, S, T & D Plant - Customer	24,026	19,443	3,855	187	541
213	39908	Other Tangible Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	4,633,774	3,749,631	743,590	36,126	104,267
214	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	764	634	126	6	18
215	39916	CKV-Other Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	1,278	1,035	205	10	29
216	39917	CKV-Other Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	597	483	96	5	13
217	39924	Other Tangible Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
218									
219		Total General Plant			6,433,044	5,205,870	1,032,267	50,154	144,753
220									
221		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	54,062	43,749	8,675	421	1,216
222									
223		TOTAL PLANT IN SERVICE - CUSTOMER			369,768,462	299,247,276	59,337,438	2,862,968	8,320,800
224									
225		TOTAL CWIP W/O AFUDC - CUSTOMER			7,064,903	5,733,299	1,136,850	55,235	169,419

Alamos Energy Corporation, Kentucky/Mid-States Division										
Kentucky Jurisdiction Case No. 2013-00148										
Forecasted Test Period Twelve Months Ended November 30, 2014										
ALLOCATION OF PLANT IN SERVICE										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	
226		Intangible Plant:								
227										
228	30100	Organization	6.4	P. S. T & D Plant - Demand	1,315	658	296	27	335	
229	30200	Franchises & Consents	6.4	P. S. T & D Plant - Demand	18,917	9,465	4,254	393	4,815	
230	30300	Misc Intangible Plant	99.0		0	-	-	-	-	
231										
232		Total Intangible Plant:			20,232	10,123	4,550	410	5,150	
233										
234		Production Plant:								
235										
236	32520	Producing Leaseholds	3.0	Peak Day	2,353	1,177	529	48	599	
237	32540	Rights of Way	3.0	Peak Day	83,422	41,739	18,760	1,689	21,234	
238	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,747	785	71	889	
239	33201	Field Lines	3.0	Peak Day	47,883	23,557	10,606	955	12,005	
240	33202	Tributary Lines	3.0	Peak Day	528,218	264,287	118,788	10,693	134,450	
241	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	192,384	95,257	43,264	3,895	48,969	
242	33600	Purification Equipment	3.0	Peak Day	44,369	22,290	9,978	898	11,294	
243										
244		Total Production Plant:			901,402	451,095	202,711	16,248	229,438	
245										
246										
247		Storage Plant:								
248	35010	Land	3.0	Peak Day	130,563	65,326	29,362	2,643	33,233	
249	35020	Rights of Way	3.0	Peak Day	2,341	1,171	526	47	596	
250	35100	Structures and Improvements	3.0	Peak Day	8,858	4,482	2,015	181	2,280	
251	35102	Compression Station Equipment	3.0	Peak Day	76,631	38,341	17,233	1,551	19,505	
252	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,589	5,788	2,602	234	2,945	
253	35104	Other Structures	3.0	Peak Day	68,721	34,384	15,454	1,391	17,492	
254	35200	Wells \ Rights of Way	3.0	Peak Day	2,221,111	1,111,304	499,492	44,965	565,350	
255	35201	Well Construction	3.0	Peak Day	670,431	335,442	153,769	13,572	170,648	
256	35202	Well Equipment	3.0	Peak Day	227,654	113,904	51,199	4,609	57,946	
257	35203	Cushion Gas	3.0	Peak Day	847,416	423,984	193,570	17,155	215,697	
258	35210	Leaseholds	3.0	Peak Day	89,265	44,633	20,074	1,807	22,721	
259	35211	Storage Rights	3.0	Peak Day	27,307	13,653	6,141	553	6,851	
260	35301	Field Lines	3.0	Peak Day	89,248	44,624	20,071	1,807	22,717	
261	35302	Tributary Lines	3.0	Peak Day	104,729	52,400	23,552	2,120	26,657	
262	35400	Compressor Station Equipment	3.0	Peak Day	461,723	231,017	103,534	9,347	117,525	
263	35500	Meas & Reg. Equipment	3.0	Peak Day	120,442	60,251	27,085	2,438	30,657	
264	35600	Purification Equipment	3.0	Peak Day	81,990	41,022	18,438	1,690	20,989	
265										
266		Total Storage Plant:			5,240,101	2,621,816	1,178,415	106,082	1,333,788	
267										
268		Transmission:								
269										
270	36510	Land & Land Rights	3.0	Peak Day	26,970	13,494	6,065	546	6,865	
271	36520	Rights of Way	3.0	Peak Day	867,772	434,178	195,148	17,567	220,878	
272	36602	Structures & Improvements	3.0	Peak Day	49,020	24,517	11,020	992	12,473	
273	36603	Other Structures	3.0	Peak Day	60,825	30,434	13,679	1,231	15,482	
274	36700	Mains Cathodic Protection	3.0	Peak Day	406,035	203,154	91,311	8,220	103,350	
275	36701	Mains - Steel	3.0	Peak Day	27,830,935	13,924,846	6,258,731	563,419	7,093,939	
276	36900	Meas. & Reg. Equipment	3.0	Peak Day	578,023	289,206	129,988	11,702	147,127	
277	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,274,016	1,137,774	511,390	46,036	578,816	
278										
279		Total Transmission Plant:			32,093,579	16,057,604	7,217,332	649,713	8,168,930	
280										
281		Distribution:								
282										
283	37400	Land & Land Rights	3.0	Peak Day	76,796	38,424	17,270	1,555	19,547	
284	37401	Land	3.0	Peak Day	5,390	2,697	1,212	109	1,372	
285	37402	Land Rights	3.0	Peak Day	36,592	18,308	8,229	741	9,314	
286	37403	Land Other	3.0	Peak Day	402	201	90	8	102	
287	37500	Structures & Improvements	3.0	Peak Day	49,540	24,787	11,141	1,003	12,810	
288	37501	Structures & Improvements T.B.	3.0	Peak Day	14,658	7,354	3,286	297	3,731	
289	37502	Land Rights	3.0	Peak Day	6,728	3,366	1,513	136	1,712	
290	37503	Improvements	3.0	Peak Day	578	289	130	12	147	
291	37600	Mains Cathodic Protection	3.0	Peak Day	1,634,361	817,731	367,541	33,087	416,002	
292	37601	Mains - Steel	3.0	Peak Day	14,091,399	7,050,448	3,168,930	285,271	3,588,760	
293	37602	Mains - Plastic	3.0	Peak Day	9,499,402	4,748,399	2,134,239	192,127	2,415,837	
294	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	775,030	387,776	174,292	15,690	197,272	
295	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	328,225	164,223	73,812	6,845	83,545	
296	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	201,387	100,762	45,289	4,077	51,260	
297	38000	Services	99.0	-	0	-	-	-	-	
298	38100	Meters	99.0	-	0	-	-	-	-	
299	38200	Meter Installations	99.0	-	0	-	-	-	-	
300	38300	House Regulators	99.0	-	0	-	-	-	-	
301	38400	House Reg. Installations	99.0	-	0	-	-	-	-	
302	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	
303	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	
304										
305		Total Distribution Plant:			26,711,487	13,384,744	6,006,985	540,756	6,799,001	

Almos Energy Corporation, Kentucky Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLLOCATION OF PLANT IN SERVICE									
306									
307		General							
308									
309	39900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	124,094	62,089	27,907	2,512	31,586
310	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	671,320	285,853	128,491	11,666	145,421
311	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
312	39002	Structures-Brick	6.4	P, S, T & D Plant - Demand	28,214	14,117	6,345	671	7,181
313	39003	Improvements	6.4	P, S, T & D Plant - Demand	114,435	57,256	25,735	2,317	29,128
314	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	1,178	589	265	24	300
315	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	201,933	101,034	45,411	4,088	51,399
316	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	232,857	116,507	52,366	4,714	59,270
317	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
318	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
319	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	62,416	31,229	14,036	1,264	16,887
320	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
321	39202	Trailers	6.4	P, S, T & D Plant - Demand	5,239	2,621	1,178	106	1,333
322	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
323	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	346,833	173,534	77,997	7,021	88,281
324	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
325	39603	Ditchers	6.4	P, S, T & D Plant - Demand	8,476	4,241	1,905	172	2,158
326	39604	Backhoes	6.4	P, S, T & D Plant - Demand	9,904	4,955	2,227	200	2,521
327	39605	Welders	6.4	P, S, T & D Plant - Demand	5,248	2,625	1,180	106	1,335
328	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	59,390	29,715	13,355	1,202	15,117
329	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
330	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
331	39705	Communication Equip. - Telesetering	6.4	P, S, T & D Plant - Demand	10,457	5,237	2,354	212	2,664
332	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	398,060	199,164	89,517	8,058	101,320
333	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
334	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	27,778	13,898	6,247	602	7,070
335	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	11,611	5,810	2,611	235	2,956
336	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
337	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
338	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
339	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	30,881	15,451	8,945	825	7,860
340	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
341	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
342	39909	Other Tang. Property - Application Soft	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
343	39924	Other Tang. Property - General Startup	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
344									
345		Total General Plant			2,250,333	1,125,925	506,084	45,555	572,788
346									
347		TOTAL DIRECT PLANT			67,217,133	33,631,217	15,116,055	1,360,769	17,109,094
348									
349		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	1,264,739	627,792	282,171	25,401	319,375
350									
351		Kentucky Mid-States General Office:							
352									
353		Intangible Plant:							
354									
355	30100	Organization	6.4	P, S, T & D Plant - Demand	14,625	7,319	3,289	298	3,723
356	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
357	30300	Misc Intangible Plant	6.4	P, S, T & D Plant - Demand	87,570	43,815	19,693	1,773	22,290
358									
359		Total Intangible Plant			102,195	51,132	22,982	2,069	26,012
360									
361		General:							
362									
363	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
364	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	14,154	7,082	3,183	287	3,603
365	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	455	228	102	9	116
366	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,055	1,533	689	62	780
367	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	6,956	3,480	1,584	141	1,770
368	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	324	162	73	7	83
369	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	328	164	74	7	84
370	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	11,251	5,629	2,530	228	2,864
371	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	1,542	771	347	31	392
372	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	2,999	1,500	674	61	763
373	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	65,110	32,577	14,642	1,318	16,575
374	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	8,077	3,040	1,367	123	1,547
375	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	27,165	13,592	6,109	550	6,914
376	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	853	327	147	13	165
377	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	17,095	8,550	3,843	346	4,365
378	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	53,952	26,999	12,135	1,092	13,735
379	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
380	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
381									
382		Total General Plant			211,130	105,636	47,480	4,274	53,740
383									
384		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	26,703	13,360	6,005	541	6,787

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
365									
386		Shared Services General Office							
387									
388		General:							
389									
390	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	1,093	547	246	22	278
391	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	20,242	10,128	4,562	410	5,152
392	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	81,540	40,797	18,337	1,651	20,755
393	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	83,684	41,870	18,819	1,694	21,300
394	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
395	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
396	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	141	71	32	3	36
397	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	869	435	195	18	221
398	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
399	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	2,232	1,117	502	45	568
400	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	370	185	83	7	94
401	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	25,074	12,545	5,639	508	6,382
402	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	3,401	1,702	765	69	856
403	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	1,423	711	320	29	352
404	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	263,361	131,789	59,226	5,332	67,034
405	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	135,578	67,835	30,489	2,745	34,509
406	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	31,876	15,949	7,188	645	8,113
407	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
408	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
409	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	23,014	11,515	5,176	466	5,858
410	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	8,509	4,257	1,914	172	2,166
411	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	909,373	454,993	204,504	18,410	231,467
412	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	22,905	11,460	5,151	464	5,830
413	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414									
415		Total General Plant			1,614,683	807,886	363,116	32,688	410,993
416									
417		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	56,481	28,260	12,702	1,143	14,376
418									
419		Shared Services Customer Support:							
420									
421		General:							
422									
423	39900	Land	6.4	P, S, T & D Plant - Demand	25,940	12,979	5,833	525	6,603
424	39910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	2,365	1,184	532	48	602
425	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	119,256	59,668	26,819	2,414	30,355
426	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	40,918	20,473	9,202	828	10,415
427	39010	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	13,042	6,525	2,933	264	3,320
428	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	10,317	5,162	2,320	209	2,628
429	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	18,685	9,349	4,292	378	4,756
430	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	341	170	77	7	87
431	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	861	431	194	17	219
432	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
433	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	52,432	26,233	11,791	1,061	13,346
434	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	24,395	12,206	5,486	494	6,209
435	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	17,492	8,752	3,834	354	4,452
436	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	11,273	5,640	2,535	228	2,869
437	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	4,572	2,288	1,028	93	1,164
438	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	881,789	441,182	198,300	17,851	224,446
439	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	149	75	34	3	38
440	39916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	243	122	55	5	62
441	39917	CKV-Oth Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	114	57	26	2	29
442	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
443									
444		Total General Plant			1,224,183	612,504	275,299	24,783	311,597
445									
446		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	10,288	5,147	2,314	208	2,619
447									
448		TOTAL PLANT IN SERVICE - DEMAND			70,369,325	35,208,375	15,624,934	1,424,580	17,911,437
449									
450		TOTAL CWIP W/O AFUDC - DEMAND			1,348,211	674,560	303,191	27,294	343,166

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
451		Intangible Plant							
452									
453	30100	Organization	6.6	P. S. T & D Plant - Commodity	109	44	22	2	39
454	30200	Franchises & Consents	6.6	P. S. T & D Plant - Commodity	1,526	635	316	30	545
455	30300	Misc Intangible Plant	99.0		0	-	-	-	-
456									
457		Total Intangible Plant:			1,632	679	338	33	583
458									
459		Production Plant:							
460									
461	32520	Producing Leaseholds	99.0		0	-	-	-	-
462	32540	Rights of Ways	99.0		0	-	-	-	-
463	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
464	33201	Field Lines	99.0		0	-	-	-	-
465	33202	Tributary Lines	99.0		0	-	-	-	-
466	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
467	33600	Purification Equipment	99.0		0	-	-	-	-
468									
469		Total Production Plant			0	0	0	0	0
470									
471		Storage Plant:							
472									
473	35010	Land	1.5	Winter Volumes	130,583	54,323	27,014	2,603	46,623
474	35020	Rights of Way	1.5	Winter Volumes	2,341	974	484	47	826
475	35100	Structures and Improvements	1.5	Winter Volumes	8,958	3,727	1,653	179	3,189
476	35102	Compression Station Equipment	1.5	Winter Volumes	76,631	31,684	15,655	1,528	27,364
477	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	4,814	2,364	231	4,131
478	35104	Other Structures	1.5	Winter Volumes	68,721	28,593	14,219	1,370	24,540
479	35200	Wells \ Rights of Way	1.5	Winter Volumes	2,221,111	924,134	450,553	44,284	793,130
480	35201	Well Construction	1.5	Winter Volumes	670,431	278,945	138,714	13,367	239,405
481	35202	Well Equipment	1.5	Winter Volumes	227,654	94,720	47,102	4,539	81,293
482	35203	Cushion Gas	1.5	Winter Volumes	847,416	352,583	175,333	16,896	302,605
483	35210	Leaseholds	1.5	Winter Volumes	69,265	37,140	19,469	1,780	31,876
484	35211	Storage Rights	1.5	Winter Volumes	27,307	11,362	5,650	544	9,751
485	35301	Field Lines	1.5	Winter Volumes	89,248	37,133	18,466	1,779	31,870
486	35302	Tributary Lines	1.5	Winter Volumes	104,729	43,574	21,689	2,088	37,398
487	35400	Compressor Station Equipment	1.5	Winter Volumes	481,723	182,108	95,532	9,205	164,877
488	35500	Meas & Reg. Equipment	1.5	Winter Volumes	120,442	50,112	24,920	2,401	43,009
489	35600	Purification Equipment	1.5	Winter Volumes	81,990	34,113	16,964	1,635	29,278
490									
491		Total Storage Plant			5,240,101	2,180,241	1,084,190	104,476	1,871,194
492									
493		Transmission:							
494									
495	36510	Land & Land Rights	99.0		0	-	-	-	-
496	36520	Rights of Way	99.0		0	-	-	-	-
497	36602	Structures & Improvements	99.0		0	-	-	-	-
498	36603	Other Structures	99.0		0	-	-	-	-
499	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
500	36701	Mains - Steel	99.0		0	-	-	-	-
501	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
502	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
503									
504		Total Transmission Plant			0	0	0	0	0
505									
506		Distribution:							
507									
508	37400	Land & Land Rights	99.0		0	-	-	-	-
509	37401	Land	99.0		0	-	-	-	-
510	37402	Land Rights	99.0		0	-	-	-	-
511	37403	Land Other	99.0		0	-	-	-	-
512	37500	Structures & Improvements	99.0		0	-	-	-	-
513	37501	Structures & Improvements T.P.	99.0		0	-	-	-	-
514	37502	Land Rights	99.0		0	-	-	-	-
515	37503	Improvements	99.0		0	-	-	-	-
516	37600	Mains Cathodic Protection	99.0		0	-	-	-	-
517	37601	Mains - Steel	99.0		0	-	-	-	-
518	37602	Mains - Elastic	99.0		0	-	-	-	-
519	37800	Meas & Reg. Sta. Equip - General	99.0		0	-	-	-	-
520	37800	Meas & Reg. Sta. Equip - City Gate	99.0		0	-	-	-	-
521	37805	Meas & Reg. Sta. Equipment T.h.	99.0		0	-	-	-	-
522	38000	Services	99.0		0	-	-	-	-
523	38100	Meters	99.0		0	-	-	-	-
524	38200	Meter Installations	99.0		0	-	-	-	-
525	38300	House Regulators	99.0		0	-	-	-	-
526	38400	House Reg. Installations	99.0		0	-	-	-	-
527	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
528	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-G0148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLLOCATION OF PLANT IN SERVICE									
529									
530		Total Distribution Plant		0	0				
531									
532		General:							
533									
534	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	10,012	4,166	2,072	200	3,575
535	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	46,086	19,179	9,537	919	16,460
536	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
537	39002	Structures-Brick	6.6	P, S, T & D Plant - Commodity	2,276	947	471	45	813
538	39003	Improvements	6.6	P, S, T & D Plant - Commodity	9,233	3,842	1,910	184	3,297
539	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	95	40	20	2	34
540	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	16,293	6,779	3,371	325	6,818
541	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	18,788	7,817	3,867	375	6,709
542	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
543	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
544	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	5,036	2,095	1,042	100	1,798
545	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
546	39202	Trailers	6.6	P, S, T & D Plant - Commodity	423	176	87	8	151
547	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
548	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	27,984	11,643	5,790	550	9,993
549	39500	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
550	39503	Ditchers	6.6	P, S, T & D Plant - Commodity	684	285	142	14	244
551	39504	Backhoes	6.6	P, S, T & D Plant - Commodity	799	332	165	16	285
552	39505	Welders	6.6	P, S, T & D Plant - Commodity	423	176	86	8	151
553	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	4,782	1,994	991	96	1,711
554	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
555	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
556	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	845	351	175	17	302
557	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	32,117	13,363	6,645	640	11,469
558	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
559	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	2,241	932	464	45	800
560	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	937	390	194	19	335
561	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
562	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
563	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
564	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	2,492	1,037	516	50	890
565	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
566	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
567	39909	Other Tang. Property - Application soft	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
568	39924	Other Tang. Property - General Startup	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
569									
570		Total General Plant			181,564	75,543	37,596	3,620	64,835
571									
572		TOTAL DIRECT PLANT			5,423,287	2,266,463	1,122,094	108,128	1,936,612
573									
574		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	101,236	42,121	20,946	2,018	38,151
575									
576		Kentucky Mid-States General Office:							
577									
578		Intangible Plant							
579									
580	30100	Organization	6.6	P, S, T & D Plant - Commodity	1,180	491	244	24	421
581	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
582	30300	Misc Intangible Plant	6.6	P, S, T & D Plant - Commodity	7,065	2,940	1,462	141	2,523
583									
584		Total Intangible Plant			8,245	3,431	1,706	164	2,944
585									
586		General:							
587									
588	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
589	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	1,142	475	236	23	405
590	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	37	15	8	1	13
591	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	247	103	51	5	88
592	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	561	234	116	11	206
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	26	11	5	1	9
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	26	11	5	1	9
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	908	378	188	18	324
596	39500	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	124	52	26	2	44
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	242	101	50	5	86
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5,253	2,186	1,087	105	1,876
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	490	204	101	10	175
600	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	2,162	912	453	44	783
601	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	93	32	11	1	19
602	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,379	574	285	27	482
603	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	4,354	1,812	901	87	1,555
604	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
605	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
606									
607		Total General Plant			17,035	7,088	3,525	340	6,083
608									
609		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	2,154	896	446	43	769

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
610									
611		Shared Services General Office:							
612									
613		General:							
614									
615	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	98	37	16	2	32
616	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,633	680	338	33	583
617	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,579	2,737	1,361	131	2,349
618	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	6,752	2,809	1,397	135	2,411
619	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
621	39104	G-Office Furniture & Equip	6.6	P, S, T & D Plant - Commodity	11	5	2	0	4
622	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	70	29	14	1	25
623	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
624	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	180	75	37	4	64
625	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	30	12	6	1	11
626	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	2,923	842	419	40	722
627	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	274	114	57	5	98
628	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	115	48	24	2	41
629	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	21,248	8,841	4,396	424	7,586
630	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	10,939	4,551	2,293	218	3,908
631	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	2,572	1,070	532	51	918
632	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
633	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
634	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,857	773	384	37	663
635	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	687	286	142	14	245
636	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	73,371	30,527	15,181	1,463	28,200
637	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,848	769	382	37	660
638	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
639									
640		Total General Plant			130,278	54,205	26,955	2,597	46,521
641									
642		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	4,557	1,896	943	91	1,627
643									
644		Shared Services Customer Support:							
645									
646		General:							
647									
648	38900	Land	6.6	P, S, T & D Plant - Commodity	2,093	871	433	42	747
649	38910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	191	79	40	4	88
650	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	9,622	4,003	1,991	192	3,436
651	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	3,301	1,374	683	66	1,179
652	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,052	438	218	21	376
653	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	832	346	172	17	297
654	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,508	627	312	30	538
655	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	27	11	6	1	10
656	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	69	29	14	1	25
657	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
658	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	4,230	1,760	875	84	1,511
659	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	1,988	819	407	39	703
660	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,411	587	292	28	504
661	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	910	378	188	18	325
662	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	369	153	76	7	132
663	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	71,146	29,601	14,720	1,419	25,405
664	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	12	5	2	0	4
665	39916	CKV-OTH Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	20	8	4	0	7
666	39917	CKV-OTH Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	9	4	2	0	3
667	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
668									
669		Total General Plant			98,771	41,096	20,436	1,969	35,270
670									
671		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	830	345	172	17	296
672									
673		TOTAL PLANT IN SERVICE - COMMODITY			5,677,626	2,362,281	1,174,715	113,199	2,027,431
674									
675		TOTAL CWIP W/O AFUDC - COMMODITY			108,778	45,269	22,506	2,169	38,844

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Total Plant in Service									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	
676			Intangible Plant:						
677									
678	30100		Organization	8,330	6,293	1,426	83	528	
679	30200		Franchises & Consents	119,853	80,546	20,521	1,186	7,597	
680	30300		Misc Intangible Plant	0	-	-	-	-	
681									
682			Total Intangible Plant:	128,182	86,939	21,948	1,271	8,125	
683									
684			Production Plant:						
685									
686	32520		Producing Leaseholds	2,353	1,177	529	48	599	
687	32540		Rights of Ways	83,422	41,739	18,760	1,689	21,234	
688	33100		Production Gas Wells Equipment	3,492	1,747	785	71	889	
689	33201		Field Lines	47,463	23,597	10,506	955	12,005	
690	33202		Tributary Lines	528,218	264,287	118,788	10,693	134,450	
691	33400		Field Meas. & Reg. Sta. Equip	192,884	85,257	43,254	3,895	48,988	
692	33600		Purification Equipment	44,369	22,200	9,978	898	11,294	
693									
694			Total Production Plant:	901,402	451,005	202,711	16,248	229,436	
695									
696			Storage Plant:						
697									
698	35010		Land	261,127	119,649	56,375	5,245	79,856	
699	35020		Rights of Way	4,682	2,145	1,011	94	1,432	
700	35100		Structures and Improvements	17,916	8,209	3,868	360	5,479	
701	35102		Compression Station Equipment	153,261	70,225	33,068	3,079	46,869	
702	35103		Meas. & Reg. Sta. Structures	23,138	10,602	4,955	465	7,076	
703	35104		Other Structures	137,443	62,977	29,873	2,761	42,032	
704	35200		Wells \ Rights of Way	4,442,222	2,035,438	959,046	89,249	1,356,489	
705	35201		Well Construction	1,340,863	614,367	289,483	26,939	410,053	
706	35202		Well Equipment	455,309	208,524	98,288	9,148	139,239	
707	35203		Cushion Gas	1,694,833	776,577	385,903	34,051	516,302	
708	35210		Leaseholds	178,530	81,803	38,543	3,587	54,597	
709	35211		Storage Rights	54,614	25,024	11,791	1,097	16,702	
710	35301		Field Lines	178,497	81,788	38,538	3,586	54,587	
711	35302		Tributary Lines	209,456	95,874	45,221	4,208	64,056	
712	35400		Compressor Station Equipment	923,446	423,125	199,368	18,653	282,402	
713	35500		Meas & Reg. Equipment	240,883	110,373	52,005	4,840	73,866	
714	35600		Purification Equipment	163,879	75,136	35,402	3,295	50,147	
715									
716			Total Storage Plant:	10,480,201	4,802,057	2,262,604	210,558	3,204,982	
717									
718			Transmission:						
719									
720	36510		Land & Land Rights	26,870	13,494	6,065	546	6,866	
721	36520		Rights of Way	867,772	434,178	195,148	17,567	220,878	
722	36602		Structures & Improvements	49,002	24,517	11,020	892	12,473	
723	36603		Other Structures	60,826	30,434	13,879	1,231	15,482	
724	36700		Mains Cathodic Protection	406,035	203,154	91,311	8,220	103,350	
725	36701		Mains - Steel	27,830,835	13,924,846	6,258,731	563,419	7,083,939	
726	36900		Meas. & Reg. Equipment	578,023	289,206	129,988	11,702	147,127	
727	36901		Meas. & Reg. Equipment	2,274,016	1,137,774	511,390	46,036	578,816	
728									
729			Total Transmission Plant:	32,093,579	16,057,604	7,217,332	649,713	8,168,930	
730									
731			Distribution:						
732									
733	37490		Land & Land Rights	531,819	442,775	66,897	2,079	20,068	
734	37491		Land	37,326	31,077	4,685	146	1,408	
735	37492		Land Rights	253,401	210,973	31,875	891	9,562	
736	37493		Land Other	2,784	2,318	350	11	105	
737	37500		Structures & Improvements	343,073	285,631	43,155	1,341	12,946	
738	37501		Structures & Improvements T.B.	101,507	84,511	12,763	397	3,830	
739	37592		Land Rights	46,591	38,790	5,861	182	1,758	
740	37593		Improvements	4,005	3,334	504	16	151	
741	37600		Mains Cathodic Protection	11,319,115	5,423,089	1,423,634	44,251	427,082	
742	37601		Mains - Steel	87,584,384	41,245,540	12,275,042	381,520	3,682,284	
743	37602		Mains - Plastic	85,722,013	54,717,975	8,287,105	255,855	2,479,978	
744	37800		Meas & Reg. Sta. Equip - General	5,367,460	4,469,520	675,130	20,884	202,526	
745	37900		Meas & Reg. Sta. Equip - City Gate	2,272,991	1,892,417	285,917	8,887	85,770	
746	37905		Meas & Reg. Sta. Equipment T.B.	1,354,828	1,161,121	176,429	5,453	52,625	
747	38000		Services	98,853,417	87,844,955	10,781,387	113,966	113,110	
748	38100		Meters	22,574,136	13,608,216	7,623,676	674,546	667,698	
749	38200		Meter Installations	49,157,106	29,633,050	16,601,205	1,468,882	1,453,969	
750	38300		House Regulators	7,239,801	4,364,321	2,445,006	216,335	214,139	
751	38400		House Reg. Installations	154,276	93,001	52,102	4,610	4,563	
752	38500		Ind. Meas. & Reg. Sta. Equipment	5,046,015	-	-	-	5,046,015	
753	38600		Other Prop. On Cust. Prem	0	-	-	-	-	
754									
755			Total Distribution Plant:	368,003,558	289,551,612	60,771,798	3,201,559	14,478,588	

Alamos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00143							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PLANT IN SERVICE							
756							
757		General					
758							
759	38900	Land & Land Rights	786,216	593,957	134,618	7,796	49,835
760	39000	Structures & Improvements	3,619,694	2,734,584	619,772	35,892	229,437
761	39001	Structures Frame	0	-	-	-	-
762	39002	Structures-Brick	178,755	135,045	30,507	1,772	11,331
763	39003	Improvements	725,022	547,737	124,140	7,199	45,956
764	39004	Air Conditioning Equipment	7,481	5,637	1,278	74	473
765	39009	Improvement to leased Premises	1,279,376	966,538	219,058	12,686	61,094
766	39100	Office Furniture & Equipment	1,475,295	1,114,552	252,604	14,620	93,513
767	39102	Remittance Processing Equip	0	-	-	-	-
768	39103	Office Machines	0	-	-	-	-
769	39200	Transportation Equipment	395,444	288,749	67,709	3,921	25,056
770	39201	Trucks	0	-	-	-	-
771	39202	Trailers	33,192	25,076	5,683	326	2,104
772	39300	Stores Equipment	0	-	-	-	-
773	39400	Tools, Shop & Garage Equipment	2,197,416	1,660,094	376,247	21,788	139,285
774	39600	Power Operated Equipment	0	-	-	-	-
775	39603	Ditchers	53,704	40,572	9,195	533	3,404
776	39604	Backhoes	62,747	47,404	10,744	622	3,977
777	39605	Welders	33,235	25,109	5,681	330	2,167
778	38700	Communication Equipment	0	-	-	-	-
779	38701	Communication Equipment - Mobile Radios	379,277	284,268	64,427	3,731	23,851
780	38702	Communication Equipment - Fixed Radios	0	-	-	-	-
781	38705	Communication Equip. - Telemetering	0	-	-	-	-
782	38800	Miscellaneous Equipment	65,315	50,100	11,355	658	4,203
783	39900	Other Tangible Property	2,521,971	1,895,289	431,818	25,007	159,857
784	39901	Other Tangible Property - Servers - N/W	0	-	-	-	-
785	39902	Other Tangible Property - Servers - S/W	175,990	132,956	30,133	1,745	11,156
786	39903	Other Tangible Property - Network - N/W	73,566	55,577	12,596	729	4,563
787	39904	Other Tang. Property - CPU	0	-	-	-	-
788	39905	Other Tangible Property - ME - Hardware	0	-	-	-	-
789	39906	Other Tang. Property - PC Hardware	185,649	147,608	33,500	1,940	12,401
790	39907	Other Tang. Property - PC Software	0	-	-	-	-
791	39908	Other Tang. Property - Mainframe S/W	0	-	-	-	-
792	39909	Other Tang. Property - Application Software	0	-	-	-	-
793	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
794							
795		Total General Plant	14,267,320	10,771,062	2,441,175	141,371	903,713
796							
797		TOTAL DIRECT PLANT	425,864,243	321,730,179	72,917,568	4,222,720	26,993,776
798							
799		CWIP w/o AFUDC	7,949,586	6,005,721	1,361,148	78,825	503,891
800							
801		Kentucky Mid-States General Office:					
802							
803		Intangible Plant					
804							
805	30100	Organization	92,661	70,003	15,866	919	5,673
806	30200	Franchises & Consents	0	-	-	-	-
807	30300	Misc Intangible Plant	554,814	419,148	94,967	5,501	35,167
808							
809		Total Intangible Plant	647,474	489,151	110,862	6,420	41,041
810							
811		General					
812							
813	37400	Land & Land Rights	0	-	-	-	-
814	39001	Structures Frame	89,675	67,748	15,354	889	5,684
815	39004	Air Conditioning Equipment	2,866	2,180	494	29	183
816	39009	Improvement to leased Premises	19,418	14,670	3,325	193	1,231
817	39100	Office Furniture & Equipment	44,059	33,293	7,546	437	2,793
818	39200	Transportation Equipment	2,055	1,552	352	20	130
819	39300	Stores Equipment	2,081	1,572	356	21	132
820	39400	Tools, Shop & Garage Equipment	71,284	53,853	12,205	707	4,518
821	39600	Power Operated Equipment	9,768	7,379	1,672	97	619
822	39700	Communication Equipment	19,090	14,354	3,253	186	1,204
823	39800	Miscellaneous Equipment	412,511	311,642	70,631	4,090	26,147
824	39900	Other Tangible Property	38,499	29,095	6,592	362	2,440
825	39901	Other Tangible Property - Servers - H/W	172,108	130,024	29,489	1,707	10,909
826	39902	Other Tangible Property - Servers - S/W	4,137	3,125	708	41	262
827	39903	Other Tangible Property - Network - H/W	108,270	81,795	18,538	1,074	6,863
828	39906	Other Tang. Property - PC Hardware	341,887	258,288	58,539	3,990	21,671
829	39907	Other Tang. Property - PC Software	0	-	-	-	-
830	39908	Other Tang. Property - Mainframe S/W	0	-	-	-	-
831							
832		Total General Plant	1,337,649	1,010,561	229,036	13,254	84,788
833							
834		CWIP w/o AFUDC	169,180	127,812	28,958	1,678	10,724

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PLANT IN SERVICE							
835							
836		Shared Services General Office:					
837							
838		General:					
839							
840	39000	Structures & Improvements	6,927	5,233	1,186	69	439
841	39005	G-Structures & Improvements	128,243	86,885	21,958	1,272	8,129
842	39009	Improvement to leased Premises	516,609	390,286	89,465	5,123	32,746
843	39100	Office Furniture & Equipment	530,191	400,646	90,781	5,267	33,697
844	39102	Remittance Processing Equip	0	-	-	-	-
845	39103	Office Machines	0	-	-	-	-
846	39104	G-Office Furniture & Equip.	893	675	153	9	57
847	39200	Transportation Equipment	5,503	4,157	942	55	348
848	39300	Stores Equipment	0	-	-	-	-
849	39400	Tools, Shop & Garage Equipment	14,142	10,684	2,421	140	896
850	39500	Laboratory Equipment	2,347	1,773	402	23	148
851	39700	Communication Equipment	158,860	120,015	27,200	1,875	10,069
852	39800	Miscellaneous Equipment	21,546	16,277	3,689	214	1,366
853	39900	Other Tangible Property	9,006	6,804	1,542	89	571
854	39901	Other Tangible Property - Servers - H/W	1,668,562	1,260,559	285,695	16,545	105,793
855	39902	Other Tangible Property - Servers - S/W	658,574	648,934	147,076	8,517	54,447
856	39903	Other Tangible Property - Network - H/W	201,563	162,571	34,579	2,002	12,801
857	39904	Other Tang. Property - CPU	0	-	-	-	-
858	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
859	39906	Other Tang. Property - PC Hardware	145,811	110,157	24,966	1,446	9,242
860	39907	Other Tang. Property - PC Software	53,910	40,727	9,231	636	3,417
861	39908	Other Tang. Property - Mainframe S/W	5,761,472	4,362,653	986,494	57,129	365,196
862	39909	Other Tang. Property - Application Software	145,121	109,636	24,848	1,438	9,199
863	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
864							
865		Total General Plant	10,230,089	7,728,571	1,751,619	101,438	648,442
866							
867		CWIP w/o AFUDC	357,845	270,343	61,271	3,548	22,682
868							
869		Shared Services Customer Support:					
870							
871		General:					
872							
873	38900	Land	164,345	124,159	28,140	1,630	10,417
874	38910	CKV-Land & Land Rights	14,993	11,327	2,857	149	890
875	39000	Structures & Improvements	755,564	570,810	129,370	7,492	47,892
876	39009	Improvement to leased Premises	259,245	195,853	44,369	2,571	16,432
877	39010	CKV-Structures & Improvements	82,629	62,424	14,148	819	5,238
878	39100	Office Furniture & Equipment	65,383	49,380	11,192	648	4,143
879	39700	Communication Equipment	118,380	89,434	20,269	1,174	7,504
880	39710	CKV-Communication Equipment	2,158	1,630	369	21	137
881	39800	Miscellaneous Equipment	5,452	4,119	934	54	346
882	39900	Other Tangible Property	0	-	-	-	-
883	39901	Other Tangible Property - Servers - H/W	332,188	250,960	56,878	3,294	21,056
884	39902	Other Tangible Property - Servers - S/W	154,557	116,764	26,464	1,533	9,797
885	39903	Other Tangible Property - Network - H/W	110,523	83,724	18,975	1,099	7,025
886	39906	Other Tang. Property - PC Hardware	71,420	53,966	12,229	708	4,527
887	39907	Other Tang. Property - PC Software	28,967	21,884	4,960	287	1,836
888	39908	Other Tang. Property - Mainframe S/W	5,586,709	4,220,624	966,671	55,396	354,118
889	39910	CKV-Other Tangible Property	945	714	162	9	60
890	39916	CKV-Oth Tang Prop-PC Hardware	1,541	1,164	264	15	98
891	39917	CKV-Oth Tang Prop-PC Software	719	543	123	7	46
892	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
893							
894		Total General Plant	7,755,998	5,859,470	1,328,002	76,506	491,621
895							
896		CWIP w/o AFUDC	65,180	49,242	11,160	646	4,132
897							
898		TOTAL PLANT IN SERVICE	445,835,433	336,817,932	76,337,087	4,420,747	28,259,668
899							
900		TOTAL CWIP W/O AFUDC	8,541,792	6,459,118	1,462,547	84,697	541,429

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Intangible Plant:									
3	30100	Organization	6.2	P, S, T & D Plant - Customer	6,909	5,591	1,109	54	155
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	99,409	80,446	15,952	775	2,237
5	30300	Misc Intangible Plant	99.0		0				
7		Total Intangible Plant:			106,318	86,037	17,060	829	2,392
Production Plant:									
11	32520	Producing Leaseholds	99.0		0				
12	32540	Rights of Way	99.0		0				
13	33100	Production Gas Wells Equipment	99.0		0				
14	33201	Field Lines	99.0		0				
15	33202	Tributary Lines	99.0		0				
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
17	33600	Purification Equipment	99.0		0				
19		Total Production Plant			0	0	0	0	0
Storage Plant:									
23	35010	Land	99.0		0				
24	35020	Rights of Way	99.0		0				
25	35100	Structures and Improvements	99.0		0				
26	35102	Compression Station Equipment	99.0		0				
27	35103	Meas. & Reg. Sta. Structures	99.0		0				
28	35104	Other Structures	99.0		0				
29	35200	Wells \ Rights of Way	99.0		0				
30	35201	Well Construction	99.0		0				
31	35202	Well Equipment	99.0		0				
32	35203	Cushion Gas	99.0		0				
33	35210	Leaseholds	99.0		0				
34	35211	Storage Rights	99.0		0				
35	35301	Field Lines	99.0		0				
36	35302	Tributary Lines	99.0		0				
37	35400	Compressor Station Equipment	99.0		0				
38	35500	Meas & Reg. Equipment	99.0		0				
39	35600	Purification Equipment	99.0		0				
41		Total Storage Plant			0				
Transmission:									
45	36510	Land & Land Rights	99.0		0				
46	36520	Rights of Way	99.0		0				
47	36602	Structures & Improvements	99.0		0				
48	36603	Other Structures	99.0		0				
49	36700	Mains Cathodic Protection	99.0		0				
50	36701	Mains - Steel	99.0		0				
51	36900	Meas. & Reg. Equipment	99.0		0				
52	36901	Meas. & Reg. Equipment	99.0		0				
54		Total Transmission Plant			0				
Distribution:									
58	37400	Land & Land Rights	2.0	Customers	48,893	43,448	5,332	66	56
59	37401	Land	2.0	Customers	(6,203)	(5,613)	(677)	(7)	(7)
60	37402	Land Rights	2.0	Customers	48,871	43,429	5,330	59	56
61	37403	Land Other	2.0	Customers	0				
62	37500	Structures & Improvements	2.0	Customers	86,728	77,070	9,459	100	99
63	37501	Structures & Improvements T.B.	2.0	Customers	83,974	74,622	9,159	97	96
64	37502	Land Rights	2.0	Customers	39,905	35,462	4,352	46	45
65	37503	Improvements	2.0	Customers	834	830	102	1	1
66	37600	Mains Cathodic Protection	2.0	Customers	2,107,476	1,672,785	229,861	2,430	2,411
67	37601	Mains - Steel	2.0	Customers	37,173,842	33,634,108	4,054,342	42,657	42,535
68	37602	Mains - Plastic	2.0	Customers	11,324,709	10,063,673	1,235,122	13,056	12,958
69	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	1,477,747	1,313,163	161,170	1,704	1,691
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	340,499	302,580	37,168	383	380
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	1,033,941	918,267	112,701	1,191	1,182
72	38000	Services	2.0	Customers	47,464,160	42,178,498	5,176,661	54,730	54,309
73	38100	Meters	4.0	Meter Investment	8,831,960	5,324,111	2,982,096	263,911	261,232
74	38200	Meter Installations	4.0	Meter Investment	10,090,016	6,082,497	3,407,573	301,603	298,443
75	38300	House Regulators	4.0	Meter Investment	3,231,320	1,947,915	1,091,273	96,556	95,576
76	38400	House Reg. Installations	4.0	Meter Investment	122,845	74,054	41,487	3,671	3,634
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	2,894,605				2,894,605
78	38600	Other Prop. On Cust. Prem	99.0		0				
80		Total Distribution Plant			126,365,642	103,380,920	18,563,069	782,342	3,669,312

Amos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
81	General:								
82									
83									
84	39900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	21,278	17,219	3,414	165	479
85	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	508,405	411,422	81,581	3,954	11,440
86	39002	Improvements	6.2	P, S, T & D Plant - Customer	148,494	120,167	23,628	1,158	3,341
87	29003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	446,445	361,280	71,639	3,481	10,046
88	39004	Improvement to Leased Premises	6.2	P, S, T & D Plant - Customer	6,204	5,021	986	48	140
89	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,059,481	857,373	170,008	8,269	23,840
90	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	232,277	187,969	37,272	1,811	6,227
91	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	(89,245)	(72,221)	(14,321)	(699)	(2,008)
92	39200	Trucks	6.2	P, S, T & D Plant - Customer	334,367	276,583	53,554	2,607	7,524
93	39001	Trailers	6.2	P, S, T & D Plant - Customer	4,125	3,338	652	32	93
94	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	40,318	32,625	6,489	314	907
95	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	319,380	258,455	51,249	2,490	7,187
96	39603	Backhoes	6.2	P, S, T & D Plant - Customer	(193,979)	(159,421)	(21,499)	(1,045)	(3,015)
97	39604	Welders	6.2	P, S, T & D Plant - Customer	(10,976)	(8,882)	(1,761)	(85)	(247)
98	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	17,745	14,360	2,847	139	399
99	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	(178,950)	(144,814)	(28,716)	(1,395)	(4,027)
100	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	(18,320)	(14,825)	(2,940)	(143)	(412)
101	39702	Communication Equip. - Telemetry	6.2	P, S, T & D Plant - Customer	(26,313)	(22,912)	(4,543)	(221)	(697)
102	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	(101,620)	(82,235)	(16,300)	(792)	(2,287)
103	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	481,993	396,048	77,342	3,758	10,846
104	39900	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
105	39901	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	145,971	118,126	23,423	1,138	3,285
106	39902	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	65,155	52,726	10,455	508	1,498
107	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
108	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
109	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
110	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
111	29907	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	(1,096,376)	(1,372,773)	(272,206)	(13,225)	(38,171)
112	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
113	AR 15	general plant amortization	6.2	P, S, T & D Plant - Customer	99,321	89,375	15,937	774	2,235
114		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(3,963,390)	(3,158,775)	(626,350)	(30,432)	(87,632)
115									
116		Total General Plant			(2,230,210)	(1,804,773)	(367,967)	(17,267)	(50,183)
117									
118		TOTAL DIRECT RESERVE FOR DEPRECIATION			124,271,750	101,662,163	18,222,263	766,763	3,621,521
119									
120		Kentucky Mid-States General Office:							
121									
122		Intangible Plant:							
123									
124	30100	Organization	99.0		0	0	0	0	0
125	30200	Franchises & Consents	99.0		0	0	0	0	0
126	30300	Misc Intangible Plant	99.0		0	0	0	0	0
127									
128		Total Intangible Plant			0	0	0	0	0
129									
130		General:							
131									
132	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
133	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	20,677	16,732	3,318	161	465
134	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	2,393	1,937	384	19	54
135	39005	Improvement to Leased Premises	6.2	P, S, T & D Plant - Customer	20,356	16,474	3,267	159	458
136	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	29,143	23,563	4,678	227	656
137	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	3,176	2,570	510	25	71
138	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	1,481	1,195	238	12	33
139	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	26,511	21,454	4,254	207	597
140	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	6,417	5,193	1,030	50	144
141	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	(5,434)	(4,397)	(972)	(42)	(122)
142	39900	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	184,145	149,017	29,948	1,436	4,144
143	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	31,932	25,841	5,124	249	719
144	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	84,587	68,451	13,573	659	1,903
145	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	1,777	1,385	766	37	107
146	39904	Other Tangible Property - PC Hardware	6.2	P, S, T & D Plant - Customer	89,602	72,671	14,410	700	2,021
147	39905	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	(298,084)	(242,030)	(47,992)	(2,392)	(6,730)
148	29907	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
149	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	432,702	350,159	68,433	3,373	9,736
150		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	20,222	16,365	3,245	158	455
151									
152		Total General Plant			653,806	528,065	104,912	5,097	14,712
153									
154		Shared Services General Office:							
155									
156		General:							
157									
158	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	304	246	49	2	7
159	39005	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer	34,530	27,943	5,541	269	777
160	39009	Improvement to Leased Premises	6.2	P, S, T & D Plant - Customer	422,069	341,555	87,227	3,291	9,497
161	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	276,940	226,720	44,760	2,175	6,277
162	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	270	218	43	2	6
163	39103	Office Machines	6.2	P, S, T & D Plant - Customer	133	108	21	1	3
164	39104	G-Office Furniture & Equip.	6.2	P, S, T & D Plant - Customer	82	75	15	1	2
165	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	3,709	3,002	695	29	83
166	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	35	28	6	0	1
167	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	3,014	2,439	484	23	68
168	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	272	220	44	2	6
169	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	53,004	42,883	8,505	413	1,193
170	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	5,212	4,218	836	41	117
171	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	3,691	2,987	592	29	83
172	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	471,992	381,955	75,737	3,880	10,621
173	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	263,448	213,516	42,338	2,057	5,937
174	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	88,600	79,791	15,822	769	2,219
175	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	790	639	127	6	18
176	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	739	674	144	6	16
177	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	105,602	86,265	17,105	831	2,309
178	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	39,749	32,159	6,377	310	894
179	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	3,301,764	2,671,917	529,812	25,741	74,295
180	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	125,570	101,617	20,149	979	2,826
181	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
182		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(7)	(5)	(1)	(0)	(0)
183									
184		Total General Plant			5,214,884	4,220,087	838,797	40,667	117,343

Alamos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
185						
186						
187						
188						
189						
190	38900	Land	6.2	P, S, Y & D Plant - Customer	0	
191	38910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	
192	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	148,646	120,452
193	39009	Improvement to Leased Premises	6.2	P, S, T & D Plant - Customer	175,681	142,168
194	39010	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	19,836	15,890
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	7,125	5,766
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	(293,830)	(237,779)
197	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	522	422
198	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	169	137
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	(49)	(40)
200	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	(108,108)	(87,485)
201	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	(198,129)	(158,715)
202	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	4,589	3,714
203	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	(5,228)	(4,230)
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	12,651	10,481
205	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	1,816,710	1,470,153
206	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	178	142
207	39916	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	673	544
208	39917	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	152	156
209	39924	Other Tang. Property - General Startup C	6.2	P, S, T & D Plant - Customer	7	6
210		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(1,125)	(919)
211						
212		Total General Plant			1,582,808	1,280,870
213						
214		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			131,723,240	107,692,226

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
215		Intangible Plant:							
216									
217	30100	Organization	6.4	P, S, T & D Plant - Demand	1,315	658	296	27	336
218	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	18,917	9,465	4,264	383	4,815
219	30300	Misc Intangible Plant	99.0		0				
220									
221		Total Intangible Plant:			20,232	10,123	4,560	410	5,150
222									
223		Production Plant:							
224									
225	32520	Producing Leaseholds	3.0	Peak Day	804	452	203	18	230
226	32540	Rights of Way	3.0	Peak Day	12,963	6,486	2,915	252	3,289
227	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,747	785	71	689
228	33201	Field Lines	3.0	Peak Day	47,163	23,597	10,606	955	12,005
229	33202	Tributary Lines	3.0	Peak Day	529,956	265,157	119,179	10,729	134,682
230	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	191,854	95,992	43,145	3,884	48,833
231	33600	Purification Equipment	3.0	Peak Day	15,287	7,649	3,439	309	3,891
232									
233		Total Production Plant:			801,619	461,079	180,271	16,228	204,040
234									
235		Storage Plant:							
236									
237	35010	Land	3.0	Peak Day	0				
238	35020	Rights of Way	3.0	Peak Day	2,341	1,171	526	47	596
239	35100	Structures and Improvements	3.0	Peak Day	2,821	1,411	634	57	718
240	35102	Compression Station Equipment	3.0	Peak Day	61,058	30,549	13,731	1,238	15,541
241	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	12,148	6,078	2,732	246	3,092
242	35104	Other Structures	3.0	Peak Day	70,517	35,282	15,858	1,428	17,949
243	35200	Wells \ Rights of Way	3.0	Peak Day	294,918	147,558	66,322	5,970	75,067
244	35201	Well Construction	3.0	Peak Day	591,046	295,722	132,917	11,865	150,442
245	35202	Well Equipment	3.0	Peak Day	286,931	143,562	64,626	5,809	73,034
246	35203	Cushion Gas	3.0	Peak Day	135,191	67,641	30,402	2,737	34,411
247	35210	Leaseholds	3.0	Peak Day	89,310	44,685	20,084	1,808	22,732
248	35211	Storage Rights	3.0	Peak Day	26,849	13,434	6,038	544	6,834
249	35301	Field Lines	3.0	Peak Day	83,711	46,897	21,074	1,897	23,653
250	35302	Tributary Lines	3.0	Peak Day	109,966	55,020	24,729	2,226	27,990
251	35400	Compressor Station Equipment	3.0	Peak Day	194,037	97,084	43,636	3,926	49,389
252	35500	Meas. & Reg. Equipment	3.0	Peak Day	120,119	60,160	27,013	2,432	30,574
253	35600	Purification Equipment	3.0	Peak Day	82,000	41,027	18,440	1,660	20,872
254									
255		Total Storage Plant:			2,172,991	1,087,213	488,684	43,990	553,094
256									
257		Transmission:							
258									
259	36510	Land & Land Rights	3.0	Peak Day	16	8	4	0	4
260	36520	Rights of Way	3.0	Peak Day	434,586	217,499	97,731	8,798	110,617
261	36602	Structures & Improvements	3.0	Peak Day	(1,441)	(721)	(324)	(29)	(367)
262	36603	Other Structures	3.0	Peak Day	60,525	30,313	13,625	1,227	16,421
263	36700	Mains Cathodic Protection	3.0	Peak Day	303,101	151,652	68,152	6,136	77,150
264	36701	Mains - Steel	3.0	Peak Day	17,004,632	8,508,046	3,824,089	344,247	4,328,289
265	36900	Meas. & Reg. Equipment	3.0	Peak Day	242,952	121,558	54,636	4,916	61,840
266	36901	Meas. & Reg. Equipment	3.0	Peak Day	1,805,542	903,379	406,037	35,552	459,573
267									
268		Total Transmission Plant:			19,849,972	9,931,675	4,463,941	491,849	5,052,507
269									
270		Distribution:							
271									
272	37400	Land & Land Rights	3.0	Peak Day	8,252	4,126	1,856	167	2,100
273	37401	Land	3.0	Peak Day	(1,047)	(524)	(235)	(21)	(266)
274	37402	Land Rights	3.0	Peak Day	8,248	4,127	1,855	167	2,089
275	37403	Land Other	3.0	Peak Day	0				
276	37500	Structures & Improvements	3.0	Peak Day	14,637	7,324	3,292	296	3,726
277	37501	Structures & Improvements T.B.	3.0	Peak Day	14,173	7,091	3,167	287	3,507
278	37502	Land Rights	3.0	Peak Day	6,735	3,370	1,515	135	1,714
279	37503	Improvements	3.0	Peak Day	159	79	35	3	40
280	37600	Mains Cathodic Protection	3.0	Peak Day	355,986	177,993	79,888	7,201	90,534
281	37601	Mains - Steel	3.0	Peak Day	6,273,957	3,139,083	1,410,812	127,012	1,595,940
282	37602	Mains - Plastic	3.0	Peak Day	1,911,310	956,299	429,823	38,693	486,495
283	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	249,404	124,786	56,087	5,049	63,492
284	37900	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	57,467	28,753	12,923	1,163	14,527
285	37905	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	174,401	87,259	39,220	3,531	44,391
286	38000	Services	99.0		0				
287	38100	Meters	99.0		0				
288	38200	Water Installations	99.0		0				
289	38300	House Regulators	99.0		0				
290	38400	House Reg. Installations	99.0		0				
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
292	38600	Other Prop. On Cust. Prem	99.0		0				
293									
294		Total Distribution Plant:			5,073,360	4,539,748	2,040,458	183,684	2,309,480

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
295									
296	General:								
297									
298	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	4,049	2,020	911	82	1,031
299	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	96,748	48,406	21,757	1,959	24,626
300	39002	Improvements	6.4	P, S, T & D Plant - Demand	28,258	14,138	6,355	572	7,193
301	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	84,957	42,507	19,105	1,729	21,624
302	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	1,161	591	296	24	361
303	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	201,616	100,875	45,340	4,082	51,318
304	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	44,201	22,110	9,940	895	11,261
305	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	(15,983)	(8,497)	(3,819)	(344)	(4,323)
306	39200	Trucks	6.4	P, S, T & D Plant - Demand	63,629	31,836	14,309	1,286	16,156
307	39201	Trailers	6.4	P, S, T & D Plant - Demand	785	393	177	16	200
308	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	7,672	3,839	1,725	155	1,863
309	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	60,777	30,409	13,669	1,230	15,470
310	39603	Backhoes	6.4	P, S, T & D Plant - Demand	(25,496)	(12,750)	(5,734)	(518)	(6,460)
311	39604	Welders	6.4	P, S, T & D Plant - Demand	(2,089)	(1,045)	(470)	(42)	(532)
312	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	3,377	1,690	759	68	860
313	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	(34,054)	(17,038)	(7,658)	(689)	(8,668)
314	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	(3,486)	(1,744)	(784)	(71)	(867)
315	39702	Communication Equip. - Telemetry	6.4	P, S, T & D Plant - Demand	(5,388)	(2,695)	(1,212)	(109)	(1,371)
316	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(19,336)	(9,675)	(4,349)	(391)	(4,922)
317	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	91,721	45,892	20,627	1,857	23,346
318	39900	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
319	39901	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	27,778	13,986	6,247	562	7,070
320	39902	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	12,998	6,204	2,780	251	3,196
321	39903	Other Tangible Property - CPU	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
322	39904	Other Tangible Property - HP - Hardware	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
323	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
324	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	(322,814)	(161,516)	(72,696)	(6,535)	(82,167)
325	39907	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
326	39908	Other Tang. Property - Application Softw	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
327		AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	18,900	9,457	4,290	383	4,811
328		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(742,800)	(371,650)	(167,844)	(15,037)	(189,059)
329									
330		Total General Plant			(424,400)	(212,343)	(95,441)	(6,592)	(108,025)
331									
332		TOTAL DIRECT RESERVE FOR DEPRECIATION			31,493,763	15,757,404	7,082,443	637,570	8,016,256
333									
334	Kentucky Mid-States General Office:								
335									
336	Intangible Plant:								
337									
338	30100	Organization	99.0	-	0	0	0	0	0
339	30200	Franchises & Consents	99.0	-	0	0	0	0	0
340	30300	Misc Intangible Plant	99.0	-	0	0	0	0	0
341									
342		Total Intangible Plant:							
343									
344	General:								
345									
346	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
347	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	3,935	1,969	885	80	1,002
348	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	455	226	102	9	116
349	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,874	1,938	871	78	986
350	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	5,546	2,775	1,247	112	1,412
351	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	604	302	130	12	154
352	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	282	141	69	6	72
353	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	5,045	2,524	1,135	102	1,284
354	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	1,221	611	276	25	311
355	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(1,034)	(517)	(233)	(21)	(263)
356	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	35,042	17,533	7,880	705	8,919
357	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	6,077	3,040	1,387	123	1,547
358	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	16,097	8,054	3,620	326	4,097
359	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	909	456	204	18	231
360	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	17,069	8,550	3,843	346	4,350
361	39904	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(56,914)	(28,476)	(12,709)	(1,162)	(14,487)
362	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
363	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	82,342	41,199	18,517	1,667	20,959
364		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	3,848	1,925	865	78	980
365									
366		Total General Plant			124,417	62,250	27,979	2,519	31,698
367									
368	Shared Services General Office:								
369									
370	General:								
371									
372	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	58	29	13	1	15
373	39005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	6,571	3,288	1,478	133	1,673
374	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	80,318	40,188	18,002	1,626	20,444
375	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	53,081	26,568	11,937	1,075	13,511
376	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	51	26	12	1	13
377	39103	Office Machines	6.4	P, S, T & D Plant - Demand	25	13	6	1	6
378	39104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	18	9	4	0	4
379	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	705	353	169	14	180
380	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	7	3	1	0	2
381	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	573	287	129	12	146
382	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	52	26	12	1	13
383	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	10,885	5,047	2,268	204	2,567
384	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	902	496	223	20	252
385	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	702	361	158	14	179
386	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	89,818	44,939	20,199	1,816	22,892
387	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	60,209	25,122	11,291	1,016	12,760
388	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	16,793	8,388	4,220	390	4,776
389	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	150	75	34	3	38
390	39905	Other Tangible Property - HP - Hardware	6.4	P, S, T & D Plant - Demand	135	66	30	3	34
391	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	20,289	10,150	4,562	411	5,163
392	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	7,552	3,784	1,701	153	1,825
393	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	628,313	314,368	141,298	12,720	159,527
394	39909	Other Tang. Property - Application Softw	6.4	P, S, T & D Plant - Demand	25,896	11,856	5,374	484	6,082
395	39924	Other Tang. Property - General Startup Co	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
396		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(1)	(1)	(0)	(0)	(0)
397									
398		Total General Plant			902,372	496,521	223,169	20,090	252,593

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
399									
400		Shared Services Customer Support							
401									
402		General							
403									
404	38900	Land	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	38910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	28,325	14,172	6,370	573	7,210
407	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	33,431	16,727	7,518	677	8,509
408	39010	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,737	1,870	840	78	951
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,358	678	305	27	345
410	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(56,915)	(27,976)	(12,574)	(1,132)	(14,232)
411	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	99	59	22	2	25
412	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	32	16	7	1	8
413	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	(8)	(5)	(2)	(0)	(2)
414	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	(20,573)	(10,293)	(4,626)	(416)	(5,235)
415	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	(37,323)	(18,874)	(8,393)	(758)	(9,500)
416	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	873	437	196	18	222
417	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(995)	(498)	(224)	(20)	(253)
418	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	2,465	1,233	554	50	627
419	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	345,713	172,973	77,745	6,969	87,996
420	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	33	17	8	1	9
421	39916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	128	64	29	3	33
422	39917	CKV-Oth Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	37	18	8	1	9
423	39924	Other Tang. Property - General Startup Co	6.4	P, S, T & D Plant - Demand	1	1	0	0	0
424		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(214)	(107)	(48)	(4)	(54)
425									
426		Total General Plant			301,202	150,703	67,738	6,008	76,666
427									
428		TOTAL RESERVE FOR DEPRECIATION - DEMAND			32,911,754	16,466,967	7,401,326	666,276	8,377,184

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00149									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Intangible Plant:							
430									
431	30106	Organization	6.6	P, S, T & D Plant - Commodity	106	44	22	2	38
432	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,526	635	316	30	545
433	30399	Misc Intangible Plant	89.0		0	-	-	-	-
434									
435		Total Intangible Plant:			1,632	679	338	33	583
436									
437		Production Plant:							
438									
439	32520	Producing Leaseholds	99.0		0	-	-	-	-
440	32540	Rights of Way	99.0		0	-	-	-	-
441	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
442	33201	Field Lines	99.0		0	-	-	-	-
443	33202	Tributary Lines	99.0		0	-	-	-	-
444	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
445	31600	Purification Equipment	99.0		0	-	-	-	-
446									
447		Total Production Plant			0	0	0	0	0
448									
449		Storage Plant:							
450									
451	35010	Land	1.5	Winter Volumes	0	-	-	-	-
452	35020	Rights of Way	1.5	Winter Volumes	2,341	974	484	47	836
453	35100	Structures and Improvements	1.5	Winter Volumes	2,821	1,174	584	56	1,007
454	35102	Compression Station Equipment	1.5	Winter Volumes	61,055	25,404	12,833	1,217	21,903
455	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	12,148	5,054	2,513	242	4,338
456	35104	Other Structures	1.5	Winter Volumes	70,517	29,340	14,590	1,406	25,181
457	35200	Wells \ Rights of Way	1.5	Winter Volumes	294,918	122,706	61,819	5,880	105,313
458	35201	Well Construction	1.5	Winter Volumes	591,046	245,916	122,289	11,784	211,057
459	35202	Well Equipment	1.5	Winter Volumes	285,931	119,383	59,307	5,721	102,461
460	35203	Cushion Gas	1.5	Winter Volumes	135,191	56,249	27,971	2,695	48,276
461	35210	Leaseholds	1.5	Winter Volumes	89,310	37,159	18,478	1,781	31,892
462	35211	Storage Rights	1.5	Winter Volumes	26,849	11,171	5,556	535	9,588
463	35301	Field Lines	1.5	Winter Volumes	93,711	38,990	19,389	1,868	33,463
464	35302	Tributary Lines	1.5	Winter Volumes	100,966	46,753	22,752	2,192	39,268
465	35400	Compressor Station Equipment	1.5	Winter Volumes	194,037	80,733	40,147	3,699	69,289
466	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	120,119	49,978	24,853	2,395	42,893
467	35600	Purification Equipment	1.5	Winter Volumes	82,000	34,117	16,968	1,635	29,281
468									
469		Total Storage Plant			2,172,961	904,100	449,591	43,324	775,845
470									
471		Transmission:							
472									
473	36510	Land & Land Rights	99.0		0	-	-	-	-
474	36520	Rights of Way	99.0		0	-	-	-	-
475	36602	Structures & Improvements	99.0		0	-	-	-	-
476	36603	Other Structures	99.0		0	-	-	-	-
477	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
478	36701	Mains - Steel	99.0		0	-	-	-	-
479	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
480	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
481									
482		Total Transmission Plant			0	-	-	-	-
483									
484		Distribution:							
485									
486	37400	Land & Land Rights	99.0		0	-	-	-	-
487	37401	Land	99.0		0	-	-	-	-
488	37402	Land Rights	99.0		0	-	-	-	-
489	37403	Land Other	99.0		0	-	-	-	-
490	37500	Structures & Improvements	99.0		0	-	-	-	-
491	37501	Structures & Improvements T.B.	99.0		0	-	-	-	-
492	37502	Land Rights	99.0		0	-	-	-	-
493	37503	Improvements	99.0		0	-	-	-	-
494	37600	Mains Cathodic Protection	99.0		0	-	-	-	-
495	37601	Mains - Steel	99.0		0	-	-	-	-
496	37602	Mains - Plastic	99.0		0	-	-	-	-
497	37800	Meas. & Reg. Sta. Equip - General	99.0		0	-	-	-	-
498	37900	Meas. & Reg. Sta. Equip - City Gate	99.0		0	-	-	-	-
499	37905	Meas. & Reg. Sta. Equipment T.B.	99.0		0	-	-	-	-
500	38900	Services	99.0		0	-	-	-	-
501	38100	Meters	99.0		0	-	-	-	-
502	38200	Meter Installations	99.0		0	-	-	-	-
503	38300	House Regulators	99.0		0	-	-	-	-
504	38400	House Reg. Installations	99.0		0	-	-	-	-
505	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
506	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
507									
508		Total Distribution Plant			0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
509						
510	General:					
511						
512	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	327	138 68 7 117
513	38900	Structures Frame	6.6	P, S, T & D Plant - Commodity	7,805	3,248 1,615 156 2,787
514	39002	Improvements	6.6	P, S, T & D Plant - Commodity	2,280	949 472 45 814
515	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	6,855	2,852 1,418 137 2,448
516	39004	Improvement to Leased Premises	6.6	P, S, T & D Plant - Commodity	95	40 20 2 34
517	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	16,287	6,789 3,396 324 6,890
518	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	3,666	1,464 738 71 1,274
519	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	(1,370)	(570) (284) (27) (469)
520	39200	Trucks	6.6	P, S, T & D Plant - Commodity	5,134	2,135 1,092 102 1,833
521	39201	Trailers	6.6	P, S, T & D Plant - Commodity	63	26 13 1 23
522	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	619	258 128 12 221
523	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	4,904	2,040 1,015 98 1,761
524	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	(2,057)	(856) (426) (41) (735)
525	39604	Welders	6.6	P, S, T & D Plant - Commodity	(169)	(70) (35) (3) (60)
526	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	272	113 56 5 97
527	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	(2,746)	(1,143) (588) (65) (961)
528	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	(281)	(117) (58) (6) (100)
529	39702	Communication Equip. - Telemetry	6.6	P, S, T & D Plant - Commodity	(435)	(181) (90) (9) (155)
530	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(1,569)	(649) (323) (31) (557)
531	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	7,400	3,079 1,531 148 2,643
532	39900	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	- - - - -
533	39901	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	2,241	932 464 45 800
534	39902	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,000	416 207 20 397
535	39903	Other Tangible Property - CPU	6.6	P, S, T & D Plant - Commodity	0	- - - - -
536	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	- - - - -
537	39905	Other Tangible Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	- - - - -
538	39906	Other Tangible Property - PC Software	6.6	P, S, T & D Plant - Commodity	(26,046)	(10,837) (5,389) (519) (9,301)
539	39907	Other Tangible Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	- - - - -
540	39908	Other Tangible Property - Application Softw	6.6	P, S, T & D Plant - Commodity	0	- - - - -
541		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	1,525	634 316 30 645
542		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(59,932)	(24,936) (12,400) (1,195) (21,401)
543						
544		Total General Plant			(34,242)	(14,247) (7,085) (893) (12,228)
545						
546		TOTAL DIRECT RESERVE FOR DEPRECIATION			2,140,351	890,533 442,844 42,674 764,301
547						
548		Kentucky Mid-States General Office:				
549						
550		Intangible Plant:				
551						
552	30100	Organization	99.0	-	0	- - - - -
553	30200	Franchises & Consents	99.0	-	0	- - - - -
554	30300	Misc Intangible Plant	99.0	-	0	- - - - -
555						
556		Total Intangible Plant			0	- - - - -
557						
558		General:				
559						
560	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	- - - - -
561	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	317	132 66 6 113
562	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	37	15 8 1 13
563	39009	Improvement to Leased Premises	6.6	P, S, T & D Plant - Commodity	313	130 65 6 112
564	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	447	188 93 9 160
565	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	49	20 10 1 17
566	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	23	9 5 0 8
567	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	407	169 84 8 145
568	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	99	41 20 2 35
569	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(83)	(35) (17) (39)
570	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	2,827	1,176 586 (2) (1,010)
571	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	453	204 101 10 175
572	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	1,299	540 289 26 464
573	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	73	31 15 1 26
574	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,378	574 285 27 462
575	39904	Other Tangible Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(4,582)	(1,911) (960) (92) (1,640)
576	39907	Other Tangible Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	- - - - -
577	39908	Other Tangible Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	6,644	2,764 1,375 132 2,372
578		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	310	129 64 6 111
579						
580		Total General Plant			10,038	4,177 2,077 200 3,586
581						
582		Shared Services General Office:				
583						
584		General:				
585						
586	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	5	2 1 0 2
587	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	530	221 110 11 189
588	39009	Improvement to Leased Premises	6.6	P, S, T & D Plant - Commodity	6,480	2,696 1,341 129 2,314
589	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	4,283	1,762 886 85 1,628
590	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	4	2 1 0 1
591	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	2	1 0 0 1
592	39104	G-Office Furniture & Equip	6.6	P, S, T & D Plant - Commodity	1	1 0 0 1
593	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	57	24 12 1 20
594	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	1	0 0 0 0
595	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	46	19 10 1 17
596	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	4	2 1 0 1
597	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	814	339 168 16 291
598	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	80	33 17 2 29
599	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	57	24 12 1 20
600	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	7,247	3,015 1,469 144 2,588
601	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	4,051	1,688 838 81 1,447
602	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,514	630 313 30 641
603	39904	Other Tangible Property - CPU	6.6	P, S, T & D Plant - Commodity	12	5 3 0 4
604	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	11	5 2 0 4
605	39906	Other Tangible Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,537	681 329 33 564
606	39907	Other Tangible Property - PC Software	6.6	P, S, T & D Plant - Commodity	610	254 128 12 218
607	39908	Other Tangible Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	60,694	21,092 10,489 1,011 18,103
608	39909	Other Tangible Property - Application Softw	6.6	P, S, T & D Plant - Commodity	1,928	802 399 38 668
609	39924	Other Tangible Property - General Startup C	6.6	P, S, T & D Plant - Commodity	0	0 0 0 0
610		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(0)	(0) (0) (0) (0)
611						
612		Total General Plant			80,068	33,314 16,586 1,596 28,592

Alamos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
613						
614		Shared Services Customer Support				
615						
616		General:				
617						
618	39900	Land	6.6	P, S, T & D Plant - Commodity	0	-
619	38910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-
620	39600	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	2,285	951
621	39699	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	2,697	1,122
622	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	301	125
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	109	46
624	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(4,511)	(1,877)
625	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	8	3
626	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	3	1
627	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(1)	(0)
628	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	(1,650)	(691)
629	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	(3,011)	(1,253)
630	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	70	29
631	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(80)	(33)
632	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	199	83
633	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	27,893	11,605
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	3	1
635	39916	CKV-Oth Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	10	4
636	39917	CKV-Oth Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	3	1
637	39924	Other Tang. Property - General Startup Co	6.6	P, S, T & D Plant - Commodity	0	0
638		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(17)	(7)
639						
640		Total General Plant			24,302	10,111
641						
642		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			2,254,759	938,134

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Total Reserve for Depreciation									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
643		Intangible Plant:							
644									
645	30100	Organization			8,330	8,293	1,429	83	528
646	30200	Franchises & Consents			119,853	80,546	20,521	1,188	7,597
647	30300	Misc Intangible Plant			0				
648									
649		Total Intangible Plant			128,183	88,839	21,948	1,271	8,125
650									
651		Production Plant:							
652									
653	32520	Producing Leaseholds			904	452	203	18	230
654	32540	Rights of Way			12,963	6,486	2,915	262	3,299
655	33100	Production Gas Wells Equipment			3,492	1,747	785	71	888
656	33201	Field Lines			47,163	23,597	10,606	955	12,005
657	33202	Tributary Lines			529,958	265,157	119,179	10,729	134,892
658	33400	Field Meas. & Reg. Sta. Equip			191,854	95,992	43,145	3,884	48,833
659	33600	Purification Equipment			15,287	7,649	3,438	309	3,891
660									
661		Total Production Plant			801,619	401,079	180,271	16,228	204,040
662									
663		Storage Plant:							
664									
665	35010	Land			0				
666	35020	Rights of Way			4,682	2,145	1,011	94	1,432
667	35100	Structures and Improvements			5,641	2,585	1,218	113	1,725
668	35102	Compression Station Equipment			122,115	55,954	26,364	2,453	37,344
669	35103	Meas. & Reg. Sta. Structures			24,295	11,132	5,245	488	7,430
670	35104	Other Structures			141,034	64,622	30,448	2,634	43,180
671	35200	Wells \ Rights of Way			589,836	270,264	127,342	11,650	160,378
672	35201	Well Construction			1,182,091	541,638	255,206	23,749	361,499
673	35202	Well Equipment			573,862	262,845	123,893	11,529	175,494
674	35203	Cushion Gas			270,382	123,890	58,374	5,432	82,686
675	35210	Leaseholds			178,619	81,844	38,563	3,589	54,624
676	35211	Storage Rights			53,669	24,605	11,593	1,079	16,422
677	35301	Field Lines			187,422	85,877	40,463	3,765	57,316
678	35302	Tributary Lines			219,931	100,773	47,482	4,419	67,258
679	35400	Compressor Station Equipment			388,075	177,817	83,783	7,797	118,678
680	35500	Meas. & Reg. Equipment			240,239	110,078	51,886	4,827	73,469
681	35600	Purification Equipment			153,999	75,145	35,406	3,295	50,159
682									
683		Total Storage Plant			4,345,921	1,991,313	938,255	87,314	1,329,039
684									
685		Transmission:							
686									
687	36510	Land & Land Rights			16	8	4	0	4
688	36520	Rights of Way			434,595	217,439	97,731	8,795	110,617
689	36602	Structures & Improvements			(1,441)	(721)	(324)	(29)	(367)
690	36603	Other Structures			60,686	30,313	13,626	1,227	16,421
691	36700	Mains Cathodic Protection			303,101	151,652	68,162	6,136	77,150
692	36701	Mains - Steel			17,004,632	8,508,046	3,624,069	344,247	4,328,269
693	36900	Meas. & Reg. Equipment			242,952	121,558	54,636	4,918	61,840
694	36901	Meas. & Reg. Equipment			1,805,642	903,379	408,037	36,552	459,573
695									
696		Total Transmission Plant			19,849,672	9,931,675	4,463,941	401,849	5,052,507
697									
698		Distribution:							
699									
700	37400	Land & Land Rights			57,145	47,577	7,188	223	2,156
701	37401	Land			(7,250)	(6,036)	(912)	(25)	(274)
702	37402	Land Rights			57,120	47,556	7,165	223	2,155
703	37403	Land Other			0				
704	37500	Structures & Improvements			101,365	84,393	12,751	395	3,825
705	37501	Structures & Improvements T.B.			98,146	81,713	12,346	384	3,703
706	37502	Land Rights			46,641	38,831	5,867	182	1,780
707	37503	Improvements			1,092	909	137	4	41
708	37600	Mains Cathodic Protection			2,463,162	2,050,747	309,839	9,630	92,946
709	37601	Mains - Steel			43,447,789	36,173,201	5,465,255	189,869	1,639,475
710	37602	Mains - Plastic			13,238,019	11,019,872	1,584,845	51,745	499,453
711	37800	Meas. & Reg. Sta. Equip - General			1,727,152	1,437,869	217,257	6,753	65,173
712	37900	Meas. & Reg. Sta. Equip - City Gate			387,966	331,333	50,060	1,556	15,017
713	37905	Meas. & Reg. Sta. Equipment T.B.			1,207,742	1,005,626	151,821	4,722	48,573
714	38000	Services			47,464,180	42,178,498	5,176,651	64,729	54,309
715	38100	Meters			8,631,890	5,524,111	2,962,708	283,911	281,224
716	38200	Meter Installations			10,090,016	6,082,497	3,407,673	301,503	288,143
717	38300	House Regulators			3,231,320	1,947,915	1,051,273	95,556	95,576
718	38400	House Reg. Installations			122,845	74,054	41,487	3,671	3,634
719	38500	Ind. Meas. & Reg. Sta. Equipment			2,684,605				2,894,605
720	38600	Other Prop. On Cust. Prem			0				0

Almos Energy Corporation, KentuckyMid-States Division							
Kentucky Jurisdiction Case No. 2013-00145							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF RESERVE FOR DEPRECIATION							
721							
722		Total Distribution Plant	135,469,023	107,920,667	20,603,527	996,026	5,978,802
723							
724		General:					
725							
726	39000	Land & Land Rights	25,654	15,381	4,393	254	1,626
727	39000	Structures Frame	612,960	463,077	104,953	6,078	36,853
728	39002	Improvements	179,032	135,254	30,654	1,775	11,348
729	39003	Air Conditioning Equipment	638,258	406,639	92,162	5,337	34,118
730	39004	Improvement to Leased Premises	7,489	6,691	1,291	74	474
731	39009	Office Furniture & Equipment	1,277,353	965,017	219,713	12,668	80,957
732	39100	Remittance Processing Equip	260,045	211,567	47,950	2,777	17,751
733	39103	Transportation Equipment	(107,598)	(81,288)	(18,423)	(1,057)	(6,820)
734	39200	Trucks	403,130	304,555	69,025	3,897	25,553
735	39201	Trailers	4,973	3,757	851	49	315
736	39202	Stores Equipment	48,607	36,722	8,323	482	3,061
737	39400	Power Operated Equipment	385,061	290,904	65,931	3,818	24,407
738	39603	Backhoes	(161,532)	(122,034)	(27,658)	(1,602)	(10,239)
739	39604	Welders	(13,233)	(8,898)	(2,266)	(131)	(839)
740	39605	Communication Equipment	21,395	16,163	3,663	212	1,356
741	39700	Communication Equipment - Mobile Radios	(215,752)	(162,995)	(36,942)	(2,139)	(13,676)
742	39701	Communication Equipment - Fixed Radios	(22,087)	(16,686)	(3,782)	(219)	(1,400)
743	39702	Communication Equip. - Telemetering	(34,136)	(25,759)	(5,845)	(338)	(2,164)
744	39705	Miscellaneous Equipment	(122,519)	(92,559)	(20,978)	(1,215)	(7,765)
745	39800	Other Tangible Property	581,115	438,019	99,500	5,762	39,834
746	39900	Other Tangible Property - Servers - H/W	0	0	0	0	0
747	39901	Other Tangible Property - Servers - S/W	175,890	132,956	30,133	1,745	11,155
748	39902	Other Tangible Property - Network - H/W	78,954	69,346	13,450	779	4,879
749	39903	Other Tang. Property - CPU	0	0	0	0	0
750	39904	Other Tangible Property - HP - Hardware	0	0	0	0	0
751	39905	Other Tang. Property - PC Hardware	0	0	0	0	0
752	39906	Other Tang. Property - PC Software	(2,045,235)	(1,546,126)	(350,180)	(20,280)	(129,639)
753	39907	Other Tang. Property - Mainframe S/W	0	0	0	0	0
754	39908	Other Tang. Property - Application Software	0	0	0	0	0
755		AR 15 general plant amortization	119,747	96,466	26,503	1,167	7,590
756		Retirement Work in Progress	(4,706,121)	(3,556,361)	(805,794)	(46,064)	(298,302)
757							
758		Total General Plant	(2,088,652)	(2,031,363)	(460,382)	(26,662)	(170,435)
759							
760		TOTAL DIRECT RESERVE FOR DEPRECIATION	157,985,864	118,310,210	25,747,549	1,446,027	12,402,078
761							
762		Kentucky Mid-States General Office:					
763							
764		Intangible Plant:					
765							
766	30100	Organization	0	0	0	0	0
767	30200	Franchise & Consents	0	0	0	0	0
768	30300	Misc Intangible Plant	0	0	0	0	0
769							
770		Total Intangible Plant	0	0	0	0	0
771							
772		General:					
773							
774	37400	Land & Land Rights	0	0	0	0	0
775	38001	Structures Frame	24,929	18,833	4,288	247	1,580
776	38004	Air Conditioning Equipment	2,886	2,180	494	29	183
777	39009	Improvement to Leased Premises	24,544	18,543	4,203	243	1,556
778	39100	Office Furniture & Equipment	35,136	26,544	6,016	348	2,227
779	39200	Transportation Equipment	3,629	2,893	656	38	243
780	39300	Stores Equipment	1,785	1,349	306	18	113
781	39400	Tools, Shop & Garage Equipment	31,963	24,148	5,473	317	2,026
782	39500	Power Operated Equipment	7,737	6,845	1,326	77	490
783	39700	Communication Equipment	(6,561)	(4,949)	(1,122)	(65)	(415)
784	39800	Miscellaneous Equipment	222,014	167,726	38,014	2,201	14,073
785	39900	Other Tangible Property	38,499	29,085	6,592	382	2,440
786	39901	Other Tangible Property - Servers - H/W	101,983	77,046	17,462	1,011	6,464
787	39902	Other Tangible Property - Servers - S/W	6,759	4,351	966	57	365
788	39903	Other Tangible Property - Network - H/W	108,270	81,795	18,538	1,074	6,863
789	39904	Other Tang. Property - PC Hardware	(380,590)	(272,417)	(61,741)	(3,575)	(22,856)
790	39907	Other Tang. Property - PC Software	0	0	0	0	0
791	39908	Other Tang. Property - Mainframe S/W	521,687	284,122	89,325	5,173	33,068
792		Retirement Work in Progress	24,381	18,419	4,175	242	1,545
793							
794		Total General Plant	786,261	596,512	134,988	7,816	49,965
795							
796		Shared Services General Office:					
797							
798		General:					
799							
800	39000	Structures & Improvements	367	277	63	4	23
801	39005	G-Structures & Improvements	41,632	31,452	7,128	413	2,639
802	39009	Improvement to Leased Premises	503,668	384,437	87,130	5,048	32,255
803	39100	Office Furniture & Equipment	326,303	254,069	57,683	3,335	21,317
804	39102	Remittance Processing Equip	325	246	66	3	21
805	39103	Office Machines	160	121	27	2	10
806	39104	G-Office Furniture & Equip.	111	84	19	1	7
807	39200	Transportation Equipment	4,472	3,379	786	44	289
808	39300	Stores Equipment	42	32	7	0	3
809	39400	Tools, Shop & Garage Equipment	3,633	2,745	622	35	230
810	39500	Laboratory Equipment	328	248	56	3	21
811	39700	Communication Equipment	63,904	48,278	10,942	634	4,051
812	39900	Miscellaneous Equipment	6,284	4,748	1,076	62	398
813	39900	Other Tangible Property	4,450	3,362	782	44	282
814	39901	Other Tangible Property - Servers - H/W	569,058	429,599	97,436	5,943	36,079
815	39902	Other Tangible Property - Servers - S/W	318,108	240,323	54,467	3,154	20,154
816	39903	Other Tangible Property - Network - H/W	118,816	89,809	20,355	1,179	7,535
817	39904	Other Tang. Property - CPU	852	719	163	9	60
818	39905	Other Tangible Property - HP - Hardware	855	646	146	8	54
819	39906	Other Tang. Property - PC Hardware	128,626	97,097	22,006	1,374	8,147
820	39907	Other Tang. Property - PC Software	47,912	36,190	8,204	475	3,037
821	39908	Other Tang. Property - Mainframe S/W	3,980,772	3,007,377	681,598	39,472	252,325
822	39909	Other Tang. Property - Application Software	151,394	114,375	25,922	1,501	9,598
823	39924	Other Tang. Property - General Startup Costs	0	0	0	0	0
824		Retirement Work in Progress	(9)	(7)	(2)	(9)	(1)
825							
826		Total General Plant	6,287,324	4,749,522	1,076,532	62,343	398,527

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
827						
828		Shared Services Customer Support				
829						
830		General				
831						
832	38909	Land	0	-	-	-
833	38910	CKV-Land & Land Rights	0	-	-	-
834	39000	Structures & Improvements	178,456	135,574	30,727	1,779
835	39009	Improvement to leased Premises	211,810	169,017	36,287	2,100
836	39010	CKV-Structures & Improvements	23,673	17,885	4,093	236
837	39100	Office Furniture & Equipment	8,591	6,490	1,474	85
838	39700	Communication Equipment	(354,256)	(287,632)	(60,557)	(3,613)
839	39710	CKV-Communication Equipment	629	475	108	6
840	39800	Miscellaneous Equipment	203	154	35	2
841	39900	Other Tangible Property	(59)	(45)	(10)	(1)
842	39901	Other Tangible Property - Servers - H/W	(130,340)	(98,469)	(22,317)	(1,292)
843	39902	Other Tangible Property - Servers - S/W	(236,463)	(178,642)	(40,488)	(2,345)
844	39903	Other Tangible Property - Network - H/W	5,533	4,180	947	55
845	39906	Other Tang. Property - PC Hardware	(6,303)	(4,761)	(1,079)	(62)
846	39907	Other Tang. Property - PC Software	15,615	11,797	2,674	155
847	39908	Other Tang. Property - Mainframe S/W	2,180,316	1,654,731	375,032	21,718
848	39910	CKV-Other Tangible Property	212	160	36	2
849	39916	CKV-Oth Tang Prop-PC Hardware	811	613	139	8
850	39917	CKV-Oth Tang Prop-PC Software	232	175	40	2
851	39924	Other Tang. Property - General Startup Costs	8	6	1	0
852		Retirement Work in Progress	(1,356)	(1,025)	(232)	(13)
853						
854		Total General Plant	1,908,312	1,441,684	326,746	18,922
855						
856		TOTAL RESERVE FOR DEPRECIATION	166,889,761	125,097,328	27,285,795	1,535,106

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00143							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF OTHER RATE BASE							
Customer							
	Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
	Factor	Basis	Company		Public Authority	Industrial	Transportation
1							
2							
3							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
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18							
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24							
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26							
27							
28							
29							
30							
31							
32							
33							

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
		Allocation	Allocation	Total	Commercial &	Firm	Interruptible &	
	Demand	Factor	Basis	Company	Residential	Industrial	Transportation	
					Public Authority			
34								
35								
36								
37								
38								
39								
40								
41	Rate Base Additions:							
42								
43	Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(191)	(96)	(43)	(4)	(49)
44	Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	1,384	692	311	28	362
45	Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	0	0	0	0
46	Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-
47	Gas Storage Inventory	99.0	-	0	-	-	-	-
48	Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	4,653	2,328	1,046	94	1,184
49	Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	100	50	23	2	26
50	Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	15,160	7,585	3,409	307	3,859
51	Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	5,502	2,753	1,237	111	1,401
52	Cash Working Capital	7.4	Allocated O&M Expenses - Demand	67,618	33,832	15,206	1,369	17,211
53								
54	Total Rate Base Additions			94,226	47,145	21,190	1,908	23,984
55								
56								
57	Rate Base Deductions:							
58								
59	Customer Advances - KY Direct	99.0	-	0	-	-	-	-
60	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-
61	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-
62	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-
63	ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(9,589,593)	(4,798,028)	(2,156,546)	(194,135)	(2,440,884)
64	ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	2,705,114	1,353,468	608,337	54,763	688,545
65	ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	(208,089)	(104,115)	(46,796)	(4,213)	(52,965)
66	ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	897,784	449,195	201,897	18,175	228,517
67								
68	Total Rate Base Deductions			(6,194,785)	(3,099,460)	(1,393,108)	(125,409)	(1,576,788)
69								
70								
71	TOTAL OTHER RB - DEMAND			(6,100,558)	(3,052,335)	(1,371,918)	(123,502)	(1,552,804)
72								
73	Interest on Customer Deposits	3.0	Peak Day	0	-	-	-	-

Alton Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
		Allocation	Allocation	Total	Commercial &	Firm	Interruptible &	
		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
74								
75								
76								
77								
78								
79								
80								
81	Rate Base Additions:							
82								
83	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(7,300)	(4,486)	(2,509)	(220)	(85)
84	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	52,824	32,461	18,159	1,589	615
85	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	0	0	0	0
86	Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-
87	Gas Storage Inventory	1.0	Mcf	9,415,216	3,145,522	1,755,961	153,749	4,359,984
88	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	177,651	109,168	61,071	5,345	2,067
89	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	3,833	2,356	1,318	115	45
90	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	578,773	355,660	198,965	17,414	6,734
91	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	210,067	129,088	72,215	6,320	2,444
92	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	2,681,532	1,686,371	887,453	77,673	30,035
93								
94	Total Rate Base Additions			13,012,596	5,356,140	2,992,632	261,987	4,401,838
95								
96								
97	Rate Base Deductions:							
98								
99	Customer Advances - KY Direct	99.0	-	0	-	-	-	-
100	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-
101	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-
102	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-
103	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(872,732)	(363,116)	(180,570)	(17,400)	(311,645)
104	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	246,168	102,431	50,937	4,908	87,911
105	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	(18,938)	(7,879)	(3,918)	(378)	(6,763)
106	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	81,705	33,995	16,905	1,629	29,176
107								
108	Total Rate Base Deductions			(563,776)	(234,570)	(116,647)	(11,240)	(201,320)
109								
110								
111	TOTAL OTHER RB - COMMODITY			12,448,820	5,121,571	2,875,985	250,746	4,200,518
112								
113	Interest on Customer Deposits	1.0	Mcf	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF OTHER RATE BASE							
Total Other Rate Base							
Allocation Factor							
Allocation Basis							
Total Company							
Residential							
Commercial & Public Authority							
Firm Industrial							
Interruptible & Transportation							
121	Rate Base Additions:						
122							
123	Materials and Supplies - KY Direct		(9,437)	(6,214)	(2,833)	(245)	(145)
124	Materials and Supplies - KY Mid-States GO		68,287	44,965	20,504	1,772	1,047
125	Materials and Supplies - Shared Services GO		0	0	0	0	0
126	Materials and Supplies - Shared Services CS		0	-	-	-	-
127	Gas Storage Inventory		9,415,216	3,145,522	1,755,961	153,749	4,359,984
128	Prepayments - KY Direct		229,654	151,218	68,956	5,959	3,521
129	Prepayments - KY Mid-States GO		4,955	3,263	1,498	129	76
130	Prepayments - Shared Services GO		748,184	492,656	224,654	19,413	11,471
131	Prepayments - Shared Services CS		271,559	178,811	81,539	7,046	4,163
132	Cash Working Capital		3,337,211	2,197,421	1,002,039	86,587	51,165
133							
134	Total Rate Base Additions		14,065,640	6,207,641	3,152,308	274,408	4,431,283
135							
136							
137	Rate Base Deductions:						
138							
139	Customer Advances - KY Direct		(2,745,576)	(2,439,824)	(289,445)	(3,165)	(3,142)
140	Customer Advances - KY Mid-States GO		0	-	-	-	-
141	Customer Advances - Shared Services GO		0	-	-	-	-
142	Customer Advances - Shared Services CS		0	-	-	-	-
143	ADIT - KY Direct		(71,043,224)	(53,914,575)	(12,482,861)	(734,023)	(3,911,765)
144	ADIT - KY Mid-States GO		20,040,473	15,208,679	3,521,271	207,059	1,103,464
145	ADIT - Shared Services GO		(1,541,599)	(1,169,917)	(270,871)	(15,928)	(84,883)
146	ADIT - Shared Services CS		6,651,113	5,047,518	1,168,654	63,720	366,222
147							
148	Total Rate Base Deductions		(48,638,812)	(37,288,119)	(8,363,252)	(477,337)	(2,530,104)
149							
150							
151	TOTAL OTHER RB		(34,573,172)	(31,080,478)	(5,210,944)	(202,929)	1,901,179
152							
153	Interest on Customer Deposits		0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00149 Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
Customer									
Line No.	Asset		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interjurisdictional
1		Production & Gathering:							
2		Operation							
3	7500	Op., Sup., & Eng.	99.0		0				
4	7510	Production Maps & Records	99.0		0				
5	7520	Field Line Expenses	99.0		0				
6	7540	Field Compressor Station Expenses	99.0		0				
7	7550	Field Compressor Sta. Fuel & Pwr.	99.0		0				
8	7560	Field Meas. & Regul. Station Exp.	99.0		0				
9	7570	Purification Expense	99.0		0				
10	7580	Other Expenses	99.0		0				
11		Maintenance:							
12	7610	Maint. Sup. & Eng.	99.0		0				
13	7620	Structures and Improvements	99.0		0				
14	7640	Field Line Maintenance	99.0		0				
15	7650	Compressor Station Equip. Maint.	99.0		0				
16	7660	Meas. & Regul. Station Equip. Maint.	99.0		0				
17	7670	Purification Equipment Maintenance	99.0		0				
18	7680	Other Equipment Maintenance	99.0		0				
19	7690	Gas Processed By Others	99.0		0				
20		Total Production & Gathering			0	0	0	0	0
21		Other Gas Supply Expenses:							
22		Operation							
24	8001	Intercompany Gas Work-Order Purchases	99.0		0				
25	8010	Natural gas field line purchases	99.0		0				
26	8040	Natural Gas City Gate Purchases	99.0		0				
27	8045	Transportation to City Gate	99.0		0				
28	8050	Transmission Operator supervision and engineering	99.0		0				
29	8051	Other Gas Purchases / Gas Cost Adjustments	99.0		0				
30	8052	PGA for Commercial	99.0		0				
31	8053	PGA for Industrial	99.0		0				
32	8054	PGA for Public Authority	99.0		0				
33	8057	PGA for Transportation Sales	99.0		0				
34	8058	Unbilled PGA Costs	99.0		0				
35	8059	PGA Offset to Unrecovered Gas Cost	99.0		0				
36	8060	Exchange Gas	99.0		0				
37	8081	Gas Withdrawn From Storage - Debit	99.0		0				
38	8092	Gas Delivered to Storage	99.0		0				
39	8110	Gas used for products extraction credit	99.0		0				
40	8120	Gas Lines for Other Utility Operations	99.0		0				
41	8130	Other Gas Supply Expenses	99.0		0				
42	8580	Transmission and compression of gas by others	99.0		0				
43		Maintenance:							
44	8350	Maint. Of Purch. Gas Meas. Sta.	99.0		0				
45		Total Other Gas Supply Expenses			0	0	0	0	0
46		Underground Storage:							
47		Operation							
48		Op., Sup., & Eng.	99.0		0				
49	8140	Maps & Records	99.0		0				
50	8150	Wells Expense	99.0		0				
51	8160	Lines Expense	99.0		0				
52	8170	Compressor Station Expense	99.0		0				
53	8180	Compressor Station Fuel & Power	99.0		0				
54	8190	Meas. & Regul. Station Expenses	99.0		0				
55	8200	Purification Expenses	99.0		0				
56	8210	Exploration & Development	99.0		0				
57	8220	Gas Leases	99.0		0				
58		Maintenance:							
59	8300	Maint. Sup. & Eng.	99.0		0				
60	8310	Structures and Improvements	99.0		0				
61	8320	Pipelines & Wells Maintenance	99.0		0				
62	8330	Line Maintenance	99.0		0				
63	8340	Compressor Station Equip. Maint.	99.0		0				
64	8350	Meas. & Regul. Station Equip. Maint.	99.0		0				
65	8360	Purification Equipment Maintenance	99.0		0				
66	8370	Other Equipment Maintenance	99.0		0				
67		Total Underground Storage Expense			0	0	0	0	0
68		Transmission:							
69		Operation							
70		Op., Sup., & Eng.	99.0		0				
71		Systems Control & Load Dispatching	99.0		0				
72	8500	Communication Systems Expense	99.0		0				
73	8510	Compressor Station Labor Expense	99.0		0				
74	8520	Compressor Station Fuel Gas	99.0		0				
75	8530	Compressor Station Fuel & Power	99.0		0				
76	8540	Meas. & Regul. Station Expenses	99.0		0				
77	8550	LDC Payment	99.0		0				
78	8560	LDC Payment - A&G	99.0		0				
79	8570	Other Expenses	99.0		0				
80	8580	Rents	99.0		0				
81		Maintenance:							
82	8610	Maint. Sup. & Eng.	99.0		0				
83	8620	Structures and Improvements	99.0		0				
84	8630	Mains	99.0		0				
85	8640	Compressor Station Equip. Maint.	99.0		0				
86	8650	Meas. & Regul. Station Equip. Maint.	99.0		0				
87	8660	Compressor Equipment Maintenance	99.0		0				
88	8670	Other Equipment Maintenance	99.0		0				
89		Total Transmission Expense			0	0	0	0	0
90		Distribution:							
91		Operation							
92	8700	Supervision and Engineering	10.2	Composite of Accts. 871-879 & 886-893 - Cust	1,269,141	1,041,302	199,958	18,660	9,221
93	8710	Distribution Load Dispatching	99.0		0				
94	8711	Collection	99.0		0				
95	8720	Compressor Station Labor & Expenses	11.2	Composite of Accts. 376 & 380 - Cust	0				
96	8740	Mains & Services	12.2	Composite of Accts. 374-379 - Cust	2,686,856	2,289,760	282,134	2,962	2,960
97	8750	Measuring and Regulating Station Exp. - Gen	12.2	Composite of Accts. 374-379 - Cust	228,422	202,894	24,913	263	261
98	8760	Measuring and Regulating Station Exp. - Ind.	4.6	Direct to Industrial	23,764			23,764	
99	8770	Measuring and Regulating Sta. Exp. - City Gate	12.2	Composite of Accts. 374-379 - Cust	66,354	56,663	7,237	76	76
100	8780	Meters and House Regulator Expense	13.2	Composite of Accts. 381-383 - Cust	818,400	493,330	276,988	24,655	24,207
101	8790	Customer Installations Expense	2.0	Customer	20,364	18,036	2,273	23	23
102	8800	Other Expense	10.2	Composite of Accts. 871-879 & 886-893 - Cust	127,519	104,627	26,051	1,675	925
103	8810	Rents	10.2	Composite of Accts. 871-879 & 886-893 - Cust	391,961	321,595	61,755	5,783	2,848
104		Maintenance:							
105	8820	Maintenance Supervision and Engineering	10.2	Composite of Accts. 871-879 & 886-893 - Cust	2,515	2,064	388	37	16
106	8830	Maintenance of Structures and Improvements	12.2	Composite of Accts. 374-379 - Cust	3,710	3,237	405	4	4
107	8840	Maintenance of Mains	12.2	Composite of Accts. 374-379 - Cust	31,144	27,675	3,397	36	36
108	8850	Maintenance of compressor station equipment	99.0		0				
109	8860	Maint. of Measuring and Regulating Station Equip. - General	12.2	Composite of Accts. 374-379 - Cust	5,295	4,705	677	6	6
110	8870	Maint. of Measuring and Regulating Station Equip. - Industrial	4.6	Direct to Industrial	4,655			4,655	
111	8880	Maint. of Measuring and Regulating Station Equip. - City Gate	12.2	Composite of Accts. 374-379 - Cust	11,757	10,448	1,282	14	13
112	8890	Maintenance of Sanitary	14.2	Account 389 - Cust	49,631	43,233	5,906	56	59
113	8900	Maintenance of Meters and House Regulators	13.2	Composite of Accts. 381-383 - Cust	14,593	8,799	4,928	436	432
114	8910	Maintenance of Other Equipment	10.2	Composite of Accts. 871-879 & 886-893 - Cust	0				
115		Total Distribution			5,655,134	4,639,921	896,988	83,147	41,087

Atmos Energy Corporation, Kentucky&44-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
120									
121									
122	Customer Accounts:								
123	9010 Supervision	2.0	Customers		(20)	(179)	(2)	(0)	(0)
124	9020 Meter Reading Expense	2.0	Customers	1,921,394	1,174,242	144,117	1,523	1,512	
124	9030 Customer Records and Collection Expenses	2.0	Customers	257,561	317,734	38,966	412	409	
125	9040 Uncollectible Accounts	2.0	Customers	324,479	288,314	35,369	374	371	
126	9050 Miscellaneous Customer Account Expenses	2.0	Customers	0	0	0	0	0	
127	Total Customer Accounts			2,603,223	1,780,141	218,462	2,309	2,292	
128									
129	Customer Service and Information:								
130	9070 Supervision	2.0	Customers	0	0	0	0	0	
131	9080 Customer Assistance Expenses	2.0	Customers	0	0	0	0	0	
132	9090 Informational and Instructional Advertising Expenses	2.0	Customers	133,919	119,004	14,606	154	153	
133	9100 Miscellaneous Customer Service and Informational Expenses	2.0	Customers	0	0	0	0	0	
134	Total Customer Service and Information			133,919	119,004	14,606	154	153	
135									
136	Sales:								
137	9110 Supervision	2.0	Customers	218,372	184,054	23,017	252	250	
138	9120 Demerit and Selling Expenses	2.0	Customers	13,809	12,980	1,517	16	16	
139	9130 Advertising Expenses	2.0	Customers	10,934	9,718	1,183	13	13	
140	9160 Miscellaneous Sales Expenses	2.0	Customers	0	0	0	0	0	
141	Total Sales			243,215	216,131	26,536	281	278	
142									
143	Administrative & General:								
144	Operation								
145	9200 Administrative and General Salaries	17.2	Composite of Accts. 920-902, 905-916, 924 & 928-930.1 - Cust	968,971	908,995	53,674	4,152	2,151	
146	9210 Office Supplies and Expenses	17.2	Composite of Accts. 920-902, 905-916, 924 & 928-930.1 - Cust	(1,820)	(1,089)	(189)	(15)	(8)	
147	9220 Administrative Expenses Transferred - Customer Support	2.0	Customers	0	0	0	0	0	
148	9220 Administrative Expenses Transferred - General	17.2	Composite of Accts. 920-902, 905-916, 924 & 928-930.1 - Cust	12,219,213	10,232,992	1,777,611	137,490	71,218	
149	9230 Outside Services Employed	17.2	Composite of Accts. 920-902, 905-916, 924 & 928-930.1 - Cust	148,548	174,400	21,609	1,671	806	
150	9240 Property Insurance	5.2	Allocated H&I Plant - Cust	63,697	51,261	10,656	549	1,219	
151	9250 Injuries and Damages	17.2	Composite of Accts. 920-902, 905-916, 924 & 928-930.1 - Cust	17,467	14,629	2,541	187	102	
152	9260 Employee Payments and Benefits	17.2	Composite of Accts. 920-902, 905-916, 924 & 928-930.1 - Cust	3,056,532	2,559,738	446,637	34,393	17,416	
153	9270 Franchise Requirements	2.0	Customers	2,849	2,524	919	3	3	
154	9280 Regulatory Commission Expenses	2.0	Customers	217,607	193,283	23,722	281	249	
155	930.1 General Advertising Expenses	2.0	Customers	0	0	0	0	0	
156	930.2 Miscellaneous General Expense	17.2	Composite of Accts. 920-902, 905-916, 924 & 928-930.1 - Cust	(20,812)	(17,613)	(3,042)	(235)	(122)	
157	9310 Rent	17.2	Composite of Accts. 920-902, 905-916, 924 & 928-930.1 - Cust	7,121	5,964	1,036	80	42	
158	Maintenance								
159	9320 Maintenance of General Plant	17.2	Composite of Accts. 920-902, 905-916, 924 & 928-930.1 - Cust	0	0	0	0	0	
160	Total A&G			16,079,730	13,475,183	2,332,478	178,536	93,535	
161									
162	TOTAL O&M EXPENSE - CUSTOMER			24,115,231	20,230,281	3,483,076	284,428	137,346	

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

ALLOCATION OF O&M EXPENSES

Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Demand									
Production & Gathering:									
163		Operation							
165	7500	Op. Sup. & Eng.	89.0		0				
168	7510	Production Maps & Records	99.0		0				
167	7530	Field Lines Expenses	99.0		0				
168	7540	Field Compressor Station Expense	89.0		0				
169	7550	Field Compressor Sta. Fuel & Pow.	89.0		0				
170	7560	Field Meas. & Regul. Station Exp.	99.0		0				
171	7570	Purification Expenses	99.0		0				
172	7590	Other Expenses	99.0		0				
173		Maintenance							
174	7610	Maint. Sup. & Eng.	89.0		0				
175	7620	Structures and Improvements	99.0		0				
176	7640	Field Line Maintenance	99.0		0				
177	7650	Compressor Station Equip. Maint.	89.0		0				
178	7660	Meas. & Regul. Station Equip Maint.	99.0		0				
179	7670	Purification Equipment Maintenance	99.0		0				
180	7680	Other Equipment Maintenance	99.0		0				
181	7690	Gas Processed By Others	99.0		0				
192		Total Production & Gathering			0	0	0	0	0
184		Other Gas Supply Expenses							
195		Operation							
196	9001	Intercompany Gas Wellhead Purchases	99.0		0				
197	9010	Natural gas field line purchases	99.0		0				
198	9040	Natural Gas City Gate Purchases	99.0		0				
199	9049	Transmission to City Gate	99.0		0				
199	9053	Transmission Pipelines expansion and engineering	99.0		0				
199	9051	Other Gas Purchases / Gas Cost Adjustments	99.0		0				
199	9052	PGA for Commercial	99.0		0				
199	9053	PGA for Industrial	99.0		0				
199	9054	PGA for Public Authority	99.0		0				
199	9057	PGA for Transportation Sales	99.0		0				
199	9058	Unfilled PGA Costs	99.0		0				
199	9059	PGA Offset to Unrecovered Gas Cost	99.0		0				
199	9060	Gasoline Gas	99.0		0				
199	9061	Gas Withdrawn From Storage - Debit	99.0		0				
200	9062	Gas Delivered to Storage	99.0		0				
201	9110	Gas used for products extraction credit	99.0		0				
202	9103	Gas Used for Other Utility Operations	99.0		0				
203	9130	Other Gas Supply Expenses	99.0		0				
204	9590	Transmission and compression of gas by others	99.0		0				
205		Maintenance							
208	9350	Heat of Puff: Gas Meas. Sta.	99.0		0	0	0	0	0
207		Total Other Gas Supply Expenses			0	0	0	0	0
208		Underground Storage:							
209		Operation							
211	9140	Op. Sup. & Eng.	3.0	Peak Day	(931)	(268)	(118)	(11)	(155)
212	9150	Maps & Records	3.0	Peak Day	0	0	0	0	0
213	9160	Well Expenses	3.0	Peak Day	84,809	42,433	19,972	1,717	21,597
214	9170	Lease Expenses	3.0	Peak Day	90,477	15,540	8,654	617	7,757
215	9180	Compressor Station Expense	3.0	Peak Day	12,462	6,235	2,602	252	3,172
216	9190	Compressor Station Fuel & Power	3.0	Peak Day	369	184	67	6	89
217	9200	Meas. & Regul. Station Expenses	3.0	Peak Day	2,395	1,198	539	48	510
218	9210	Purification Expenses	3.0	Peak Day	17,228	8,614	3,974	349	4,385
219	9220	Exploration & Development	3.0	Peak Day	111	66	28	2	28
220	9230	Gas Losses	3.0	Peak Day	6,950	3,477	1,563	141	1,769
221		Maintenance							
222	9300	Maint. Sup. & Eng.	3.0	Peak Day	5,157	2,580	1,160	104	1,313
223	9310	Structures and Improvements	3.0	Peak Day	0	0	0	0	0
224	9320	Lines Maintenance	3.0	Peak Day	0	0	0	0	0
225	9330	Line Maintenance	3.0	Peak Day	0	0	0	0	0
226	9340	Compressor Station Equip Maint.	3.0	Peak Day	2,592	1,287	569	51	644
227	9350	Meas. & Regul. Station Equip Maint.	3.0	Peak Day	0	0	0	0	0
228	9360	Purification Equipment Maintenance	3.0	Peak Day	369	184	83	7	94
229	9370	Other Equipment Maintenance	3.0	Peak Day	0	0	0	0	0
230		Total Underground Storage Expense			162,348	81,228	36,508	3,287	41,323
231		Transmission:							
232		Operation							
234	9500	Op. Sup. & Eng.	3.0	Peak Day	0	0	0	0	0
235	9510	System Control & Load Dispatching	3.0	Peak Day	0	0	0	0	0
236	9520	Communication Systems Expense	3.0	Peak Day	0	0	0	0	0
237	9530	Compressor Station Labor Expense	3.0	Peak Day	0	0	0	0	0
238	9540	Compressor Station Fuel Gas	3.0	Peak Day	0	0	0	0	0
239	9550	Compressor Station Fuel & Power	3.0	Peak Day	0	0	0	0	0
240	9560	Main Expense	3.0	Peak Day	499,729	250,033	112,381	10,117	127,188
241	9570	Meas. & Regul. Station Expenses	3.0	Peak Day	103,069	51,565	23,178	2,087	26,235
242	9580	LOD Payment	3.0	Peak Day	0	0	0	0	0
243	9590	LOD Payment - A&G	3.0	Peak Day	0	0	0	0	0
244	9590	Other Expenses	3.0	Peak Day	0	0	0	0	0
245	9590	Rents	3.0	Peak Day	0	0	0	0	0
246		Maintenance							
247	9610	Maint. Sup. & Eng.	3.0	Peak Day	0	0	0	0	0
248	9620	Structures and Improvements	3.0	Peak Day	0	0	0	0	0
249	9630	Mains	3.0	Peak Day	20,015	10,014	4,501	405	5,085
250	9640	Compressor Station Equip Maint.	3.0	Peak Day	0	0	0	0	0
251	9650	Meas. & Regul. Station Equip Maint.	3.0	Peak Day	979	490	220	20	249
252	9660	Communication Equipment Maintenance	3.0	Peak Day	0	0	0	0	0
253	9670	Other Equipment Maintenance	3.0	Peak Day	0	0	0	0	0
254		Total Transmission Expense			623,792	312,108	140,281	12,628	156,777
255		Distribution:							
257		Operation							
258	9700	Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	113,552	56,814	25,636	2,299	28,903
259	9710	Distribution Load Dispatching	39.0		0	0	0	0	0
260	9711	Outage Crew	99.0		0	0	0	0	0
261	9720	Compressor Station Labor & Expenses	11.4	Composite of Accts. 376 & 380 - Demand	0	0	0	0	0
262	9740	Mains & Services	12.4	Composite of Accts. 374-379 - Demand	287,209	143,701	64,689	5,814	73,165
263	9750	Measuring and Regulating Station Exp. - Gen	12.4	Composite of Accts. 374-379 - Demand	38,551	19,289	8,670	760	9,913
264	9760	Measuring and Regulating Station Exp. - Ind.	99.0		0	0	0	0	0
265	9770	Measuring and Regulating Sta. Exp. - City Gate	12.4	Composite of Accts. 374-379 - Demand	11,199	5,603	2,618	227	2,850
266	9780	Meters and House Regulator Expense	13.4	Composite of Accts. 381-383 - Demand	0	0	0	0	0
267	9790	Customer Installations Expense	99.0		0	0	0	0	0
268	9800	Other Expense	10.4	Composite of Accts. 871-879 & 886-893 - Demand	11,408	5,703	2,566	231	2,904
269	9810	Rents	10.4	Composite of Accts. 871-879 & 886-893 - Demand	35,069	17,547	7,987	710	8,926
270		Maintenance							
271	9850	Maintenance Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	225	113	51	5	67
272	9860	Maintenance of Structures and Improvements	12.4	Composite of Accts. 374-379 - Demand	626	313	141	13	159
273	9870	Maintenance of Mains	12.4	Composite of Accts. 374-379 - Demand	5,256	2,630	1,187	109	1,338
274	9890	Maintenance of Compressor Station Equipment	99.0		0	0	0	0	0
275	9940	Maint. of Measuring and Regulating Station Equip. - General	12.4	Composite of Accts. 374-379 - Demand	934	447	201	18	227
276	9910	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0		0	0	0	0	0
277	9920	Maint. of Measuring and Regulating Station Equip. - City Gate	12.4	Composite of Accts. 374-379 - Demand	1,984	993	446	40	505
278	9930	Maintenance of Services	14.4	Account 380 - Demand	0	0	0	0	0
279	9940	Maintenance of Meters and House Regulators	15.4	Composite of Accts. 381-383 - Demand	0	0	0	0	0
280	9950	Maintenance of Other Equipment	10.4	Composite of Accts. 871-879 & 886-893 - Demand	0	0	0	0	0
281		Total Distribution			505,976	253,158	113,786	10,243	128,788

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00144									
Forecasted Year Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
282									
283									
284	9010	Customer Accounts							
285	9020	Meter Reading Expense	99.0		0				
286	9030	Customer Records and Collection Expenses	99.0		0				
287	9040	Uncollectible Accounts	99.0		0				
288	9050	Miscellaneous Customer Accounts Expenses	99.0		0				
289		Total Customer Accounts			0				
290									
291		Customer Service and Information							
292	9070	Suspension	99.0		0				
293	9080	Customer Assistance Expenses	99.0		0				
294	9090	Informational and Instructional Advertising Expenses	99.0		0				
295	9100	Miscellaneous Customer Service and Informational Expenses	99.0		0				
296		Total Customer Service and Information			0				
297									
298		Sales							
299	9110	Suspension	99.0		0				
300	9120	Demonstrating and Selling Expenses	99.0		0				
301	9130	Advertising Expenses	99.0		0				
302	9160	Miscellaneous Sales Expenses	99.0		0				
303		Total Sales			0				
304									
305		Administrative & General							
306		Operation							
307	9200	Administrative and General Salaries	17.4	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Demand	24,840	12,473	5,609	505	6,348
308	9210	Office Supplies and Expenses	17.4	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Demand	(8)	(44)	(20)	(5)	(22)
309	9220	Administrative Expenses Transferred - Customer Support	99.0		0				
310	9220	Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Demand	875,946	413,251	185,742	16,721	210,232
311	9230	Outside Services Employed - General	17.4	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Demand	13,241	6,074	2,708	203	2,598
312	9240	Property Insurance	9.4	Allocated Rate Plan - Demand	10,083	5,045	2,267	204	2,666
313	9250	Injuries and Damages	17.4	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Demand	1,181	551	268	24	301
314	9260	Employee Pensions and Benefits	17.4	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Demand	206,607	103,373	46,463	4,183	52,589
315	9270	Franchise Requirements	99.0		0				
316	9280	Regulatory Commission Expenses	99.0		0				
317	9301	General Advertising Expenses	99.0		0				
318	9302	Miscellaneous General Expense	17.4	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Demand	(1,414)	(707)	(318)	(28)	(580)
319	9310	Rents	17.4	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Demand	481	241	108	10	123
320		Maintenance							
321	9320	Maintenance of General Plant	17.4	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Demand	0				
322		Total A&G			1,077,778	539,252	242,375	21,819	274,932
323									
324		TOTAL O&M EXPENSE - DEMAND			2,599,892	1,185,744	632,951	47,977	603,220

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

ALLOCATION OF O&M EXPENSES

Line No.	Account No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Real/Rebtl	Commercial & Public Authority	Firm Industrial	In-House/Transportation
325		Production & Gathering							
326	7500	Op., Sup., & Eng.	99.0		0				
327	7510	Production Maps & Records	99.0		0				
328	7520	Field Lines Expenses	99.0		0				
329	7540	Field Compressor Station Expense	99.0		0				
330	7550	Field Compressor Sta. Fuel & Pow.	99.0		0				
331	7560	Field Meas. & Regul. Station Exp	99.0		0				
332	7570	Purification Expense	99.0		0				
333	7590	Other Expenses	99.0		0				
334		Maintenance							
335	7610	Maint. Sup. & Eng.	99.0		0				
336	7620	Structures and Improvements	99.0		0				
337	7640	Field Line Maintenance	99.0		0				
338	7650	Compressor Station Equip. Maint.	99.0		0				
339	7660	Meas. & Regul. Station Equip Maint	99.0		0				
340	7670	Purification Equipment Maintenance	99.0		0				
341	7680	Other Equipment Maintenance	99.0		0				
342	7690	Gas Processed By Others	99.0		0				
343		Total Production & Gathering			0	0	0	0	0
344		Other Gas Supply Expenses:							
345		Operation							
346	8001	Intercompany Gas Well-head Purchases	18.4	Gas Costs	2,392,628	1,471,509	828,310	72,081	25,767
347	8010	Natural gas field/line purchases	18.4	Gas Costs	1,381,898	856,041	478,855	41,915	14,084
348	8040	Natural Gas City Gate Purchases	18.4	Gas Costs	45,814,763	28,053,888	15,696,162	1,373,833	491,057
349	8045	Transportation & City Gate	18.4	Gas Costs	0	0	0	0	0
350	8050	Transmission-Operation supervisor and engineering	18.4	Gas Costs	(14,067)	(8,822)	(4,841)	(424)	(151)
351	8051	Other Gas Purchases/ Gas Cost Adjustments	18.4	Gas Costs	96,021,426	24,454,189	19,277,132	1,087,016	693,008
352	8052	PGA for Commercial	18.4	Gas Costs	26,327,213	16,191,711	9,059,260	782,812	285,421
353	8053	PGA for Industrial	18.4	Gas Costs	5,265,345	3,238,282	1,811,820	155,860	56,683
354	8054	PGA for Public Authority	18.4	Gas Costs	6,498,020	3,935,170	2,335,298	155,620	59,922
355	8057	PGA for Transportation Sales	18.4	Gas Costs	0	0	0	0	0
356	8058	Unbilled PGA Costs	18.4	Gas Costs	(8,827,283)	(2,353,848)	(1,315,979)	(115,254)	(41,262)
357	8059	PGA Offset to Unrecovered Gas Cost	18.4	Gas Costs	(109,417,589)	(83,803,866)	(45,946,272)	(5,114,295)	(1,113,322)
358	8060	Exchange Gas Costs	18.4	Gas Costs	7,285,206	4,432,963	2,568,236	219,506	78,471
359	8081	Gas Withdrawn From Storage - Debit	18.4	Gas Costs	26,869,335	16,925,128	9,345,815	809,138	263,267
360	8082	Gas Delivered to Storage	18.4	Gas Costs	(15,181,006)	(9,924,845)	(5,247,255)	(456,583)	(163,223)
361	8110	Gas used for production exploration credit	18.4	Gas Costs	0	0	0	0	0
362	8120	Gas Used for Other Utility Operations	18.4	Gas Costs	(17,821)	(10,832)	(6,063)	(831)	(180)
363	8130	Other Gas Supply Expenses	18.4	Gas Costs	(5)	(3)	(2)	(0)	(0)
364	8590	Transmission and compression of gas by others	18.4	Gas Costs	35,025,850	21,847,698	12,050,946	1,095,063	377,172
365		Maintenance							
366	8370	Meas. of Pwrch. Gas Meas. Sta.	18.4	Gas Costs	0	0	0	0	0
367		Total Other Gas Supply Expenses			60,255,244	55,514,753	31,060,527	2,718,229	874,734
368		Underground Storage:							
369		Operation							
370	8140	Op., Sup., & Eng.	1.5	Winter Volumes	(53)	(221)	(116)	(11)	(190)
371	8150	Maps & Records	1.5	Winter Volumes	0	0	0	0	0
372	8160	Wells Expense	1.5	Winter Volumes	84,892	56,285	17,647	1,691	80,268
373	8170	Line Expense	1.5	Winter Volumes	30,477	12,630	5,306	638	10,863
374	8180	Compressor Station Expense	1.5	Winter Volumes	12,462	5,183	2,578	248	4,450
375	8190	Compressor Station Fuel & Power	1.5	Winter Volumes	388	162	80	8	139
376	8200	Meas. & Regul. Station Expenses	1.5	Winter Volumes	2,395	997	498	48	955
377	8210	Purification Expense	1.5	Winter Volumes	17,228	7,168	3,564	343	8,192
378	8220	Exploration & Development	1.5	Winter Volumes	111	48	23	2	40
379	8230	Gas Leases	1.5	Winter Volumes	6,850	2,692	1,428	139	2,492
380		Maintenance							
381	8300	Maint. Sup. & Eng.	1.5	Winter Volumes	5,157	2,146	1,067	103	1,841
382	8310	Structures and Improvements	1.5	Winter Volumes	0	0	0	0	0
383	8320	Reservoirs & Wells Maintenance	1.5	Winter Volumes	0	0	0	0	0
384	8330	Line Maintenance	1.5	Winter Volumes	0	0	0	0	0
385	8340	Compressor Station Equip Maint	1.5	Winter Volumes	2,552	1,053	524	50	904
386	8350	Meas. & Regul. Station Equip Maint	1.5	Winter Volumes	0	0	0	0	0
387	8360	Purification Equipment Maintenance	1.5	Winter Volumes	366	153	78	7	131
388	8370	Other Equipment Maintenance	1.5	Winter Volumes	0	0	0	0	0
389		Total Underground Storage Expense			182,346	67,547	33,590	5,237	57,873
390		Transmission:							
391		Operation							
392	8900	Op., Sup., & Eng.	99.0		0				
393	8910	System Control & Load Dispatching	99.0		0				
394	8920	Communication Systems Expense	99.0		0				
395	8930	Compressor Station Labor Expenses	99.0		0				
396	8940	Compressor Station Fuel Gas	99.0		0				
397	8950	Compressor Station Fuel & Power	99.0		0				
398	8960	Mains Expense	99.0		0				
399	8970	Meas. & Regul. Station Expenses	99.0		0				
400	8980	LDC Payment	99.0		0				
401	8990	LDC Payment - AEG	99.0		0				
402	8995	Other Expenses	99.0		0				
403	8999	Rents	99.0		0				
404		Maintenance							
405	8610	Maint. Sup. & Eng.	99.0		0				
406	8620	Structures and Improvements	99.0		0				
407	8630	Mains	99.0		0				
408	8640	Compressor Station Equip Maint	99.0		0				
409	8650	Meas. & Regul. Station Equip Maint	99.0		0				
410	8660	Communication Equipment Maintenance	99.0		0				
411	8670	Other Equipment Maintenance	99.0		0				
412		Total Transmission Expense			0	0	0	0	0
413		Distribution:							
414		Operation							
415	8700	Supervision and Engineering	10.6	Composite of Accts. 871-878 & 886-893 - Comm	3,457	1,159	647	57	1,665
416	8710	Distribution Load Dispatching	1.0	Mf	203	89	56	5	133
417	8711	Operation	1.0	Mf	3,303	1,104	616	54	1,530
418	8720	Compressor Station Labor & Expenses	99.0		0				
419	8740	Mains & Services	99.0		0				
420	8750	Measuring and Regulating Station Exp - Gen	99.0		0				
421	8760	Measuring and Regulating Station Exp - Ind.	99.0		0				
422	8770	Measuring and Regulating Sta. Exp - City Gate	99.0		0				
423	8780	Mains and House Regulator Expense	99.0		0				
424	8790	Customer Imbalances Expense	99.0		0				
425	8800	Other Expense	10.6	Composite of Accts. 871-878 & 886-893 - Comm	348	116	65	6	161
426	8810	Rents	10.6	Composite of Accts. 871-878 & 886-893 - Comm	1,071	358	200	17	496
427		Maintenance							
428	8850	Maintenance Supervision and Engineering	10.6	Composite of Accts. 871-878 & 886-893 - Comm	7	2	1	0	3
429	8860	Maintenance of Structures and Improvements	12.2	Composite of Accts. 374-378 - Cust	0	0	0	0	0
430	8870	Maintenance of Mains	12.6	Composite of Accts. 374-378 - Comm	0	0	0	0	0
431	8930	Maintenance of compressor station equipment	1.0	Mf	8,956	2,326	1,298	114	5,222
432	8940	Maint. of Measuring and Regulating Station Equip. - Comm	2.2	Composite of Accts. 374-379 - Cust	0	0	0	0	0
433	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	2.0	Direct to I & T	0	0	0	0	0
434	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	12.2	Composite of Accts. 374-378 - Cust	0	0	0	0	0
435	8930	Maintenance of Services	14.2	Account 393 - Cust	0	0	0	0	0
436	8940	Maintenance of Mains and House Regulators	13.2	Composite of Accts. 331-383 - Cust	0	0	0	0	0
437	8950	Maintenance of Other Equipment	10.2	Composite of Accts. 871-878 & 886-893 - Cust	0	0	0	0	0
438		Total Distribution			15,446	5,160	2,881	252	7,183

Amos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction, Case No. 2013-00148									
Forecasted Year Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
444									
445	Customer Accounts								
446	9010 Suspension	99.0		0					
447	9020 Meter Reading Expense	99.0		0					
448	9030 Customer Records and Collection Expenses	99.0		0					
449	9040 Uncollectible Accounts	99.0		0					
450	9050 Miscellaneous Customer Accounts Expenses	99.0		0					
451	Total Customer Accounts			0					
452									
453	Customer Service and Information								
454	9070 Supervision	99.0		0					
455	9080 Customer Assistance Expenses	99.0		0					
456	9090 Informational and Instructional Advertising Expenses	99.0		0					
457	9100 Miscellaneous Customer Service and Informational Expenses	99.0		0					
458	Total Customer Service and Information			0					
459									
460	Sales								
461	9110 Supervision	99.0		0					
462	9120 Promotional and Selling Expenses	99.0		0					
463	9130 Advertising Expenses	99.0		0					
464	9160 Miscellaneous Sales Expenses	99.0		0					
465	Total Sales			0					
466									
467	Administrative & General								
468	Operation								
469	9200 Administrative and General Salaries	17.6	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Comm	791	269	148	13	262	
470	9210 Office Supplies and Expenses	17.6	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Comm	(3)	(1)	(1)	(2)	(1)	
471	9220 Administrative Expenses Transferred - Customer Support	99.0		0					
472	9220 Administrative Expenses Transferred - General	17.6	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Comm	28,191	8,870	4,015	433	11,973	
473	9230 Cable Service Expenses	17.6	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Comm	319	126	62	5	146	
474	9240 Property Insurance	0.6	Allocated Nat Plant - Comm	918	382	190	18	328	
475	9250 Injuries and Damages	17.6	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Comm	37	13	7	1	17	
476	9260 Employee Payments and Benefits	17.6	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Comm	6,551	2,219	1,229	109	2,099	
477	9270 Franchise Requirements	99.0		0					
478	9280 Regulatory Commission Expenses	99.0		0					
479	930.1 General Advertising Expenses	99.0		0					
480	930.2 Miscellaneous General Expense	17.6	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Comm	(45)	(15)	(8)	(1)	(20)	
481	9310 News	17.6	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Comm	15	5	3	0	7	
482	Maintenance								
483	9320 Maintenance of General Plant	17.6	Composite of Accts. 870-902, 905-916, 924 & 926-930.1 - Comm	0					
484	Total A&G			34,774	11,648	6,543	578	15,895	
485									
486	TOTAL O&M EXPENSE - COMMODITY			90,477,810	55,599,310	31,103,541	2,722,286	1,892,864	

ALLOCATION OF O&M EXPENSES									
Total O&M Expenses									
Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruption & Transportation
487		Production & Gathering							
488		Operation							
489	7500	Op., Sup., & Eng.			0	0	0	0	0
490	7510	Production Maps & Records			0	0	0	0	0
491	7520	Field Lines Expenses			0	0	0	0	0
492	7540	Field Compressor Station Expense			0	0	0	0	0
493	7550	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0
494	7560	Field Meas. & Regul. Station Exp			0	0	0	0	0
495	7570	Field Lines Expense			0	0	0	0	0
496	7590	Other Expenses			0	0	0	0	0
497		Maintenance							
498	7610	Maint. Sup., & Eng.			0	0	0	0	0
499	7620	Structures and Improvements			0	0	0	0	0
500	7640	Field Line Maintenance			0	0	0	0	0
501	7650	Compressor Station Equip. Maint.			0	0	0	0	0
502	7660	Meas. & Regul. Station Equip. Maint.			0	0	0	0	0
503	7670	Purification Equipment Maintenance			0	0	0	0	0
504	7680	Other Equipment Maintenance			0	0	0	0	0
505	7690	Gas Processed By Others			0	0	0	0	0
506		Total Production & Gathering			0	0	0	0	0
507		Other Gas Supply Expenses:							
508		Operation							
509		Intercompany Gas Well-head Purchases			2,992,678	1,471,509	833,310	72,051	25,757
510	8010	Natural gas field line purchases			1,391,895	656,041	478,695	41,915	14,844
511	8040	Natural Gas City Gate Purchases			45,614,749	28,053,888	15,695,162	1,379,633	491,057
512	8045	Transportation to City Gate			0	0	0	0	0
513	8050	Travel/operation supervision and engineering			(14,057)	(8,859)	(4,841)	0	0
514	8051	Other Gas Purchases / Gas Cost Adjustments			56,021,426	34,454,498	19,277,132	1,697,019	603,680
515	8052	PGA for Commercial			20,327,213	16,151,711	9,059,259	792,612	283,421
516	8053	PGA for Industrial			5,765,345	3,239,787	1,811,820	158,560	56,583
517	8054	PGA for Public Authority			6,496,000	3,995,170	2,235,289	195,820	69,332
518	8055	PGA for Transportation Sales			0	0	0	0	0
519	8056	PGA for Other			0	0	0	0	0
520	8059	Unblended PGA Costs			(3,827,283)	(2,363,848)	(1,310,879)	(115,254)	(41,202)
521	8060	PGA Credit to Unmetered Gas Cost			(103,417,582)	(63,603,609)	(35,098,277)	(8,114,659)	(1,113,923)
522	8061	Exchange Gas			7,289,229	4,482,933	2,569,298	219,566	78,471
523	8081	Gas Withdrawn From Storage - Debit			26,868,333	16,625,126	9,245,815	809,138	289,257
524	8082	Gas Delivered to Storage			(15,161,006)	(9,324,845)	(5,241,259)	(459,583)	(163,293)
525	8110	Gas Used for production reduction - Credit			0	0	0	0	0
526	8120	Gas Used for Other Utility operations			(17,621)	(10,937)	(6,063)	(531)	(190)
527	8130	Other Gas Supply Expenses			(5)	(3)	(2)	(0)	(0)
528	8580	Transmission and compression of gas by others			35,035,860	21,547,698	12,055,948	1,055,663	377,172
529		Maintenance							
530	8350	Maint. Of Pure, Gas Meas. Sta			0	0	0	0	0
531		Total Other Gas Supply Expenses			80,265,244	55,614,753	31,060,527	2,718,229	971,734
532		Underground Storage:							
533		Operation							
534		Op., Sup., & Eng.			(1,062)	(697)	(229)	(211)	(325)
535	8150	Maps & Records			0	0	0	0	0
536	8160	Office Expense			169,813	77,715	36,619	3,408	81,671
537	8170	Liquor Expense			60,954	27,929	13,159	1,225	16,640
538	8180	Compressor Station Expense			24,924	11,420	5,391	501	7,622
539	8190	Compressor Station Fuel & Power			777	256	169	16	236
540	8200	Meas. & Regul. Station Expenses			4,790	2,195	1,034	98	1,465
541	8210	Purification Expenses			34,456	18,768	4,338	692	10,957
542	8220	Exploration & Development			253	102	48	4	69
543	8230	Gas Losses			13,900	6,369	3,001	279	4,251
544		Maintenance							
545	8300	Maint. Sup., & Eng.			10,314	4,728	2,227	207	3,154
546	8310	Structures and Improvements			0	0	0	0	0
547	8320	Reservoirs & Well Maintenance			0	0	0	0	0
548	8330	Line Maintenance			0	0	0	0	0
549	8340	Compressor Station Equip. Maint.			5,064	2,320	1,093	102	1,440
550	8350	Meas. & Regul. Station Equip. Maint.			0	0	0	0	0
551	8360	Purification Equipment Maintenance			736	337	159	16	225
552	8370	Other Equipment Maintenance			0	0	0	0	0
553		Total Underground Storage Expense			324,693	148,775	70,069	6,523	99,985
554		Transmission:							
555		Operation							
556	8500	Op., Sup., & Eng.			0	0	0	0	0
557	8510	System Control & Load Dispatching			0	0	0	0	0
558	8520	Communication Systems Expense			0	0	0	0	0
559	8530	Compressor Station Labor Expense			0	0	0	0	0
560	8540	Compressor Station Fuel Gas			0	0	0	0	0
561	8550	Compressor Station Fuel & Power			0	0	0	0	0
562	8560	Mains Expense			489,729	250,033	112,381	10,112	127,189
563	8570	Meas. & Regul. Station Expenses			103,088	51,969	23,178	2,087	26,235
564	8580	LDC Payment			0	0	0	0	0
565	8590	LDC Payment - A&G			0	0	0	0	0
566	8595	Other Expenses			0	0	0	0	0
567	8600	Rents			0	0	0	0	0
568		Maintenance							
569	8310	Maint. Sup., & Eng.			0	0	0	0	0
570	8320	Structures and Improvements			0	0	0	0	0
571	8330	Mains			20,015	10,014	4,501	405	5,095
572	8340	Compressor Station Equip. Maint.			0	0	0	0	0
573	8350	Meas. & Regul. Station Equip. Maint.			979	490	220	20	249
574	8360	Communication Equipment Maintenance			0	0	0	0	0
575	8370	Other Equipment Maintenance			0	0	0	0	0
576		Total Transmission Expense			623,792	312,106	140,281	12,628	158,777
577		Distribution:							
578		Operation							
579	8700	Supervision and Engineering			1,268,169	1,099,276	226,140	21,919	39,229
580	8710	Distribution Load Dispatching			293	98	55	5	126
581	8720	Compressor Station Labor & Expenses			3,203	1,904	816	64	1,330
582	8730	Mains & Services			0	0	0	0	0
583	8740	Messing and Regulating Station Exp. - Gen			2,674,065	2,442,461	345,723	9,797	76,065
584	8750	Messing and Regulating Station Exp. - Ind.			498,873	222,273	33,567	1,644	10,074
585	8760	Messing and Regulating Sta. Exp. - City Gate			23,764	0	0	0	23,764
586	8770	Messing and Regulating Sta. Exp. - City Gate			77,553	64,568	9,755	303	2,926
587	8780	Messing and House Regulator Expense			815,499	493,350	276,388	24,485	24,247
588	8790	Casktop Installations Expense			20,354	18,096	2,221	23	23
589	8800	Other Expense			13,277	10,453	72,723	2,112	3,982
590	8810	Rents			429,191	339,499	89,841	6,450	12,270
591		Maintenance							
592	8850	Maintenance Supervision and Engineering			2,748	2,179	448	42	79
593	8860	Maintenance of Structures and Improvements			4,337	3,610	649	17	164
594	8870	Maintenance of Mains			38,499	30,305	4,679	142	1,374
595	8880	Maintenance of compressor station equipment			6,898	2,325	1,299	114	3,222
596	8890	Maint. of Messing and Regulating Station Equip. - General			6,189	5,197	778	26	234
597	8910	Maint. of Messing and Regulating Station Equip. - Industrial			4,696	0	0	0	4,693
598	8920	Maint. of Messing and Regulating Station Equip. - City Gate			13,741	11,440	1,728	54	519
599	8930	Maintenance of Services			49,691	43,233	5,306	56	56
600	8940	Maintenance of Messing and House Regulators			14,595	6,298	4,869	62	432
601	8950	Maintenance of Other Equipment			0	0	0	0	0
602		Total Distribution			6,176,506	4,888,240	1,007,655	93,643	177,929

Atrium Energy Corporation, Kentucky Mid-States Division						
Kentucky Jurisdiction Case No. 2013-09148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF O&M EXPENSES						
606						
607	Customer Accounts:					
608	9010 Stationaries	(202)	(178)	(22)	(0)	(0)
609	9020 Meter Reading Expense	1,321,384	1,174,242	144,117	1,523	1,512
610	9030 Customer Records and Collection Expenses	357,654	317,734	38,908	412	409
611	9040 Uncollectible Accounts	324,479	288,344	35,989	374	371
612	9050 Miscellaneous Customer Accounts Expenses	0	0	0	0	0
613	Total Customer Accounts	2,003,223	1,780,141	219,480	2,309	2,292
614						
615	Customer Service and Information:					
616	9070 Stationaries	0	0	0	0	0
617	9080 Customer Assistance Expenses	0	0	0	0	0
618	9090 Informational and Instructional Advertising Expenses	133,818	119,004	14,608	154	153
619	9100 Miscellaneous Customer Service and Informational Expenses	0	0	0	0	0
620	Total Customer Service and Information	133,818	119,004	14,608	154	153
621						
622	Sales:					
623	9110 Reproduction	219,372	194,054	23,817	292	290
624	9120 Demeritizing and Selling Expenses	13,950	12,360	1,577	18	18
625	9130 Advertising Expenses	10,934	9,718	1,183	13	13
626	9190 Miscellaneous Sales Expenses	0	0	0	0	0
627	Total Sales	244,256	216,131	26,526	280	278
628						
629	Administrative & General:					
630	Operations					
631	9200 Administrative and General Salaries	294,702	321,742	59,431	4,670	6,860
632	9210 Office Supplies and Expenses	(1,281)	(1,134)	(209)	(16)	(31)
633	9220 Administrative Expenses Transferred - Customer Support	0	0	0	0	0
634	9220 Administrative Expenses Transferred - General	13,071,350	10,655,114	1,989,168	154,644	290,424
635	9230 Office Services Employed	158,205	179,531	23,528	1,800	3,567
636	9240 Property Insurance	74,893	56,688	13,125	772	4,113
637	9250 Injuries and Damages	10,688	15,232	2,813	221	419
638	9250 Employee Pensions and Benefits	3,269,740	2,665,929	492,326	36,684	73,399
639	9270 Franchise Requirements	2,840	2,924	316	3	3
640	9280 Regulatory Commission Expenses	217,507	193,283	23,722	251	249
641	9301 General Advertising Expenses	0	0	0	0	0
642	9302 Miscellaneous General Expense	(22,374)	(18,230)	(3,360)	(265)	(502)
643	9310 Rents	7,618	6,210	1,147	90	171
644	Maintenance					
645	9320 Maintenance of General Plant	0	0	0	0	0
646	Total A&G	17,190,264	14,028,285	2,581,933	200,833	383,672
647						
648	TOTAL O&M EXPENSE	116,962,934	77,015,435	35,119,567	3,034,701	1,793,230

Atmos Energy Corporation, KentuckyMid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF PAYROLL								
1								
2	Customer							
3								
4								
5		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
6		Factor	Basis	Company		Public Authority	Industrial	Transportation
7	Production & Gathering							
8	Operation							
9	Op. Sup., & Eng.	99.0	-	0	-	-	-	-
10	Production Maps & Records	99.0	-	0	-	-	-	-
11	Field Lines Expenses	99.0	-	0	-	-	-	-
12	Field Compressor Station Expense	99.0	-	0	-	-	-	-
13	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-
14	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-
15	Purification Expense	99.0	-	0	-	-	-	-
16	Other Expenses	99.0	-	0	-	-	-	-
17	Maintenance							
18	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-
19	Structures and Improvements	99.0	-	0	-	-	-	-
20	Field Line Maintenance	99.0	-	0	-	-	-	-
21	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-
22	Meas. & Regul. Station Equip. Maint.	99.0	-	0	-	-	-	-
23	Purification Equipment Maintenance	99.0	-	0	-	-	-	-
24	Other Equipment Maintenance	99.0	-	0	-	-	-	-
25	Gas Processed By Others	99.0	-	0	-	-	-	-
26	Total Production & Gathering			0	0	0	0	0
27								
28	Other Gas Supply Expenses							
29	Wellhead Purchases	99.0	-	0	-	-	-	-
30	Field Line Purchases	99.0	-	0	-	-	-	-
31	Transmission Line Purchases	99.0	-	0	-	-	-	-
32	City Gate Purchases	99.0	-	0	-	-	-	-
33	Other Gas Purchases	99.0	-	0	-	-	-	-
34	Exchange Gas	99.0	-	0	-	-	-	-
35	Purchased Gas Expenses	99.0	-	0	-	-	-	-
36	Storage Gas Withdrawal	99.0	-	0	-	-	-	-
37	Company Used Gas	99.0	-	0	-	-	-	-
38	Other Gas Supply Expenses	99.0	-	0	-	-	-	-
39	Total Other Gas Supply Expenses			0	0	0	0	0
40								
41	Underground Storage							
42	Operation							
43	Op. Sup., & Eng.	99.0	-	0	-	-	-	-
44	Maps & Records	99.0	-	0	-	-	-	-
45	Wells Expense	99.0	-	0	-	-	-	-
46	Lines Expense	99.0	-	0	-	-	-	-
47	Compressor Station Expense	99.0	-	0	-	-	-	-
48	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-
49	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-
50	Purification Expenses	99.0	-	0	-	-	-	-
51	Exploration & Development	99.0	-	0	-	-	-	-
52	Gas Losses	99.0	-	0	-	-	-	-
53	Other Expenses	99.0	-	0	-	-	-	-
54	Storage Well Royalties	99.0	-	0	-	-	-	-
55	Rents	99.0	-	0	-	-	-	-
56	Maintenance							
57	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-
58	Structures and Improvements	99.0	-	0	-	-	-	-
59	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-
60	Line Maintenance	99.0	-	0	-	-	-	-
61	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-
62	Meas. & Regul. Station Equip. Maint.	99.0	-	0	-	-	-	-
63	Purification Equipment Maintenance	99.0	-	0	-	-	-	-
64	Other Equipment Maintenance	99.0	-	0	-	-	-	-
65	Total Underground Storage Expense			0	-	-	-	-
66								
67	Transmission							
68	Operation							
69	Op. Sup., & Eng.	99.0	-	0	-	-	-	-
70	System Control & Load Dispatching	99.0	-	0	-	-	-	-
71	Communication Systems Expense	99.0	-	0	-	-	-	-
72	Compressor Station Labor Expense	99.0	-	0	-	-	-	-
73	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-
74	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-
75	Mains Expense	99.0	-	0	-	-	-	-
76	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-
77	Other Expenses	99.0	-	0	-	-	-	-
78	LDC Payment	99.0	-	0	-	-	-	-
79	LDC Payment - A&G	99.0	-	0	-	-	-	-
80	Rents	99.0	-	0	-	-	-	-
81	Maintenance							
82	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-
83	Structure & Improv.	99.0	-	0	-	-	-	-
84	Mains	99.0	-	0	-	-	-	-
85	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-
86	Meas. & Regul. Station Equip. Maint.	99.0	-	0	-	-	-	-
87	Communication Equipment Maintenance	99.0	-	0	-	-	-	-
88	Other Equipment Maintenance	99.0	-	0	-	-	-	-
89	Total Transmission Expense			0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division					
Kentucky Jurisdiction Case No. 2013-00146					
Forecasted Test Period: Twelve Months Ended November 30, 2014					
ALLOCATION OF PAYROLL					
90					
91	Distribution:				
92	Operation:				
93	Supervision & Eng.	99.0	-	0	-
94	Distribution Load Dispatching	99.0	-	0	-
95	Compressor Station Labor and Expenses	99.0	-	0	-
96	Mains and Services Expenses	99.0	-	0	-
97	Measuring and Regulating Station Expenses - General	99.0	-	0	-
98	Measuring and Regulating Station Expenses - Industrial	99.0	-	0	-
99	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-	0	-
100	Meter and House Regulator Expenses	99.0	-	0	-
101	Customer Installations Expenses	99.0	-	0	-
102	Other Expenses	99.0	-	0	-
103	Rents	99.0	-	0	-
104	Maintenance:				
105	Maintenance Supervision and Engineering	99.0	-	0	-
106	Maintenance of Structures and Improvements	99.0	-	0	-
107	Maintenance of Mains	99.0	-	0	-
108	Maintenance of compressor station equipment	99.0	-	0	-
109	Maint. of Measuring and Regulating Station Equip. - General	99.0	-	0	-
110	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-
111	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-	0	-
112	Maintenance of Services	99.0	-	0	-
113	Maintenance of Meters and House Regulators	99.0	-	0	-
114	Maintenance of Other Equipment	99.0	-	0	-
115	Total Distribution			0	0
116					
117	Customer Accounts:				
118	Supervision	99.0	-	0	-
119	Meter Reading	99.0	-	0	-
120	Customer Rec. & Collections	99.0	-	0	-
121	Uncollectible Accounts	99.0	-	0	-
122	Misc. Cust. Acct. Expense	99.0	-	0	-
123	Total Customer Accounts Expense			0	0
124					
125	Customer Service and Information:				
126	Supervision	99.0	-	0	-
127	Customer Assistance	99.0	-	0	-
128	Information & Instruction	99.0	-	0	-
129	Misc. Cust. Acct. Expense	99.0	-	0	-
130	Total Customer Service & Info Expense			0	0
131					
132	Sales:				
133	Supervision	99.0	-	0	-
134	Demonstration & Selling	99.0	-	0	-
135	Advertising	99.0	-	0	-
136	Misc. Sales Expense	99.0	-	0	-
137	Total Sales Expense			0	0
138					
139	Administrative & General:				
140	Operation:				
141	Administrative and General Salaries	99.0	-	0	-
142	Office Supplies and Expenses	99.0	-	0	-
143	Administrative Expenses Transferred - Customer Support	99.0	-	0	-
144	Administrative Expenses Transferred - General	99.0	-	0	-
145	Outside Services Employed	99.0	-	0	-
146	Property Insurance	99.0	-	0	-
147	Injuries and Damages	99.0	-	0	-
148	Employee Pensions and Benefits	99.0	-	0	-
149	Regulatory Commission Expenses	99.0	-	0	-
150	Duplicate Charges - Credit	99.0	-	0	-
151	General Advertising Expenses	99.0	-	0	-
152	Miscellaneous General Expense	99.0	-	0	-
153	Rents	99.0	-	0	-
154	Maintenance:				
155	Maintenance of General Plant	99.0	-	0	-
156	Total A&G			0	0
157					
158	Other Utility Plant Related Payroll	99.0	-	0	-
159					
160	TOTAL PAYROLL EXPENSE - CUSTOMER			0	0

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
161							
162							
163							
164		Demand					
165							
166							
167			Allocation	Allocation	Total		
168			Factor	Basis	Company	Residential	Commercial & Public Authority
169						Firm	Interruption & Transportation
170	Production & Gathering:						
171	Operation						
172	Op., Sup., & Eng.	99.0	-		0	-	-
173	Production Maps & Records	99.0	-		0	-	-
174	Field Lines Expenses	99.0	-		0	-	-
175	Field Compressor Station Expense	99.0	-		0	-	-
176	Field Compressor Sta. Fuel & Pwr.	99.0	-		0	-	-
177	Field Meas. & Regul. Station Exp	99.0	-		0	-	-
178	Purification Expense	99.0	-		0	-	-
179	Other Expenses	99.0	-		0	-	-
180	Maintenance						
181	Maint. Sup., & Eng.	99.0	-		0	-	-
182	Structures and Improvements	99.0	-		0	-	-
183	Field Line Maintenance	99.0	-		0	-	-
184	Compressor Station Equip. Maint.	99.0	-		0	-	-
185	Meas. & Regul. Station Equip. Maint.	99.0	-		0	-	-
186	Purification Equipment Maintenance	99.0	-		0	-	-
187	Other Equipment Maintenance	99.0	-		0	-	-
188	Gas Processed By Others	99.0	-		0	-	-
189	Total Production & Gathering				0	0	0
190	Other Gas Supply Expenses:						
191	Wellhead Purchases	99.0	-		0	-	-
192	Field Line Purchases	99.0	-		0	-	-
193	Transmission Line Purchases	99.0	-		0	-	-
194	City Gate Purchases	99.0	-		0	-	-
195	Other Gas Purchases	99.0	-		0	-	-
196	Exchange Gas	99.0	-		0	-	-
197	Purchased Gas Expenses	99.0	-		0	-	-
198	Storage Gas Withdrawal	99.0	-		0	-	-
199	Company Used Gas	99.0	-		0	-	-
200	Other Gas Supply Expenses	99.0	-		0	-	-
201	Total Other Gas Supply Expenses				0	0	0
202							
203	Underground Storage:						
204	Operation						
205	Op., Sup., & Eng.	99.0	-		0	-	-
206	Maps & Records	99.0	-		0	-	-
207	Wells Expense	99.0	-		0	-	-
208	Lines Expense	99.0	-		0	-	-
209	Compressor Station Expense	99.0	-		0	-	-
210	Compressor Station Fuel & Power	99.0	-		0	-	-
211	Meas. & Regul. Station Expenses	99.0	-		0	-	-
212	Purification Expenses	99.0	-		0	-	-
213	Exploration & Development	99.0	-		0	-	-
214	Gas Losses	99.0	-		0	-	-
215	Other Expenses	99.0	-		0	-	-
216	Storage Well Royalties	99.0	-		0	-	-
217	Rents	99.0	-		0	-	-
218	Maintenance						
219	Maint. Sup., & Eng.	99.0	-		0	-	-
220	Structures and Improvements	99.0	-		0	-	-
221	Reservoirs & Wells Maintenance	99.0	-		0	-	-
222	Line Maintenance	99.0	-		0	-	-
223	Compressor Station Equip. Maint.	99.0	-		0	-	-
224	Meas. & Regul. Station Equip. Maint.	99.0	-		0	-	-
225	Purification Equipment Maintenance	99.0	-		0	-	-
226	Other Equipment Maintenance	99.0	-		0	-	-
227	Total Underground Storage Expense				0	-	-
228							
229	Transmission:						
230	Operation						
231	Op., Sup., & Eng.	99.0	-		0	-	-
232	System Control & Load Dispatching	99.0	-		0	-	-
233	Communication Systems Expense	99.0	-		0	-	-
234	Compressor Station Labor Expense	99.0	-		0	-	-
235	Compressor Station Fuel Gas	99.0	-		0	-	-
236	Compressor Station Fuel & Power	99.0	-		0	-	-
237	Mains Expense	99.0	-		0	-	-
238	Meas. & Regul. Station Expenses	99.0	-		0	-	-
239	Other Expenses	99.0	-		0	-	-
240	LDC Payment	99.0	-		0	-	-
241	LDC Payment - A&G	99.0	-		0	-	-
242	Rents	99.0	-		0	-	-
243	Maintenance						
244	Maint. Sup., & Eng.	99.0	-		0	-	-
245	Structure & Improv.	99.0	-		0	-	-
246	Mains	99.0	-		0	-	-
247	Compressor Station Equip. Maint.	99.0	-		0	-	-
248	Meas. & Regul. Station Equip. Maint.	99.0	-		0	-	-
249	Communication Equipment Maintenance	99.0	-		0	-	-
250	Other Equipment Maintenance	99.0	-		0	-	-
251	Total Transmission Expense				0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division					
Kentucky Jurisdiction Case No. 2013-00148					
Forecasted Test Period: Twelve Months Ended November 30, 2014					
ALLOCATION OF PAYROLL					
252					
253	Distribution:				
254	Operation:				
255	Supervision & Eng.	99.0 -	0	-	-
256	Distribution Load Dispatching	99.0 -	0	-	-
257	Compressor Station Labor and Expenses	99.0 -	0	-	-
258	Mains and Services Expenses	99.0 -	0	-	-
259	Measuring and Regulating Station Expenses - General	99.0 -	0	-	-
260	Measuring and Regulating Station Expenses - Industrial	99.0 -	0	-	-
261	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0 -	0	-	-
262	Meter and House Regulator Expenses	99.0 -	0	-	-
263	Customer Installations Expenses	99.0 -	0	-	-
264	Other Expenses	99.0 -	0	-	-
265	Rents	99.0 -	0	-	-
266	Maintenance				
267	Maintenance Supervision and Engineering	99.0 -	0	-	-
268	Maintenance of Structures and Improvements	99.0 -	0	-	-
269	Maintenance of Mains	99.0 -	0	-	-
270	Maintenance of compressor station equipment	99.0 -	0	-	-
271	Maint. of Measuring and Regulating Station Equip. - General	99.0 -	0	-	-
272	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0 -	0	-	-
273	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0 -	0	-	-
274	Maintenance of Services	99.0 -	0	-	-
275	Maintenance of Meters and House Regulators	99.0 -	0	-	-
276	Maintenance of Other Equipment	99.0 -	0	-	-
277	Total Distribution		0	0	0
278					
279	Customer Accounts				
280	Supervision	99.0 -	0	-	-
281	Meter Reading	99.0 -	0	-	-
282	Customer Rec. & Collections	99.0 -	0	-	-
283	Uncollectible Accounts	99.0 -	0	-	-
284	Misc. Cust. Acct. Expense	99.0 -	0	-	-
285	Total Customer Accounts Expense		0	0	0
286					
287	Customer Service and Information				
288	Supervision	99.0 -	0	-	-
289	Customer Assistance	99.0 -	0	-	-
290	Information & Instruction	99.0 -	0	-	-
291	Misc. Cust. Acct. Expense	99.0 -	0	-	-
292	Total Customer Service & Info Expense		0	0	0
293					
294	Sales				
295	Supervision	99.0 -	0	-	-
296	Demonstration & Selling	99.0 -	0	-	-
297	Advertising	99.0 -	0	-	-
298	Misc. Sales Expense	99.0 -	0	-	-
299	Total Sales Expense		0	0	0
300					
301	Administrative & General:				
302	Operation				
303	Administrative and General Salaries	99.0 -	0	-	-
304	Office Supplies and Expenses	99.0 -	0	-	-
305	Administrative Expenses Transferred - Customer Support	99.0 -	0	-	-
306	Administrative Expenses Transferred - General	99.0 -	0	-	-
307	Outside Services Employed	99.0 -	0	-	-
308	Property Insurance	99.0 -	0	-	-
309	Injuries and Damages	99.0 -	0	-	-
310	Employee Pensions and Benefits	99.0 -	0	-	-
311	Regulatory Commission Expenses	99.0 -	0	-	-
312	Duplicate Charges - Credit	99.0 -	0	-	-
313	General Advertising Expenses		0	-	-
314	Miscellaneous General Expense		0	-	-
315	Rents		0	-	-
316	Maintenance				
317	Maintenance of General Plant	99.0 -	0	-	-
318	Total A&G		0	0	0
319					
320	Other Utility Plant Related Payroll	99.0 -	0	-	-
321					
322	TOTAL PAYROLL EXPENSE - DEMAND		0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
		Factor	Basis	Company		Public Authority	Industrial
							Interruptible &
							Transportation
323							
324							
325							
326	Commodity						
327							
328							
329							
330							
331	Production & Gathering:						
332	Operation						
333	Op., Sup., & Eng.	99.0	-	0	-	-	-
334	Production Maps & Records	99.0	-	0	-	-	-
335	Field Lines Expenses	99.0	-	0	-	-	-
336	Field Compressor Station Expense	99.0	-	0	-	-	-
337	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-
338	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-
339	Purification Expense	99.0	-	0	-	-	-
340	Other Expenses	99.0	-	0	-	-	-
341	Maintenance						
342	Maint. Sup., & Eng.	99.0	-	0	-	-	-
343	Structures and Improvements	99.0	-	0	-	-	-
344	Field Line Maintenance	99.0	-	0	-	-	-
345	Compressor Station Equip. Maint.	99.0	-	0	-	-	-
346	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
347	Purification Equipment Maintenance	99.0	-	0	-	-	-
348	Other Equipment Maintenance	99.0	-	0	-	-	-
349	Gas Processed By Others	99.0	-	0	-	-	-
350	Total Production & Gathering			0	0	0	0
351							
352	Other Gas Supply Expenses:						
353	Wellhead Purchases	99.0	-	0	-	-	-
354	Field Line Purchases	99.0	-	0	-	-	-
355	Transmission Line Purchases	99.0	-	0	-	-	-
356	City Gate Purchases	99.0	-	0	-	-	-
357	Other Gas Purchases	99.0	-	0	-	-	-
358	Exchange Gas	99.0	-	0	-	-	-
359	Purchased Gas Expenses	99.0	-	0	-	-	-
360	Storage Gas Withdrawal	99.0	-	0	-	-	-
361	Company Used Gas	99.0	-	0	-	-	-
362	Other Gas Supply Expenses	99.0	-	0	-	-	-
363	Total Other Gas Supply Expenses			0	0	0	0
364							
365	Underground Storage:						
366	Operation						
367	Op., Sup., & Eng.	99.0	-	0	-	-	-
368	Maps & Records	99.0	-	0	-	-	-
369	Wells Expense	99.0	-	0	-	-	-
370	Lines Expense	99.0	-	0	-	-	-
371	Compressor Station Expense	99.0	-	0	-	-	-
372	Compressor Station Fuel & Power	99.0	-	0	-	-	-
373	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
374	Purification Expenses	99.0	-	0	-	-	-
375	Exploration & Development	99.0	-	0	-	-	-
376	Gas Losses	99.0	-	0	-	-	-
377	Other Expenses	99.0	-	0	-	-	-
378	Storage Well Royalties	99.0	-	0	-	-	-
379	Rents	99.0	-	0	-	-	-
380	Maintenance						
381	Maint. Sup., & Eng.	99.0	-	0	-	-	-
382	Structures and Improvements	99.0	-	0	-	-	-
383	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-
384	Line Maintenance	99.0	-	0	-	-	-
385	Compressor Station Equip Maint	99.0	-	0	-	-	-
386	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
387	Purification Equipment Maintenance	99.0	-	0	-	-	-
388	Other Equipment Maintenance	99.0	-	0	-	-	-
389	Total Underground Storage Expense			0	-	-	-
390							
391	Transmission:						
392	Operation						
393	Op., Sup., & Eng.	99.0	-	0	-	-	-
394	System Control & Load Dispatching	99.0	-	0	-	-	-
395	Communication Systems Expense	99.0	-	0	-	-	-
396	Compressor Station Labor Expense	99.0	-	0	-	-	-
397	Compressor Station Fuel Gas	99.0	-	0	-	-	-
398	Compressor Station Fuel & Power	99.0	-	0	-	-	-
399	Mains Expense	99.0	-	0	-	-	-
400	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
401	Other Expenses	99.0	-	0	-	-	-
402	LDC Payment	99.0	-	0	-	-	-
403	LDC Payment - A&G	99.0	-	0	-	-	-
404	Rents	99.0	-	0	-	-	-
405	Maintenance						
406	Maint. Sup., & Eng.	99.0	-	0	-	-	-
407	Structure & Improv.	99.0	-	0	-	-	-
408	Mains	99.0	-	0	-	-	-
409	Compressor Station Equip Maint	99.0	-	0	-	-	-
410	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
411	Communication Equipment Maintenance	99.0	-	0	-	-	-
412	Other Equipment Maintenance	99.0	-	0	-	-	-
413	Total Transmission Expense			0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division					
Kentucky Jurisdiction Case No. 2013-00148					
Forecasted Test Period: Twelve Months Ended November 30, 2014					
ALLOCATION OF PAYROLL					
414					
415	Distribution				
416	Operation				
417	Supervision & Eng.	99.0	-	0	-
418	Distribution Load Dispatching	99.0	-	0	-
419	Compressor Station Labor and Expenses	99.0	-	0	-
420	Mains and Services Expenses	99.0	-	0	-
421	Measuring and Regulating Station Expenses - General	99.0	-	0	-
422	Measuring and Regulating Station Expenses - Industrial	99.0	-	0	-
423	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-	0	-
424	Meter and House Regulator Expenses	99.0	-	0	-
425	Customer Installations Expenses	99.0	-	0	-
426	Other Expenses	99.0	-	0	-
427	Rents	99.0	-	0	-
428	Maintenance				
429	Maintenance Supervision and Engineering	99.0	-	0	-
430	Maintenance of Structures and Improvements	99.0	-	0	-
431	Maintenance of Mains	99.0	-	0	-
432	Maintenance of compressor station equipment	99.0	-	0	-
433	Maint. of Measuring and Regulating Station Equip. - General	99.0	-	0	-
434	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-
435	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-	0	-
436	Maintenance of Services	99.0	-	0	-
437	Maintenance of Meters and House Regulators	99.0	-	0	-
438	Maintenance of Other Equipment	99.0	-	0	-
439	Total Distribution			0	0
440					
441	Customer Accounts				
442	Supervision	99.0	-	0	-
443	Meter Reading	99.0	-	0	-
444	Customer Rec. & Collections	99.0	-	0	-
445	Uncollectible Accounts	99.0	-	0	-
446	Misc. Cust. Acct. Expense	99.0	-	0	-
447	Total Customer Accounts Expense			0	0
448					
449	Customer Service and Information				
450	Supervision	99.0	-	0	-
451	Customer Assistance	99.0	-	0	-
452	Information & Instruction	99.0	-	0	-
453	Misc. Cust. Acct. Expense	99.0	-	0	-
454	Total Customer Service & Info Expense			0	0
455					
456	Sales				
457	Supervision	99.0	-	0	-
458	Demonstration & Selling	99.0	-	0	-
459	Advertising	99.0	-	0	-
460	Misc. Sales Expense	99.0	-	0	-
461	Total Sales Expense			0	0
462					
463	Administrative & General				
464	Operation				
465	Administrative and General Salaries	99.0	-	0	-
466	Office Supplies and Expenses	99.0	-	0	-
467	Administrative Expenses Transferred - Customer Support	99.0	-	0	-
468	Administrative Expenses Transferred - General	99.0	-	0	-
469	Outside Services Employed	99.0	-	0	-
470	Property Insurance	99.0	-	0	-
471	Injuries and Damages	99.0	-	0	-
472	Employee Pensions and Benefits	99.0	-	0	-
473	Regulatory Commission Expenses	99.0	-	0	-
474	Duplicate Charges - Credit	99.0	-	0	-
475	General Advertising Expenses			0	-
476	Miscellaneous General Expense			0	-
477	Rents			0	-
478	Maintenance				
479	Maintenance of General Plant	99.0	-	0	-
480	Total A&G			0	0
481					
482	Other Utility Plant Related Payroll	99.0	-	0	-
483					
484	TOTAL PAYROLL EXPENSE - COMMODITY			0	0

Atmos Energy Corporation, Kentucky/Mid States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
		Factor	Basis	Company		Public Authority	Industrial
							Interruptible &
							Transportation
485							
486							
487							
488	Total Payroll Expenses						
489							
490							
491							
492							
493	Production & Gathering:						
494	Operation						
495	Op., Sup., & Eng.			0	0	0	0
496	Production Maps & Records			0	0	0	0
497	Field Lines Expenses			0	0	0	0
498	Field Compressor Station Expense			0	0	0	0
499	Field Compressor Sta. Fuel & Pwr.			0	0	0	0
500	Field Meas. & Regul. Station Exp			0	0	0	0
501	Purification Expense			0	0	0	0
502	Other Expenses			0	0	0	0
503	Maintenance						
504	Maint. Sup., & Eng.			0	0	0	0
505	Structures and Improvements			0	0	0	0
506	Field Line Maintenance			0	0	0	0
507	Compressor Station Equip. Maint.			0	0	0	0
508	Meas. & Regul. Station Equip Maint			0	0	0	0
509	Purification Equipment Maintenance			0	0	0	0
510	Other Equipment Maintenance			0	0	0	0
511	Gas Processed By Others			0	0	0	0
512	Total Production & Gathering			0	0	0	0
513							
514	Other Gas Supply Expenses:						
515	Wellhead Purchases			0	0	0	0
516	Field Line Purchases			0	0	0	0
517	Transmission Line Purchases			0	0	0	0
518	City Gate Purchases			0	0	0	0
519	Other Gas Purchases			0	0	0	0
520	Exchange Gas			0	0	0	0
521	Purchased Gas Expenses			0	0	0	0
522	Storage Gas Withdrawal			0	0	0	0
523	Company Used Gas			0	0	0	0
524	Other Gas Supply Expenses			0	0	0	0
525	Total Other Gas Supply Expenses			0	0	0	0
526							
527	Underground Storage:						
528	Operation						
529	Op., Sup., & Eng.			0	0	0	0
530	Maps & Records			0	0	0	0
531	Wells Expense			0	0	0	0
532	Lines Expense			0	0	0	0
533	Compressor Station Expense			0	0	0	0
534	Compressor Station Fuel & Power			0	0	0	0
535	Meas. & Regul. Station Expenses			0	0	0	0
536	Purification Expenses			0	0	0	0
537	Exploration & Development			0	0	0	0
538	Gas Losses			0	0	0	0
539	Other Expenses			0	0	0	0
540	Storage Well Royalties			0	0	0	0
541	Rents			0	0	0	0
542	Maintenance						
543	Maint. Sup., & Eng.			0	0	0	0
544	Structures and Improvements			0	0	0	0
545	Reservoirs & Wells Maintenance			0	0	0	0
546	Line Maintenance			0	0	0	0
547	Compressor Station Equip Maint			0	0	0	0
548	Meas. & Regul. Station Equip Maint			0	0	0	0
549	Purification Equipment Maintenance			0	0	0	0
550	Other Equipment Maintenance			0	0	0	0
551	Total Underground Storage Expense			0	0	0	0
552							
553	Transmission:						
554	Operation						
555	Op., Sup., & Eng.			0	0	0	0
556	System Control & Load Dispatching			0	0	0	0
557	Communication Systems Expense			0	0	0	0
558	Compressor Station Labor Expense			0	0	0	0
559	Compressor Station Fuel Gas			0	0	0	0
560	Compressor Station Fuel & Power			0	0	0	0
561	Mains Expense			0	0	0	0
562	Meas. & Regul. Station Expenses			0	0	0	0
563	Other Expenses			0	0	0	0
564	LDC Payment			0	0	0	0
565	LDC Payment - A&G			0	0	0	0
566	Rents			0	0	0	0
567	Maintenance						
568	Maint. Sup., & Eng.			0	0	0	0
569	Structure & Improv.			0	0	0	0
570	Mains			0	0	0	0
571	Compressor Station Equip Maint			0	0	0	0
572	Meas. & Regul. Station Equip Maint			0	0	0	0
573	Communication Equipment Maintenance			0	0	0	0
574	Other Equipment Maintenance			0	0	0	0
575	Total Transmission Expense			0	0	0	0

Alton Energy Corporation - Kentucky/Mid States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF PAYROLL						
576						
577	Distribution:					
578	Operation					
579	Supervision & Eng.	0	0	0	0	0
580	Distribution Load Dispatching	0	0	0	0	0
581	Compressor Station Labor and Expenses	0	0	0	0	0
582	Mains and Services Expenses	0	0	0	0	0
583	Measuring and Regulating Station Expenses - General	0	0	0	0	0
584	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0
585	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	0	0	0	0	0
586	Meter and House Regulator Expenses	0	0	0	0	0
587	Customer Installations Expenses	0	0	0	0	0
588	Other Expenses	0	0	0	0	0
589	Rents	0	0	0	0	0
590	Maintenance					
591	Maintenance Supervision and Engineering	0	0	0	0	0
592	Maintenance of Structures and Improvements	0	0	0	0	0
593	Maintenance of Mains	0	0	0	0	0
594	Maintenance of compressor station equipment	0	0	0	0	0
595	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0
596	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0
597	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0
598	Maintenance of Services	0	0	0	0	0
599	Maintenance of Meters and House Regulators	0	0	0	0	0
600	Maintenance of Other Equipment	0	0	0	0	0
601	Total Distribution	0	0	0	0	0
602						
603	Customer Accounts					
604	Supervision	0	0	0	0	0
605	Meter Reading	0	0	0	0	0
606	Customer Rec. & Collections	0	0	0	0	0
607	Uncollectible Accounts	0	0	0	0	0
608	Misc. Cust. Acct. Expense	0	0	0	0	0
609	Total Customer Accounts Expense	0	0	0	0	0
610						
611	Customer Service and Information					
612	Supervision	0	0	0	0	0
613	Customer Assistance	0	0	0	0	0
614	Information & Instruction	0	0	0	0	0
615	Misc. Cust. Acct. Expense	0	0	0	0	0
616	Total Customer Service & Info Expense	0	0	0	0	0
617						
618	Sales					
619	Supervision	0	0	0	0	0
620	Demonstration & Selling	0	0	0	0	0
621	Advertising	0	0	0	0	0
622	Misc. Sales Expense	0	0	0	0	0
623	Total Sales Expense	0	0	0	0	0
624						
625	Administrative & General:					
626	Operation					
627	Administrative and General Salaries	0	0	0	0	0
628	Office Supplies and Expenses	0	0	0	0	0
629	Administrative Expenses Transferred - Customer Support	0	0	0	0	0
630	Administrative Expenses Transferred - General	0	0	0	0	0
631	Outside Services Employed	0	0	0	0	0
632	Property Insurance	0	0	0	0	0
633	Injuries and Damages	0	0	0	0	0
634	Employee Pensions and Benefits	0	0	0	0	0
635	Regulatory Commission Expenses	0	0	0	0	0
636	Duplicate Charges - Credit	0	0	0	0	0
637	General Advertising Expenses	0	0	0	0	0
638	Miscellaneous General Expense	0	0	0	0	0
639	Rents	0	0	0	0	0
640	Maintenance					
641	Maintenance of General Plant	0	0	0	0	0
642	Total A&G	0	0	0	0	0
643						
644	Other Utility Plant Related Payroll	0	0	0	0	0
645						
646	TOTAL PAYROLL EXPENSE	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period, Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant							
2									
3	30100	Organization	99.0		0				
4	30200	Franchises & Consents	99.0		0				
5	30300	Misc Intangible Plant	99.0		0				
6									
7		Total Intangible Plant			0				
8									
9		Production Plant							
10			99.0		0				
11	32520	Producing Leaseholds	99.0		0				
12	32540	Rights of Way	99.0		0				
13	33100	Production Gas Wells Equipment	99.0		0				
14	33201	Field Lines	99.0		0				
15	33202	Tributary Lines	99.0		0				
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0				
17	33600	Purification Equipment	99.0		0				
18									
19		Total Production Plant			0				
20									
21		Storage Plant							
22									
23	35010	Land	99.0		0				
24	35020	Rights of Way	99.0		0				
25	35100	Structures and Improvements	99.0		0				
26	35102	Compression Station Equipment	99.0		0				
27	35103	Meas. & Reg. Sta. Structures	99.0		0				
28	35104	Other Structures	99.0		0				
29	35200	Wells \ Rights of Way	99.0		0				
30	35201	Well Construction	99.0		0				
31	35202	Well Equipment	99.0		0				
32	35203	Cushion Gas	99.0		0				
33	35210	Leaseholds	99.0		0				
34	35211	Storage Rights	99.0		0				
35	35301	Field Lines	99.0		0				
36	35302	Tributary Lines	99.0		0				
37	35400	Compressor Station Equipment	99.0		0				
38	35500	Meas & Reg. Equipment	99.0		0				
39	35600	Purification Equipment	99.0		0				
40									
41		Total Storage Plant			0				
42									
43		Transmission							
44									
45	36510	Land & Land Rights	99.0		0				
46	36520	Rights of Way	99.0		0				
47	36602	Structures & Improvements	99.0		0				
48	36603	Other Structures	99.0		0				
49	36700	Mains Cathodic Protection	99.0		0				
50	36701	Mains - Steel	99.0		0				
51	36900	Meas. & Reg. Equipment	99.0		0				
52	36901	Meas. & Reg. Equipment	99.0		0				
53									
54		Total Transmission Plant			0				
55									
56		Distribution							
57									
58	37400	Land & Land Rights	2.0	Customers	0				
59	37401	Land	2.0	Customers	0				
60	37402	Land Rights	2.0	Customers	3,670	3,261	400	4	4
61	37403	Land Other	2.0	Customers	0				
62	37500	Structures & Improvements	2.0	Customers	6,264	5,567	683	7	7
63	37501	Structures & Improvements T.B.	2.0	Customers	1,855	1,648	202	2	2
64	37502	Land Rights	2.0	Customers	0				
65	37503	Improvements	2.0	Customers	73	65	8	0	0
66	37600	Mains Cathodic Protection	2.0	Customers	476,305	423,263	51,948	549	545
67	37601	Mains - Steel	2.0	Customers	2,006,883	1,783,393	218,879	2,314	2,296
68	37602	Mains - Plastic	2.0	Customers	1,338,755	1,189,670	146,011	1,543	1,532
69	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	138,474	123,054	15,103	160	158
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	50,366	44,775	5,495	58	58
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	31,017	27,563	3,393	39	39
72	38009	Services	2.0	Customers	4,473,918	3,975,696	487,945	5,158	5,119
73	38109	Meters	4.0	Meter Investment	1,773,303	1,059,967	598,874	62,989	52,451
74	38200	Mezex Installations	4.0	Meter Investment	2,132,918	1,285,773	720,323	63,735	63,087
75	38300	House Regulators	4.0	Meter Investment	235,692	142,026	79,567	7,040	6,969
76	38400	House Reg. Installations	4.0	Meter Investment	3,841	2,316	1,257	115	114
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	157,954				157,954
78	38600	Other Prop. On Cust. Prem	99.0		0				
79									
80		Total Distribution Plant			12,631,117	10,077,056	2,330,119	133,709	290,232

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
81									
82		General:							
83									
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer		0			
85	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	108,953	68,168	17,483	849	2,452
86	39002	Improvements	6.2	P, S, T & D Plant - Customer	0				
87	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	22,311	18,055	3,580	174	502
88	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	0				
89	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	25,091	20,297	4,025	196	564
90	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	80,281	64,968	12,982	626	1,805
91	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0				
92	39200	Trucks	6.2	P, S, T & D Plant - Customer	0				
93	39201	Trailers	6.2	P, S, T & D Plant - Customer	0				
94	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0				
95	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	112,009	90,642	17,973	873	2,520
96	39603	Backhoes	6.2	P, S, T & D Plant - Customer	6,830	5,527	1,086	53	154
97	39604	Welders	6.2	P, S, T & D Plant - Customer	7,980	6,458	1,280	62	180
98	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	4,227	3,420	678	33	95
99	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	20,488	16,980	3,288	160	461
100	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0				
101	39702	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0				
102	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	6,934	5,611	1,113	54	156
103	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	103,746	83,955	16,647	809	2,334
104	39900	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0				
105	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0				
106	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0				
107	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0				
108	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0				
109	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0				
110	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	34,980	27,822	5,517	266	774
111	39907	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0				
112	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0				
113		AR 15 general plant amortization	6.2	P, S, T & D Plant - Customer	211,782	171,382	33,983	1,651	4,755
114									
115									
116		Total General Plant			745,002	602,885	119,545	6,808	16,764
117									
118		TOTAL DIRECT DEPRECIATION EXPENSE			13,576,119	10,679,941	2,449,565	139,518	305,996
119									
120		Kentucky Mid-States General Office:							
121									
122		Intangible Plant:							
123									
124	30100	Organization	99.0		0				
125	30200	Franchisees & Consents	99.0		0				
126	30300	Misc Intangibles Plant	99.0		0				
127									
128		Total Intangible Plant:			0				
129									
130		General:							
131									
132	37409	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0				
133	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	2,236	1,809	359	17	50
134	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0				
135	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	0				
136	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,738	1,406	279	14	39
137	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0				
138	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	134	109	22	1	3
139	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	3,907	3,162	627	30	88
140	39500	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	502	406	81	4	11
141	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	1,136	920	182	9	26
142	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	17,156	13,958	2,758	134	387
143	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0				
144	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	13,628	11,028	2,167	106	307
145	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	0				
146	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0				
147	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	64,396	43,995	8,724	424	1,223
148	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0				
149	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0				
150									
151									
152		Total General Plant			94,833	76,742	15,217	739	2,134
153									
154		Shared Services General Office:							
155									
156		General:							
157									
158	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	187	151	30	1	4
159	39005	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer	3,553	2,875	570	28	80
160	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	17,359	14,047	2,785	135	391
161	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	17,718	14,338	2,843	138	399
162	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0				
163	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0				
164	39104	G-Office Furniture & Equip.	6.2	P, S, T & D Plant - Customer	30	24	5	0	1
165	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	1,322	1,070	212	10	30
166	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0				
167	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,034	837	188	8	23
168	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	191	154	31	1	4
169	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	7,252	5,869	1,164	67	183
170	39900	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	307	249	49	2	7
171	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	1,034	837	166	8	23
172	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	118,552	95,945	19,025	924	2,698
173	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	62,369	50,456	10,013	486	1,404
174	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	14,625	11,835	2,347	114	329
175	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0				
176	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0				
177	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	10,599	8,578	1,701	83	239
178	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	3,028	2,450	456	24	68
179	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	312,441	252,840	60,135	2,436	7,030
180	39909	Other Tang. Property - Application Soft	6.2	P, S, T & D Plant - Customer	0				
181	39924	Other Tang. Property - General Startup	6.2	P, S, T & D Plant - Customer	0				
182									
183									
184		Total General Plant			571,641	462,594	91,727	4,487	12,893

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
185									
180		Shared Services Customer Support:							
187		General:							
188									
189									
190	39800	Land	6.2	P, S, T & D Plant - Customer	0				
191	39810	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	0				
192	39800	Structures & Improvements	6.2	P, S, T & D Plant - Customer	20,930	19,937	3,359	163	471
193	39809	Improvement to Leased Premises	6.2	P, S, T & D Plant - Customer	8,724	7,060	1,400	59	196
194	39810	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	2,269	1,852	357	18	52
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	2,185	1,758	351	17	49
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	5,440	4,402	873	42	122
197	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	69	60	16	1	2
198	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	76	61	12	1	2
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0				
200	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	23,750	19,220	3,811	165	534
201	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	11,255	9,108	1,806	88	253
202	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	7,828	6,335	1,256	61	176
203	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	5,067	4,117	816	40	114
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	1,594	1,280	256	12	36
205	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	304,128	246,112	48,801	2,371	6,843
206	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	108	87	17	1	2
207	39816	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	112	91	18	1	3
208	39817	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	40	32	6	0	1
209	39924	Other Tang. Property - General StartUp Costs	6.2	P, S, T & D Plant - Customer	0				
210									
211									
212		Total General Plant			393,645	318,553	63,166	3,069	8,858
213									
214		TOTAL DEPRECIATION EXPENSE - CUSTOMER			14,836,258	11,537,830	2,619,775	147,783	330,860

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period, Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
215		Intangible Plant							
216									
217	30100	Organization	99.0		0				
218	30200	Franchises & Consents	99.0		0				
219	30300	Misc Intangible Plant	99.0		0				
220									
221		Total Intangible Plant			0				
222									
223		Production Plant							
224			3.0	Peak Day	0				
225	32520	Producing Leaseholds	3.0	Peak Day	51	26	12	1	13
226	32540	Rights of Ways	3.0	Peak Day	1,699	850	382	34	433
227	33100	Production Gas Wells Equipment	3.0	Peak Day	0				
228	33201	Field Lines	3.0	Peak Day	0				
229	33202	Tributary Lines	3.0	Peak Day	0				
230	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	3,001	1,501	675	61	764
231	33600	Purification Equipment	3.0	Peak Day	996	498	224	20	253
232									
233		Total Production Plant			5,747	2,876	1,292	116	1,463
234									
235		Storage Plant							
236									
237	35010	Land	3.0	Peak Day	0				
238	35020	Rights of Way	3.0	Peak Day	0				
239	35100	Structures and Improvements	3.0	Peak Day	146	73	33	3	37
240	35102	Compression Station Equipment	3.0	Peak Day	852	426	192	17	217
241	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	0				
242	35104	Other Structures	3.0	Peak Day	0				
243	35200	Wells \ Rights of Way	3.0	Peak Day	41,072	20,550	9,238	831	10,454
244	35201	Well Construction	3.0	Peak Day	9,519	4,763	2,141	193	2,423
245	35202	Well Equipment	3.0	Peak Day	0				
246	35203	Cushion Gas	3.0	Peak Day	14,678	7,344	3,301	297	3,736
247	35210	Leaseholds	3.0	Peak Day	0				
248	35211	Storage Rights	3.0	Peak Day	191	95	43	4	49
249	35301	Field Lines	3.0	Peak Day	0				
250	35302	Tributary Lines	3.0	Peak Day	0				
251	35400	Compressor Station Equipment	3.0	Peak Day	7,543	3,774	1,996	153	1,920
252	35500	Meas & Reg. Equipment	3.0	Peak Day	871	436	195	18	222
253	35600	Purification Equipment	3.0	Peak Day	55	28	12	1	14
254									
255		Total Storage Plant			74,928	37,489	16,850	1,517	19,072
256									
257		Transmission							
258									
259	36510	Land & Land Rights	3.0	Peak Day	0				
260	36520	Rights of Way	3.0	Peak Day	13,066	6,538	2,938	265	3,326
261	36602	Structures & Improvements	3.0	Peak Day	887	444	200	18	226
262	36603	Other Structures	3.0	Peak Day	734	367	165	15	187
263	36700	Mains Cathodic Protection	3.0	Peak Day	19,980	9,997	4,493	404	5,086
264	36701	Mains - Steel	3.0	Peak Day	578,413	289,402	130,076	11,710	147,226
265	36900	Meas. & Reg. Equipment	3.0	Peak Day	12,003	6,006	2,699	243	3,055
266	36901	Meas. & Reg. Equipment	3.0	Peak Day	45,879	22,955	10,317	929	11,678
267									
268		Total Transmission Plant			670,963	335,708	150,869	13,583	170,783
269									
270		Distribution							
271									
272	37400	Land & Land Rights	3.0	Peak Day	0				
273	37401	Land	3.0	Peak Day	0				
274	37402	Land Rights	3.0	Peak Day	619	310	139	13	158
275	37403	Land Other	3.0	Peak Day	0				
276	37500	Structures & Improvements	3.0	Peak Day	1,057	529	238	21	269
277	37501	Structures & Improvements T.B.	3.0	Peak Day	313	157	70	6	80
278	37502	Land Rights	3.0	Peak Day	0				
279	37503	Improvements	3.0	Peak Day	12	6	3	0	3
280	37600	Mains Cathodic Protection	3.0	Peak Day	80,388	40,221	18,078	1,627	20,461
281	37601	Mains - Steel	3.0	Peak Day	338,709	169,458	76,170	6,857	86,213
282	37602	Mains - Plastic	3.0	Peak Day	225,946	113,049	50,812	4,574	57,511
283	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	23,371	11,693	5,256	473	5,949
284	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	8,504	4,255	1,912	172	2,165
285	37901	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	6,235	2,919	1,177	105	1,332
286	38000	Services	99.0		0				
287	38100	Meters	99.0		0				
288	38200	Meter Installations	99.0		0				
289	38300	House Regulators	99.0		0				
290	38400	House Reg. Installations	99.0		0				
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
292	38600	Other Prop. On Cust. Prem	99.0		0				
293									
294		Total Distribution Plant			684,154	342,307	153,855	13,650	174,141

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
295									
296		General:							
297									
298	38960	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
299	39060	Structures Frame	6.4	P, S, T & D Plant - Demand	20,733	10,374	4,683	420	5,277
300	39092	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
301	39093	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	4,245	2,124	955	86	1,091
302	39094	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
303	39099	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	4,773	2,388	1,073	97	1,215
304	39109	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	15,777	7,644	3,436	309	3,859
305	39193	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
306	39209	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
307	39201	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
308	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
309	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	21,315	10,655	4,793	432	5,425
310	39503	Backhoes	6.4	P, S, T & D Plant - Demand	1,300	650	292	26	331
311	39604	Welders	6.4	P, S, T & D Plant - Demand	1,519	760	341	31	387
312	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	804	402	181	16	205
313	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	9,859	1,951	877	79	992
314	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
315	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
316	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,320	660	297	27	336
317	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	19,742	9,878	4,440	400	5,025
318	39900	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
319	39901	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
320	39902	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
321	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
322	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
323	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
324	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	6,842	3,279	1,471	132	1,665
325	39907	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
326	39908	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
327		AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	40,301	20,164	9,063	818	10,258
328									
329									
330		Total General Plant			141,771	70,933	31,882	2,870	36,085
331									
332		TOTAL DIRECT DEPRECIATION EXPENSE			1,577,563	789,313	354,759	31,937	401,545
333									
334		Kentucky Mid-States General Office:							
335									
336		Intangible Plant:							
337									
338	30100	Organization	99.0		0	-	-	-	-
339	30200	Franchises & Consents	99.0		0	-	-	-	-
340	30300	Misc Intangible Plant	99.0		0	-	-	-	-
341									
342		Total Intangible Plant:			0	-	-	-	-
343									
344		General:							
345									
346	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
347	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	425	213	96	9	108
348	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
349	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
350	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	331	165	74	7	84
351	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
352	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	26	13	6	1	7
353	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	743	372	167	15	189
354	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	98	49	21	2	24
355	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	216	108	49	4	55
356	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	3,270	1,636	735	66	832
357	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
358	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	2,583	1,296	583	52	660
359	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
360	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
361	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	10,346	5,176	2,327	209	2,633
362	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
363	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
364									
365									
366		Total General Plant			18,046	9,029	4,058	365	4,593
367									
368		Shared Services General Office:							
369									
370		General:							
371									
372	36000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	36	18	8	1	9
373	36005	G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	675	338	152	14	172
374	36009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,303	1,653	743	67	841
375	36100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	3,372	1,687	758	68	858
376	36102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
377	36103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
378	36104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	6	3	1	0	1
379	36200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	252	126	57	5	64
380	36300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
381	36400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	197	98	44	4	50
382	36500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	35	18	8	1	9
383	36700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,380	691	310	28	351
384	36800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	58	29	13	1	15
385	36900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	197	98	44	4	50
386	36901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	22,562	11,289	5,074	457	5,743
387	36902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	11,874	5,941	2,670	240	3,022
388	36903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	2,783	1,392	626	56	708
389	36904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
390	36905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
391	36906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	2,017	1,009	454	41	513
392	36907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	576	288	130	12	147
393	36908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	59,456	29,748	13,371	1,204	15,134
394	36909	Other Tang. Property - Application Soft	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
395	36924	Other Tang. Property - General Startup	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
396									
397									
398		Total General Plant			108,781	54,427	24,463	2,202	27,689

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
389									
400		Shared Services Customer Support							
401									
402		General							
403									
404	38900	Land	6.4	P, S, T & D Plant - Demand	0				
405	38910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0				
406	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,989	1,993	890	81	1,014
407	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	1,660	831	373	34	423
408	39010	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	436	218	98	9	111
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	416	208	93	8	106
410	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,036	518	233	21	263
411	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	19	9	4	0	5
412	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	14	7	3	0	4
413	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0				
414	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	4,520	2,261	1,016	91	1,150
415	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	2,142	1,072	482	43	545
416	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	1,490	745	335	30	379
417	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	998	484	218	20	246
418	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	303	152	68	6	77
419	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	57,874	28,957	13,015	1,172	14,731
420	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	21	10	5	0	5
421	39916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	21	11	5	0	5
422	39917	CKV-Oth Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	8	4	2	0	2
423	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0				
424									
425									
426		Total General Plant			74,909	37,480	16,846	1,516	19,067
427									
428		TOTAL DEPRECIATION EXPENSE - DEMAND			1,779,300	890,249	400,136	36,021	452,694

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Intangible Plant:							
430									
431	30100	Organization	99.0	-	0	-	-	-	-
432	30200	Franchises & Consents	99.0	-	0	-	-	-	-
433	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
434									
435		Total Intangible Plant:			0	-	-	-	-
436									
437		Production Plant:							
438			99.0	-	0	-	-	-	-
439	32520	Producing Leaseholds	99.0	-	0	-	-	-	-
440	32540	Rights of Ways	99.0	-	0	-	-	-	-
441	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-
442	33201	Field Lines	99.0	-	0	-	-	-	-
443	33202	Tributary Lines	99.0	-	0	-	-	-	-
444	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-
445	33600	Purification Equipment	99.0	-	0	-	-	-	-
446									
447		Total Production Plant			0	-	-	-	-
448									
449		Storage Plant:							
450									
451	35010	Land	1.5	Winter Volumes	0	-	-	-	-
452	35020	Rights of Way	1.5	Winter Volumes	0	-	-	-	-
453	35100	Structures and Improvements	1.5	Winter Volumes	146	61	30	3	52
454	35102	Compression Station Equipment	1.5	Winter Volumes	852	355	176	17	304
455	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	0	-	-	-	-
456	35104	Other Structures	1.5	Winter Volumes	0	-	-	-	-
457	35200	Wells \ Rights of Way	1.5	Winter Volumes	41,072	17,069	8,498	819	14,666
458	35201	Well Construction	1.5	Winter Volumes	9,519	3,961	1,970	190	3,999
459	35202	Well Equipment	1.5	Winter Volumes	0	-	-	-	-
460	35293	Cushion Gas	1.5	Winter Volumes	14,678	6,107	3,037	293	5,241
461	35210	Leaseholds	1.5	Winter Volumes	0	-	-	-	-
462	35211	Storage Rights	1.5	Winter Volumes	191	79	39	4	68
463	35301	Field Lines	1.5	Winter Volumes	0	-	-	-	-
464	35302	Tributary Lines	1.5	Winter Volumes	0	-	-	-	-
465	35400	Compressor Station Equipment	1.5	Winter Volumes	7,543	3,138	1,591	150	2,994
466	35500	Meas & Reg. Equipment	1.5	Winter Volumes	871	362	180	17	311
467	35600	Purification Equipment	1.5	Winter Volumes	55	23	11	1	20
468		Total Storage Plant			74,928	31,175	15,503	1,484	26,755
469									
470									
471		Transmission:							
472									
473	36510	Land & Land Rights	99.0	-	0	-	-	-	-
474	36520	Rights of Way	99.0	-	0	-	-	-	-
475	36602	Structures & Improvements	99.0	-	0	-	-	-	-
476	36603	Other Structures	99.0	-	0	-	-	-	-
477	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-
478	36701	Mains - Steel	99.0	-	0	-	-	-	-
479	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
480	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
481									
482		Total Transmission Plant			0	-	-	-	-
483									
484		Distribution:							
485									
486	37400	Land & Land Rights	99.0	-	0	-	-	-	-
487	37401	Land	99.0	-	0	-	-	-	-
488	37402	Land Rights	99.0	-	0	-	-	-	-
489	37403	Land Other	99.0	-	0	-	-	-	-
490	37500	Structures & Improvements	99.0	-	0	-	-	-	-
491	37501	Structures & Improvements T.B.	99.0	-	0	-	-	-	-
492	37502	Land Rights	99.0	-	0	-	-	-	-
493	37503	Improvements	99.0	-	0	-	-	-	-
494	37600	Mains Cathodic Protection	99.0	-	0	-	-	-	-
495	37601	Mains - Steel	99.0	-	0	-	-	-	-
496	37602	Mains - Plastic	99.0	-	0	-	-	-	-
497	37800	Meas & Reg. Sta. Equip - General	99.0	-	0	-	-	-	-
498	37900	Meas & Reg. Sta. Equip - City Gate	99.0	-	0	-	-	-	-
499	37905	Meas & Reg. Sta. Equipment T.B.	99.0	-	0	-	-	-	-
500	38000	Services	99.0	-	0	-	-	-	-
501	38100	Meters	99.0	-	0	-	-	-	-
502	38200	Meter Installations	99.0	-	0	-	-	-	-
503	38300	House Regulators	99.0	-	0	-	-	-	-
504	38400	House Reg. Installations	99.0	-	0	-	-	-	-
505	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
506	38500	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
507									
508		Total Distribution Plant			0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
609									
610		General:							
611									
612	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0				
613	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	1,673	696	346	33	597
614	39002	Improvements	6.6	P, S, T & D Plant - Commodity	0				
615	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	343	143	71	7	122
616	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0				
617	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	386	160	80	8	138
618	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	1,233	513	265	26	448
619	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0				
620	39200	Trucks	6.6	P, S, T & D Plant - Commodity	0				
621	39201	Trailers	6.6	P, S, T & D Plant - Commodity	0				
622	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0				
623	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	1,720	715	350	34	614
624	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	105	44	22	2	37
625	39604	Welders	6.6	P, S, T & D Plant - Commodity	123	51	25	2	44
626	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	85	27	13	1	23
627	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	315	131	65	6	112
628	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0				
629	39702	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0				
630	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	106	44	22	2	38
631	39809	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	1,593	663	330	32	568
632	39900	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0				
633	39901	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0				
634	39902	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0				
635	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0				
636	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0				
637	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0				
638	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	628	220	109	11	188
639	39907	Other Tang. Property - Mainframe SAW	6.6	P, S, T & D Plant - Commodity	0				
640	39908	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0				
641		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	3,252	1,353	673	65	1,161
642									
643									
644		Total General Plant			11,439	4,759	2,367	226	4,085
645									
646		TOTAL DIRECT DEPRECIATION EXPENSE			66,366	35,934	17,869	1,722	30,841
647									
648		Kentucky Mid-States General Office:							
649									
650		Intangible Plant:							
651									
652	30100	Organization	99.0		0				
653	30200	Franchises & Consents	99.0		0				
654	30300	Misc Intangible Plant	99.0		0				
655									
656		Total Intangible Plant:			0				
657									
658		General:							
659									
660	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0				
661	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	34	14	7	1	12
662	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0				
663	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0				
664	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	27	11	6	1	10
665	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0				
666	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
667	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	69	25	12	1	21
668	39500	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	6	3	2	0	3
669	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	17	7	4	0	8
670	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	264	110	55	5	94
671	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0				
672	39801	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	209	87	43	4	76
673	39802	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0				
674	39803	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0				
675	39806	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	835	347	173	17	298
676	39807	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0				
677	39808	Other Tang. Property - Mainframe SAW	6.6	P, S, T & D Plant - Commodity	0				
678									
679									
680		Total General Plant			1,458	606	301	29	620
681									
682		Shared Services General Office:							
683									
684		General:							
685									
686	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
687	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	56	23	11	1	19
688	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	267	111	55	5	95
689	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	272	113	56	5	97
690	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0				
691	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0				
692	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
693	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	20	8	4	0	7
694	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0				
695	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	16	7	3	0	6
696	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
697	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	111	46	23	2	40
698	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5	2	1	0	2
699	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	16	7	3	0	6
700	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	1,520	757	377	36	658
701	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	958	399	198	19	342
702	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	225	93	46	4	80
703	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0				
704	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0				
705	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	163	68	34	3	58
706	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	48	19	10	1	17
707	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	4,797	1,956	993	96	1,743
708	39909	Other Tang. Property - Application Soft	6.6	P, S, T & D Plant - Commodity	0				
709	39924	Other Tang. Property - General Startup	6.6	P, S, T & D Plant - Commodity	0				
710									
711									
712		Total General Plant			8,777	3,652	1,816	175	3,134

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
613									
614		Shared Services Customer Support:							
615									
616		General:							
617									
618	38900	Land	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
619	38910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	321	134	66	6	116
621	35009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	134	56	28	3	48
622	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	35	15	7	1	13
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	34	14	7	1	12
624	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	84	35	17	2	30
625	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
626	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
627	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
628	38901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	365	152	75	7	130
629	38902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	173	72	36	3	62
630	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	120	50	25	2	43
631	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	78	32	16	2	28
632	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	24	10	5	0	9
633	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	4,689	1,943	966	93	1,667
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
635	38916	CKV-Other Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
636	39917	CKV-Other Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
637	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
638									
639									
640		Total General Plant			6,044	2,615	1,251	121	2,156
641									
642		TOTAL DEPRECIATION EXPENSE - COMMODITY			102,643	42,707	21,237	2,046	36,853

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Total Depreciation Expense									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
643		Intangible Plant							
644									
645	39100	Organization			0	-	-	-	-
646	30200	Franchises & Consents			0	-	-	-	-
647	30300	Misc Intangible Plant			0	-	-	-	-
648									
649		Total Intangible Plant			0	-	-	-	-
650									
651		Production Plant							
652									
653	32520	Producing Leaseholds			51	28	12	1	13
654	32540	Rights of Ways			1,689	850	382	34	433
655	33100	Production Gas Wells Equipment			0	-	-	-	-
656	33201	Field Lines			0	-	-	-	-
657	33202	Tributary Lines			0	-	-	-	-
658	33400	Field Meas. & Reg. Sta. Equip			3,001	1,501	675	61	784
659	33600	Purification Equipment			996	498	224	20	253
660									
661		Total Production Plant			6,747	2,876	1,292	116	1,493
662									
663		Storage Plant							
664									
665	35010	Land			0	-	-	-	-
666	35020	Rights of Way			0	-	-	-	-
667	35100	Structures and Improvements			293	134	63	6	90
668	35102	Compression Station Equipment			1,704	781	368	34	521
669	35103	Meas. & Reg. Sta. Structures			0	-	-	-	-
670	35104	Other Structures			0	-	-	-	-
671	35200	Wells \ Rights of Way			82,144	37,838	17,734	1,650	25,121
672	35201	Well Construction			19,039	8,724	4,110	383	5,822
673	35202	Well Equipment			0	-	-	-	-
674	35203	Cushion Gas			29,356	13,451	6,338	580	8,977
675	35210	Leaseholds			0	-	-	-	-
676	35211	Storage Rights			382	175	82	8	117
677	35301	Field Lines			0	-	-	-	-
678	35302	Tributary Lines			0	-	-	-	-
679	35400	Compressor Station Equipment			15,085	6,912	3,257	303	4,814
680	35500	Meas & Reg. Equipment			1,742	798	375	35	533
681	35600	Purification Equipment			110	51	24	2	34
682									
683		Total Storage Plant			149,855	68,664	32,353	3,011	45,828
684									
685		Transmission							
686									
687	36510	Land & Land Rights			0	-	-	-	-
688	36520	Rights of Way			13,066	6,538	2,938	265	3,326
689	36602	Structures & Improvements			887	444	200	18	226
690	36603	Other Structures			734	367	165	15	187
691	36700	Mains Cathodic Protection			19,980	9,997	4,493	404	5,086
692	36701	Mains - Steel			578,413	289,402	130,076	11,710	147,226
693	36900	Meas. & Reg. Equipment			12,003	6,005	2,688	243	3,055
694	36901	Meas. & Reg. Equipment			45,879	22,955	10,317	929	11,878
695									
696		Total Transmission Plant			670,963	335,708	150,889	13,593	170,783
697									
698		Distribution							
699									
700	37400	Land & Land Rights			0	-	-	-	-
701	37401	Land			0	-	-	-	-
702	37402	Land Rights			4,289	3,571	540	17	162
703	37403	Land Other			0	-	-	-	-
704	37500	Structures & Improvements			7,321	6,096	821	29	276
705	37501	Structures & Improvements T.B.			2,168	1,805	273	6	82
706	37502	Land Rights			0	-	-	-	-
707	37503	Improvements			86	71	11	0	3
708	37600	Mains Cathodic Protection			566,692	463,484	70,026	2,177	21,006
709	37601	Mains - Steel			2,345,591	1,952,852	295,050	9,171	88,509
710	37602	Mains - Plastic			1,664,702	1,302,719	199,822	6,116	58,043
711	37800	Meas & Reg. Sta. Equip - General			161,645	134,747	20,358	633	8,107
712	37900	Meas & Reg. Sta. Equip - City Gate			58,890	48,030	7,408	230	2,222
713	37905	Meas & Reg. Sta. Equipment T.B.			30,252	30,182	4,560	142	1,368
714	38000	Services			4,473,918	3,975,696	487,345	5,158	5,119
715	38100	Meters			1,773,300	1,050,987	598,874	62,989	52,451
716	38200	Meter Installations			2,139,918	1,285,773	720,323	63,735	63,087
717	38300	House Regulators			236,602	142,026	79,567	7,040	8,989
718	38400	House Reg. Installations			3,841	2,816	1,287	115	114
719	38500	Ind. Meas. & Reg. Sta. Equipment			167,854	-	-	-	157,854
720	38600	Other Prop. On Cust. Prem			0	-	-	-	-
721									
722		Total Distribution Plant			13,515,271	10,419,364	2,483,974	147,560	464,373

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
723						
724		General				
725						
726	38909	Land & Land Rights	0	-	-	-
727	39009	Structures Frame	131,359	89,239	22,492	1,303
728	39002	Improvements	0	-	-	-
729	39003	Air Conditioning Equipment	26,800	20,322	4,606	267
730	39004	Improvement to leased Premises	0	-	-	-
731	39009	Office Furniture & Equipment	30,239	22,845	6,178	300
732	39100	Remittance Processing Equip	96,791	73,123	16,573	880
733	39103	Transportation Equipment	0	-	-	-
734	39200	Trucks	0	-	-	-
735	39201	Trailers	0	-	-	-
736	39202	Stores Equipment	0	-	-	-
737	39400	Power Operated Equipment	135,043	102,022	23,122	1,339
738	39603	Backhoes	8,234	6,221	1,410	82
739	39604	Welders	9,621	7,268	1,647	95
740	39605	Communication Equipment	5,096	3,850	873	51
741	39700	Communication Equipment - Mobile Radios	24,702	18,661	4,229	245
742	39703	Communication Equipment - Fixed Radios	0	-	-	-
743	39702	Communication Equip. - Telemetry	0	-	-	-
744	39705	Miscellaneous Equipment	8,380	6,318	1,431	83
745	39800	Other Tangible Property	125,081	94,496	21,417	1,240
746	39900	Other Tangible Property - Servers - HW	0	-	-	-
747	39901	Other Tangible Property - Servers - SW	0	-	-	-
748	39902	Other Tangible Property - Network - HW	0	-	-	-
749	39903	Other Tang. Property - CPU	0	-	-	-
750	39904	Other Tangible Property - MF - Hardware	0	-	-	-
751	39905	Other Tang. Property - PC Hardware	0	-	-	-
752	39906	Other Tang. Property - PC Software	41,450	31,315	7,097	411
753	39907	Other Tang. Property - Mainframe SW	0	-	-	-
754	39908	Other Tang. Property - Application Software	0	-	-	-
755		AR 15 general plant amortization	255,335	192,600	43,719	2,532
756						
757						
758		Total General Plant	998,212	676,577	153,794	6,906
759						
760		TOTAL DIRECT DEPRECIATION EXPENSE	15,240,048	11,505,188	2,822,303	173,176
761						
762		Kentucky Mid-States General Office:				
763						
764		Intangible Plant:				
765						
766	39100	Organization	0	-	-	-
767	39200	Franchises & Consents	0	-	-	-
768	39300	Misc Intangible Plant	0	-	-	-
769						
770		Total Intangible Plant:	0	-	-	-
771						
772		General:				
773						
774	37400	Land & Land Rights	0	-	-	-
775	39001	Structures Frame	2,695	2,037	462	27
776	39004	Air Conditioning Equipment	0	-	-	-
777	39009	Improvement to leased Premises	0	-	-	-
778	39100	Office Furniture & Equipment	2,095	1,583	359	21
779	39200	Transportation Equipment	0	-	-	-
780	39300	Stores Equipment	182	122	28	2
781	39400	Tools, Shop & Garage Equipment	4,710	3,658	805	47
782	39600	Power Operated Equipment	605	457	104	6
783	39700	Communication Equipment	1,370	1,035	235	14
784	39800	Miscellaneous Equipment	20,721	15,654	3,548	205
785	39900	Other Tangible Property	0	-	-	-
786	39901	Other Tangible Property - Servers - HW	18,430	12,413	2,813	163
787	39902	Other Tangible Property - Servers - SW	0	-	-	-
788	39903	Other Tangible Property - Network - HW	0	-	-	-
789	39906	Other Tang. Property - PC Hardware	65,546	49,518	11,223	650
790	39907	Other Tang. Property - PC Software	0	-	-	-
791	39908	Other Tang. Property - Mainframe SW	0	-	-	-
792						
793						
794		Total General Plant	114,335	86,378	19,577	1,134
795						
796		Shared Services General Office:				
797						
798		General:				
799						
800	39000	Structures & Improvements	225	170	39	2
801	39005	G-Structures & Improvements	4,283	3,236	733	42
802	39009	Improvement to leased Premises	20,929	15,811	3,583	208
803	39100	Office Furniture & Equipment	21,361	16,138	3,658	212
804	39102	Remittance Processing Equip	0	-	-	-
805	39103	Office Machines	0	-	-	-
806	39104	G-Office Furniture & Equip.	36	27	6	0
807	39200	Transportation Equipment	1,584	1,204	273	16
808	39300	Stores Equipment	0	-	-	-
809	39400	Tools, Shop & Garage Equipment	1,246	942	213	12
810	39500	Laboratory Equipment	230	174	39	2
811	39700	Communication Equipment	8,744	6,606	1,497	87
812	39800	Miscellaneous Equipment	371	280	63	4
813	39900	Other Tangible Property	1,248	942	213	12
814	39901	Other Tangible Property - Servers - H/W	142,944	107,991	24,475	1,417
815	39902	Other Tangible Property - Servers - S/W	75,232	56,836	12,681	746
816	39903	Other Tangible Property - Network - H/W	17,633	13,321	3,019	175
817	39904	Other Tang. Property - CPU	0	-	-	-
818	39905	Other Tangible Property - MF - Hardware	0	-	-	-
819	39906	Other Tang. Property - PC Hardware	12,779	9,654	2,188	127
820	39907	Other Tang. Property - PC Software	3,650	2,758	625	36
821	39908	Other Tang. Property - Mainframe S/W	376,695	284,584	64,459	3,735
822	39909	Other Tang. Property - Application Software	0	-	-	-
823	39924	Other Tang. Property - General Startup Costs	0	-	-	-
824						
825						
826		Total General Plant	689,199	520,673	118,006	6,834

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
827						
828		Shared Services Customer Support				
829						
830		General				
831						
832	39900	Land	0	-	-	-
833	39910	CKV-Land & Land Rights	0	-	-	-
834	39900	Structures & Improvements	25,234	19,004	4,321	250
835	39909	Improvement to Leased Premises	10,518	7,946	1,901	104
836	39010	CKV-Structures & Improvements	2,760	2,095	473	27
837	39100	Office Furniture & Equipment	2,634	1,930	451	26
838	39700	Communication Equipment	6,558	4,955	1,123	65
839	39710	CKV-Communication Equipment	129	80	20	1
840	39800	Miscellaneous Equipment	61	69	16	1
841	39900	Other Tangible Property	0	-	-	-
842	39901	Other Tangible Property - Servers - H/W	28,635	21,639	4,903	284
843	39902	Other Tangible Property - Servers - S/W	13,570	10,252	2,324	135
844	39903	Other Tangible Property - Network - H/W	9,438	7,130	1,616	94
845	39906	Other Tang. Property - PC Hardware	6,134	4,634	1,050	61
846	39907	Other Tang. Property - PC Software	1,522	1,452	329	19
847	39908	Other Tang. Property - Mainframe S/W	366,672	277,012	62,782	3,635
848	39910	CKV-Other Tangible Property	130	86	22	1
849	39916	CKV-Other Tang Prop-PC Hardware	135	102	23	1
850	39917	CKV-Other Tang Prop-PC Software	48	38	8	0
851	39924	Other Tang. Property - General Startup Costs	0	-	-	-
852						
853						
854		Total General Plant	474,528	358,548	81,262	4,705
855						
856		TOTAL DEPRECIATION EXPENSE	16,618,181	12,470,786	3,041,148	185,850

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
1	2	3	4	5	6	7	8	
	Customer		Allocation	Total	Residential	Commercial &	Firm	
			Factor	Company		Public Authority	Industrial	
				Basis				
							Interruption &	
							Transportation	
7	Taxes Other Than Income							
8								
9	Non Revenue Related:							
10	Payroll Related	7.2	Allocated O&M Expenses - Cust	75,552	63,381	10,912	828	430
11	Property Related	6.2	P, S, T & D Plant - Customer	2,822,824	2,284,339	452,959	22,007	63,518
12	DOT transmission User Tax	7.2	Allocated O&M Expenses - Cust	10,917	9,158	1,577	120	62
13	Other	7.2	Allocated O&M Expenses - Cust	127,988	107,370	18,486	1,403	729
14	Total Non Revenue Related:			3,037,281	2,464,248	483,934	24,359	64,739
15								
16	Revenue Related:							
17	State Gross Receipts - Tax	99.0		0	-	-	-	-
18	Local Gross Receipts - Tax	99.0		0	-	-	-	-
19	Public Service Commission Assessment	99.0		0	-	-	-	-
20	Total Revenue Related:			0	-	-	-	-
21								
22	Total Taxes, Other Than Income			3,037,281	2,464,248	483,934	24,359	64,739
23								
24								
25	Interest Expense	19.2	Rate Base - Cust	6,086,012	4,891,927	1,023,371	53,168	117,546

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
26									
27			Demand						
28									
29									
30									
31			Allocation	Allocation	Total		Commercial &	Firm	Interruptible &
32			Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
33									
34	Taxes Other Than Income								
35									
36	Non Revenue Related:								
37	Payroll Related:	7.4	Allocated O&M Expenses - Demand		7,426	3,715	1,670	150	1,890
38	Property Related:	6.4	P, S, T & D Plant - Demand		537,172	268,767	120,801	10,875	136,729
39	DOT Transmission User Tax	7.4	Allocated O&M Expenses - Demand		1,073	537	241	22	273
40	Other	7.4	Allocated O&M Expenses - Demand		12,578	6,293	2,828	255	3,202
41	Total Non Revenue Related:				558,248	279,312	125,541	11,301	142,093
42									
43	Revenue Related:								
44	State Gross Receipts - Tax	99.0	-		0	-	-	-	-
45	Local Gross Receipts - Tax	99.0	-		0	-	-	-	-
46	Public Service Commission Assessment	99.0	-		0	-	-	-	-
47	Total Revenue Related:				0	-	-	-	-
48									
49	Total Taxes, Other Than Income				558,248	279,312	125,541	11,301	142,093
50									
51									
52	Interest Expense	19.4	Rate Base - Demand		974,616	487,636	219,175	19,730	248,074

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
53									
54	Commodity								
55									
56									
57									
58		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &	
59		Factor	Basis	Company		Public Authority	Industrial	Transportation	
60									
61	Taxes Other Than Income								
62									
63	Non Revenue Related:								
64			Allocated O&M Expenses - Comm	283,452	174,180	97,446	8,529	3,298	
65		7.6	Property Related	43,341	18,033	8,967	864	15,477	
66		6.6	P. S. T & D Plant - Commodity	40,960	25,170	14,081	1,232	477	
67		7.6	DOT transmission User Tax	490,198	295,085	165,077	14,448	5,587	
68		7.6	Other	847,960	512,478	285,571	25,074	24,638	
69	Total Non Revenue Related:								
70	Revenue Related:								
71		99.0	State Gross Receipts - Tax	0	-	-	-	-	
72		99.0	Local Gross Receipts - Tax	0	-	-	-	-	
73		1.0	Public Service Commission Assessment	219,194	73,230	40,880	3,579	101,504	
74	Total Revenue Related:								
75									
76	Total Taxes, Other Than Income				1,067,154	585,708	326,452	29,653	128,342
77									
78									
79		19.8	Interest Expense	476,218	186,411	107,479	9,571	162,757	
			Rate Base - Comm						

Almos Energy Corporation, Kentucky/Mid-States Division					
Kentucky Jurisdiction Case No. 2013-00148					
Forecasted Test Period: Twelve Months Ended November 30, 2014					
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX					
80					
81	Total Taxes Other				
82					
83					
84					
85		Allocation	Allocation	Total	
86		Factor	Basis	Company	Residential
87				Commercial &	Firm
87				Public Authority	Industrial
87					Interruptible &
88	Taxes Other Than Income				Transportation
89					
90	Non Revenue Related:				
91	Payroll Related			366,438	241,285
92	Property Related			3,403,337	2,571,139
93	DOT transmission User Tax			52,950	34,855
94	Other			620,764	408,748
95	Total Non Revenue Related:			4,443,489	3,255,038
96					
97	Revenue Related:				
98	State Gross Receipts - Tax			0	-
99	Local Gross Receipts - Tax			0	-
100	Public Service Commission Assessment			219,194	73,230
101	Total Revenue Related:			219,194	73,230
102					
103	Total Taxes, Other Than Income			4,662,683	3,329,268
104					
105					
106	Interest Expense			7,536,845	5,575,975
					1,350,026
					82,469
					528,376

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	87,962,005	75,260,100	12,701,905	0
4.0	Mains	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	166,866,780	150,191,571	16,675,209	0
4.1	Mains & Services	%	100.0000%	90.0069%	9.9931%	0.0000%
	Internally Generated	Values	411,478,740	341,292,072	64,946,568	5,240,101
5.4	P, S, T & D Plant	%	100.0000%	82.9428%	15.7837%	1.2735%
	Internally Generated	Values	287,487,464	245,150,037	38,805,782	3,531,645
5.7	Net Plant	%	100.0000%	85.2733%	13.4983%	1.2285%
	Internally Generated	Values	116,962,934	24,115,231	2,369,892	90,477,810
9.1	Allocated O&M Expenses	%	100.0000%	20.6178%	2.0262%	77.3560%
	Internally Generated	Values	4,220,281	3,864,007	345,720	10,554
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	91.5581%	8.1919%	0.2501%
	Internally Generated	Values	122,145,709	104,507,602	17,638,106	-
12.0	Composite of Accts. 374-379	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	252,914,292	204,228,603	32,705,224	15,980,465
13.0	Rate Base	%	100.0000%	80.7501%	12.9313%	6.3185%
	Internally Generated	Values	8,167,096	7,634,674	516,059	16,364
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	93.4809%	6.3188%	0.2004%
	Values		0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1.0	Input Mcf	Value %	28,847,540 100.0000%	9,637,652 33.4089%	5,380,137 18.6502%	471,075 1.6330%	13,358,677 46.3079%
1.5	Input Winter Volumes	Value %	17,566,130 100.0000%	7,308,713 41.6068%	3,634,476 20.6902%	350,228 1.9938%	6,272,713 35.7091%
2.0	Input Customers	Value %	2,078,277 100.0000%	1,848,937 88.8639%	226,885 10.9064%	2,398 0.1153%	2,378 0.1144%
3.0	Input Peak Day	Value %	233,946 100.0000%	117,052 50.0337%	52,611 22.4884%	4,736 2.0244%	59,547 25.4535%
4.0	Input Meter Investment	Value %	11,637,886 100.0000%	7,015,589 60.2823%	3,930,315 33.7717%	347,756 2.9881%	344,225 2.9578%
4.2	Input Direct to Residential	Value %	1 100.0000%	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%
4.4	Input Direct to Commercial & Public Authority	Value %	1 100.0000%	- 0.0000%	1 100.0000%	- 0.0000%	- 0.0000%
4.6	Input Direct to Industrial	Value %	1 100.0000%	- 0.0000%	- 0.0000%	1 100.0000%	- 0.0000%
5.0	Input Direct to I & T	Value %	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%	1 100.0000%
6.0	Internally Generated P, S, T & D Plant	Value %	411,478,740 100.0000%	310,862,278 75.5476%	70,454,445 17.1223%	4,080,078 0.9916%	26,081,939 6.3386%
6.2	Internally Generated P, S, T & D Plant - Customer	Value %	341,292,072 100.0000%	276,166,868 80.9239%	54,764,813 16.0463%	2,660,803 0.7796%	7,679,588 2.2502%
6.4	Internally Generated P, S, T & D Plant - Demand	Value %	64,946,568 100.0000%	32,495,169 50.0337%	14,605,442 22.4884%	1,314,800 2.0244%	16,531,157 25.4535%
6.6	Internally Generated P, S, T & D Plant - Commodity	Value %	5,240,101 100.0000%	2,180,241 41.6068%	1,084,190 20.6902%	104,476 1.9938%	1,871,194 35.7091%
7.0	Internally Generated Allocated O&M Expenses	Value %	116,962,934 100.0000%	77,015,435 65.8460%	35,119,567 30.0262%	3,034,701 2.5946%	1,793,230 1.5332%
7.2	Internally Generated Allocated O&M Expenses - Cust	Value %	24,115,231 100.0000%	20,230,381 83.8905%	3,483,076 14.4435%	264,428 1.0965%	137,346 0.5695%
7.4	Internally Generated Allocated O&M Expenses - Demand	Value %	2,369,892 100.0000%	1,185,744 50.0337%	532,951 22.4884%	47,977 2.0244%	603,220 25.4535%
7.6	Internally Generated Allocated O&M Expenses - Comm	Value %	90,477,810 100.0000%	55,599,310 61.4608%	31,103,541 34.3770%	2,722,296 3.0088%	1,052,654 1.1634%
8.0	Input Customer Deposit Balances	Value %	34,046,761 100.0000%	24,135,338 70.8898%	9,911,423 29.1112%	0 0.0000%	0 0.0000%
9.0	Internally Generated Allocated Net Plant	Value %	297,487,464 100.0000%	218,173,722 73.3788%	50,513,839 17.0000%	2,970,336 1.0000%	15,829,567 5.3212%
9.2	Internally Generated Allocated Net Plant - Cust	Value %	245,150,037 100.0000%	197,288,349 80.4766%	41,056,334 16.7474%	2,114,326 0.8625%	4,691,028 1.9135%
9.4	Internally Generated Allocated Net Plant - Demand	Value %	38,805,782 100.0000%	19,415,968 50.0337%	8,726,799 22.4884%	785,597 2.0244%	9,877,419 25.4535%
9.6	Internally Generated Allocated Net Plant - Comm	Value %	3,531,645 100.0000%	1,469,406 41.6068%	730,706 20.6902%	70,413 1.9938%	1,261,120 35.7091%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value %	4,220,281 100.0000%	3,346,835 79.3036%	688,503 16.3142%	63,983 1.5161%	120,959 2.8661%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value %	3,864,007 100.0000%	3,170,333 82.0478%	608,788 15.7554%	56,812 1.4703%	28,074 0.7265%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value %	345,720 100.0000%	172,976 50.0337%	77,747 22.4884%	6,999 2.0244%	87,998 25.4535%
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value %	10,554 100.0000%	3,526 33.4089%	1,968 18.6502%	172 1.6330%	4,887 46.3079%
11.0	Internally Generated Composite of Accts. 376 & 380	Value %	166,866,780 100.0000%	141,809,239 84.9835%	20,130,538 12.0638%	510,731 0.3061%	4,415,271 2.6466%

Alamos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION FACTORS						
		Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
	Internally Generated	Value	150,191,571	133,466,016	16,380,551	173,163
	Composite of Accts. 376 & 380 - Cust	%	100.0000%	88.8639%	10.9064%	0.1153%
11.2	Internally Generated	Value	16,675,209	8,343,223	3,749,987	337,578
	Composite of Accts. 376 & 380 - Demand	%	100.0000%	50.0337%	22.4884%	2.0244%
11.4	Internally Generated	Value	0	0	0	0
	Composite of Accts. 376 & 380 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%
11.6	Internally Generated	Value	122,145,709	101,694,478	15,364,585	477,566
	Composite of Accts. 374-379	%	100.0000%	83.2567%	12.5789%	0.3910%
12.0	Internally Generated	Value	104,507,602	92,869,481	11,398,057	120,485
	Composite of Accts. 374-379 - Cust	%	100.0000%	88.8639%	10.9064%	0.1153%
12.2	Internally Generated	Value	17,638,106	8,824,997	3,966,527	357,072
	Composite of Accts. 374-379 - Demand	%	100.0000%	50.0337%	22.4884%	2.0244%
12.4	Internally Generated	Value	0	0	0	0
	Composite of Accts. 374-379 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%
12.6	Internally Generated	Value	56,817,747	34,251,063	19,188,336	1,697,792
	Composite of Accts. 381-383	%	100.0000%	60.2823%	33.7717%	2.9881%
13.0	Internally Generated	Value	56,817,747	34,251,063	19,188,336	1,697,792
	Composite of Accts. 381-383 - Cust	%	100.0000%	60.2823%	33.7717%	2.9881%
13.2	Internally Generated	Value	0	0	0	0
	Composite of Accts. 381-383 - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%
13.4	Internally Generated	Value	0	0	0	0
	Composite of Accts. 381-383 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%
13.6	Internally Generated	Value	51,389,238	45,666,456	5,604,736	59,246
	Account 380	%	100.0000%	88.8639%	10.9064%	0.1153%
14.0	Internally Generated	Value	51,389,238	45,666,456	5,604,736	59,246
	Account 380 - Cust	%	100.0000%	88.8639%	10.9064%	0.1153%
14.2	Internally Generated	Value	0	0	0	0
	Account 380 - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%
14.4	Internally Generated	Value	0	0	0	0
	Account 380 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%
14.6	Input	Value	153,434	0.81264	0.14803	0.03934
	GUD 9400 Allocation Factors	%	100.0000%	0.0005%	0.0001%	0.0000%
16.0	Internally Generated	Value	8,167,096	6,657,411	1,229,729	96,623
	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	81.5150%	15.0571%	1.1831%
17.0	Internally Generated	Value	7,634,674	6,393,666	1,110,605	85,905
	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	%	100.0000%	83.7451%	14.5469%	1.1252%
17.2	Internally Generated	Value	516,059	258,203	116,053	10,447
	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Dema	%	100.0000%	50.0337%	22.4884%	2.0244%
17.4	Internally Generated	Value	16,364	5,542	3,071	271
	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	%	100.0000%	33.8686%	18.7646%	1.6532%
17.6	Internally Generated	Value	1,494,127,087	961,319,271	488,286,164	44,490,351
	Revenues	%	100.0000%	64.3399%	32.6804%	2.9777%
18.0	Internally Generated	Value	61,730,133	36,974,250	13,782,948	524,930
	Base Revenues	%	100.0000%	59.8966%	22.3277%	0.8504%
18.2	Internally Generated	Value	90,265,243	55,514,753	31,060,527	2,718,229
	Gas Costs	%	100.0000%	61.5018%	34.4103%	3.0114%
18.4	Internally Generated	Value	252,914,292	187,113,245	45,302,895	2,767,407
	Rate Base	%	100.0000%	73.9829%	17.9124%	1.0942%
19.0	Internally Generated	Value	204,228,603	164,158,635	34,341,323	1,784,153
	Rate Base - Cust	%	100.0000%	80.3798%	16.8151%	0.8736%
19.2	Internally Generated	Value	32,705,224	16,363,633	7,354,881	662,096
	Rate Base - Demand	%	100.0000%	50.0337%	22.4884%	2.0244%
19.4	Internally Generated	Value	15,980,485	6,590,977	3,606,691	321,159
	Rate Base - Comm	%	100.0000%	41.2440%	22.5694%	2.0097%
19.6	Internally Generated	Value	0	0	0	0
	Rate Base - Interr	%	0.0000%	0.0000%	0.0000%	0.0000%
99.0		Value	0	0	0	0
		%	0.0000%	0.0000%	0.0000%	0.0000%

Classification Factor	Customer-Related	Demand-Related	Commodity-Related
Mains & Services	90.01%	9.99%	0.00%
Production, Storage, Transmission and Distribution Plant	82.94%	15.78%	1.27%
Net Plant	85.27%	13.50%	1.23%
O&M Expenses	20.62%	2.03%	77.36%
Composite 871-879;886-893	91.56%	8.19%	0.25%
Composite 374-379	85.56%	14.44%	0.00%
Rate Base	80.75%	12.93%	6.32%
Comp. 870-902;905-916;924;928-930.1	93.48%	6.32%	0.20%

Allocation Factor	Residential	Commercial	Industrial & Transport
Throughput	33.41%	18.65%	1.63%
Customer Locations	88.86%	10.91%	0.12%
Design Day Demand	50.03%	22.49%	2.02%
Meter Investments	60.28%	33.77%	2.99%
Direct to I&T	100.00%	0.00%	0.00%
Customer Deposit Balances	70.89%	29.11%	0.00%
GUD 9400	0.00%	0.00%	0.00%

Allocation Factor	Residential	Commercial	Industrial & Transport
Distribution & Customer Support Plant	75.55%	17.12%	0.99%
O&M Expenses	65.85%	30.03%	2.59%
Net Plant	75.89%	17.57%	1.03%
Composite 871-879;886-893	79.30%	16.31%	1.52%
Composite 376 & 380	84.98%	12.06%	0.31%
Composite 374-379	83.26%	12.58%	0.39%
Composite 381-383	60.28%	33.77%	2.99%
Account 380	88.86%	10.91%	0.12%
Comp. 870-902;905-916;924;928-930.1	81.52%	15.06%	1.18%
Rate Base	73.98%	17.91%	1.09%

Industrial & Transport
46.31%
0.11%
25.45%
2.96%
0.00%
0.00%
100.00%

Industrial & Transport
6.34%
1.53%
5.51%
2.87%
2.65%
3.77%
2.96%
0.11%
2.24%
7.01%