

JOHN N. HUGHES
ATTORNEY AT LAW
PROFESSIONAL SERVICE CORPORATION
124 WEST TODD STREET
FRANKFORT, KENTUCKY 40601

TELEPHONE: (502) 227-7270

JNHUGHES@fewpb.net

January 15, 2014

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

Re: Atmos Energy Corporation
Case No. 2013-00148

Dear Mr. Derouen:

Atmos Energy Corporation submits updated responses to the Attorney General's First Data Request, Items 1-140 and 1-143. 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:

Douglas Walther
Atmos Energy Corporation
5430 LBJ Freeway
1800 Three Lincoln Centre
Dallas, TX 75240
972-855-3102
Douglas.Walther@atmosenergy.com

Mark R. Hutchinson
Wilson, Hutchinson and Poteat
611 Frederica St.
Owensboro, KY 42301
270 926 5011
270-926-9394 fax
randy@whplawfirm.com

And

John N. Hughes

John N. Hughes
124 West Todd St.
Frankfort, KY 40601
Phone: 502 227 7270
jnhughes@fewpb.net

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, Gregory K. Waller, 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.

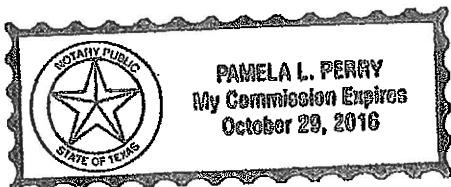
Gregory K. Waller
Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 22nd day of August, 2013.

Pamela L. Perry
Notary Public

My Commission Expires: 10-29-16



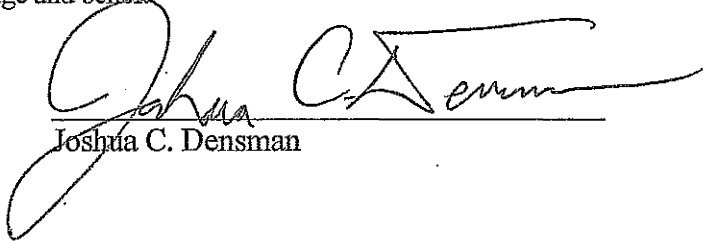
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

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



Joshua C. Densman

STATE OF Tennessee
COUNTY OF Williamson

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



Notary Public

My Commission Expires: May 3, 2016



Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-140 (Supplement 5)
Page 1 of 1

SUPPLEMENTAL RESPONSE (1/15/2014)

REQUEST:

As a follow-up to Staff RFI Set No. 1, Question No. 1-54, provide a copy of all invoices of outside consultants and attorneys related to rate case expense in this rate case. Provide updated information and invoices on a monthly basis.

SUPPLEMENTAL RESPONSE:

The Company objects to the question on the grounds that legal invoices contain information subject to Attorney/Client Privilege and information applicable to the Work Product Doctrine. Notwithstanding the objection, please see supplemental Attachment 1 and supplemental Attachment 2 for additional outside consultant and legal invoices for the month of November 2013, respectively.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-140_Att1_Suppl - Consultant Invoices December.pdf, 8 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, OAG_1-140_Att2_Suppl - Legal Invoices December.pdf, 6 Pages.

Respondent: Greg Waller

Invoice #131117

Dec. 13. 2013 1:55PM Atmos Energy

Ac. 1093 P. 2



1410 Avenue K, Suite 1105B
 Plano, TX 75074

Invoice

Date	Invoice #
11/30/2013	13-1117

Bill To: Mr. Thomas Petersen Atmos Energy Corp. 5420 LBJ Freeway, Suite 1800 Dallas, TX 75240 <i>CC1154</i>
--

Billing Period 11-1-13 through 11-30-13			
PO#	Terms	AKYD1301	
	Net 30 Days	2013 Atmos Kentucky Direct	
Hours	Description	Rate	Amount
1.75	Dane Watson	\$ 250	437.50
			-
			-
	Subtotal		437.50
	Misc. Office Expenses @ 2% of Professional Services	2.00%	8.75
		Total	\$ 446.25

Dec. 13. 2013 1:15PM Atmos Energy

Ac. 1093 P. 3

ALLIANCE CONSULTING GROUP
Professional Services
Nov-13
Dane Watson
Atmos Kentucky Direct

<u>Date</u>	<u>Time:</u> <u>Hours</u>	<u>Activity</u>
28-Oct	0.25	Conference call
01-Nov		
02-Nov		
03-Nov		
04-Nov		
05-Nov		
06-Nov		
07-Nov		
08-Nov		
09-Nov		
10-Nov		
11-Nov		
12-Nov		
13-Nov	1.00	Hearing logistics
14-Nov		
15-Nov		
16-Nov		
17-Nov		
18-Nov		
19-Nov	0.50	Revise hearing logistics
20-Nov		
21-Nov		
22-Nov		
23-Nov		
24-Nov		
25-Nov		
26-Nov		
27-Nov		
28-Nov		
29-Nov		
30-Nov		
Total	<u>1.75</u>	

Dec. 13. 2013 1:16PM Atmos Energy

Ac. 1093 P. 4



Mr. Thomas Petersen
Atmos Energy Corp.
5420 LBJ Freeway, Suite 1600
Dallas, TX 75240

December 4, 2013

Dear Tom:

Attached is the November invoice for Alliance Consulting Group's work in the 2013 Atmos Kentucky Direct Depreciation Study.

It is a pleasure to work with you on this project. If you have any questions related to this invoice, please call me at (214) 473-6771.

Sincerely,

A handwritten signature in cursive script that reads "Dane Watson".

Dane Watson

1410 Avenue K, Suite 1105B
Plano, TX 75074
Phone (214) 473-6771 Fax (214) 279-0535

Invoice #INV120113

Dec. 5. 2013 8:18AM Atmos Energy

Ac. 1071 P. 2

PAUL H. RAAB
ECONOMIC CONSULTING

6313 PORTSMOUTH ROAD
BETHESDA, MD 20816
(301) 320-7549 • FAX: (301) 320-6369

December 1, 2013

Mr. Greg Waller
Rates and Regulatory Affairs
Atmos Energy
6420 LBJ Freeway
Lincoln II, Suite 1600
Dallas TX 75240

CC 1154

INVOICE - Kentucky

Professional fees and expenses related to services performed for Atmos in conjunction with its Kentucky rate increase filing as per agreement (detail attached):

Professional Fees	\$	11,800
Out-of-Pocket Expenses	\$	-
Federal Express	\$	31
TOTAL	\$	<u>11,831</u>

1120113.07KY

Dec. 5. 2013 8:18AM Atmos Energy

Ac. 1071 P. 3

DETAILED INVOICE - HOURS BREAKDOWN

<u>Date</u>	<u>Consultant</u>	<u>Hours</u>	<u>Expenses</u>	<u>Task</u>
11/1	Raab	4.0		Rebuttal
11/4	Raab	6.0		Rebuttal
11/5	Raab	8.0		Rebuttal
11/6	Raab	6.0		Rebuttal
11/7	Raab	8.0		Rebuttal
11/12	Raab	4.0		Rebuttal
11/13	Raab	4.0		Rebuttal
11/14	Raab	1.0		Rebuttal
TOTALS		<u>40.0</u>	<u>\$ -</u>	

Dec. 5. 2013 8:18AM Atmos Energy

Ac. 071 P. 4

DETAILED INVOICE - FEE COMPUTATION

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Raab	40.0	\$ 295	\$ 11,800
	<u>40.0</u>		<u>\$ 11,800</u>



INVOICE APPROVAL

Hughes John N. Attorney at Law
124 West Todd Street
Frankfort, Kentucky 40601

Invoice Number.: 10713
Invoice Date: 10/07/2013
Vendor ID.:
Tax ID.: 61-1296670
Entered By: jazabala

Matter: 2013 Kentucky Rate Case
Matter No.: 2013-0081
State: Kentucky

Sub Total: \$19,803.00

Allocations:

Kentucky Division GL Code: 100 %
Project: 050.33533.9280.Legal.2604

Grand Total:

\$19,803.00 ²
1217-0

Level One Approval (\$2,500 or less)

Final Approval (greater than \$2,500)

Louis P. Ineff

October 7, 2013

John N. Hughes, PSC
 Attorney at Law
 124 West Todd St.
 Frankfort, KY 40601

Atmos Energy Corporation
 %Douglas Walther
 5430 LBJ Freeway
 1800 Three Lincoln Centre
 Dallas, TX 75240

Invoice Number 10713

Account reference: 2013 Kentucky rate case

STATEMENT OF ACCOUNT

6/3	Prepare and file PSC data responses; review Stand Energy intervention motion	1.25
6/4	Draft response to Stand intervention	1.42
6/24	Number of messages re: PSC deficiency order; draft response to PSC with cover letter; number of messages re: website notice requirement; newspaper affidavits	1.67
6/25	Tele. PSC re: deficiencies, website updates; draft cover letters for MFR, DR updates; draft motion for deviation for newspaper notice error; number of messages re: case issues	2.59
6/26	Response to MM re: G-2 rate deficiency; review tariffs, notice; tele. PSC re: G-2 notice question	.91
6/27	Response to MM re: G-2 rate notice	.09
7/11	Tele. AG re: rate application	.16
7/18	Review KIUC intervention motion; response to MM re: KIUC; research intervention issues	1.67
7/22	Tele. call from KIUC attorney re: case issues; message MM re: KIUC	.25
8/14	Draft confidentiality agreement for Attorney General	.75
8/19	Response to GS re: AG issues; teleconference re: AG responses	.83
8/20	Research objections to AG data requests; responses to several messages re: AG responses;	3.83
8/21	Number of messages/responses re: AG responses; teleconference re: case issues;	2.5

8/22	Responses to AG data requests; research/draft confidentiality petition for AG responses	3.5
8/26	Responses to number of messages re: AG questions; research confidentiality issues; draft confidentiality petition for AG responses	2.25
8/27	Review/draft responses to AG questions	5.75
8/28	Prepare/file AG data responses	.91
8/30	Prepare/file updated MFR and PSC DR's	.67
9/4	Review Stand Intervention motion; response GW re: Stand issues	.59
9/5	Tele. AG re: data responses	.25
9/10	Several calls AG; responses to several messages; deliver CD to AG	.75
9/11	Review AG supplemental data requests; response to EW	.33
9/12	Responses to number of messages re: AG questions	.83
9/16	Responses to AG letter re: 2-212; research AG issues; responses to MM; research PSC records for special transportation contracts; research archive case files for special contracts; tele. RH; several messages re: AG supplemental questions	4.75
9/17	AG responses; number of messages re: AG; tele. RH re: contracts; tele. JP re: confidentiality issues	2.25
9/18	Research AG 2-121 issues	1.25
9/19	Number of calls to RH, DW re: AG responses; number of messages, research, document preparation re: AG 212; review draft responses, confidential documents and related issues	4.25
9/20	Draft responses to AG data requests, several messages EW; draft confidentiality petition for AG responses	3.33
9/24	AG responses; AG/PSC responses confidentiality issue research; draft confidentiality petitions; tele AG re: conference; review/revise/draft AG responses	5.5
9/25	Prepare/file AG, PSC responses	.83
9/27	Prepare/file updated MFR, DR responses	.67
	Sub total	56.58 hrs @ \$350.00= \$19,803.00
	Expenses	\$00
	Prior balance	
	TOTAL DUE	\$19,803.00



INVOICE APPROVAL

Hughes John N. Attorney at Law
124 West Todd Street
Frankfort, Kentucky 40601

Invoice Number.: 11713
Invoice Date: 11/07/2013
Vendor ID.:
Tax ID.: 61-1296670
Entered By: jazabala

Matter: 2013 Kentucky Rate Case
Matter No.: 2013-0081
State: Kentucky

Sub Total: \$13,674.50

Allocations:

Kentucky Division GL Code: 100 %
Project: 050.33533.9280.Legal.2604

Grand Total:

\$13,674.50 *ph*
12-17-13

Level One Approval (\$2,500 or less)

Final Approval (greater than \$2,500)

James P. Gregory

November 7, 2013

John N. Hughes, PSC
 Attorney at Law
 124 West Todd St.
 Frankfort, KY 40601

Atmos Energy Corporation
 %Douglas Walther
 5430 LBJ Freeway
 1800 Three Lincoln Centre
 Dallas, TX 75240

Invoice Number 11713

Account reference: 2013 Kentucky rate case

STATEMENT OF ACCOUNT

10/9	Draft hearing PSC notice; message TB re: publication requirements	.33
10/10	Review AG testimony – Ostrander and Watkins	3.25
10/14	Research NOLADIT issues; Ostrander testimony review;	6.33
10/15	Watkins testimony review; conference call re: Ostrander issues	3.5
10/16	AG issues review	1.16
10/17	AG issues	4.75
10/18	Client meeting; conference AG re: settlement	5
10/21	AG discovery issues; review Watkins/Ostrander testimony; research prior testimony; tele RH re: case issues	3.5
10/23	File copies of AG data requests w/PSC	.25
10/29	Teleconference re: case issues	1
10/30	Research and draft rebuttal testimony issues for MM	7
10/31	MM rebuttal testimony	3
	Sub total	39.07 hrs @

		\$350.00= \$13,674.50
	Expenses	\$00
	Prior balance	\$19,803.00
	TOTAL DUE	\$33,477.50

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-143 (Supplement 4)
Page 1 of 2

SUPPLEMENTAL RESPONSE (1/15/2014)

REQUEST:

For all outside services provided by consultants, professionals and other vendors (which are non-legal and which are NOT included in rate case expense) that are expensed and capitalized (and are directly incurred or assigned/allocated from Division General Office and SSU) provide the following information for FYE 2011, FYE 2012, Base Period (show actual and forecasted amounts), and Forecasted Test period. It is only necessary to provide this information if the total amount per consultant that is expensed and capitalized during the related 12-month period or the total contract amount per consultant is equal to or greater than \$50,000 (this includes individual amounts directly incurred and amounts assigned/allocated from Division General Office, SSU, and other affiliates) and **provide updates on a continuing basis** (please contact the OAG if provision of such information is voluminous to discuss alternative provision of requested data):

- a. Provide the name of the vendor, a brief description of services or products provided, and the amount expensed and capitalized by account number, and specifically identify amounts between directly incurred in Kentucky and amounts assigned/allocated from Division General Office, SSU, and other affiliates.
- b. Provide a reconciliation of outside services costs at this data request to "outside services" for the base period and forecasted test period shown at Exhibit JCD-1 of Mr. Densman's testimony.
- c. Regarding the previous question, explain all amounts that have been adjusted in this rate case for the base period (provide actual and forecasted amounts) and the forecasted test period for each vendor and provide all related supporting documentation and calculations.
- d. Provide copies of applicable vendor contracts, purchase orders, and engagement letters.
- e. Provide a copy of all invoices from the vendor (and if invoices are voluminous then provide the 4 largest invoices for the related 12-month period).
- f. Provide copies of related studies, reports, and recommendations provided by the vendor.
- g. Explain why the costs are reasonable for including in the cost of service and regulated operations and identify all benefits to the customer, shareholders, and Atmos.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-143 (Supplement 4)
Page 2 of 2

- h. Identify all amounts incurred by vendor in FYE 2011, FYE 2012, and for the "actual" portion of costs of the base period (show actual and forecasted amounts for the base period) that are nonrecurring and will not be incurred in the base period or forecasted test period. Explain why such amounts will be nonrecurring.
- i. Identify all amounts incurred by vendor in FYE 2011, FYE 2012, and for the "actual" portion of costs of the base period (show actual and forecasted amounts for the test period) that are recurring and will be incurred to some degree in the base period or forecasted test period. Explain why such amounts will be recurring and provide copies of documentation to show the amounts will be recurring (i.e., contracts, engagement fees, invoices, costs incurred to date, and other).

SUPPLEMENTAL RESPONSE:

- a) Please see supplemental Attachment 1 and supplemental Attachment 2 for expense charges and capitalized costs updated through December 2013, respectively. The nature of products or services should be ascertainable by researching the vendor name. Please note that inclusion of November 2013 data for any vendor with more than \$50,000 of expense charges and/or capitalized costs has added additional vendors to the Company's initial response. Inclusion of these additional vendors will also include any of their expense charges and/or capitalized costs for 2011, 2012 and 2013.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-143_Att1_Suppl4 - Expense Charges Updated thru December 2013.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, OAG_1-143_Att2_Suppl4 - Capital Charges Updated thru December 2013.xlsx, 1 Page.

Respondent: Josh Densman

Atmos Energy Corporation
Expense Charges
2011, 2012, 2013, 2014 thru December

Vendor	2011	2012	2013	2014	Grand Total
A L STAFFING DBA SPHERION			\$ 91,781	\$ 237,664	\$ 329,446
ACCENTURE LLP	\$ 118,820	\$ 11,425	\$ 879,962	\$ 503,423	\$ 1,513,630
ACCOUNTING NOW	\$ 81,894	\$ 39,301		\$ 19,824	\$ 141,019
AL STAFFING AND SPHERION	\$ 247,107	\$ 707,652	\$ 853,973		\$ 1,808,732
ALLIANCE CONSULTING GROUP	\$ 17,052		\$ 58,793	\$ 2,142	\$ 77,987
AON PROPERTY RISK CONSULTING INC		\$ 23,879	\$ 60,000		\$ 83,879
AUSTIN TETRA INC	\$ 50,117				\$ 50,117
AVNET INC			\$ 126,884	\$ 1,879	\$ 128,763
BLUE FISH DEVELOPMENT GROUP	\$ 3,789	\$ 28,747	\$ 207,012	\$ 58,681	\$ 298,229
BOLDEN INTEGRATED SYSTEMS INC			\$ 71,535		\$ 71,535
BUCHANAN TECHNOLOGIES	\$ 80,949	\$ 136,160	\$ 133,500	\$ 15,000	\$ 365,609
CINTAS DOCUMENT MANAGEMENT CORP	\$ 50,129	\$ 52,635	\$ 48,372	\$ 10,135	\$ 161,270
CONTRACT CALLERS INC	\$ 82,426	\$ 70,748	\$ 35,942	\$ 37,941	\$ 227,057
CORNERSTONE STAFFING	\$ 88,170	\$ 156,306	\$ 117,385	\$ 37,258	\$ 399,119
DECISION ANALYST INC	\$ 177,500	\$ 125,000	\$ 93,750	\$ 31,250	\$ 427,500
DELOITTE TAX LLP	\$ 6,598	\$ 77,231	\$ 205,429	\$ 22,168	\$ 311,426
DELTA DALLAS PROTECH LLC	\$ 54,484	\$ 41,479			\$ 95,964
DUFF AND PHELPS LLC	\$ 80,472	\$ 32,500	\$ 129,716		\$ 242,688
DYNAMIC RECOVERY SERVICES INC	\$ 107,123	\$ 112,255	\$ 74,332	\$ 9,455	\$ 303,165
ENKITEC LP	\$ 408,265	\$ 578,762	\$ 736,301	\$ 79,803	\$ 1,803,131
ENVISION CONTRACTORS LLC	\$ 61,463			\$ 596	\$ 62,059
ERNST AND YOUNG LLP	\$ 100,186	\$ 115,747	\$ 458,943	\$ 149,663	\$ 824,539
FISERV INC	\$ 641,957	\$ 522,122	\$ 483,385	\$ 97,852	\$ 1,745,316
FRUITION PARTNERS		\$ 19,200	\$ 115,200		\$ 163,200
FUSNER GEORGE R		\$ 259,463			\$ 259,463
GELBER AND ASSOCIATES CORP	\$ 59,000	\$ 59,500	\$ 50,749	\$ 16,500	\$ 185,749
HARBINGER PARTNERS INC	\$ 11,504	\$ 130,784	\$ 112,376	\$ 21,420	\$ 276,084
HARRIS MCBURNEY COMPANY INC	\$ 514,757	\$ 818,684	\$ 909,819	\$ 227,449	\$ 2,470,708
HEATH CONSULTANTS INC		\$ 15,950	\$ 287,454	\$ 102,864	\$ 406,268
HIGH PROFILE INC	\$ 356,094	\$ 249,012	\$ 203,431	\$ 73,566	\$ 882,102
IMPRIMIS ART SQUAD	\$ 9,315	\$ 13,214	\$ 196,029		\$ 218,558
IMPRIMIS FREEMAN LEONARD			\$ 203,604	\$ 63,356	\$ 266,960
INFINITUDE CREATIVE GROUP LP			\$ 268,635	\$ 62,900	\$ 331,535
JOHN HANCOCK ASSIGNMENT COMPANY		\$ 78,200			\$ 78,200
KENTUCKY UNDERGROUND PROTECTION INC	\$ 62,787	\$ 63,493	\$ 64,506	\$ 10,665	\$ 201,451
KING PIPELINE AND UTILITY COMPANY INC		\$ 3,100	\$ 112,062		\$ 115,162
KPMG LLP	\$ 65,090	\$ 112,439	\$ 293,698	\$ 16,071	\$ 487,298
LANDMARK TECHNOLOGY LLC	\$ 97,500				\$ 97,500
LEXISNEXIS	\$ 75,050	\$ 72,398	\$ 49,080	\$ 12,270	\$ 208,798
LEXISNEXIS RISK DATA MANAGEMENT INC	\$ 253,974	\$ 334,506	\$ 192,351	\$ 55,131	\$ 835,962
LEXISNEXIS RISK SOLUTIONS BUREAU	\$ 73,487	\$ 90,483	\$ 123,425	\$ 29,196	\$ 316,592
MANAGEMENT DECISIONS INC	\$ 22,645	\$ 148,040	\$ 146,239	\$ 25,245	\$ 342,168
MARKETNET INC		\$ 66,520			\$ 66,520
METLIFE TOWER RESOURCES GROUP INC		\$ 78,200			\$ 78,200
MILESTONE SOFTWARE SOLUTIONS INC	\$ 173,294	\$ 759,108	\$ 620,488		\$ 1,552,890
PAY GOVERNANCE LLC	\$ 141,575	\$ 147,894	\$ 105,843	\$ 34,253	\$ 429,564
PC HELPS SUPPORT LLC	\$ 50,277	\$ 102,389	\$ 42,546	\$ 432	\$ 195,644
PEOPLE PLUS INC	\$ 31,442	\$ 83,889	\$ 121,120	\$ 1,739	\$ 238,190
PRICEWATERHOUSECOOPERS LLP	\$ 62,404	\$ 51,853	\$ 43,997	\$ 99,441	\$ 257,695
PROFESSIONAL FINANCE COMPANY INC	\$ 100,723	\$ 106,376	\$ 77,826	\$ 7,763	\$ 292,688
REYNOLDS GROUP INC	\$ 54,000		\$ 16,500	\$ 19,500	\$ 90,000
SAMERSON LLC	\$ 30,393	\$ 67,095	\$ 39,872	\$ 11,067	\$ 148,427
SAVID TECHNOLOGIES INC		\$ 93,750	\$ 113,000		\$ 206,750
SCHUBACK SEARCH ASSOCIATES LTD		\$ 89,100	\$ 47,600		\$ 136,700
SECURED FUTURES POOLED SPECIAL NEEDS TRUST		\$ 440,537			\$ 440,537
SENDERO BUSINESS SERVICES	\$ 127,999	\$ 118,895			\$ 246,894
SOGETI USA LLC		\$ 110,320			\$ 110,320
SPHERION CORPORATION	\$ 789,411				\$ 789,411
SPHERION STAFFING	\$ 639,177				\$ 639,177
SPHERION STAFFING LLC	\$ 261,733	\$ 988,452	\$ 1,329,446	\$ 214,359	\$ 2,793,991
STRAFFORD TECHNOLOGY INC	\$ 20,900	\$ 65,800	\$ 27,350	\$ 1,000	\$ 115,050
STRATEGIC STAFFING SOLUTIONS LC	\$ 91,802	\$ 123,781			\$ 215,583
TAX PROJECTS GROUP LLP	\$ 155,021				\$ 155,021
TECHNISOURCE INC		\$ 51,863			\$ 51,863
TIMBERHORN LLC	\$ 6,699	\$ 111,352	\$ 61,622		\$ 179,673
TOWERS WATSON PENNSYLVANIA INC	\$ 19,771	\$ 126,779	\$ 199,097	\$ (48,391)	\$ 297,255
UBISENSE INC	\$ 57,890	\$ 98,190	\$ 145,621	\$ 38,332	\$ 340,033
US BANK	\$ 396,130	\$ 351,418	\$ 345,112	\$ 57,050	\$ 1,149,709
US COURIER AND LOGISTICS DALLAS LP	\$ 54,027				\$ 54,027
US PAYMENTS LLC	\$ 78,999	\$ 78,121	\$ 66,188	\$ 14,217	\$ 237,525
USIC LOCATING SERVICES INC	\$ 194,866	\$ 334,655	\$ 124,230		\$ 653,751
VICKI HILLARD MOSS IND AND AS ADMX		\$ 293,600			\$ 293,600
WHITLEY PENN LLP	\$ 69,787	\$ 75,603	\$ 77,733	\$ 4,175	\$ 227,298
Grand Total	\$ 7,668,021	\$ 10,315,955	\$ 11,800,842	\$ 2,515,105	\$ 32,299,922

Atmos Energy Corporation
Capital Charges
2011, 2012, 2013, 2014 thru December

Vendor	2011	2012	2013	2014	Grand Total
ACCENTURE LLP	\$ 3,200,000	\$ 18,929,897	\$ 6,472,323	\$ 56,510	\$ 28,658,730
ALTON WEBB CONSTRUCTION LLC	\$ 280,238	\$ 356,000			\$ 636,238
BAKER HUGHES BUSINESS SUPPORT SERVICES	\$ 79,587	\$ 72,630	\$ 87,044		\$ 239,261
BLUE FISH DEVELOPMENT GROUP	\$ 9,238	\$ 167,517	\$ 114,206	\$ 47,413	\$ 338,372
BOLDEN INTEGRATED SYSTEMS INC	\$ 81,510	\$ 221,605	\$ 138,491	\$ 53,995	\$ 495,601
BROWN CONTRACTING LLC	\$ 64,247				\$ 64,247
BYRUM STEPHEN L			\$ 87,003		\$ 87,003
CAMERON PROCESS SYSTEMS			\$ 70,479		\$ 70,479
CARTER DEVELOPMENT SERVICES LLC	\$ 98,261				\$ 98,261
CLICKSOFTWARE INC	\$ 36,819	\$ 394,942	\$ 171,000		\$ 542,761
CROSSROADS PAVING COMPANY	\$ 36,369	\$ 74,930	\$ 39,741	\$ 24,328	\$ 175,367
D AND S CONCRETE SERVICE LLC	\$ 34,255	\$ 28,160	\$ 44,015	\$ 10,640	\$ 117,070
DALLAS CONSTRUCTORS INC	\$ 59,447	\$ 108,196	\$ 39,151	\$ 39,417	\$ 246,211
DENIS F WHEATLEY SERVICES INC			\$ 224,156		\$ 224,156
DIGITAL DATAVOICE CORP	\$ 201,915	\$ 782,325	\$ 379,458		\$ 1,363,698
DOUBLE C CONTRACTORS INC		\$ 4,200	\$ 55,455		\$ 59,655
EIS TECHNOLOGIES INC	\$ 113,113		\$ 19,200		\$ 132,313
ELSTER AMERICAN METER COMPANY INC	\$ 64,803	\$ (3,986)	\$ 5,448	\$ 16,159	\$ 82,423
ENKITEC LP	\$ 81,563	\$ 221,262	\$ 198,258	\$ 62,918	\$ 564,001
ENVISION CONTRACTORS LLC	\$ 473,770	\$ 1,449,365	\$ 2,322,088	\$ 744,112	\$ 4,989,335
ESSENTIAL NETWORK SERVICES	\$ 32,353	\$ 4,734	\$ 68,271		\$ 105,359
FISHEL COMPANY	\$ 135,509				\$ 135,509
FISHEL COMPANY THE	\$ 69,659	\$ 1,934,072	\$ 277,942	\$ 24,875	\$ 2,306,548
FURNITURE MARKETING GROUP INC		\$ 56,208			\$ 56,208
GE ENERGY MANAGEMENT SERVICES INC		\$ 95,113			\$ 95,113
GIA TECHNOLOGY INC	\$ 28,800	\$ 117,840			\$ 146,640
HALL CONTRACTING OF KENTUCKY INC	\$ 741,592	\$ 3,156,109	\$ 30,000		\$ 3,927,702
HARBINGER PARTNERS INC	\$ 11,248	\$ 234,279	\$ 215,226	\$ 612	\$ 461,365
HAYDEN CONSTRUCTION CO INC			\$ 199,066		\$ 199,066
HIGH PROFILE INC	\$ 95,477				\$ 95,477
IBB DESIGN GROUP	\$ 99,045	\$ 5,200			\$ 104,245
IHS GLOBAL INC	\$ 222,083	\$ 296,297			\$ 518,380
INSIGHT GLOBAL INC		\$ 95,280	\$ 43,040		\$ 138,320
INSOURCE GROUP INC	\$ 56,600				\$ 56,600
INTEGRATED ARCHITECTURE LLC	\$ 206,148				\$ 206,148
INTEGRITY TESTING AND INSPECTION	\$ 159,428	\$ 120,394	\$ 228,469	\$ 91,498	\$ 599,790
INTERNATIONAL TECHNOLOGIES INC			\$ 108,859		\$ 108,859
INTERNATIONAL TECHNOLOGY INC		\$ 55,250			\$ 55,250
INVENSYS SYSTEMS INC	\$ 119,341		\$ 28,556		\$ 147,897
JOHNSON WELDING COMPANY INC	\$ 52,371	\$ 55,587	\$ 21,538	\$ 5,644	\$ 135,140
KBACE TECHNOLOGIES INC	\$ 99,123				\$ 99,123
KING PIPELINE AND UTILITY COMPANY INC	\$ 688,856	\$ 62,731	\$ 78,707		\$ 830,294
KNIGHT ELECTRIC INC		\$ 26,754	\$ 59,401		\$ 86,155
KPMG LLP	\$ 439,190	\$ 800,000	\$ 859,816		\$ 2,099,006
LEE TECHNOLOGIES SERVICES INC	\$ 63,200				\$ 63,200
MAXXUS WELL CONTROL OF ILLINOIS INC	\$ 217,378	\$ 278,721	\$ 271,039	\$ 12,647	\$ 779,785
MERCER STONE COMPANY INC	\$ 869	\$ 63,189	\$ 307		\$ 64,366
MILESTONE SOFTWARE SOLUTIONS INC	\$ 225,668	\$ 26,337	\$ 17,011	\$ 5,440	\$ 274,456
OFFICEMAX INC	\$ 64,823	\$ 10,997	\$ (623)	\$ 78,919	\$ 154,115
OPEN TEXT INC	\$ 18,509	\$ 286,146	\$ 161,060		\$ 465,714
POWERPLAN CONSULTANTS INC	\$ 614,586	\$ 39,844	\$ 1,719		\$ 656,148
PREMIER ENERGY SERVICES LLC		\$ 187,930			\$ 187,930
PROGRESSIVE SOFTWARE COMPUTING INC	\$ 604,703	\$ 16,800			\$ 621,503
QUORUM BUSINESS SOLUTIONS INC	\$ 70,462		\$ 23,643		\$ 94,105
REVELL CONSTRUCTION COMPANY INC	\$ 212,328	\$ 334,153	\$ 78,775		\$ 625,256
S AND V UNDERGROUND CONSTRUCTION	\$ 23,367	\$ 14,258	\$ 69,787		\$ 107,412
SAMERSON LLC		\$ 79,538			\$ 79,538
SAP INDUSTRIES INC		\$ 150,000	\$ 3,230		\$ 153,230
SCOTT AND RITTER INC			\$ 147,167		\$ 147,167
SENDERO BUSINESS SERVICES	\$ 318,007	\$ 263,365	\$ 125,630		\$ 707,002
SIGERCON INC	\$ 110,000	\$ 25,500	\$ 356,500		\$ 492,000
SIGNATURE CONSULTANTS LLC	\$ 131,400	\$ 207,000	\$ 50,400		\$ 388,800
SIGNUM GROUP LLC	\$ 142,540				\$ 142,540
SOGETI USA LLC	\$ 281,374	\$ 38,875			\$ 320,249
STRUCTURE TONE SOUTHWEST INC	\$ 9,929,825				\$ 9,929,825
SUNGARD CONSULTING SERVICES LLC		\$ 39,270	\$ 227,005	\$ 115,930	\$ 382,205
SUNGARD ENERGY SYSTEMS	\$ 221,154	\$ 42,000	\$ 365,932	\$ 94,303	\$ 723,390
SYCO LLC	\$ 46,700	\$ 208,000	\$ 43,000		\$ 297,700
TAURUS TECHNOLOGIES INC	\$ 86,704	\$ 15,143	\$ 142,624	\$ 91,805	\$ 336,277
TEAM CONSTRUCTION LLC	\$ 818,104	\$ 3,336,908	\$ 4,186,447	\$ 1,170,904	\$ 9,512,363
TECHNISOURCE INC	\$ 12,496	\$ 97,583	\$ 89,503		\$ 199,582
TIMBERHORN LLC	\$ 43,480	\$ 252,512			\$ 295,992
TRAGHM INFORMATION SOLUTIONS CORPORATION		\$ 128,315	\$ 187,625	\$ 28,880	\$ 344,820
UBISENSE INC	\$ 69,340	\$ 92,220	\$ 421,191		\$ 582,751
UC4 SOFTWARE INC		\$ 209,882	\$ 16,000		\$ 225,882
WERNER PROPERTY SERVICES		\$ 27,000	\$ 184,500		\$ 211,500
WHF INC			\$ 1,203,022		\$ 1,203,022
Grand Total	\$ 22,498,974	\$ 36,254,839	\$ 21,138,441	\$ 2,776,949	\$ 82,669,203