1-20

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-20 Page 1 of 1

REQUEST:

Provide, in the format provided in Schedule 20, an analysis of the gross additions, retirements, and transfers for each major functional gas plant property group or account for Atmos occurring in the base period and forecasted test period. For any account in which transfers regularly occur in the normal course of business, include a general description of the nature of the transfers.

RESPONSE:

Please see Attachment 1 for the requested information.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-20_Att1 - Plant Data.pdf, 4 Page.

Respondent: Earnest Napier

ATMOS ENERGY CORP.; KENTUCKY/MID-STATES DIVISION CASE NO. 2013-00148

Gross Additions, Retirements, and Transfers As of July 31, 2013

										Transfe	ers/Reclassificatio	ns	
Line	Account		Beginning Balance							Explanation	Other Accounts	Endi	ng Balance (Jul
No.	No.	Account Title	(Jul 31 2012)		Additions		Retirements	Т	ransfers	of Transfers	Involved		31 2013)
1	009 - Kentuci	ky Division											
2		1100-Organization	\$ 8,330	s	_	\$	_	\$	_			\$	8,330
3		200-Franchises & Consents	119,853		-	φ	-	φ	_			φ	119,853
4		520-Producing Leaseholds	2,353		_				-				2,353
5		540-Rights-of-Way	83,422		_				_				83,422
6		100-Production Gas Wells Equipmen	3,492				_		-				3,492
7		201-Field Lines	47,163		-		-		-				47,163
8		202-Tributary Lines	528,218		_				-				528,218
9		400-Field Meas. & Reg. Sta. Equip	192,384		-		-		-				192,384
10		600-Purification Equipment	44,369		-		-		-				44,369
10	35010 35	1			-		-		-				261,127
			261,127		-		-		-				,
12		020-Rights of Ways	4,682		-		-		-				4,682
13		100-Structures & Improvements	17,916		-		-		-				17,916
14		102-Compressor Station Equipment	153,261		-		-		-				153,261
15		103-Meas. & Reg. Sta. Structures	23,138		-		-		-				23,138
16		104-Other Structures	137,443		-				-				137,443
17		200-Wells	2,823,449		1,153,798		-		-				3,977,247
18		201-Well Construction	1,867,595		-		(287,309))	-				1,580,287
19		202-Well Equipment	455,309		-		-		-				455,309
20		203-Cushion Gas	1,694,833		-		-		-				1,694,833
21		210-Leaseholds	178,530		-		-		-				178,530
22		211-Storage Rights	54,614		-		-		-				54,614
23		301-Field Lines	178,497		-		-		-				178,497
24		302-Tributary Lines	209,458	;	-		-		-				209,458
25		400-Compressor Station Equipment	923,446	5	-		-		-				923,446
26	35500 35	500-Meas. & Reg. Equipment	240,883	k	-		-		-				240,883
27	35600 35	600-Purification Equipment	163,979		-		-		-				163,979
28	36510 36	510-Land & Land Rights	26,970)	-		-		-				26,970
29	36520 36	520-Rights-Of-Way	867,772	2	-		-		-				867,772
30	36602 36	602-Structures & Improvements	49,002	2	-		-		-				49,002
31	36603 36	603-Other Structures	60,826	i i	-		-		-				60,826
32	36700 36	700-Mains - Cathodic Protection	406,035	5	-		-		-				406,035
33	36701 36	701-Mains - Steel	28,878,393	3	6,081		(575,995))	-				28,308,480
34	36900 36	900-Meas. & Reg. Sta. Equipment	578,023	5	-		-		-				578,023
35	36901 36	901-Meas. & Reg. Sta. Equipment	2,276,960)	-		(1,606))	-				2,275,354
36	37400 37	400-Land & Land Rights	426,001		75,423		-		-				501,424
37		7401-Land	37,326	5	-		-		-				37,326
38		402-Land Rights	253,401		-		-		-				253,401
39		403-Land Other	2,784		-		-		-				2,784
40		500-Structures & Improvements	327,881		10,829		-		-				338,709
41		501-Structures & Improvements T.B	101,507		-		-		-				101,507
42		502-Land Rights	46,591		-		-		-				46,591
43		7503-Improvements	4,005		-		-		-				4,005
44		600-Mains - Cathodic Protection	10,967,118		336,202		(65,832))	-				11,237,488
45		601-Mains - Steel	77,687,694		15,882,145		(1,301,384)	·	-				92,268,455
46		602-Mains - Plastic	37,491,639		13,623,828		(360,030		-				50,755,436

				-		Transf	ers/Reclassifications	
	Account	Beginning Balance				Explanation	Other Accounts Ending	g Balance (J
No.	No. Account Title	(Jul 31 2012)	Additions	Retirements	Transfers	of Transfers	Involved 3	31 2013)
47	37800 37800-Meas, & Reg, Sta, Eq-Gener	al 4,700,85		\$1. 1 J	-			5,183,67
48	37900 37900-Meas. & Reg City Gate	1,876,14	282,859	-	-			2,159,00
49	37905 37905-Meas. & Reg. Sta. Equip T.E	. 1,425,05	4 -	(16,596)	-			1,408,45
50	38000 38000-Services	89,183,38	7 7,021,082	(1,582,400)	-			94,622,06
51	38100 38100-Meters	16,842,30	4 3,003,567	-	-			19,845,87
52	38200 38200-Meter Installations	48,125,74	5 1,210,172	(363,548)	-			48,972,36
53	38300 38300-House Regulators	6,791,40	5 319,599	-	~			7,111,00
54	38400 38400-House Reg. Installations	154,270	÷ -	-	-			154,27
55	38500 38500-Ind. Meas. & Reg. Sta. Equip	4,972,67	0 65,567	(10,715)	-			5,027,52
56	38900 38900-Land & Land Rights	786,210	ծ -	-	-			786,21
57	39000 39000-Structures & Improvements	1,344,98	4 314,865	-	-			1,659,84
58	39002 39002-Structures - Brick	178,75	5~	-	-			178,75
59	39003 39003-Improvements	725,02	2 -	-	-			725,02
60	39004 39004-Air Conditioning Equipment	7,46	1 -	-	-			7,46
61	39009 39009-Improv, to Leased Premises	1,279,37	5 -	-	-			1,279,37
62	39100 39100-Office Furniture & Equipmen	t 1,423,44	9 42,979	(4,610)	-			1,461,81
63	39103 39103-Office Furn Copiers & Typ		-	-	-			-
64	39200 39200-Transportation Equipment	395,44	4 –	-	-			395,44
65	39201 39201-WKG Trucks	·	-	-	-			
66	39202 39202-WKG Trailers	33,19	2 -	-	-			33,19
67	39400 39400-Tools, Shop, & Garage Equi			(22,200)	-			2,165,28
68	39603 39603-Ditchers	53,70		,				53,70
69	39604 39604-Backhoes	62.74		-	-			62,74
70	39605 39605-Welders	33,23		-	-			33,23
71	39700 39700-Communication Equipment	377,66		(756)				376,90
72	39701 39701-Comm. Equip Mobile Radi			,··, -	-			
73	39702 39702-Comm. Equip Fixed Radio		_	_	-			-
74	39705 39705-Comm. Equip Telemeterin		- 6	-	-			66,31
75	39800 39800-Miscellaneous Equipment	3,343,83		(553,975)	-			2,927,96
76	39901 39901-Oth Tang Prop - Servers - H.			· · · · · · · · · · · · · · · · · · ·	-			175,99
77	39902 39902-Oth Tang Prop - Servers - S.			(21,767)	-			91,70
78	39903 39903-Oth Tang Prop - Network - H			(511,781)	-			
79	39906 39906-Oth Tang Prop - PC Hardwa				-			1,610,97
80 -	39907 39907-Oth Tang Prop - PC Softwar			(247,331)	-			
81	39908 39908-Oth Tang Prop - Appl Softwa			(411,710)				
• •	009 - Kentucky Division Total	\$ 362,216,02					\$	397,980,02

ATMOS ENERGY CORP.; KENTUCKY/MID-STATES DIVISION CASE NO. 2013-00148

Gross Additions, Retirements, and Transfers As of November 30, 2014

										Transf	ers/Reclassificatio	ns
ine	Account		Beginning Balanc	9						Explanation	Other Accounts	Ending Balar
10.	No.	Account Title	(Nov 30 2013)		Additions	Ret	irements	Tra	nsfers	of Transfers	Involved	(Nov 30 201
1 0	09 - Kentucky	Division										
2		, 00-Organization	\$ 8,33	0 \$	- 6	\$	-	\$	-			\$ 8
3		00-Franchises & Consents	119,85		_	-	-	-	-			119
1		20-Producing Leaseholds	2,35		-		-		-			2
5		40-Rights-of-Way	83,42		-		-		-			83
		00-Production Gas Wells Equipmen	3,49		-		-		-			
,		01-Field Lines	47,16				-		-			47
\$		02-Tributary Lines	528,21		-		-		-			528
}		00-Field Meas, & Reg. Sta, Equip	192,38		-		-		-			192
D		00-Purification Equipment	44,36		-				_			44
1	35010 350		261,12		_		-		-			26
2		20-Rights of Ways	4,68									20
3		00-Structures & Improvements	17,91									17
4		02-Compressor Station Equipment	153,26		_				_			153
5		03-Meas. & Reg. Sta. Structures	23,13		_				-			23
5 6		04-Other Structures			-		-		-			
7			137,44		-		-		-			137
	35200 352		4,147,19		606,319		-		-			4,753
3		01-Well Construction	1,484,51		•		(287,309)	~			1,197
)		02-Well Equipment	455,30						-			458
)		03-Cushion Gas	1,694,83		-		-		-			1,694
l		10-Leaseholds	178,53		-		-		-			178
2		11-Storage Rights	54,61									54
3		01-Field Lines	178,49		-		-		-			178
1		02-Tributary Lines	209,45		-		-		-			209
5	35400 354	00-Compressor Station Equipment	923,44	6	-		-		-			923
5	35500 355	00-Meas. & Reg. Equipment	240,88	3	-		-		-			240
7	35600 356	00-Purification Equipment	163,97	9	-		-		-			163
3	36510 365	10-Land & Land Rights	26,97	0	-		-		-			26
)	36520 365	20-Rights-Of-Way	867,77	2	-		-		-			867
)	36602 366	02-Structures & Improvements	49,00	2								49
1	36603 366	03-Other Structures	60,82	6	-		-		-			60
2	36700 367	00-Mains - Cathodic Protection	406.03		-		-		-			400
3	36701 367	01-Mains - Steel	28,117,37	7	3,196		(575,995	3	-			27,544
1		00-Meas. & Reg. Sta. Equipment	578,02					,	~			578
5		01-Meas. & Reg. Sta. Equipment	2,274,81		-		(1,606	6	-			2,273
5		00-Land & Land Rights	512,53		39,635		(,,	/	-			55;
	37401 374	5	37,32		-		-		-			37
3		02-Land Rights	253,40		_		-		-			253
)		-D3-Land Other	2,78		-		-		-			200
)		00-Structures & Improvements	340,30		5,690		-		-			345
1		01-Structures & Improvements T.B	101,50		0,000				-			101
2		02-Land Rights	46,59		-		_					46
2 3		03-Improvements	40,55				-		-			40
		•			176 674		/6E 000	~	-			
4		00-Mains - Cathodic Protection	11,265,06		176,674		(65,832		-			11,375
5		01-Mains - Steel	94,173,94		8,346,047		(1,301,384	<i>.</i>	-			101,218
ô	37602 376	02-Mains - Plastic	56,575,17	1	19,433,918		(360,030	9	-			75,649

							Transf	ers/Reclassification	15
	Account		Beginning Balance				Explanation	Other Accounts	Ending Balance
No.	No.	Account Title	(Nov 30 2013)	Additions	Retirements	Transfers	of Transfers	Involved	(Nov 30 2014)
47		& Reg. Sta. Eq-General	5,249,993	267,255	(25,757)	-			5,491,49
48	37900 37900-Meas.		2,200,662	148,642	-	-			2,349,30
49		& Reg. Sta. Equip T.B.	1,402,926	-	(16,596)	-			1,386,33
50	38000 38000-Service		96,223,246	7,105,366	(1,582,400)	-			101,746,21
51	38100 38100-Meters		20,938,554	3,252,640	-	-			24,191,19
52	38200 38200-Meter		49,029,433	635,944	(363,548)	~			49,301,82
53	38300 38300-House		7,158,078	167,949	-	-			7,326,02
54	38400 38400-House		154,276	-	-	-			154,27
55	38500 38500-Ind. Me	eas. & Reg. Sta. Equip	5,033,607	34,455	(10,715)	-			5,057,34
56	38900 38900-Land &	Land Rights	786,216	-	-	-			786,21
57	39000 39000-Structu	ires & Improvements	2,904,556	1,665,461	-	**			4,570,01
58	39002 39002-Structu	ires - Brick	178,755	-	-	-			178,75
59	39003 39003-Improv	ements	725,022	-	-	-			725.02
50	39004 39004-Air Cor	nditioning Equipment	7,461	-	-	-			7,48
51		to Leased Premises	1,279,376	-	-	-			1,279,37
52		Furniture & Equipment	1,466,613	22,586	(4.61D)	-			1,484,58
33	39103 39103-Office	Furn Copiers & Type			-	-			-
54	39200 39200-Transp		395,444	-	_	-			395,44
35	39201 39201-WKG 1		-	-	-	-			,-
56	39202 39202-WKG 1		33.192	-	_	_			33,19
37 37		Shop, & Garage Equip.	2,176,388	66,023	(22,200)	_			2,220,21
58 58	39603 39603-Ditcher		53,704	00,020	(22,200)	-			53.70
39	39604 39604-Backho		62,747	_	_	_			62.74
70	39605 39605-Welder		33,236	_	_	_			33,23
71	39700 39700-Comm		376,655		(756)				375,89
72		. Equip Mobile Radios		_	(100)	_			010,00
73		. Equip Fixed Radios		_	_	_			-
74		. Equip Telemetering	66,316	-	-	-			66,31
75	39800 39800-Miscell		2,763,645	72,573	(553,975)	-			2,282,24
76		ng Prop - Servers - H/W	175,990	12,010	(000,010)				2,202,24
76 77		ng Prop - Servers - H/W ng Prop - Servers - S/W	84,450	-	(21,767)	-			
77 78			84,450	-	(21,767)	-			62,68
		ng Prop - Network - H/W			-	-			-
79		ng Prop - PC Hardware	852,729	266,206	(1,102,584)	-			16,38
80		ng Prop - PC Software	-	-	-	-			-
81	39908 39908-Oth Ta 009 - Kentucky Division	ng Prop - Appl Software	\$ 408,865,132	\$ 42,316,580	- \$ (6,297,064)				\$ 444,884,64

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Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-21 Page 1 of 1

REQUEST:

Provide the following information for each item of property or plant held for future use at the beginning of the base period:

- a. Description of property;
- b. Location;
- c. Date purchased;
- d. cost;
- e. Estimated date to be placed in service;
- f. Brief description of intended use; and
- g. Current status of each project.

RESPONSE:

Atmos Energy Kentucky did not have property or plant held for future use at the beginning of the base period.

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-22 Page 1 of 1

REQUEST:

List all properties leased to the utility and all improvements to leased properties, together with annual lease payments which are capitalized, in the format provided in Schedule 22.

RESPONSE:

Please see Attachment 1 for total rent/lease expensed and capitalized for the twelve months ending April 30, 2013 (most recent twelve month period available at the time of filing) and Attachment 2 for a listing of leased properties.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-22_Att1 - Rent Charges.pdf, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-22_Att2 - Leased Properties Schedule.pdf, 1 Page.

Atmos Energy Corp. Case No. 2013-00148 Rent Charges Staff DR 1-22 For Twelve months Ended April 2013 (most recent 12 months available)

		Sub	Sub Account	Twelve Months
Company	Company Description	Account	Description	Ended April 2013
010	Atmos Regulated Shared Services	04581	Building Lease/Rents	5,490,215.11
020	Atmos Energy-Louisiana	04580	Building Lease/Rents Capitalized	(400,344.49)
020	Atmos Energy-Louisiana	04581	Building Lease/Rents	779,120.39
030	Atmos Energy-West Texas	04580	Building Lease/Rents Capitalized	(1,049,095.20)
030	Atmos Energy-West Texas	04581	Building Lease/Rents	2,002,453.13
050	Atmos Energy-KY/Mid-States	04580	Building Lease/Rents Capitalized	(1,666,624.53)
050	Atmos Energy-KY/Mid-States	04581	Building Lease/Rents	2,997,040.59
060	Atmos Energy-Colorado-Kansas	04580	Building Lease/Rents Capitalized	(755,868.46)
060	Atmos Energy-Colorado-Kansas	04581	Building Lease/Rents	1,401,730.33
070	Atmos Energy-Mississippi	04580	Building Lease/Rents Capitalized	(18,590.21)
070	Atmos Energy-Mississippi	04581	Building Lease/Rents	96,928.71
080	Atmos Energy-Mid-Tex	04580	Building Lease/Rents Capitalized	(1,593,605.92)
080	Atmos Energy-Mid-Tex	04581	Building Lease/Rents	2,378,723.15
180	Atmos Pipeline - Texas	04580	Building Lease/Rents Capitalized	(1,116,261.72)
180	Atmos Pipeline - Texas	04581	Building Lease/Rents	1,510,560.68
			Total	10,056,381.56

Division	Division Description	Sub Account	Sub Account Description	Twelve Months Ended Sep09
009	Kentucky Division	04580	Building Lease/Rents Capitalized	(486,872.06)
009	Kentucky Division	04581	Building Lease/Rents	860,081.83
	-		Total	373,209.77

Atmos Energy Corporation ATMOS - LEASED BUILDINGS / PROPERTY Kentucky Division - RateCase No 2013-00148 April 30, 2013

			Frequency of						
File ID	Description	Lessor / Owner	Payment	Address	City	St	Lease Date	Rate Method of Capitalization	Notes
				Kentueky Division (Di	2.009800.)				
KY03	Building	Citizens Bauk	Monthly	410 east Main	Campbellsville	ΚY	05,01, 2005	750 Based on labor	
K.Y24	Building	Peartree Partners	Monthly	1833 E. 19th Street	Hopkinsville	KY	12,01.2002	4,993 Eased on labor	
KY25	Building	SmithCe	Monthly	1052 Eagle Lake Drive	Lawrenceburg	KY	09,23, 1993	1,000 Based on labor	
KY16	Building	D & L Properties	Monthly	309 A Marion Road	Princeton	KY	4,1,2002	4000 Eased on labor	
KY18	Building	Lawson & Baugh	Monthly	181 South Main	Russellville	КY	01,01,2002	350 Based on labor	
KY04	Building	Gilliland	Monthly	449 Whirlaway Dr	Danville	ΚY	12,01, 1993	8,593 Based on labor	,
KY05	Building	Gilliland	Monthly	200 Broadway	Glasgow	KY	08.01.1990	1,000 Based on labor	
KY06	Building	Gilliland	Monthly	Sampson St.	Glasgow	КY	08,D1, 1990	167 Based on labor	
KY07	Building	Donald Collins and Janet Collins	Monthly	1052 Eagle Lake Dr.	Lawrenceburg	KY	01.01, 1993	450 Based on labor	
KY09	Building	Gilliland	Monthly	638 Broadway	Madisonville	KY	08,01, 1990	14,000 Based on labor	
KY15	Building	Gilliland	Monthly	3040 Parker	Paducah	KY	08.01, 1990	3,850 Based on labor	
K Y22	Building	Hard Ten Group	Monthly	2450 Russellville Rd	Bowling Green	КY	12,31.2003	21,900 Based on labor	
K.Y23	Building	Hard Ten Group	Monthly	900 Commonwealth Drive	Maytield	KY	8,1,2005	9,750 Based on labor	
KY36	Building	Triple H and B Investments	Monthly	3725 Highland Drive	Owensboro	KY	1,1,2009	39,546 Based on labor	Approx, \$508 per month allocated Below the Line
K.Y37	Land	Roby Cemetary Fund	Annual	625 North High Street	Franklin	TN	1,1,2011	3,000 Based on labor	
				Mid States Divis	inn				
				Mid States Division (Div)					
		н.							
TN03	Building	Crescent Resources	Monthly	810 Corporate Dr	Franklin	TN	01.01, 1999	42,491 Based on labor	
TNIS	Building	Lin Don Realty LLC	Monthly	377 Riverside St 201	Franklin	TN	10,01, 1999	8,925 Based on labor	
TN20	Building	C & F Investments	Monthly	Noah Dríve	Franklin	TN	01.01, 2005	23.576 Based on labor	
TN04	Building	James Hankins	Monthly	1221 Snapps Ferry Rd	Greenville	TN	03,15, 1998	2.176 Based on labor	
	n mi me		monary	sour emperent re				A	
				Mid States (Other D	ivisions)				
TN01	Building	Buchignam George and Robertson Ennity	Monthly	810 New Nashville Hwy	Columbia	Tn	06,01, 2003	3,600 Based on labor	
TN14	Building	UCG Energy	Monthly	2833 Market	Johnson City	Tn	07,01, 1991	25,000 Based on labor	
TN16 TN17	Building Building	UCG Energy UCG Energy	Monthly Monthly	1335 W. Andrews 334 West Lokey Drive	Morristown Mut frees bero	Tn Tn	01,01, 1984 01,01, 1999	6,000 Based on labor 16,000 Based on labor	
TN06	Building	Hunt Fred B JR	Monthly	200 Lane Parkway	Shelbyville	Tn	07,01, 2003	2,575 Based on labor	
TN09	Building	Peoples Choice	Monthly	1504 First Street	Union City	Tn	03,14, 2004	1.843 Based on labor	
VA03	Building	Ben Mason and Steve Collins	Monthly	1544 Lee Highway	Bristol	VA	09.01, 2004	5.750 Based on labor	
VA04	Building	Ralph S. Price	Monthly	702 S. Main St	Marion	VA	09,30,2006	900 Based on labor	
VA05	Building	Blair & Spillman	Monthly	1013 West 1st St	Radford	VA	06,01,2005	2,800 Based on labor	
				Dility Company (Other	r Divisions)				
\$\$01	Building	Teachers Insurance & Annuity Association of America	Monthly	5430 L.B.J. Freeway LC III (18, 7, 6,5,1 floors)	Dallas	TX	12,01, 1995	260,542 Based on OH Capitalization	
SS01,1	Building	Teachers Insurance & Annuity Association of America	Monthly	5431 L.B.J. Freeway LC III (Suite 450)	Dallas	TX	10,01,2005	58,516 Based on OH Capitalization	
SS01.2	Building	Teachers Insurance & Annuity Association of America	Monthly	5432 L.B.J. Freeway LC II (16th floor)	Dallas	TX	7.01.2005	60,698 Based on OH Capitalization	
SS03	Building	Ridge Waco LP	Monthly	1400 West Loop 340	Waco	ŤX	9/11/1999	52302 Based on OH Capitalization	
SS04 TX03	Building Building	Amstar Stacy 523 LP City of Abernathy	Monthly Monthly	823 Congress 615 803 6th Street	Austin Abernathy	TX TX	12,11,2004 6,1,2002	1285 N/A 100 Based on labor	This is a Below the Line Lease
TX07	Building	Gilliland	Monthly	2002 E. FM 700	Big Spring	TX	04,01,1997	6,850 Based on Jabor	
TX11	Building	Gilliand	Monthly	810 2nd Ave.	Canyon	TX	09,29,1990	350 Based on labor	
TX13	Building	Gilliland	Monthly	318 Rock Island	Dalhart	τx	09.29, 1990	466 Based on labor	
TX19	Building	Gilliland	Monthly	500 West 7th	Littlefield	TX	09,29, 1990	1.300 Based on labor	
TX20	Building	Gilliland	Monthly	5110 S0th Street	Lubbock	TX	08,01,1990	30,051 Based on labor	
TX21	Building	Gilliland	Monthly Monthly	4003 MLX Blvd 1417 S. Barnes	Lubbook	TX TX	09,29,1990 09,29,1990	15,666 Based on labor 3,960 Based on labor	
TX28 TX45	Building Building	Gilliland Gilliland	Monthly Monthly	1417 S. Barnes 113 West Sth	Pampa Plainview	TX	09,29, 1990	1.398 Based on labor	
1 X45 TX42	Building	L-27 RALTD	Monthly	4730 Canyon Drive	Amarillo	TX	10,01,2005	41,561 Based on labor	
TX12	Building	City of Crosbyton	Monthly	121 S. Arshire	Crosbyton	TX	10,01,2000	200 Based on labor	
TX40	Building	Ty Potts	Monthly	701 Euclid	Friena	TX	10,01,1987	150 Based on labor	
TX60	Building	City of Friena	Monthly	632 Main St	Friend	TX	11,01,2008	125 Based on labor	
TX18	Building	Mantooth-MacKenzie	Monthly	Houston & Ave. L (1302 Houston)	Levelland	TX	08,20, 1990	2.950 Based on labor	
TX26	Building	Dale Burden	Monthly	604 North Ist	Muleshoe	TX	04,01, 1994	200 Based on labor	
TX25.6	Building	Gilliland	Monthly	2304 Loop Read 40	Midland	ТX	03,01,2008	49.775 Based on labor	

Atmos Energy Corporation ATMOS - LEASED BUILDINGS / PROPERTY Kentucky Division - RateCase No 2013-00148 April 30, 2013

			Frequency of						
File ID	Description	Lessor / Owner	Payment	Address	City	St	Lesse Date	Rate Method of Capitalization	Notes
TX33 TX34	Building Building	Jay Pollard Walter Mantooth	Monthly Monthly	223 E. Main 305 S. E. Ave. B	Post Seminole	TX TX	05,01, 2002 02,01, 1994	200 Based on labor 3.155 Based on labor	
TX37	Building	Mantooth-MacKenzie	Monthly	205 West Main	Springlake	TX	02,01, 1995	3.830 Based on labor	
TX38	Building	City of Taboka	Monthly	1612 Lockwood St	Tahoka	TX	06,12,2002	100 Based on labor	
TX51	Building	City of Tulia	Monthly	127 SW Second St	Tulia	TX	05.09, 2005	150 Based on labor	
CO02	Building	Gilliland	Monthly	120 South 6th	Cannon City	co	10,01, 1994	2.806 Based on labor	
CO03	Building	Gilliland	Monthly	1901 East Main	Cannon City	co	10,01, 1994	2,810 Based on labor	
CO13	Building	Gilliland	Monthly	1200 11th Ave.	Greeley	CO	10,01, 1994	10,094 Based on labor	
CO14.1	Building,	Gilliland	Monthly	\$10 22nd Ave.	Greeley	CO	10,01, 1994	8,508 Based on labor	
CO30	Building	Dick L. or Virginia J. Pimie	Annual	4813 West 54th	Greeley	co	09.01.2007	1.500 Based on labor	
CO23.B	Building	Gilliland	Monthly	2102 9th St, Bldg B	Greeley	CO	10,01, 1994	257 Based on labor	
CO15	Building	Gilliland	Monthly	121 S. Taylor St.	Gunnison	CO	10,01, 1994	1,295 Based on labor	
CO16	Building	Gilliland	Monthly	417 Bidwell St.	Gunnison	CO	10,01, 1994	444 Based on labor	
CO19	Building	Gilliland	Monthly	1448 F Street	Salida	co	10,01, 1994	3,109 Based on labor	
CO31	Building	Urban-1547 Blake St, LLC	Monthly	1555 Blake St	Denver	co	11,01.2008	25,560 Based on labor	
0025	Building	Herb Hughley	Monthly	702 Main Street 4813 West 54th Street	Meeker	co	10,01, 2004	929 Based on labor	
CQ30	Building	Dick or Virginia Pirnie	Annual	4515 West 54th Street 117 W 10th	Greeley	CO CO	9,1,2007 05.01, 2012	1,500 Based on labor 200 Based on labor	
CO33	Building	Matt Rosengrants Gilliland	Monthly		Springfield			200 Based on labor 743 Based on labor	
KS04 KS05	Building Building	Gilliland	Monthly Monthly	134 North Armow 2615 S. 142nd St.	Bonner Springs Bonner Springs	KS KS	10,01, 1994 10,01, 1994	743 Based on labor 425 Based on labor	
KS07	Building	Gililand	Monthly	2015 S. 142nd St. 703 North Main	Eureka	KS	10.01, 1994	425 Istised on labor 424 Based on labor	
KS08	Building	Gilliland	Monthly	911 North Slate	Eureka	KS	10,01, 1994	1,138 Based on labor	
KS09	Building	Gilliland	Monthly	20 West Main St.	Herington	KS	10.01, 1994	2,295 Based on labor	
KS10	Building	Gilliand	Monthly	200 West Main	Herington	KS	10,01, 1994	1,754 Based on labor	
KSII	Building	Gilliland	Monthly	201 South Main	Johnson	KS	10,01, 1994	2,330 Based on labor	
KS12	Building	Gilliland	Monthly	110 S. Pennsylvania	Ness City	KS	10.01, 1994	1.599 Based on labor	
K.S23	Building	Cooperative Grain & Supply	Monthly	404 S. Third	Marion	KS	10,01, 2006	450 Based on labor	
K.S22	Building	Cedar Creek Development	Monthly	25090 W 110th Terrace	Olathe	KS	10.01, 2005	41.225 Based on labor	
KS31	Building	S and S Oil and Propane Co Inc	Monthly	611 E Main	Council Grove	KŠ	3,1,2011	750 Based on labor	
LA16	Building	Gilliland	Monthly	300 Alliance Drive	Natchitoches	LA	03,01, 1998	15,501 Based on labor	
LAI7	Building	Gilliland	Wonthly	1000 Central Ave,	Olla	LA	08,01, 1990	612 Based on labor	
LA02	Building	Bank One NA	Monthly	450 Laurel St	Baton Rouge	LA	07,01, 2002	11083 Based on labor	
LA15	Building	Walter Mantooth	Monthly	301 Jefferson	Mansfield	LA	10,08, 1993	3,250 Based on labor	
LA19	Building	J. B. Key	Monthly	804 East Lafayette	Winnfield	LA	03,09, 1995	3,888 Based on labor	
LA69	Building	Gus Enterprises	Monthly	3185 Hwy 296	Thibodaux	LA	3,1,2005	2,700 Based on labor	
LA03	Building	Greins Realty LLC	Monthly	2550 Belle Chase Highway	Gretna Pineville	LA	11,01,2003	3.229 Based on labor 2.230 Based on labor	
LA71 MS43	Building Building	Mike Ryland Gresham Service Stations, Inc.	Monthly Monthly	4323 Highway 28 East 100 B Front Ave	Indianola	la. Ms	10,1,2010 11/1/2004	1,275 Based on labor	
MS42	Building	Trustmark National Bank	Monthly	941 Calboun St	Yazoo	MS	6/1/1984	991 Based on labor	
MS45	Pipe Line	Town of Flora	Annual*	Pipe Line Leasing	Flore	MS	02/01/87	14.000 N/A	*Plus 3 1/2% of gross sales
M\$47	Pipe Line	Town of Meadville	Annusl*	Pipe Line Leasing	Meadville	MS	02/03/87	7,000 N/A	*Plus 3 1/2% of gross sales
MS48	Pipe Line	Town of Roxie	Annual*	Pipe Line Leasing	Roxie	MS	10/02/95	4,000 N/A	*Plus 3 1/2% of gross sales
MS49	Pipe Line	Town of Bude	Annual*	Pipe Line Leasing	Bude	MS	02/03/87	2,435 N/A	*Plus 3 1/2% of gross sales
MS50	Pipe Line	Deer Creek Natural Gas District	Quarterly	Pipe Line Leasing	Delta	MS	10,01,2007	2,650 N/A	*Plus 3 1/2% of gross sales
MS52	Pipe Line	Municipalities	Quarterly	Pipe Line Leasing	Bolivar	MS	10.01,2007	2.000 N/A	
MS63	Building	Dorthy Broome	Monthly	5167 Main Struct	Lucedale	MS	10,1,1983	450 Based on labor	
09UXT	Building	Belle Haven Realty Co	Monthly	Hyw 730	Boyd	TX	12/1/2005	15,446 Fixed Operation Split	
IXU23	Building	Bandera Ventures	Monthly	4304 Danhil	Brownwood	TX	10/1/2005	16.062 Fixed Operation Split	
TXU103	Building	STEADPHAST HOLDINGS INC	Monthly	S03 Buchanan	Burnet	TX	08.01.2009	900 Fixed Operation Split	
TXU17 TXU03	Building Building	Bandera Ventures Houston Lichting & Power	Monthly Monthly	2340 S. Business 45 Hwy 287	Corsicana Cayuga	TX TX	10/1/2005 1/19/1992	13,724 Fixed Operation Split 2850 Fixed Operation Split	
TXUIS	Building	TIAA Cref	Monthly	5420 LBJ LCH	Dallas	TX	5/1/2005	181,883 Fixed Operation Split	
TXU04	Building	Albert B. Meier	Monthly	107 S. Lee Street	Fredericksburg	TX	3/5/1997	1200 Fixed Operation Split	
TXU22	Building	Bandera Ventures	Monthly	2601 West Hwy 82	Gainesville	TΧ	10/1/2005	9043 Fixed Operation Split	
TXUIII	Building	CS Grant	Monthly	405 Hwy 36 North	Gatesville	TX	01,20,2009	1288 Fixed Operation Split	
TXU21	Building	Bandera Ventures	Monthly	1403 Abbet Ave	Hillsboro	TX	10/1/2005	8929 Fixed Operation Split	
TXU12	Building	Sabine Warehouse Mgmt	Monthly	2009 F, Cotton Street	Longview	TX	3/22/1994	2700 Fixed Operation Split	
TXU24	Building Building	Bandera Ventures Bandera Ventures	Monthly Monthly	200 Willow Creek 3005 NW Loop	Palestíne Paris	TX TX	10/1/2005 10/1/2005	10070 Fixed Operation Split 13632 Fixed Operation Split	
TXU18 TXU20	Building	Bandera Ventures Bandera Ventures	Monthly	905 E. South Loop	Paris Stephenville	TX	10/1/2005	9627 Fixed Operation Split	
TXU19	Building	Bandera Ventures	Monthly	2138 Lucius McCelvey Dr.	Temple	TX	10/1/2005	16804 Fixed Operation Split	
TXU115	Building	Victron Energy Inc.	Monthly	901 Ferris Ave	Waxahachie	TX	10,01,2009	4.950 Fixed Operation Split	
TXU94	Building	BV ABC McKinney LP	Monihly	1681 Corporate Drive	McKinney	TX	10/01/06	31,577 Fixed Operation Split	
TXU128	Land	Stepan John Ed	Monthly	Hsy 281	Burnet	TX	02/01/13	650 Fixed Operation Split	
LA06	Box Suite	New Orleans Sanits	Annual	400 Level Box Suite 416	New Orleans	LA	4,1,2001	198,355 N/A	This is a Below the Line Lease

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-23 Page 1 of 1

REQUEST:

Provide a listing of all non-utility property and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

RESPONSE:

There are no non-utility plant balances to report for Atmos Energy Kentucky. If there were such property it would be recorded to account 1210.

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-24 Page 1 of 1

REQUEST:

Provide the journal entries relating to the purchase of gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since Atmos's or its predecessor's inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the amortized balance at the beginning of the base period.

RESPONSE:

The acquisition balance in Account 1140 is \$3,278,547 for Kentucky, rate division 009. This amount has been fully amortized in Account 1150, accumulated provision for amortization for Kentucky, rate division 009.

1-25

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-25 Page 1 of 1

REQUEST:

Provide a copy of Atmos's most recent depreciation study. If no such study exists, provide a copy of Atmos's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each plant item, the methodology that supports the schedule and the date the schedule was last updated.

RESPONSE:

For the Company's most recent depreciation study, please see the Company's response to $FR_16(12)(s)$, which refers to Exhibit DAW-1 of the Direct Testimony of Dane A. Watson. The Direct Testimony and exhibits for Mr. Watson were provided in the Company's response to $FR_16(12)(a)$.

Respondent: Dane Watson

1-26

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-26 Page 1 of 1

REQUEST:

Provide Atmos's cash account balances at the beginning of calendar year 2012 and at the end of each month since then.

RESPONSE:

The rate divisions within the Company do not have cash accounts. The cash accounts are held at the corporate level. Please see Attachment 1 for corporate cash balances for the period ending December 31, 2011 through the period ending April 30, 2013.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-26_Att1 - Cash Account Balances.pdf, 1 Page.

Atmos Energy Corp. Case No. 2013-00148 Cash Account Balances Item 1-26. Cash Accounts For Ending Balances Dec11 thru Dec12

	Company		Account																	
Company	Description	Account	Description	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13
010	Atmos Regulated Shared Services	1310	Cash	60,781,683	25,395,198	20,754,768	38,013,290	13,131,887	12,545,548	8,815,389	8,167,460	7,574,286	11,426,819	16,638,175	15,452,855	76,771,366	19,135,560	21,507,677	26,356,392	13,251,489

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-27 Page 1 of 1

REQUEST:

Provide the average number of natural gas customers on Atmos's system (actual and projected), by rate schedule, for the base period and the three most recent calendar years .

RESPONSE:

Please see Attachment 1. Also, please see the Company's response to $FR_16(13)(i)(2)$.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-27_Att1 - Number of Customers.pdf, 1 Page.

Respondent: Mark Martin

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

Туре	x:XBase PeriodXFore e of Filing:XOriginal kpaper Reference No(s).	ecasted Period _Updated							FR16(13)(i) Schedule I M. Martin	2	
							Base	Forecasted			
Line			Most Rec	ent Five Calen	dar Years		Period	Period	Three Pro	pjected Caler	ndar Years
No.	Description	2008	2009	2010	2011	2012	7/31/2013	11/30/2014	2014	2015	2016
1 2	Number of Customer by Class: Residential	154,574	153,769	154,483	154,947	156,159	153,903	154,258	153,903	153,903	153,90
3	Commercial	17,691	17,499	17,581	17,591	17,710	17,317	17,354	17,317	17,317	17,31
4	Industrial	233	220	195	209	201	207	207	207	207	20
5	Public Authority & Other	1,570	1,503	1,574	1,579	1,596	1,575	1,580	1,575	1,575	1,57
6	Total	174,068	172,991	173,833	174,326	175,666	173,002	173,399	173,002	173,002	173,00

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-28 Page 1 of 1

REQUEST:

Provide a schedule showing a comparison of the balance in the revenue accounts far each of the 12 most recent months available at the time this response is prepared to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in Atmos's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Schedule 28.

RESPONSE:

Please see Attachment 1 for the requested information.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-28_Att1 - Revenue By Class.pdf, 1 Page.

Respondent: Mark Martin

Atmos Energy Corporation Case No. 2013-00148

Comparisons of Revenue Account Balances With Those of the Proceeeding 12 Months

	Fiscal 2011 May	Fiscal 2011 June	Fiscal 2011 July	Fiscal 2011 August	Fiscal 2011 September	26320022200000000022	Fiscal 2012 November	Fiscal 2012 December	Fiscal 2012 January	Fiscal 2012 February	Fiscal 2012 March	Fiscal 2012 April	TOTAL
Operating Revenue													********************
Residential Revenue Class	4,736,474	3,468,703	3,308,202	3,090,665	2,979,970	4,035,776	6,969,793	11,159,963	14,578,662	13,234,184	10,245,105	5,076,226	82,883,724
Commercial Revenue Class	1,870,856	1,579,400	1,479,675	1,515,718	1,618,462	1,952,078	2,654,543	4,250,637	5,613,084	5,131,154	3,924,341	2,054,283	33,544,460
Industrial Revenue Class	486,807	285,264	166,750	251,111	333,221	61,522	346,237	610,670	799,908	592,556	426,531	237,534	4,600,113
Public Authority Revenue Class	409,352	260,728	219,837	247,407	277,875	341,219	555,027	976,978	1,290,880	1,166,040	878,359	446,743	7,100,445
Unbilled Residential Revenue - Gas Rev-Dist Inc 4805-31101	(618,205)	(331,793)	17,576	(67,881)	32,480	765,973	1,927,205	2,338,071	(2,152,137)	1,056,150	(2,641,003)	(572,602)	(247,166)
Unbilled Comm Revenue - Gas Rev-Dist Inc 4815-31101	(197,990)	(23,822)	16,297	52,103	39,591	468,266	386,673	\$89,763	(827,000)	394,700	(1,139,213)	(43,165)	16,202
Unbilled Public Authority Reve - Gas Rev-Dist Inc 4825-31101	(41,212)	(25,355)	(14,013)	19,248	5,249	99,070	133,051	232,260	(218,067)	96,527	(276,305)	(2,089)	8,364
Unbilled Revenue Class	(857,407)	(380,970)	19,860	3,470	77,319	1,333,309	2,446,929	3,460,094	(3,198,204)	1,547,377	(4,056,521)	(617,856)	(222,599)
Total Gas Revenue	6,646,052	5,233,126	5,194,323	5,108,372	5,286,848	7,723,904	12,984,530	20,458,543	19,084,329	21,671,341	11,417,816	7,196,930	128,006,143

	Fiscal 2012 May	Fiscal 2012 June	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Fiscal 2013 March	Fiscal 2013 April	TOTAL
Operating Revenue													
Residential Revenue Class	3,745,701	3,039,354	3,014,405	2,949,553	2,798,419	3.835,537	6,920,516	9,698,940	13,817,989	13,757,430	12,310,138	9,027,144	84,918,127
Commercial Revenue Class	1,470,184	1,351,290	1,244,265	1,403,372	1,357,128	1,720,155	2,572,492	3,636,786	5,387,021	5,456,377	4,903,029	3,536,220	34,038,318
Industrial Revenue Class	169,992	243,098	336,173	396,462	392,809	428,998	440,596	461,727	656,353	670,585	527,222	390,648	5,114,663
Public Authority Revenue Class	283,354	206,107	184,018	206,771	209,850	333,413	579,613	868,672	1,207,500	1.230,627	1,073,114	800,157	7,183,194
Unbilled Residential Revenue - Gas Rev-Dist Inc 4805-31101	(657,454)	(129,452)	(39,337)	24,015	(8,404)	872,088	2,118,411	1,773,976	1,743,476	(1,575,941)	(317,618)	(5,691,606)	(1,887,846)
Unbilled Comm Revenue - Gas Rev-Dist Inc 4815-31101	(330,399)	51,187	(6,126)	50,209	4,265	479,685	512,168	698,148	757,809	(599,908)	(110,692)	(2,278,288)	(761,941)
Unbilled Public Authority Reve - Gas Rev-Dist Inc 4825-31101	(91,059)	(7,976)	(2,374)	7,634	3,027	139,905	154,529	189,209	128,826	(144,583)	(38,921)	(466,532)	(128,315)
Unbilled Revenue Class	(1,075,911)	(86,241)	(47,836)	91,858	(1,112)	1,491,678	2.785,108	2,661,333	2,630,112	(2,320,432)	(467,232)	(3,881,606)	1,776,718
Total Gas Revenue	4,593,319	4,753,607	4,731,025	5,048,016	4,757,093	7,809,781	13,298,325	17,327,459	23,698,974	18,794,587	18,346,271	9,872,562	133,031,019
INCREASE						85,877	313,795		4,614,645		6,928,456	2,675,632	5,024,876
(DECREASE)	(2,052,763)	(479,519)	(463,298)	(60,356)	(529,754)			(3,131,084)		(2,876,754)			

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-29 Page 1 of 1

REQUEST:

Provide the following expense account data:

- a. A schedule showing a comparison of the balance in Atmos-Kentucky's operating expense accounts for each month of the most recent 12 months for which information is available at the time the application is filed to the same month of the preceding 12-month period for each account or subaccount included in Atmos's chart of accounts. See Schedule 29.
- b. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in Atmos's annual report. Show the percentage of increase or decrease of each year over the prior year.
- c. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by Atmos since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

RESPONSE:

- a) Please see Attachment 1 for a comparison of the O&M expense accounts by month for May 2011 April 2013.
- b) Please see Attachment 2 for a comparison of the O&M expenses for the three most recent calendar years (CY10 CY12) and the base period.
- c) Please see the Direct Testimony of Mark Martin, pages 9-13, for a discussion and description of activities, initiatives and programs undertaken or continued by Atmos Energy since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-29_Att1 - Expense Account Balances.pdf, 21 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-29_Att2 - Expense Account Balances.pdf, 1 Page.

.ccount	Account Description	Subaccount		May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 T	Total
90	Production and gathering-Other expenses	06111	Contract Labor	0	0	2,500	-	-	Û	۵	Ď	Û	Ð	٥	D	
ю Ó	Storage-Operation supervision and engineering	03003	Capitalized transportation costs	•	~	-	-	-	0	(1)	-	-	-	-	-	
	Storage-Operation supervision and engineering	03004	Véhicle Expense	-	-	-	-	-	0	11	-	-	•	-	-	
û 🛛	Storage-Operation supervision and engineering	04201	Software Maintanance	D.	0	0	0	0	Ū	Q	0	D	o	0	a	
)	Storage-Operation supervision and engineering	05377	Cell phone equipment and accessories	D	21	-	*	-	0	0	D	D	0	0	D	
0	Storage-Operation supervision and engineering	07590	Misc General Expense	(279)	(276)	(346)	(270)	(290)	(817)	(290)	(270)	(270)	(279)	(299)	(289)	
5	Wells expenses	01000	Non-project Labor	5,693	6,280	3,594	2,728	2,908	2,191	3,458	10,835	3,378	3,355	3,414	2,140	
5	Wells expenses	01008	Expanse Labor Accrual	(92)	980	(3,797)	493	362	(249)	1,042	(442)	(449)	(15)	365	(530)	
5	Wells expenses	02005	Non-Inventory Supplies	591	2,856	(0,107)	9B	446	647	1,174	351	180	1.074	291	15	
í.	Wells expenses	03003	Capitalized transportation costs	(0)	2,000		50	(3)	5-11 D	1,1,1	0	0	1,074	2.91	'n	
5	Wells expenses	03004	Vehicle Expense	3	-	-	-		ž	a			'n	-	0	
2		D4302		36	-	336	-	11	U .	0	0	D		0		
5	Wells expenses		Heavy Equipment		-		•	-	0		0	0	D	0	0	
	Wells expenses	04307	Heavy Equipment Capitalized	(35)	-	(329)	-	-	D	0	Ó	D	D	0	0	
	Walls expanses	05411	Meals and Entertainment	10	-	-	-	-	0	0	Ó	0	Ď	0	0	
	Wells expenses	05414	Lodging	-		+	~	-	0	٥	Û	Ó	D	a	ß	
	Wells expenses	05419	Misc Employee Expense	0	Ó	Ċ.	0	p	Ð	0	119	-		-	-	
	Wells expenses	06111	Contract Labor	-	610	(14)	-	-	p	ō.	0	٥	D	a	D	
	Wells expenses	07590	Miso General Expense	(269)	(310)	(322)	(298)	(378)	r1.713)	(2,691)	(268)	(298)	(316)	(398)	(341)	
	Lines expenses	01000	Non-project Labor	3,861	3.483	3.562	3,241	1.903	1,110	1,280	5,520	2.515	2.542	1.961	1,436	
	Lines expenses	01008	Expense Labor Accrual	602	110		703	(345)			3,520					
						(1,845)			(341)	222		(40)	136	(41)	(186)	
	Linas expanses	02005	Non-Inventory Supplies	37	1.054	7	63	300	0	0	8	-	28	-		
	Lines expenses	04301	Equipment Lease	834	-	-	-	-	0	0	0	D	D	۵	D	
	Lines expenses	04302	Heavy Equipment	41	84	425	167	-	D	0	۵	0	n	n	D	
	Lines expenses	04307	Heavy Equipment Capitalized	(857)	(82)	(418)	(163)	-	0	ñ	ō	ō	Ď	ä	Ď	
	Línes expanses	04590	Utilites	(001)	(02)	16	(rub)	-		ă	š	ŏ	, in the second s	0	36	
		01000		2,101	3,511	1.873	1,463	2.634	4.265	1.032	1.568	u u	c no			
	Compressor station expenses		Non-project Labor									-	596	775	1.252	
	Compressor station expenses	01008	Expense Labor Accrual	(97)	1.197	(2,146)	273	682	1,079	(1,675)	(409)	(261)	238	149	301	
	Compressor station expenses	02005	Non-Inventory Supplies	177	1,383	348	385	524	2,570	160	457	1,023	245	576	684	
	Compressor station expenses	02006	Purchasing Card Charges	D	D	D	a	0	0	0	٥	0	Ð	0	127	
	Compressor station expenses	03003	Capitalized transportation costs	(1)	-	-	-	-	0	ó	Ó	Ó	Ď	ú	Ď	
	Compressor station expenses	03004	Vehicle Expense	ß	-	-	-	-	p	ā	ō	ō	D	ā	D.	
	Compressor station expenses	04018	Safety	113	_	125	(125)		0	ŭ	ő	p	ň	ň	ŏ	
	Compressor station expenses	04302	Heavy Equipment	110	9	140	(140)	-	ž	0		0	n	о л	0	
				-		-	-	-	U U	-	U	0	Ģ	ç		
	Compressor station expenses	04307	Heavy Equipment Capitalized	-	(9)	-	-	-	0	D	o	0	D	0	D	
	Compressor station expenses	04532	Building Maintenance	296	4	62	-	-	0	a	Ô	Ú.	D	ů.	۵	
	Compressor station expenses	04590	Utilities	-	-	-	-	-	D	0	Ó	Ó	D	0	D	
	Compressor station expenses	04592	Misc Rents	252	195	58	136	-	D	٥	0	D	D	a	ß	
	Compressor station expenses	04599	Capitalized Utility Costs	(38)		(34)		_	ň	ō	ò	0	ñ	Ď	Ď	
	Compressor station expenses	05010	Office Supplies	(66)		65	-	-	č	õ	ž	ă		2		
		03010				0.5	-	•			0		5	u .	0	
	Compressor station expenses	05111	PostagerDelivery Services		58	-	-	-	0	a	0	D,	p	0	0	
	Compressor station expenses	05377	Cell phone equipment and accessories	33	•	~	~	~	0	0	Ô	Ó	Ď	Ď	Ď	
	Compressor station expenses	05411	Meals and Entertainment	21	-	-	-	-	0	0	Q	o	Q	0	0	
	Compressor station expenses	05413	Transportation	423	-	-	-	-	D	٥	a	D	D	D.	0	
	Compressor station expenses	05414	Lodging	423		_	_		ñ	ā	-	0		'n	ō	
	Compressor station expenses	05419	Misc Employee Expense	463	•	-	-	-		ă			Ď	0	ŏ	
			Make calibroide calierate								ů,		U	U	u u	
	Compressor station expenses	06111	Contract Labor	636	687	217	1.051	305	D	0	Ó	330	-	-	-	
	Compressor station expenses	07443	Uniforms	89	-	-	-	-	0	0	0	Q	D	Q	D	
	Compressor station expenses	07444	Uniforms Capitalized	(12)	-	-	-	-	0	0	0	0	0	٥	٥	
	Compressor station expenses	07590	Misc General Expense	132	-	-	-	292	D	a	a	0	0	п	n	
	Compressor station fuel and power	04590	Utities	61	-	132	65	53	60	60	60	60	55	64	63	
	Storage-Measuring and regulating station expenses	01000	Non-project Labor	1,851		29	0.0		0	145	179		72	421	319	
				1,001			-	-					12			
	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	915	(1,110)	5	(3)	-	Ó	94	(64)	(30)	23	182	(35)	
	Storage-Measuring and regulating station expenses	02001	Inventory Materials	Ô	Ġ	Ď	0	D	p	840	-	-	•	~	-	
	Storage-Measuring and regulating station expanses	02004	Warehouse Loading Charge	0	p	Ģ	0	0	D,	11B	-	-	-	-	-	
	Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	158	13	-	-	-	0	0	0	58	-	-	-	
	Storage-Measuring and regulating station expenses	04590	Utilities	130	7	(0)	(2)	4	(1)	13	75	114	114	117	18	
	Storage-Measuring and regulating station expenses	05111	Contract Labor	0	'n	0	0	'n	Ď	0	ń	n	ń	Ó	Ď	
	Storage-Purification expenses	01000	Non-project Labor	696	350		360	209	72	-	1,207	155	326			
	Storage-Purification expenses	01008	Expense Labor Accruel	200	(172)	(0.45)	144		(2. (0.5))	(10)	2004	1.00	320	(400)	•	
				200		(245)		(39)	(65)	(4D)	201	(147)	76	(130)	-	
	Storage-Purification expenses	02005	Non-Inventory Supplies	-	1,035	-	13	•	16	-	20	87	-	-	-	
	Storage-Putification expenses	04582	Building Maintenance	0	0	0	0	0	Ó	0	0	0	Ó	0	Ó	
	Storage-Publication expenses	04590	Utilities	36	123	98	66	99	127	116	126	177	-	219	188	
	Storage-Purification expenses	06111	Contract Labor	576	-	-	-		ð	o	D	Q	o	0	0	
	Storage-Other expenses	04590	Utilities	16	-	17	37	18	19	19	20	19	21	20	21	
	Storage well royalties	04580	Building Lease/Rents Capitalized		(290)	(202)	(73)	(216)	(109)	(5)	-	(109)	(17)		(36)	
			Suiding Lanse/Darte	(22) 170		070	101		1007	101	-	(100)	117) 74	-	(00)	
	Storage vell royalties	04581	Building Lease/Rents	170	1,025	372	170	664	537	82		489			80	
	Storage viell royalties	04590	Utilities	610	223	89	104	150	447	456	737	1,269	1,056	604	403	
	Storage well royalties	07590	Misc General Expense	169	12	13	19	-	33	73	127	114	222	163	45	
	Other storage-Operation supervision and engineering	03003	Capitalized transportation costs	0	٥	0	(14)	-	Ð	0	0	Q	0	0	0	
	Other storage-Operation supervision and engineering	03004	Vehicle Expanse	ũ	ő	ő	32	-	ŏ	ő	Ď	õ	ñ	ñ	ň	
	Transmission-Operation supervision and engineering	05411	Meals and Entertainment	-			~		ñ	Ď	ő	ň	ň	ő	ŏ	
		05414		•	367	-	-	-	~	0	0			ń		
	Transmission-Operation supervision and engineering		Lodging									u 	U		0	
	Mains expenses	01000	Non-project Labor	10,306	10,894	10,795	7,901	8,446	9,513	16,904	14,597	15,335	18,278	15,159	10,779	
	Mains expenses	D1005	O&M Project Labor and Contra	Û	Ó	Ó	Ó	a	D	D	0	0	0	0	0	
	Mains expenses	01008	Expense Labor Accrual	(1.426)	1,512	(5,897)	1,361	1,063	1,009	5,755	(8,555)	2,935	1,944	268	(1,651)	
	Mains expenses	D1D13	Expense Labor Transfer In	,,	0	0	0	0	0	0	(-,,	0	n	0	0	
	Mains expenses	01013	Expense Labor Transfer Out	a	ă	ő	ñ	ő	ň	0	0	ň	0	ŏ	ŏ	
		D1014 D2001		น	ų	U	1,339	U U			u		u	U		
	Mains expenses		Inventory Materials	•	*	•		~	1,389	-	-	1,345	-	-	3,942	
	Mains expenses	D2004	Warehouse Loading Charge	-	-	-	194	-	194	-	-	188	-	-	155	
	Mains expenses	02005	Non-Inventory Supplies	2,621	542	277	906	1,519	923	548	509	815	1,077	1,229	535	
	Mains expansas	03003	Capitalized transportation costs	(5)	-	-	-		(15)	(7)	-	-	· -	(2)	-	
	Mains expenses	03004	Vehicle Expanse	39	-	-		-	86	103	_	-	-	11	-	
					ā	0	0	0	-	103	-	-	-		-	
	Mains expenses	04002	Required By Law, Safety	0		0	0				-		-		-	
	Mains expanses	04302	Heavy Equipment	1,964	15	-	-	916	1,227	446	142	1,206	1,054	2,307	105	
	Mains expanses	Q4305	Use 03004 Licenses & Permits, Tax	0	Ó	Ó	0	C	Ó	0	0	D	D	0	D	
	Mains expanses	04307	Heavy Equipment Capitalized	(1,925)	(15)	-	-	(898)	(1,202)	(437)	(139)	(1,182)	(1.042)	(2.261)	(103)	
		04590	Utilities	1.688	(15) 1,137	1.613	1,211	2.614	851	1.405	1.377	1,597	1 261	1.992	626	
							(000)									
	Mains expenses	04500	CeniteTized Hillin: Conto	(710)												
	Malns expenses	04599	Capitalized Utility Costs	(740)	(556)	(642)	(632)	(1,296)	(425)	(661)	(663)	(326)	(640)	(957)	(329)	
	Malns expénses Mains expenses	05111	Postage/Delivery Services	(740) 0	(056)	(642) 0	(632)	(1,296) 79	(425)	0	D	(826)	D	63	-	
	Malns expenses							(1,296) 79 -						(957) 63 0	(329) D D	

Account	Account Description	Subaccount	Subaccount Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 Total
8560	Mains expenses	05414	Lodging		-		~	~	D	0	D	۵	D	a	0 -
8590 8560	Mains expenses Mains expenses	05419 06111	Misc Employee Expense Contract Labor	¢	0 136	¢	Q	0 1,598	58 37,000	-	1,598	3,198	-	1,598	- 58 1,598 46,725
8560	Mains expenses	07443	Uniforms	-	136	ĩ	~	1,008	565	2,017	599	138	(70)	137	122 3,509
8560	Mains expenses	07444	Uniforms Capitalized	-	-	-	-	-	(96)	(129)	(89)	(31)	16	(29)	(55) (413)
8560	Mains expenses	07590	Misc General Expense	~	~	-	-	-	D D	Ô	Ó	Ó	Ď	Ď	0 -
8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	6,032	3,140	5,786	3,350	5,104	2,070	2,866	9,819	5,391	6,035	3,651	1,316 54,571
8570 8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual inventory Materials	1,884	(1,421)	(1.234)	375	1,212	(1,414)	724	(226)	250 (359)	527	(584)	(1,108) (1,011) (359)
8570	Tranomission-Measuring and regulating station expenses Transmission-Measuring and regulating station expanses	02004	Warehouse Loading Charge	ő	n	0	0	0	0	0	0	(50)	(22) (3)	22	- (50)
8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	3,189	10,866	-	-	873	18	-	864	22	(5)	28	272 16,132
8570	Transmission-Measuring and regulating station expenses	03003	Cepitalized transportation costs	(5)	-	-	-	-	0	D	0	٥	0	0	D (5)
8570	Transmission-Measuring and regulating station expanses	03004	Vehicle Expense	41	-	-	-	-	ö	٥	â	Ó	Ô	Ď	D 41
8570	Transmission-Measuring and regulating station expenses	04002	Required By Law, Safety	0	0	0	0	0	0	15	-	-	-	-	- 15
8570 8570	Transmission-Measuring and regulating station expanses Transmission-Measuring and regulating station expanses	04305	Use 03004 Licenses & Permits, Tax Utilities	0 603	441	0 494	0 331	0 501	0 432	0 506	332	0 442	0 433	0 372	319 5,206
8570	Transmission-Measuring and regulating station expenses	06111	Contract Labor	0	0		0	0		000	D	0	-155	0,2	0 -
8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	67,603	74,368	89,841	62,122	56,176	58,927	59,122	99,597	62,367	51,780	57,165	54,809 793,977
8700	Distribution-Operation supervision and engineering	01001	Capital Labor	343,980	397,337	652,037	425,129	400,908	405,466	393,696	610,567	413,361	438,546	436,834	443,078 5,360,940
8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(349,411)	(408,416)	(673,731)	(436,228)	(412,009)	(412,789)	(406,352)	(624,010)	(422,867)	(450,183)	(448,452)	(457,497) (5,501,956)
8700 8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	01006 01008	O&M Project Labor and Contra Expense Labor Accrual	4,793	0 11,496	(37,084)	0 9,875	0 3,239	4,322	6,019	(21,813)	0 5,212	(1.116)	7.870	1,562 (5,624)
8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer in	179,928	225,400	359,026	219,379	231,720	221,568	211,018	375,917	238,097	209,187	218,864	240,809 2,930,914
8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(174,497)	(214,322)	(337,332)	(208,280)	(220, 520)	(214,245)	(198,361)	(362,475)	(228,591)	(197,550)	(207,236)	(226,390) (2,789,898)
8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	0	0	0	0	0	0	0	Q	Ŷ	Q	Q	Q -
8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	0	0	p	o	0	o	o	D	0	Q	D	D -
8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	0	0	o	o	0	0	0	D	48	-	-	- 48
8700 8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	4.355	117	280	401	76	279	282	D 1,259	7 827	358	278	985 9.512
8700 8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	02005 03003	Non-Inventory Supplies Capitalized transportation costs	4,356 (10)	117 (53)	280 (20)	401 (39)	76 (43)	279 (18)	282 (35)	1,259 (81)	827 (264)	356 (763)	273 (47)	988 9,512 (179) (1,571)
8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	27	124	49	(39) 80	95	40	77	143	422	1,384	95	289 2,827
\$70D	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	0	0	0	0	0	0	D	D	0	0	Ď	0 -
8700	Distribution-Operation supervision and engineering	04012	Safety	0	٥	57	-	-	٥	٥	D	0	0	٥	D 57
8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	18		-		-	a	D	D	0	0	D	D 18
8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows		346	-	2,000	-	0	153	-	ő	200	-	2,699
8700 8700	Distribution-Operation supervision and engineering	04044	Advertising Customer Relations & Assist	135	-	-	-	100	0	ů D	5	875	0 495	179 545	- 414 - 1,915
8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	04146	Public Relations	- n	0	õ	ő	ő	0	0	0	6/5	495	0,0	0 -
8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	121	121	121	121	5,201	ŏ	ö	õ	8.087	(8,087)	ő	0 5,684
870D	Distribution-Operation supervision and engineering	04212	IT Equipment	(4,940)	493	493	493	493	493	493	493	493	493	493	570 558
8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	-	-	-	299	-	0	220	(62)	17	163	1,278	271 2,185
8700	Distribution-Operation supervision and engineering	04305	Use 03004 Licenses & Permits, Tax	0	0	o	0	o	o	D	o	0	85	-	- 85
8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	-	-		(293)	~	0	(215)	81	(17)	(160)	(1,252)	(265) (2,142)
8700 8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	04580 04581	Building Lease/Rents Capitalized Building Lease/Rents	D	a	0	0	a	0	0	0	ů,	0	0	0 -
8700	Distribution-Operation supervision and engineering	04582	Building Maintenance		12	0	0	734	0	240	183	0	859		139 2,165
8700	Distribution-Operation supervision and engineering	04590	Utilities	6.674	7.685	10,052	11,017	10,481	7.187	6.656	5.621	7.775	6.311	5,791	5,889 92,139
8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(3,428)	(4.062)	(5,445)	(6,DDB)	(6,105)	(3,810)	(3,688)	(3,236)	(4,357)	(4,44B)	(3,360)	(4,359) (52,306)
8700	Distribution-Operation supervision and engineering	04889	Land Rights	0	0	D	٥	0	30	-				49	- 79
8700	Distribution-Operation supervision and engineering	05010	Office Supplies	5,090	8,142	4,030	4,763	10,786	871	9,361	4,481	7,727	5,268	6,794	4,771 72,084
8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	159 8.826	238 7,387	297	56 5,865	306 10,639	243 4.112	283 6,908	315 6.488	229	451 8,512	41 9,529	432 3,049 5,828 86,999
8700 8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	05310 05312	Monthly Lines and service Long Distance	335	179	6,942 173	5,665	43	4,112	277	235	7,964 157	163	365	186 2,299
8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	5,180	4,796	4,781	4,046	4,350	4,647	5,698	6,105	5,870	6,838	6,700	6,372 65,385
8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	1,597	1,601	1,638	1,586	2,921	229	1,650	1,043	1,464	1,463	795	452 16,440
8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	1,905	1,073	2,855	1,959	3,131	866	2,287	1,960	4,279	3,414	3,358	2,756 29,866
3700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	٥	Q	0	0	Ó	568	12,313	12,272	20,195	2,586	11,564	10,865 70,383
8700	Distribution-Operation supervision and engineering	05373	Use 05384 Cell svo-field technicians	1,655 382	8,005 1,850	7,794	7,772 1,796	15,335	D D	0	0	0	0	0	0 40.561 D 9.372
8700 8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	05375	Use 05364 Cell svc-field tech superv Use 05364 Cell service-all others	475	2,295	2,233	2,231	3,543 4,402	5	u u	0	ő	0	6	D 9,372 D 11,644
8700	Disniendew-oberated and and underland	00070	Cell service for MDT's, PC's, SCADA and other data	475	2,230	2,230	2,201	4,402	0	0	0	U	0	~	0 11,044
			related uses (excluding Blackberries), radio and pager												
8700	Distribution-Operation supervision and engineering	05376	charges	-	-	-	-	-	¢	Q	1.943	5,947	400	4,175	4,442 15,908
8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	85	11	7	58		0	83	477	21		129	97 1,008
8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs Meais and Entertainment	(6,657) 5,814	(10,255) 3,893	(11,123) 4,543	(10,292) 5.031	(18,321) 9.169	(2,934)	(10,711) 5,153	(11.381) 5,082	(19,149) 4,827	(7,953) 6,073	(15,060) 2,470	(12,486) (136,321) 4,944 59,024
8700 8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	05411	Meats and Entertainment Spousal & Dependent Travel	5,814	3,893	4,043	5,031	9,159	2,022	0,108	5,052	4,827	5,073 250	2,470	4,944 59,024 - 2,255
8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	05412	Transportation	330	457	522	1,218	£0 618	1,433	441	439	462	413	1,858	2,319 10,712
8700	Distribution-Operation supervision and engineering	05414	Lodging	2,395	3,104	638	3,247	5,382	1,574	1,009	469	508	4,937	2,063	5.098 30.425
8700	Distribution-Operation supervision and engineering	05415	Membership Fees	83	· -	-		21	0	0	D	o	29		- 134
8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	~	-	-	~	0	100	-	-	-	-	- 100
8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	44,993	36,150	2,751	1,301	9,234	5	6,744	(400)	58	-	-	- 100,837
8700 8700	Distribution-Operation supervision and engineering	05420	Employee Development Training	-	295	77	90	-	107	0	D	٥	٥	725	~ 725 - 569
8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	05424	Books & Manuals	:	235		20	:	107	-	-	620		-	- 620
8700	Distribution-Operation supervision and engineering	05426	Safety Training	n	0	Ċ	91		ŏ	ŏ	ŭ	0	0	0	0 91
8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	57	191	-	-	-	o	Ď	104	6	-	-	- 278
8700	Distribution-Operation supervision and engineering	06111	Contract Labor	1,224	-	-		36,395	1,420	1,953	1,136	-	450	-	- 42,577
8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	•	•	171	~	834	~	-	-	-	154	- 1,15B
8700	Distribution-Operation supervision and engineering	07443	Uniforms		-	-	-	-	250	-	-	12	-	334	- 596
8700 8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	86	41	29	16	156	(140)	- 16	53	(5)	-	(177) 78	- (323) 49 604
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8700	Distribution-Operation supervision and engineering	07590	Misc General Expanse	151	825	(112)	1,119	393	480	201	363	306	674	265	125 4,791
8700	Distribution-Operation supervision and engineering	09911	Reinbursements	-	-	(1,617)			(967)			(2,220)	-	-	(3,934) (8,738)
8710	Distribution load dispatching	01000	Non-project Labor	D	a	0	0	a	0	۵	0	D	D	0	0 ~
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If VA Main set is Since Expanse O <t< td=""><td></td><td></td><td></td><td></td><td>20,496</td><td>20.256</td><td>28.285</td><td></td><td>65 106</td><td>60 120</td><td></td><td>29.855</td><td>25 694</td><td></td><td></td><td>27 280</td><td>417,037</td></t<>					20,496	20.256	28.285		65 106	60 120		29.855	25 694			27 280	417,037
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PP/20 Mains and Services Expresses OTH Mains and Services Expresses OTH Percent and Services Expresses					17		66	-	93		140		-	15	29	-	524
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67:0 Distribution-Massing and regulating station segments 01000 Non-respect Labor 22.441 51.218 27.198 77.380 19.628 19.628 19.628 19.728 17.780 19.628 18.72 21.000 18.805 18.72 21.000 18.805 18.72 21.000 18.805 18.72 21.000 18.805 18.72 21.000 18.805 18.72 21.000 18.805 18.72 21.000 18.805 18.72 21.000 18.805 18.72 21.000 18.805 18.72 21.000					1,447	70	3,836	2,639	(7,500)								4,449
0 Distrution-Naturing and regulating station expenses 01008 Expense Lator Ancual 1,168 1,148 (17,480) 1,200 (1,480) 1,480 1,116 (1,480) 1,200 (1,480) 1,200 (1,480) 1,480 </td <td></td> <td>Mains and Services Expenses</td> <td></td> <td></td> <td>22 841</td> <td>21.218</td> <td>20.750</td> <td>21.018</td> <td>21.199</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>239,405</td>		Mains and Services Expenses			22 841	21.218	20.750	21.018	21.199								239,405
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1750 Dischalan-Massuring and registing station regeneses 00200 Valentialization Chastrage 22 10 36 36 12 10 128 730 200 168 7 168 9750 Distribution-Massuring and regularing station responses 0000 Carbon Line Ansatrage and regularing station responses 0000 <																	3.868
6750 Distribution-Massuring and regularing statution expenses 02000 Cupabilized transportation code 16,70 2 3,780 19,83 1,746 1,289 7,70 0				Watehouse Loading Charge		10				10					7		303
3720 Distribution. Namesuring and inguising station segments 3000 Cupic light interportation costs (16) $ (46)$ (23) 0 <th< td=""><td>8750</td><td></td><td>02005</td><td>Non-Inventory Supplies</td><td>4.570</td><td>633</td><td>225</td><td>3,750</td><td>963</td><td>1,476</td><td>1,268</td><td>753</td><td>570</td><td>960</td><td>3,861</td><td>7,176</td><td>26,223</td></th<>	8750		02005	Non-Inventory Supplies	4.570	633	225	3,750	963	1,476	1,268	753	570	960	3,861	7,176	26,223
df:30 Elstrolusion-Messuring and nglasting station expenses 04021 Perma Cher, Massiring 0 <	8750			Capitalized transportation costs	(15)	-	-	(4)	(23)	0	° D	D	0	0		· -	(75)
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3750 Distribution-Measuring and regularing station expremes 0759 Miles General Expense 0 103 - 272 4,600 0 </td <td>8750</td> <td></td> <td>06111</td> <td></td> <td>D</td> <td></td> <td>-</td> <td>2,100</td> <td>-</td> <td>0</td> <td>D</td> <td>D</td> <td>ō</td> <td>0</td> <td>o</td> <td></td> <td>8,333</td>	8750		06111		D		-	2,100	-	0	D	D	ō	0	o		8,333
STOD Distribution-Measuring and regulating station expense-Industrial Chick Non-project Labor 2,729 2,049 4,274 2,759 4,84 3,337 2,612 2,220 2,476 1,178 2,166 3,837 STOD Distribution-Measuring and regulating station expense-Industrial C1005 Expense Labor Acctual 1,303 (201) (72) 790 645 (494) 455 (1,976) 495 (397) 605 607 607 STOD Distribution-Measuring and regulating station expense-Industrial C201 Inventory Materials 830 783 876 94 979 1,233 723 1,599 595 520 877 186 Stribution-Measuring and regulating station expense-Industrial C2024 Vixehouse Lacading Charge 116 113 127 175 101 215 78 129 107 7 Stribution-Measuring and regulating station expense-Industrial C2024 Vixehouse Lacading Charge 217 101 - 385 75 18 188 <t< td=""><td>8750</td><td>Distribution-Measuring and regulating station expenses</td><td>07890</td><td></td><td>0</td><td>103</td><td>-</td><td>272</td><td></td><td>0</td><td></td><td>D</td><td>D</td><td>0</td><td>0</td><td></td><td>4,875</td></t<>	8750	Distribution-Measuring and regulating station expenses	07890		0	103	-	272		0		D	D	0	0		4,875
EFED Distribution-Measuring and regulating station expenses-Industrial OTOS Expense Labor Accrual 1,303 (203) (722) 790 645 (484) 485 (1,976) 695 (596) 606 867 5750 Distribution-Measuring and regulating states expenses-Industrial 02011 Inventory Materials 830 783 625 940 979 1.033 213 1.599 655 520 857 186 6760 Distribution-Measuring and regulating states expenses-Industrial 02024 Warehouse Loading Charge 116 110 116 132 137 175 101 215 78 129 120 7 6760 Distribution-Measuring and regulating station expenses-Industrial 0205 Non-Inventory Supplies 217 101 - 386 75 18 188 - - 130 299 6760 Distribution-Measuring and regulating station expenses-Industrial 0303 Ceptilized transportation cets (15) - - (22) 0 0	\$760	Distribution-Messuring and regulating station expenses-Industrial					4,274	3,755	4,694					1,179			36,079
6760 Distribution-Measuring and regulating station expenses-Industrial 0204 Viarebuise Loading Charge 116 110 116 132 137 175 101 215 78 129 120 7 6760 Distribution-Measuring and regulating station expenses-Industrial 0204 Viarebuise Loading Charge 116 116 132 137 175 101 215 78 129 120 7 6760 Distribution-Measuring and regulating station expenses-Industrial 0205 Non-Inventory Supplies 217 101 - 386 75 18 188 - - 100 29 9760 Distribution-Measuring and regulating station expression-Industrial 03003 Ceptilated transportation costs (15) - - - (22) 0 <td>8760</td> <td>Distribution-Measuring and regulating station expenses-industrial</td> <td></td> <td></td> <td></td> <td>(203)</td> <td>(722)</td> <td>790</td> <td>845</td> <td>(484)</td> <td>485</td> <td>(1,976)</td> <td>495</td> <td>(395)</td> <td>605</td> <td>867</td> <td>1,612</td>	8760	Distribution-Measuring and regulating station expenses-industrial				(203)	(722)	790	845	(484)	485	(1,976)	495	(395)	605	867	1,612
13760 Distribution-Measuring and negulating station expenses-Industrial 02005 Non-Inventory Supplias 217 101 - 386 75 18 188 130 299 3760 Distribution-Measuring and negulating station expenses-Industrial 03003 Cepitalized transportation costs (15) (22) 0 0 0 0 0 0 0 0 0					830		825	940	979	1,253		1.539	565	920	857	186	10,390
3780 Distribution-Measuring and regulating station expenses-Industrial 03003 Cepitalized transportation costs (15) (22) 0 0 0 0 0 0 0 0 0							115		137			215	78	129		7	1,436
						101	-	386				-		-	130		1,413
สาวที่ เหลี่สพรศรรษณ์ได้แห่งแต้งหรือเมือนสาวที่หลายสาวที่หมายสาวที่หมายสาวที่หมายสาวที่หมายสาวที่ได้แห่งแต่งห้องให้และแต่หลายได้		uter iputer-weasuring and regulating station expenses industrial Distribution-Measuring and regulating station expenses industrial					-		(22)	0	0	0	0	0	0	0	(37)
	3/00	www.www.reaseventili.ani.et.a.Reaserili.ani.ee.gighariisas.arimas.ee	00004		34					0			2			5	T GAU

Account	Account Description	Subaccount	Subaccount Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 To	stal
8760	Distribution-Measuring and regulating station expenses-Industrial	05411	Meals and Entertainment	131	49	~		43	0	õ	Ó	233	-	-		455
8760	Distribution-Measuring and regulating station expenses-Industrial	05414	Lodging	128	-	-	-	-	D	0	ç	51	-	-	-	179
877D 8770	Distribution-Measuring and regulating station expenses-City gate check stations	01000	Non-project Labor Expense Labor Accrual	921 (957)	694	4,012 183	165	914 391	2,644	4,316 1,351	3,895	3,740 660	2,258	472 (657)	797	24,828
6770	Distribution-Measuring and regulating station expanses-City gate check stations Distribution-Measuring and regulating station expenses-City gate check stations	01008	Expense Labor Accrual Inventory Materials	(957) 1,312	(67) 1,566	183	(603) 2,126	391 1,956	998 1,520	1,351	(2,156) 1,872	660 1,112	(406) 1.653	(667) 1,585	202 555	(1,062) 17,976
8770	Distribution-Measuring and regulating station expenses-City gate check stations	02004	Warehouse Loading Charge	184	219	163	298	274	213	218	262	156	231	222	22	2,461
8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	5,162	4,982	6,273	6,191	466	3,321	8,807	690	1,005	362	78	514	37,871
8770	Distribution-Measuring and regulating station expanses-City gate check stations	04582	Building Maintenence	300	1,270	320	510	320	720	-	-	-	-	160		3,600
8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	328	431	85	71	228	603	388	404	518	439	93	265	3,852
8770 8770	Distribution-Measuring and regulating station expenses-City gate check stations Distribution-Measuring and regulating station expenses-City gate check stations	05411 05414	Meals and Entertainment Lodging	0	0	0	0	0	46	-	151	-	-		-	46 151
8770	Distribution-Measuring and regulating station expenses-City gate check stations Distribution-Measuring and regulating station expenses-City gate check stations	06111	Contract Labor	0	ñ	6	0	0	0	ő	101	ñ	ò	0	0	151
878D	Majer and house regulator expenses	01000	Non-project Labor	70,420	66,037	93,783	58,453	68,023	73,399	69,176	115,108	65,606	50,740	61,222	54,199	835,154
878D	Mater and house regulator expenses	01008	Expense Labor Accrual	9,739	3,974	(30,595)	7,751	10,630	6,358	4,595	(25,78D)	3,777	(2,665)	5,315	4,198	(2,704)
\$78D	Meter and house regulator expenses	02001	Inventory Materials	1,589	2,374	1,980	2,662	3,063	2,134	2,401	2,822	1,694	2,389	2,298	649	26,043
8780 8780	Meter and house regulator expenses	02004 02005	Warehouse Loading Charge	222 408	332 15	277 28	373 25	429 1,505	299 172	336 184	395 306	237 1,052	334 291	320 559	28 206	3.581 4,752
8780	Mater and house regulator expenses Mater and house regulator expenses	03003	Non-Inventory Supplies Capitalized transportation costs	406	15	20	2⊃ (8)	(15)	(25)	(23)	(63)	(101)	(20)	(32)	(27)	(343)
8780	Meter and house regulator expenses	03004	Vehicle Expense	-	-	-	13	34	48	48	133	161	29	51	42	559
\$78D	Mater and house regulator expenses	04002	Required By Law, Safety	0	D	D	D	0	D	0	D	¢	0	D	D	-
8780	Meter and house regulator expenses	04040	Community Rel&Trade Shows	0	112	-	-	-	٥	D	D	0	0	D	D	112
6760	Mater and house regulator expanses	04146	Public Relations	0	0	0	D	a	0	0	D	0	0	o	D	
8780 8780	Mater and house regulator expenses Mater and house regulator expenses	04302 04305	Heavy Equipment Use 03004 Licenses & Permits, Tex	0	0	0	0	0	0	0	0	29	õ	0	Ď	29
8780	Mater and house regulator expenses Meter and house regulator expenses	04307	Heavy Equipment Capitalized	0	0	ă	ŏ	ő	ő	0	0	(28)	5			(28)
8780	Mater and house regulator expenses	04582	Building Meintenance	270	-	-	-	25	õ	D	ŏ	0	0	D	D	295
8780	Mater and house regulator expenses	04590	Utilities	878	871	1,024	978	1,106	937	829	938	1,030	1,115	1,374	429	11,510
8780	Mater and house regulator expenses	05010	Office Supplies	123	222	794	638	730	378	800	3,076	232	2,136	1,205	1,963	12,298
8780	Meter and house regulator expenses	05111	Postage/Delivery Services	0	0	D	D	2	0	5	16	:	:	11	-	34
878D	Mater and house regulator expenses	05323	Measurement & Meter Reading	0	0	0	0	0	Ô	0	Ď	0	0	Ô	0	-
8760 8780	Meter and house regulator expenses Mater and house regulator expenses	05364 05377	Cellular, radio, pager charges Cell phone equipment and accessories	0	0	0	0	0	69	0 64	0 36	0	0 40	0	0	209
6760	Meter and house regulator expenses Meter and house regulator expenses	05399	Capitalized Telecom Costs	0	0	0	0	0	(36)	(33)	(18)	-	(22)	-		(109)
8780	Meter and house regulator expenses	05411	Meals and Entertainment	95	131	62	324	243	24	81	137	352	(1)	-	214	1,663
878D	Meter and house regulator expenses	05412	Spousal & Dependent Travel	0	٥	Ô	Ó	0	٥	٥	D	0	Ó	Û	D	-
8760	Mater and house regulator expenses	05413	Transportation	423	-	-	33	251	56	507	-	-	-	-	-	1,270
8780	Matar and house regulator expenses	05414	Lodging	1,019	1,384	-	122	248	0	505	125	-	-	(1,384)	280	2,299
8780 8780	Mater and house regulator expenses Mater and house regulator expenses	05419	Misc Employee Expense Training	-	-	-		61	0	0	0	0	0	0	0	61
8780	Mater and house regulator expenses Moter and house regulator expenses	05426	Safety Training	0	ő	ň	ň	ő	0	0	0	ŏ	ŏ	n i	ŏ	-
8780	Meter and house regulator expenses	07120	Environmental & Safety	ů	õ	õ	õ	õ	õ	Ď	D	č	ů Č	ō	ő	-
8780	Mater and house regulator expenses	D7443	Uniforms	0	0	0	0	114	96		125	-	-		•	337
8760	Meter and house regulator expenses	07444	Uniforms Capitalized	D	٥	0	0	(57)	(59)	-	(62)			-	-	(178)
8780	Meter and house regulator expenses	07499	Misc Employee Welfare Exp	D	1,384	-	-	-	0	D	D	0	0	0	0	1,384
\$780	Meter and house regulator expenses	07590	Misc General Expense	-	-	20	219	128	0	0	1,048	139	553	725		2,831
8790 8790	Customer installations expenses Customer installations expenses	01008	Non-project Labor Excense Labor Accrual	1.000 179	568 (202)	1,164 (204)	430	1,208 432	399 (385)	813 309	2,975	1,277 (49)	494 (249)	586 95	1,531 549	12,444 421
8790	Customer installations expenses	02005	Expense Labor Accruat Non-Inventory Supplies	1/9	(202) 93	460	(22)	432	(365)	309	(33)	(49)	(249)	95	13	649
8790	Customer Installations expenses	05411	Meals and Entertainment	114	-	400	-	87	0	0	D	ā	1	0	ō	201
8790	Customer installations expenses	05412	Spousal & Dependent Travel	151	-	-	-	-	ō	ō	D	ō	D	ō	õ	161
8790	Customer Installations expanses	05413	Transportation	923	-	-	-	175	0	0	D	D	D	0	0	1,098
8800	Distribution-Other expenses	01000	Non-project Labor	8,774	4,944	5,481	8,810	10,529	1,100	7,122	6,312	4,327	7,337	3,345	5,558	74,639
0053	Distribution-Other expenses	01008	Expense Labor Accrual	1,072	(1.803)	(2,381)	2,444	1,741	(4,660)	4,024	(3,577)	463 D	1,420	(1,262)	1,385	(1,135)
2800 8800	Distribution-Other expenses Distribution-Other expenses	02004	Inventory Materials Warehouse Loading Charge	p	0	0	0	58	0	0	ő	0	D D			56
8800	Distribution-Other expenses	02005	Non-Inventory Supplies	870	-	771	877	564	101	1,501	51	965	-	383	1,037	7,120
8800	Distribution-Other expenses	04001	Safety, Newspaper	0	0	D	0	0	0	0	0	0	D	0	125	125
8800	Distribution-Other expenses	04146	Public Relations	D	D	D	a	D	D	0	D	o	D	٥	0	-
8800	Distribution-Other expenses	04582	Building Maintenance	0	0	0	0	0	1,835	200	-	-		132	41	2,208
8800 8800	Distribution-Other expenses	04590 04599	Utilitias Confidential Lifetica Contra	8	-	18 (9)	B	8	D	0	D	0	D	0 (58)	0	42 (1,406)
8800	Distribution-Other expenses Distribution-Other expenses	05010	Cepitalized Utility Costs Office Supplies	(4)	-	(9)	(4) 91	{4}	(1,192)	(117) 96	499	38	27	100	(18) 327	1,182
8800	Distribution-Other expenses	05111	Postage/Delivery Services	113	90	26	17	330	598	106		-	615	100	-	1.894
8300	Distribution-Other expenses	05312	Long Distance	0	0	0	0	D	D	٥	٥	۵	D	۵	D	-
8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	٥	0	D	٥	0	D	٥	D	D	ō	٥	0-	-
8800	Distribution-Other expenses	05411	Meals and Entertainment	0	0	0	0	55	0	12	-			-	-	66
8800	Distribution-Other expenses	05413	Transportation	Ó 0	0	0	ů D	Ó	D	0	٥	0	D	٥	٥	245
8800 8800	Distribution-Other expenses Distribution-Other expenses	05414 05415	Lodging Membership Feas	0 78	¢	¢.	0	Ŷ	0	245 0	-	0	- 69	-	78	245 245
8800	Distribution-Other expenses	05421	Training	10						ő	226	5	60	-	10	245
8800	Distribution-Other expenses	05426	Safety Training	0	o	0	0	D	Ď	õ	0	0	D	47	-	47
6800	Distribution-Other expenses	05427	Technical (Job Skills) Training	0	Q	D	Q	0	D	0	D	D	0	¢	D	
8800	Distribution-Other expanses	07499	Misc Employee Welfare Exp	6	-	-	-	-	131		-	-		-	-	137
8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	350	-	D	219	-	-	-	-	-	569
8810	Distribution-Rents	02001 02004	Inventory Materials	63 10	-	-	-	-	D	0	D	D	D	0	D	68 10
881D 881D	Distribution-Rents Distribution-Rents	02004	Warahouse Loading Charge Non-Inventory Supplies	10	-	-	-	255	5	0	0 295	129	D	0	0	10 753
8310	Distribution-Rents	04302	Heavy Equipment		0	- 0	0	235	0		40	128			30	40
8810	Distribution-Rents	04307	Heavy Equipment Capitalized	ő	ő	õ	õ	õ	ő	õ	(40)					(4D)
8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(38,226)	(39,985)	(43,884)	(40,991)	(39,430)	(36,759)	(37,574)	(35,555)	(39,240)	(40,230)	(39,481)	(40,142)	(471,497)
8810	Distribution-Rents	D4581	Building Lease/Rents	81,491	81,133	81,248	71.753	72,158	70,747	73,273	66,305	71,903	67,903	67,734	68,259	875,908
8810	Distribution-Rents	04582	Building Maintenance	25,225	13,334	14,223	12,176	15,568	12,280	16,779	16,143	18,251	22,654	19,749	21,452	207,853
8810	Distribution-Rents	04590	Utilities Constational Listic Conte	198	463	185	1.018	2,311	297 (a 706)	845	1,246	670	354	556	730	8,873
8310 8810	Distribution-Rents Distribution-Rents	04599 05010	Capitalized Utility Costs Office Supplies	(12,902) 132	(6,935)	(8,161)	(7,302)	(9,371)	(6,796)	(9,489) 0	(9,638)	(10,470) 69	(15,302)	(12,006)	(13,121)	(121,393) 201
8810	Distribution-Rents	05111	Postage/Delivery Services	132		223		63	0	0	p	0	85	-		390
8810	Distribution-Rents	07120	Environmental & Safety	0	D	68	-	-	ő	ŏ	Ď	Ď	D	0	0	68
8810	Distribution-Rents	07499	Misc Employee Welfare Exp	0	0	0	0-	Ō	0	0	70		-	-	-	70
8810	Distribution-Rents	07590	Misc General Expense	-	-	-		-	0	0	D	0	D	0	0	-
3010	Customer accounts-Operation supervision	01000	Non-project Labor	ò	0	D	D	0	0	D	D	D	0	0	¢	-

Account	Account Description	Subaccount	Subaccount Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	0	0	0	0	0	0	0	D	D	0	0	0	-
9010	Customer accounts-Operation supervision	05010	Office Supplies	D	D	D	0	D	0	0	D	D	D	0	0	-
9010	Customer accounts-Operation supervision	05411 05412	Meals and Entertainment	0	a	D	0	0	٥	D	0	D	0	٥	Ó	-
9010 9010	Customer accounts-Operation supervision Customer accounts-Operation supervision	05412	Spousel & Dependent Travel Transportation	D	0	0	0	0	0	0	D	D	0	0	0	-
9010	Customer accounts-Operation supervision	05414 05414	Lodging	D D	0	0	0	0	0	0	ő	0	0	0	0	-
9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	42.959	28,995	41,035	18,348	29,919	47,117	46,575	65,241	35,860	36,145	37.436	34,274	465,907
9020	Customer accounts-Meter reading expenses	OTDOB	Expense Labor Accrual	2,251	(5,478)	(13,458)	500		10,955	4,350	(19,234)	1,851	1,557	4,260	133	(4,673)
9020	Customer accounts-Meter reading expenses	01219	Kentucky Local Tax	0	0	Ð	0	0	Ð	٥	0	D	D	a	0	-
9020 9020	Customer accounts-Meter reading expenses Customer accounts-Meter reading expenses	02005 03003	Non-Inventory Supplies Capitalized transportation costs	213	249	55	345	-	2	137	33 0	127	65	318	196	1,740
5020	Customer accounts-weter reading expenses	03004	Vabida Expensa	-	-		-	-	0	0	0	0	(17)	-	(1B) 26	(35)
9020	Customer accounts-Meter reading expenses	05010	Office Supplies	0	0	p	0	0	ů.	c	0	ő	0	102		102
9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	D	D	D.	ō	0	13	-	-	-	-	-	-	13
\$020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	-	48	-	100		Ď	٥	120	-	-	195	-	464
9020	Customer accounts-Meter reading expenses	05413	Transportation	0	0	D	0	0	-	0	0	0	0	0	0	
9020 9020	Customer accounts-Meter reading expenses Customer accounts-Meter reading expenses	05414 06111	Lodging Contract Labor	65,963	74,878	61,620	61,035	60,614	0 42,452	63,385	0 70,786	72,529	75,152	483 74,038	94,906	483 817,360
9020	Customer accounts-Meter reading expenses	07443	Uniforms		113	(113)		523		125	10,100	106	10,102	120	94,900	961
9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	-	(57)	63	-	(249)	(39)		-	(52)		(66)	~	(460)
9020	Customer accounts-Meter reading expenses	07499	Misc Employee Welfare Exp	-	-	14	-	710		o	0	đ	٥	53	-	777
\$02Ô	Customer accounts-Meter reading expenses	07590	Misc General Expense	-	-	-	-	-	419	-	-	1,875	113	138	85	2.629
9030 9030	Customer accounts-Customer records and collections expanses Customer accounts-Customer records and collections expanses	01000	Non-project Labor Expense Labor Accrual	4D,321 3,908	39,309 3,324	55,785 (18,219)	33,240 3,999	33,097 3,252		31,974 3,660	47,777 (12,820)	32,590 3,443	33,789 2,109	38,081 4,525	32,972 94	448,068 (2,150)
9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	5,500	0,024	(10,210)	0.000	9.202	0.0	3,000	(12,620)	5,445	2,,103	4,525	0	1,2,1307
9030	Customer accounts-Customer records and collections expenses	02006	Purchasing Card Charges	D	0	5	٥	0	õ	õ	ã	õ	ō	õ	õ	
9030	Customer accounts-Customer records and collections expenses	03003	Cepitalized transportation costs	D	0	0	0	(6)		0	0	Ó	Ď	٥	D	(6)
9030	Customer accounts-Customer records and collections expenses	03004	Vahida Expensa	Ó	Ó	D	Ô	9	D	D	0	D	D	Q	0	9
9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	Q OOF	0	0	0	0		0	0	D	۵	D	0	
9030 9030	Customer accounts-Customer records and collections expanses Customer accounts-Customer records and collections expanses	04590	Utilities Refurbished Meters	225	236 0	463	93	719	299 0	305	237	199	-	152	255 0	3,181
9030	Customer accounts-Customer records and collections expenses Customer accounts-Customer records and collections expenses	04595	Office Supplies	312	695	1,482	184			741	356	2,123	1,747	1,935	955	12.721
9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	543		1,401	10	-	55	116	196	129	110	79	337	1,573
9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	187	314	-	580	25	27	-		14	-	14	302	1,463
9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	٥	٥	D	۵	29	D	a	0	D	D	0	D	29
9030	Customer accounts-Customer records and collections expenses	05413	Transportation		-	-	41	504	0	41	:		100	-		686
9030 9030	Customer accounts-Customer records and collections expenses	05414	Lodging	330	-	-		113		0	0	0	140		146	1,048
9030	Customer accounts-Customer records and collections expanses Customer accounts-Customer records and collections expanses	05428	Safety Training Contract Labor	a 0	0	0	0	0		0	0	0	0	0 0	0	-
9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	ž		171		80							75	1,144
9030	Customer accounts-Customer records and collections expenses	07120	Environmental & Safety	0	D	0	D	D	D	C	0	D	0	0	0	-
9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp		126	285		42	19	48	75	-		-	-	593
9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	6,295	6,295	9,668	6,295			6,610	9,915	8,610	6,610	6,610	6,610	84,264
9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	630	629	(2,795)	907			748	(2,644)	661	330	661	330	488
9090	Customer service-Operating informational and instructional advertising expense	04001 04040	Safety, Newspaper Community Rel&Trade Shows	0	0	D	0 773	0 373	D 359	c	0 57	0	0	0	0	1.865
9090 9090	Customer service-Operating informational and instructional advertising expense Customer service-Operating informational and instructional advertising expense	04040	Customer Relations & Assist	3,176	200	-	474	3/3		3,900	57 10	-	100	419	198	19,921
9090	Customer service-Operating Informational and Instructional advertising expense	04582	Bullding Malatanance	3,176	200		~/~	0		3,800	0	'n	n n	419	- 0	19,921
9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	-	-	-		ő	ā	130	38	8	-	254	486
9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	216	333	-	261	291	0	132	175	100	270	-	199	1,975
9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Trevel	0	0	D	D	0	D	0	٥	٥	100	-	-	100
9090 9090	Customer service-Operating informational and instructional advertising expense	05413 05414	Transportation	453	1,916	-	246	770 737		887	695	998	506	-	1,107	7,560
0000	Customer service-Operating informational and instructional advertising expense Customer service-Operating informational and instructional advertising expense	05415	Lodging Membership Fees	-	812	-		/3/	0 0	105	211	89	808 0	0	527 0	3,290
8090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense					38		n n	0	95	-	-	-	133
9090	Customer service-Operating informational and instructional advertising expense	07510	Association Dues	D	Q	Q	¢	0	Ď	õ	õ	0	٥	0	0	
9090	Customer service-Operating Informational and instructional advertising expense	07590	Misc General Expense		-	-	-		0	0	0	û	0	0	42	42
9100	Customer service-Miscellaneous customer service	04040	Community Rol&Trade Shows	D	o	0	0	0		0-	0	0	0	128	-	128
9110	Sales-Supervision	01000	Non-project Labor	10,142	10,171	15,207	10,147	10,142		7,221	10,800	7,207	7,221	7,221	7,221	111,445
91 10 91 10	Sales-Supervision Sales-Supervision	01008 02005	Expense Labor Accrual Non-Inventory Supplies	1,080	1,034	(4,585) 0	1,524	1,013 30	(261)	(117) D	(2,694) D	723 (24)	368	722	361	(1,D34) B
9110	Sales-Supervision	04021	Promo Other, Misc		58		0	30	ŏ	ő	6	(24)	-			93
9110	Sales-Supervision	04040	Community Rel&Trade Shows	321	149	98		1,063	03	274	70	690		343	2,364	5,432
9110	Sales-Supervision	04046	Customer Relations & Assist	56	-	-	-	1,412	390	2,916	-	312	1,341	139	369	6,935
9110	Sales-Supervision	04146	Public Relations	D	a	ū	a	0	0	0	0	0	50		•	50
9110	Sales-Supervision	05010	Office Supplies	-	-	-	-	23	30	39		23	30	210	413	768
9110 9110	Sales-Supervision Sales-Supervision	05111 05312	Postage/Delivery Services Long Distance	0	0	D	0		0	0	246 0	134	77	65		523 10
9110	Sales-Supervision Sales-Supervision	05364	Collular, radio, pager charges	0	0	0	0	0	0	0	D D	0	10	0	0	10
9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-		-	ő	0	õ	28				28
911D	Sales-Supervision	05399	Capitalized Telecom Gosts					-	o	ō	Ď	(14)	(5)	-		(20)
911D	Salas-Supervision	05411	Meals and Entertainment	361	1,193	456	334			347	129	734	581	429	381	5,872
9110	Sales-Supervision	05412	Spousal & Dependent Travel					24	0	6		2				32
9110 9110	Sales-Supervision	05413	Transportation	2,348 228	2,953 1,144	1,607	3,139 709	6,719 1,200		2,472	2,235	2,020	2,738	2,764	2,178	32,440 8 747
9110 9110	Sales-Supervision Sales-Supervision	05417	Lodging Club Dues - Deductible	223	1,144	649 D	197	1,200		725	339	329	1,291	1,463	244	8,747
9110	Sales-Supervision	05419	Mise Employee Expense	25	289		5	65	0	0	0	8	29		0	356
9110	Sales-Supervision	05420	Employee Development	-	-	-	655		õ	õ	ŏ	õ	0	Ó	٥	655
9110	Sales-Supervision	05421	Training		-	-	-		0	0	ō	Ô	0	Ó	Ó	
9110	Sales-Supervision	07510	Association Dues	0	٥	0	٥	D		0	0	0	0	0	0	•
9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	95	450	-	295	368	186	64	280	243	225	159	137	2,502
9120 9120	Sales-Demonstrating and selling expanses Sales-Demonstrating and selling expanses	04040 04046	Community Rel&Trade Shows Customer Relations & Assist	875 9,333	563 4,520	1,844	321 3,326	398 1,481		1,153 4,093	712 2,378	1,583 16,338	1,571 10,277	704 6,604	528 3,412	10,195 69,650
9120 9120	Sales-Demonstrating and selling expenses Sales-Demonstrating and selling expenses	04046 05010	Customer Relations & Assist Office Supplies	9,333	4,520	1,844	3,326	1,481	5,042	4,093	2,375	16,338	10,277	6,604 Ö	3,412	59,650 240
9120	sales-Demonstrating and selling expenses Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	0	0	ō	0	0		0	0	0	Ó	ő	29	240
9120	Sales-Demonstrating and selling expenses	05413	Transportation	D	õ	o	õ	a	Ď	25	70	-	-	-	-	95
9120	Sales-Demonstrating and selling expenses	05415	Membership Fees	D	0	c	0	0	D	D	0	100	-	-	-	100
9120	Sales-Demonstrating and selling expenses	05420	Employee Development					-	D	٥	٥	185		-	-	185
9120	Salas-Demonstrating and selling expenses	0751D 04040	Association Dues	0	290	č	, c	0	0	0	0	0	0	0	0	290
9130	Sales-Advertising expanses	04040	Community Rel&Trade Shows	D	d	0	d	1	D	ŭ	U	150			75	225

Image North Action of the second	Account	Account Description	Subaccoun:		May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 Total
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7690 Maintenance of there aquipment 04302 Heavy Equipment 0 <						0					•		•			
769D Maintenance of other oquipment 04307 Heavy Equipment Capitalized 0 0 0 0 0 0 (4) - - - (4) 8310 Storage-Maintenance of structures and improvements 02005 Non-inventory Supplies 0 27 300 - 0													3,250	2,666	2,686	
8310 Storage-Maintenance of structures and improvements 02005 Non-Inventory Supplies 0 27 300 - 0 0 0 0 0 327					0		-	Ď			•	,	-	-	-	
8310 Storage-Maintenance of structures and improvements 04582 Building Maintenance + + 0 O D O B3 68	8310	Storage-Maintenance of structures and improvements	02005	Non-inventory Supplies	. 0	27	300		-	Ō	õ	D	0		0	0 327
	831D	Storage-Maintenance of structures and improvements	04582	Building Maintenance	~	~	-	~	-	Û	ò	D	0	58	-	- 88

Atmos Energy Corp.; Kentucky/ Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - DIV 009

Account	Account Description	Subaccoun	subaccount Description	May-11	Jun-11	301-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 T	Total
8310	Storage-Maintenance of structures and improvements	06111	Contract Labor	0	457	-	-	-	Q	-0	Û	0	0	D	0	457
8320	Maintenance of reservoirs and wells	01000	Non-project Labor	0	0	524	1,993	1,967	٥	۵	Ð	0	0	D	0	4,484
8320 8320	Maintenance of reservoirs and wells	01008	Expense Labor Accrual	0	0	87 33	710 18	186	(983)	•	•	-	-	•	-	-
6330	Maintenance of reservoirs and wells Maintenance of lines	02005 02005	Non-Inventory Supplies Non-Inventory Supplies	0	0	33	18	7	111	-	-	ō	ō	-	0	169 16
8340	Maintenance of compressor station equipment	01000	Non-project Labor	534	350	447	18	197	348		30	1.311	181	613	ě	4.011
8340	Maintenance of compressor station equipment	01008	Expanse Labor Accrual	(343)	(75)	(171)	(75)	99	93	(191)	5	454	(386)	234	(305)	(653)
B340	Maintenance of compressor station equipment	02005	Non-Inventory Supplies			-		1,115	214	169		32	395	110		2,034
8340	Maintenance of compressor station equipment	04302	Heavy Equipment	0	0	0	0	0	0	D	523	1,853	-	-		2,377
834D	Maintenance of compressor station equipment	04307	Heavy Equipment Capitalized	٥	0	٥	0	0	D	D	(513)	(1,816)	-	-	-	(2,329)
8340	Maintenance of compressor station equipment	06111	Contract Labor	0	0	0	0	o	0	0	D	۵	0	Ô	D	-
8350 8350	Maintenance of measuring and tegulating station equipment	01000	Non-project Labor Expense Labor Accrual	-	610	186	1,519	-	0	0	D	0	0	0	D	2.315
8350	Maintenance of measuring and regulating station equipment Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	31	427	(396) 636	292	(608) 53	ů,	ņ	0	0	0	0	D	1,013
835D	Maintenance of measuring and regulating secon equipment	04582	Building Maintenance	0	42	030	202	~~	ő	ő	n	ŭ	5	0	Ď	42
6350	Maintanance of measuring and regulating station equipment	06111	Contract Labor	p	0	0	0	3,038	ő	ö	D	Ď	ŭ	ă	Ď	3,036
8360	Processing-Maintenance of purification equipment	01000	Non-project Labor	-	-	-	-	93	0	٥	Ď	0	0	d	0	93
8360	Processing-Maintenance of purification equipment	01008	Expanse Labor Accrual	D	٥	0	0	46	(46)	-	-	-	-	-	-	-
8360	Processing-Maintenance of purification equipment	02005	Non-Inventory Supplies	Ď	O	0	٥	Ó		D	D	D	Q	D	o	-
8630	Transmission-Maintenance of mains	01000	Non-project Labor	180	105	371	2,152	1,784	3,272	5.813	915	-	-	106	-	14,708
8630	Transmission-Maintenance of mains	01008	Expanse Labor Accrual	(18)	(34)	(12)	803	27	907	1,979	(3,626)	(152)	:	53	(53)	(124)
8630 8630	Transmission-Maintenance of mains Transmission-Maintenance of mains	02005	Non-Inventory Supplies Heavy Equipment	D	0	0	0	0	u u	ů	0	0	0	0	0	-
8630	Transmission-Maintenance of mains	04302	Heavy Equipment Capitalized	0	0	0	0	0	0	ú	ń	Ď	0	u n	0	-
8630	Transmission-Maintepance of mains	06111	Contract Labor	-	3,039	-	1,598	1,598	ő	0	1,598	-	-		-	7,834
8650	Transmission-Maintenance of measuring and regulating station equipment	D1000	Non-project Labor	2,513	-	174	233	-	ŏ	ő	p	D	D	٥	0	2,920
8650	Transmission-Maintenance of measuring and regulating station equipment	01008	Expanse Labor Accrual	1,503	(1,508)	29	64	(93)	D	0	D	0	D	0	ä	~
8650	Transmission-Maintenance of measuring and regulating station equipment	02001	Inventory Materials	0	0	0	0	0	D	0	D	(97)	(6)	6	-	(97)
8650	Transmission-Maintenance of measuring and regulating station equipment	02004	Warehouse Loading Charge	D	0	0	٥	۵	Û	Ô	D	(14)	(1)	1	-	(14)
665D	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	1,507	-	-	-	0	٥	D	D	D	٥	0	1,507
8650	Transmission-Maintenance of measuring and regulating station equipment	04302 04307	Heavy Equipment	49	-	-	-	-	٥	0	0	D	D	0	0	49
8650	Transmission-Maintenance of measuring and regulating station equipment	04307	Heavy Equipment Capitalized Building Maintenance	(4B)	685	-	-	-	0	0	D	0	D	0 Ô	0	(48) 685
8850 8850	Distribution-Maintenance supervision and engineering Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	132	29	-	226	34	23	342	304	250	241	235	11	1,826
8850	Distribution-Maintenance supervision and engineering	05411	Meals and Entertainment	132 D	20	-	4.20		23	342	504 D	20U	241	230	0	1,020
3850	Distribution-Maintenance supervision and engineering	05412	Spousal & Dependent Travel	Ď	õ	ő	õ	a	5	0	5	ñ	õ	Ď	ō	-
8860	Distribution-Maintenance of structures and improvements	04532	Building Maintenance	50	50	50	134	252	ō	223	50	65	105	72	53	1,104
8860	Distribution-Maintenance of structures and improvements	04592	Misc Rents	D	0	0	0	0	Ď	Ó	٥	D	ů.	0	Ď	-
8870	Distribution-Maint of mains	01000	Non-project Labor	323	1,774	1,649	2,372	471	2,904	2,056	533	2,672	955	415	879	17,003
8270	Distribution-Maint of mains	01008	Expense Labor Accrual	(1.039)	1.048	(967)	874	(714)	1,362	(261)	(1,248)	846	(553)	(175)	276	(750)
837D	Distribution-Maint of mains	02001	Inventory Matarials	391	(444)	359	658	140	100	176	248	168	135	80	12	2,022
6870	Distribution-Maint of mains	02004	Warehouse Loading Charge	55	(62)	50	92	20	14	25	35	24	19	11	0	282
8870	Distribution-Maint of mains-	62005	Non-Inventory Supplies	D	0	0	0	0	0	7	-	-	-	-	281	289
3870 8690	Distribution-Maint of mains Maintenance of measuring and regulating station equipment-General	06111	Contract Labor Non-project Labor	205	۵	b	0	D	0	u	640	-	- D	-	â	640 205
2890	Maintenance of measuring and regulating station equipment-General Maintenance of measuring and regulating station equipment-General	01008	Non-project Labor Expense Labor Accrual	123	(123)	-	-	-	u n	u 0	0	0	0	0	0	208
3890	Maintanance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	120	4.317	(517)	2,769	157	Ď	ñ	0	2 403		572	25	9,726
8390	Maintanance of measuring and regulating station equipment-General	06111	Contract Labor	D	G	D	0	1,680	D	ŏ	Ď	0	D	ā	0	1,680
8900	Maintenance of measuring and regulating station equipment-industrial	02005	Non-Inventory Supplies	1,161	1,505	1,261	2,826	181	0	0	Ó	2,589		1,060	-	10,583
6900	Maintenance of measuring and regulating station equipment-industrial	06111	Contract Labor	0	0	D	0	7,375	D	0	Ô	٥	D	D	D	7,375
8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-Inventory Supplies	384	2,804	700	1.831	-	D	Q	D	70	322	1,048	-	7,159
2910	Maintenance of measuring and regulating station equipment-City gate check stations	05111	Contract Labor	Q	0	Q	Q	1,445	0	٥	D	D	D	0	D	1.445
8910	Maintenance of measuring and regulating station equipment-City gate check stations	07590	Misc General Expense	0	0	0	0	4,950	D	0	0	0	0	0	0	4,950
8920	Maintenance of services Maintenance of services	01000	Non-project Labor Expense Labor Accruel	1,884	1,164	1,994 (463)	141 (276)	1,080 484	567 (229)	989 332	852 (501)	1,321 321	633 (209)	769	1,051	12,445
8920 8920	Maintenance of services	02005	Non-Inventory Supplies	759	(316)	[403)	(2/6)	454	(229)	332	(501)	321	(209) D	131 85	193	206 85
8920	Maintenance of services	03003	Capitalized transportation costs	0	0	0	ō	0	5	0	n	ő	(2)	¢9		(2)
8920	Maintenance of services	03/004	Vehicle Excense	ő	0	Ď	ň	õ	Ď	ŏ	õ	0	4			4
8920	Maintenance of services	05010	Office Supplies	õ	õ	p	Ď	õ	Ď	ā	ō	õ	D	D	63	63
\$930	Maintenance of meters and house regulators	01000	Non-project Labor	1,363	4,910	7,977	7,635	6,341	5,340	3,697	5,009	4,661	4,381	2,478	2,856	56,649
8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	(1,021)	2,619	(2,107)	1,725	117	(234)	(534)	(1,568)	797	121	(514)	332	(268)
8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	1,741	1,465	639	760	1,164	314	1,198	1,841	826	1,266	1,163	548	12,923
894D	Distribution-Maintenance of other equipment	03003	Capitalized transportation costs	(4)	-	-	-	•	0	0	٥	0	0	0	0	(4)
8940	Distribution-Meintenance of other equipment	03004	Vehicle Expense	8					0	C C	0	0	0	°,	0	5
8940 8940	Distribution-Maintenance of other equipment Distribution-Maintenance of other equipment	04302 04307	Heavy Equipment Heavy Equipment Capitalized	42	52 (51)	149 (146)	6 (6)		0	0	0	0	0	ů O	22	272
8940 8940	Distribution-Maintenance of other equipment	04307	Office Supplies	(14)	(51)	(146)	(6)	0	0	0	0	0	0	0	(22)	(266)
8940	Distribution-Maintenance of other equipment	05364	Cellular, radio, pager charges	0	0	ő	0	c	21	98	99	304	-	102	97	722
8940	Distribution-Maintenance of other equipment	05373	Use 05364 Cell svc-field technicians	17	52	64	64	135	0	0	0	0	0	02	0	335
8940	Distribution-Maintenance of other equipment	05374	Use 05364 Cell svc-field tech superv	4	12	15	15	32	ō	0	Ó	Ó	0	õ	õ	77
8940	Distribution-Maintenance of other equipment	05375	Use 05364 Cell service-all others	5	15	18	18	40	0	۵	0	0	ō	ō	ó	96
8940	Distribution-Maintenance of other equipment	05399	Capitalized Telecom Costs	(13)	(42)	(52)	(53)	(109)	(11)	(51)	(50)	(156)		(55)	(53)	(645)
8940	Distribution-Meintenance of other equipment	D9911	Reimbursements	D	o	C	0	10	0	۵	0	D	D	0	0	10
9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	299,764	310,339	242,151	273,690	235,354	287,966	335,503	309,949	359,555	341,937	313,018	278,244	3,587,471
9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC D&M	165,790 276,386	184,717 258,946	186,343	193,529	198,817	214,106	218,119	224,143	226,488 392,353	201,469	204,603		2,439,299
9220	A&G-Administrative expanse transferred-Credit	41132 09927	Billing for SS O&M Cust Uncol Acci-Write Off	15,376	258,946	245,954 14,655	270,423 14,581	277,499 (592,609)	305,097 17,685	3D1,388 22,514	290,827		283,122 27.613	286,333		3,473,278 (361,588)
9040	Customer accounts-Uncollectible accounts	09971	Cust Under Acci-Willie On	1.931.608	1,909,165	1,619,547	1,756,304	1,315,111	2,453,468	2.024.125	29,321 1,754,791	32,050	1.758.424	24,393	18,066	22.136.033
				1,301,008	1,000,100	1,010,047		1,510,111			11/04/101	*,040.417	1.100,424	1,833,782	1,720,005	1.130.033
Account	Account Description	Subaccoun		May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
7590	Production and gathering-Other expenses	06111	Contract Labor	D	0	0	D	C	D	۵	D	D	D	¢	0	-
8140	Storaga-Operation supervision and engineering	03003	Capitalized transportation costs	-	-	-	-	-	0	0	D	D	D	0	0	•
8140	Storage-Operation supervision and engineering	03004	Vehicle Expanse	-	-	-	1	:	0	٥	D	D	D	0	٥	-
814D	Storage-Operation supervision and angineering	04201	Software Maintenance	0	0	0	0	0	541	-	:	:			-	541
8140 8140	Storage-Operation supervision and engineering	05377	Cell phone equipment and accessories Misc General Expense	0	(558)	D (279)	r299)	0 (841)	(270)	0 (299)	0 (279)	0 (279)	0 (279)	0 (448)	0 (279)	(4,109)
8140 8160	Storage-Operation supervision and engineering Wells expenses	01000	Non-project Labor	2,717	(356) 3,675	5,535	2,410	3,215	5,469	(299)	6,578	5,806	(279) 5,259	(448) 5,100	5,038	(4,109) 59,946
B160	Wells expenses	01008	Expanse Labor Aportal	725	(1,289)	1,325	(732)	402	1,947	(2,364)	1.363	3,808	(245)	183	473	1,846
2.20					(-)/					(1)			(

Atmos Energy Corp.; Kentucky/ Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - Div 009

ccoun1	Account Description	Subaccount		May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nev-11	Dec-11	Jan-12	Feb-12	Mar-12		Total
60 60	Wells expanses	02005	Non-Inventory Supplies	-	94	-	1,903	-	283	1,257	260	473	179		2,551	6,9
60 60	Wells expenses Wells expenses	03003 03004	Capitalized transportation costs Vehicle Expense	đ	0	0	0	0	0	٥	0	0	0	D	p	
60 60	Wells expenses	04302	Heavy Equipment	0	0	0	0	ŭ	0	u O	U 0	0	0	Ů	0	
60	Wells expenses	D4307	Heavy Equipment Capitalized	ő	ě	ŏ	ň	0	ň	n n	0	õ	ő	Ó	D	
ED	Wells expenses	05411	Meals and Entertainment	õ	õ	ŏ	ŏ	ő	ő	D D	Ď	ŏ	ŏ	ň	D	
60	Walls expenses	05414	Lodging	0	ō	ō	ō	õ	õ	813	÷	-	-	-	-	5
60	Wells expenses	05419	Misc Employee Expense	-	-	-	-	-	٥	٥	D	0	0	o	D	
60	Walls expenses	06111	Contract Labor	0	۵	0	٥	o	6,919	18,838	11,200	-	195	525	-	37,6
60	Walls expenses	07590	Misc General Expanse	•	(636)	(318)	(398)	(3,670)	(298)	(393)	(316)	(318)	(318)	(932)	(318)	(7,9
70	Lines expenses	01000	Non-project Labor	2,392	3,712	2,697	2,627	3,008	1,687	7,326	4,320	3,916	5,127	3,980	3,955	44,9
70 70	Linos expenses Lines expenses	D1009 02005	Expanse Labor Accrual Non-Inventory Supplies	854	(1,055)	395	300 76	190	(406) 165	125	75	466	545 156	(317)	383 307	1,5
7D 7D	Lines expenses	04301	Rouipment Lease	ñ	0	0	16	-	165	-	-	9 9	156	0	307	7
70	Lines expenses	D4302	Heavy Equipment	0	0	0	0	ŏ	ő	ň	č	õ	ŏ	ň	0	
70	Lines expenses	04307	Heavy Equipment Capitalized	ő	ŏ	ő	ő	ő	õ	õ	Ď	ŏ	õ	n	ŭ	
rb .	Lines expenses	D4590	Utilities	-	-	114	101	110	111	111	71	124	140	118	121	1.1
D	Compressor station expenses	01000	Non-project Labor	493	243	141	190	-	852	3,444	1,111	752	751	467	1,739	10
)	Compressor station expenses	01008	Expanse Labor Accrual	(344)	(304)	9	46	(95)	560	14	(241)	5	(Q)	(105)	810	
Ď	Compressor station expenses	02005	Non-Inventory Supplies	845	207	58	153	537	1,114	444	373	210	77	103	518	4,
)	Compressor station expenses	02006	Purchasing Card Charges	-	(127)	Q	o	0	0	0	D	Ð	0	٥	0	(
	Compressor station expenses	03003	Capitalized transportation costs	٥	0	0	0	Q	0	0	D	0	a	a	D,	
	Compressor station expenses	03004	Vehicle Expanse	0	0	0	0	0	0	0	0	0	0	0	0	
	Compressor station expenses	04018 04302	Safety	u Q	0	0	0 30	0	0	0	D	0	0	0	ů COT	
	Compressor station expenses Compressor station expenses	04302	Heavy Equipment Heavy Equipment Capitalized	U	0	0		-	0	0	0	0	0	0 0	905	
	Compressor station expenses	04582	Building Maintenance	D	0	0	(29)	0	ő	ň	n	0	ů ů	u	(887) 0	
	Compressor station expenses	04550	Utilities	n n	26	49	142	37	еõ	57	75	74	77	84	33	
	Compressor station expanses	04592	Misc Rents	D	õ	õ	0	0	ő	0	Ď	6	ó	ñ	õ	
	Compressor station expenses	04599	Capitalized Utility Costs	Ď	(20)	(42)	(120)	(31)	(51)	(48)	(63)	(63)	(65)	(72)	(28)	
	Compressor station expenses	05010	Office Supplies	0	(/	Ö	0	0	0	0	0	C C	0	0	0	
	Compressor station expenses	05111	Postage/Delivery Services	0	a	0	. 0	Ó.	ō	Ď	D	ō	ō	ō	ō	
	Compressor station expenses	05377	Cell phone equipment and accessories	D	٥	٥	0	0	0	D	D	0	Ô	Ó	Û	
	Compressor station expenses	05411	Meals and Entertainment	٥	0	Ó	0	0	0	Ô	0	c	0	D	0	
1	Compressor station expenses	05413	Transportation	Q	¢	0	0	Q	0	D	D	0	0	٥	٥	
	Compressor station expenses	05414	Lodging	Q	O	Q	٥	0	0	a	D	0	0	0	۵	
	Compressor station expenses	05419	Misc Employee Expense	D	a	0	0	٥	0	0	0	o	Q	a	D	
5	Compressor station expenses	06111	Contract Labor	-	-	-	-	236	0	0	D	330	-	-	-	
	Compressor station expenses	07443	Uniforms	0	o	0	0	0	a	0	0	Ċ.	D	0	0	
	Compressor station expenses	07444 07590	Uniforms Capitalized	U .	U	0	0	0	0	D	D	Q	0	q	0	
	Compressor station expenses Compressor station fuel and power	04590	Misc General Expense Utilities	0 63	0 57	0 53	0 54	0 33	0 56	0 63	D	0	0 66	0 71	33 67	
	Storage-Measuring and regulating station expenses	01000	Non-project Labor	65	5,	264	24	119	150	109	301	129 362	137	98	747	2
	Storage-Measuring and regulating station expenses	01006	Expanse Labor Accrual	(176)	14	78	(92)	60	36	(60)	72	73	(101)	(13)	399	
))	Storage-Measuring and regulating station expenses	02001	Inventory Materials	(170)			(02)		0	0	, 2 D	0	0	(10)	0	
	Storage-Measuring and regulating station expenses	02004	Watehouse Loading Charge	-	-	-	_	-	ő	n	Ď	ă	õ	ŏ	0	
5	Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	-	-	-	528	ŏ	ŏ	Ď	õ	130	-	-	
5	Storage-Measuring and regulating station expenses	04590	Utilities	30	(35)	77	75	75	73	113	147	172	211	183	176	1
1	Storage-Measuring and regulating station expenses	05111	Contract Labor	D	, a	183	-	-	0	Ō	D	Ð	0	Ó	Ó	
	Storage-Purification expenses	01000	Non-project Labor	-	-	-			Ú	307	334	3,984	4,718	2,651	2,912	1.
	Storage-Purification expenses	01008	Expense Labor Accrual	-	-	-	-	-	Û	51	49	1,692	330	(798)	422	
	Storage-Purification expenses	02005	Non-Inventory Supplies	-	-	-	-	-	0	101	247	122	737	-	1,506	
	Storage-Purification expenses	04582	Building Maintenance	641					0	0	0	D	D	0	0	
	Storage-Purification expenses	04590	Utilities	144	126	115	85	104	114	145	129	159	189	160	157	
	Storage-Purification expenses	06111 04590	Contract Labor	0	0	0	0	0	0	0	D	Ď	225	-	475	
	Storage-Other expenses	04580	Utilities Building Lease/Rents Capitalized	17 (61)	19 (383)	19 (44)	17 (22)	19 (102)	19	19 (9)	-	27 (54)	25	21	21	
	Storage well royalties Storage well royalties	04581	Building Lease/Rents	(01)	1,025	(44)	(22)	396	(138) 637	(9) 82	-	(04) 489	(7) 74	-	(0) 80	
	Storage well royalities	04590	Utilities	300	82	82	60	112	194	255	773	1,090	1,957	1,223	963	
	Storage well royalties	07590	Misc General Expense	41	11	7	6 6	6	16	61	123	159	192	168	146	
	Other storage-Operation supervision and engineering	03003	Capitalized transportation costs	ò	ö	ò	õ	õ	D	0	0	D	0	0	0	
	Other storage-Operation supervision and engineering	03004	Vehicle Expense	¢	0	p	o	ò	ė.	Ó	ō	Ď	û	Ď	ā	
	Transmission-Operation supervision and engineering	05411	Meals and Entertainment	ò	o	Ċ.	Ō	ō	Ď	٥	ō	â	0	184	-	
	Transmission-Operation supervision and engineering	05414	Lodging	0	0	D	o	0	c	٥	٥	D	Ō	110	~	
	Mains expenses	01000	Non-project Labor	11,236	12,110	7,525	6,130	5,738	9,893	20,731	10,801	13,075	10,860	13,396	14,423	13
	Maips expenses	01006	O&M Project Labor and Contra	0	Ċ.	٥	0	Ô	D	0	1,750	-		•	-	
	Mains expanses	01008	Expense Labor Accrual	1,936	(5,847)	615	431	(196)	3,561	(2,975)	(215)	2,643	(997)	1,811	1,956	
	Mains expanses	01013	Expense Labor Transfer In	0	0	0	0	0	D	a	1,750	-	-	-	-	
	Mains expenses	01014	Expense Labor Transfer Out	0	0 537	٥	0	0	0	0	(1,750)	-	-		-	
	Mains expenses	02001 02004	Inventory Materials	2,785 111	21	~	4,036 161		0	1,689 76	144	-	-	4,152	~	1
	Mains expenses Mains expenses	02005	Warehouse Loading Charge Non-Inventory Supplies	917	1,364	2,132	2,317	1,143	2,066	1,444	1,807	2,270	1,188	167 1,175	3,198	2
	Mains expenses Mains expenses	02008	Capitalized transportation costs	- all	1,304	<u>م</u> در ا مع	2,317 (2)	1,140	2,066 (2)	1, 444 (3)	1,807 (7)	2,270 (13)	1,788 (52)	1,175 (1)	3,185	
	Mains expenses	03004	Vehicle Expanse	-	-	-	6		2	30	103	114	551	10	-	
	Mains expenses	04002	Required By Law, Safety	-	-	-	-	-	ō	0	0	0	501	ő	D	
	Mains expenses	04302	Heavy Equipment	4,670	151	2,033	8,130	1,461	2,716	3,275	128	2,214	392	1,811	540	:
	Mains expenses	04305	Use 03004 Licenses & Pennits, Tax	15	-		-	-	Ď	Ó	0	D	D	0	0	
	Mains expenses	04307	Heavy Equipment Capitalized	(4,577)	(148)	(1,997)	(7,968)	(1,432)	(2,662)	(3,210)	(125)	(2,170)	(384)	(1,775)	(529)	(2
	Mains expenses	04590	Utilities	1,459	1,426	1,525	1,525	1,469	1,451	1,396	1,200	1,708	1,195	1,629	1,478	1
	Mains expenses	04599	Capitalized Utility Costs	(795)	(823)	(927)	(919)	(824)	(836)	(809)	(662)	(909)	(638)	(803)	(695)	(
	Mains expenses	D5111	Postage/Delivery Services	-	-	106	-	18	D	0	o o	18	-	-	-	
	Mains expenses	05377	Cell phone equipment and accessories	35	-	-	-	-	0	105	-	11	-	15	42	
	Mains expenses	05411	Meals and Entertainment	o,	0	D	0	٥	15	410	679	238	-	-	-	
	Mains expenses	D5414	Lodging	Ò	Ó	D	D	ρ	871	465	2,714	1,130	-	-	-	
	Mains expenses	05419	Misc Employee Expense	-	-	-	-		140	•	58	-			-	
	Mains expenses	06111	Contract Labor	10,984	-	1,598	1,598	1,598	1.598	1,200	113.279	4,077	2,227	3,196	1,598	14
					_	-	-	125	1.844	677	1.259	187	63	178	250	
	Mains expenses	07443	Uniforms	-	-			120								
	Mains expenses Mains expenses	07444	Uniforms Capitalized	-	-	-		(32)	(393)	(76)	(87)	(21)	(B)	(19)	(29)	
	Mains expenses	07443 07444 07590 01000		- 0 3,164	- 0 7,603	0 6,985	0 4,877	(32) 0 4,930	(393) 0 5.561	(76) 0 6,927	(87) D 8,781	(21) 0 5.565	(6) D 5.641			

Atmos Energy Corp.; Kentucky/ Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - Div 009

Account	Account Description	Subaccount	Subaccount Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Det-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 T	Cotal
8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	1,491	(948)	1,178	(6)	27	1,150	(2,127)	1.147	(130)	34	1,196	(1,662)	1.349
3570	Transmission-Measuring and regulating station expenses	02001	Inventory Materials	-			-	-	D	0	0	D	D	0	0	-
8570	Transmission-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-		-	-	0	0	Ċ	0	Ď	o	0	-
8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	723	546	513	217	487	793	251	840	593	148	505	1,106	6,723
8570	Transmission-Measuring and regulating station expenses	03003	Capitalized transportation costs	0	0	D	0	0	D	0	0	0	0	0	0	-
8570	Transmission-Measuring and regulating station expenses	03004	Vehicle Expense	0	o	D	0	٥	D	0	D	0	0	0	0	•
5570	Transmission-Measuring and regulating station expanses	04002	Required By Law, Safety	15	-	-	-	-	0	0	0	0 Ö	0	0	D	
8570 8570	Transmission-Measuring and regulating station expenses Transmission-Measuring and regulating station expenses	04590	Usa 03004 Licensas & Permits, Tax Ušlitjes	450	482	564	496	458	566	671	711	868	517	603	540	15 6.936
8570	Transmission-Measuring and regulating station expenses	06111	Contract Labor	****	402	0	1.493	-00	000	0	255	500	517	003	540	1,838
870D	Distribution-Operation supervision and engineering	01000	Non-project Labor	54,922	34,813	50,777	49,714	47,862	52,846	83,148	72,286	68,54	53,319	74,772	65,664	758,663
8700	Distribution-Operation supervision and engineering	01001	Capital Labor	452,444	706,335	471,183	476,037	472,323	469,733	699,380	466,614	443,489	438,610	469,939		5,970,091
870D	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(467,871)	(724,593)	(487,023)	(478,873)	(473,153)	(470,540)	(694,623)	(466,658)	(449,324)	(437,281)	(467,281)		(6,013,942)
8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	0	٥	D	0	٥	\$87	26,344	8,402	4,345	1,195	444	225	41,842
8700	Distribution-Operation supervision and engineering	01002	Expense Labor Accrual	8,301	(24,310)	3,637	7,085	(925)	10,419	(20,224)	8,601	10,117	(5,833)	(130)	14,518	9,253
8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	235,055	361,785	253,985	228,205	240,270	230,883	370,989	242,613	267,515	212,798	254,867	222,732	3,121,698
8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Dut	(219,628)	(343,52B)	(238,145)	(225,369)	(239,441)	(230,077)	(375,746)	(242,569) 5,204	(266,679)	(214,126)	(257,524)	(225,016) 225	(3,077,847) 17,729
8700 8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	01013	Expense Labor Transfer in Expense Labor Transfer Out	0	0	0	o a	0 0	(887)	(26,344)	(8,402)	(4,345)	3,455 (1,198)	444)		(41,842)
8700	Distribution-Operation supervision and engineering	02001	Inventory Materials			4	ě		(667)	(20,044)	(0,402) D	0	0.1907	653	(225)	653
8700	Distribution-Operation supervision and engineering	02004	Warshouse Loading Charge	-	-	-	-		õ	õ	Ď	ŏ	õ	26		26
8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	605	896	642	602	2,121	455	472	1.013	1,337	2,145	1,373	1,504	13,168
8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(268)	(100)	(49)	(32)	(102)	(82)	(379)	(197)	(199)	(568)	(202)	(213)	(2,391)
870D	Distribution-Operation supervision and engineering	03004	Vehicle Expense	444	153	85	64	152	146	572	313	390	1,481	362	427	4,589
8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	D	0	o	0	0	0	P	D	0	0	663	-	663
8700	Distribution-Operation supervision and engineering	04018	Safety	0	0	0	0	0	0	0	D	o	0	60	-	60
8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	0	0	0	Q	0	0	D	D	o	0	0	0	
870D	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	2,000	-	-	0	Ó	D	0	0	0	Ô	2,000
8700 8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	04044 04046	Advertising Customer Relations & Assist	-	-	-	-	-	0	0	0	0 545	0 125	٥	D	670
8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	04146	Public Relations	0		õ	0		ő		a	105	123		-	106
8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	c .	759	46	-	10,368	ő	200		12	-	-	-	11,384
8700	Distribution-Operation supervision and engineering	04212	IT Equipment	570	570	570	570	570	3,925	570	570	570	570	570	-	B.625
5700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	455	336	21	29	91	0	2	-	19	60	8	459	1,483
8700	Distribution-Operation supervision and engineering	04305	Use 03004 Licenses & Permits, Tax		-	-	-	-	0	٥	D	Ð	0	٥	۵	
8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(446)	(331)	(21)	(29)	(90)	0	(2)		(19)	(59)	(8)	(450)	(1,453)
8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	0	0	(22)	•	•	0	0	D	0	0	٥	Ô	(22)
8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rents	¢	0	38	-	-	0	Ó	d a	û	â	Ó	Q	38
8700	Distribution-Operation supervision and engineering	04582	Building Meintenance	7 074			-	8,567	7.412	375	28	282	1,003	7.040	558	2,245
8700 8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	04599	Utilities Capitalized Utility Costs	7,671 (4,726)	6.822 (4.286)	9,771 (6,211)	9,055 (5,775)	(5,505)	7,413 (4,688)	6,599 (4,421)	5,893 (3,791)	©.060 (3,606)	7,908 (5,279)	7,312 (4,116)	6,027 (3,475)	69.097 (55.681)
3700	Distribution-Operation supervision and engineering.	04839	Land Rights	(4,720)	(4,200)	(0,211)	(0,770)	(0,000)	(4,000)	(4,42)	(a.rsi)	(3,606)	(5,2/3) Û	[4,110]	(3,475)	(05.001)
8700	Distribution-Operation supervision and engineering	05010	Office Supplies	6,551	4,331	8,389	2.837	3,747	5,517	4.143	4,519	7,49B	5.68D	2,432	5.408	61,052
8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	55	406	479	302	70	165	623	358	208	154	81	380	3.292
\$700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	6,696	5,669	8,691	9,035	6,099	5,583	5,683	5,064	5,254	5,864	B,597	15,195	85,210
3700	Distribution-Operation supervision and angineering	05312	Long Distance	208	138	120	90	62	131	335	134	31	50	368	446	2,163
8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	6,078	5,496	5,D49	4,551	4,725	4,774	5,986	5,999	5,409	6,45D	6,596	6,924	68,037
8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	452	292	419	372	470	466	182	109	150	291	148	400	3,750
870D	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	3,640	3,513	1,436	1,437	1,416	1,337	1,150	314	1,730	1,095	1,142	1,141	19,351
8700 8700	Distribution-Operation supervision and engineering	05364	Cellu)ar, radio, pager charges Use 05364 Cell svo-field technicians	17,009 D	5,609 Q	12,097 D	21,044	11,480 D	5,11B D	5,292	9,945 D	21,163 D	24 0	11,215 0	21,132 0	141,128
3700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	05374	Use 05364 Cell svo-field tech superv	õ	ň	ő		5	0	ě	5	D	0	0	0	-
8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	05375	Use 05364 Cell service-all others	ő	p	Ď	ň	õ	Ď	ő	ő	Ď	õ	ő	ä	-
0,00	Lisuidadin-Sporaddin adpervision and originaening	00070	Cell service for MDT's, PC's, SCADA and other data	5	5	0		0	5	0	5	5	0	5	ç	
			related uses (excluding Blackberries), radio and pager													
8700	Distribution-Operation supervision and engineering	05376	charges	8,152	741	5,356	9,801	4,749	1.566	3,332	4,620	9,092	227	4,596	9,379	61,611
8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	69	211	276	64	1,225	61	183	101	270	154	105	657	3,376
8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(18,785)	(8,622)	(15,030)	(21,361)	(13,877)	(7,346)	(8,412)	(10,793)	(19,425)	(3,761)	(11,D41)	(23,911)	(162,363)
8700	Distribution-Operation supervision and engineering	05411	Meals and Enfertainment	7,984	6,254	4,623	4,709	6,417	4,276	5,191	2,553	4,783	5,669	4.714	4,475	62,669
8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	-	70		60	56	78	-	-	38	-	18	320
8700	Distribution-Operation supervision and engineering	05413 05414	Transportation	3,147	221	507 2,880	714	1,034 4,371	39	434 2,902	2,790 631	2,125	770	522	1,243	13,547 38,834
8700 8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	05415	Lodging Membership Fees	5,204	6,014	2,880	3,518	4,371	3,091	2,502	431	939	2,676	3,286	3,322	38,834
8700	Distribution-Operation supervision and engineering	05417	Membership Fees Club Dues - Deductible	-	73	-			ő	0	0	0	0	0	0	73
8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	38		-	-	294	171	13,140	2,738	778	152	13,436	14.361	45.119
8700	Distribution-Operation supervision and engineering	05420	Employee Development	85D	-		-		0	0	0	ů.	150	150	-	1,150
8700	Distribution-Operation supervision and engineering	05421	Training	4,296	75	-	-		0	0	D	0	150	-	200	4,721
8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-	-	0	0	ß	٥	Ó	Ô	75	75
8700	Distribution-Operation supervision and engineering	05426	Safety Training	D	595	-	-	-	1,000	-	-	-	-	-	-	1,595
8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training		•	-	-	-	0	0	D	٥	0	D	0	
8700	Distribution-Operation supervision and engineering	06111	Contract Labor	1,823	-	802		-	0	0	40,000	65	-	-		42,690
8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	•	-	444 125	•	ő	0	0	o	D	0	0	444 125
8700 8700	Distribution-Operation supervision and engineering	07443	Uniforms Uniforms Capitalized	-	-	-	(30)	-	0	0	0	0 0	0	0	0	(80)
8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	07499	Miso Employee Welfare Exp	139		357	615	164	628	39	90	47	105	262	90	2,555
6700	Distribution-Operation supervision and engineering	07510	Aesociation Dues	0	a	50	0.5	104	020	0	n	0	0.0	0	19	69
8700	Distribution-Operation supervision and engineering	07520	Donations	Ď	300	-	-	-	ŏ	õ	ő	õ	ő	ŏ	ő	300
8700	Distribution-Operation supervision and engineering	07590	Misc General Expanse	1,177	4	318	627	707	621	78	288	1,116	238	515	1,124	6,816
8700	Distribution-Operation supervision and engineeting	09911	Reimbursements	62	-	(1,245)	-	-	(916)	-	-	(2,142)	-	-	(4,161)	(8,402)
8710	Distribution load dispatching	01000	Non-project Labor	0	0	95		-	0	0	0	0	0	0	Ô	96
8710	Distribution load dispatching	01006	Expense Labor Accrual	0	Ó	33	(33)	٥	0	a	0	D	0	D	0	-
8710	Distribution load dispatching	04582	Building Maintenance Utilities	0	0 36	0 37	37	0 37	0	0 19	0 19	0	D	0 55	0 19	-
8710 8710	Distribution load dispatching	04590 07590	Utilities Miso General Extense	38	36	37 (5)	37	37	19	19	19	40	22	55	19	377
8710 8711	Distribution load dispatching Odorization	07590	Miso General Expense Non-Inventory Supplies	14	5	(5)	625	420	0	ů	0	1,286	J	2,505	150	4 999
8740	Mains and Services Expenses	02005	Non-project Labor	83.968	117,177	87.640	83.434	\$0,918	92.335	118,871	£4,673	29,065	97,334	2,505	82,342	1,104.047
8740 8740	Mains and Services Expenses	01008	Expense Labor Accrual	13,976	(39,248)	11,215	10,973	(1,256)	19,559	(40,206)	5,590	4,677	3,721	(756)	6,361	4,603
8740	Mains and Services Expenses	02001	Inventory Materials	10,995	14,843	16,037	11,105	20,461	8,228	8.412	9.523	7,282	6,236	13,690	19,112	145,973
8740	Mains and Services Expenses	02004	Warehouse Loading Charge	440	594	643	444	818	329	338	381	291	249	548	764	5,839
8740	Mains and Services Expenses	02005	Non-Inventory Supplies	14,591	8,495	14,583	9,494	14,285	13,827	9,812	9,780	16,281	12,717	14,635	12,250	150,751

Atmos Energy Corp.; Kentucky/ Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance Mail1-Apr12 vs May12-Apr13 KY - Div 009

	Account	Account Description	Subaccount	Subaccount Description	May-11	Jun-11	Jal-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
Dir Dir <thdir< th=""> <thdir< th=""> <thdir< th=""></thdir<></thdir<></thdir<>									~			Ô			û		38
	8740			Vehicle Depreciation	D,			a						¢	o		-
			03002					54,758			55,821	65,929	62,932	47,394			693,244
D D									(68,533)	(96.853)							(1,070,567
Dist And Markan B C S C C <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>99,673</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1,217,151</td></t<>								99,673									1,217,151
DM Number Schutz Schutz Dista Dista <thdista< th=""> Dista Dista</thdista<>		Mains and Services Expenses				ŭ		ů.			0		0	0	u	u	20
mode mode mode						23 653	22 135	22 914			25 643		22.054	22 378	24.461	24 107	285,183
Image Marked Social Sociel Social Socia Social Social Social Social Social Social Social Social	8740						13,020	18,976		17.001	15.546	10,209	14.505		11.335		183,311
Diffic District Los Marcia Los Marcia Diffic District Los Marcia Dis					-				-			D					117
1010 Martin Marcine Marcine Marcel 101 101 101 10				Heavy Equipment Capitalized	(29,132)		(34,452)	(40.829)	(50,783)	(39,949)	(40.268)	(38,619)	(35,829)	(36,714)	(35.080)	(43,917)	(459,136
dial dial <th< td=""><td></td><td></td><td></td><td>Building Lease/Rents Capitalized</td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>0</td><td></td><td>D</td><td></td><td>0</td><td>Ø</td><td>D</td><td>(190</td></th<>				Building Lease/Rents Capitalized	-		-	-	-	0		D		0	Ø	D	(190
Minim Minim <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>ō</td><td></td><td>Ó</td><td>Ó</td><td>0</td><td></td><td>D</td><td>300</td></th<>										ō		Ó	Ó	0		D	300
					278	141	1,237	25	189			0.0				77	2,478
IDM Max of frames COD Disk being PP AD SD Disk Disk <thdisk< th=""> Disk</thdisk<>					3,400		-		-							-	660 37,134
Dist Manuel Maxee Spream Dist Dist <thdist< th=""> Dist <thdist< th=""> <thdist< th=""> Dist</thdist<></thdist<></thdist<>			04590												3,524		37,134 B,105
Dist Ling Super- Super Super Sup					204	361	210	2020		103			1,500	222	114	204	2,023
100 Max at Jours Journel 100 Chile, add part atoms Journel 0 0 0 0 </td <td>8740</td> <td></td> <td></td> <td>Long Distance</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>27</td> <td>40</td> <td>2.02</td>	8740			Long Distance	0										27	40	2.02
Dist Dist of prices Dist of prices <thdist dist="" of="" prics<="" th=""> Dist Dist Dist</thdist>					-		-	-	-						-	101	216
101 Market Brunket power 6 0 5 0 0 5 0 <td></td> <td></td> <td>05373</td> <td>Use 05384 Cell svc-field technicians</td> <td>0</td> <td>D</td> <td>D</td> <td></td>			05373	Use 05384 Cell svc-field technicians	0	0	0	0	0	0	0	0	0	0	D	D	
11.1 Max of boords boords 100 Lac Self All Annows formation 0	8740		05374	Use 05364 Cell svo-field tech superv	0	Q	Q	Q	0	0	o	¢	Q	o	Q	D	
IPAC Maxe or Subsets Express Capital Stratum" and Approximation	8740			Use 05364 Call service-all others	0	٥	٥	D				D	o	0			
100 Marken forme berner 64:0 Paral berner 75:0 Parad berner P						-	-	-						-		32	316
100 Marken forme berner 64:0 Paral berner 75:0 Parad berner P	8740										(21)					(69)	(29
Th3 Mask is in Service Lagrant B418 Description 0 10					704						280	111				432	5,816
nm Minine of barries	8740				0		Q	¢	0			D		0	Q	¢	
min min <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>100</td> <td>1 565</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td>-</td> <td>51 8,51</td>							-	100	1 565						0.00	-	51 8,51
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nfn Mine and Berness Burnanes Offit Camped Labor Al.18 97.24 97.16 44.46 95.24 97.16 95.210 95.210 95.200 <t< td=""><td></td><td>Mains and Services Expenses</td><td></td><td></td><td>Q</td><td>30</td><td>13</td><td>-</td><td>-</td><td>0</td><td>o</td><td>0</td><td>Q</td><td>15</td><td>16</td><td>47</td><td>121</td></t<>		Mains and Services Expenses			Q	30	13	-	-	0	o	0	Q	15	16	47	121
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If The And Service Expression If	8740			Damages		0		0	0	0	D	0		2,996			2,996
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gree Make and Services Engineers Ords (no. Decade (no. Service Engineers O O O O <td></td> <td>(2.977</td>																	(2.977
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Inter-Search-Assample of search searches Discription Discription Biological Searches Biological Searches<								6				0		10,12,1			(431
Efficies Distribution-Mature grant my states CD20 Engine labor Accurat 4,892 (57.70) 2.31 4.463 (17.70) 2.01 6,250 2.114 (0.81) Construction-Mature grant my states CD20 Numerican Mature grant my states 2.070 4.441 5.020 2.55 1.53.2 2.051 4.533 2.022 2.311 1.062 4.84 5.020 2.055 4.533 2.022 2.311 1.062 4.84 5.020 2.055 4.533 2.022 2.311 1.062 4.84 5.020 2.055 4.533 2.022 2.311 1.062 4.84 5.020 2.055 4.533 2.025 4.533 2.025 2.01 4.64 1.065 4.64 1.065 4.64 1.065 4.64 1.065 1.065 4.64 1.065					20,265	26,495	19,277	22.300		17.694	24.957	13.856	17.952	18.387	20.776	16.594	240,513
distribution-Maakung and ngkating adapting spannes 0201 Invertery Matridia - - - - 0						(9,770)		4,403	(170)		(7,342)		3.922		2,114		753
9730 Disbusch-Massung and regulating statent expresses CDDS Nut-Annotry Supplika 2,476 4,471 5,270 1,311 - 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 2,271 1,325 8,473 5,72 5,75	8750		02001		-	-	-	-	-	0	0	0	۵	D	0	0	
gr52 Dischast-Massung and sequestary issues CD30 Capabiline damperation cances - - (47) - (67) (11) - - (37) Enclosed-Massung and sequestary issues CD30 Massung and sequestary issues CD30 Massung and sequestary issues CD30 Massung and sequestary issues CD30 C		Distribution-Measuring and regulating station expenses		Warehouse Loading Charge	-	-	-	-	-			0	٥	D	0	a	
57:30 Distribution-Massing and regulating state sequences 0004 Velobic Experies - - 107 - 112 18 - - 6 6 0					2,978	4,461	5,828		1,332			2,022	2,311		983		30,904
5757 Distribution-Maining and mighalang state weatweak 0.002 Prop. Certify, Mark 0 <td>8750</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>(6)</td> <td>(11)</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>(27)</td> <td>(38)</td>	8750				-	-	-		-	(6)	(11)	-	-		-	(27)	(38)
Bitshelades-Meaning and migulating statem sequences Odd21 Provide Order, Markang and Markang and migulating statem sequences Odd Odd O <td></td> <td>Distribution-Measuring and regulating station expenses</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>137</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>663</td> <td>-</td> <td>59</td> <td>889</td>		Distribution-Measuring and regulating station expenses			-	-	-	137	-			-	-	663	-	59	889
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Parts Distribution-Massing and regularity global nodeness Order Order <th< td=""><td></td><td>ussripupon-Measuring and regulating station expenses</td><td></td><td></td><td>0</td><td>0</td><td>U</td><td>0</td><td>0</td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>51</td></th<>		ussripupon-Measuring and regulating station expenses			0	0	U	0	0				-	-	-	-	51
28750 Distribution-Massing and regulating taken expanses 0437 Heavy Equipanet Capabilized - 67.6 3.800 3.800 2.81 88 68 68 7.2 4.30 28750 Distribution-Massing and regulating states expanses 0.4662 Using an annual capability states expanses 6.66 3.800 3.800 8.61 88 68 88 68 88 7.2 28750 Distribution-Massing and regulating states expanses 0.611 1.66 0.0 <td>0750</td> <td></td> <td></td> <td></td> <td>õ</td> <td>ñ</td> <td>ñ</td> <td>ñ</td> <td>õ</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>5</td> <td>44</td>	0750				õ	ñ	ñ	ñ	õ					0		5	44
Brith Definit 0.6450 Building Jatasenane - 615 3.50 314 503 280 - - - 430 B750 Definit magulating station segmenss 00510 Others Supplies 42 - - - 0		Distribution-Measuring and regulating station expenses	04307					0		Ď		ň	0	ñ		-	(4)
Bitshudon-Massuring and mg.Jang Statics separates Odfig Dust Supples 225 778 937 90 62 81 88 63 61 78 00 72 B750 Distification-Massuring and regulary stations separates G511 Peakagabbioty-Massuring and regulary stations expanses G511 Peakagabbioty-Massuring and regulary stations expanses G512 Distification-Massuring and regulary stations expanses G513 Use C554 Coll Screeching Stations expanses G513 Use C554 Coll Screeching Stations expanses G514 Use C554 Coll Screeching Stations expanses G515 Use C554 Coll Screeching Stations expanses G515 Use Coll Screeching Stations expanses G515 Use Coll Screeching Stations expanses </td <td>8750</td> <td></td> <td></td> <td>Building Maintenance</td> <td>ž</td> <td></td> <td></td> <td>314</td> <td></td> <td>260</td> <td></td> <td>280</td> <td>-</td> <td></td> <td>(</td> <td>430</td> <td>6,10</td>	8750			Building Maintenance	ž			314		260		280	-		(430	6,10
Birlington-Messering and registing statute spenses Child Offer Supplies 42 - - - 0 0 0 0 0 0 0 Strip Distribution-Messering and regularing stratute spenses CB31 Use (253) Clinitation-Messering and regularing stratute spenses CB37 Use (253) Clinitation-Messering and regularing stratute spenses CB3			04590		225						28		81	73	60	72	1,11
01750Distribution-descuring and rapidlaring station expenses 05111 060398 060398 072 $ 0$ 0		Distribution-Measuring and regulating station expenses		Office Supplies	42	-			~	D	0	0	0	D	0		4
bitsituation-Assessing and regulating station expenses 0537 Use C354 C disor-field both highen apprivation 0			05111	Postage/Delivery Services	Ô	72	-	-	-	Ó	Ó	Ó	Ô	Ď	D	D	10
bipstuden-Assanting and regulating station expenses 06575 Capitalization expenses 0641 0 <t< td=""><td>8750</td><td>Distribution-Measuring and regulating station expenses</td><td>05373</td><td>Use 05364 Cell svo-field technicians</td><td></td><td>ç</td><td></td><td>0</td><td></td><td></td><td></td><td>-</td><td>-</td><td>D</td><td>•</td><td>٥</td><td></td></t<>	8750	Distribution-Measuring and regulating station expenses	05373	Use 05364 Cell svo-field technicians		ç		0				-	-	D	•	٥	
1770 Distribution-Messaring and regularing station expenses 0638 0								D						D		۵	
01/250 Distribution-Alsossaning and regulating station expenses 0541 Manapartal formation (specificant expenses) 0541 Manapartal (specificant expenses) 0542 Manaparta (specificant expenses) 0542 Manaparta (specificant expenses) 0542 Manaparta (specificant expenses) 0	8750							0	•		4	-		D	0	0	
9750 Distribution-Measuring and regulating station expenses 05414 Loging 450 0								0		0				۵	0	0	
9750 Distribution-Massuring and regulating station expenses 0541 Longing 469 - - - 108 - 124 - 942 449 9750 Distribution-Massuring and regulating station expenses 05415 Membership Frees 0	8750					422		-						74			4,30
12720 Distribution-Massuring and regulating station expenses 0.54 Membership Facs 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>U</td> <td>U</td> <td></td> <td>0</td> <td></td> <td>0</td> <td>U U</td> <td>-</td> <td></td> <td>3.35</td>						0		U	U		0		0	U U	-		3.35
6750 Distribution-Massaving and regulating station expenses 0542 Freployee Development - - - - 0 <t< td=""><td></td><td>Distribution-Measuring and regulating station expenses</td><td></td><td>Membershin Fees</td><td></td><td>,</td><td></td><td></td><td></td><td></td><td></td><td></td><td>,</td><td>300</td><td>942</td><td>449</td><td>3,35</td></t<>		Distribution-Measuring and regulating station expenses		Membershin Fees		,							,	300	942	449	3,35
9750 Distribution-Measuring and regulating station expenses 0542 Operator Lustification Training - - 0 <td></td> <td>Distribution-Massuring and regulating station expenses</td> <td></td> <td></td> <td>U .</td> <td>0</td> <td></td> <td></td> <td>U</td> <td></td> <td></td> <td>0</td> <td></td> <td>300</td> <td>ñ</td> <td>0</td> <td>30.</td>		Distribution-Massuring and regulating station expenses			U .	0			U			0		300	ñ	0	30.
9750 Disblucton-Measuring and regulating stating regulating st	8750				0	0	0	0	0			0		150	-	-	150
6770 Distribution-Measuring and regulating station expenses 0611 Contract Lator 1,789 - - 0				Operator Qualifications Training		-	-	-							0	D	
9720 Diskliption-Attackaning and regulating station expenses-Induction 0750 01500 00 <					1,789	-	-	-	-			•					5,457
9760 Disklikuton-Measuring and regulating station expense-industrial 0100 Kon-project Labor 1,439 502 1,267 3,263 2,568 3,625 - 2,126 1,27 3,463 8760 Disklikuton-Measuring and regulating station expense-industrial 01008 Expense Labor Accrual (538) (623) 3,030 1,196 630 (57) (1,67) (60-4) 957 19 0 <td>8750</td> <td>Distribution-Measuring and regulating station expenses</td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>D</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>50</td>	8750	Distribution-Measuring and regulating station expenses			0							D			-	-	50
3720 Distribution-Measuring and regulating station exponses-industrial 0100 Expanse Labor Accrual (\$32) (\$23) \$30 1,190 \$630 (\$671 (\$1,072) (\$604) \$57 19 \$63 (\$637) (\$637) (\$637) (\$637) (\$637) (\$637) \$657 \$650	8760	Distribution-Measuring and regulating station expenses-Industrial					1,257		4,639	2,568	3,625	-		2,169			26,913
9760 Distribution-Measuring and regulating station expanse-industrial 22024 Warehouse Loading Charge - - - 8 - 0	8760	Distribution-Measuring and regulating station expenses-Industrial			(938)	(823)	360		630					19			12
0750 Distribution-Measuring and regulating station expenses-industrial 020 Warehouse Leading Charge $ 0$ 0 <td></td> <td>Distribution-Measuring and regulating station expenses-industrial</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>D</td> <td></td> <td></td> <td>190</td>		Distribution-Measuring and regulating station expenses-industrial			-	-	-		-					D			190
3720Distribution-Measuring and regulating station expenses-industrial 0203 Capitalized transpositation codes 0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td>-</td><td></td><td></td><td>¢</td><td>0</td><td>Ŷ</td><td></td><td>~</td><td></td></th<>						-	-		-			¢	0	Ŷ		~	
3720 Distribution-Measuring and regulating station expenses-industrial 3020 $Vehicle Expenses 0$	8760		02005					201		71				12	15	196	1.0B
B760 Distribution-Measuring and regulating station expenses-industrial 0541 Meels and Entertainment - - - - 0 0 0 0 0 0 0 8770 Distribution-Measuring and regulating station expenses-industrial 0541 Lodging - - - 0								0		D		0	D	a	0	d	
BYED Diskliption-Measuring and regulating station expanses-Iduational Other transport (bar) Org O <					с	0	0	U	0			D	0	0	0	0	
8770 Distribution-Measuring and regulating station expenses-City gate check stations 0100 Non-project Labor 116 472 472 310 166 049 4,432 4,095 3,044 2,800 2,031 1,927 1 8770 Distribution-Measuring and regulating station expenses-City gate check stations 0100 Expense Labor Accrual (368) (4) 87 (10) (62) 524 12 409 54 (515) 8770 Distribution-Measuring and regulating station expenses-City gate check stations 0100 Representation Accrual (38) (4) 87 (10) (62) 524 12 40 54 (515) 8770 Distribution-Measuring and regulating station expenses-City gate check stations 0200 Inventory Material (38) - - - 0		Distribution-wisesung and regulating station expenses-industrial			-	-				0				D D		0	
9770 Distribution-Measuring and regulating station expenses-City gate check stations 01008 Expenses Labor Accrual (356) (4) 87 (10) (62) 524 122 450 545 (515) (245) 141 8770 Distribution-Measuring and regulating station expenses-City gate check stations 02001 Inventory Matchild - - - 0 <t< td=""><td></td><td></td><td></td><td>Non-moiset I shor</td><td>119</td><td>479</td><td>4772</td><td>310</td><td>190</td><td>949</td><td></td><td>0</td><td></td><td>2 800</td><td></td><td>1 927</td><td>21,73</td></t<>				Non-moiset I shor	119	479	4772	310	190	949		0		2 800		1 927	21,73
8770 Distribution-Measuring and regulation expenses-City gate check stations 02001 Inventory Materials - - - 0		Distribution-Measuring and regulating station expension-only gate check stations Distribution-Measuring and regulation station expension-only its sale shark stations									122		F.AP				711
8770 Distribution-Measuring and regulation expenses-City gate check stations 02004 Waterboards Loading Charge 0 0 0 0 0 0 0 0		Distribution-Measuring and regulating station expenses-City gate check stations			(555)		-	,	(34)					0.07			
					-	-	-	-	-					Ď			
	8770	Distribution-Measuring and regulating station expenses-City gate check stations			997	509	6,411	19,837	12,219					2,871	2,101		55,326
		4								-							

Atmos Energy Corp.; Kentuckyl Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - Div 009

Account	Account Description	Subaccount	Subaccount Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 To	otal
8770	Distribution-Measuring and regulating station expenses-City gate check stations	04582	Building Maintenance	560	640	530	320	320	320	-	90	-	-	-	-	2,800
8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	480	79	258	185	298	440	70	250	564	56	347	536	3,586
8770 8770	Distribution-Measuring and regulating station expenses-City gate check stations	05411	Meals and Entertainment	~	-	-	-	-	.21 D	-	-	-	ō	-	-	21
8770	Distribution-Measuring and regulating station expenses-City gate check stations Distribution-Measuring and regulating station expenses-City gate check stations	06111	Lodging Dontract Labor			-	n	3.680	0	U D	ບ 0	0	ŏ	U D	õ	3.680
8780	Mater and house regulator expenses	01000	Non-project Labor	49,316	72,819	50,949	48,082	56,113	53,748	86,501	55,600	60,041	53,314	53,839	60,493	700,816
8750	Meter and house regulator expenses	01002	Expense Labor Acorual	4,712	(22,385)	5,696	6,209	4,015	6,680	(20,519)	2,263	10,335	(3,027)	2,528	9,377	6,427
8780	Mater and house regulator expanses	02001	Inventory Materials	50	103	-	-	-	ō	0	D	0	0	D	û	153
8780 8780	Meter and house regulator expanses	02004	Warehouse Loading Charge	2	4		503	295	0 542	0 137	0	0	0 392	0	D 95	6
8780	Mater and house regulator expanses Meter and house regulator expenses	03003	Non-Inventory Supplies Capitalized transportation costs	1,522 (287)	1,494 (320)	1,353 (163)	(123)	290 (115)	(239)	(173)	215 (73)	86 (17)	(222)	450 (80)	(14)	7,073 (1,823)
8780	Mater and house regulator expenses	03004	Vehicle Expense	418	485	256	190	172	368	259	110	27	361	162	24	2,832
8780	Mater and house regulator expenses	04002	Required By Lev/, Safety	0	0	0	26	-	O	0	D	0	0	٥	D	26
8790	Meter and house regulator expenses	04040	Community Ral&Trade Shows	٥	٥	0	0	۵	0	٥	D	a	٩	D	D	-
8780	Meter and house regulator expanses	04146	Public Relations	٥	0	0	0	o	ō	0	20	-	*	-	-	20
8780 8780	Mater and house regulator expenses Mater and house regulator expenses	04302 04305	Heavy Egulpment Use 03904 Licenses & Permits, Tax	-	-		179 0		6 0	205 0	õ		õ	-	- 3D	390 30
8780	Mater and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	(175)	·	(6)	(201)	-	<u> </u>	ç	, ,	30	(382)
5720	Mater and house regulator expenses	04582	Building Maintenance	11	-	-	-	5	162	116	64	-	-	-	-	358
8780	Mater and house regulator expenses	04590	Utilites	1,164	1,213	1,SD6	1,129	1,269	1,118	876	285	1,592	925	1,453	1,106	14,040
8780	Mater and house regulator expanses	05010	Office Supplies	282	673	584	1,145	1,273	2,355	1,370	966	1,358	1,327	540	671	12,542
878D 875D	Mater and house regulator expenses Mater and house regulator expenses	05111 05323	Postage/Delivery Services Measurement & Meter Reading	- D	6B	3 0	0	0	71 0	491	-	-		-	3	150 491
8780	Meter and house regulator expenses	05364	Cellular, radio, pager charges	0	42	•	ž	~	ů		ō	0	D	ů	ő	42
8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	17	102	-	11	50	40	42	73	-	29	75	21	456
87BD	Meter and bouse regulator expenses	05359	Capitalized Telecom Costs	(당)	(SD)		(6)	(29)	(22)	(23)	(41)	-	(15)	(36)	(11)	(271)
8780	Mater and house regulator expenses	05411	Meals and Entertainment	346	31	-	143	66	145	23	252	107	-	76	160	1,351
8780	Mater and house regulator expenses	05412	Spousal & Dependent Travel Transportation	D 42	٥	0	44	-	0	0	0 959	0	D	0	٥	44 1,863
8760 8760	Meter and house regulator expenses Meter and house regulator expenses	05414	Lodging	44 504	-	245	230	-	429	-	628	105	-	526 766	-	2,572
8780	Meter and house regulator expenses	05419	Misc Employee Expense	0	0	0	0	150	0	٥	D	0	Ð	í a	0	150
8780	Meter and house regulator expenses	05421	Training	0-	٥	0	Ô	٥	D	Ô	0	Ó	ΰ	73	150	223
6780	Meter and house regulator expenses	05426	Safety Training	D	73	-	-	-	D	0	٥	D	p	Q	o	73
8780	Meter and house regulator expenses	07120	Environmental & Safety	6	-	-	-	-	0	٥	٥	D	D	0	٥	6
8780 8780	Meter and house regulator expenses Meter and house regulator expenses	07443 07444	Uniforms Uniforms Cepitalized	-	2		-	106 (71)	127 (82)	-	Ĩ	-	2	66 (39)		299 (192)
\$780	Meter and house regulator expenses	07499	Misc Employee Welfare Exp	0	٥	o	0	6		100	-			(33)	~	100
8780	Meter and house regulator expenses	07590	Misc General Expense	-	74	-	-	-	Û	Ó	0	0	۵	230	-	303
8790	Customer installations expenses	01000	Non-project Labor	558	957	893	862	1,040	155	1,702	1,309	3,336	999	2,347	3,647	17,604
8790	Customer installations expenses	01008 02005	Expense Labor Accrual Non-Inventory Supplies	(451) 57	(231) 35	153 37	18 51	189 59	(419) 184	183 57	109 55	1,108 243	(1.052) 59	724	1,014 151	1.346
8790 8790	Customer Instellations expenses Customer instellations expenses	05411	Non-Inventory Suppres Meals and Entertainment	a/ 0	35	37	51	0	184	5/	55	243	0	111	151	1,100
8790	Customer Installations expenses	05412	Spousal & Dependent Travel	ő	a a	0	0	Ď	0	ă	Ď	Ď	õ	ů.	Ď	-
8790	Customer Installations expenses	05413	Transportation	D.	Ó	D	a	Ó	0	ō	ō	D	D	ā	0	-
8200	Distribution-Other expenses	01000	Non-project Labor	4,194	12,130	7,700	5,394	3,400	8,016	7,958	841	4,974	20,940	37,229	46,536	159,312
\$800	Distribution-Other expenses	01008	Expense Labor Accrual	(121)	(914)	673	2	(997)	3,510	(3,884)	(1,074)	1,986	7,165	9,191	9,307	24,865
8800 3800	Oistribution-Other expenses Distribution-Other expenses	02001 02004	Inventory Materials Warehouse Loading Charge	0	0	0	a 0	0	D D	0 ū	0	0	0	0	0 0-	
8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	4	-	-	331	69	765	168	375	783	309	137	2,841
8800	Distribution-Other expenses	04001	Safety, Newspaper	-	-	-	-	-	0	0	D	D	D	0	0	-
8300	Distribution-Other expanses	04146	Public Relations	¢	0	0	O	D	27	-	-	-	-	-	-	27
0088	Distribution-Other expenses	04582	Building Maintenance	206	-	-	4D	231	D	185	521	2	-	3,841	5	5,028
8800 8800	Distribution-Other expenses Distribution-Other expenses	04590	Utilities Capitalized Utility Costs	0 (137)	0	D	0 (24)	0 (144)	0	0 (124)	0 (299)	o	D	0 (2,180}	0 (2)	(2,910)
8800	Distribution-Other expenses	05010	Office Supplies	23	20	194	(24)	144	0	0	127	223	296	117	200	1,354
8800	Distribution-Other expenses	05111	Postage/Delivery Services	-			-	-	ō	ō	0	ō	D	0	0	
8800	Distribution-Other expenses	05312	Long Distance	0	٥	o	٥	0	D	0	0	0	۵	0	13	13
8800	Distribution-Other expenses	05389	Capitalized Telecom Costs	0	0	0	0	0	D	0	0	0	0	0	(7)	(7)
8800 8800	Distribution-Other expenses Distribution-Other expenses	05411 05413	Meals and Entertainment Transportation	-	-	-		-	0	0	D-	0	458 D	74 1,883	187	719 1,863
6800	Distribution-Other expenses	05414	Lodging		ž	ů,	, ,	0	ă	ő	0	ă	0	619	628	1,247
8800	Distribution-Other expenses	05415	Membership Fees	-	-	-	-	-	õ	ŏ	D.	ā	750	90	-	840
8800	Distribution-Other expenses	05421	Training	-	-	-	-	-	0	0	0	ō	٥	٥	0	
8800	Distribution-Other expanses	05426	Safety Training	-	-	-	-	-	0	0	0	d	0	0	0	-
8800	Distribution-Other expenses Distribution-Other expenses	05427 07499	Technical (Job Stills) Training Mise Employee Welfare Exp	0	ų .	v	Ŷ	ų	ő	0 30	93	u .	150	313	-	463
8800	Distribution-Other expenses	07590	Mise General Expense					-	ŏ	Ď	D	a	D	a	314	314
8810	Distribution-Rents	02001	Inventory Materiale	D	c	a	ā	o	0	ō	0	٥	ũ	o	0	-
8810	Distribution-Rents	02004	Warehouse Loading Charge	0	ð	0	0	٥	0	Ô	Ď	Q	Q	0	0	-
8810 8810	Distribution-Rents Distribution-Rents	02005 04302	Non-Inventory Supplies Heavy Equipment	493	-	211	74	101	181	85	633	7	- 0	1,174	9	2,970
8810 8810	Distribution-Rents Distribution-Rents	04302	Heavy Equipment Heavy Equipment Capitalized		2	-		2	0	0	0	u 0	u n	0	0	
8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(40,629)	(43,230)	(43,220)	(43,241)	(42,441)	(41,370)	(46,214)	(38,460)	(38,004)	(37,029)	(35,254)	(36,739)	(485,832)
8810	Distribution-Rents	04581	Building Lease/Rents	68,081	70,994	70,054	69,154	69,929	67,464	75,392	63,906	68,537	65,923	64,879	68,362	822,676
8810	Distribution-Rents	04582	Building Maintenance	19,689	21,744	15,085	19,106	31,941	14,803	13,309	11.544	26,336	14,829	13,439	17,169	218,993
6810	Distribution-Rents	04590	Utilities	905	622	949	1,700	448	991	836	773	1,002	186	1,405	1,060	11,077
3810 8810	Distribution-Rents Distribution-Rents	04599 05010	Capitalized Utility Costs Office Supplies	(12,222) 78	(14,030)	(9,791)	(12,943)	(21,108)	(9,848)	(8,985) 0	(7,65D) D	(16,659)	(8,646)	(8,260)	(9,117)	(139,258) 26
8810	Distribution-Rents	05111	Onice Supplies Postage/Delivery Services	78		5			ó	0	B	â	0	ó	é	
8810	Distribution-Rents	07120	Environmental & Safety	0	0	ō	Ó	Ū.	ŏ	ŏ	ő	õ	ŏ	ŏ	ŏ	-
8810	Distribution-Rents	07499	Mise Employee Welfare Exp	-	-	-	-	-	¢	Q	o	O	Q	0	0	-
8810	Distribution-Rents	07590	Misc General Expanse	0	o	2,457		-	0	0	0	٥	0	0	0	2,457
9010	Dustomer accounts-Operation supervision	01000 01008	Non-project Labor	D	23	275 92	92 (50)	217 63	0 (109)	0	0	0	0	٥	0	606
9010 9010	Customer accounts-Operation supervision Customer accounts-Operation supervision	05010	Expense Labor Accrual Office Supplies	0	4	92 n	(SU) (D	63	(109)	0	õ		29	-		29
9010	Customer accounts-Operation supervision	05411	Meals and Entertainment	D	a	ç	ç	223	õ	¢.	ő	ŏ	Ő	ō	õ	223
9010	Customer accounts-Operation supervision	05412	Spousal & Dependent Travel	0	ä	ġ	ō	28	ò	Ū.	o	Ď	Ó	õ	ō	26
9010	Gustomer accounts-Operation supervision	05413	Transportation	D	o	a	o	375	0	0	0	٥	٥	0	0	375
9010	Customer accounts-Operation supervision	05414 01000	Lodging Non-project Labor	0 31,193	0 42,760	0 1D,449	0 22,996	971 17,111	0 19,195	0 45,011	0 30,351	0 37,815	0 35,199	0 35,479	0 39,104	971 366,662
9020	Customer accounts-Meter reading expenses	01000	Non-project Lation	31,483	-2, rou	10,440	22,300	47,413	13, 193	40,011	10,00	01,010	aa, 183	JJ,4/8	ua,104	200,002

Atmos Energy Corp.; Kentucky/ Mid-States Division Case No. 2013-00148 Compatison of Expense Account Balances Variance May11-Apr12 vs Mey12-Apr13 KY - Div 009

Account	Account Description	Subaccour	f Subaccount Description	May-11	J <u>ย</u> n- 11	Ju]-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 1	Total
9020	Customer accounts-Meter reading expenses	01008	Éxpense Labor Accrua	2,984	(14,708)	(3,470)	7,841	(2,942)	3,921	(4,975)	1,603	7,911	(1,177)	1,900	5,723	4,612
9020	Customer accounts-Meter reading expenses	01219	Kentucky Local Tax	0	, D	0	0	0	٥	٥	D	0	0	0	90	80
9020	Customer accounts-weter reading expenses	02005	Non-Inventory Supplies	74	1,112	30	5	24D	44	34	8	(24)	41	121	2,621	4,305
9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	-	-	(4)	-	-	(14)	-	-	-	(5B)	(6)	(197)	(279)
9020	Customer accounts-Meter reading expenses	030/04	Vehicle Expense	-	-	6	-	•	21	-	-	-	100	10	402	539
9020	Customer accounts-Neter reading expenses	05010	Office Supplies	-		-	-	-	0	0	0	D	0	Q	Q	
9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	2		-		0	0	D	D	0	٥	٥	2
9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	-	-	55	70	108	58	-	-	7	240	110	254	900
9020 9020	Customer accounts-Meter reading expenses Customer accounts-Meter reading expenses	05413 05414	Transportation	0	0	0 565	0	0	D 483	a	114	-	925 559	62	722	1,102 2,330
9020	Customer accounts-Meter reading expenses	05414	Lodging Contract Labor	55.322	105.201	565 68,534	69.534	89,926	463 78.969	- 86.916	70,526	93.703	559 74.805	105,431		
9020	Customer accounts-wieter reading expenses	07443	Uniforms	20,022	105,201	125	117	125	385	93	138	106	242	100,431	95,137 112	984.005 1.449
9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalizad	-	(4)	(87)	(73)	(90)	(240)	(54)	(79)	(47)	(120)	2	(56)	(849)
9020	Customer accounts-Weter reading expenses	07499	Misc Employee Welfare Exp		(1)	(0))	(4.5)	(20)	(240) D	18	(15)	(47)	(120)	4	(00)	(049)
9020	Customer accounts-Meter reading expenses	07590	Miso General Expense		2,275		801	967	ň	10	13	-	-	-	-	4.056
9030	Customer accounts-Customer records and collections expanses	01000	Nnn-project Labor	33.544	46,143	30.060	31 790	29 538	26.041	32 371	22,037	24.069	28,100	29.591	33,593	367,897
9030	Customer accounts-Customer racords and collections expenses	01008	Expense Lebor Accrual	5.346	(15,790)	2,838	5,367	(1,126)	2,153	(11,532)	1,216	4,220	2,264	1,701	5,360	2,021
9030	Customer accounts-Customer records and collections expenses	020/05	Non-Inventory Supplies	0	91				(14)	()	-	137		13	499	725
9030	Customer accounts-Customer records and collections expanses	02006	Purchasing Card Charges	D	D	D	Q	p	, p	Q	0	D	D	48	(48)	
9030	Customer accounts-Customer records and collections expenses	03003	Capitalized transportation costs	¢	0	D	0	Ó	D	0	0	٥	۵	0	, D	-
9030	Customer accounts-Customer records and collections expanses	03004	Vehicle Expense	0	0	D	D	0	D	0-	0	D	0	0	0	
9030	Customer accounts-Customer records and collections expenses	04562	Building Maintenance	۵	0	0	0	D	D	0	۵	Ċ.	9	-	-	9
9030	Customer accounts-Customer records and collections expenses	04590	Utiltles	328	37	75	-	489	525	87	311	288	-	404	33	2,576
9030	Gustomer accounts-Customer records and collections expenses	04595	Refurbished Meters	Ó	Ď	Ó	120	-	0	Q	Q	Q	D	0	0	120
9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	1,547	354	927	178	361	268	1,122	396	763	5B5	419	349	7,268
9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	180		15	91	268	171	651	234	1,022	371	191	258	3,450
9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	116	183	-	164	-	Ð	34	21	106	276	181	-	1,081
9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	o	0	D	0	Ō	0	0	20	-	-	-	-	20
9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-			-	-	<u>o</u>	0	887	93	171	670	644	2,465
9030	Customer accounts-Customer records and collections expenses	05414	Lodging		245	125	-	-	0	٥	٥	٥	۵	1,050		1,420
9030	Customer accounts-Customer records and collections expenses	05426	Safety Training	322			-	-	0	a	0	0	D	0	0	322
9030	Customer accounts-Customer records and collections expenses	06111 06112	Contract Labor	0	0	1,114	-		0 37	0	U U	0	Ó	0	8,716	9,830
9030 9030	Customer accounts-Customer records and collections expenses	07120	Collection Fees Environmental & Safety	277 0	809 0	152	137	(27)	3/	242 0	1 0	302 0	-	0	0	1.779
9030	Customer accounts-Customer records and collections expenses Customer accounts-Customer records and collections expenses	07120	Environmental & Salety Misc Employee Welfare Exp	U	U	152	82	122	36	Ų	0 256	32	1D1	102	99	152 875
9030	Customer service-Operating informational and instructional advertising expanses	01000	Non-project Labor	6.610	9.915	6,784	6,958	6,958	7,132	10,958	7,306	7,306	7,306	7,306	7,306	81,841
9090	Customer service-Operating informational and instructional advertising expense	01036	Expense Labor Accrual	981	(2,974)	722	1.105	0,000	1,152	(2,809)	365	1.056	7,300 (0)	365	731	748
9090	Customer service-Operating informational and instructional advertising expanse	04001	Safaty, Newspaper	0	(2,0)4)	0	0	ō	0	(2,000)	100	1,030	(D)	0	816	816
9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows		-	-	-		ň	0	0	ő	303	18	010	321
9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	1.060	99	-	598	-	7,841	4,199	14	-	-	10		13.811
9090	Customer service-Operating informational and instructional advertising expense	04582	Building Maintenance	0		D		n	D		ä	14	-	-	_	14
9090	Customer service-Operating informational and instructional advertising expanse	05010	Office Supplies				4D	-	Ď	ă	ő	24		6	116	186
9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	668	313	321	-	698	Ó	232	805	286	97	181	85	3,705
9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel			-	-		ò	٥	0	Ó	۵.	0	0	
9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	354	777	1,521	748	1,995	0	900	556	730	627	692	702	9,602
9090	Customer service-Operating informational and Instructional advertising expense	05414	Lodging	-	243	524	-	295	D	260	216	254	345	318	364	2,820
9090	Customer service-Operating informational and instructional advertising expense	05415	Membership Fees	0	D	D	0	0	D	٥	0	0	100	-	-	100
9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	•	-	-	-	-	D	0	۵	٥	D	0	0	-
9090	Customer service-Operating informational and instructional advertising expense	07510	Association Dues	0	D	0	6		Ô	٥	٥	Ó	Ó	0	Ď	8
8080	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	•	-	•	-	-	497	~	-	-	-	-	-	497
9100	Dustomer service-Miscellaneous customer service	04040	Community Rel&Trade Shows	-	-	-	-	-	¢	Q	Q	¢	D	0	0	•
9110	Sales-Supervision	01000	Non-project Labor	7,196	10,815	9,267	11,346	11,353	11,541	17,601	11,715	11,732	11,736	11,736	11,966	138,026
9110	Salas-Supervision	D1008	Expanse Labor Accrual	1,066	(3,235)	1,448	2,423	3	1,825	(4,568)	581	1,765	2	587	1,313	3,209
9110	Sales-Supervision	02005	Non-Inventory Supplies				-	-	0	a	0	a	0	0	0	-
9110	Sales-Supervision	04021 04040	Promo Other, Misc	35 733	75	110	49 555	•	D	0	D	d	0	0 74	D	269
9110 9110	Sales-Supervision Sales-Supervision	04040	Community Rel&Trade Shows Customer Relations & Assist		3,000	-	1.278	890	23 765	956 27	215	340 2.049	237 658	74 105	-	3,132
9110	Sales-Supervision	D4146	Public Relations	1,456	3,000	-	1,2/0	890	/60	27	5 D	2,049	008	0	0	10,233
		05010	Office Supplies	50	181		18	-		0			u	0	0	
9110 9110	Salas-Supervision Salas-Supervision	05111	Onice Supplies Postage/Delivery Services	- UC	181	-	10	-	224	0	131 D	61	~	ō	- 0	665 67
9110	Sales-Supervision	05312	Long Distance	,		5		-	0	0	D	u a	U O	0	0	5
9110	Sales-Supervision	05364	Cellular, radio, pager charges	- 0	0	ç	ñ	0	42	-	-	- -	5	5	<u> </u>	42
9110	Sales-Supervision	05377	Cell phone equipment and accessories			ž	ž	~	-2	ő	117	-	-	16	-	132
S110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	(3)	-	-	(23)	-	(65)	-	-	(8)		(98)
9110	Sales-Supervision	05411	Meals and Entertainment	577	275	697	373	537	263	235	1,041	755	440	530	328	6,051
9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-		Ó	2	-	-	-	12		14
9110	Sales-Supervision	05413	Transportation	3,436	2,432	1,991	2,915	3,766	4,432	3,014	2,289	2,280	2,955	2,774	3,293	35,578
9110	Sales-Supervision	05414	Lodging	1,262	717	674	526	674	1,161	535	1,161	332	299	1,055	934	9,329
9110	Sales-Supervision	05417	Club Dues - Deductible	D	o	o	٥	a	0	0	0	٥	٥	0	C	
9110	Sales-Supervision	05419	Miso Employee Expense	•			-	-	0	0	ß	۵	0	٥	0	•
9110	Salae-Supervision	05420	Employee Development	0	42	e	655	-	49	-	-	-	-	-	-	754
9110	Sales-Supervision	05421	Training	177	-	-	-	-	0	0	٥	٥	0	0	0	177 87
9110	Sales-Supervision	D7510	Association Dues	0	0	o	87	-	0	0	D	۵	۵	a	0	
9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Miso	173	525	-		353	260	55	-	391	229	293	81	2,361
9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	72	731	244	156	670	65	2,036	240	1,967	129	780	675	7,796
912D	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	4,966	1,835	4,226	2,627	10,330	2,671	14,579	18,194	7,491	3,567	2,641	1,727	74,904
912D	Sales-Demonstrating and selling expenses	05010	Office Supplies	Û	ð	Û	Ó	o	0	0	0	0	0	0	0	
9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	-	309	-	-	-	°,	0	0	٥	٥	0	0	309
9120	Sales-Demonstrating and selling expenses	05413	Transportation	-	-	-	-	•	0	a	0	0	D	õ	0	-
9120	Sales-Demonstrating and selling expenses	05415	Membership Fees	-	-	-		-	0	0	o o	0	0	Ö	Ô	-
9120	Sales-Demonstrating and selling expenses	05420	Employee Development	-	507		50	-		0	Ô	0	Ó	285	-	335
912D	Sales-Demonstrating and sailing expenses	07510	Association Dues	D	595	875	-	-	255	-	-	-	-	-	-	1,725
9130	Sales-Advertising expenses	04040 04044	Community Rel&Trade Shows	810	700			-	450	-	-	248			611	1,309
9130	Sales-Advertising expenses	04044	Advertising	810	765 0	905 0	27 5 0	320 0	1,690	623 0		1,758	1,431	1,169	1,207	10,932
9130	Sales-Advertising expenses		Office Supplies	0	0		0	0	0	0	131	- 0	-			131
9160	Sales-Miscellaneous sales expenses	04040 07510	Community Rel&Trade Shows Association Dues	0	ŭ	0		U C	0	u v	Ľ.	D C	0	0	0	-
9160 9160	Sales-Miscellaneous sales expenses Sales-Miscellaneous sales expenses	07510 07590	Association Dues Miso General Expense	220	U	Ď	Ö	U	0	0	u a	5	U C	0	0	220
916D 9200	Sales-Miscellaheous sales expenses A&G-Administrative & general salaries	07590	Misc General expense Non-crolect Labor	24.689	40.845	26.861	26,966	28.972	29.151	43.202	28.193	28 431	28,471	0 31 105	0 33 451	370.348
9200	A&G-Administrative & general salaries A&G-Administrative & general salaries	01000	Expanse Labor Accrual	24,039	(10,475)	25,651	4,081	1,003	4,462	43,202 (11,748)	1,258	4,336	28,471	2,741	4,524	370,348
BZUU	and a second state of Relieved Period	0,005	anyorite tation reacted	4,110	(10,470)	2,034	+,001	1,005	4,402	(17,740)	1,230	4,000	10	x.,141	*,524	0,012

Atmos Energy Corp.; Kentucky/ Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - Div 009

	Account Description	Subaccount		May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 Total
Ď D	A&G-Office supplies & expense	D4021 04070	Promo Other, Misc	0	1,552	163	-	-	Q	D	D	0	0	٥	D
0	A&G-Office supplies & expense A&G-Office supplies & expense	040/0	Insurance Office Supplies	200	107 15	3,165	1,075	102 44	0	o n	0 27	1,670 12	204 6	102	715
0	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	155	4	12	44	0	D B	21	1.2	6	-	14
ō	A&G-Office supplies & expense	05312	Long Distance	3	100	-	12	-	0	0	D	0	0	0	D
0	A&G-Office supplies & expense	05411	Meals and Entertainment	123	68	14	-	151	27	223	504	105	25	40	28
Ó	A&G-Office supplies & expanse	05412	Spousa) & Dependent Trave	-	-	-	-	14	0	٥	D	0	Ð	0	D
2	A&G-Office supplies & expense	05413	Transportation	745	-	15	107	143	17	15	67	-	-	14	-
0	A&G-Office supplies & expense	05414 05415	Lodging	349 32	-	35	124	213	197	792	137	-	-	-	-
2	A&G-Office supplies & expense A&G-Office supplies & expense	05417	Membership Fees Club Dues - Deductible	32	52	35 26	-	-	C C	0	0	Û	0	Ċ O	Ó O
0	A&G-Office supplies & expense	05419	Misc Employee Expense	0	0	20	õ	õ	0	139		0	U	0	U -
Ď	A&G-Office supplies & expense	05421	Training	-	-	-	-	4	ő	0	53		-	-	-
D	A&C-Office supplies & expense	05427	Technical (Job Skills) Treining	-	-	-	-	-	Ő.	ō	a	D	Û	0	o
	A&G-Office supplies & expanse	07499	Misc Employee Welfare Exp	-	-	-	-	-	0	0	3D	15	-	~	-
D	A&G-Office supplies & expense	07590	Misc General Expense	۵	0	Ð	۵	D	0	٥	D	9	-	-	-
Б 0	A&C-Office supplies & expense	07592	Vendor Comp Sales Tax	-	(1,194)	(1,212)	(1,905)	(1,169)	(1,298)	(1,347)	(1,493)	(1.457)	(1,50D)	(1,500)	(1,455)
3	A&G-Office supplies & expanse A&G-Outside services employed	09195 05430	UCG Beginning Balance 3-31-98 Gas Supplies Services	0 (1,986)	0 3,798	3,057	0 3,609	0 3,600	4,801	4,801	0 4,801	4,801	0 4,801	0 4,801	0 4,801
2	A&G-Outside services employed A&G-Outside services employed	06111	Contract Labor	(1,965)	3,/95	3,057	3,609	5,600	4,001	4,801	4,801	4,601	4,801	4,801	4,801
0	A&G-Outside services employed	08121	Lecal	22.612	40 833	27.609	19.866	23.413	7,772	17,759	13,775	5.021	5 483	25,967	6,517 2
D	A&C-Property insurance	04069	Blueflame Property Insurance	27,266	27.266	27.265	27,950	27,950	27,950	27,950	27,950	29,178	29,178	28,523	29,233 3
	A&G-Property Insurance	04072	Insurance Capitalized	(15,114)	(15,174)	(16,876)	(15,470)	(16,135)	(15,239)	(15,514)	(15,508)	(16,415)	(15,577)	(13,832)	(15,563) (1
5	A&G-injuries & damages	01293	Workers Comp Benefits Load Projects	D	0	0	0	0	17	60	132	83	66	8	4
	A&G-Injuries & damages	04018	Safety	Q	0	0	0	0	٥	۵	0	D	D	0	326
2	A&G-Injuries & damages	05411	Meals and Entertainment	D	o	O	0	0	0	0	D	0	D	٥	46
	A&G-Injuries & damages	05418	Sattlement	1,383	150		514	700,000	1,278	1,485	3,336	170		2,776	1,240 7
0	A&G-Injuries & damages A&G-Employee pensions and benefits	01200	Misc Employee Welfare Exp Other Benefits Load	96,598	150 85,394	121 89,780	863 96.462	335 82,089	Ć O	526 0	613 D	25 0	691 0	208 208	621 0 4
5	A&G-Employee pensions and benefits	01202	Pension Benefits Load	36,807	32,485	34,180	36,731	31,219	58,168	51,339	53,922	65,264	56,402	59,319	70,035 5
, i	A&G-Employee pensions and benefits	01203	FAS106 Benefits Load	50,429	44,263	46,696	50,210	42,499	86,054	75.291	79,604	96,969	83,745	67,744	103.607 5
	A&G-Employee pensions and banefits	01251	Medical Benefits Load	D	0	0	0	0	78,245	69,297	72.594	87,641	75,760	79,799	94,211 5
	A&G-Employee pensions and benefits	01253	Medical Benefits Load Projects	0	0	0	0	0	166	593	1,302	813	647	83	42
)	A&G-Employee pensions and benefits	01257	Empr ESOP Benefits Load	Ď	0	0	0	O	18,480	16,292	17,126	20,746	17,927	18,845	22,250 1
0	A&G-Employee pensions and benefits	01259	Empr ESOP Benefits Load Projects	D	0	Q	0	0	45	159	338	211	168	22	11
٥	A&G-Employee pensions and benefits	01260	Emp HSA Benefits Load	D	0	Q	٥	٥	200	176	186	226	195	204	241
5	A&G-Employee pensions and benefits	01262 01263	Emp HSA Benefits Load Projects RSP FACC Benefits Load	D	0	0	0	0	0	2	3	2	2	0	Ď
រា ប	A&G-Employee pensions and banefits A&G-Employee pensions and banefits	01263	RSP FACC Benefits Load Projects	0	0	0	0	0 0	2,038	1,794	1,888	2,290	1,979	2,079	2,454 D
,	A&G-Employee pensions and benefits	01266	Basic Lifa Benefits Load		0	0	0	u 0	2,106	1,868	1,954	2,357	2,037	2,147	2,535
	A&G-Employee pensions and benefits	01266	Basic Life Benefits Load Projects	ň	0	ő	õ	ň	5	17	37	23	18	2,147	1
D D	A&G-Employee pensions and benefits	01269	LTD Benefits Load	Ď	ō	Ď	ő	ő	3,756	3,325	3,485	4,209	3,538	3,831	4,523
Ď	A&G-Employee pensions and benefits	01271	LTD Benefits Load Projects	0	0	0	Ó	Ó	8	27	60	37	30	4	2
0	A&G-Employee pensions and benefits	01291	Pension Bebefits Load Projects	Ď	0	D	٥	0	125	445	977	611	485	62	32
50	A&G-Employee pansions and benefits	01292	FAS106 Benefits Load Projects	D	Q	D	٥	D	191	683	1,489	935	745	96	48
50	A&G-Employee pansions and benefits	02005	Non-Inventory Supplies	0	Q	a	0	0	۵	٥	D	٥	a	a	76
10 50	A&G-Employee pensions and benefits	04018	Safety	D	0	a a	0	0	D	۵	٥	D	D	127	-
	A&G-Employee pensions and benefits A&G-Employee pensions and benefits	05010 05111	Office Supplies Postage/Delivery Services	5	u u	32	u	0	26 12	-	-	-		•	
50 50	A&G-Employee pensions and benefits	05377	Cell phone equipment and accessories	-		-	-	-	0	ő	0	0	D	0	D
50	A&G-Employee pensions and benefits	05399	Capitalized Telecom Costs	-	-	-	-	-	ō	ā	ō	D	D	0	Ď
io i	A&G-Employee pensions and benefits	05411	Meals and Entertainment	Q	0	0	0	0	Ď	a	ò	ō	ā	Ď.	D-
)	A&G-Employee pensions and benefits	05414	Lodging	-	-	-	-	-	D	a	0	٥	D	0	0
5	A&G-Employee pensions and benefits	05419	Misc Employae Expense	-	-	-	559	-	0	o	39	-	-	-	-
)	A&G-≣mployee pensions and benefits	05421	Training	0	Ŭ.	D	0	Ô	0	a	Q	Ģ	0	0	196
נ	A&G-Employee pensions and benefits	05427 06111	Technical (Job Skills) Training	50	-	43	37	20	28	- 66	-	-	15D	228	5
נ ר	A&G-Employee pensions and benefits	07120	Contract Labor	-	•	-	-	•	11,957	55	-	22	-	, î	-
1	A&G-Employee pensions and benefits A&G-Employee pensions and banefits	07443	Environmenta & Safety Uniforms	1.216	470	1,202	548	550	27,432	3,798	8,921	4,387	3,084	1,340	714
	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(718)	(247)	(738)	(337)	(514)	(16,935)	(2,432)	(5,284)	(2,428)	(1,704)	(763)	(313)
ì	A&G-Employee pensions and benefits	07449	Non-Qual Retirment Exp	(,,		-	-	-	0	0	(0,	0	(1,1 04) D	0	D
0	A&G-Employee pensions and benefits	07499	Miso Employee Walfare Exp	3,363	4,706	3,019	2,634	6,298	3,490	3,381	2,669	3,281	3,597	3,127	3,118
2	A&G-Employee pensions and benefits	07590	Miso General Expense	-	50	-	-	•	о	۵	۵	767	-	-	-
,	A&G-Franchise requirements	04590	Utilies	0	o	D	0	0	0	٥	ū	o	D	135	*
>	A&G-Franchise requirements	07590	Misc General Expanse	-	302	12,459	1,459		67	123	690	335	1,029	-	-
0	A&G-Regulatory commission expenses	05411	Meals and Entertainment	o	Ċ	Ď	Ó	٥	Ď	a	a	¢.	D	230	307
0 0	A&G-Regulatory commission expenses A&G-Regulatory commission expenses	05413 05414	Transportation Lodging	0	0	D D	p	0	0	0	0	0	D	525 247	753
0	A&G-Regulatory commission expenses	05419	Misc Employee Excense	ů ů	0	ő	0	0	0	u 	0	0	U O	247 187	10
õ	A&G-Regulatory commission expenses	06111	Contract Labor	ň	0	ň	ň	ő	ň	ň	ŭ	ů.	7,051	14,839	22,919
Ś	A&G-Regulatory commission expenses	07590	Misc General Expense	15.275	15,275	15,275	15,275	15,275	15,275	15,275	15,275	15,275	15,275	15.275	15,275 1
2	Miscelleneous general expenses	05411	Meals and Entertainment	122	-	106	-	-	0	٥	٥	0	D	0	0
	Miscellaneous general expenses	05413	Transportation	703	~	1,587	-	-	0	a	0	0	D	0	ò
	Miscellaneous general expenses	05414	Lodging	-	-	150	-	-	0	a	D	٥	Ď	0	¢
	Miscellaneous general expenses	05415	Membership Fees	-	-	-	-	-	0	٥	Ó	D	D	0	Q
	Miscellaneous general expenses	05417	Club Dues - Deductible				-		0	Q	50	-	-	-	
	Miscellaneous general expenses	07510	Association Dues	520	1,944	3,535	5,375	15	30	625	2,310	13,952	1,570	-	3,250
	Miscellaneous general expenses A&G-Rents	07590 D4681	Misc Ganeral Expanse Building Longs (Charte	2,656	2,491	2,594	2,644	2,636	2.686	0 2,686	0	Ú 2.602	0 000	0	0
	A&G-Rents Maintenance of other equipment	04302	Bullding Lease/Rents Hezvy Equipment	2,556	∡,481	2,594	2,644	2,636	2,686	2,686	2,686 D	3,698 D	2,939	2,939	3,175
>	Maintenance of other equipment. Meintenance of other equipment	04302	Heavy Equipment Heavy Equipment Capitalized	-	-	-	-	-	U A	U Ú	D	U D	U D	0	0
)	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	o o	Ď	Ď	p D	ò	n	0	0	0	0	0	0
, ,	Storage-Maintenance of structures and improvements	04582	Bullding Maintenance	-	-	-		-	0	2,527	ĩ	179	-	-	-
	Storage-Maintenance of structures and improvements	06111	Contract Labor	D	o o	D	ő	0	õ	0	0	1,635	-	-	80
0	Maintenance of reservoirs and wells	01000	Non-project Labor	õ	Ď	Ď	Ď	õ	ō	ō	ō	0	0	0	Ď.
0	Maintenance of reservoirs and wells	01008	Expense Labor Accrual	-	-	-	-	-	0	D	D	Ď	D	D	D.
	Maintenance of reservoirs and wells	02005	Non-Inventory Supplies	+	-	-	-	~	0	Ó	D	0	D	0-	0
0							Ó	Ó							
10 10 10	Maintenance of compressor station equipment	02005	Non-Inventory Supplies Non-project Labor	Ċ.	0 358	Ō	0	119	0	0 1,038	0 982	C	Q	0	0

Atmos Energy Corp.; Kentucky/ Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - Div 009

Account	Account Description	Subaccount	Subaccount Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
834D	Maintenance of compressor station equipment	02005	Non-Inventory Supplies	21	-	-	-	-	0	21	17	-	-	-	-	59
8340	Maintenance of compressor station equipment	04302	Heavy Equipment	-	1,494			-	D	0	0	0	0	Q	0	1,494
8340	Maintenance of compressor station equipment	04307	Heavy Equipment Capitalized	-	(1,464)	-	-	-	0	0	0	0	0	D	0	(1,464)
8340	Maintenance of compressor station equipment	06111	Contract Labor	0	60	-		-	0		0	0	0	D D	e e	60
8350	Maintanance of measuring and regulating station equipment	01000	Non-project Labor	775 542	-	-	238 119	-	0	0	D	0	C	0	0	1,013
8350 8350	Maintenance of measuring and regulating station equipment Maintenance of measuring and regulating station equipment	01008 02005	Expanse Labor Accrual Non-Inventory Supplies	542	(542)	U	119	(119)	0	0	L	u 0	0		0	7
835D	Maintenance of measuring and regulating station equipment	04582	Building Maintenance	6	0	õ		n n	ő	0	0	č	ě	ů,	0	<i>.</i>
8350	Maintenance of measuring and regulating station equipment	06111	Contract Labor	õ	õ	õ	õ	0	ő	ő	Ď	õ	õ	ŭ	ő	
836D	Processing-Maintenance of publication equipment	01000	Non-project Labor	ő	ő	ő	ő	ő	0	246						246
8360	Processing-Maintenance of publication equipment	01008	Expanse Labor Accrual	-	-	-	-		ő	41	(41)	0	0	0	Ó	-
8360	Processing-Maintenance of purification equipment	02005	Non-Inventory Supplies	0	0	0	0	0	ō	42		2	-	-	-	44
8630	Transmission-Maintenance of mains	01000	Non-project Labor	2,081	8,336	3,785	3,424	5,388	5,288	1,773	-	89	1,333	178	-	31,675
86'SD	Transmission-Maintenance of mains	01008	Expanse Labor Accrual	1,457	(68)	(65)	387	982	743	(3,142)	(295)	40	560	(511)	(89)	(D)
8630	Transmission-Maintenance of mains	02005	Non-Inventory Supplies	D	0	0	0	a	C	261				-	-	261
8630	Transmission-Maintenance of mains	04302	Heavy Equipment	D	0	o	0	797	48	-	-	-	-	-	-	845
863D	Transmission-Maintenance of mains	04307	Heavy Equipment Capitalized	0	0	0	Q	(782)	(47)	-	-	-		-	~	(828)
8630	Transmission-Maintenence of mains	06111	Contract Labor	-	1,598	-	-	-	٥	Ó	1,465	-	-	-	-	3,063
8650	Transmission-Maintenance of measuring and regulating station equipment	01000	Non-project Labor	0	0	0	0	Q	0	0	D	D	· 123			123
8650	Transmission-Maintenance of measuring and regulating station equipment	01009	Expense Labor Accrual	0	0	Q	0	0	0	0	0	D	55	(55)	d	-
8650	Transmission-Maintenance of measuring and regulating station equipment	02001	Inventory Materials	-	-	-	-	-	0	0	0	0	0	0	0	:
8650	Transmission-Maintenance of measuring and regulating station equipment	02004	Warehouse Loading Charge Non-Inventory Supplies		-			ź	0	111	0	0	D	a	a	206
8650 8650	Transmission-Maintenance of measuring and regulating station equipment Transmission-Maintenance of measuring and regulating station equipment	04302	Non-Inventory Supplies Heavy Equipment	0	0	0	0	0	U O	111	30			ā	ñ	206
8650	Transmission-Maintenance of measuring and regulating station equipment	04307	Heavy Equipment Capitalized	0	0	0	0	'n	0	0	0	0		0	0	
8850	Distribution-Maintenance or measuring and regulating station equipment	04582	Building Maintenance	ň	ő	5	õ	ů.	0	ă	5	Ď	č	ä	ő	-
8850	Distribution-Maintanance supervision and engineering	05111	Postage/Delivery Services	179	35	117	577	164	65	287	218	142	259	154	214	2,411
8850	Distribution-Maintenance supervision and engineering	05411	Meals and Entertainment	0	õ	0	á	0	47	25						73
6250	Distribution-Maintenance supervision and engineering	05412	Spousal & Dependent Travel	Ď	õ	Ď	õ	õ	84	-	-	-	-	-	-	84
8860	Distribution-Maintenance of structures and improvements	04582	Building Maintenance	715	-	547	433	2,298	119	954	283	296	103	-	984	6,732
8860	Distribution-Maintenance of structures and improvements	04592	Misc Rents	0	ū	D	0	٥	۵	a	٥	٥	o	54	-	54
8870	Distribution-Maint of mains	01000	Non-project Labor	1,023	3,527	2,735	5,365	6,331	2,713	3,680	2,443	4,273	3,050	3,416	2,850	41,517
8870	Distribution-Maint of mains	01008	Expansa Labor Accruat	233	(112)	353	1,726	483	(1,402)	(1,150)	119	1,190	(551)	336	e	1,232
8870	Distribution-Maint of mains	02001	Inventory Materials	-	-	-	-	-	0	۵	¢	0	۵	a	0	-
8870	Distribution-Maint of mains	02004	Watehouse Loading Charge	-	-	-	-	-	0	٥	٥	D	0	٥	0	-
8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	-	-	-	-	-	¢.	a	٥	0	D	a	0	-
8870	Distribution-Maint of mains	06111	Contract Labor		-	-		24,963	D	d	0	D	0	0	0	24,953
6890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	D	0	D	0	D	D	a ô	<u> </u>	D	0	D	0	-
8390	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	0	۵	D	0	0	0	C C	0	D	c	Q	0	
9890 8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies Contract Labor	0	ñ	ñ	1,599	õ	2,709		-			- 0		4,307
8900	Maintenance of measuring and regulating station equipment-General Maintenance of measuring and regulating station equipment-industrial	02005	Non-Inventory Supplies	U	U	3,402	1,166	93	0		ŭ		2,409	89	u	7,159
8900	Maintenance of measuring and regulating station equipment-industrial	06111	Contract Labor		ō	0,402	1,105	0	č	ő	ő	ň	2,408	0		4,100
2910	Maintenance of measuring and regulating station equipment-Ridustrat Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-Inventory Supplies	428		1,357	1.357	2,900	Ď	ñ	1,828	-		5	-	7,869
8910	Maintenance of measuring and regulating station equipment-City gate check stations	05111	Contract Labor		D	0	1.007	0	0	ă	1,0,10	0	D	0	a	
8910	Maintenance of measuring and regulating station equipment-City gate check stations	07590	Misc General Expense	õ	ŏ	õ	ő	õ	Ď	ō	ō	õ	ő	õ	ā	-
8920	Maintenance of services	01000	Non-project Labor	539	1,272	548	658	949	867	1,893	518	1,079	1,062	638	1,255	11,279
8920	Maintenance of services	01008	Expense Labor Accrual	(200)	(165)	(20)	137	146	69	(248)	(160)	230	(8)	(159)	434	175
8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	71	-	Ó	٥	Û	Ó	0	0	ò	71
8920	Maintenance of services	03003	Capitalized transportation costs	-	-	-	-	-	Ô	۵	0	٥	Ċ.	Ô	ò	-
8920	Maintenance of services	03004	Vehicle Expense	•	-	-	-	*	0	0	D	a	. 0	0	0	-
8920	Maintenance of services	05010	Office Supplies	-	-			-	0	0	D	٥		0	0	
8930	Maintenance of meters and house regulators	01000	Non-project Labor	5,673	6,692	5,667	7,647	3,440	6,434	3,045	2,859	3,392	4,270	1,521	1,943	52,602
8930	Maintenance of meters and house regulators	01008	Expense Labor Acctual	2,400	(2,856) 2,517	1,225 3.082	1,483	(2,102) 2,057	1,812 2,198	(3,025)	350 982	669 962	395 183	(1,161)	406	(405)
8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	1,007	2,517	3,082	2988	2,057	2,198	1,178	982	862	183	1,624 O	1,087	17,777
8940 8940	Distribution-Maintenance of other aquipment	03003	Capitalized transportation costs Vehicle Expense	0	0	ő	ů,	č	ő	ŏ	ő	0	ő	õ	0 0	-
894D	Distribution-Maintenance of other equipment Distribution-Maintenance of other equipment	04302	Venicle Expense Heavy Equipment	0	U	216	U	33	0	0		a	ŭ	3	U	252
8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized			(212)		(32)	õ	õ	ŏ	ŭ	ŏ	3		(247)
8940	Distribution-Maintenance of other equipment	05010	Office Supplies	0	a	(2.2)	Ó	02)	ŏ	80				(0)	-	90
8940	Distribution-Maintenance of other equipment	05364	Cellular, radio, pager charges	193	48	99	225	127	õ	130	133	265	-	97	195	1,512
8940	Distribution-Maintenance of other equipment	05373	Use 05364 Cell svc-field technicians	0	0	0	0	Ű,	õ	0	0	0	0	Ó	0	
8940	Distribution-Maintenance of other equipment	05374	Lise 05364 Cell svc-field tech superv	0	o	ō	ō	D	D	ō	0	Ū.	o	Ū.	ō	
8940	Distribution-Maintenance of other equipment	05375	Use 05364 Cell service-all others	D	ā	ō	õ	ō	D	ō	ō	ō	ā	ā	ā	
8940	Distribution-Maintenance of other equipment	05399	Capitalizad Telecom Costs	(106)	(26)	(55)	(120)	(73)	D	(72)	(74)	(141)		(47)	(101)	(816)
8940	Distribution-Maintanance of other equipment	09911	Reimbursements	D	0	D	a	0	۵	0	D	0	٥	0	0	-
9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	312,707	305,300	325,890	416,718	418,459	161,524	259,337	365,290	321,001	341,714	131,058	392,474	3,752,503
9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	180,046	175,941	183,223	184,044	190,085	191,391	189,762	232,968	239,514	211,150	203,611	232,546	2,414,262
9220	A&G-Administrative expense transferred-Credit	41132	Balling for SS O&M	285,544	410,933	289,530	238,383	411,785	309,030	332,118	351,118	306,351	312,296	285,656	595,205	4,128,250
9040	Customar accounts-Uncollectible accounts	09927	Gust Uncol Acct-Write Off	15,378	15,226	(69,712)	15.288	63,979	21.597	26,207	34,035	38,921	32,234	29,565	22.674	245,392
				1,786,496	1,850,405	1,690,271	1,842,143	2,765,617	1,756,906	1,850,303	2,151,046	2,086,559	1,929,646	1,843,355	2,584,438	24,138,185

Account	Account Description	Subaccount	Subaccount Description	May Difference	June Difference	July Difference	August	September Difference	October Difference	November Difference	December Difference	January Difference	February Difference	March Difference	April Difference	Тоші
7590	Production and pathering-Other expenses	06111	Contract Labor	-	-	(2,500)	-	-	-	-	-	-	-	-	-	(2.5DD)
8140	Storage-Operation supervision and engineering	03003	Capitalized transportation costs	-	~		-	-		1	•	•	-	-	-	1
8140	Storage-Operation supervision and angineering	03004	Vahicle Expense	-	-			-	-	(11)	-	-	-	-	-	(11)
8140	Storage-Operation supervision and engineering	04201	Software Maintenance	-	-	м	~	-	541	*	~	~	-	-	-	541
8140	Storage-Operation supervision and engineering	05377	Cell phone equipment and accessories	-	(21)	~	~	-	-	-	-	-	-	-	-	(21)
8140	Storage-Operation supervision and engineering	07590	Misc General Expense	279	(282)	69	(28)	(551)	547	(8)	(8)	(8)	-	(150)	10	(131)
8160	Wells expenses	01000	Non-project Labor	(2,976)	(2,606)		(319)	307	3,278	3,687	(2,257)	1,928	1,904	1,686	2,899	9,472
8160	Wells expenses	01008	Expense Labor Accrual	817	(2.269)	5,122	(1,225)	40	2,196	(3,406)	1.824	488	(231)	(182)	1,003	4,178
8160	Wells expenses	02005	Non-Inventory Supplies	(591)	(2,765)	-	1,805	(446)	(363)	64	(92)	293	(896)	(291)	2,535	(725)
8160	Walls expenses	03003	Capitalized transportation costs	0	-			3	-	-	-	-	-			4
8160	Wells expenses	03004	Vehicle Expense	(3)	-	-	-	(11)	-		-	-	-	-	-	(13)
8160	Walls expenses	04302	Heavy Equipment	(36)	-	(336)	-	-	-	-	-	-	-	-	-	(372)
8160	Wells expenses	04307	Heavy Equipment Capitelized	35	-	329	-	-	-	-	-	-	-	-	-	385
8160	Well's expenses	05411	Meals and Entertainment	(10)	-	-	-	-	-		-	-	-		-	(1D)

Atmos Energy Corp.; Kentucky/ Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - Div 009

 Account Description Viells expenses	Subaccount 05414	Subaccount Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11 813	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 T	Total
vvais expenses Vvelis expenses	05419	Logeng Misc Employee Expense		-			2	-	613	(119)	-	-		-	
Walls expanses	06111	Contract Labor	-	(610)	14	-	-	6,919	18,338	11,200	-	195	525		37
Walls expanses	07590	Misc General Expense	269	(326)	4	(99)	(3,292)	1,414	2,294	(20)	(20)		(534)	23	1
Lines expenses	01000	Non-project Labor	(1,489)	229	(665)	(614)	1,105	577	6,046	(1,200)	1,401	2,585	2,029	2,519	12
Lines expenses	01008	Expense Labor Accrual	282	(1,165)	2,240	(403)	535	(66)	(97)	(13)	506	408	(276)	569	2
Lines expenses	02005	Non-Inventory Supplies	(37)	(1,054)	(7)	12	(300)	165	-	(B)	9	128	-	307	
Lines expenses	04301	Equipment Lease	(634)	-	-	-	-	-	-	-	-	-	-	-	
Lines expenses Lines expenses	04302 04307	Heavy Equipment Heavy Equipment Capitalized	(41) 857	(84) 82	(426) 418	(167) 163	-			-	-	-	-	-	
Lines expenses	04590	Utilities	657	02	410	101	110	111	111	71	124	140	118	83	
Compressor station expenses	01000	Non-project Labor	(1,609)	(3.269)	(1.732)	(1,273)	(2,534)	(3.403)	2.413	(457)	752	155	(308)	486	(1
Compressor station expenses	01008	Expanse Labor Accrua)	(247)	(1,502)	2,155	(227)	(777)	(519)	1,689	168	266	(239)	(254)	509	`
Compressor station expenses	02005	Non-Inventory Supplies	668	(1,176)	(289)	(232)	13	(1,457)	2B4	(64)	(813)	(168)	(473)	(167)	
Compressor station expenses	02006	Purchasing Card Charges	-	(127)	(200)	(2002)		(11,007)			(010)	(100)		(127)	
Compressor station expenses	03003	Capitalized transportation posts	1	(1217	-	-	-	-	-			-	-	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Compressor station expenses	03004	Vehicle Expense	(6)	-	-	-	-	-	-		-	-	-	-	
Compressor station expenses	04018	Safety	(113)		(125)	125	-	-	-	-		-			
Compressor station expenses	04302	Heavy Equipment		(9)	-	30	-	-	-	-	-		-	905	
Compressor station expenses	04307	Heavy Equipment Capitalized	-	9	-	(29)	-	-	-	-	-	-	-	(887)	
Compressor station expanses	04582	Building Maintenance	(296)	-	(62)	-	-	-	-	**	-	-	-	-	
Compressor station expenses	04550	Utilities		26	49	142	37	60	57	75	74	77	84	33	
Compressor station expenses	04592	Misc Rents	(252)	(195)	(58)	(136)	-	-	-	-	-	-	-	-	
Compressor station expenses	04599	Capitalized Utility Costs	38	(20)	(8)	(120)	(31)	(51)	(48)	(63)	(63)	(65)	(72)	(28)	
Compressor station expenses	05010	Office Supplies	-	-	(65)	-	-	-	-	-	~	-	-	-	
Compressor station expenses	05111	Postage/Delivery Services	-	(5B)	-	-	-	-	-	-	-	-	-	-	
Compressor station expenses	05377	Cell phone equipment and accessories	(33)		-	-	•	-	-	-	-	-	-	-	
Compressor station expenses	05411	Meals and Entertainment	(21)	-	-	-	-	-	-	-	-	-	-	-	
Compressor station expenses	05413	Transportation	(423)	-	-	-	-	-	-	-	-		-		
Compressor station expenses	05414	Lodging	(423)		-	-	~	~	-	-	-	-	~	-	
Compressor station expenses	05419	Misc Employee Expense	(463)	-	-		-	-	-	-	-	-	-	-	
Compressor station expenses	06111	Contract Labor	(636)	(687)	(217)	(1,051)	(69)	-	-	-	-	-	-	-	
Compressor station expenses	07443	Uniforms	(89) 12	-	-	-	-	-	-	-	-	-	-	-	
Compressor station expenses	07590	Uniforms Capitalized	(132)	-	-	-	(292)	-	-	-	-		-	33	
Compressor station expenses	04590	Misc General Expense Utilities	(132)	57	(78)	(11)	(20)	(4)	3	(60)	70			33	
Compressor station fuel and power Storage-Measuring and regulating station expenses	04590	Non-project Labor	(1.851)	86	235	(11)	119	150	(36)	122	362	64	(323)	427	
Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	(1,091)	1,125	235	(87)	60	38	(174)	136	103	(130)	(194)	434	
	02001	Inventory Materials	(1,001)	1,123	13	(97)	-	50	(640)	120	103	(130)	(124)	*1.5**	
Storage-Measuring and regulating station expenses Storage-Measuring and regulating station expenses	02004	Warehouse Loading Charge							(118)		-			-	
Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	(158)	(13)			528		((10)		(58)	130			
Storage-Measuring and regulating station expenses	04590	Utilities	(100)	(42)	78	77	71	74	101	72	58	97	66	158	
Storage-Meastring and regulating station expenses	06111	Contract Labor	(100)	(42)	183					· · ·	-	-	-	100	
Storage-Purification expenses	01000	Non-project Labor	(696)	(350)	100	(360)	(209)	(72)	307	(873)	3,828	4,392	2,651	2,912	
Storage-Putification expenses	01008	Expense Labor Accrual	(200)	172	245	(144)	39	65	91	(152)	1,839	255	(667)	422	
Storage-Putification expenses	02005	Non-Inventory Supplies	(200)	(1,035)	240	(13)	00	(16)	101	226	35	737	(uur)	1,506	
Storage-Purification expenses	04582	Building Maintenance	641	(1,000)	-	(14)		(10)	-	220	-	107		1,000	
Storage-Purification expanses	04590	Utilities	108	4	15	19	5	(14)	29	4	(19)	189	(59)	(30)	
Storage-Purification expenses	06111	Contract Labor	(576)					-			()	225	(00)	475	
Storage-Other expenses	04590	Utilitias	1	19	2	(19)	1	(0)	(0)	(20)	8	4	1	1	
Storage well royalties	04580	Building Lease/Rents Capitalized	(39)	(94)	159	51	114	(27)	(4)	()	55	10		27	
Storage well royalties	04581	Building Lease/Rents	· · · · ·	1.1	(189)	(98)	(268)	· -		-	-	-	-		
Storage well royalties	04590	Utilities	(310)	(135)	(8)	(44)	(38)	(253)	(201)	36	(179)	9D1	618	559	
Storace well rovaities	07590	Misc General Expense	(128)	(1)	(7)	(13)	6	(17)	(12)	(4)	45	(29)	5	100	
Other storage-Operation supervision and engineering	03003	Capitalized transportation costs	-	-	-	14	-	-					-	-	
Other storage-Operation supervision and engineering	03004	Vehicle Expanse	-	~		(32)	-	-	-	-	-	-	-	-	
Transmission-Operation supervision and engineering	05411	Meals and Entertainment		-		-		-	-	-	-	-	184	-	
Transmission-Operation supervision and engineering	05414	Lodging		(367)	-	-	-	-	-	-	-	~	110	-	
Mains expanses	01000	Non-project Labor	930	1,116	(3,270)	(1,771)	(2,707)	380	3,827	(3,795)	(2,260)	(7,418)	(1,762)	3,644	
Mains expenses	01006	O&M Project Labor and Contre			-	-	-	-	-	1,750	-	-	-	-	
Mains expenses	01008	Expense Labor Accrual	3,362	(7,358)	6,512	(930)	(1,258)	2,552	(8,730)	8,340	(291)	(2,941)	1,543	3,606	
Mains expenses	D1013	Expense Labor Transfer In	-	-	-	-	-	-	-	1,750	-	-	-	-	
Mains expenses	01014	Expense Labor Transfer Out	-		-		-			(1,750)		-		-	
Mains expenses	02001	Inventory Materials	2,785	537	-	2,647		(1,389)	1,889	144	(1,345)	-	4,162	(3,942)	
Mains expenses	02004	Warehouse Loading Charge	111	21		(33)		(194)	76	6	(188)		167	(158)	
Mains expenses	02005	Non-Inventory Supplies	(1,704)	822	1,855	1,411	(376)	1,162	895	1,293	1,455	111	(55)	2,653	
Mains expenses	03003	Capitalized transportation costs	5	-	-	(2)	-	13	3	(7)	(13)	(52)	1	-	
Mains expenses	03004	Vehicle Expense	(39)	-	-	6	-	(78)	(73)	103	114	551	(1)	-	
Mains expenses	04002	Required By Law, Safety					-		(15)						
Mains expenses	04302	Heavy Equipment	2,706	137	2,038	8,130	545	1,489	2,829	(14)	1,009	(672)	(496)	435	
Mains expenses	04305	Use 03004 Licenses & Permits, Tax	15	1.00	54 B.000		-		10.770		1000	-			
Mains expenses	04307	Heavy Equipment Capitalized	(2,652)	(134)	(1,997)	(7,968)	(534)	(1,459)	(2,773)	14	(988)	659	486	(425)	
Mains expenses	04590	Utilities	(229)	289	(88)	314	(1,144)	BOD	(9)	(678)	111	(66)	(363)	852	
Mains expenses	04599	Capitalized Utility Costs	(54)	(267)	(85)	(298)		(411)	(148)	237	(84) 18	1	153	(366)	
Mains expenses	05111	Postage/Delivery Services	-	•	106	•	(61)	•	105	-	18 17	-	(63) 15		
Mains expenses	05377 05411	Cell phone equipment and accessories Meals and Entertainment	35	-			-	15	410	679	238	-	10	42	
Mains expenses	05414		-	-	•	*	-	871			1,130		-	-	
Mains expenses	05414	Lodging Mise Employed Expanse		-	-	-		8/1	485	2,714	1,130	-	-		
Mains expenses	05419	Miso Employee Expense	40.004	1400	1 500	1 606	-	(35,402)	1,200	58 111,681	881	2,227	1,598		
Mains expenses	07443	Contract Labor Uniforms	10,984	(136)	1,598	1,596	125	(35,402) 1,279	(1,340)	111,683	50	132	1,598	128	
Mains expenses	07443	Unitorms Unitorms Capitalized		-			(32)	(297)	(1,340) 53	1	10	(22)	41	25	
Mains axpenses Mains axpenses	07590	Miso General Expense		-	-		(32)	(20/)	03	1	10	(22)	188	20	
	0/590	Misc General Expense Non-project Labor	(2.858)	4,462	1,199	1,527	(174)	3,491	6,061	(1,038)	174	(394)	3,808	2,139	
Transmission-Measuring and regulating station expenses	01000	Non-project Labor Excense Labor Accrual		4,452	2,412	(382)	(1/9) (1,18B)	2,563	(2,851)	1,373	(380)	(394) (493)	3,808		
Transmission-Measuring and regulating station expenses			(393)	4/3	2,412	(382)	(1,166)	2,053	(2,851)	1,373				(555)	
Transmission-Measuring and regulating station expenses	02001 02004	Inventory Materials Warehouse Loading Charge		-		-	-		-	-	359 50	22	(22) (3)	-	
Transmission-Measuring and regulating station expenses	02004	Vvarehouse Loading Charge Non-Inventory Supplies	(2,457)	(10,320)	513	217	(386)	775	251	(24)	571	146	(3) 477	824	
				(10,340)	513	217	(200)	110	201	(24)	0/1	140	9//	024	
Transmission-Measuring and regulating station expenses Transmission-Measuring and regulating station expenses	03003	Capitalized transportation costs	5		-	-	-		-	-	-				

Atmos Energy Corp.; Kentuckyl Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - Div 009

Account	Account Description	Subaccoun	t Subaccount Description	May-11	Jun-11	Jai-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 T	otal
8570	Transmission-Measuring and regulating station expenses	04002	Required By Law, Safety	-	-	-	-	-		(15)	•		-	•	-	(15)
8570	Transmission-Measuring and regulating station expenses	04305	Use 03004 Licenses & Permits, Tax	15	-	-	-	-	-	-	-	-	-	-	-	15
8570	Transmission-Measuring and regulating station expenses	04590	Utilities	(153)	41	70	166	(33)	134	165	378	425	B4	231	221	1,730
8570 8700	Transmission-Measuring and regulating station expenses	06111 01000	Contract Labor	(10.690)	10,445	-	1,493	90	(2.004)	-	255	6.174	-	47.007	10.055	1,838
8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	01000	Non-project Labor Capital Labor	(12,680) 108,464	306,998	(39,064) (190,954)	(12,408) 50,908	(8,314) 71,414	(8.061) 64,267	24,026 305,634	(27,411) (143,953)	35.128	1,539 64	17.607 33,105	10,855 (44,073)	(35,313) 609.151
8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(118,460)	(316,177)	126,708	(42,645)	(61,144)	(57,751)	(226.270)	157.352	(26,457)	12,902	(18,819)	60,775	(511.986)
8700	Distribution-Operation supervision and engineering	01006	D&M Project Labor and Contra	(10,100)	(210,171)	100,100		(01,134)	887	26,344	8,402	4.345	1,196	444	225	41.842
8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	3,508	(35,806)	40,720	(2,790)	(4,165)	6,097	(26,243)	28,414	4,905	(4,717)	(8,000)	12,955	14,877
8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	55,127	136,385	(105,041)	8.826	8,551	9,316	159,971	(133,304)	29,417	3,610	36,003	(18,077)	190,784
870D	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(45,131)	{129,206}	99,187	(17,089)	(18,821)	(15,832)	(177,385)	119,905	(38,088)	(18,576)	(50, 289)	1,374	(287,949)
8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	*		~	-	-	887	3,169	5,204	4,345	3,455	444	225	17,729
8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	(887)	(26,344)	(8,402)	[4,345)	(1,196)	(444)	(225)	(41,842)
8700 8700	Distribution-Operation supervision and engineering	02001 02004	Inventory Materials Warehouse Loading Charge	-	-	-	-	-	-	-	•	(48) (7)		653 26	-	505 19
8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	02004	Non-Inventory Supplies	(3,762)	782	362	201	2.045	176	190	(246)	(7) 509	1,789	1,095	517	19 3,657
8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(258)	(47)	(29)	7	(60)	(64)	(344)	(116)	64	216	(155)	(34)	(820)
8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	417	29	36	(17)	58	105	495	170	(32)	97	266	138	1,762
8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	-	-		-			-		·		663	-	663
8700	Distribution-Operation supervision and engineering	04013	Safety	-	-	(57)	-	-	-	-			-	60	-	3
8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	(18)	-	~	-	-	-	-		-	-	-	-	(18)
8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	(346)	2,000	{2,000}	-	-	(153)	-	-	(200)	-	-	(699)
870D	Distribution-Operation supervision and engineering	04044	Advertising	(135)	•	-	-	(100)	-	-	-	-	-	(179)	-	(414)
8700	Distribution-Operation suparvision and engineering	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	(330)	(370)	(545)	-	(1,245)
8700 8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	04146 04201	Public Relations Software Maintenance	(121)	638	(75)	-	5,167	-	200	•	105 (8.075)	8,087	-	-	106 5.700
8700	Distribution-Operation supervision and engineering	04201	D Equipment	5.510	77	(76)	(121) 77	0,167	3,432	77	77	77	3,037	77	(570)	9.067
8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	455	338	21	(270)	91	0,-102	(218)	62	2	(103)	(1.270)	198	(703)
8700	Distribution-Operation supervision and engineering	04305	Use 03004 Licenses & Permits, Tax			-	(21) 0)	-	-	(-	-	(85)	(1121.0)	-	(85)
8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(446)	(331)	(21)	264	(90)	-	213	(61)	(2)	101	1,244	(184)	636
87QD	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	· -	· •	(22)	-	•	-		· · ·	-	•	-		(22)
8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rents	-	-	38	-	-	-	-	-	-	-	-	-	38
8700	Distribution-Operation supervision and engineering	04582	Building Maintenance		(12)	-	-	(734)	-	135	(155)	282	146	-	419	80
8700	Distribution-Operation supervision and engineering	04590	Utilites	997	(862)	(281)	(1,963)	(1,914)	226	(57)	272	(1,715)	1,597	1,522	(362)	(3,041)
8700 8700	Distribution-Operation supervision and engineering	04599 04889	Capitalized Utility Costs Land Rights	(1,297)	(226)	(766)	233	600	(878) (30)	(734)	(554)	750	(832)	(755) (49)	864	(3,574) (79)
8700	Distribution-Operation supervision and engineering	05010	Land Rights Office Supplies	1.461	(3.811)	4,359	(1,926)	(7.039)	(30) 4,645	(5,218)	39	/2291	411	(49) (4,361)	637	(79) (11,032)
6700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	(104)	168	183	246	(236)	(77)	340	53	(223)	(297)	40	(51)	244
8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	(2,130)	(1,718)	1,749	3,170	(4,541)	1,471	(1,245)	(1,423)	(2,709)	(2,848)	(2,933)	9,368	(3,789)
8700	Distribution-Operation supervision and engineering	05312	Long Distance	(127)	(42)	(52)	(6)	19	42	58	(101)	(77)	(113)	3	260	(136)
8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	897	700	267	505	374	128	288	(107)	(461)	(386)	(104)	552	2,652
8700	Distribution-Operation supervision and engineering	05323	Measurement & Mater Reading	(1,146)	(1,909)	(1,220)	(1,214)	(2,452)	238	(1,468)	(934)	(1,314)	(1,172)	(647)	(52)	(12,689)
8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	1,735	2,440	(1,422)	(521)	(1,714)	451	(1,138)	(1,646)	(2,549)	(2,319)	(2,216)	(1,815)	(10,515)
3700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	17,009	5,609	12,097	21,044	11,480	4,530	(7,021)	(2.327)	968	(2,562)	(349)	10,266	70,745
8700	Distribution-Operation supervision and engineering	05373 05374	Use 05384 Cell svc-field technicians	(1,655)	(8,005)	(7,794)	(7,772)	(15,335)	-	-	-	-	*	-	•	(40,561)
8700	Distribution-Operation supervision and engineering	05374	Use 05364 Cell svc-field tech superv Use 05364 Cell service-all others	(382) (475)	(1,650) (2,296)	(1,801) (2,238)	(1,796) (2,231)	(3,543) (4,402)	~	~	-	-	-	-	-	(9,372)
8700	Distribution-Operation supervision and engineering	035/5	Cell service for MDTs, PC's, SCADA and other data	(413)	(2,290)	(2,230)	(2,231)	[4,402]	-	-	-	-	-	-	-	(11,644)
			related uses (excluding Blackberries), radio and pager													
6700	Distribution-Operation supervision and engineering	05376	charges	8,152	741	5,356	9,801	4,749	1,566	3,332	2,677	3,144	(173)	421	4,937	44,703
8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	(16)	200	269	(34)	1,225	61	101	(376)	249	154	(24)	559	2,368
8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(12,128)	1,633	(3,907)	(11,066)	4,444	(4,412)	2,299	587	(275)	4,192	4,019	(11,425)	(26.041)
8700	Distribution-Operation supervision and orginaering	05411	Meals and Entertainment	2,171	2,351	80	(321)	(2,752)	2,255	33	(2,529)	(44)	616	2,244	(469)	3,645
3700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel		(32)	70	(521)	32	(1,289)	78	(79)		(212)	-	18	(1,935)
8700	Distribution-Operation supervision and engineering	05413	Transportation	2,816	(236)	(15)	(505)	217	(1,394)	(7)	2,351	1,664	358	(1,336)	(1,077)	2,835
8700 8700	Distribution-Operation supervision and engineering	05414 05415	Lodging Membership Fees	2,809 (83)	2,91D	2,242	271	(1,011) (21)	1,517	1,693	162	431	(2,262) (29)	1,223	(1,776)	8,409 (134)
8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	05417	Chib Dues - Deductible	(63)	73	-	-	(21)	~	(100)	-	-	(29)	-	-	(134)
8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	(44,955)	(36,150)	(2,751)	(1,301)	(8,940)	166	6,396	3,138	720	162	13,435	14,361	(55,718)
8700	Distribution-Operation supervision and engineering	05420	Employee Development	850	(00,100)	(*******)	(1.001)	(0,040)	100	0,0.00	0,100	120	150	(575)	14,001	425
8700	Distribution-Operation supervision and engineering	05421	Training	4,296	(220)	(77)	(9D)	-	(107)	-	-	-	150	(4, 4)	200	4,152
3700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-	-	-	-	-	(620)	-	-	75	(545)
8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	595	-	(91)	~	1,000	~	-	-	-	-	-	1,504
8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	(57)	(111)	-	-	-		-	(104)	(6)	-	-	-	(278)
8700	Distribution-Operation supervision and engineering	06111	Contract Labor	599	-	802		(36,395)	(1,420)	(1,953)	38,864	65	(450)		-	112
8700	Distribution-Operation supervision and engineering	07120 07443	Environmental & Safety Uniforms	-	-	-	274	-	(834)	-	-	-	•	(154)	-	(714)
8700 8700	Distribution-Operation supervision and engineering	07443	Uniforms Uniforms Capitalized	-	-	-	125 (80)	-	(250) 140	~	-	(12)		(334) 177	-	(471) 243
8700	Distribution-Operation supervision and engineering	07444 07499	Uniforms Capitalized Misc Employee Welfare Exp	53	(41)	328	(8D) 599	- 8	140 613	23	37	5 47	35	177 204	41	243 1,952
8700	Distribution-Operation supervision and engineering Distribution-Operation supervision and engineering	07510	Association Dues	-	(**)	50	- vo	(200)	010	- 23	یں -			£U4	41	(131)
8700	Distribution-Operation supervision and engineering	07520	Donations	-	(35)	-	-		-	-	-	-				(35)
8700	Distribution-Operation supervision and engineeting	07590	Misc General Expense	1,025	(821)	431	(492)	314	141	(123)	(75)	810	(436)	253	999	2,026
8700	Distribution-Operation supervision and engineering	09911	Reimbursements	62		372	· -	-	51	• -	`_´	78	·	-	(227)	337
8710	Distribution load dispatching	01000	Non-project Labor	-	-	96	-	-	-	-	-	-	-	-		96
8710	Distribution load dispatching	01008	Expense Labor Accrual	-	-	33	(33)	-	-	-	-	-	•	-	-	-
871D	Distribution load dispatching	04582	Building Maintenance	-		(21)		-		-	-	-			-	(21)
8710	Distribution losd dispatching	04590	Utilities	(3)	36 5	(14)	23	(14)	(13)	5	(38)	(8)	(16)	(1)	(0)	(44)
871D 8711	Distribution load dispatching Odorization	07590 02005	Miso General Expense Non-Inventory Supplies	(169)	5	(5)	625	420	-	-	-	1,286	-	2,505	150	4,816
8711 8740	Udorization Mains and Services Expenses	01000	Non-project Labor	(109)	19.921	(64,752)	(5,217)	(5.405)	- 1930)	24.151	(38.570)	1,285	18,247	2,365	150	(53,587)
8740	Mains and Services Expenses	01000	Extense Labor Accrual	3,538	(49,470)	53,862	945	(8,959)	11,424	(50.478)	46.618	6.908	396	(10,963)	3,420	7,220
8740	Mains and Services Expenses	02001	Inventory Materials	8,338	12,318	12,854	6,670	15,693	5,048	5,313	5,167	5,113	746	10,630	9,281	97,241
8740	Mains and Services Expenses	02004	Warehouse Loading Charge	75	240	191	(177)	151	(116)	(97)	(226)	(12)	(519)	119	371	(D)
8740	Mains and Services Expenses	02005	Non-Inventory Supplies	2,832	2,540	4,521	(4,494)	1,878	4,983	(963)	3,366	5,677	278	(116)	5,909	26,550
8740	Mains and Services Expenses	02006	Purchasing Card Charges	~	-	· •	33			-		-	-	-	· -	38
8740	Mains and Services Expenses	03001	Vehicle Depreciation	(16)	-		-	-	-	-			. •	-	-	(18)
8740	Mains and Services Expenses	03002	Vehicle Lease Payments	(30,091)	22,016	5,217	(5,418)	11,382	12,827	(6,003)	4,214	5,308	(8,677)	15,071	(1.628)	24,219
8740	Mains and Services Expenses	03003	Capitalized transportation costs Vehicle Excense	(17,244)	(10,624)	(6,378)	(10,118)	(8,571)	(35,091)	(10,917)	(7,328)	(7,603)	2,422	7,332	(10,169)	(115,289) 48,966
8740 8740	Mains and Services Expenses Mains and Services Expenses	03004 04046	Vehicle Expanse Customer Relations & Assist	29,141	(36,181)	(5,315) (544)	8,664	(20,436)	27,469	4,421	(11,557)	6,169	12,006	(18,776)	55,336	48,966 (544)
5/90	Mains and Services Expenses	0.000	Seammer releases a mose	-	-	(1944)	-	•	-	-	-	-	-	-	-	(0444)

Atmos Energy Corp.; Kentucky/ Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - Div 009

Account	Account Description	Subaccount	Subaccount Description	May-11	Jun-11	Jui-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
\$740	Mains and Services Expanses	D4146	Public Relations	-	-	-	-	-	-	-	20	-	-	-	-	20
87-10	Mains and Setvices Expenses	04301	Equipment Lease	2,237	6,531	6,157	6,859	6,895	7,107	4,016	4,610	373	(645)	4,310	3,243	51,702
8740 8740	Mains and Sarvices Expenses Mains and Sarvices Expenses	04302 04305	Heavy Equipment Use 03004 Licenses & Permite, Tax	(10,072)	1,832	(5,098)	9,622	15,812	9,422	975	(4,258)	(1,883)	35,631 (10)	2,545	8,883 117	63,411 107
8740	Mains and Services Expenses	04307 04307	Heavy Equipment Capitalized	7,678	(8,195)	(1,D3B)	(15.937)	(22,476)	(16,19B)	(4,B91)	(346)	1,479	(34,266)	(6,718)	(11,883)	(112,810)
8740	Mains and Services Expanses	04580	Building Leace/Rents Capitalized		(190)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	((,		951	.,		(4) (4)		761
6740	Mains and Services Expenses	04581	Building Lease/Rents	-	300	-	-	-	-	-	(1,800)	-	-	-	-	(1,500)
8740	Mains and Services Expenses	04582 04585	Building Maintenance	220	25	1,154	(413)	114	42	-	(5)	(528)	64	19 B	61	753
8740 8740	Mains and Services Expenses Mains and Services Expenses	04685	Railroad easements and crossings Littlities	355	387	(270)	734	(1,068)	189	206	(266)	1,338	[487]	191	809	2,119
67-10	Mains and Services Expenses	05010	Office Supplies	(478)	(1,350)	(1.348)	(231)	(55)	(508)	(489)	(393)	115	(644)	314	(1.319)	(6.385)
8740	Mains and Services Expenses	05111	Postage/Delivery Services	(127)	204	101	168	(267)	(196)	(108)	(349)	428	89	(30)	10	(67)
8740	Mains and Services Expenses	05312	Long Distance	-	-	-	-	-	-	-	-	70	-	27	-	27
8740 8740	Mains and Services Expenses Mains and Services Expenses	05364 05373	Cellular, radio, pager charges Lise 05364 Cell syc-field technicians	(10)	-	-	-	(35)	(64)	(27)	-	70	45	-	BD	104 (45)
8740	Mains and Services Expenses	05374	Use 05354 Cell svo-field tech superv	(2)	-	-	-	(33)	-	-	-	-	-	-	-	(10)
8740	Mains and Services Expenses	05375	Use 05364 Call service-all others	(3)	-	-	-	(10)	-	-	-	-	-	-	-	(13)
8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	(77)	-	-	-	32	44	(96)	(6)	-	-	24	21	(59)
8740 8740	Mains and Services Expenses Mains and Services Expenses	05399	Capitalizad Telecom Costs Meals and Entertainment	47	367	55	(121)	9 (502)	295	53 (11)	1 (416)	(37) (185)	(24) 405	(25) 246	(52) (283)	(11) (61)
8740	Mains and Services Expenses	05412	Spousal & Dependent Travel	-	-	-	(121)	(8)	200	(1)	(415)	(165)	400	240	(265)	(8)
8740	Mains and Services Expenses	05413	Transportation	(1,085)	(1,101)	-	-	(339)	-		297	167	~	-	-	(2,060)
8740	Mains and Services Expenses	05414	Lodging	(704)	66	(323)	(216)	(2,205)	564	1,248	(1.061)	396	501	759	(1,590)	(2,565)
8740	Mains and Services Expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-	300	-	300
8740 8740	Mains and Services Expenses Mains and Services Expenses	05417	Club Dues - Deductible Misc Employee Excense	(75)	(60)	(40)	118	(316)	(25)	274	(58)	120	108	58	(28)	(60) 138
8740	Mains and Services Expenses	05420	Employee Development	(75)		(40)	1.0	(310)	(20)	2/4	(06)	125	(135)		(20)	(135)
S740	Mains and Services Expenses	05421	Training	205	(20)	-	-	426	-	(213)	-	-	212	279	-	888
8740	Mains and Services Expanses	05422	Operator Qualifications Training	-	-	-		-	-	-	-	-	(34)	-	-	(34)
8740	Mains and Services Expenses	05424 05426	Books & Manuals	-	30	-	(292)	228	-	-	-	-	(45) 15	16	47	(110)
8740 8740	Mains and Services Expenses Mains and Services Expenses	05425	Safety Training Technical (Job Skills) Training	•	30	13	(13)	:	-	-	-		(650)	(162)	•/	121 (826)
874D	Mains and Services Expenses	05111	Contract Labor	23,484	1,887	(1,230)	12,108	(6,798)	(26,951)	(1,116)	(3,757)	(1,687)	5,553	B,457	4,722	14,673
8740	Mains and Services Expenses	07111	Damages	-	-	-	-	-	-	-	-	-	2,996	-	-	2,996
8740	Mains and Services Expenses	07120	Environmental & Safety	(383)	454	(173)	(421)	(441)	(2,121)	(396)	73	(390)	(1,290)	(816)	354	(5.550)
8740 8740	Mains and Services Expenses Mains and Services Expenses	07443	Uniferms Uniferms Capitalized	145 (233)	54 (64)	149 (104)	(140) 39	(299) 97	13 (88)	(476)	(3) (62)	(414) 140	230 (116)	(837) 44\$	217 (117)	(1,36D) 27
8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	(235)	2,697	(51)	20	(28)	(50)	(140)	130	65	50	750	2,497	6,210
8740	Nains and Services Expenses	07520	Donations		-	-		-	(401)		-	-	-	-	-	(401)
8740	Mains and Services Expenses	07590	Miso General Expense	1,053	443	(1,478)	(2,632)	8,395	(458)	159	(355)	772	12,416	47	13,441	31,804
8740	Mains and Services Expenses	09911	Reimbursements	(2,576)	5,277	(1,473)	382	(431) 773	335	6,299	(9,975)	1,298	(1,943)	851	(140)	(431) 1,108
8750 8750	Distribution-Measuring and regulating station expenses Distribution-Measuring and regulating station expenses	01008	Non-project Labor Expense Labor Accrual	3,474	(10,918)	13,725	(906)	(1,997)	1,567	(8,622)	6.853	2,065	(2,108)	283	327	3,745
8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	(154)	(7D)	(215)	(253)	(86)	(72)	(63)	(215)	(146)	(133)	(52)	(2,390)	(3,866)
8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	(22)	(1D)	(30)	(35)	(12)	(10)	(12)	(30)	(20)	(19)	(7)	(96)	(303)
8750	Distribution-Measuring and regulating station expanses	02005	Non-Inventory Supplies	(1,591)	3,629	5,603	(3,484)	369	(1,275)	3,075	1,269	1,741	105	(2,878)	(2,062)	4,680
8750	Distribution-Measuring and regulating station expenses	03003 03004	Capitalized transportation costs Vehicle Expanse	15 (54)			(44) 128	23	(6) 12	(11)	-	-	(291) 663	33	(27) 59	(307) 696
8750 8750	Distribution-Measuring and regulating station expenses Distribution-Measuring and regulating station expenses	04002	Required By Law, Safety	(34)			125	(56)	12	18		50	-	(75)	-	50
8750	Distribution-Measuring and regulating station expenses	04021	Promo Other, Misc		-	-	-	-	-	50	-	-	-	-	-	50
8750	Distribution-Measuring and regulating station expenses	04146	Public Relations	-	-	-	-	-	(78)	-	-	-	-	-	-	(78)
8760	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	•	•	-	-	-	-	-	-	-	~	44	-	44
8750 8750	Distribution-Measuring and regulating station expenses Distribution-Measuring and regulating station expenses	04307 04582	Heavy Equipment Capitalized Building Maintenance		495	2,926	(183)	503	260		230	(79)	-	(43)	430	(43) 4,631
8750	Distribution-Measuring and regulating station expenses	04590	Utilites	142	(83)	(35)	30	(31)	(15)	2	(2)	5	(7)	10	74	88
8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	42	-	-	-	-	-	-	-	-	-	-	-	42
8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	12	-	-	-	•	-	-	-	-	-	-	12
8750 8750	Distribution-Measuring and regulating station expenses Distribution-Measuring and regulating station expenses	05373 05374	Use 05364 Cell svo-field technicians Use 05364 Cell svo-field tech superv		-	-	-	(70) (16)	-		-	-	-	-		(70) (16)
8750	Distribution-Measuring and regulating station expenses	05375	Use 05364 Cell service-all others	-	-	-	-	(20)	-	-	-	-	-	-	-	(20)
8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	•	-	-	-	55	-	-	•	-	-	-	-	55
8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	68	150	153	(177)	50	146	(7)	1	1,362	(62)	118	444	2,245
8750 8750	Distribution-Measuring and regulating station expenses Distribution-Measuring and regulating station expenses	05412 05414	Transportation	(462) 192	(32)	267	(251)	(162)	1,087	(290)	124	(50)	-	827	146	(494) 1,890
8750	Distribution-Measuring and regulating station expenses	05416	Lodging Membership Fees		-	20/	(48)	(102)	1,007	(230)	124	(00)	300	-	140	252
8750	Distribution-Measuring and regulating station expenses	05420	Employee Development	-	-	-		-	-		-	-	(150)		-	(150)
875D	Distribution-Measuring and regulating station expenses	05421	Training	-	-	-	-	-	-	-	-	-	160	-	-	150
8750 8750	Distribution-Measuring and regulating station expenses	05422	Operator Qualifications Training Contract Labor	1,789	(6,233)		(2,100)	-	•	•	-	-	•	•	(4) 3,668	(4) (2,877)
8750	Distribution-Measuring and regulating station expenses Distribution-Measuring and regulating station expenses	07590	Misc General Expense	1,789	(103)	-	(2,100) (272)	(4,500)	-	-	-	-	50	-	3,000	(4,825)
8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	(1,290)	(1,547)	(3,007)	(476)	(56)	(798)	12	(2,230)	(350)	990	(330)	(84)	(9,166)
8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	(2,242)	(720)	1,032	405	(165)	(153)	(1,564)	1,372	462	414	(669)	291	(1,485)
8760	Distribution-Measuring and regulating station expenses-Industrial	02001	Inventory Materials	(830)	(783)	(825)	(750)	(978)	(1,253)	(723)	(1,539)	(555)	(920)	(857)	(186)	(10,200)
3760 8760	Distribution-Measuring and regulating station expenses-industrial Distribution-Measuring and regulating station expenses-industrial	02004 02005	Warehouse Loading Charge Non-Inventory Supplies	(116) 147	(110) (101)	(116) 101	(124) (184)	(137) (75)	(175) 53	(101) (59)	(215)	(78)	(129) 12	(120) (115)	(7) (103)	(1,428) (325)
8760	Distribution-Measuring and regulating station expenses-industrial	03003	Capitelized transportation costs	15	(101)	101	(104)	22	-	(40)	-	-	-	(110)	(103)	37
8760	Distribution-Measuring and regulating station expenses-Industrial	03004	Vehicle Expanse	(54)	-			(53)	-	-		-	-		-	(106)
3760	Distribution-Measuring and regulating station expenses-industrial	05411	Meals and Entertainment	(131)	(49)	~	-	(43)	~	~	-	(233)	-	~	-	(456)
8760	Distribution-Measuring and regulating station expenses-industrial	05414 01000	Lodging	(128) (803)	(222)	(3,540)	145	(728)	(1,695)	116	200	(51) 204	543	1,559	1,130	(178) (3,092)
8770 8770	Distribution-Measuring and regulating station expanses-City gate check stations Distribution-Measuring and regulating station expanses-City gate check stations	01000	Non-project Labor Expanse Labor Accrual	(803) 612	(222) 63	(3,540) (96)	145 593	(453)	(1,695) (474)	(1,229)	200	(113)	(109)	1,859	1,130 (61)	(3,092) 1,800
8770	Distribution-Measuring and regulating station expension-only gate check stations Distribution-Measuring and regulating station expension-Oity gate check stations	02001	Inventory Materials	(1.312)	(1,566)	(1,164)	(2,126)	(1.955)	(1,520)	(1,554)	(1,872)	(1,112)	(1,653)	(1,585)	(555)	(17,976)
8770	Distribution-Measuring and regulating station expenses-City gate check stations	02004	Warehouse Loading Charge	(184)	(219)	(163)	(296)	(274)	(213)	(218)	(262)	(156)	(231)	(222)	(22)	(2,461)
8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	(4,165) 280	(4.473)	137 210	13,646	11,753	(2,647)	(8,394)	46 90	5,583	2,489	2,023	1,457	17,455
6770 6770	Distribution-Measuring and regulating station expenses-City gete check stations Distribution-Measuring and regulating station expenses-City gate check stations	04582 04590	Building Maintenance Utilities	280 152	(630) (952)	210	(190) 117	71	(400) (163)	(319)	90 (154)	66	(384)	(160) 254	270	(800) (267)
8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Meals and Entertainment	132	(202)	-			(25)	(0.8)		-	(504)	-		(25)
8770	Distribution-Measuring and regulating station expenses-City gete check stations	05414	Ledging	-	-	-	-	-	/	-	(151)	-	-	-	-	(151)
8770	Distribution-Measuring and regulating station expenses-City gate check stations	06111	Contract Labor	-	0.700	r		3,680	140.000	17.000	(EC 200)	* 15 *****	0.07	0.047	0.000	3,680
8760	Meter and house regulator expenses	01000	Non-project Labor	(21,103)	6,783	(42,634)	(10,371)	(11.910)	(19,651)	17,325	(59,50B)	(5,565)	2,574	2,617	6,295	(135,348)

Atmos Energy Corp.; Kentucky/ Mid-States Division Case No. 2013-00148 Comparison of Expense Account Salances Variance May11-pr12 vs May12-Apr13 KY - Div 099

Account	Account Description	Subaccount	Subaccount Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12 To	otal
8730	Meter and house regulator expenses	01008	Expanse Labor Accrual	(5,026)	(26,359)	36,291	(1,542)	(6,615)	522	(25,115)	28,043	6,561	(361)	(2,367)	5,178	9,191
8780	Metar and house regulator expenses	02001	Inventory Materials	(1,539)	(2,271)	(1,980)	(2,662)	(3,063)	(2,134)	(2,401)	(2, 822)	(1,694)	(2,386)	(2,268)	(649)	(25,890)
8780 8780	Meter and house regulator expenses Meter and house regulator expenses	02004 02005	Watehouse Loading Charge	(220)	(328)	(277)	(373) 478	(429)	(299)	(336)	(395)	(237)	(334)	(320)	(26)	(3,575)
8780	Meter and house regulator expenses Meter and house regulator expenses	03003	Non-Inventory Supplies Capitalized transportation costs	1,114 (287)	1,469 (320)	1,325 (153)	478 (115)	(1,211) (100)	371 (210)	(48) (145)	(91) 10	(965) 84	101 (201)	(109) (48)	(111) 14	2,322 (1,460)
3790	Meter and house regulator expenses	03004	Vahiole Expanse	418	485	256	177	138	320	211	(24)	(134)	332	111	(18)	2,272
\$780	Meter and house regulator expenses	04002	Required By Law, Safety		~	-	26	-	-	-	-	1.0.1	-	-	(1-7	26
8780	Meter and house regulator expenses	04040	Community Rel&Trade Shows	-	(112)	-	-	-	-	-	-	-	-	-	-	(112)
876D	Meter and house regulator expenses	04146	Public Relations	-	-	-	-	-	:		20	-	-	-	-	20
8780 8760	Meter and house regulator expenses Meter and house regulator expenses	04302 04305	Heavy Equipment Use 03004 Licenses & Permits, Tax	-	-	-	179	-	5	205	-	(29)	-	-	3D	362 30
8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	(175)		(6)	(201)	-	28	-	-	30	(354)
8780	Mater and house regulator expenses	04582	Building Maintenance	(259)	-	-	(1) =	(20)	162	116	64	-	-	-	-	63
8780	Meter and house regulator expenses	04590	Utilities	286	342	284	151	163	181	47	(52)	562	(190)	79	677	2,530
878D	Meter and house regulator expenses	05010	Office Supplies	159	451	(209)	506	543	1,977	570	(2,110)	1,125	(809)	(665)	(1,293)	245
8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	68	3	-	3	71	(5)	(16)	-	-	(11)	3	115
8760 8760	Meter and house regulator expenses Meter and house regulator expenses	05323 05364	Measurement & Meter Reading Cellular, radio, pager charges	-	42	-	-	-	-	491	•	-	-	-	-	491 42
8790	Meter and house regulator expenses Meter and house regulator expenses	05377	Cell phone equipment and accessories	17	102		11	50	(29)	(22)	37	-	(12)	75	21	250
8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	(9)	(80)		(6)	(29)	14	10	(22)	-	6	(36)	{15}	(182)
8780	Mater and house regulator expenses	05411	Meals and Entertainment	251	(100)	(62)	(181)	(176)	121	(58)	116	(245)	-	78	(53)	(312)
8760	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	44	-	-	-	-	-	-	-	-	44
8780	Meter and house regulator expenses	05413 05414	Transportation	(381)	-	-	197	(251)	(56)	(507)	959	105	-	526	-	593
8780 8780	Mater and house regulator expenses Meter and house regulator expenses	05419	Lodging Misc Employee Expense	(515)	(1.384)	245	(122)	(248) 89	429	(505)	503	-	-	2,149	(280)	273 89
8780	Meter and house regulator expenses Meter and house regulator expenses	05421	Training	-		2	-	69	-	-	-	~		73	150	223
8760	Meter and house regulator expenses	05426	Safety Training		73		-	-	-	-	-	-	-	-	-	73
8760	Meter and house regulator expenses	07120	Environmental & Safety	6	-	-	-	-	-	-	-	-	-	-	-	6
8780	Meter and house regulator expenses	07443	Uniforms	-	-	-	-	(3)	29	-	(125)	-		66	~	(39)
8780	Mater and house regulator expenses	07444	Uniforms Capitalized			-	-	(14)	(23)		62	-	-	(39)	-	(13)
8780 8780	Meter and house regulator expenses	07499 07590	Misc Employee Welfare Exp Misc General Expense	-	(1.384) 74	-	-	(128)	-	100	(1,048)	(139)	(553)	(495)	-	(1,284)
8780 8790	Meter and house regulator expenses Customer installations expenses	07590	Mise General Expense Non-project Labor	(442)	74 388	(20) (272)	(219) 232	(128) (167)	(243)	889	(1,045) (1,666)	(139) 2,058	(553) 504	(495) 1,762	2,116	(2.528) 5,160
8790	Customer Installations expenses	01008	Expanse Labor Accrual	(630)	(29)	357	41	(243)	(35)	(126)	142	1,157	(302)	629	465	925
8790	Customer installations expanses	02005	Non-Inventory Supplies	27	(57)	(424)	51	48	170	57	55	229	45	111	138	451
8790	Customer Installations expenses	05411	Meals and Entertainment	(114)	-		-	(87)	-	-	-	-	н	-	-	(201)
8790	Customer Installations expenses	05412	Spousal & Dependent Travel	(161)	~	-	~	•	-	-	-	-	-	-	-	(161)
\$790 \$200	Customer Installations expenses	05413 01000	Transportation	(923)	-	4.010	-	(175)	-	836	(5.471)	646		-	-	(1,098)
8800	Distribution-Other expenses Distribution-Other expenses	01000	Non-project Labor Expense Labor Accust	(4,560) (1,193)	7,186 889	1,219 3,054	(3,416) (2,442)	(7,129) (2,738)	6,915 8,170	(7,908)	(5,471) 2,503	1,523	13,603 5,765	33,884 10,454	40,978 7,923	84,672 26,000
8800	Distribution-Other expenses	02001	Inventory Materials	(1.185)		0.004	(z,442)	(416)	0.170	[1,300]	4,500		5,745	10,40,44	1,823	(416)
8800	Distribution-Other expenses	02004	Warehouse Loading Charge	-	-	-	-	(58)	-	-		-	-	-	-	(56)
8800	Distribution-Other expanses	02005	Non-Inventory Supplies	(87D)	4	(771)	(B77)	(233)	(32)	(736)	117	(590)	763	(73)	(901)	(4,179)
8800	Distribution-Other expenses	04001	Safety, Newspaper	-	-	-	-	-	-	-	-	~	-	-	(125)	(125)
8800	Distribution-Other expenses	04146	Public Relations		•				27		-	-	-	-	-	27
8800	Distribution-Other expenses	04582	Building Mainténance	205	-	-	40	231	(1,835)	(15)	521	-	-	3,709	(36)	2,820
0088 0088	Distribution-Other expenses Distribution-Other expenses	04590 04599	Utilities Capitalized Utility Costs	(8) (133)		(18)	(8) (20)	(8) (140)	1,192	(7)	(293)	-		(2,123)	15	(42) (1,505)
6800	Distribution-Other expenses	05010	Office Supplies	23	20	184	(82)	144	(4)	(96)	(371)	186	269	17	(126)	173
6800	Distribution-Other expanses	05111	Postage/Delivery Services	(113)	(90)	(26)	(17)	(330)	(596)	(106)	-	-	(615)			(1,384)
8800	Distribution-Other expenses	05312	Long Distance	-	-	-	-	-	-	-	-	•		-	13	13
8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	-	~	~	-		-	-	-	-	-		(7)	(7)
3800 8600	Distribution-Other expenses Distribution-Other expenses	05411 05413	Meals and Entertainment Transportation	-	-	-	-	(55)	-	(12)	-	-	458	74 1,863	t87	653 1,863
8800	Distribution-Other expenses	05414	Lodging	-	-		-			(245)		-		619	626	1,003
8800	Distribution-Other expenses	05415	Membership Fees	(78)	-	-	-	-	-	(1.10)		-	661	90	(78)	595
8800	Distribution-Other expenses	05421	Training	-	-	-	-	-	-	-	(226)	-	-	-		(226)
8800	Distribution-Other expenses	05426	Safety Training	-	-	-	-	-	-	-	~	-	•	(47)	-	(47)
6800 8800	Distribution-Other expenses	05427	Technical (Job Skills) Training	-	*	-	-	-		30		-	150	313	-	463
8800	Distribution-Other expenses Distribution-Other expenses	07499 07590	Miso Employee Welfare Exp Miso General Expense	(6)	-	-	(350)	-	(131)	(219)	93	-	-	-	314	(14) (255)
8810	Distribution-Bents	D2001	Inventory Materials	(68)	-		(000)		-	(210)		-	-	-	314	(58)
8810	Distribution-Rents	D20D4	Warehouse Loading Charge	(10)	-	-	-	-	-	-	-	-	-	-	-	(10)
8810	Distribution-Rents	02005	Non-Inventory Supplies	493	-	211	74	(154)	181	41	336	(121)	-	1,174	(21)	2,217
6810	Distribution-Rents	04302	Heavy Equipment	-	-	-	-	-	-	-	(40)	-	٠	•	•	(40)
8810 8810	Distribution-Rents Distribution-Rents	04307 04580	Heavy Equipment Capitalized Building Lease/Rents Capitalized	(2,404)	(3,245)	664	(2,250)	(3,011)	(4.611)	(8,640)	40 (2.905)	1.236	3.201	4.226	3.404	40 (14.335)
8810	Distribution-Rents	D4581	Building Lease/Rents	(13,410)	(10,139)	(11,194)	(2,595)	(2,229)	(3,283)	2,119	(4,399)	(3,366)	(1,980)	(2,855)	103	(53,232)
8810	Distribution-Rents	D4582	Building Maintenance	(5,535)	8,409	862	6,930	16,353	2,522	(3,469)	(4,599)	8,085	(7,825)	(6,310)	(4,233)	11,140
8810	Distribution-Rehts	04590	Utilities	708	359	764	683	(1,863)	694	(8)	(473)	332	(168)	848	330	2,205
8810	Distribution-Rents	04599	Capitalized Utility Costs	630	(7,095)	(1,630)	(5,641)	(11,737)	(3,051)	504	1,888	(6,189)	5,667	3,746	4,004	(17,865)
8810	Distribution-Rents	05010 05111	Office Supplies	(54)	-	9	-	-	-	-	-	(69)	1	-	-	(113)
8310 8810	Distribution-Rentz Distribution-Rents	07120	Postage/Delivery Services Environmental & Safety	-	-	(223) (68)	-	(83)	-	-	-	-	(85)	-	-	(390) (68)
8810	Distribution-Rents	07499	Miso Employee Welfare Exp		-	(00)	-		-	-	(70)	-	-	-	-	(70)
8810	Distribution-Rents	07590	Misc General Expense	-	-	2,457	-	-	-	-		-	-	-	-	2.457
9010	Customer accounts-Operation supervision	01000	Non-project Labor	•	23	275	92	217	-	-	-	-	-	-	-	606
9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	-	4	92	(50)	63	(109)	-	-	-	-	-	-	-
9010	Customer accounts-Operation supervision	05010	Office Supplies	•	•	-	-		-	-	-	-	29	-	-	29
9010 9010	Customer accounts-Operation supervision	05411	Meals and Entertainment	-	-	-	-	223 26	-	-	-	-	-	-	-	223
9010 9010	Customer accounts-Operation supervision Customer accounts-Operation supervision	05412 05413	Spousel & Dependent Travel Transportation	-	-	-	-	26 375	:		-	-	-	-	-	26 375
9010 9010	Customer accounts-Operation supervision	05414	Lodging	-	-	-	-	971	-	-	-	-	-	-	-	370
9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	(11,765)	13,764	(30,587)	4,848	(12,808)	(27,922)	(1,565)	(35,890)	955	(947)	(1.957)	4,830	(99,245)
9020	Customer accounts-Mater reading expenses	01008	Expense Labor Accrual	733	(9,230)	9,988	7,341	(10,563)	(7,033)	(9,335)	20,837	6,051	(2,734)	(2,360)	5,590	9,285
9020	Customer accounts-Meter reading expenses	01219	Kentucky Local Tax	-	-	-	-	-	-	-	-	-	-	-	90	20
9020	Customer accounts-Meter reading expenses	02005	Non-Inventory Supplies	(129)	862	(25)	(339)	240	44	(103)	(24)	(151)	(25)	(187)	2,425	2,566
9020 9020	Customer accounts-Mater reading expenses Customer accounts-Mater reading expenses	03003	Capitalized transportation costs Vehicle Expense		-	(4) 6			(14) 21	-	-	-	(41) 72	(6) 10	(179) 374	(244) 484
9020	Customer accounts-Meter reading expenses	05010	Office Supplies	-	-	-	-	-	-	-	-		-	(102)	ər# -	(102)
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Atmos Energy Corp.; Kentuckyl Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - Div 009

Account	Account Description	Stibaccou		May-11	Jun-11	Jul-11	Aug-11	Sep-11	Dot-11	Nov-11	Dec-11	Jan-12	Feb+12	Mar-12	Apr-12 To	otal
9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	2	-	-	-	(13)			-	-	-	-	(12)
9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	-	(48)	55	(31)	106	58	-	(120)	7	240	(85)	254	437
9020	Customer accounts-Meter reading expenses	05413	Transportation	-	-		-	•		~	114	-	925	62	-	1,102
9020	Customer accounts-Mater reading expenses	05414	Lodging	-	-	565	-		483		-		559	(483)	722	1.847
902D	Customer accounts-Meter reading expenses	06111	Contract Labor	(10,641)	30,323	6,913	8,498	29,312	36,517	23,631	(260)	21,174	(347)	31,394	231	178,645
9020 9020	Customer accounts-Meter reading expenses	07443 07444	Uniforms Uniforms Capitalized	•	(106)	238	117	(398)	298	(32)	138	5	242	(120)	112	488
9020	Customer accounts-Mater reading expenses Customer accounts-Mater reading expenses	07499	Mise Employee Welfare Exp	-	53	(150)	(73)	159 (710)	(201)	7 18	(79)	5	(120)	68 (53)	(56)	(369) (759)
9020	Customer accounts-Mater reading expenses Customer accounts-Meter reading expenses	07590	Mise Ceneral Expense	-	2 275	(14)	801	(710) 967	(419)	16	13	(1.875)	(113)			
9030	Customer accounts-weter reading expenses Customer accounts-Customer records and collections expenses	01000	Non-project Labor	(6.778)	6,234	(25.705)	(1,450)	(3,559)	(5,092)	397	(25,740)		(4,689)	(138) (0,489)	(85) 621	1,427 (80,171)
9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Acorual	1,437	(19,114)	21,057	1,368	(4,378)	1,583	(15,191)	14.036	(8,520) 777	(#,669) 155	(2,824)	5,266	4,171
9030	Customer accounts-Sustomer records and collections expenses	02005	Non-Inventory Supplies	-	91	21,007	1,000	(4,070)	(14)	(10,101)	14,000	137	100	13	499	725
9030	Customer accounts-Customer records and collections expenses	02006	Purchasing Card Charges			~	-	-	1,-0				-	48	(48)	
9030	Customer accounts-Customer records and collections expenses	03003	Capitalized transportation costs	-	-	-	-	6	-	-	-	-	-	-	(40)	6
9030	Customer accounts-Customer records and collections expenses	03004	Vehicle Expanse	-	-	-		(9)	-	-	-	-	-	-	-	(9)
9030	Customer accounts-Customer records and collections expenses	04582	Bullding Maintenance		-		-		-	-	-	-	9	-	-	`s´
9030	Customer accounts-Customer records and collections expenses	04590	Ufifes	103	(199)	(388)	(93)	(230)	226	(218)	74	39	-	252	(221)	(605)
9030	Customer accounts-Customer records and collections expenses	04595	Refurbished Meters	-	-	-	120	· •	-	-		-	•	-	-	120
9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	1,235	(341)	(555)	(7)	(251)	(1,292)	382	40	(1,359)	{1,163}	(1,516)	(606)	(6,433)
9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	(363)	-	15	B1	266	116	535	38	693	261	112	(81)	1,877
9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entartainment	(71)	(131)	-	(416)	(25)	(27)	34	21	92	276	167	(302)	(382)
9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-		(28)	-	-	20	-	-	-	-	(9)
9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-			(41)	(504)	-	(41)	867	93	71	670	644	1,779
9030	Customer accounts-Customer records and collections expenses	05414 05426	Lodging	(330)	245	125	-	(113)	-		~	•	(140)	730	(146)	372
9030	Customer accounts-Customer records and collections expenses		Safety Training	322	-		-	-	-	-	-	-	-	-		322
9030 9030	Customer accounts-Customer records and collections expenses Customer accounts-Customer records and collections expenses	06111 06112	Contract Labor Collection Fees	277	- 809	1,114 (171)	137	(106)	(782)	242		302	-	-	8,716	9,830 635
9030	Customer accounts-Customer records and collections expenses Customer accounts-Customer records and collections expenses	07120	Collection Fees Environmental & Safety	217	oud	152	107	(100)	(/02)	242	1	302	-	-	(75)	152
9030	Customer accounts-Customer records and collections expenses Customer accounts-Customer records and collections expenses	07499	Environmental & Satety Misc Employee Welfare Exp	-	(128)	(240)	82	81	17	(48)	181	32	101	102	99	152 282
9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	315	3.620	(2.584)	663	663	679	4.349	(2,609)	696	696	696	696	7,577
9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	362	(3,604)	3.517	198	(630)	755	(3,557)	3,009	435	(331)	(296)	400	260
909D	Customer service-Operating informational and instructional advertising expense	04001	Safety, Newspaper		(-,,					-	-	-		,,	816	816
9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	-	(778)	(373)	(359)	-	(57)	-	203	18	(198)	(1,543)
9090	Customer service-Operating informational and Instructional advertising expense	04046	Customer Relations & Assist	(2,116)	(101)	-	124	(154)	(3,747)	299	4	-	-	(419)		(6,110)
9090	Customer service-Operating informational and instructional advertising expense	04582	Building Maintenance	-			-	-	-	-		14	-	· -	-	14
9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	-	-	40	-	-	-	(130)	(15)	(63)	6	(138)	(299)
9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	472	(20)	321	(261)	407	-	100	630	186	(172)	181	(114)	1,730
9090	Customer service-Operating informational and instructional edvertising expense	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	(10D)	-	-	(100)
9090	Customer service-Operating Informational and Instructional advertising expense	05413	Transportation	(99)	(1,139)	1,521	503	1,225	-	13	(140)	(268)	121	692	(405)	2,023
9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	-	(570)	524	-	(442)	-	156	5	165	(464)	318	(162)	(470)
909D	Customer service-Operating Informational and instructional advertising expense	05415	Membership Fees	-	-	-	-	-	-	-	-		100	-	-	100
9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	-	-	(36)	-	-	-	(95)	-	-	-	(133)
9090 9090	Customer service-Operating informational and instructional advertising expense	07510	Association Dues Misc General Excense	-	•	*	в		497	-	-	-	-	-	-	6 455
9100	Customer service-Operating informational and instructional advertising expense Customer service-Mispellaneous customer service	07590	Misc General expense Community Rel&Trade Shows	-	-	-	-	-	491	~	-	-	-	(128)	(42)	455 (128)
910D 911D	Sales-Supervision	04040	Non-project Labor	(2.946)	645	(5,920)	1,200	1,211	2,795	10,380	915	4,524	4.515	4,515	4.747	26,581
9110 9110	Sales-Supervision	01008	Expense Labor Accrual	(2.940) (14)	(4.269)	6,033	899	(1,009)	2,086	(4,451)	3,475	1,042	(364)	(135)	952	4,244
911D	Sales-Supervision	02005	Non-Inventory Supplies	(14)	(4.200)	0,000		(30)	2,000	(4,451)	0,470	24	(004)	(100)	- -	4,244
9110	Sales-Supervision	04021	Promo Other, Misc	35	17	110	49	(00)	_	_		(35)		-	-	176
9110	Sales-Supervision	04040	Community Rel&Trade Shows	412	(149)	(98)	555	(1,063)	(36)	682	145	(350)	237	(270)	(2,364)	(2,300)
9110	Sales-Supervision	04046	Customer Relations & Assist	1,399	3,000	· · ·	1,278	(522)	375	(2,889)	6	1,737	(683)	(34)	(369)	3,298
9110	Sales-Supervision	04146	Public Relations			-					-		(50)			(50)
9110	Sales-Supervision	05010	Office Supplies	50	181	-	18	(23)	194	(39)	131	39	(30)	(210)	(413)	(102)
9110	Sales-Supervision	05111	Postage/Delivery Services	•	67			~	~	-	(248)	(134)	(77)	(65)	-	(456)
9110	Sales-Supervision	05312	Long Distance	-	-	5	-	-	-	-	-	-	(10)	-	-	(5) 42
9110	Sales-Supervision	05364	Cellular, radio, pager charges	-	-	-	-	-	42	-	-	*	•	-	-	42
9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	117	(28)	•	16	-	105
9110	Sales-Supervision	05399	Capitalized Telecom Costs		-	(3)			(23)		(65)	14	5	(8)	. ~	(79)
9110	Salas-Supervision	05411	Meals and Entertainment	216	(919)	240	39	(230)	104	(112)	912	21	(140)	101	(54)	179
9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-	(24)		(4)		(2)		12		(18)
9110	Sates-Supervision	05413	Transportation	1,088	(521)	364	(223)	(2,953)	3,164	542	54	260	216	10	1,116	3,137
9110 9110	Sates-Supervision Sates-Supervision	05414 05417	Lodging Club Dues - Deductible	1,034	(427)	125	(184) (197)	(527) (85)	642	(190)	823	3	(993)	(414)	669	582 (283)
9110	Sales-Supervision	05419	Misc Employee Expanse	(25)	(289)	-	(5)	(60)	-	-		(8)	(29)	-	-	(263) (356)
9110	Sales-Supervision	05420	Employee Development	(20)	42	8	101	-	49	-	-	(0)		-	-	(396)
9110	Sales-Supervision	05421	Training	177						-	-	-		-	-	177
9110	Sales-Supervision	D7510	Association Dues	-	-	-	87	-	-	-	-	-		-		87
9120	Sales-Damonstrating and selling expenses	04021	Promo Other, Misc	78	75	-	(295)	(14)	74	(8)	(280)	147	5	133	(56)	(141)
912D	Sales-Demonstrating and selling expenses	04040	Community Rel& Trade Shows	(803)	168	244	(133)	272	(1,722)	684	(471)	383	(1.443)	76	148	(2,399)
9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	(4,365)	(2,636)	2,381	(701)	8,849	(3,372)	10,488	15,816	(8,848)	(6,71D)	(3,962)	(1.685)	5,254
9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	(240)	~		-	-	-	-	-		-	-	(240)
9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	-	309	-	-	-	-	-	-	-	-	-	(29)	280
9120	Sales-Demonstrating and selling expenses	05413	Transportation	-	-	-	-	-	-	(25)	(70)	•	-	-	-	(95)
9120	Sales-Demonstrating and selling expenses	05415	Membership Fees	•	*	~		-	~	-	-	(100)	-	-	-	(100)
9120	Sales-Demonstrating and selling expenses	05420	Employee Development	-			50	-		-	-	(185)	•	285	-	150
9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	305	875	-	-	255	•	-		-	-	-	1,435
9130	Salez-Advertising expenses	04040	Community Rel&Trade Shows	-	-	-	-		450	-	-	98		-	536	1,084
9130	Sales-Advertising expenses	04044 05010	Advertising	(1,825)	(863)	(35)	(1,110)	(382)	932	224	(799) 131	1,539	1,231	(2,054)	317	(2,825)
913D	Salas-Advartising expenses	05010	Office Supplies Community Rel&Trade Shoves	(1.750)	•	-	•	•	-	-	131	-	-	-	-	131
9160	Sales-Miscellaneous sales expenses	04040	Association Dues	(1,750) (7,500)	~	-	-	-	-	-	-	-	-	-	-	(1,750) (7,500)
916D	Salas-Miscellaneous sales expenses Salas-Misaelianeous sales expenses	07590	Association Dues Misc Ganeral Expanse	(7,500) 220	-	-	-	-	-	-	-	-	-	-	-	
9160 9200	Salas-Miscellaneous sales expenses A&G-Administrative & general salades	07590	Nisc General Expense Non-project Labor	3,512	19,657	(5,099)	5 441	8,170	7,534	22,541	(1,641)	6,457	6,659	9,292	9,526	220 92,049
9200	A&G-Administrative & general salaries A&G-Administrative & general salaries	01008	Expense Labor Accrual	1,347	(12,600)	(5,099)	798	(788)	2.974	(13,268)	9,715	1,618	(1,016)	9,292	9,526	3.683
9210	A&G-Administrative & general salaries A&G-Office supplies & expense	04021	Expense Labor Accruat Promo Ofher: Misc	1,347	1.552	163	100	(104)	2,074	(10,205)	8,110	1,618	[1,010]	003	2,200	1,716
9210	A&G-Office supplies & expense A&G-Office supplies & expense	D4070	Insurance	200	107	3.165	(491)	102	-	(102)	(2)	1.670	(1,755)	(6)	(19)	2,868
9210	A&G-Office supplies & expense	05010	Office Supplies	(3)	5	4	-	44	(21)	(104)	27	12	(1,7,55) B		(1-2)	73
9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	107	165	-	12		(~··/	9	+	(148)		-	14	51
9210	A&G-Office supplies & expense	05312	Long Distance	3			-	-	-	-	-	-	-	-	-	3
9210	A&G-Office supplies & expense	05411	Meals and Entertainment	78	(83)	(82)	(165)	(129)	13	156	411	77	(103)	(60)	22	135

Atmos Energy Corp.; Kentucky/ Mid-States Division Case No. 2013-00140 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - Div 009

	Account	Account Description	Subaccount		May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Мат-12	Apr-12 T	otal
Displan Control particular symple Contro particular symple Control particular sy									14	-			(3)	-	-	-	
Dist Action print Dist Dis Dis Dist				Lodaina			15				(400) 57	137	-				
Dist Active later interval Dist	9210		05415	Membership Fees		52	7		(,				-	-	((,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Bio Address of the layer Bio Address of the layer Bio						-	28	(27)	-	-		-	-	-	-	-	1
Dist Approx I I I I </td <td></td> <td></td> <td></td> <td></td> <td>(100)</td> <td>-</td> <td>-</td> <td>-</td> <td>ī</td> <td>•</td> <td>139</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>					(100)	-	-	-	ī	•	139	-	-	-	-	-	
Dist Action worker Dist	9210				[201]	-	-		4		-	53	(79)	(51)	-	(12)	
Dist Approx Dist Dist <thdist< th=""> Dist Dist <t< td=""><td></td><td>A&G-Office supplies & expanse</td><td>07499</td><td>Misc Employee Welfare Exp</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td>30</td><td></td><td>-</td><td>-</td><td>(34)</td><td></td></t<></thdist<>		A&G-Office supplies & expanse	07499	Misc Employee Welfare Exp		-	-	-	-	-		30		-	-	(34)	
Single Action Single A					-	-	-	-	-			-	**	-	-		
Biol Add Auge bookstamping Constraints Constr					1,439	306	134	(750)	97	115		э		-	D	45	1,495
Disp Abs Abstraction entropy Disp Just Ju				Gas Supplies Services	(4 304)	1 409	1157	1 406	1 277	2 178		1 845		2 003	2 641	(1 0.48)	13.045
Dies Auch Punch marche Lad Lad <thlad< th=""> <thlad< th=""> Lad</thlad<></thlad<>		A&G-Outside services employed			(1,001)		(-	-	-		-		(1,040)	
Dist Dist <thdist< th=""> Dist Dist <thd< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thd<></thdist<>																	
No. No. <td></td>																	
No. Advance Advance Desc Advance Advance Desc Desc <thd< td=""><td>9240</td><td></td><td>01293</td><td>Workers Comp Benefits Load Projects</td><td>{Z,129}</td><td>(1,661)</td><td>(3,010)</td><td>(487)</td><td>(2,6549)</td><td></td><td></td><td>(2,344)</td><td></td><td>30</td><td></td><td></td><td></td></thd<>	9240		01293	Workers Comp Benefits Load Projects	{Z,129}	(1,661)	(3,010)	(487)	(2,6549)			(2,344)		30			
Dist Add black dragen Option Max dragen Max	9250	A&G-injuries & damages		Safety	-	-	-	-	-		-	-		-	-		
BOD Add-Supple Ampine CDD Main Series CDD SUB CDD SUB CDD SUB SUB <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td>					-	-	-	-	-	-	-	-	-	-	-		
Biol Add-drags partial parterior partin partial parting partial partial partial	9250					(490)	(6,508)		694,898		1,485	1,35B			(11,799)	(23,760)	
Mode		A&G-Rijulios & Canages 48G-Employee persions and henefite															
Disc Accord projections and product Control Disc	9260			Pension Benefits Load		32,485	34,180	36,731	31,219	58,168	51,339	53,922	27,238		23,150		330,754
Sing Add-Screene sectors attaches Sing Monte (march Last Page) · · · <					50,429	44,263	46,696	50,210	42,499								
100 Add Capings instants started 0107 End Capings - - - - 10.00 00.00					-	-	-	-	-								
bbb Abde Greine perchannel beerfek 0158 Berryfe Absell, sam Appele Absell 1				Medical Schellts Load Projects	-				-								
SCO ADS Capings inscription includes 0130 Inc. of Montells Later 0130	9260				-			-	-								
BND Add-Sprayse startmark startmarks C 200 Prop A banks start startmarks Prop A banks startmarks	9260	A&G-Employee pensions and benefits	01260	Emp HSA Benefits Load	-	-	-	-	-	200				195	204	241	
Bits Add-Scripting statuting and suphing Control Contro Control Control	9260	A&G-Employee pensions and benefits			-	-	-	-	-	D	2	з	2	2	D	D	10
NDC Add Depringe particular blands CDS Madd Depringe particular blands	9260		01263		-	-	-	-	-	2,058							
1000 Add-Spripter parameters branches 10000 10000 10000									-	2.106							
000 Add-Scripping summary and bands 0100 1100 1 <td>9260</td> <td>A&G-Employee pensions and benefits</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>5</td> <td></td> <td>37</td> <td>23</td> <td></td> <td>2</td> <td>1</td> <td>103</td>	9260	A&G-Employee pensions and benefits			-	-	-	-	-	5		37	23		2	1	103
B252 Add-Springe janeting and selectific and particle and selectific and particle and selectific and selectifi	9260	A&G-Employee pensions and benefits		LTO Benefits Load		-	-	•	•	3,756	3,325	3,485	4,209	3,638	3,831	4,523	28,787
DBS Add.Scripting particular all backfing -					-	-	-	-	-								
1925 ALS-Enging sensitive set backs 100000 10000 10000					:	-	:	-									
BCD Add-Engine prime and buckhs Online (bit y Add-Engine prime and buckhs) Onlin (bit y Add-Engine prime and buckhs)					-	-	-	-	-	-		1,405	-	-	~		
5230 AA5-5 rejoracy setures and interfails 011 Participate parameters and interfails 010 - - - 0.00 AA5-5 rejoracy setures and interfails 011 Control - - 010 - - - 0.00 AA5-5 rejoracy setures and interfails 0501 AA5-5 rejoracy setures and interfails 010 - - - - 010 AA5-5 rejoracy setures and interfails 0501 AA5-5 rejoracy setures and interfails 010 - - - - 0100 AA5-5 rejoracy setures and interfails 0501 Control - - - 0100 - - - - 0100 AA5-5 rejoracy setures and interfails 0501 Control - - - - 0100 - - - - 0100 AA5-5 rejoracy setures and interfails 0501 Control Control - - - - 0100 - - - - - - - - - - - - - - -	9260	A&G-Employee pensions and benefits		Safety	-	-	-	-	-	-	•	-	-	-	127	-	
0600 AAAS-fragings persons and shorths 0.000 Control of the sequence and shorths 0.000 Contro of the sequence and shorths 0.0					•	-	-	-	-		-	-	-	-	-	-	
6000 Add-Engings particular with models -							32	-	-	(26)	(B)	(24)	-	-	-		
1650 Ak82-Serging segments and bandle -	8260					-	-	-	-	-			-	-	-	-	
DBB AAD-Enginging samples and bandles Control Main Engingene Enginese and bandles Control - - - 000 AAD-Engingene Enginese and bandles Control Control Control - - - 000 AAD-Engingene Enginese and bandles Control Label Control Label - <td>9260</td> <td>A&G-Employee pensions and benefits</td> <td></td> <td>Meals and Entertainment</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>(101)</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>~</td> <td>-</td> <td>-</td> <td></td>	9260	A&G-Employee pensions and benefits		Meals and Entertainment	-	-	-	-	(101)	-	-	-	-	~	-	-	
6050 Ak3E-Reployse parkins and bandla CPAR Tailong - - - CPAR - <					-	-	-	-	-	-	-		-	-	-	•	
1520 AAS-Employse performant stands 64:07 Cantral Lab Bills Taining 25 - 0 77 100 23 100-00 100-00 22 100-00 100-00 22 100-00					-	-	-	659	(924)		(31)	39	-	-	-	100	
d202 ALG-Employse particines and bandfas G111 Control Labor - - - 1.1.877 (B8) (P, B9) 2.2 (22) (22) (23) (24) (P) - 9.23 (P)				Technical (Job Skills) Training	25	-	43	37		28	(240)	(141)	-	-	78		(529)
2220 Ad-Greigiege parties and beam/s CH48 Unkerne 723 1197 913 (182) (182) (17,24) (2,27) 1,286 723 (11,80) (138) (148)	9260		06111	Contract Labor	-	-	-	-	-				22	(284)	(701)	-	9,412
1200 AAC-finally-separations and beam/s 0744 Underso Captalases 0700 (43.40) 0810 <td></td> <td></td> <td></td> <td></td> <td>50D</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>					50D	-	-	-			-	-	-	-	-	-	
220 AAS-franktyse perioder and bandfas 0740 Non-Qual Reference (pp) - - - - (10) - (50) (11) (12) (1																(136)	
420-Employee particular and isame/ha C7468 Mucle Employee particular and isame/ha (135) 443 (145) (155) 443 (107) (2134) (2334)					(000)	(102)	(++0)	-			0,714			(000)	-		
1270 Add-Franches requirements Delico Utiles Image: Construction approximation	9260	A&G-Employee pensions and banefits		Misc Employee Welfare Exp	(1,672)		(1,132)	191	(135)	385	(424)			843	(1,071)	(21,314)	(23,889)
2270 AAC-Pranches requiremente 07580 Mac Gormal Expension (28) 020 (2.710) (128) (21) (21.08) 535 (87.07) (87.08) (87.07) (128) (21) (21.08) 535 (87.07)					-	50	-	-	-	-	-	(42)	767	•	-	-	
220 ALC-Regulatory commission expresses 05411 Maskin and Environmental memory -	9270				(28)	302	(2.210)	1.289	(75)	(9.731)	(128)	211	(21.098)	525		(35 767)	
9250 ALC-Registry contrision segments 05414 Lodging - 107 177 0250 ALC-Registry contrision segments 05111 Contrast Labor - - - - - - - - 107 177 105 177 0250 ALC-Registry contrision segments 05414 Transcripton (6.305)	928D		05411		(-	(2,2,1,0)	-	-	(a)/ b i j	-	-	(41,000)	-	230	307	
2220 Add-Regulating commission segmense 05419 MacE Induces Segments 05110 051000 051000 <	9280					-	-	-	-	-	-	-	-	-	525	753	
4204 Add-Hegistary commission segments 05111 Contract Labor					-	-	-	-	-	-	-	-	-	-			
223 Ad-Schegulatory commission systemes 0780 Mise Gameral Expenses 0541 Maska and Expensions (63.06)	9280			Contract Labor	-		-	-	-		-		:	7 051			44 909
9302 Miscalianeus general expenses 05411 Maleia and Entertainment (78) (70) (71) - - (130) (141) 9302 Miscalianeus general expenses 05414 Logaing (122) (28) 150 - - - (245) (465) (465) 9302 Miscalianeus general expenses 05414 Membership Fran - - - - (40) (92) - (460) 9302 Miscalianeus general expenses 05417 Kub Duss. Deduzible - - - - - (450) (475) <td< td=""><td>9280</td><td></td><td>07590</td><td>Misc General Expense</td><td></td><td></td><td></td><td>(6,306)</td><td></td><td>(6,306)</td><td>(6,306)</td><td>(5,656)</td><td></td><td></td><td>14,000</td><td></td><td></td></td<>	9280		07590	Misc General Expense				(6,306)		(6,306)	(6,306)	(5,656)			14,000		
3302Misesfarwasis parmal segments $C144$ $Lodgrig$ (122) (285) </td <td>9302</td> <td></td> <td>05411</td> <td>Meals and Entertainment</td> <td>(788)</td> <td>(29)</td> <td>106</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(1.155)</td>	9302		05411	Meals and Entertainment	(788)	(29)	106			-	-						(1.155)
3322 Microlanous general expensas 0541 Manthematory press 0541 Cluster and supervises 0541 Cluster and supervise								-	-	-		•			(992)	-	
40202 Micedamous general expenses Child Due 2-beductble -	9302			Lodging Membership Fees	(122)	(285)	150	-				:	(50)	(245)	(465)		(968)
39302 Micedamous general expenses OTF 00 Association Dues (1,864) (8,157) 3,415 4,775 (1,4524) 30 (10) 1,875 6,542 858 (1,100) (8,80) (1,002)<	2302				-				-	-	-	50	[00]		(250)	-	
9302 Mice General Expenses Offee Offee Main Expenses -	9302	Miscellaneous general expenses	07510	Association Dues	(1,854)	(9,157)	3,415			30	(10)		6,542	856	(1,160)	(6,840)	(16,053)
7650 Maintannane of chare equipment C430 Heavy Equipment -		Miscellaneous general expenses			-	-				-	-	-		-	(100)		(746)
Téb0 Maintanance of their segurpment Q4307 Harvy Enziphent Capilalized -	9310	ALG-Rents			726	(34)	69	119	112	162	(161)		446	253	253	489	
Bit Instrume of structures and improvements CDD Non-inventory Supplies (27) (300) $()$ $($					2		-				-	-4		-	-	-	
8310 Storage-Maintenance of structures and improvements 0438 Building Maintenance $ -$	8310	Storage-Maintenance of structures and Improvements	02005	Non-Inventory Supplies	-	(27)	(300)	-	-		-	-	-	-	-	-	(327)
323 Maintanana of tasservisian and wells Of000 Non-project Labor - - (4,484) 320 Maintanana of reservisian and wells Of006 Expense Labor Accutal - - (1,971) (1,977) - - - - (4,484) 320 Maintanana of reservisian and wells Of006 Expense Labor Accutal - - (16) (71) (111) - - - - (16) (17) (111) - - - - (16) (10) (10) Non-project Labor - - - (16) (11) - - - - (16) (10) Non-project Labor - - - (16) - - - - (16) - - - - (16) - - - - - (16) -		Storage-Maintenance of structures and improvements			~	-	-	-	-	-	2,527	-		(88)	-	-	2,619
B320 Maintanance of reservoirs and wells Otops Expanse labor Accrual - (87) (710) (186) 983 - </td <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>(457)</td> <td>(524)</td> <td>(1.002)</td> <td>(1 0.87</td> <td>-</td> <td>-</td> <td>-</td> <td>1,685</td> <td>-</td> <td>-</td> <td>80</td> <td>1,308</td>					-	(457)	(524)	(1.002)	(1 0.87	-	-	-	1,685	-	-	80	1,308
3320 Maintanana of reservoirs and wells C205 Non-Inventory Supplies - - (16) (7) (111) - - - (16) (16) (7) (111) - - - (16) (7) (111) - - - (16) (16) (7) (111) - - - (16) (16) - - (16) (16) - - (16) (16) - - (16) (16) - - (16) (16) - - (16) (16) - - (16) (16) - - (16) - - (16) - - - (16) - - - (16) - - - - (16) - - - (16) -					2	:				983			:	:	:		(9,939)
330 Maintanance of lines 0200 Non-Inventory Supplies $ -$			02005	Non-Inventory Supplies				(16)							-		(169)
8340 Maintanance of compressor station equipment 01008 Expense Lebor Accrual 343 135 111 75 (39) (152) 364 117 (749) 286 (224) 306 663 8340 Maintanance of compressor station equipment 02005 Non-inventory Supplies 21 - - (1,115) (214) (148) 17 (32) (336) (10) - (1,875) 8340 Maintanance of compressor station equipment 04302 Heavy Exuptoment 1,494 - - - (1,475) 8340 Maintanance of compressor station equipment 04302 Heavy Exuptoment Capitalized - 1,494 - - - 683 8340 Maintanance of compressor station equipment 04307 Heavy Exuptoment Capitalized - 1,494 -	8330	Maintenance of lines		Non-Inventory Supplies	-			(16)	-	-		-		-	-	-	(16)
B340 Maintenance of compressor table n-equipment CO205 Non-Inventions Supplies 21 - - (1,115) (214) (142) 17 (322) (395) (110) - (1,875) B340 Maintenance of compressor table n-equipment O4002 Heavy Equipment - 1,494 - - - (523) (1,863) - - (885) S940 Maintenance of compressor station equipment O4507 Heavy Equipment - 1,494 - - - 685 - - 836 Maintenance of compressor station equipment 04507 Heavy Equipment - 1,494 - - - 513 1,816 - - - 855 8340 Maintenance of compressor station equipment D010 Non-project Labor - 60 - - - - - 60 8350 Maintenance of compressor station equipment D1000 Non-project Labor 775 (610) (198) (1,302) -					(534)	7		- 75	(78)	(348)	1,03B	953				-	(1,615)
8340 Maintranance of compressor station equipment 04302 Heavy Equipment 1,494 - - (523) (1,653) - (883) 9340 Maintranance of compressor station equipment 04302 Heavy Equipment Cepitalized (1,464) - - 513 1,816 - - 883 8340 Maintranance of compressor station equipment 06111 Contract Labor - 60 - - - 60 8350 Maintranance of mesuling and ingulating station equipment 01000 Non-project Labor 775 (610) (188) (1,281) - - - - (1,302)						135	111	/5									
B340 Maintranance of compressors station equipment C4507 Heavy Equipment Capitalized - - - 513 1,816 - - - 685 B340 Maintranance of compressor station equipment Contract Labor - - - 513 1,816 - - - - 685 B350 Maintranance of compressor station equipment C000 Non-project Labor -			04302		-		-	-		(2.14)	((523)	(1,653)	(0.0)	(1.0)	-	(883)
35D Maintenance of measuring and regulation equipment 01000 Non-project Labor 775 (610) (188) (1.281) (1.302)	8340	Maintenance of compressor station equipment	04307	Heavy Equipment Capitalized	-	(1,464)		-		-		513	1,816	-	-	-	865
							-	-	-	-		-		-	-	-	
									489			-		-	-	2	
		an er an			2.42	(()									(-)

Atmos Energy Corp.; Kantucky/ Mid-States Division Case No. 2013-00148 Comparison of Expense Account Balances Variance May11-Apr12 vs May12-Apr13 KY - Div 009

Account	Account Description	Subaccoun		May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
8350	Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	(24)	-	(638)	(292)	(53)	-	-	-	-	-	-	-	(1,006)
8350	Maintenance of measuring and regulating station equipment	04582	Building Maintenance		(42)	-	-	-	-	-	-	-	-	-	-	(42)
8350	Maintenance of measuring and regulating station equipment	06111	Contract Labor	-	-	-	-	(3,038)	-	-	-	-	-	-	-	(3,038)
8360	Processing-Maintenance of publication equipment	01000	Non-project Labor	-	-	-	-	(93)	-	246	-	-	-	-	-	153
8360	Processing-Maintenance of purification equipment	01008	Expense Labor Accrual	-	•	-	-	(46)	46	41	(41)	-	-	~	-	~
836Q	Processing-Maintenance of purification equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	42	-	2	-	-	-	44
8630	Transmission-MaIntenance of mains	01000	Non-project Labor	1,902	8,231	3,414	1,262	3,603	2,016	(4,040)	(915)	89	1,333	72	-	15,967
8630	Transmission-Maintenance of mains	01009	Expense Labor Addrual	1,473	(33)	(63)	(416)	964	(164)	(5.121)	3,331	192	560	(564)	(36)	124
8630	Transmission-Maintenance of mains	02005	Non-Inventory Supplies	•	*	-	-	-	-	261	-	-	-	-	-	261
8630	Transmission-Maintenance of mains	04302	Heavy Equipment	-	-	-	-	797	48	-	-	-	-	-	-	845
8630	Transmission-Maintenance of mains	04307	Heavy Equipment Capitalized	-		-		(782)	(47)	-	-	-	-	-	-	(828)
8630 8650	Transmission-Maintanance of mains	06111	Contract Labor	-	(1,441)		(1,598)	(1,596)	-	-	(133)	-		-	-	(4,771)
8650	Transmission-Maintenance of measuring and regulating station equipment Transmission-Maintenance of measuring and regulating station equipment	01000 01008	Non-project Labor Excense Labor Accrual	(2,513)	1.506	(174)	(233)	93	-	-	-	~	123	-	-	(2,797)
				(1,506)	1,506	(29)	(64)	93	-	-	~	97	55	(55)	-	(0) 97
8650 8650	Transmission-Maintanance of measuring and regulating station equipment Transmission-Maintenance of measuring and regulating station equipment	02001 02004	Inventory Materials Warehouse Loading Charge	-	-	-	-	-	-	-	-	97 14	6	(6)	•	97 14
8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	(1,507)	-	-	-	-	111	95	14	ĩ	(1)	-	
8650	Transmission-Maintenance of measuring and regulating station equipment	04302	Heavy Equipment	(49)	(1,007)	-	-	-	-	341	30	-	-	-	-	(1,301)
8650	Transmission-Maintenatice of measuring and regulating station equipment	04907	Heavy Equipment Capitalized	(40)	-	-	•	-	-	-	-	-	-	-	-	(49) 48
8850	Distribution-Maintenance supervision and engineering	04582	Building Maintenance	40	(885)	-			-	-	-	~	-	-	-	48 (885)
8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	48	(063)	117	350	130	43	(54)	(87)	(108)	18	(81)	203	586
8850	Distribution-Maintenance supervision and engineering	05411	Meals and Entertainment	40	· ·	117		130	43	25	(67)	(106)	10	(01)	200	73
8850	Distribution-Maintenance supervision and engineering	05412	Spousal & Dependent Trave		-				84	<i>بند</i> -		-	-		-	73 E4
8860	Distribution-Maintanance of structures and improvements	04582	Building Maintenance	665	(50)	497	289	2.045	119	732	233	229	(2)	(72)	932	5,628
886D	Distribution-Maintenance of structures and improvements	04592	Miso Rents	-	(00)	-	200	2,040		7.52	2.50	1.20	(2)	54		54
8870	Distribution-Maint of mains	01000	Non-project Labor	790	1,853	1,035	2.993	5,850	(191)	1,624	1,910	1,601	2,095	3.002	1,980	24,514
8870	Distribution-Maint of mains	01008	Expense Labor Accrual	1.272	(1,160)	1,320	1,051	1,196	(2,764)	(890)	1.367	344	2.000	511	(269)	1.982
8870	Distribution-Maint of mains	02001	Inventory Materials	(391)	444	(359)	(658)	(140)	(100)	(176)	(248)	(168)	(135)	(06)	(12)	(2,022)
8670	Distribution-Maint of mains	02004	Warehouse Loading Charge	(55)	62	(50)	(92)	(20)	(14)	(25)	(35)	(24)	(18)	(11)	(0)	(282)
8870	Distribution-Maint of mains	02005	Non-inventory Supplies	1007	-	(54)	(0)	(200)	1.147	(7)	(00)	-	(10)	1217	(281)	(289)
8870	Distribution-Maint of mains	06111	Contract Labor			-		24,963			(640)	-	-		10017	24,323
8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	(205)	-		-		-	-	(2,14)	-	-		-	(205)
8890	Maintenance of measuring and regulating station equipment-General	01008	Expanse Labor Accrual	(123)	123	-	-	-	-	-	-	-	-			(1.50)
8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies		(4,317)	517	(1,170)	(157)	2.709	-	~	(2,403)	-	(572)	(25)	(5,419)
8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor					(1,680)		-	-		-		((1,630)
8900	Maintenance of measuring and regulating station equipment-industrial	02005	Non-Inventory Supplies	(1,161)	(1,505)	2,141	(1,660)	(88)	-	-	-	(2,589)	2,409	(971)	-	(3.424)
8900	Maintanance of measuring and regulating station equipment-Industrial	06111	Contract Labor		-	-		(7,375)		-	-	-	-		-	(7,375)
8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-Inventory Supplies	44	(2,804)	657	(474)	2,900	-	-	1,828	(70)	(322)	(1,048)	-	711
891D	Maintenance of measuring and regulating station equipment-City gate check stations	06111	Contract Labor	~		-		(1,445)	-	-	-	-			~	(1,445)
8910	Meintenance of measuring and regulating station equipment-City gate check stations	07590	Miso General Expense		-		-	(4,950)	-	-	-	-	-	-	-	(4,950)
8920	Maintenance of services	01000	Non-project Labor	(1,345)	108	(1,446)	517	(131)	301	903	(334)	(242)	429	(131)	205	(1,166)
8920	Maintenance of services	01008	Expense Labor Accrual	(959)	151	462	413	(338)	318	(580)	341	10	202	(290)	241	(31)
8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	71	-	-	-	-	-	-	(85)	-	(13)
8920	Maintenance of services	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-		2	-	-	2
3920	Maintenance of services	03004	Vehicle Expense	-	-	-	-	-	-	-	~	~	(4)	-	-	(4)
6920	Maintenance of services	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	(63)	(53)
8930	Maintenance of meters and house regulators	01000	Non-project Labor	4,310	1,782	(1,290)	12	(2,501)	94	(653)	(2,150)	(1,269)	(111)	(957)	(912)	(4,047)
6930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	3,421	(5,475)	3,333	(241)	(2,220)	2,046	(2,491)	1.919	(128)	274	(848)	74	(137)
8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	(734)	1,053	2,444	239	893	1,884	(19)	(859)	36	(1.083)	462	539	4,853
894D	Distribution-Maintenance of other equipment	03003	Capitalized transportation costs	4	-	-	-	-	-	-	-	-	-	-	-	4
8940	Distribution-Maintenance of other equipment	03004	Vahicle Expanse	(8)	-	67	-	-	-	-	•	-	-	-	-	(8)
8940 8940	Distribution-Maintenance of other equipment	04302 04307	Heavy Equipment	(42)	(52) 51		(6) 6	33			-	-	-	3	(22)	(19)
8940 8940	Distribution-Maintenance of other equipment	05010	Heavy Equipment Capitalized	41	51	(66)	ъ	(32)	-	-	-		-	(3)	22	19
8940	Distribution-Maintenance of other equipment Distribution-Maintenance of other equipment	05010	Office Supplies Collular radia press charges	- 193	48	- 99	226	127	(21)	90 32	34	(39)	-	(5)	- 97	90 791
8940 894D		05364	Celluler, radio, pager charges Use 05364 Cell syc-field technicians						(21)	32	34	(au)	-	(5)	37	
8940	Distribution-Maintenance of other equipment Distribution-Maintenance of other equipment	05373	Use 05364 Cell svc-field tech superv	(17) (4)	(52) (12)	(64) (15)	(64) (15)	(138) (32)	-	-	•	-	-	-	-	(335)
8940 8940	Distribution-Maintenance of other equipment	05374	Use 05364 Cell service-all others	(4)	(12)	(15) (18)	(15) (18)	(32) (40)	-	-	-	-	-	-	-	(77)
8940 8940	Distribution-Maintenance of other aquipment	05399	Capitalizad Telecom Costs	(3)	(15) 15	(10)	(18)	(4U) 36	11	(22)	(23)	15			(49)	(96) (171)
8940	Distribution-Maintenance of other equipment	09911	Capitalized (electric costs) Reimbursements	(93)	¢.	(4)	(66)	(10)	11	(22)	(23)	15	-	8	(49)	(171) (10)
9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	12.943	(5,038)	83,739	143,028	183,105	(126,442)	(76,166)	56,341	(36,554)	(223)	(181,900)	- 114,23D	165,033
9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	(5,744)	(8,776)	(13,115)	(9,485)	(8,732)	(22,715)	(28,356)	8,822	(35,004) 3,026	9,681	(181,800) (992)	114,23D 51,370	(25,017)
9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	8.458	151.987	43.576	(32,039)	134,286	3,932	30,730	60,290	(86,002)	29,05	(577)	310,255	654,972
9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	5,400 1	459	(84,367)	707	655,568	5.912	3,656	4,714	6.871	4.621	5.172	4,608	606,981
2040	understand i fande andere de fan en de fan fan de fan de gerender of fan it.	0.0.000	many million shares on the	(145,112)	(58,751)	70,724	85,239	1.451.507	(696.563)	(173.824)	396.255	35.343	171.222	9.573	855,549	2,002,152
					1001101/	1 411 444		-)TY 1, YY			CHING CONTRACTOR				646,640	

Atmos Energy Corp. Case No. 2013-00148 Comparison of Expense Account Balances Item 1-29 Part B CY10-CY12, Aug12-Jul13 KY - Div 009

Test Maintenance of other 8140 Storage-Operation si 8150 Wells expenses 8160 Wells expenses 8170 Lines expenses 8180 Compressor station 1 8190 Compressor station 1 8210 Storage-Measuring 2 8210 Storage-Measuring 2 8210 Storage-Alterexpenses 8210 Storage-Alterexpenses 8210 Storage-Alterexpenses 8210 Storage-Maintenance 8210 Maintenance of Inese 8210 Maintenance of Inese 8230 Maintenance of Inese 8300 Processing-Maintenance 8300 Processing-Maintenance 8300 Transmission-Operation 8400 Citter storage-Opera 8410 Citter storage-Rents 8500 Transmission-Operation 8501 Transmission-Mainte 8502 Transmission-Mainte 8503 Transmission-Mainte 8504 Transmission-Mainte	account Description	CY 2010	CY 2011	CY 2012	Base Period	CY11 vs CY10 YOY % Change	CY12 vs CY11 YOY % Change	Base Period vs CY12 YOY % Change
6140 Storage-Operations 6150 Storage-Maps & Rack 6150 Storage-Maps & Rack 6150 Wells expenses 8170 Lines expenses 6190 Compressor station of 6190 Storage-Massuring a 6200 Storage-Purification 6210 Storage-Maintenance 6226 Storage-Maintenance 6260 Storage-Maintenance 6261 Storage-Maintenance 6262 Storage-Maintenance 6263 Maintenance of Itees 6330 Maintenance of treet 6330 Maintenance of treet 6330 Maintenance of treet 6330 Maintenance of treet 6330 Processing-Maintenance 6330 Cither storage-Opena 6330 Transmission-Compt 6330 Transmission-Mainte 63410 Distribution-Measurit <	roduction and gathering-Other expenses	-	2,500	-	-	NA NA	-100% -100%	NA NA
e150 Storage-Maps & Rep 8150 Wells expenses 8150 Wells expenses 8150 Compressor station 1 8120 Compressor station 1 8210 Storage-Measuring a 8210 Storage-Willication 1 8210 Storage-Reints 8310 Storage-Maintenance of Ines 8320 Maintenance of Ines 8330 Maintenance of Ines 8340 Maintenance of Ines 8340 Maintenance of Ines 8340 Maintenance of Ines 8340 Cher storage-Opera 8410 Cher storage-Opera 8410 Cher storage expense 8530 Transmission-Measu 8540 Transmission-Mainte 8550 Transmission-Mainte 8560 Transmission-Mainte 8570 Transmission-Mainte	laintenance of other equipment. Norage-Operation supervision and engineering	(1,447)	(3,760)	(3,420)	(3,211)	160%	-100%	-6%
8150 Wells expenses 8170 Lines expenses 8170 Lines expenses 8170 Lines expenses 8190 Compressor station (8200 Storage-Measuring a 8210 Storage-Weaking 8240 Storage-Measuring a 8250 Storage-Measuring a 8260 Storage-Meintenance 8260 Maintenance of Ines 8300 Maintenance of Ines 8301 Maintenance of Ines 8302 Maintenance of Ines 8303 Maintenance of Ines 8304 Maintenance of Ines 8305 Maintenance of One 8306 Processing-Maintenance 8307 Fransmission-Centra 8400 Cither storage expense 8500 Transmission-Mainte 8501 Transmission-Mainte 8502 Transmission-Mainte 8503 Transmission-Mainte 8504 Transmission-Mainte 8505 Transmission-Mainte 8506	Norage-Maps & Records	34	((-	-100%	NA	NA
8180 Compressor station 1 8190 Compressor station 1 8200 Storage-Measuring a 8210 Storage-Vurification 1 8240 Storage-Vurification 1 8240 Storage-Amintenance 1 8250 Storage-Amintenance 1 8260 Storage-Amintenance 1 8270 Maintenance of meas 8380 Maintenance of meas 8390 Maintenance of meas 8300 Cher storage expens 8400 Cher storage expens 8410 Cher storage expens 8400 Transmission-Operal 8500 Transmission-Mainte 8500 Transmission-Mainte 8500 Transmission-Mainte 8500 Transmission-Mainte 8500 Transmission-Mainte 8500 Transmission-Mainte 8501 Transmission-Mainte 8502 Transmission-Mainte 8503 Transmission-Mainte 8504 Transmission-Mainte 8505 Transmission-Mainte		63,225	76,808	88,032	140,173	21%	1596	59%
8190 Compressor station 1 8200 Storage-Measuring a 8200 Storage-Measuring a 8210 Storage-Murification 1 8240 Storage-Reints 8310 Maintenance of Illies 8320 Maintenance of Illies 8330 Maintenance of Illies 8340 Maintenance of Illies 8350 Maintenance of Illies 8360 Processing-Mainten 8370 Maintenance of Illies 8370 Maintenance of Illies 8410 Other storage-Capera 8410 Cher storage expense 8570 Transmission-Mainte 8510 Transmission-Mainte 8511 Transmission-Mainte 8512 Transmission-Mainte 8513 Transmission-Mainte 8514 Transmission-Mainte 8515 Transmission-Mainte		37,874	44,055	37,711	55,483	16%	-14%	47%
e200 Storigg-Measuring a 6210 Storigg-Other expan 6210 Storigg-Other expan 6220 Storigg-Other expan 6220 Storigg-Amintenance 6210 Storigg-Amintenance 6220 Maintenance of Iraes 6330 Maintenance of Iraes 6330 Maintenance of Com 6330 Maintenance of Com 6330 Maintenance of Iraes 6330 Processing-Maintenan 6330 Processing-Maintenan 6300 Cither storage expen 6410 Other storage expen 6420 Other storage expen 6430 Transmission-Operal 6530 Transmission-Mainte 6540 Transmission-Mainte 6530 Transmission-Mainte 6530 Transmission-Mainte 6540 Transmission-Mainte 6540 Transmission-Mainte 6540 Transmission-Mainte 6540 Transmission-Mainte 6540 Transmission-Mainte	compressor station expenses	49,817	40,796	16,074 631	21,163 731	-18% 12%	-61% -21%	32% 16%
B210 Storage-Purification. 6240 Storage-Varie avpen 8250 Storage-Wait avpallie 8250 Storage-Kents 8210 Storage-Kents 8210 Storage-Kents 8210 Storage-Kents 8210 Maintenance of Ines 830 Maintenance of Ines 830 Maintenance of Ines 830 Maintenance of Other 8410 Other storage-Copera 8410 Other storage-Reats 850 Maintenance of other 8410 Other storage-Reats 8500 Transmission-Comp 8500 Transmission-Mainte 8500 Transmission-Mainte 8500 Transmission-Mainte 8500 Transmission-Mainte 8500 Transmission-Mainte 8501 Transmission-Mainte 8502 Transmission-Mainte 8503 Transmission-Mainte 8504 Distribution-Measuri 8705 Distribution-Measuri 8706	compressor station fuel and power storage-Measuring and regulating station expenses	714 10,813	797 11,114	3,591	4,662	12%	-21%	30%
6240 Storage-Abher expan 8250 Storage Wall royalties 8260 Storage Wall royalties 8260 Storage Wall royalties 8260 Storage-Aents 8210 Storage-Maintenance of Inese 8230 Maintenance of Inese 8230 Maintenance of Inese 8300 Processing-Maintenance 8400 Maintenance of Comparison 8410 Other storage-Ceptar 8410 Other storage expen 8420 Cither storage-Rents 8500 Transmission-Ceptal 8500 Transmission-Ceptal 8500 Transmission-Mainte 8500 Transmission-Mainte 8500 Transmission-Mainte 8500 Transmission-Mainte 8501 Transmission-Mainte 8502 Transmission-Mainte 8503 Transmission-Mainte 8504 Transmission-Mainte 8505 Transmission-Mainte 8606 Transmission-Mainte 8707 Distribution-Meastur	Rorage-purification expenses	33,139	27,015	3,644	27,966	-18%	-87%	667%
B250 Storage well royaline B260 Storage-Rents B270 Storage-Rents B210 Maintenance of reset B210 Maintenance of lines B210 Maintenance of lines B210 Maintenance of lines B300 Maintenance of lines B300 Processing-Maintenance B300 Processing-Maintenance B400 Other storage-operat B410 Other storage-operat B410 Other storage-operat B410 Other storage-operat B410 Other storage-operat B420 Transmission-Cempt B430 Transmission-Mainte B430 Transmission-Mainte B430 Transmission-Mainte B430 Transmission-Mainte B431 Cohreation B440 Distribution-Operation B450 Distribution-Measunt B470 Distribution-Mainten B470 Distribution-Mainten B470 Distribution-Mainten		8,725	642	212	221	-93%	-67%	4%
B310 Storage-Maintenance B320 Maintenance of resel B330 Maintenance of resel B340 Maintenance of resel B350 Maintenance of Ines B350 Maintenance of Ines B350 Maintenance of Ines B350 Processing-Maintenance B400 Other storage-Opera B410 Other storage-opera B410 Other storage-opera B500 Transmission-Operal B500 Transmission-Measu B500 Transmission-Mainte B610 Transmission-Mainte B620 Transmission-Mainte B700 Distribution-Measuh B701 Distribution-Mainten B702 Distribution-Measuh B703 Distribution-Mainten		10,854	11,754	8,299	12,549	8%	-29%	51%
B220 Maintenance of Ines B330 Maintenance of Ines B340 Cher storage-Opera B410 Cher storage expens B410 Cher storage expens B420 Cher storage expens B450 Transmission-Centr B450 Transmission-Cher B450 Transmission-Mainte B450 Transmission-Mainte B450 Transmission-Mainte B450 Transmission-Mainte B450 Transmission-Mainte B470 Distribution-Measur B470 Distribution-Mainte B470 Distribution-Mainter B471 Odortration B470 Distribution-Mainter B470 Distribution-Mainter B470 Distribution-Mainter B47		142	25	-	-	-82%	-100%	NA
e330 Maintennance of lines e340 Maintennance of comp e350 Maintennance of comp e350 Maintennance of comp e360 Processing-Maintena e370 Maintennance of other e370 Maintennance of other e370 Maintenance of other e370 Maintenance of other e470 Other storage-opera e500 Transmission-Operat e500 Transmission-Measu e500 Transmission-Mainte e501 Transmission-Mainte e502 Transmission-Mainte e503 Transmission-Mainte e504 Transmission-Mainte e505 Transmission-Mainte e506 Transmission-Mainte e507 Transmission-Mainte e507 Transmission-Mainte e508 Transmission-Mainte e509 Distribution-Measumin e700 Distribution-Maintern e700 Distribution-Measumin e700 Distribution-Maintern <td>storage-Maintenance of structures and improvements</td> <td>6,106</td> <td>724</td> <td>2,615</td> <td>8,561</td> <td>-88%</td> <td>261%</td> <td>227%</td>	storage-Maintenance of structures and improvements	6,106	724	2,615	8,561	-88%	261%	227%
6340 Maintenance of mean 6350 Maintenance of mean 6370 Processing-Maintena 6370 Processing-Maintena 6370 Maiotenance of other 6470 Other storage-Opera 6410 Other storage-Opera 6410 Other storage-Opera 6420 Other storage expens 6500 Transmission-Compr 6501 Fransmission-Mainte 6502 Transmission-Mainte 6503 Transmission-Mainte 6504 Transmission-Mainte 6505 Transmission-Mainte 6506 Transmission-Mainte 6507 Transmission-Mainte 6508 Transmission-Mainte 6700 Distribution-Operation 6710 Distribution-Measuin 6710 Distribution-Measuin 6710 Distribution-Measuin 6710 Distribution-Measuin 6710 Distribution-Maintene 6710 Distribution-Maintene 6711 Odorestoin	taintenance of reservoirs and wells	-	4,652 16	•	-	NA NA	-100% -100%	NA NA
8250 Maintenance of mea 8250 Processing-Maintena 8260 Processing-Maintena 8270 Maintenance of other 8410 Other storage-opera 8410 Other storage-opera 8410 Other storage-centra 8410 Other storage-centra 8500 Transmission-Operat 8500 Transmission-Aperat 8500 Transmission-Mainte 8501 Transmission-Mainte 8620 Transmission-Mainte 8620 Transmission-Mainte 8620 Transmission-Mainte 8620 Transmission-Mainte 8620 Transmission-Mainte 8620 Transmission-Mainte 8700 Distribution-Measuth 8700 Distribution-Measuth 8710 Distribution-Measuth 8720 Distribution-Measuth 8730 Distribution-Measuth 8740 Maintenance of meat 8810 Distribution-Maintena 8700 Distribution-Maintena <	faintenance of lines faintenance of compressor station equipment	11,814	14,631	5,613	4,252	24%	-62%	-24%
8360 Processing-Malithene 8470 Malaternance of other 8470 Other storage-opera 8410 Other storage-opera 8410 Other storage-opera 8420 Other storage-opera 8430 Transmission-Cempt 8500 Transmission-Measu 8500 Transmission-Measu 8500 Transmission-Mainte 8630 Transmission-Mainte 8640 Transmission-Mainte 8740 Distribution-Deration 8741 Codrization 8742 Distribution-Measuri 8740 Distribution-Measuri 8740 Distribution-Measuri 8740 Distribution-Measuri 8740 Distribution-Maintene 8740 Distribution-Maintene	laintenence of measuring and regulating station equipment	954	7,069	1,020	238	641%	-86%	-77%
B370 Mailetenance of other 8400 Other storage-Opera 8410 Other storage-Opera 8500 Transmission-Operal 8501 Transmission-Mainte 8502 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8640 Distribution-Operation 8710 Distribution-Mastur 8720 Distribution-Measuht 8730 Distribution-Measuht 8740 Mainte ance of meas 8810 Distribution-Maintenance 8810 Distribution-Maintena 8810 Distribution-Maintenance 8810 Distribution-Maintena <	rocessing-Maintenance of purification equipment	810	93	288	592	-89%	210%	106%
8410 Other storage expension 8420 Other storage Reuts 8500 Transmission-Operal 8501 Transmission-Operal 8502 Transmission-Alease 8503 Transmission-Alease 8504 Transmission-Alease 8507 Transmission-Alease 8508 Transmission-Alease 8509 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8700 Distribution-Measuh 8700 Distribution-Measuh 8710 Distribution-Measuh 8760 Distribution-Measuh 8770 Distribution-Measuh 8780 Distribution-Mainters 8790 Distribution-Mainters 8800 Distribution-Mainters 8900 Maintenance of meat 8900 Maintenance of meat <t< td=""><td>falotenance of other equipment</td><td>360</td><td>-</td><td>-</td><td>-</td><td>-100%</td><td>NA</td><td>NA</td></t<>	falotenance of other equipment	360	-	-	-	-100%	NA	NA
2420 Other storigs-Reints 6400 Transmission-Operal 6500 Transmission-Cemp 6500 Mains expenses 8500 Transmission-Mainte 8500 Transmission-Mainte 8610 Transmission-Mainte 8620 Transmission-Mainte 8620 Transmission-Mainte 8620 Transmission-Mainte 8620 Transmission-Mainte 8620 Transmission-Mainte 8620 Transmission-Mainte 8700 Distribution-Operation 8710 Distribution-Operation 8710 Distribution-Measurin 8720 Distribution-Measurin 8730 Distribution-Measurin 8740 Mainte nece of measurin 8750 Distribution-Mainten 8700 Distribution-Mainten 8710 Distribution-Mainten 8720 Maintenance of measurin 8730 Cusformer accounts-1 8740 Maintenance of service-5 8740 Distribution-Mainten	Other storage-Operation supervision and engineering	285	63	-	-	-78%	-100%	NA
6600 Transmission-Operation-Operation-Operation-Operation-Compt 6530 Transmission-Massis 6540 Transmission-Massis 6550 Transmission-Massis 6550 Transmission-Massis 6501 Transmission-Massis 6502 Transmission-Mainte 6503 Transmission-Mainte 6504 Transmission-Mainte 6505 Transmission-Mainte 6506 Transmission-Mainte 6700 Distribution-Operation 6710 Distribution-Operation 6710 Distribution-Operation 6710 Distribution-Measuth 6700 Distribution-Measuth 6700 Distribution-Measuth 6700 Distribution-Measuth 6700 Distribution-Mainten 6700	Other storage expenses-Operation labor and expenses	319	85	-	-	-73%	-100%	NA
8530 Transmission-Compt 8560 Mains expenses 8570 Transmission-Mainte 8590 Transmission-Mainte 8510 Transmission-Mainte 8510 Transmission-Mainte 8520 Distribution-Operation 8710 Distribution-Measure 8720 Distribution-Measure 8720 Distribution-Measure 8720 Distribution-Measure 8720 Distribution-Result 8720 Distribution-Result 8720 Distribution-Mainten 8810 Distribution-Mainten 8810 Distribution-Mainten 8810 Distribution-Mainten 8810 Maintenance of meas 8910 Maintenance of meas 8911 Maintenance of meas	ither storage-itents [ransm]ss]on-Operation supervision and engineering	485 29,801	4,315	-		-100% -86%	NA -100%	NA NA
8560 Mains expenses 8570 Transmission-Measu 8590 Transmission-Alter 8610 Transmission-Mainte 8610 Transmission-Mainte 8620 Transmission-Mainte 8620 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8640 Transmission-Mainte 8670 Transmission-Mainte 8700 Diskibution-Operation 8710 Diskibution-Operation 8740 Diskibution-Measuin 8760 Diskibution-Measuin 8770 Diskibution-Measuin 8780 Diskibution-Measuin 8790 Customer installation 8790 Diskibution-Mainten 8700 Diskibution-Mainten 8700 Diskibution-Mainten 8700 Diskibution-Mainten 8700 Diskibution-Mainten 8700 Maintenance of meat 8701 Customer accounts-1	ransmission-Compressor station labor and expenses	28,001	-,013		-	-100%	-10070 NA	NA
8500 Transmission-Other 8610 Transmission-Mainte 8620 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8650 Transmission-Mainte 8650 Transmission-Mainte 8650 Transmission-Mainte 8670 Transmission-Mainte 8700 Distribution-Operation 8710 Distribution-Operation 8740 Mains and Services I 8770 Distribution-Measurin 8780 Distribution-Measurin 8790 Customer insiallation 8810 Distribution-Rens 8810 Distribution-Maintee 8810 Distribution-Maintee 8810 Distribution-Maintee 8820 Maintenance of meat 8930 Customer accounts-1 8940 Distribution-Maintee 8940 Customer accounts-1 8930 Customer accounts-1 8930 Customer accounts-1 8930 Customer accounts-1		285,782	210,831	334,295	433,873	-28%	59%	30%
8610 Transmission-Mainte 8620 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8630 Transmission-Mainte 8640 Transmission-Mainte 8670 Transmission-Mainte 8700 Distribution-Operation 8711 Cotreation 8740 Distribution-Messuft 8760 Distribution-Messuft 8770 Distribution-Messuft 8780 Distribution-Mainten 8780 Distribution-Mainten 8810 Custormer accounts-1 8910 Maintenance of meat 8920 Maintenance of meat 8930 Custormer accounts-1 9930 Custormer accounts-1 9930 Custormer accounts-1	ransmission-Measuring and regulating station expenses	64,798	76,506	80,341	96,217	18%	5%	20%
6620 Transmission-Mainte 6630 Transmission-Mainte 6630 Transmission-Mainte 6650 Transmission-Mainte 6650 Transmission-Mainte 6700 Transmission-Mainte 6700 Distribution-Operation 6710 Distribution-Operation 6710 Distribution-Operation 6740 Mains and Services 1 6740 Distribution-Measuhi 6760 Distribution-Measuhi 6770 Distribution-Measuhi 6780 Outsribution-Measuhi 6790 Customer installation 6810 Distribution-Mainten 6810 Distribution-Mainten 6810 Distribution-Mainten 6810 Distribution-Mainten 6810 Distribution-Mainten 6810 Distribution-Mainten 6820 Maintenance of meat 6830 Customer accounts-1 6930 Customer accounts-1 6930 Customer accounts-1 6930 Customer accounts-1	ransmission-Other expenses	187	-	-	-	-100%	NA	NA
6630 Transmission-Mainte 6650 Transmission-Mainte 6650 Transmission-Mainte 8670 Transmission-Mainte 8670 Transmission-Mainte 8670 Transmission-Mainte 8700 Distribution-Operation 8711 Catricaton 8740 Mains and Services 1 8750 Distribution-Measurin 8760 Distribution-Measurin 8770 Distribution-Chere surin 8780 Distribution-Chere surin 8790 Meter and house reg 8790 Distribution-Mainten 8850 Distribution-Mainten 8850 Distribution-Mainten 8900 Maintenance of meat 8900 Maintenance of meat 8910 Maintenance of meat 8920 Maintenance of meat 8920 Customer accounts-1 9020 Customer accounts-1 9030 Customer accounts-1 9030 Customer service-0 9130 Sales-Supervision 9130 Sales-Adventistrature a 9130 Sales-Adventistrature a 9200 A&G-Administrature a 9210 Customer service-0 9213 Sales-Adventis	ransmission-Maintenance supervision and engineering	194	-	-	-	-100%	NA	NA
6650 Transmission-Mainte 6650 Transmission-Mainte 6700 Transmission-Mainte 6701 Transmission-Mainte 6700 Distribution-Operation 6710 Distribution-Operation 6711 Odorization 6712 Distribution-Measurin 6710 Distribution-Mainten 6710 Distribution-Mainten 6710 Distribution-Mainten 6720 Maintenance of measurin 6730 Custormer accounts-1 6730 Custormer accounts-1 6730 Custormer accounts-1 6730 Custormer accounts-1<	ransmission-Maintenance of structures and improvements	151	-	-	-	-100%	NA	NA
6660 Transmission-Mainte 6670 Transmission-Mainte 6700 Distriction-Operation 6710 Distriction-Operation 6740 Distriction-Operation 6740 Distriction-Operation 6740 Mains and Services 1 6740 Distriction-Operation 6740 Distriction-Operation 6740 Distriction-Operation 6740 Distriction-Mensum 6740 Distriction-Mensum 6740 Distriction-Cher exp. 6850 Distriction-Mainten 6860 Distriction-Mainten 6870 Distriction-Mainten 6970 Customer accounts-1 6970 Customer accounts-1	ransmission-Maintenance of mains ransmission-Maintenance of measuring and regulating station equipment	20,843 1,235	29,273 4,428	33,371 96	26,380 788	40% 259%	14%	-21% 724%
B670 Trainsmission-Market 8700 Distribution-Operation 8710 Distribution-Operation 8710 Distribution-Operation 8711 Odorization 8740 Mains and Services I 8740 Distribution-Measurin 8760 Distribution-Measurin 8760 Distribution-Measurin 8760 Distribution-Cher ex 8810 Distribution-Mainten 8810 Distribution-Mainten 8810 Distribution-Mainten 8910 Maintenance of meat 8910 Maintenance of meat 8910 Maintenance of meat 8910 Customer accounts-1 9020 Customer accounts-1 9030 Customer accounts-1 9030 Customer accounts-1 9030 Sales-Advertising ex 9130 Sales-Advertising ex <td>ransmission-Maintenance of communication equipment</td> <td>95</td> <td></td> <td>56</td> <td>100</td> <td>-100%</td> <td>NA</td> <td>NA</td>	ransmission-Maintenance of communication equipment	95		56	100	-100%	NA	NA
8700 Diskibution-Operatio 8710 Diskibution-Operatio 8714 Odorization 8714 Odorization 8714 Odorization 8716 Diskibution-Measuir 8710 Diskibution-Measuir 8720 Customer installation 8730 Diskibution-Maintens 8740 Diskibution-Maintens 8750 Diskibution-Maintens 8760 Diskibution-Maintens 8760 Diskibution-Maintens 8760 Diskibution-Maintens 8770 Maintenance of measuita 8780 Maintenance of measuita 8790 Maintenance of measuita 8790 Customer accounts-1 8790 Customer accounts-1 8790 Customer accounts-1 <	ransmission-Maintenance of other equipment	602	(565)	-	-	-194%	-100%	NA
8711 Odotzation 8740 Mains and Services I 8750 Distribution-Measurin 8760 Distribution-Measurin 8770 Distribution-Measurin 8780 Distribution-Measurin 8790 Customer installation 8800 Distribution-Alensurin 8791 Customer installation 8800 Distribution-Reints 8800 Distribution-Mainten 8800 Distribution-Mainten 8800 Distribution-Mainten 8800 Distribution-Mainten 8800 Maintenance of meat 8910 Maintenance of meat 8910 Maintenance of servi 8920 Maintenance of servi 8930 Customer accounts-1 8940 Distribution-Mainten 9040 Customer accounts-1 8050 Customer service-Or 8050 Sales-Supervision 8100 Sales-Adventistrative accounts-1 8100 Sales-Adventistrative accounts-1 8100 Sales-Adventistrative accounts-1 <t< td=""><td>Istribution-Operation supervision and engineering</td><td>1,474,594</td><td>1,502,116</td><td>1,278,482</td><td>1,323,247</td><td>2%</td><td>-15%</td><td>4%</td></t<>	Istribution-Operation supervision and engineering	1,474,594	1,502,116	1,278,482	1,323,247	2%	-15%	4%
6740 Mains and Services 1 8750 Distribution-Measurit 8760 Distribution-Measurit 8770 Distribution-Measurit 8770 Distribution-Measurit 8770 Distribution-Measurit 8770 Distribution-Measurit 8780 Meter and house reg 8780 Distribution-Cher ex 8800 Distribution-Mainten 8810 Distribution-Mainten 8810 Distribution-Mainten 8810 Distribution-Mainten 8910 Maintenance of measure 8920 Maintenance of measure 8930 Maintenance of measure 8940 Distribution-Mainten 8940 Distribution-Mainten 8940 Distribution-Mainten 8940 Customer accounts-1 8940 Customer accounts-1 8940 Customer accounts-1 8940 Customer service-0 8940 Customer service-1 8940 Customer service-1 8940 Sales-Adventistrature <td>Istribution load dispatching</td> <td>793</td> <td>510</td> <td>498</td> <td>283</td> <td>-36%</td> <td>-2%</td> <td>-43%</td>	Istribution load dispatching	793	510	498	283	-36%	-2%	-43%
8750 Diskflaution-Measurin 8760 Diskflaution-Measurin 8770 Diskflaution-Measurin 8780 Diskflaution-Measurin 8790 Diskflaution-Measurin 8790 Diskflaution-Measurin 8790 Diskflaution-Measurin 8810 Diskflaution-Alter ends 8810 Diskflaution-Alter ends 8810 Diskflaution-Measurin 8810 Diskflaution-Measurin 8810 Diskflaution-Alter ends 8810 Diskflaution-Measurin 8810 Diskflaution-Measurin 8810 Diskflaution-Measurin 8810 Diskflaution-Measurin 8810 Diskflaution-Measurin 8810 Diskflaution-Measurin 8810 Maintenance of measurin 8920 Maintenance of measurin 8920 Maintenance of servin 8920 Custormer accounts-1 9030 Custormer accounts-1 9030 Custormer accounts-1 9030 Custormer service-0; 9130		701	336	1,058	3,699	-52%	215%	250%
8760 Disktibution-Measurin 8770 Disktibution-Measurin 8770 Meter and house reg 8780 Meter and house reg 8790 Customer installation 8000 Distribution-Alonte ex 8100 Distribution-Rents 8100 Distribution-Mainteen 8800 Distribution-Mainteen 8800 Distribution-Mainteen 8800 Distribution-Mainteen 8910 Maintenance of meat 8920 Maintenance of meat 8920 Maintenance of meat 8920 Maintenance of servid 8920 Maintenance of meat 8920 Customer accounts-1 9020 Customer accounts-1 9020 Customer accounts-1 9030 Customer service-M 9140 Sales-Supervision 9150 Sales-Adventistrative accounts-1 9120 Sales-Adventistrative accounts-2 9130 Sales-Adventistrative accounts-2 9200 A&G-Administrative accounts-2 9210	tains and Services Expenses Istribution-Measuring and regulating station expenses	2,770,029 229,427	2,859,023 301,806	2,639,329 291,369	2,793,086 266,421	3% 32%	-8% -3%	6% -9%
8770 Disktiputhon-Measuing 8780 Meter and house reg 8790 Customer installation 8810 Distribution-Chore w 8810 Distribution-Rents 8850 Distribution-Maintene 8860 Distribution-Maintene 8870 Distribution-Maintene 8870 Distribution-Maintene 8970 Maintenence of meas 8970 Maintenence of meas 8970 Maintenence of meas 8970 Maintenence of servi 8970 Maintenence of servi 8970 Maintenence of servi 8970 Customer accounts-1 9020 Customer accounts-1 9030 Customer accounts-1 9030 Customer service-0p 9130 Sales-Advertising ex 9130 Sales-Advertising ex 9200 A&G-Administrative a 9210 A&G-Administrative a 9210 A&G-Administrative a 9210 Sales-Advertising ex 9210 Sales-Advertising ex	istribution-Measuring and regulating station expenses listribution-Measuring and regulating station expenses-industrial	73,619	51,876	30,942	29,310	-30%	-40%	-5%
effet Meter and house reg 8790 Customer installation 8800 Distribution-Chor ex, 8810 Distribution-Rents 8850 Distribution-Rents 8850 Distribution-Maintens 8860 Distribution-Maintens 8870 Maintenance of meat 8900 Maintenance of meat 8910 Maintenance of meat 8920 Maintenance of service 8920 Customer accounts-1 9020 Customer accounts-1 9030 Customer accounts-1 9040 Customer service-Mi 9110 Sales-Demonstrating 9120 Sales-Adventistration 9130 Sales-Adventistration 9200 A&G-Administrative a 9210 A&G-Administrative a 9220 A&G-Administrative a	Istribution-Measuring and regulating station expenses-City gate check stations	106,979	105,784	78,230	99,773	-1%	26%	28%
8800 Distribution-Cher exy 8810 Distribution-Maintens 8860 Distribution-Maintens 8860 Distribution-Maintens 8870 Distribution-Maintens 8870 Distribution-Maintens 8870 Distribution-Maintens 8890 Maintenance of meas 8910 Maintenance of meas 8920 Maintenance of servi 8920 Maintenance of servi 8920 Maintenance of servi 8920 Customer accounts-1 9020 Customer accounts-1 9030 Customer accounts-1 9040 Customer accounts-1 9050 Customer service-0 9100 Customer service-0 9100 Sales-Supervision 9100 Sales-Supervision 9100 Sales-Adventistrative 9200 A&G-Administrative 9200 A&G-Administrative 9200 A&G-Administrative 9200 A&G-Administrative 9200 A&G-Administrative	feter and house regulator expenses	979,664	968,841	743,304	779,796	-1%	-23%	5%
R810 Distribution-Rents R850 Distribution-Maintona R860 Distribution-Maintona R870 Distribution-Maintona R870 Distribution-Maintona R890 Maintenance of meas R990 Maintenance of meas R991 Maintenance of meas R992 Maintenance of meas R993 Maintenance of meas R994 Distribution-Maintena R995 Customer accounts-1 R992 Customer accounts-1 R993 Customer service-0 R910 Customer service-0 R910 Sales-Supervision R910 Sales-Adventistratume R910 Sales-Adventistratume R910 Sales-Adventistratume R910 Sales-Adventistratume R920 A&G-Administratume	Sustomer installations expenses	58,719	14,473	11,636	18,401	-75%	-20%	58%
8850 Distribution-Maintens 8860 Distribution-Maintens 8870 Distribution-Maintens 8870 Distribution-Maintens 8870 Distribution-Maintens 8870 Distribution-Maintens 8890 Maintenance of meast 8910 Maintenance of meast 8920 Maintenance of servi 8930 Maintenance of servi 8940 Distribution-Maintens 9010 Customer accounts-1 9020 Customer accounts-1 9030 Customer accounts-1 9140 Sales-Supervision 9120 Sales-Supervision 9120 Sales-Adventising explanations and e	listribution-Other expenses	39,597	94,877	75,788	120,600	140%	-20%	59%
8660 Distribution-Mainten 6 8870 Distribution-Mainte of meat 8900 Maintenance of meat 8900 Maintenance of meat 8910 Maintenance of meat 8920 Maintenance of meat 8920 Maintenance of service 8921 Maintenance of service 8920 Maintenance of service 8920 Distribution-Mainten 8920 Customer accounts-1 9020 Customer accounts-1 9030 Customer accounts-1 9040 Customer accounts-1 9050 Customer service-04 9100 Customer service-04 9100 Sales-Supervision 9110 Sales-Advertister 9120 Sales-Advertister 9200 A&G-Administrature 9210 Sales-Advertister 9210 Sales-Advertister 9210 Sales-Advertister 9210 Sales-Advertister 9210 Sales-Advertister 9210 A&G-Administrature		534,309	564,458	429,096	429,207	6% 7%	-24% -30%	0% 1 7%
6870 Distribution-Maint of 8890 Maintonance of meas 8910 8910 Maintonance of meas 8910 Maintonance of meas 8910 8920 Maintonance of meas 8920 Maintonance of servi 8930 8940 Distribution-Mainton 8940 Distribution-Mainton 8940 9010 Customer accounts-1 9020 Customer accounts-1 9030 Customer accounts-1 9040 Customer accounts-1 9050 Customer service-Or 9100 9100 Customer service-Or 9100 9100 Sales-Supervision 9120 9120 Sales-Advertising ext 9130 9130 Sales-Advertising ext 9200 9220 A&G-Administrative a 9220 9230 A&G-Administrative a 9230 9230 A&G-Outside service 9240 9240 A&G-Outside service 9240	listribution-Maintenance supervision and engineeting Distribution-Maintenance of structures and improvements	3,362 12,834	3,610 1,302	2,536 5,644	2,963 6,329	-90%	334%	12%
6890 Maintenance of mease 8900 Maintenance of mease 8910 Maintenance of service 8920 Maintenance of service 8920 Maintenance of service 8920 Maintenance of service 8920 Distribution-Maintenance 8920 Distribution-Maintenance 9020 Customer accounts-1 9020 Customer accounts-1 9030 Customer accounts-1 9040 Customer accounts-1 9050 Customer accounts-1 9060 Customer service-Mi 9110 Sales-Demonstrating 9120 Sales-Advardising acc 9130 Sales-Advardising acc 9140 Sales-Advardising acc 9141 A&G-Administrative acc 9200 A&G-Administrative acc 9210 Sales-Advardising acc 9210 Sales		36,820	21,190	59,175	68,151	-42%	179%	15%
Sette Maintenance of mease 8920 Maintenance of servi 8920 Maintenance of mete 8940 Distribution-Maintenance 8940 Distribution-Maintenance 8940 Distribution-Maintenance 9040 Customer accounts-1 9030 Customer accounts-1 9040 Customer accounts-1 9100 Customer accounts-1 9100 Customer service-M 9110 Seles-Demonstrating exp 9120 Sales-Advertising exp 9130 Sales-Advertising exp 9140 Sales-Advertising exp 9150 Sales-Advertising exp 9160 Sales-Advertising exp 9170 Sales-Advertising exp 9180 Sales-Advertising exp 9200 A&G-Administrative a 9210 A&G-Administrative a 9220 A&G-Potiside service 9230 A&G-Injories & dame 9240 A&G-Injories & dame	laintenance of measuring and regulating station equipment-General	19,016	9,101	7,308	7,192	-52%	-20%	-2%
8920 Maintennece of service 8930 Maintennece of mete 8940 Distribution-Maintena 8940 Distribution-Maintena 9010 Customer accounts-1 9020 Customer accounts-1 9030 Customer accounts-1 9040 Customer accounts-1 9050 Customer accounts-1 9060 Customer service-04 9100 Customer service-04 9110 Sales-Supervision 9120 Sales-Advertising exc 9130 Sales-Advertising exc 9140 Sales-Advertising exc 9150 Sales-Advertising exc 9160 Sales-Advertising exc 9170 Sales-Advertising exc 9180 Sales-Advertising exc 9200 A&G-Administrative a 9210 A&G-Outside service 9220 A&G-Injories 4 dama 9250 A&G-Injories 4 dama	laintenance of measuring and regulating station equipment-industrial	21,404	16,683	8,309	6,234	-21%	-51%	-25%
8930 Maintenance of mete 8940 Distribution-Maintena 8941 Customer accounts-f 9020 Customer accounts-f 9030 Customer accounts-f 9040 Customer service-Qr 9110 Sales-Supervision 9120 Sales-Adventising av 9130 Sales-Adventising av 9200 A&G-Administrative 9210 A&G-Administrative 9220 A&G-Oticide service 9230 A&G-Outside service 9240 A&G-Orperty insurg 9250 A&G-Injores & dama	aintenance of measuring and regulating station equipment-City gate check stations	11,780	17,352	9,309	8,031	47%	-46%	-14%
8940 Distriction-Maintens 9010 Customer accounts-1 9020 Customer accounts-1 9020 Customer accounts-1 9030 Customer accounts-1 9040 Customer accounts-1 9050 Customer accounts-1 9050 Customer service-0 9100 Customer service-0 9110 Sales-Supervision 9120 Sales-Adventistre 9130 Sales-Adventistre 9140 Sales-Adventistrative 9150 Sales-Adventistrative 9200 A&G-Administrative a 9210 A&G-Ottice serpties		37,692	12,184	11,253	13,015	-68% 253%	-8% -4%	16% -11%
S010 Cutatomer accounts-1 9020 Cutatomer accounts-1 9040 Cutatomer service-0+ 9110 Sales-Supervision 9120 Sales-Adventishing expension 9130 Sales-Adventishing expension 9200 A&G-Administrative 9210 A&G-Administrative 9210 A&G-Office supplies 9220 A&G-Outside service 9230 A&G-Outside service 9240 A&G-Outside service 9240 A&G-Outside service 9240 A&G-Outside service	laintenance of meters and house regulators vistribution-Maintenance of other equipment	16,543 21,209	58,331 23,749	55,875 18,586	49,607 14,969	12%	-22%	-19%
9020 Customer accounts-1 9030 Customer accounts-1 9040 Customer accounts-1 9090 Customer accounts-1 9090 Customer service-04 9100 Customer service-04 9101 Sales-Demonstrating 9120 Sales-Advertising ext 9130 Sales-Advertising ext 9140 Sales-Advertising ext 9150 Sales-Advertising ext 9160 Sales-Advertising ext 9170 Sales-Advertising ext 9180 Sales-Advertising ext 9190 Sales-Advertising ext 9200 A&G-Administrative a 9210 A&G-Administrative a 9210 A&G-Ottiside service 9210 A&G-Dubtide service available 9210 A&G-Dubtide service available 9210 A&G-Outside service available 9210 A&G-Iporpety instrume	Sustemer accounts-Operation supervision	21,203	20,143	2,201	1,753	NA	NA	-20%
9030 Clustomer accounts-1 9040 Clustomer service-0p 9100 Clustomer service-0p 9100 Clustomer service-0p 9110 Seles-Supervision 9120 Seles-Demonstrating 9130 Seles-Advertising ex- 9160 9200 A&G-Administrative a 9210 A&G-Administrative a 9220 A&G-Administrative a 9230 A&G-Outside service 9240 A&G-Operty insure 9240 A&G-Operty insure 9241 A&G-Operty insure	Sustemer accounts-Meter reading expenses	767,941	1,234,745	1,314,721	1,292,457	61%	6%	-2%
S080 Clustomer service-Qlustomer service-Qlustomer service-Ml 9100 Customer service-Ml 9110 Sales-Supervision 9120 Sales-Advertising exception 9130 Sales-Advertising exception 9140 Addo-Administrative of exception 9150 Addo-Injories & dama 9250 Addo-Injories & dama	Sustomer accounts-Customer records and collections expenses	131,542	486,398	408,985	355,396	270%	-16%	-13%
9100 Customer service-Mi 9110 Soles-Supervision 9120 Soles-Demonstrating 9130 Sales-Adventising ex- 9160 Sales-Adventising ex- 9200 A&G-Administrative 4 9210 A&G-Administrative 4 9210 A&G-Administrative 4 9220 A&G-Administrative 4 9220 A&G-Administrative 6 9220 A&G-Administrative 6 9220 A&G-Administrative 6 9220 A&G-Administrative 6 9230 A&G-Administrative 6 9240 A&G-Injoiries 6 dame	Sustemer accounts-Uncollectible accounts	(528,867)	(361,489)	224,120	327,970	-32%	-162%	46%
9110 Seles-Supervision 9120 Sales-Memorstrating 9130 Sales-Advertising ex 9150 Sales-Advertising ex 9150 Sales-Miscelianeoux 9200 A&G-Odrinistrative 9210 A&G-Odrinistrative 9210 A&G-Odrinistrative 9220 A&G-Odrinistrative 9230 A&G-Odrinistrative 9230 A&G-Odrinistrative 9230 A&G-Odrinistrative 9240 A&G-Odrinistrative 9250 A&G-Injories & dama	Sustomer service-Operating Informational and instructional advertising expense	113,502	120,060	121,314	128,990	6%	1%	8%
9120 Sales-Demonstrating 9130 Sales-Advertiling ex/ sales-Advertiling ex/ 9160 Sales-Advertiling ex/ 9160 9160 Sales-Advertiling ex/ 9200 A&G-Administrative & 9210 9220 A&G-Administrative & 9220 A&G-Administrative & 9220 9220 A&G-Administrative & 9220 A&G-Property insure 9240 9240 A&G-Property insure 9250 A&G-Injuries & dame	Customer service-Miscellaneous customer service	185 278.919	179,379	128 190,142	214,421	-100% -36%	NA 6%	-100% 13%
9130 Sales-Advertising exp 9160 Sales-Miscellaneous 9200 A&G-Admisstrative J 9210 A&G-Admisstrative J 9210 A&G-Admisstrative J 9210 A&G-Admisstrative J 9220 A&G-Admisstrative J 9230 A&G-Admisstrative J 9240 A&G-Property insura 9250 A&G-Ingrines & dama	ares-Supervision ales-Demonstrating and selling expenses	110,514	95,569	109,271	66,974	-14%	14%	-19%
9160 Sales-Miscellaneous 9200 A&G-Administrative 1 9210 A&G-Office supplies 9220 A&G-Office supplies 9230 A&G-Outside service 9240 A&G-Office service 9230 A&G-Outside service 9240 A&G-Property insura 9240 A&G-Univies & dama	ales-Advertising expenses	16,725	14,659	10,705	10,001	-12%	-27%	-7%
9200 A&G-Administrative & 9210 A&G-Office supplies 9220 A&G-Administrative & 9230 A&G-Outside service 9230 A&G-Outside service 9240 A&G-Property insura 9250 A&G-Injuries & dama	ales-Miscellaneous sales expenses	29	9,250	220	-	31267%	-98%	-100%
9220 A&G-Administrative of 9230 A&G-Outside service 9240 9240 A&G-Property insura 9250 A&G-Injuries & dama	&G-Administrative & general salaries	112,180	259,309	341,898	378,559	131%	32%	11%
9230 A&G-Outside service 9240 A&G-Property insura 9250 A&G-Injuries & dama	&G-Office supplies & expense	6,886	(6,485)	764	(8,381)	-194%	-112%	-1197%
9240 A&G-Property insura 9250 A&G-Injuries & dama	&G-Administrative expense transferred-Credit	9,668,231	9,411,669	10,085,675	10,876,844	-3% 175%	7% -39%	8% -34%
9250 A&G-injuries & dama	&G-Outside services employed *G-Proporty insurance	165,307 151,391	455,104 151,541	278,088 145,966	182,440 92,533	1/5%	-39%	-34%
		73,631	101,041 503,064	768,052	82,933 717,148	583%	53%	-37%
	&G-Employee pensions and benefits	2,499,259	2,497,269	2,364,096	2,966,753	0%	-5%	25%
	&G-Franchise requirements	100,992	90,207	73,303	5,797	-11%	-19%	-92%
9280 A&G-Regulatory corr	&G-Regulatory commission expenses	33,093	365,249	183,304	190,770	1004%	-50%	4%
	fiscellaneous general expenses	71,507	50,590	39,997	40,289	-29% -9%	-21% 7%	1%
9310 A&G-Rents	&G-Kents	33,100 20,893,897	30,274 22,778,031	32,417 23,065,498	35,409 24,769,077	-9%	1%	<u>9%</u> 7%

1-30

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-30 Page 1 of 1

REQUEST:

Provide a schedule of gas operations net income, per Mcf sold, per company books for the base period and the three calendar years preceding the base period. This data should be provided as shown in Schedule 30.

RESPONSE:

Please see Attachment 1 for the requested information.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-30_Att1 - Net Income per Mcf Sold.pdf, 1 Page.

Respondents: Josh Densman, Mark Martin and Jason Schneider

Atmos Energy Corp. Case No. 2013-00148 Net Income per MCF Sold Item 1-30 For Calendar Years 2010, 2011, 2012 and Base Period

Line No.		(lı CY 2010	thousands CY 2011	;) CY 2012	Base Period
1	Operating Income				
2	Total Operating Revenues	156,816	149,662	134,778	150,294
3					
4	Operating Income Deductions				
5	Operating and Maintenance Expenses:				
6	Purchased Gas Cost	98,777	87,028	70,663	83,439
7	Gross Profit	58,039	62,634	64,115	66,855
8					
9	Operating Expenses				
10	Production Expenses	-	2	-	
11	Natural Gas Storage, Terminaliing and Processing Expens	235	237	164	
12	Transmission Expenses	404	325	448	
13	Distribution Expenses	6,449	6,628	5,758	
14	Customer Accounts Expenses	899	1,721	1,726	
15	Customer Service and Informational Expenses	114	120	121	
16	Sales Expenses	406	299	310	
17	Administrative and General Expenses	12,916	13,808	14,314	
18	Bad Debt Expense	(529)	(361)	224	
19	Total O&M Expenses	20,894	22,779	23,065	24,769
20					
21	Depreciation Expenses	12,853	13,435	13,926	14,770
22	Amortization of Utilty Plant Acquisition Adjustment	55	(4)	55	-
23	Taxes - Other Than Income Taxes	4,070	2,982	4,317	4,347
24	Total Operating Expenses	37,872	39,192	41,363	43,886
25	=	07,072	00,102	41,000	10,000
26	Operating Income (Loss)	20,167	23,442	22,752	22,969
27	operating income (coss)	20,107	20,442	22,152	22,303
28	Other Non-Operating Income/Expense				
20	Interest Income	153		64	71
30	PBR	2,070	2,166	2,702	2,027
31	Others Income	172	1,120	46	239
32	Total Non-Operating Income	2,395	3,286	2,812	2,337
	Fotal Non-Operating income	2,390	3,200	2,012	2,337
33	Long Terry Island Francisco	/ /	4 -	5 000	
34	Long Term Interest Expenses	5,944	5,515	5,306	
35	Short Term Interest Expenses	40	255	205	
36	Donations	214	287	329	
37	Other Non-Operating Expense	434	341	437	0.05/
38	Total Non-Operating Expense	6,632	6,398	6,277	6,254
39					
40	Total Other Non-Operating Income/Expense	4,237	3,112	3,465	3,917
41					
42	Income (Loss), Before Income Taxes	15,930	20,330	19,287	19,052
43	=		**********		
44	Provision (Benefit) for Income Taxes				
45	Current Federal Income Tax	(7,769)	(252)	720	
46	Current State Income Tax	(593)	765	48	
47	Deferred Federal Income Tax	12,457	6,882	6,019	
48	Deferred State Income Tax	1,131	625	(1,436)	
50	Total Provision (Benefit) for Inc Tax	5,226	8,020	5,351	6,295
51		-,	_,		
52	Income Statement - Net Income (Loss)	10,704	12,310	13,936	12,757
53	Mcf Sold	17,700	16,761	14,381	15,971
		17,700	10,707	14,001	10,011

1-31

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-31 Page 1 of 1

REQUEST:

Provide the comparative operating statistics for gas operations as show in Schedule 31.

RESPONSE:

Please see Attachment 1 for the requested information.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-31_Att1 - Comparative Operating Statistics.pdf, 1 Page.

Respondent: Jason Schneider

Atmos Energy Corporation Case No. 2013-00148 Comparative Operating Statistics - Gas Operations For the Calendar Years 2010 through 2012

Schedule 31, Page 1 of 1

KY - Division 009

				e Most Recent C			
		CY 2012	2	CY 2011		CY 2010	
Line No.	ltem (a)	Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1	Cost per MCF of Purchased Gas	4.05	-22.12%	5.20	-7.31%	5.61	
2	Cost of Propane Gas per MCF Equivalent for Peak Shaving						
3	Cost per MCF of Gas Sold	4.91	-5,39%	5,19	-6,99%	5.58	
4	Maintenance Cost per Transmission Mile	977.87	-1.35%	991.25	1.42%	977.39	
5	Maintenance Cost per Distribution Mile	58.87	-2.35%	60.29	-0.29%	60.46	
6	Sales Promotion Expense per Customer	1.79	3.94%	1.73	-26.84%	2.36	
7	Administration and General Expense per Customer	82.74	3.76%	79.73	6.30%	75.01	
8	Wages and Salaries – Charged Expense – per Average Employee	27,874	-16.91%	33,546	-8.87%	36,812	
9	Depreciation Expense:	13,926,064	3.65%	13,435,048	4.52%	12,853,445	
10	Per \$100 of Average Gross Depreciable Plant in Service	3.77	-2.48%	3.87	-0.01%	3.87	
11	Rents:	367,706	-26.37%	499,381	9.40%	456,487	
12	Per \$100 of Average Gross Plant in Service	0.10	-30.73%	0.14	4.65%	0.14	
13	Property Taxes:	3,219,912	66.27%	1,936,581	-34.59%	2,960,772	
14	Per \$100 of Average Net Plant in Service	0.87	56.42%	0.56	-37.43%	0.89	
15	Payroll Taxes:	328,185	-14.22%	382,604	11.77%	342,323	
16	Per Average Employee whose Salary is charged to expense	1,977.02	-17.84%	2,406.31	8.96%	2,208.54	
17	Interest Expense:	5,305,967	-3.79%	5,514,737	-7.22%	5,943,605	
18	Per \$100 of Average Debt Outstanding	5.55	15.77%	4.80	-14.15%	5.59	
19	Per \$100 of Average Plant Investment	1.44	-9.48%	1.59	-11.24%	1.79	
20	Per MCF Sold	0.37	12.13%	0.33	-2.02%	0.34	
21	Meter Reading Expense per Meter	7,41	6.32%	6.97	60.51%	4.34	

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-32 Page 1 of 1

REQUEST:

List separately the budgeted and actual numbers of full- and part-time employees by employee group, by month and by year, for the three most recent calendar years, the base period, and the forecasted test period.

RESPONSE:

Please see Attachment 1 for FY 2010 through FY 2012 headcount for Division 009. The base period and forecasted test period headcount is referenced in the Company's response to $FR_{16(13)(g)(2)}$.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-32_Att1 - Employee Headcounts by Month.pdf, 3 Pages.

Respondent: Josh Densman

Kentucky Division Employee Count

Fiscal Year 2010									
		Group		Assignmen	nt Category				
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	Total Count			
October	46	174	0	220	0	220			
November	45	176	0	221	0	221			
December	44	175	0	219	0	219			
January	45	174	0	219	0	219			
February	45	175	0	220	0	220			
March	45	175	0	220	0	220			
April	45	174	0	219	0	219			
Мау	45	173	0	218	0	218			
June	45	173	0	218	0	218			
July	45	173	0	218	0	218			
August	45	172	0	217	0	217			
September	45	172	0	217	0	217			

Kentucky Division Employee Count

Fiscal Year 2011									
		Group		Assignmer	nt Category				
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	Total C	ount		
October	45	172	0	217	0		217		
November	44	170	0	214	0		214		
December	44	170	0	214	0		214		
January	44	168	0	212	0		212		
February	44	168	0	212	0		212		
March	45	166	0	211	0		211		
April	45	165	0	210	0		210		
Мау	45	166	0	211	0		211		
June	46	166	0	212	0		212		
July	46	164	0	210	0		210		
August	46	162	0	208	0		208		
September	46	163	0	209	0		209		

Kentucky Division Employee Count

Fiscal Year 2012									
		Group		Assignme	nt Category				
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	Total Count			
October	45	162	0	207	0	207			
November	45	162	0	207	0	207			
December	45	161	0	206	0	206			
January	45	163	0	208	0	208			
February	45	163	0	208	0	208			
March	45	165	0	210	0	210			
April	45	165	0	210	0	210			
May	45	165	0	210	0	210			
June	45	165	0	210	0	210			
July	. 45	167	0	212	0	212			
August	44	167	0	211	0,	211			
September	43	165	0	208	0	208			

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-33 Page 1 of 1

REQUEST:

Provide the information requested in Schedule 33 for budgeted and actual regular wages, overtime wages, and total wages by employee group, by month, for the five most recent calendar years. Explain in detail any variance exceeding 5 percent in any one month.

RESPONSE:

Please see Attachment 1 for the requested information.

None of the overall variances for the five complete fiscal years exceed five percent. However, the monthly variances exceed the five percent threshold due to the manner in which payroll is budgeted compared to actuals. The payroll system reflects a cash basis for each month reported. Twice a year, three pay periods occur within the month while other months have two pay periods consistent with our biweekly payroll process. Our budget reflects accrual-based accounting and therefore spreads labor costs evenly across budgeted work days.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-33_Att1 - Wages.pdf, 5 Pages.

Respondent: Josh C. Densman

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 1-33

Atmos Energy Corporation Case No. 2013-00148 Monthly Payroll Variance Analysis - SA 009DIV As of September 30, 2008

	iling: C	iod For Driginal U No(s).:	Ipdated					P: W	chedule 33 age 1 of 1 /itness Respo ensman	nsible
	Employee	M	onthly Budg	et	٨	Inthiy Actual		Vari	ance Percent	
Date	Group	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
FY 2008										
200710	Hourly	567,164	56,642	623,806	552,300	43,383	595,684	-2.6%	-23.4%	-4.5%
	Salaried	232,481		232,481	165,949	1,689	167,638	-28.6%		-27.9%
200711	Hourly	542,502	79,255	621,757	549,612	68,093	617,706	1.3%	-14.1%	-0.7%
	Salaried	222,374		222,374	164,261	114	164,375	-26.1%		-26.1%
200712	Hourly	517,846	73,601	591,447	540,964	55,745	596,709	4,5%	-24.3%	D,9%
	Salaried	206,720		206,720	165,314	965	166,279	~20.0%		~19.6%
200801	Hourly	567,164	73,601	640,765	553,831	35,776	589,607	-2.4%	-51.4%	-8.0%
	Salaried	226,408		226,408	167,233	665	167,898	-26.1%		-25.8%
200802	Hourly	517,8 4 6	73,601	591,447	807,471	72,334	879,805	55.9%	-1.7%	48.8%
	Salaried	206,720		206,720	245,425	1,583	247,008	18.7%		19.5%
200803	Hourly	517,846	62,295	580,141	531,152	38,927	570,079	2.6%	-37.5%	-1.7%
	Salaried	206,720		206,720	162,673	765	163,438	-21.3%		-20.9%
200804	Hourly	542,502	53,817	596,319	541,818	39,607	581,425	-0.1%	-26.4%	-2.5%
	Salaried	216,565		216,565	163,264	689	163,954	-24.6%		-24.3%
200805	Hourly	542,502	59,469	601,971	533,380	38,642	572,022	-1.7%	-35.0%	-5.0%
	Salaried	216,565		216,565	163,148	1,440	164,588	-24.7%		-24.0%
200806	Hourly	517,906	53,817	571,723	533,242	37,879	571,121	3.0%	-29.6%	-0.1%
	Salaried	206,720		206,720	164,079	1,586	165,665	-20.6%		-19.9%
200807	Hourly	567,230	56,642	623,872	533,350	40,922	574,272	-6.0%	-27.8%	-8.0%
	Salaried	226,408		226,408	168,741	244	168,985	-25.5%		-25.4%
200808	Hourly	517,906	53,817	571,723	817,275	63,059	880,334	57.8%	17.2%	54.0%
	Salaried	206,720		206,720	257,261	595	257,857	24.4%		24.7%
200809	Hourly	542,565	59,469	602,034	526,052	54,426	580,478	-3.0%	-8.5%	-3.6%
	Salaried	216,565	,	216,565	170,942	583	171,525	-21.1%		-20.8%
Grand To	tal	9,051,941	756,026	9,807,967	9,178,738	599,711	9,778,450	1.4%	-20.7%	-D.3%

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 1-33

Atmos Energy Corporation Case No. 2013-00148 Monthly Payroll Variance Analysis - SA 009DIV As of September 30, 2009

Data:	Base Period	Forecasted Pe	riod
Type of Filin	g: Original	Updated	Revised
	Reference No(s).:		

Schedule 33 Page 1 of 1 Witness Responsible Densman

	Employee	Monthly Budget			Monthly Actual			Variance Percent		
Date	Group	Reg.	OT	Total	Reg.	ÓŤ	Total	Reg.	OT	Total
FY 2009										
200810	Hourly	588,731	53,319	642,050	568,518	44,314	612,833	-3.4%	-16.9%	-4.6%
	Salaried	230,438		230,438	173,916	823	174,738	-24.5%		-24.2%
200811	Hourly	511,940	84,834	596,774	558,836	58,319	617,156	9.2%	-31.3%	3.4%
	Salaried	200,384		200,384	178,092	967	179,059	-11.1%		-10.6%
200812	Hourly	588,309	76,976	665,285	568,285	50,948	619,233	-3.4%	-33.8%	-6.9%
	Salaried	230,438		230,438	179,040	865	179,905	-22.3%		-21.9%
200901	Hourly	552,696	76,976	629,673	828,981	67,843	896,824	50.0%	-11.9%	42.4%
	Salaried	220,418		220,418	256,601	624	257,225	16.4%		16.7%
200902	Hourly	500,603	76,976	577,579	550,780	82,481	633,261	10.0%	7.2%	9.6%
	Salaried	200,384		200,384	164,021	2,641	166,662	-18.1%		-16.8%
200903	Hourly	554,462	61,265	615,728	558,401	32,445	590,845	0.7%	-47.0%	-4.0%
	Salaried	220,418		220,418	160,223	154	160,377	-27.3%		-27.2%
200904	Hourly	553,766	49,478	603,245	555,490	38,637	594,127	0.3%	-21.9%	-1.5%
	Salaried	220,418		220,418	161,870	1,125	162,995	-26.6%		-26.1%
200905	Hourly	528,586	57,335	585,921	567,433	32,937	600,370	7.3%	-42.6%	2.5%
	Salaried	210,402		210,402	168,751	309	169,059	-19.8%		-19.6%
200906	Hourly	553,830	49,478	603,308	559,765	29,241	589,006	1.1%	-40.9%	-2.4%
	Salaried	220,417		220,417	174,106	275	174,382	-21.0%		-20.9%
200907	Hourly	579,001	53,407	632,408	827,071	43,209	870,280	42.8%	-19.1%	37.6%
	Salaried	230,435		230,435	233,943	757	234,701	1.5%		1.9%
200908	Hourly	528,648	49,478	578,126	540,743	41,421	582,165	2.3%	-16.3%	0,7%
	Salaried	210,402		210,402	163,045	142	163,187	-22.5%		-22.4%
200909	Hourly	553,832	57,335	611,167	543,963	37,508	581,471	-1.8%	-34.6%	-4.9%
	Salaried	220,417		220,417	157,798	1,392	159,190	-28.4%		-27.8%
Grand To	tal	9,209,377	746,859	9,956,236	9,399,671	569,379	9,969,051	2.1%	-23.8%	0.1%

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 1-33

Atmos Energy Corporation Case No. 2013-00148 Monthly Payroll Variance Analysis - SA 009DIV As of September 30, 2010

Data: I	Base Period	Forecasted Pe	riod
Type of Filing:	Original	Updated	Revised
Workpaper Re	eference No(s).:		

Schedule 33 Page 1 of 1 Witness Responsible Densman

Employee		Monthly Budget			М	Monthly Actual				Variance Percent		
Date	Group	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total		
FY 2010												
200910	Hourly	600,298	57,987	658,285	578,133	49,467	627,601	-3.7%	-14.7%	-4.7%		
	Salaried	168,072		168,072	156,869		156,869	-6.7%		-6.7%		
200911	Hourly	573,013	81,955	654,968	588,289	49,038	637,327	2.7%	-40.2%	-2.7%		
	Salaried	160,433		160,433	159,847	996	160,844	-0.4%		0.3%		
200912	Hourly	627,599	75,960	703,559	883,182	71,130	954,312	40.7%	-6.4%	35.6%		
	Salaried	175,714		175,714	256,788	244	257,031	46.1%		46.3%		
201001	Hourly	573,014	75,960	648,974	588,438	80,141	668,580	2.7%	5.5%	3.0%		
	Salaried	160,433		160,433	163,547	1,114	164,661	1.9%		2.6%		
201002	Hourly	545,732	75,960	621,692	589,386	36,521	625,907	8,0%	-51.9%	0.7%		
	Salaried	152,794		152,794	168,400	381	168,781	10.2%		10.5%		
201003	Hourly	627,598	63,979	691,577	597,663	38,256	635,919	-4.8%	-40.2%	-8.0%		
	Salaried	175,714		175,714	162,789	708	163,497	-7.4%		-7.0%		
201004	Hourly	602,489	54,990	657,479	591,384	38,545	629,928	-1.8%	-29.9%	-4.2%		
	Salaried	168,073		168,073	162,905	162	163,068	-3.1%		-3.0%		
201005	Hourly	575,107	60,980	636,087	597,079	42,082	639,161	3.8%	-31.0%	0.5%		
	Salaried	160,433		160,433	164,990	354	165,344	2.8%		3.1%		
201006	Hourly	602,489	54,990	657,479	561,591	35,997	597,588	-6.8%	-34.5%	-9.1%		
	Salaried	168,073		168,073	164,267		164,267	-2.3%		-2.3%		
201007	Hourly	602,489	57,987	660,476	856,353	62,709	919,061	42.1%	8.1%	39.2%		
	Salaried	168,073		168,073	240,923	338	241,260	43.3%		43.5%		
201008	Hourly	602,488	54,990	657,478	571,904	44,801	616,705	-5.1%	-18.5%	-6.2%		
	Salaried	168,073		168,073	157,668	288	157,956	-6.2%		-6.0%		
201009	Hourly	602,489	60,980	663,469	571,773	52,882	624,655	-5.1%	-13.3%	-5.9%		
	Salaried	168,073		168,073	158,567	150	158,717	-5.7%		-5.6%		
Grand To	tal	9,128,769	776,716	9,905,485	9,692,733	606,303	10,299,036	6.2%	-21.9%	4.0%		

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 1-33

Atmos Energy Corporation Case No. 2013-00148 Monthly Payroll Variance Analysis - SA 009DIV As of September 30, 2011

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

Schedule 33
Page 1 of 1
Witness Responsible
Densman

	Employee Monthly Budget			get	Monthly Actual			Variance Percent		
Date	Group	Reg.	ÔT	Total	Reg.	ÓT	Total	Reg.	OT	Total
FY 2011										
201010	Hourly	598,510	53,027	651,536	601,211	78,576	679,787	0.5%	48.2%	4.3%
	Salaried	159,012		159,012	178,117		178,117	12.0%		12.0%
201011	Hourly	627,017	93,369	720,386	593,549	75,983	669,532	-5.3%	~18.6%	-7.1%
	Salaried	166,585		166,585	153,944	499	154,443	-7.6%		-7.3%
201012	Hourly	655,521	83,284	738,804	882,282	103,123	985,405	34.6%	23.8%	33.4%
	Salaried	174,158		174,158	240,898	1,926	242,824	38.3%		39.4%
201101	Hourly	598,510	83,284	681,793	583,338	42,235	625,573	-2.5%	-49.3%	-8.2%
	Salaried	159,012		159,012	147,423		147,423	-7.3%		-7.3%
201102	Hourly	570,018	83,284	653,301	581,549	39,298	620,847	2.0%	-52.8%	-5.0%
	Salaried	151,443		151,443	158,641	315	158,957	4.8%		5.0%
201103	Hourly	655,521	63,114	718,634	589,466	37,249	626,715	-10.1%	-41.0%	-12.8%
	Salaried	174,158		174,158	158,971		158,971	-8.7%		-8.7%
201104	Hourly	598,510	47,984	646,493	586,329	29,061	615,389	-2.0%	-39.4%	-4.8%
	Salaried	159,012		159,012	151,494		151,494	-4.7%		-4.7%
201105	Hourly	627,017	58,070	685,087	587,443	38,803	626,246	-6.3%	-33.2%	-8.6%
	Salaried	166,585		166,585	146,908		146,908	-11.8%		-11.8%
201106	Hourly	627,059	47,984	675,043	590,515	31,446	621,961	-5.8%	-34.5%	-7.9%
	Salaried	166,585		166,585	185,143		185,143	11.1%		11.1%
201107	Hourly	598,549	53,027	651,576	884,553	75,563	960,116	47.8%	42.5%	47.4%
	Salaried	159,012		159,012	257,439		257,439	61.9%		61.9%
201108	Hourly	655,564	47,984	703,548	578,093	44,285	622,378	-11.8%	-7.7%	-11.5%
	Salaried	174,158		174,158	171,707		171,707	-1.4%		-1.4%
201109	Hourly	627,059	58,070	685,129	571,944	54,945	626,890	-8.8%	-5.4%	-8.5%
	Salaried	166,585		166,585	156,366		156,366	-6.1%		-6.1%
Grand To	tal	9,415,156	772,479	10,187,635	9,737,325	653,307	10,390,632	3.4%	-15.4%	2.0%

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 1-33

Atmos Energy Corporation Case No. 2013-00148 Monthly Payroll Variance Analysis - SA 009DIV As of September 30, 2012

Data:	Base Period	_ Forecasted Peri	iođ
Type of Filing	: Original _	Updated	Revised
Workpaper R	eference No(s).:		

Schedule 33 Page 1 of 1 Witness Responsible Densman

	Employee Monthly Budget			et	Monthly Actual			Variance Percent		
Date	Group	Reg.	ÓT	Total	Reg.	ÓT	Total	Reg.	OT	Total
FY 2012	7	-			·					
201110	Hourly	591,427	58,186	649,613	596,012	52,312	648,324	0.8%	-10.1%	-0.2%
	Salaried	174,568		174,568	154,340		154,340	-11.6%		-11.6%
201111	Hourly	619,596	103,031	722,627	591,452	54,317	645,769	-4.5%	-47.3%	-10.6%
	Salaried	182,879		182,879	154,746		154,746	-15.4%		-15.4%
201112	Hourly	619,596	91,827	711,423	893,386	74,079	967,465	44.2%	-19.3%	36.0%
	Salaried	182,879		182,879	236,023		236,023	29.1%		29.1%
201201	Hourly	619,596	91,827	711,423	596,218	42,001	638,219	-3.8%	-54.3%	-10.3%
	Salaried	182,879		182,879	154,955		154,955	-15.3%		-15.3%
201202	Hourly	591,427	91,802	683,229	597,642	41,916	639,558	1.1%	-54.3%	-6.4%
	Salaried	174,568		174,568	155,123		155,123	-11.1%		-11.1%
201203	Hourly	619,596	69,418	689,014	606,910	32,367	639,278	-2.0%	-53.4%	-7.2%
	Salaried	182,879		182,879	155,070		155,070	-15.2%		-15.2%
201204	Hourly	591,427	52,587	644,014	598,754	34,878	633,632	1.2%	-33,7%	-1.6%
	Salaried	174,568		174,568	155,108		155,108	-11.1%		-11.1%
201205	Hourly	647,752	63,838	711,590	603,991	39,814	643,805	-6.8%	-37.6%	-9.5%
	Salaried	191,194		191,194	156,744		156,744	-18.0%		-18.0%
201206	Hourly	591,427	52,587	644,014	912,195	74,126	986,321	54.2%	41.0%	53.2%
	Salaried	174,568		174,568	233,592		233,592	33.8%		33.8%
201207	Hourly	619,596	58,211	677,807	606,825	45,839	652,664	-2.1%	-21.3%	-3.7%
	Salaried	182,879		182,879	158,626		158,626	-13.3%		-13.3%
201208	Hourly	647,752	52,637	700,389	606,800	52,662	659,462	-6.3%	0.0%	-5.8%
	Salaried	191,194		191,194	163,464		163,464	-14.5%		-14.5%
201209	Hourly	563,271	63,763	627,034	614,868	41,168	656,036	9.2%	-35.4%	4.6%
	Salaried	166,252		166,252	159,791		159,791	-3.9%		-3.9%
Grand To	tal	9,483,774	849,714	10,333,488	9,862,636	585,480	10,448,117	4.0%	-31.1%	1.1%

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REQUEST:

Provide all wage, compensation, and employee benefits studies, analyses, or surveys that have been conducted since Atmos's last rate case or that are currently being utilized by Atmos.

RESPONSE:

The employee compensation component of Total Rewards was implemented effective October 1, 1998. The compensation component was designed to be fluid and adaptable to change without the necessity of periodic formalized studies. However, Atmos Energy does participate in various compensation surveys. These compensation surveys are conducted by third parties on an annual basis and report on various compensation elements (base pay, short and long term incentive, etc.). These survey reports are from general industry as well as the natural gas industry. Currently Atmos Energy participates in approximately 12 compensation surveys. Atmos Energy has not performed or procured any plan or enterprise level compensation studies during the last five years. The only evaluations or analyses performed have been for individual job analysis or creation. New and reevaluated jobs are market priced and an annual merit budget is recommended each year to Atmos Energy's Management Committee for consideration.

Please see Attachment 1 for the 2013 Atmos Energy Total Rewards Guide. Please see Attachment 2 for the 2013 Valuation Report.

Also, please see Attachment 1 to the Company's response to Staff DR No. 1-39 for a copy of Atmos Energy's Group Medical Plan.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-34_Att1 - 2013 Total Rewards Guide.pdf, 92 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-34_Att2 - 2013 Valuation Report.pdf, 45 Pages.

Respondent: Josh Densman

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 1-34



Employee Guide



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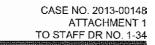
Welcome Letter to Atmos Energy! Kim Cocklin February 1, 2012

Welcome to Atmos Energy and thank you for joining our team of employees dedicated to providing safe and reliable natural gas service to over 3 million customers.

You have been selected to join our highly skilled and well trained workforce which is passionate about the natural gas industry, committed to providing excellent customer service and are part of a culture committed to living our core values. The core values of trust, respect and honesty guide our everyday behavior and provide the foundation for our success.

Soon you will be introduced to our company and learn more about our culture by attending a New Employee Orientation and the AtmoSpirit workshop. Both of these classes will provide you with the tools, concepts and language that will help you be more effective in your job.

You have a very important role in continuing to build on our success. Thank you in advance for your dedication and for joining Atmos Energy.



This guide will help you understand Atmos Energy Corporation and the Total Rewards available to you. While this guide includes many of the facts about the Company's plans, it does not attempt to describe all provisions or limitations. In case of any questions, the official plan or policy document, as interpreted by the Company, remains the final authority. The Company reserves the right to amend, suspend or terminate these programs, in whole or in part, from time to time at its sole discretion.

The guide is divided into three sections:

- Company Overview
- Total Rewards
 - o Pay
 - o Benefits
 - Learning and Development
 - o Culture
- Forms



New Employee Checklist

First Day	The following forms will need to be completed on or before your first day:					
	 Personal Data Collection W-4 (Federal withholding) Authorization Agreement for Direct Deposit Direct Deposit of Expense Reimbursement (optional) Veteran Status Invitation to Individuals with Disabilities to Self-Identify Affirmative Action/Equal Employment Opportunity Survey State Withholding (TX & CO excluded) Health Care Network for Workers' Compensation (if applicable) 					
First 31 Days	In the first 31 days after your hire date you will need to make all of your benefit elections. You will enroll through Employee Self-Serve (ESS) on our intranet site, "Atmosphere." For complete instructions on enrolling in benefits, see the following "Quick Reference Guide on How to Enroll in Benefits".					
	 Complete your benefits enrollment (Medical, Dental, Vision, Life, 401k/RSP, etc.) Beneficiary Designations (401k, Life Insurance, Business Travel and Accident) 					
First 60 Days	You will need to complete the following courses through the Atmos Energy Learning Center (AELC) within your first 60 days:					
	Required – Online Code of Conduct Alcohol Misuse & Drug Abuse Policy Alcohol and Drug Testing Natural Gas 101 Technology Resources Smart Phone					
	Required – Facilitator Led New Employee Orientation					
	Recommended – Online Introduction to Expense Reporting (iExpense) Atmos Energy Learning Center Training Video					



Company Overview

Our Company	Atmos Energy is one of the largest natural gas-only distributors in the Unite States. Our regulated distribution operations deliver natural gas to residentia commercial, industrial, agricultural, and public-authority customers. Our distribution services are provided to more than 1,400 communities in 9 state Our non-regulated operations provide natural gas marketing and procuremen services to industrial, commercial, and municipal customers primarily in the Midwest and Southeast, and manage company-owned natural gas pipeline an storage assets, including one of the largest intrastate natural gas pipeline			
	systems in Texas. Atmos Energy currently employs more than 4,700 people.			
Our Vision	Our vision is for Atmos Energy to be one of the largest providers of gas distribution and related services. We will be recognized for excellent customer service, as an employer of choice, and for achieving superior financial results.			
Our Culture	At Atmos Energy, our employees make us a great company. We have a culture of caring, teamwork, and dedication; and a habit of doing the right thing - not because it's our job, but because it's part of our character. Our spirit of service has worked for us for more than 100 years. This family of great people is your natural gas company.			
A Great Place to Work	What makes Atmos Energy a great place to work?			
	THE PEOPLE and how we work together. Our tradition and values span more than a century.			
	Every business wants to be profitable. At Atmos Energy, we have extensive experience in operating successfully. Not only are we are profitable, but we also have a tradition of excellence in customer service, safety, reliability, and community service. It is <i>how</i> we go about serving our customers that makes us different. The <i>how</i> is our culture. We are focused on strengthening our culture, which is built on values. You will have the opportunity to learn more about our culture and how you can contribute.			

Total Rewards

Overview					
Introduction	 At Atmos Energy, we've designed a unique and comprehensive strategy to reward our employees for their commitment to grow our business, deliver superior customer satisfaction and help drive our financial success. Total Rewards includes pay and benefit programs that make up how employees are recognized and rewarded for their contributions. Total Rewards is also an important company-wide framework made up of four primary components: Pay Benefits Learning & Development Culture 				
	Total Rewards Pay Benefits Learning & Development Culture				

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Pay

Pay Programs

Introduction	You have the opportunity to share in the Company's success through competitive base and incentive pay programs.
	• We reward talented, motivated employees who take an active role in helping our organization
	• The base pay program provides and offers the flexibility to reward top performance, skill development and growth
	• Our incentive pay program are links directly to the company's business strategy and rewards teams for meeting and exceeding goals that ensure Atmos Energy's continued success
Our philosophy	Atmos Energy's Base Pay Program is flexible and responsive to the organizational growth and changes we have experienced and fully expect to continue to enjoy in the coming years.
	The pay program looks externally at jobs and is driven by what the "market" – other companies – pay for similar job skills. It provides base pay opportunities within a specific, competitive market range based on performance, experience, skills and responsibilities.

Pay Programs, Continued

Market pricing	"Market pricing" provides us with insight regarding "competitive pay".
	• We participate in compensation surveys with other companies to gather and share competitive pay information for our jobs. We "match" our jobs to similar jobs at other companies based on internal job descriptions (responsibilities, not title), current organizational charts and input from Atmos Energy management
	 We then review survey results at a national level and consider geography, industry and companies comparable in size. We also consider "internal equity", or a job's relative value to other jobs within the enterprise Some recruiting websites mimic this process and claim to provide accurate market values for various jobs but these sites usually provide only a very general view across multiple industries
Pay grades	Nine pay grades have been established for the pay program. Each job in the Company is assigned to one of the nine grades based on market pricing data – information taken from the surveys.
	 Each segment gives managers flexibility in establishing individual pay levels based on skills, experience, responsibilities and performance.
	• Pay ranges are updated at the beginning of each fiscal year on October 1 to help ensure external competitiveness.

Pay Programs, Continued

Grade	Minimum		Midpoint		Maximum
4	\$22,800	\$27,200	\$34,000	\$40,800	\$45,200
*****	en rurren alteration at a horizon a horizon de alte	of Management of a state of the second state o	National Standard and Annal Standard Strange Charles	erforescripterelitices and succession and so	of a town of the set o
2	\$28,300	\$33,800	\$42,200	\$50,600	\$56,100
3	\$35,200	\$42,100	\$52,600	\$63,100	\$70,000
4	\$43,500	\$51,900	\$64,900	\$77,900	\$86,300
5	\$54,500	\$65,100	\$81,400	\$97,700	\$108,300
6	\$68,300	\$81,600	\$102,000	\$122,400	\$135,700
7.	\$85,600	\$102,200	\$127,800	\$153,400	\$170,000
8	\$107,700	\$128,600	\$160,700	\$192,800	\$213,700
9	\$133,900	\$159,900	\$199,900	\$239,900	\$265,900

Pay structure The following represents Atmos Energy's Fiscal Year 2013 Pay Structure:

Midpoint	Represents the point in the pay grade that is equidistant
	from the pay grade entry and the pay grade maximum.

Compa-ratio Compa-ratio is defined as the ratio of the employee's pay to the midpoint of the assigned salary range

Example:

- If an employee's pay is \$50,000 and the midpoint of the salary range is \$52,600, the employee's compa-ratio is 95.0% (\$50,000/\$52,600 = 95.0%)
- If the compa-ratio is greater than 100%, the employee's pay is above the midpoint; if it is less than 100%, the employee's pay is below the midpoint

Flexible and Responsive Rewards

Merit increases	Atmos Energy uses a common merit increase effective date of October 1 (beginning of Atmos Energy's fiscal year). Supervisors are provided a merit budget that is based on competitive practice, what's occurring in the business environment and Atmos Energy's ability to pay. When making merit increase				
	decisions, your supervisor will consider your individual performance, compa- ratio, skills, experience and overall contribution.				
Overtime	Overtime is determined based on hours worked within a designated work week -168 hour block of time consisting of 7 consecutive 24-hour periods, which begins at 12:01 a.m. Saturday and ends at midnight Friday.				
	• Overtime pay is calculated in quarter hour increments (15 minutes)				
	• For any portion of a quarter hour worked, overtime for the full quarter hour will be paid.				
	• Basic overtime pay is earned when hours paid in any given workweek exceed forty (40) hours and calculated at the rate of 1.5 times the base hourly rate.				
Holiday pay	Time worked on a company holiday will be paid at 1.5 times the base hourly rate regardless of whether 40 paid hours has been reached. Holiday pay will be paid as described in the Time-Off Policy. Pay for holidays worked supersedes basic overtime pay for that company holiday.				

Variable P	ay Plan (VPP)				
Introduction	Atmos Energy provides employees with the opportunity to earn incentive dollars via the Variable Pay Plan (VPP). This annual incentive plan provides employees with the opportunity to share in the Company's successes as the result of employees operating in a safe, reliable manner and providing superior customer service.				
	Performance targets for the Plan are set by the Board of Directors and tied to annual profitability goals expressed as earnings per share (EPS). The performance period is defined as October 1 – September 30 each year.				
	Based on Company performance, a VPP payout has been awarded each year since 2001.				
Purpose	 When teams focus on what they can do to impact results and add value, they can make a difference! The VPP is designed to: Link employees to Company and team performance objectives Create a sense of ownership and commitment to the corporate Vision and Values Encourage employees to become knowledgeable about the business and how they can make a difference 				
Eligibility	To be eligible for the VPP, employees must have an official start date with the Company of August 31 or earlier of a given fiscal year.				
VPP guidelines	Incentive awards will be based on each participant's Eligible Earnings during the fiscal year using the same definition of earnings as the Pension Account and Retirement Savings Plans.				
	• Each participant has an Incentive Target based on his/her pay grade				
	• Incentive awards will not be paid if Company performance is below the established threshold EPS level				
	• When threshold EPS is met or exceeded, a Payout Percentage of Target is determined using the Performance Pay Matrix				
	• When a participant works a full fiscal year, the incentive payment will be computed by multiplying Eligible Earnings by the Incentive Target times the Payout Percentage of Target				
	Continued on next page				

Variable Pay Plan (VPP), Continued

VPP guidelines • (continued)	The fol	flowing guidelines apply to employment status changes:
	0	Participants who transfer to a job with a higher Incentive Target will be eligible for an incentive award using the higher Incentive Target applied to Eligible Earnings for the entire year.
	0	Participants who transfer to a job with a lower Incentive Target will have their incentive award determined by a proration of the time spent during the fiscal year under each Incentive Target.
	0	Time spent on Military Leave counts as time worked for computing incentive awards.
•	perform particip	pants who terminate employment prior to the end of the nance period (and/or prior to the payout date for VPP pants) will not be eligible for an incentive award unless the ation is covered by one of the following:
	0	Retirement - A participant, who retires during the fiscal year, by completing at least ten years of continuous service after the attainment of age 45, will receive an incentive award based on Eligible Earnings in the performance period.
	0	Disability - An employee who becomes disabled and qualifies for Long-Term Disability benefits will receive an incentive award based on Eligible Earnings in the fiscal year to the date the employee is no longer able to work. This date is the beginning of the Elimination Period as defined by the Long-Term Disability Insurance Plan.
	0	Death - An incentive award will be paid to the deceased's estate based on the participant's Eligible Earnings as if they worked for the entire performance period.

Variable Pay Plan (VPP), Continued

Fiscal Year 2013 VPP Performance Matrix

FY 2013 Company Performance (EPS)					
Pentonnance Level	EPS				
Below Threshold	Less than \$2.35				
Threshold	2.35				
Target	2.47				
Maximum	2.59				

Pay Grade	Threshold	Target	
1	1.00%	2.00%	4.00%
2	1.00%	2.00%	4.00%
3	1.00%	2.00%	4.00%
4	1.00%	2.00%	4.00%
5	2.50%	5.00%	10.00%
6	2.50%	5.00%	10.00%

Example:

Given an EPS of \$2.47, "Joe Atmos", a grade 3 employee with \$50,000 in Eligible Earnings, would receive a VPP payment of \$1,000 - computed as follows: $50,000 \times 2\% = 1,000$

VPP payments VPP payments will be made as soon as practicable after the end of the fiscal year if approved by the Company's Board of Directors. Your individual job performance must meet expectations. Incentive payments are discretionary, in accordance with the provisions of the Variable Pay Plan.

Compensation Roles and Responsibility

Comp Roles

The way Atmos Energy provides base and variable pay is not an event – it is an ongoing process. All roles within the company have responsibility for compensation. Both you and your supervisor play critical roles.

Compensation	HR Business Partners	Managers	Employees
 Develop compensation strategy, programs, and tools Provide technical expertise in compensation Work with HR, Business Management, Legal, Accounting, Payroll and other groups to communicate and execute compensation processes 	 Understand compensation administration Help leaders understand how compensation works Communicate Atmos Energy's compensation programs Monitor compensation activities 	 Explain compensation decisions and rationale to employees Own compensation decisions and support them to employees 	 Understand their own pay and pay programs Understand how performance impacts pay Understand career opportunities

Benefits

Benefits Information

Introduction	Atmos Energy offers a number of benefits that will help you and your family. In this section you will learn how and when you can change coverage and add or drop dependents. Important contact information for you and your family is also provided.
Our philosophy	The physical and financial health and well-being of our employees and their families is a top priority for Atmos Energy. This is why we offer a comprehensive benefits package that helps protect your family's security.
	We offer a variety of benefit plans, with choices in many areas. These choices give you the flexibility to choose the level of coverage that best meets your unique needs and situation.
	Our benefits package is competitive and cost-efficient. It provides the greatest value for the benefits dollars that both the employee and the company spend.
	We examine our current benefit options and explore new options every year to ensure that our benefits remain a source of security and value to our employees.
	Continued on next page

Benefits Information, Continued

Basic vs	
voluntary	
benefits	

The Company automatically provides the following basic benefits. Employees may also choose to enroll in the voluntary benefits listed below.

Basic Benefits	Voluntary Benefits	
Retirement Savings Plan (Fixed	Retirement Savings Plan (Employee	
Annual Company Contribution)	Pre-Tax & Company Matching	
	Contributions)	
Basic Life Insurance	Medical	
Business Travel Accident Insurance	Dental	
Paid Time Off	Vision	
Extended Illness Bank	Group Variable Universal Life	
	Insurance (GVUL)	
Short-Term Disability Plan	Pre-Tax (Flex) Spending Accounts	
Long-Term Disability Plan	Investment Advice	
Service Awards	Auto & Home Insurance Discounts	
Compass Professional Health	Accidental Death and	
Services	Dismemberment Insurance	
Employee Assistance Program		

Eligibility

Employees are eligible to enroll in Atmos Energy's voluntary benefits if they are classified as regular full-time employees (or full-time or part-time for the Retirement Savings Plan). You may enroll your eligible dependents in certain voluntary benefits. Your eligible dependents include:

- Your spouse
- Dependent children under age 26 or under age 25 for the Accidental Death and Dismemberment plan.
- Dependent children of any age if permanently physically or mentally disabled before age 19.
- Group Variable Life (GVUL) child coverage can be issued through age 18 or 22 if a full-time student.

<u>Reminder</u>: Children include your natural and legally adopted children, stepchildren and children for whom you are legal guardian.

Atmos Energy marriages (spouses)	 If your spouse is also an employee of Atmos Energy, you have these choices: Each of you may enroll as an employee One of you may enroll as an employee and the other as a dependent If you have children, only one of you can enroll the children 		
Cost	Atmos Energy is proud to offer a competitive benefits program.		
	 The Company pays 100% of the cost for providing the Basic Benefits listed on page 12. For our Voluntary Benefits, you and Atmos Energy share the cost of coverage: For medical and dental coverage, the Company pays 80% of the cost of coverage, while you pay just 20%. You pay the full cost of vision and optional life insurance coverage if selected. Your contributions to the Retirement Savings Plan and the Flexible Spending Accounts (if any) are made using pre-tax dollars. You pay discounted group rates for Group Variable Universal Life Insurance, Auto and Home insurance, and investment advice if you want these services. Our medical plans encourage everyone to spend healthcare dollars wisely, by providing incentives for generic drugs and using innetwork providers. We also encourage employees to take care of their health in order to be at their best for their family, friends, and for the company by providing wellness benefits such as health screenings and health risk assessments in addition to the wellness benefits provided through the medical plan, dental plan and the employee assistance program (EAP). In the long-term, better health translates into lower costs for the Plan and happier, 		
	more productive employees. To help us control future health care cost increases (and limit future benefit changes), you can help manage costs by adopting and maintaining a healthy lifestyle, taking advantage of our preventive care benefits and disease management programs, and by looking for ways to save money when you use the plans.		

Compass Professional Services	An excellent resource to help you understand your current and potential out of pocket expenses is Compass Professional Services. Compass can assist you with your Atmos Energy medical, dental, vision and prescription coverage. All covered dependents are also eligible for this service.
Changing your coverage	Consider your benefit choices carefully. Unless you have a qualifying change in status, your benefit elections will remain in effect through the end of the calendar year.
	Continued on next page

Adding or dropping a dependent	You may add or drop dependents during the year only if you experience one of the following qualifying changes in status:
	A legal change in marital status
	• Birth, adoption/legal guardianship, death of a dependent
	 Termination or commencement of employment by your spouse or dependent
	• Changes in work schedule for your spouse, dependent or yourself that result in becoming eligible or ineligible for coverage
	• Dependent becomes ineligible due to age
	• Change in residence or work-site resulting in different plan options
	Sufficient documentation must be provided to allow you to change your coverage mid-year, including adding or dropping a dependent.
	For example:
	• To add a child you will need a copy of the birth certificate, adoption paperwork, etc.
	• To add a spouse you will need to provide a marriage license and a copy of the Social Security Card.
	• In states which provide for common-law marriage, to add a common- law spouse to the plans you will need to provide a "Declaration of Common-law Spouse" form, which must be notorized. This form may be found on Atmostphere under "Forms".
	 To drop a child from the plans mid-year, you will be required to provide documentation showing the child is no longer eligible or has obtained other coverage
	• To drop a spouse from the plans due to a divorce you will be required to provide a copy of the divorce decree
	• To drop a common-law spouse from the plan you will be required to provide a copy of the divorce decree
	Continued on next page

TimelineIf you experience a qualified change in family status, contact your Human
Resources representative within 31 days of your change in status to your
benefits and learn how to submit the appropriate documentation and update
your benefits.

If your status change results in a need to update your beneficiaries, you may make these changes on Atmosphere under Employee Self Service at any time during the year.

AtmosWell

Life points

Introduction Atmos Energy offers a wellness program that encourages employees to get and stay healthy by offering a variety of activities throughout the year, including lifestyle management programs, nutrition and exercise trackers, healthy recipes and health-related articles and wellness assessments on our website, <u>www.atmoswell.com</u>

How to access Follow the steps below to access the AtmosWell site:

Step	Action
1	Log onto the internet
2	Type in the URL <u>www.atmoswell.com</u> in the address field. This link will redirect you to bcbstx.com where the wellness program is administered by Blue Cross Blue Shield of Texas.
3	When you enter the AtmosWell site, you can set up your user ID and password by entering your BCBS TX subscriber ID number and group number from your medical plan ID card. If you do not participate in the Atmos Energy medical plan, you will receive an ID card with this information for access to the wellness program.

Health screenings and assessments Your well-being is important to us. The combination of a health screening (which measures a variety of risk factors that could lead to metabolic syndrome and certain chronic diseases) and a Health Risk Assessment will show you exactly which areas of your health to concentrate on today. These tools will also give you a way to measure your results in the future. To take a Health Risk Assessment, log on to Atmoswell.com.

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AtmosWell, Continued

Wellness Incentive & Atmos Energy rewards those who take steps to improve their health. All existing employees who complete a biometric health screening will be eligible for a discounted biweekly medical plan premium. The discounted rate will take effect in the year following the year in which you were screened. If you were not screened within the designated timeframe, you will be subject to a higher premium on the medical plan.

All new hires are automatically eligible for the discounted rate for the year in which they are hired as well as the following year.

Medical Benefits

Introduction	Atmos Energy offers three medical plan options. In this section we will discuss each option, including the benefits and cost.			
Providers	-	obtain a list of providers in the BCBS network on the internet by following:		
	Step	Action		
	1	Log onto the internet and go to the Blue Cross and Blue Shield website at <u>http://www.bcbstx.com/</u> ,		
		Click on "Find a Doctor" at the bottom of the page and then follow the on-screen instructions.		
	2 When asked to "Select a Health Plan/Network", be sure to choos "BlueChoice PPO Plan".			
		The PPO Network physicians and facilities are providers for all of the Atmos Energy plans.		
		You may also call Blue Cross and Blue Shield at (866) 314-0266 to find out if your current providers are in the network.		
Enrollment	• E	Iigh Deductible Health Plan (HDHP) Option		
options	• P	 Preferred Provide Organization (PPO) Option 		
		 Exclusive Provider Organization (EPO) Option 		
	Decline Coverage			
	•	arch your geographic area and find that there are no network s in your area, you should contact your HR Representative to discuss tions.		
		Continued on next page		

Medical Benefits, Continued

Levels of coverage

- Employee only
- Employee + Spouse
- Employee + Child/Children
- Employee + Family (includes Spouse and Child/Children)

2013 bi-weekly rates Your cost for coverage is paid on a bi-weekly basis, based on the level of coverage you select.

Medical Plan:

Plan and Coverage Level	2013 Bi-Weekly Employee Contribution	2013 Bi-Weekly Employee Contribution with Wellness Incentive
High Deductible Health Plan (HDH	P)	
Employee	\$33.15	\$23.15
Employee & Spouse	\$77.91	\$67.91
Employee & Child/Children	\$66.31	\$56.31
Employee & Family	\$111.06	\$101.06
РРО		
Employee	\$45.08	\$35.08
Employee & Spouse	\$105.93	\$95.93
Employee & Child/Children	\$90.15	\$80.15
Employee & Family	\$151.01	\$141.01
EPO		
Employee	\$62.62	\$52.62
Employee & Spouse	\$147.15	\$137.15
Employee & Child/Children	\$125.23	\$115.23
Employee & Family	\$209.76	\$199.76

Medical Benefits, Continued

COBRACOBRA (the Consolidated Omnibus Budget Reconciliation Act) was passed
to help ensure that all individuals and their families have access to group
medical insurance.When you or any of your eligible covered dependents lose coverage in any
Atmos Energy medical, dental or vision plan option, you or your dependents
may continue coverage through COBRA.Based on your enrollment in the respective plan immediately prior to the
qualifying event, you may continue participation in the respective plan for a
period of up to 18 months or, in the case of a dependent, up to 36 months.The COBRA rates are the full cost of the plan option and coverage level
plus a 2% administrative fee. Conexis administers COBRA and any
communication regarding continuation of coverage and payment
arrangements will come directly from them.

High Deductible Health Plan (HDHP)

Introduction	In this section you will find information on the High Deductible Health Plan (HDHP), including the deductible, the out-of-pocket maximum, and the coinsurance percentages.
Key Terms	Annual deductible A deductible is the monetary amount you pay for your medical bills before you can file claims and your insurance company starts to pay. Deductibles come in varying amounts and are written into your insurance contract.
	<u>Coinsurance</u> The portion of covered expenses you and the plan share after you meet the deductible. It's listed as a percentage.
	<u>Co-pay</u> A specific dollar amount you pay for certain services, such as office visits. Co-pays do not apply to deductibles or out-of-pocket maximums.
	Out-of-pocket maximum The maximum amount you pay out of your own pocket for covered expenses in a year.
	<u>Primary Care Physician (PCP)</u> A family practitioner, general practitioner, internist, OB-GYN, pediatrician, or mental health physician who provides care and coordinates your medical treatment.
HDHP	Each member must meet a \$2,500 deductible before any benefits other than preventive are payable. However, once the maximum family deductible of \$5,000 has been met in a calendar year no other family members will be required to meet a deductible in that year.
	Once total covered charges (deductible and coinsurance) have reached \$5,000 for an individual in a calendar year, covered charges will be paid at 100% for the remainder of that calendar year.
	Once total covered charges (deductible and coinsurance) have reached \$10,000 for a family, covered charges will be paid at 100% for the remainder of the calendar year for all family members.
	Continued on next page

High Deductible Health Plan (HDHP), Continued

HDHP

Once you sign up for the High Deductible Health Plan (HDHP), you are eligible for a Health Savings Account (HSA). This may be an attractive option if you are looking for a tax-free way to save money for future medical expenses, or if you wish for greater flexibility with the way you use your medical benefits.

If you choose to enroll in the HSA, you can do this through Employee Self Service on Atmosphere. If you are enrolled in the HDHP as of January 1st, you will receive a company contribution to your HSA of \$1,000 for family coverage including spouse and children and \$500 for single coverage. This employer contribution is made in full on the first pay date of the new year. As an employee you may contribute up to \$3,250 for single coverage and \$6,450 for family coverage. These amounts include the company contribution if received.

Should you choose to enroll in HDHP and contribute to an HSA, you may not enroll in a Healthcare Flex Spending Account (FSA). However, you may enroll in a Dependent Care FSA. By signing up for an HDHP, you can expect to pay less money per paycheck for your coverage while accumulating the funds you don't use in an HSA. However, if you make frequent doctor visits, this plan may not be right for you.

High Deductible Health Plan			
Medical Plan Design	In-Network	Out-of-Network	
Company coinsurance after deductible	100%	70%	
Employee coinsurance after deductible	0% 30%		
Deductible Individual/Family	\$2,50	\$2,500/\$5,000	
Out-of-Pocket Maximum Individual/Family	\$5,000/\$10,000		
Lifetime Maximum	Unlimited		
PCP Office Visit	Deductible and coinsurance		
Specialist Office Visit	Deductible and coinsurance		
Hospital	Deductible and coinsurance		
Urgent Care	Deductible and coinsurance		
Emergency Room	Deductible and coinsurance		
Out-of-Pocket Maximum Included in Deductible?	Yes		
Preventative Care	100%	0%	

Preferred Provider Organization (PPO) Plan

Introduction	In this section you will find information on the PPO Plan, including the deductible required, the out of pocket maximum, the coinsurance percentages and the difference in using an in-network or out-of-network provider.	
Coinsurance	The PPO company coinsurance is 90% if services are received in-network and 70% if services are received out-of-network. This means Atmos Energy will pay 90% or 70% of covered charges depending on where services are received.	
Deductible	The deductible does not apply to preventative services for the PPO plan. Each member must meet a \$500 deductible before benefits are payable for hospital, outpatient procedures and diagnostic services. Depending on how your doctor bills, some services such as lab work may be subject to a deductible.	
	Once the maximum family deductible of \$1,000 has been met in a calendar year no other family members will be required to meet a deductible in that year.	
Out-of-pocket maximum	The deductible counts towards the out-of-pocket maximum for the PPO plan. The office visit and urgent care co-pays do not count towards the deductible or out-of-pocket maximum.	
	Once total in-network out-of-pocket charges (deductible and coinsurance) have reached \$1,250 for an individual in a calendar year, in-network charges will be covered at 100% for the remainder of that calendar year. Once total in-network out-of-pocket charges (deductible and coinsurance) have reached \$2,500 for a family, in-network charges will be covered at 100% for the remainder for the calendar year for all family members.	
	Once total out-of-network out-of-pocket charges (deductible and coinsurance) have reached \$2,500 for an individual in a calendar year, out-of-network charges will be covered at 100% for the remainder of that calendar year. Once total out-of-network out-of-pocket charges (deductibles and coinsurance) have reached \$5,000 for a family, out-of-network charges will be covered at 100% for the remainder of the calendar year for all family members.	

Preferred Provider Organization (PPO) Plan, Continued

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Primary care physician	A Primary Care Physician (PCP) is a family practitioner, internist, pediatrician or OB/GYN. The PCP office visit co-pay is \$10 for in-network charges. You are not required to meet the deductible for in-network office visits. However, some services performed at the doctor's office may be subject to the deductible such as lab work. Always check with your doctor's office first to see how services are billed.
Specialist	The specialist in-network office visit co-pay is \$50 in the PPO plan.
Hospital	There is no hospital co-pay for the PPO plan. Hospital charges will be subject to the deductible and will be paid a 90% in-network and 70% out-of-network after the deductible has been met.
Emergency room	Emergency room charges are subject to the deductible and coinsurance in the PPO plan.
Preventive care	Preventive care services are not subject to the deductible, coinsurance, or co- pay if received in-network in the PPO plan. Preventive care services are covered at the 70% coinsurance level if received out-of-network after the out- of-network deductible has been met.
	Continued on next page

Preferred Provider Organization (PPO) Plan, Continued

Out-of-pocket maximum

The deductible and coinsurance count towards the out-of-pocket maximum in the PPO plan. Co-pays do not count towards the out-of-pocket maximum.

PPO Plan					
Medical Plan Design	In-Network	Out of Network			
Company coinsurance after deductible	90%	70%			
Employee coinsurance after deductible	10%	30%			
Deductible Individual/Family	\$500/\$1,000	\$500/\$1,000			
Out-of-pocket Maximum Individual/Family	\$1,250/\$2,500	\$2,500/\$5,000			
Lifetime Maximum	Unli	Unlimited			
PCP Office Visit	\$10 co-pay	Deductible & coinsurance			
Specialist Office Visit	\$50 co-pay	Deductible & coinsurance			
Inpatient Hospital	Deductible a	Deductible and coinsurance			
Urgent Care Center	\$35 co-pay	Deductible & coinsurance			
Emergency Room	Deductible a	Deductible & coinsurance			
Preventive Care Services	100%	Deductible & coinsurance			

Exclusive Provider Organization (EPO) Plan

Introduction	In this section you will find information on the EPO Plan, including the deductible required, the out of pocket maximum, the coinsurance percentages and the difference in using an in-network or out-of-network provider.			
Coinsurance	The EPO company coinsurance is 100%.			
Deductible	The individual deductible is \$250 before benefits are payable in the EPO plan. Once the \$500 maximum deductible has been met for the family, innetwork charges are covered at 100% excluding required co-pays. The deductible does not apply to office visits or wellness benefits for the EPO plan. However, depending on how your doctor bills, some services such as lab work may be subject to deductible.			
Out-of-pocket maximum	The deductible counts towards the out-of-pocket maximum for the EPO plan. The office visit, urgent care and emergency room co-pays do not count towards the deductible or out-of-pocket maximum. Once the family out-of- pocket maximum of \$500 has been satisfied, no family members will be required to pay charges above the out-of-pocket maximum in-network for the remainder of the year (except for applicable co-pays).			
Primary care physician	A Primary Care Physician is a family practitioner, internist, pediatrician or OB/GYN. The PCP office visit co-pay is \$10.			
Specialist	The specialist office visit co-pay is \$50.			
Urgent care	The Urgent Care co-pay is \$35.			
Emergency room	The emergency room co-pay is \$150.			
Preventive care	There is no co-pay for preventive care services in the EPO plan.			
Out-of-pocket maximum	Includes the deductible for the EPO plan.			
	Continued on next page			

Exclusive Provider Organization (EPO) Plan, Continued

Medical Plan Design	In-Network Only
Company Coinsurance after deductible	100%
Employee Coinsurance after deductible	0%
Deductible - Individual/Family	\$250/\$500
Out-of-pocket Maximum - Individual/Family	\$250/\$500
Lifetime Maximum	Unlimited
PCP Office Visit Co-pay	\$10
Specialist Office Visit Co-pay	\$50
Hospital	Subject to deductible
Urgent Care Co-pay	\$35
Emergency Room Co-pay	\$150
Preventive Care Services	100%
Out-of-pocket Maximum Included in Deductible?	Yes

Plan summary No out-of-network charges are payable under the EPO plan.

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Prescription Drugs

Introduction	Atmos Energy, through its group health coverage, contracts with a vendor for prescription drugs. This vendor works with a large number of pharmacies across the United States. Because this group of pharmacies generates a large volume, they can discount prescription drugs. This prescription plan is offered to all employees and is the same for all medical plans. HDHP Only: The prescription drug plan for participants in the HDHP plan is slightly different than for those in the EPO or PPO plan. <u>If you are enrolled in the HDHP, all of your prescription drugs will be at the full cost and will count toward the deductible.</u> The exception to this is for preventive maintenance drugs (as defined and maintained by Blue Cross Blue Shield); you will not be required to pay the full cost of these drugs. All preventive maintenance drugs will be payable under the coinsurance plan design – use the table below. Any preventive maintenance drugs that are paid under the coinsurance design will count toward your out of pocket maximum. Therefore, once you have met your out of pocket maximum, all drugs, preventive and non-preventive, will be covered at 100%.				
Prescription drugs	The prescription drug plan is as follow Prescription Drug Plan Design	/s: Retail:	Mail Order:		
		30 Day Supply	90 Day Supply		
	Generic Coinsurance	25%	25%		
	Generic Maximum	\$10	\$20		
	Preferred Brand Coinsurance	25%	25%		
	Preferred Brand Maximum	\$75	\$150		
	Non-preferred Brand Coinsurance	35%	35%		
	Non-preferred Brand Maximum	\$150	\$300		

Additional Medical Benefits Information

Introduction This section covers other concerns you may have that are not covered in the previous topics, including reasonable and customary limits, coordination of benefits, mental health benefits, and our healthcare decision counseling service Nurseline. Reasonable All benefits payable in the High Deductible Health Plan, and services and customary received out-of-network in the PPO plan may be subject to reasonable and limits customary limits. However, one of the advantages of Blue Cross and Blue Shield is their vast network of providers. There are over 8,000 hospitals and 700,000 providers nationwide that have agreed to be reimbursed for services rendered according to a contract with Blue Cross and Blue Shield. If you obtain services from one of these providers, the contract price between the provider and Blue Cross and Blue Shield will be applied; you will not be balance-billed for any costs over and above the contracted price. You remain responsible for any applicable deductible. Additionally, these participating providers will file your claims directly with Blue Cross and Blue Shield. Coordination of This provision applies when benefits for the same charges are payable under benefits the Atmos Energy medical plan and another plan. The amount of benefits the Atmos Energy plan would have paid without this provision will be determined first. Then the amount of benefits paid by other plans primary to the Atmos Energy plan for the same charges will be subtracted from this amount. The Atmos Energy plan will pay the difference of these two amounts. Preventative In all medical plans, in-network preventative care benefits are covered at benefits 100%. Preventative care benefits are not subject to deductible or coinsurance. Examples of preventative care benefits include immunizations, age appropriate screenings for men and women, well child visits and routine physicals. For more information on preventative care benefits, please contact Blue Cross Blue Shield.

Additional Medical Benefits Information, Continued

Employee assistance and mental health benefits	The Employee Assistance Program (EAP) is offered to employees and their dependents to help those persons address personal concerns or questions. Magellan will coordinate the confidential care for personal concerns under the EAP.
	• Employees and their dependents may receive up to six counseling visits each year at no cost under the EAP and service is available from Magellan 24 hours a day.
	• All mental health benefits provided through the medical plan will be managed by Magellan.
	The phone number for all employees is 1-800-424-1768.
Nurseline	The 24/7 Nurseline is a healthcare decision counseling service that provides the information and support you need to get the best possible and most appropriate healthcare for you and your family.
	As a Nurseline member, you and your immediate family members can call from anywhere in the United States or Canada - 24 hours a day, seven days a week - to talk one-on-one with an experienced registered nurse. A Nurseline nurse can help if you are worried about a health problem but don't think it is important enough to call your doctor or if you want more information about a prescription, test or surgery. The nurses receive calls about everything from cut fingers to cold and flu relief, from food poisoning to skin problems. You can call for the latest information on immunizations for your children. Get ongoing support and guidance (for free!) on everything from weight control to smoking cessation.
	Call a Nurseline nurse at 1-800-581-0368 for answers to any of your health-related questions.

Introduction		to provide affordable dental care for you v level of coverage. It does not have to b t for medical.
Level of coverage	Employee Only	
••••••••••••••••••••••••••••••••••••••	Employee & Spouse	
	Employee & Child/Children	
	Employee & Family (Include	es spouse and child/children)
	· · · · ·	× ,
Bi-weekly costs		ach year is paid on a bi-weekly basis, elect. The 2013 bi-weekly contribution le:
Bi-weekly costs	based on the level of coverage you se	each year is paid on a bi-weekly basis, elect. The 2013 bi-weekly contribution e: 2013 Bi-Weekly Employee
Bi-weekly costs	based on the level of coverage you se rates are shown on the following tabl	ach year is paid on a bi-weekly basis, elect. The 2013 bi-weekly contribution le:
Bi-weekly costs	based on the level of coverage you se rates are shown on the following tabl	ach year is paid on a bi-weekly basis, elect. The 2013 bi-weekly contribution le: 2013 Bi-Weekly Employee Contribution
Bi-weekly costs	based on the level of coverage you se rates are shown on the following tabl Coverage Level Employee Employee & Spouse Employee & Children	each year is paid on a bi-weekly basis, elect. The 2013 bi-weekly contribution le: 2013 Bi-Weekly Employee Contribution \$ 2.99 \$ 5.97 \$ 5.97
Bi-weekly costs	based on the level of coverage you se rates are shown on the following tabl Coverage Level Employee Employee & Spouse	ach year is paid on a bi-weekly basis, elect. The 2013 bi-weekly contribution le: 2013 Bi-Weekly Employee Contribution \$ 2.99 \$ 5.97

Dental, Continued

Benefits	 You may choose any dentist for treatment. If you choose a network dentist, your out-of-pocket expenses could be less. The benefit amount depends on the type of treatment you receive: preventive, basic, major or orthodontia. After you have paid your annual deductible, you will be reimbursed based on the reasonable and customary charge limit. The plan pays a maximum benefit, after your annual deductible, of \$1,500 each year per person, excluding orthodontics.
	• If you or your child needs braces, the plan pays 50% of the cost, after a separate \$50 one-time deductible, up to a lifetime maximum of \$1,500.
Preferred dentist program	The plan offers a Preferred Dentist Program (PDP) that can help you save money. If you choose to use a participating dentist from the PDP list, you could receive a higher level of benefits.
	• You can save money when you use a participating dentist, because services may be provided at a reduced cost. And, participating dentists accept reduced fees for services the Dental Plan does not cover. This translates into lower out-of-pocket expenses for you.
	• You can feel confident about the qualifications of participating dentists because they meet MetLife's strict credential standards and comply with MetLife's ongoing utilization and claim review processes.
	• The PDP lets you select any participating or non-participating dentist at the time of treatment. And, you do not need a referral from your general dentist to see a specialist.
	• The PDP network includes more than 38,000 providers including 8,000 specialists of all types. That means there may be several participating dentists conveniently located near your home or workplace.

Dental, Continued

Treatment summary

Preventative Treatment	Covered in full (reasonable and customary
	charge) no deductible. Includes oral exam
	(two per year), bite-wing (one per year) and
	fluoride treatment (for children under age 1)
Basic Treatment	Plan pays 80% after deductible. Includes
	full-mouth or panoramic X-rays (once every
	five years), basic and composite posterior
	cavity fillings, root canal, gum treatment an
	oral surgery.
Major Treatment	Plan pays 50% after deductible. Includes
	crowns, dentures, implants and bridgework.
Orthodontia	Plan pays 50% after separate \$50 separate
	one-time deductible. Up to \$1500 lifetime
	limit per person.
Annual Deductible	\$50 Combined Basic and Major Treatment
(Individual)	
Annual Maximum Benefit	\$1,500 person, Basic and Major Treatment
	only

How to use the Follow the steps below to use this benefit: **benefits**

Step	Action
1	Make an appointment.
2	Pay the full cost of the visit (if your dentist does not file claims).
	You must file a claim form to receive reimbursement. Or ask your dentist to file your claim for you.
3	File a claim or ask your dentist to file your claim.
	Attach all original bills and receipts and keep copies for your records. Be sure to include your social security number on the claim form and on all bills and receipts. Send your claim to the address on the claim form. The MetLife Dental Claim Form may be found on the Atmos Energy intranet under Forms/Human Resources/Benefits Claim Forms.
4	Receive appropriate reimbursement for your reasonable and customary expenses.

Vision

Introduction	Atmos Energy offers vision coverag members through Superior Vision comprehensive eye exam, frames and discounts. It provides in-network a allowance structures for ease of underst items with out-of-pocket maximums of options.	Plan (SVP). SVP consists of a l lenses, contact lenses, and various and out-of-network coverage, retail tanding, and discounts on non-covered
	Superior Vision has also contracted with a selection of ophthalmologists who specialize in refractive surgery (Radial Keratotomy, Photo-Refractive Laser Keratotomy, and LASIK) and blepharoplasty (cosmetic eyelid surgery) to provide these popular elective procedures to plan members on a specially discounted basis. Plan costs are paid on a pre-tax basis. Contributions vary by the level of coverage you select.	
Level of coverage	Employee OnlyEmployee & Spouse	
	• Employee & Child/Children	
	• Employee & Family (Include	s spouse and child/children)
Bi-weekly costs	Your cost for coverage is paid on a bi-weekly basis, based on the level of coverage you select. The 2013 bi-weekly rates are shown on the following table:	
	Coverage Level	2013 Bi-Weekly Employee Contribution
	Employee	\$ 4.50
	Employee & Spouse	\$ 9.67
	Employee & Children	\$ 7.29
	Employee & Family	\$ 13.27

Continued on next page

Vision, Continued

Vision benefits If you use a network provider, you will pay a \$10 co-payment for your exam, a \$10 co-payment for your eyewear, and a \$25 co-payment for your contact lens fitting. There is no co-payment for contact lenses. If you use an out-ofnetwork provider, the plan will reimburse you up to the maximum dollar amounts shown for each service below, less any applicable co-payment:

Feature	In-Network	Out-of-Network (Co-pay applies)
Exams	One exam each calendar year	One exam each calendar year
By an Ophthalmologist	100% after \$10 co-payment	Reimbursement up to \$42
By an Optometrist	100% after \$10 co-payment	Reimbursement up to \$37
Eye Wear	After \$10 co-payment: One per calendar year	
Lenses (Standard) Per Pair:		
Single Vision	Covered in full	Up to \$ 32
Bifocal	Covered in full	Up to \$ 46
Trifocal	Covered in full	Up to \$ 61
Lenticular	Covered in full	Up to \$ 84
Frames (Standard)	Up to \$130	Up to \$ 68
Contact Lenses (Per Pair):	One per calendar year	
Cosmetic (Elective)	Up to \$120	Up to \$100
Contact Lens Fitting:	After \$25 co-payment: One per calendar year	
Standard	Covered in full	Not covered
Specialty	Up to \$50	Not covered
Claim Form	Contact a SVP network	Request reimbursement
	doctor. Identify yourself as a	from SVP. To request a
	SVP participant. The SVP	claim form call SVP at
	doctor will verify your	1-800-507-3800.
	coverage and file your claim	
	form for you.	

Refractive and blepharoplasty surgery

Superior Vision has contracted with a selection of ophthalmologists who specialize in refractive surgery (Radial Keratotomy, Photo-Refractive Laser Keratotomy, and LASIK) and blepharoplasty (cosmetic eyelid surgery) to provide these popular elective procedures to plan members on a specially discounted basis.

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Vision, Continued

Superior Vision Information	To locate a Superior Vision Plan network provider, call 1-800-507-3800 or access the Superior Vision Plan website at www.superiorvision.com.	
Other features	Superior Vision has a discount plan for eyeglass lenses. This is a "fixed discou of the participating Discount Plan prov Plan providers offer a 20% discount on contracted frame allowance. These fea benefits for covered eyeglasses.	int price" plan that is offered by many iders. Also, the participating Discount the cost of the frame above the
Discounts	The following are discount features on additional pairs of eyeglasses and contact lenses:	
	Item	Discount
	Frames	30% off retail prices
	Prescription eyeglass lenses	30% off retail prices
	Add-on charges to basic lenses	20% off retail prices
	Everyday "frame and lens package pricing"	20% off retail prices
	Contact lenses, standard hard or soft	20% off retail prices
	Disposable contact lenses	10% off retail prices
	All other prescription materials	20% off retail prices
	Non-prescription sunglasses	20% off retail prices

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Vision, Continued

Refractive surgery discount feature	Superior Vision has contracted with a network of more than 500 refractive surgeons nationwide who specialize in the popular elective procedures of radial keratotomy (RK), photo-refractive keratotomy (PRK) and LASIK. These providers offer members a 5-50% discount off their usual and customary surgical fees for these procedures.
Disclaimer	Discounts are available only from Superior Vision Plan in-network providers who are identified in the provider directory as accepting discounts as part of the services they provide under the Plan. To find a list of providers, log onto www.superiorvision.com.

Healthcare Flex Spending Account (FSA)

	Link IR WITH	
Introduction	Atmos Energy offers two types of Pre- Healthcare Account and a Dependent O types are explained, including how to o reimbursed for expenses and how to fin expenses.	Care Account. In this section, both calculate total funds invested, how to be
What is FSA?	· ·	ws you to contribute to an account on a d for eligible health and dependent care
		l income taxes, Social Security (FICA) taxes. Depending on your tax bracket, ket family healthcare expenses.
	PayFlex is the administrator for Atmos	Energy's FSA plan.
Enrollment		
choices	Account Type	Annual Election
	Healthcare Account	\$100 to \$2,500 per year
	Dependent Care Account	
	• Single	\$100 to \$5,000 per year
	• Married filing a joint tax return	\$100 to \$5,000 per year
	Married filing a separate tax return	\$100 to \$2,500 per year

Healthcare FSA claim grace period for claims	The Healthcare Flexible Spending Account (FSA) allows a two and one-half month grace period for using funds in the Plan. This feature allows healthcare expenses incurred between January 1 and March 15 of the following year to be reimbursed from remaining funds in your account contributed in the prior calendar year.
	If you do not use all of the money in your account by March 15 of the following year, you will forfeit the remaining balance to the plan.
	The healthcare FSA provides an excellent way for Atmos Energy employees to save on their health care expenditures.
Debit card summary	If you elect to participate in the FSA, you will automatically receive a debit card. You will then have the choice to activate your card or to keep it inactive and file paper claims to request reimbursement.
	Your debit card may be used when purchasing items that are reimbursable by the FSA. This card will work just like any other debit card. You simply present it at the pharmacy or to your doctor, dentist, or other medical provider, to pay for out-of-pocket charges that you incur which are reimbursable under a healthcare FSA.
	 Advantages of the debit card: Cash flow – You will have immediate access to your FSA funds. You will not have to pay for services and wait for reimbursement from the Plan.
	Easy to use at a provider's office – The \$10 co-pay for primary care physician and \$50 co-pay for specialists will rarely have to be substantiated.
	Continued on next page

Debit card summary (continued)	The card will not work at some locations that are not considered healthcare facilities such as department and discount stores, even if they have a pharmacy inside the store. You will need to file claims for purchases at those locations by paper or on the website <u>www.healthhub.com</u> .
	If you chose not to activate your debit card and to file paper claims for reimbursement, you may elect the direct deposit feature. This is done by going to <u>www.healthhub.com</u> . Complete this form and mail it to PayFlex at the address indicated on the form.
Using your debit card	Please be aware that:
	• You may not use your debit card for items that are not reimbursable under a healthcare FSA. If you are purchasing other items at the pharmacy, such as toiletries, etc., you will need to pay for those items separately. Remember - IRS rules govern what items may be purchased with FSA funds, including those purchased with an FSA debit card.
	• You may be required to substantiate your debit card purchases by submitting receipts. If you do not follow the procedures prescribed by PayFlex, your card may be de-activated and if this occurs you will need to work directly with PayFlex to get your card reactivated.
Substantiation process	Whenever possible, PayFlex will substantiate your charges without requesting additional information.
	For example:
	 If you are a member of the EPO medical plan option and you incur a \$10 charge for an office visit to your primary care doctor or a \$50 charge for a specialist visit, PayFlex most likely will not need additional documentation for those charges. In addition, if you purchase prescription drugs at a participating pharmacy, PayFlex will be able to determine which items are eligible through the pharmacy's coding system and will not need to request additional documentation from you.

Substantiation process (continued)	There will likely be situations when PayFlex cannot substantiate your charges. For example:
	• If you purchase a prescription at a pharmacy that is not participating in this program and pay the coinsurance, PayFlex may ask you to provide receipts to substantiate that the charges are eligible.
	Because our prescription drug program uses a coinsurance instead of flat co- pay, PayFlex will first try to substantiate the claim via information feed file from the prescription vendor. If they are unable to substantiate the claim through this automated process, they will contact you for documentation. You will have the option of receiving the notice via U.S. mail or email. You may elect on the PayFlex website at <u>www.healthhub.com</u> to receive only email notices via PayFlex.
	When a notice is sent, you will have 21 days to respond to a request for documentation. If you do not respond within 21 days, a second notice is sent. If PayFlex does not receive a response within the second 21-day period, then your debit card will be deactivated.
	If you misplace a receipt for the original claim that was paid with the debit card, you have the option to submit a different claim to clear the charge from your account by the deadlines outlined above, or you can send a check to reimburse the plan for the unsubstantiated charge.
FSA reimbursement	The healthcare account and the dependent care account are separate accounts. Funds cannot be transferred from one account to the other. Eligible claims must be incurred during the applicable plan year or during the period of the plan year that you are actively participating. According to current IRS rules, an expense is considered incurred when the service is actually received, not when you are billed or pay for the service.
	Continued on next page

Considering your deposits	You choose the amount of your annual deposits. Deposits are made to your account through payroll deductions which are taken out of your paychecks in equal amounts during the year.	
	You should consider the amount you deposit into each account carefully because you forfeit any money left in your dependent care account on December 31 st for which you have no eligible expenses. You forfeit any money left in your healthcare account on March 15 th following the end of the calendar year for which you have no eligible expenses. You have until March 31st following the end of the plan year to request reimbursement for expenses incurred during the year. You may not transfer money between the accounts or carry it over to the next year.	
	Once you decide how much to put into a spending account, your election will remain in effect for the entire calendar year unless you have a change in status.	
Healthcare	Eligible healthcare expenses may include:	
Account	Healthcare plan deductibles	
	• Co-payments	
	• Amounts over the maximum the health plan pays	
	• Other expenses not covered by the health plan	
	Out-of-pocket expenses incurred by you, your spouse or any dependent that you claim on your income tax returns are eligible for reimbursement whether or not you or they are covered through Atmos Energy's medical, dental and vision plans. But the expenses must be incurred while you are participating in the FSA.	
	Insurance premiums and expenses paid by the healthcare plan are not eligible for reimbursement under the healthcare FSA. Also, you cannot receive FSA reimbursement for a healthcare expense if you also itemize the expense as a deduction on your tax returns. For additional information about expenses that may be considered eligible, please refer to the PayFlex website <u>www.healthhub.com</u> . All submitted expenses are reviewed according to Internal Revenue Code Section 125.	

Healthcare FSA worksheet Use this worksheet to help determine your appropriate healthcare FSA election amount. You may want to review receipts from last year for healthcare expenses you paid out of your own pocket. Using these receipts and the worksheet, you can estimate the amount you want to elect for the healthcare FSA. Eligible expenses include those for you, your spouse and your eligible dependents.

Deductibles	\$
Medical, dental, vision	
Co-payments/coinsurance	\$
The amount not paid by your health plan coverage	
Amounts paid over plan limits	\$
Over reasonable and customary allowance	
Subtotal A	\$
Expenses NOT covered by insurance plan	
Prescription drugs	\$
Vision, dental and orthodontic care	\$
Treatments/therapies	\$
Fees/services	\$
Medical equipment	\$
Psychiatric care over limits	\$
Assistance for the disabled	\$
Other eligible expenses	\$
Subtotal B	\$

Eligible and Ineligible Healthcare Expenses Please see the IRS publication 502 on <u>www.irs.gov</u> or check the PayFlex website at www.healthhub .com for a list of eligible FSA expenses.

Dependent Care Flex Spending Account (FSA)

Introduction The Dependent Care Flexible Spending Account (FSA) helps you pay for child care services which make it possible for you and your spouse (if applicable) to work. Eligibility Under certain circumstances funds may be used to help pay for the care of criteria elderly parents, a disabled spouse or dependent. To be eligible, you must be at work during the time your eligible dependent receives care. You must also meet one of the following eligibility criteria: You are a single parent or guardian You have a working spouse or spouse looking for work Your spouse is a full-time student at least five months during the year while you are working Your spouse is physically or mentally unable to provide for his/her own . care You are divorced or legally separated and have custody of your child (even if your former spouse may claim the child for income tax purposes, your FSA can be used to pay for child care services provided during the period the child resides with you).

Dependent Care Flex Spending Account (FSA), Continued

Dependent Care FSA Worksheet Use this worksheet to help determine your Dependent Care FSA election amount. Note that the Dependent Care FSA does not cover any medical or health-care costs for your dependents.

<u>Reminder</u>: The individual dependent care FSA total should not exceed \$5,000 (\$2,500 in case of separate return by a married individual)

Child Care Expenses	Annual Expense
Day Care Center	\$
In-home Care	\$
Nursery and Pre-school	\$
After School Care	\$
Au Pair Services	\$
Summer Day Camps	\$
Elder Care Services	Annual Expense
Day Care Center	\$
In-home Care	\$

Dependent Care Flex Spending Account (FSA), Continued

How to use the account	You must incur and pay for dependent care expenses prior to seeking reimbursement. Be sure to get a receipt showing the date and how much you paid for the dependent care service or item.	
	Next, you will need to file a FSA claim with PayFlex (forms are on the Atmos Energy Intranet and at <u>www.healthhub.com</u>).	
	Unlike the Healthcare FSA. There is not a grace period with the Dependent Care FSA. Therefore, a claim is only reimbursable if the expense is incurred during the calendar year.	
	Attach your bill or receipt you received from an insurance company to the claim form.	
	<u>Note</u> : Annual elections will not carry over into the following year. You must complete a new FSA enrollment on Employee Self Service every year.	
Direct deposit	If you would prefer to have your FSA reimbursement deposited directly into your bank account rather than receiving a check, you will need to complete the Direct Deposit Authorization form (forms are on the Atmos Energy Intranet).	

Life, Business Travel Accident and Accidental Death & Dismemberment (AD&D) Insurance

Introduction	Atmos Energy provides Basic Life and Business Travel Accident coverage at no cost to you. You may elect Accidental Death and Dismemberment (AD&D) insurance to provide you and your family additional financial security. You pay the full cost of this coverage. Your contribution is paid on a pre-tax basis, unless you specifically request in writing that the contributions be made on an after-tax basis. You may also elect Group Variable Universal Life (GVUL). You pay the cost of GVUL on an after-tax basis. Costs vary by your age and the level of coverage you select.	
Basic life	The Company provides Basic Life equal to 2 times your annual base salary, rounded to the nearest \$1,000 increment. Maximum coverage is \$700,000.	
Imputed income	The federal government requires you to pay income tax if Atmos Energy provides more than \$50,000 of group life insurance coverage. The government considers the value of the cost for the Company to provide the coverage over \$50,000 to be part of your income from Atmos Energy. This taxable value is called imputed income. Imputed income applies to your Basic Life coverage only. The imputed income on the value of your Basic Life coverage can be seen on each paycheck you receive from Atmos Energy.	
lf you leave the company	If your employment terminates, you may convert your Basic Life insurance to an individual policy. To request a conversion form, contact MetLife at (800) 438-6388. A MetLife representative will take you through the rest of the process. You have 30 days from your date of termination to call MetLife to request a conversion.	
Business Travel Accident	 If you are a full-time employee, you are automatically covered under the Business Travel Accident Insurance Plan when you travel on Company business. The plan will pay you a portion of the benefit if you lose a limb, your eyesight, or your hearing as a result of an accident while traveling. If you die, the full benefit will be paid to your beneficiary. The benefit is 2 times your annual base salary. The plan pays a maximum benefit of \$250,000. 	
	Continued on view page	

Life, Business Travel Accident and Accidental Death & Dismemberment (AD&D) Insurance, Continued

Optional AD&D	You may elect Optional Accidental Death & Dismemberment (AD&D) coverage for yourself only or for you and all eligible members of your family. You may elect coverage from \$10,000 up to \$1,000,000 in \$10,000 increments. If you die this plan pays a benefit in addition to the Basic and GVUL plans. If you lose a limb or eyesight as a result of an accident, this plan pays a portion of the death benefit to you.	
Family protection plus	 If you enroll in the Employee + Family AD&D coverage the AD&D benefit that applies to your eligible family members is expressed as a percentage of the amount of AD&D coverage you select for yourself on the following basis: Spouse and eligible child or children Spouse and eligible child or children Spouse: 40% of employee amount Each child: 10% of employee amount Spouse only 50% of employee amount No spouse but dependent children Each child: 15% of employee amount Dependent children are your natural, adopted or step children who are under the age of 26 and may also qualify as a dependent child. The following benefits are provided at no additional cost to you when you enroll in AD&D coverage. 	
Emergency medical travel assistance services	Employees who enroll in Optional AD&D will have access to a global network of medical providers when traveling more than 100 miles from home. If an emergency medical situation occurs while a member is traveling in the U.S., the number to call is (800) 454-3679. If a member is traveling outside the U.S., the number is (312) 935-3783.	
Seat belt benefit	The AD&D plan pays an additional benefit if you (or a covered dependent) dies as a result of injuries sustained in an accident while driving or riding in a private passenger car and while wearing properly fastened seat belts (or child restraint if the insured is a child). This benefit will pay an additional 10% of the coverage amount, subject to a minimum of \$1,000 and a maximum of \$25,000.	
	Continued on vert page	

Life, Business Travel Accident and Accidental Death & Dismemberment (AD&D) Insurance, Continued

Hospitalization benefit	When a covered accident requires that you be hospitalized, the AD&D plan will pay, in addition to all other benefits, a monthly income of 1% of the coverage amount. Benefits are subject to a four-day waiting period and a maximum of \$2,500 per month (\$82 per day), up to 12 months, during the period of hospitalization. Pro-rata payments will be made for periods of less than a full month.	
Dependent educational benefit	The AD&D plan pays an additional benefit if you die as a result of injuries sustained in an accident that may provide up to \$5,000 for your spouse for one year and/or \$5,000 per year for four years for your child to continue their education.	
	AD&D Optional	Bi-Weekly Cost per \$10,000 of
		Coverage
	Employee Only	\$.17
	Employee + Family	\$.19

Life, Business Travel Accident and Accidental Death & Dismemberment (AD&D) Insurance, Continued

Beneficiary designation	You may name anyone as your beneficiary for Basic Life Insurance, Business Travel Accident and Accidental Death & Dismemberment coverage by completing the beneficiary section in Employee Self Service (ESS). You may change your beneficiary at any time. If you name more than one beneficiary, they will share equally unless you indicate otherwise.
	If you do not name a beneficiary, or if your beneficiary dies before you, the benefits will be paid to your estate.
	• If your spouse or child dies or you lose a limb or eyesight in an accident, notify the Human Resources Hotline at 972-855-4032. If you die, a family member should call the Hotline.
	• A Human Resources representative will send you (or your beneficiary) the necessary paperwork.

Group Variable Universal Life (GVUL) Plan Issued by Metropolitan Life Insurance Company

Introduction	Atmos Energy offers Group Variable Universal Life Insurance as an optional benefit for its employees. You pay the full cost of this coverage. This section will explain minimum and maximum coverage available and how and when to enroll in the plan.		
Supplemental GVUL life insurance coverage	 Minimum coverage: \$25,000 Supplemental coverage is available in multiples of 1-6 times your annual salary up to \$3,000,000. Supplemental coverage up to 6 times your annual salary to \$400,000 is available on a guaranteed issue basis. If you elect supplemental coverage over \$400,000 you will be required to complete a health questionnaire 		
Spouse coverage	 Minimum coverage: \$10,000 Spouse coverage is available in \$10,000 increments up to \$100,000. Spouse coverage of \$20,000 is available on a guaranteed issue basis. If you elect spouse coverage over \$20,000 you will be required to complete a health questionnaire for your spouse. 		
Dependent child coverage	 Coverage is available in amounts of \$2,000, \$5,000 or \$10,000 Dependent child(ren) coverage is available on a guarantee issue basis 		
Tax-advantage investment opportunity	GVUL offers you the opportunity to make additional investment contributions that can be used as a tool to help you achieve your financial goals.		
Will preparation service	Will preparation service is available through Hyatt Legal Plans, a MetLife company to GVUL participants. This service provides direct access to a participating program attorney for preparing or updating your will and your spouse's will. This service can help you to set forth your decisions concerning who cares for your children or who inherits your property and handles your affairs.		
	Continued on next page		

Group Variable Universal Life (GVUL) Plan, Continued

Additional information	 GVUL is permanent coverage that can be continued after employment with Atmos Energy at the same group rates as active employees.
	• MetLife will mail new employees a welcome packet with detailed information regarding the GVUL plan including information about eligibility enrollment rules and coverage options.

- Employees can enroll at any time through Metlife.
- GVUL is an employee pay all benefit.
- MetLife will track beneficiary information for this plan and any updates to your GVUL beneficiary designation must be made directly through MetLife.

Retirement Benefits

Introduction	 Atmos Energy offers the following retirement benefits : Retirement Savings Plan – T. Rowe Price Investment Advice – Guided Choice Retiree Medical 	
Benefits – quick overview	The following table lists each benefit and its description. Note : These benefits are outlined in detail on the following pages.	
	Benefit	Description
	Retirement Savings Plan	A defined contribution 401(k) plan to help you build a more secure future for yourself and your family. The plan is designed to be a long-term savings program to help you reach your retirement income goals.
	Investment Advice – Guided Choice	An investment advice provider that has developed a unique product to help Atmos Energy Retirement Savings Plan (RSP) participants plan for retirement.
	Retiree Medical	This benefit is available to eligible Atmos Energy regulated employees who have completed 10 consecutive years of service as a full-time employee after reaching age 45.

Retirement Savings Plan

Introduction	 The Retirement Savings Plan (RSP) represents Atmos Energy's commitment to helping you prepare for the future. The plan includes three components: RSP Employee Pre-Tax Contributions RSP Company Matching Contributions RSP Fixed Annual Company Contribution (FACC)
Immediate eligibility	 As a new employee, you will receive an enrollment kit from T. Rowe Price mailed to your home address. You are immediately eligible to participate in the Atmos Energy RSP and you will be automatically enrolled at 4% if you do not opt out or make a different election within the first 30 days. The Company matching contribution begins after you complete one year of service. The Fixed Annual Company Contribution begins after one year of service for eligible employees.
	Continued on next page

Retirement Savings Plan, Continued

Employee Pre- tax Contributions	 You will be automatically enrolled at a contribution rate of 4% unless you make a different election or opt out of the plan within your first 30 days. You may elect to defer up to 65% of your eligible earnings in the plan. The maximum amount that you may contribute is 65% of your eligible earnings in the calendar year 2013, if 65% of your eligible earnings are greater than \$17,500. The RSP also allows participants who will be 50 years of age or older by the end of the calendar year to make catch-up contributions up to the maximum allowed in the respective calendar year. For 2013, the limit is \$5,500. Salary reduction elections must be in whole percentages. The contribution rate you choose will be deducted from your paycheck on a pre-tax basis. You may change or stop your salary deferral at any time. You may change your existing salary-reduction account and your investment mix at any time by calling T Rowe Price at 1-800-922-9945 or through the website at <u>http://rps.troweprice.com</u>.
Matching contributions	On the first pay period after the completion of one year of service, you will receive a matching contribution from Atmos Energy for every \$1 you contribute up to 4% of your pay. So, if you contribute 4%, Atmos Energy will contribute another 4%.
	If you should reach the maximum annual deferral before the end of the calendar year, the matching contribution will continue throughout the remainder of the plan year to ensure you receive the maximum match on your contributions available.
	This information serves as official notice as required by the Internal Revenue Code (Code). Since Atmos Energy's Retirement Savings Plan contains matching contribution provisions that meet the safe harbor rules established by the Code, it is exempt from the general nondiscrimination rules contained in Code Sections $401(k)(3)$ and $401(m)(2)$.
	Continued on next page

Retirement Savings Plan, Continued, Continued

Fixed Annual Company Contribution (FACC)	Eligible employees begin receiving a 4% fixed annual company contribution after one year of service. Atmos Energy will make this contribution at the end of each year on your behalf based on your eligible earnings. Eligible employees receive this contribution regardless of whether they contribute to the RSP.
Your investments	You may direct the investment of your contributions to several investment options. If you do not direct the investment of your contributions, they will automatically be invested in the T. Rowe Price Retirement Fund that most closely matches your assumed retirement age. Atmos Energy's matching contributions are always made in Atmos Energy stock but may be diversified as soon as they are posted to your account. The fixed annual company contribution will be invested based on your current investment mix or in the applicable T. Rowe Price Retirement Fund if you have not elected an investment mix.
	You may elect to trade your investments in Atmos Energy common stock or any of the other funds at any time in accordance with trading guidelines.
	The RSP offers T. Rowe Price Mutual Funds, T. Rowe Price Retirement Funds, one outside fund and Atmos Energy stock as investment options. The funds are summarized in the enrollment kit you will receive from T. Rowe Price or you can view them at <u>http://rps.troweprice.com</u> .
Vesting	You become vested in matching RSP contributions from Atmos Energy as soon as they are deposited to your account.
	You become vested in the Fixed Annual Company Contribution after 3 years of participation service from date of hire.
	Continued on next page

Retirement Savings Plan, Continued, Continued

Changing investments	You may change the investment direction of your existing and future contributions and the Company's contributions in and out of Atmos Energy stock at any time by contacting T. Rowe Price by telephone or through their website at <u>http://rps.troweprice.com</u> . Quarterly statements will be sent to your home by mail unless you elect paperless delivery via e-mail.
	If enrolled in GuidedChoice, you may change your investment direction by calling GuidedChoice or logging in to their website. To change your investment direction through T. Rowe Price, you must first unenroll from GuidedChoice.
Reinvestment of dividends	• Dividends received from your Atmos Energy stock investments will be automatically reinvested in Atmos Energy stock unless you elect to receive them in cash. The dividend amounts do not count toward the maximum allowable contribution amount of \$17,500 for 2013.
	• You will need to contact T. Rowe Price on the Plan Account Line (1-800- 922-9945) to elect to receive your dividends in cash. If you receive your dividends in cash, no taxes will be taken out and you will need to add the cash received to your income to determine the income taxes you may owe. T. Rowe Price will issue a 1099 form for all dividends distributed directly to participants.

Retirement Savings Plan, Continued, Continued

Rollovers	To roll over your prior employer 401(k) account balances, complete the "Rollover Contribution Transfer Form" included in your enrollment kit from T. Rowe Price.
Contacting T. Rowe Price	You may also contact T. Rowe Price by calling 1-800-922-9945 or visiting the myRetirementPlan website at <u>http://rps.troweprice.com</u> for more information.

Investment Advice - GuidedChoice

Introduction	GuidedSavings is a program offered through GuidedChoice that provides objective, personalized retirement guidance for free or advice and management of your Retirement Savings Plan (RSP) account for an affordable annual fee.
How to enroll	After you are enrolled in the RSP you may participate in GuidedSavings. Initially, you can choose to have your investment mix default to the T. Rowe Price Retirement Fund until you have gone through the GuidedSavings program. You may also wait until you are automatically enrolled in the RSP after 30 days.
	Once your T. Rowe Price account is set up, you can contact GuidedChoice toll free at 800-242-6182, or through the Company's Intranet - Links Section, or connect directly to www.guidedchoice.com .
Important information	Investment mix changes go into effect as soon as the weekly update file is received by T. Rowe Price. Salary deferral changes may take up to two pay cycles to affect your paycheck because update files are sent from T. Rowe Price to Atmos Energy on a bi-weekly basis.
	If you elect to have GuidedChoice manage your account, you cannot make changes through T. Rowe Price. You have to contact GuidedChoice to make changes.
	If at any point you no longer wish to have GuidedChoice manage your account, simply call them to remove them as your advice provider. You will then be able to make changes through T. Rowe Price again.
Cost	The initial fee is prorated based on when you elected advice and the number of days remaining until the plan's anniversary date, each February 21. The fee is 0.35% (or \$3.50 per \$1,000) of your RSP account balance up to a maximum of \$100,000, not including the value of any Atmos Energy stock. The full annual amount is deducted from your RSP account each February 21 thereafter. Once the fee is deducted from your account, it will not be refunded.

Retiree Medical Benefits

Introduction	Participation in Atmos Energy's Retiree Medical Plan is available to all Atmos Energy non-union employees who have completed 10 consecutive years of service as a full-time employee after reaching age 45. Retirees may defer participation in the Retiree Medical Plan. The employee's spouse and eligible dependents are eligible to participate in the Retiree Medical Plan. Contributions to the plan will be deducted from the retiree's monthly pension payment if this form of benefit payment is elected. In cases where the retiree receives his/her pension benefit in a lump sum, the retiree will be billed for contributions and will be responsible for remitting the required contributions to the billing service provider.
	The Retiree Medical Plan has the same plan options, coverage levels and plan provisions as contained in the active employee medical plan. Contribution rates for the plan options and coverage levels available in the Retiree Medical Plan will be determined, like the active medical plan, using both projected net claims and administrative costs. Atmos Energy's share will be 80% of this amount and the retiree's share will be 20% of this amount. Medicare eligible retirees are separated to determine the contribution rates based on this group's claims and administrative costs.
Future indexed cap on company subsidy for employees not eligible For employees not eligible for retiree medical coverage by Sept 2009 (that is, those employees who by September 30, 2009 completed 10 years of full-time service after reaching age 45), the C subsidy toward retiree medical costs will increase with trend thro preserving the historical Company cost sharing philosophy of the paying 80% of the appropriate total medical cost. But, effective 2015, the cost sharing philosophy for this group of employees will limit the Company's retiree medical cost increase to no more that year.	
	For example, if the total cost in 2014 is \$800 per month, the Company will have paid \$640, and you will have paid \$120. If, in 2015, the total cost goes up to \$850, the Company will only pay 80% of \$824, or \$659.20, and you will pay \$190.80.
	Therefore, beginning with the 2015 Plan Year, employees who were not eligible for retiree medical coverage by September 30, 2009, will pay the difference between the total cost and the limited amount the Company will contribute.

Retiree Medical Benefits, Continued

Add-on factor Additionally, based on the retiree's age at retirement, a contribution add-on factor will be applied to the contribution rate in effect for the retiree's elected coverage. This add-on factor will not change as the retiree gets older; it is set at the time of retirement. These factors are as follows:

Age at Retirement	Factor
55	24%
56	20%
57	16%
58	12%
59	8%
60	4%
61	2%
62+	0

Life and dental Life insurance benefits are not available for retirees, but may be obtained through a Metlife conversion policy. Employees will be provided with an application to convert the benefit upon retirement.

Dental benefits are available to retirees directly from Metlife. Employees will receive enrollment materials.

Work/Life Benefits

Introduction	 To create a productive work/life balance following benefits: Holidays Bereavement Leave Jury duty/witness and voting leave Military leave Paid Time Off (PTO) Extended Illness Bank (full-time Short-Term Disability (full-time Long-Term Disability (full-time 	aves e only) e only)	y provides the
Holidays	The Company will observe eight scheduled holidays per year, plus one floating holiday and one division holiday. There are no restrictions on the use of your floating holiday; however, for scheduling purposes, you should arrange this day off with your supervisor as far in advance as possible. Each respective division and Shared Services will declare their designated holiday in November of each year. For 2013, the scheduled holidays are:		
	Holiday	Day	Date
	2013 New Year's Day	Tuesday	January 1, 2013
	Memorial Day	Monday	May 27, 2013
	Independence Day	Thursday	July 4, 2013
	Labor Day	Monday	September 2, 2013
	Thanksgiving Day	Thursday	November 28, 2013
	Day after Thanksgiving Day	Friday	November 29, 2013
	Christmas Eve	Tuesday	December 24, 2013
	Christmas Day	Wednesday	December 25, 2013
	New Year's Day	Wednesday	January 1, 2014

Division Designated Holidays: As operations permit, business and operating activities will be suspended and employees in the respective divisions will not be required to work on the following division designated holidays as indicated below:

Holiday	Division	Date
Martin Luther King	MS	January 21, 2013
Birthday		
Good Friday	CO KS, LA, KMD, WTX,	March 29, 2013
	MidTX and SHSR	
One Additional	Waco and Amarillo Contact	Open
Floating Holiday	Center	

Work/Life Benefits, Continued

Bereavement	 Up to five (5) days of bereavement leave are available to: Attend services and assist in matters related to the death of your wife, husband, child, father, stepfather, father-in-law, mother, stepmother, or mother-in-law. Part-time employees are eligible for 2.5 days. Up to three (3) days of bereavement leave are available to: Attend services and assist in matters related to the death of your son-in-law, daughter-in-law, sister, sister-in-law, brother, brother-in-law, grandparents, or grandchildren of you or your spouse. Part-time employees are eligible for 1.5 days.
Jury Duty, witness and voting leave	Time needed to fulfill civic responsibility is available to serve on a jury as a result of a court summons, to appear as a witness in a trial, or to vote in public elections when you cannot vote before or after work or cannot vote on an absentee basis
Military leave	 Atmos Energy provides paid military leave when you are called to active duty or active duty for training in the Armed Forces of the United States or unpaid military leave when you enlist or are inducted in the Armed Forces of the United States. When on paid or unpaid military leave of absence you may return to active employment at the same rate of pay and with all seniority, service credits and status that you would have enjoyed if not for the leave, provided you meet the criteria outlined in the Military Leave policy which can be found on Atmosphere/Docs/Corporate Policies/Human Resources. For employees on paid military leave as described above, Atmos Energy will make up the difference, if any, between the employee's base salary at Atmos Energy. Employees on military leave may continue to participate in the Atmos Energy medical and dental plans. Service time will continue to accrue for participation, vesting and benefits in the Pension Account Plan. Employee sfrom the division or department of the employee called into service will assist the employee's family while the called-up employee is on active duty.

Work/Life Benefits, Continued

Paid time off (PTO) The PTO program consolidates vacation, sick leave, family member illness and personal time into an integrated program. Under the PTO program you receive a number of PTO days based on how long you've worked for the Company. This program gives you the freedom and flexibility to take off for whatever reason you want. Time off must be scheduled in advance with your supervisor whenever possible.

PTO benefits will be substituted for unpaid Family / Medical Leave (FMLA).

Years of Service in	PTO Hours Accrued	
Upcoming Benefit	per Bi-Weekly	Annual Equivalent
Year	Paycheck	
Year of Hire	3.69	Based on date of hire,
		up to 12 days
1-4	4.62	120 hours (15 days)
5-9	6.15	160 hours (20 days)
10 - 19	7.69	200 hours (25 days)
20+	9.23	240 hours (30 days)

Additional
InformationThe Plan allows for up to 40 hours unused PTO days to be carried over to the
next year. Any unused PTO days in excess of 40 hours on December 31 of
each year will be rolled into your Extended Illness Bank (EIB).
If you leave Atmos Energy:

- You will be paid for any accrued PTO that you have not used as of your date of termination.
- If you have used more PTO than you have accrued as of your date of termination, the value of the amount of PTO used in excess of your accrual will be deducted from your final paycheck.

Work/Life Benefits, Continued

Definition of disability	If you are a regular full-time employee you are automatically covered under the following disability plans:
	• <u>Short Term Disability (STD)</u> – disabled for purpose of receiving STD means that due to illness or injury you are unable to perform the essential functions you regularly perform for the company for a period of at least 5 working days. PTO can be used to cover the five-day waiting period. If benefits are not available from your PTO or Extended Illness Bank (EIB), STD benefits will be paid at 70% of base pay after the five-day waiting period.
	• <u>Long Term Disability (LTD</u>) – you may receive benefits under the plan after you have been disabled for 180 calendar days. If you become eligible for benefits, the plan pays a benefit of 60% of your base monthly pay, up to a monthly maximum of \$10,000.
Extended Illness Bank	Your Extended Illness Bank (EIB) includes unused PTO from prior years in excess of the 40-hour carry-over limit. The time can be used to compensate you at base pay in lieu of the 70% short-term disability (STD) benefit.
	Once you are approved for short-term disability benefits, you may elect to substitute EIB benefits for the five days of PTO used for the short-term disability waiting period. If you decide to do this, your PTO balance will be credited with five days and five days will be deducted from your EIB.
	There is no cap on the number of days that may accrue in your EIB. When you terminate employment for any reason, your EIB balance will be forfeited.
Short-Term Disability	You are automatically covered under the short-term disability plan if you are a regular full-time employee. You receive benefits under the plan on the sixth work day you are absent from work due to illness or a non-work related injury. PTO can be used to cover the five day waiting period. If benefits are not available from your PTO or Extended Illness Bank (EIB), STD benefits will be paid at 70% of base pay after the five day waiting period.
	If you receive STD benefits, return to work and have a relapse of the same condition within 30 days, you can begin receiving STD benefits immediately without another 5 day waiting period.
	Continued on next page

Work/Life Benefits, Continued

Long-term disability	You are automatically covered under the Long-Term Disability (LTD) Plan on date of employment if you are a full-time employee. You may receive benefits under the plan after you have been disabled for 180 calendar days.
	The plan pays a benefit of 60% of your base monthly pay, up to a monthly maximum of \$10,000. Benefits are offset by other sources of disability income, including Social Security, Workers' Compensation, pension and state disability benefits, if any. Benefits end when you no longer meet the definition of disability or reach age 65, if the disability occurred before age 60.
Met Life	Extended Illness Bank (EIB), Short-Term Disability (STD) and Long-Term Disability (LTD) benefits require approval by MetLife, the disability program administrator. Details of how to report workers' compensation and disability claims are provided at the end of this section.
Workers compensation	Benefits for a work related injury or illness are determined by the Workers' Compensation Policy in accordance with state specific workers' compensation laws. All employees should contact their supervisor to report possible work related injury or illness.

Additional Benefits

Service Awards	The Atmos Energy Service Awards program recognizes service milestones in five year increments. You may order an award during the year in which you reach a five year milestone. Divisions hold functions each year to recognize those employees reaching a milestone.
Atmos Energy Store	The Atmos Energy logo is on our offices, trucks and uniforms. We also put it on marketing and promotional items such as shirts, hats and small promotional items that are used in marketing shows and community events. To Atmos Energy, our logo stands for responsibility in areas of Safety, Reliability, Customer Service and Community Involvement. Protecting the integrity of the Atmos Energy logo is important to all of us. All promotional- type items with the Atmos Energy logo are purchased through the Atmos Energy Store. Access to the Atmos Energy Store is on our "Atmosphere" website under Quick Links.
Employee Discounts	Atmos maintains several employee discount programs for use by employees and their families for personal use. A few of these employee discount programs include Panasonic, Sears, 1-800 Flowers, Samsonite, Apple, Ford, and GM. These discounts do not necessarily guarantee the best price available, nor does Atmos warrant or endorse any product or services highlighted. Access to information regarding Employee Discounts is on our "Atmosphere" website under Quick Links.
Purchasing Card	Atmos has a Corporate Purchasing Card (P-Card) program available for employee use. This company issued credit card is designed to help employees efficiently purchase a variety of products and services for Atmos' operational needs. All transactions on company issued credit cards are for business use only. Contact your Division Program Administrator for more information.
	Continued on next page

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Additional Benefits, Continued

Travel Discounts Atmos maintains many corporate travel discounts for rental cars, airline reward programs, and division hotel agreements. Employees will find negotiated rates with hotels for business and personal use in addition to airline codes for both Southwest and American Airlines. Please be sure to use these codes when booking any air travel with both Southwest and American. Travelers collect travel points in addition to Atmos Energy earning corporate travel rewards. Access to information regarding Corporate Travel Agreements is on our "Atmosphere" website under Quick Links.

Important	Vendor	Contact	Information
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Benefits	Contact	Phone Number
Medical Claims	Blue Cross & Blue Shield	(866) 314-0266
24 hour Nurse Line	Blue Cross & Blue Shield	(800) 581-0368
Mental Health	Magellan	(800) 424-1768
Medical Pre Authorization	Blue Cross & Blue Shield	(800) 441-9188
Prescription (Retail & Mail Order)	Prime Mail	(877) 357-7463
Dental/Basic Life/Accidental Death and Dismemberment, Auto and Home (Voluntary Benefits) Insurance	MetLife	(800) 438-6388
Group Variable Universal Life Insurance	MetLife	Participant - (800) 756-0124 Enrollment - (800) 846-0124
Preferred Dentist Listing	MetLife	(800) 942-0854
Vision	Superior Vision	(800) 507-3800
Flexible Spending Account	PayFlex	(800) 284-4885
Employee Assistance Program	Magellan	(800) 424-1768
Retirement Savings Plan (RSP)	T. Rowe Price	(800) 922-9945
Retirement Guidance and Advice	Guided Choice	(800) 242-6182
Travelers/Workers' Compensation	Contact your supervisor	
Atmos Energy Benefits Hotline	Local HR Representative	(972) 855-4032
Compass Professional Health Services	Compass	(800) 513-1667
Bank for HSA Participants	Mellon Bank	(877) 635-5472
Disability & FMLA	MetLife	(866) 729-9201
Service Awards	Michael C Fina	(800) 999-3462

Company	Web Address
Atmos Energy Intranet	http://Atmosphere.atmosenergy.com
Blue Cross & Blue Shield	www.bcbstx.com
Compass	answers@compasssphs.com
GuidedChoice	www.guidedchoice.com
Magellan	www.magellanassist.com
Mellon	https://hsamember.com/
MetLife	www.metlife.com
PayFlex	www.healthhub.com
PrimeMail	www.myprime.com
Superior Vision	www.superiorvision.com
T. Rowe Price	http://rps.troweprice.com

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Learning and Development

Introduction	No matter what your job is or where you are in your career, you want to continue to grow and be challenged. It's good for you and it's good for the Company. That's why we make it a shared responsibility. The Atmos Energy Learning & Development strategy offers you access to a broad range of learning opportunities and tools that can help give you a more productive career.
Our philosophy	We'll continue to move toward building a stronger company by building stronger employees. We'll focus attention in areas that help you increase your skills and your commitment to Atmos Energy. We'll look for areas that need improvement. And we'll look for the best ways to give you the tools and skills you need to change and grow.
Employee and organizational development	Our mission is to collaborate with business partners in support of organizational excellence and "Living AtmoSpirit". We are committed to personal and leadership development and the empowerment of others to maximize business results. We strive to promote the development of new skills, support change efforts, advance job knowledge and enhance leadership, team and personal effectiveness.
Technical training	Our Technical Training process equips field operations employees with the fundamental job skills required to perform job duties in a competent, efficient and safe manner. Technical Training curriculum incorporates State, Federal and Company mandated topics using a variety of delivery methods that blends e-learning, hands-on practice and knowledge assessment to provide employees with a more rounded and overall holistic learning experience.
Safety	Our vision is to be the safest provider of gas distribution, pipeline and related services. We choose safety as a value, not only a policy. We are dedicated to incident free choices because we care about our customers, co-workers, families, and communities! Our mission is to equip employees with the resources, knowledge, skills, and insights necessary to be incident free by providing a safety culture grounded in Atmos Energy core values and living AtmoSpirit.

Learning and Development, Continued

Performance management	Our Performance Management process will help identify needs and plan for development. With the system, your career development becomes an ongoing process, and a joint effort. You won't just get an annual appraisal, you'll partner with your supervisor to set your goals, discuss your development and evaluate your performance. You'll get coaching, feedback and opportunities for growth.
Culture shaping	You will also participate in a culture shaping program, AtmoSpirit, which is a way to help you understand your style, grow as a leader and become a better team player. As we move forward, we'll continue to refine our vision and provide whatever it takes to develop leaders at all levels.
Your contribution	Finally, we're working on ways to help everyone understand the big picture — Atmos Energy's competitive environment, our strategy to succeed in that environment — and where you fit in. We'll help you understand how what you do each day contributes to success.

Educational Assistance

Introduction	Atmos Energy provides educational assistance to encourage and assist employees in their efforts to further their formal education that is job-related and could enhance their effectiveness in their present position or prepare them for greater responsibilities in the future. The benefits of this plan are available to all regular full-time employees and to part-time employees at a reduced amount. This section outlines the approved courses and expenses.
Approved courses	 Approved courses must be completed at accredited schools or institutions. It is intended that this plan provide a mutual benefit to the Company and the participating employee. Therefore, the following types of courses are approved under the plan: Courses that improve or develop the skills necessary for the employee's current job Courses that prepare individuals for professional certifications Courses that develop skills and knowledge necessary for employees to prepare for advancement in a reasonably predictable future position with the Company Courses that are part of a degree plan for a degree that is related to work at Atmos Energy. If the college requires the employee to take certain courses as part of a plan to receive a degree that relates to a current or reasonable predictable future position for the employee, that course is covered under the plan. An employee may be required to submit a copy of his/her degree plan to determine if the degree relates to work at Atmos Energy. Educational assistance will apply to undergraduate and advanced degree programs, correspondence courses, certification programs and vocational/technical programs that are taken during non-working hours. Basic skill development courses in areas such as reading, writing and mathematics are covered under the plan when the courses are part of an accredited program and /or taught by certified teachers. These types of courses may be taken to improve skills for the current job, to prepare for advancement or as part of a high school equivalency (GED) program.

Educational Assistance, Continued

Approved	The plan provides 100% reimbursement for the following expenses up to \$3,000 per year per full-time employee and up to \$1,500 per year per part-
expenses	time employee:
	 Tuition fees Textbook/workbooks Registration and student fees

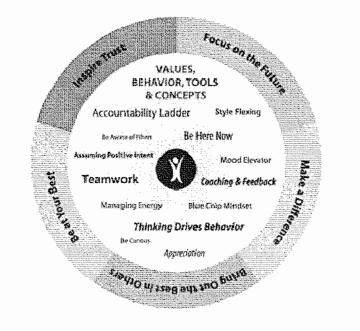
- Building use fees
- Laboratory fees

Culture

Introduction At Atmos Energy, how we do things is just as important as what we accomplish. Our culture defines who we are. Our values of honesty, mutual respect, and trust are the foundation of our culture and are reflected in how we do business. Modeling these values every day is essential to each employee and the organization's overall success. We recognize that as individuals we are unique and that our differences bring synergy to our culture, provide innovation, and keep us competitive.

As a team, we have a strong commitment to the safety of our teammates and our customers. By listening to each other, coaching when necessary, and showing appreciation for a job well done, we are committed to maintaining a safe environment. We recognize the value of our customers and that they are the source of our existence. You were selected to be a part our team because we believe in your ability to deliver excellent customer service.

At Atmos Energy we also believe that ultimate success lies in the difference we make in the world around us. We will provide many opportunities for you to demonstrate that you are part of a larger community. As an organization, we participate in the United Way, Special Olympics, and supporting our troop activities, just to name a few.



The Deal between Atmos Energy and its employees	The Deal is an agreement between Atmos Energy and its employees in order to sustain a healthy and productive environment to ensure our mutual success. The table below outlines the expectations.
	The Company will
	 Provide a safe environment, adequate resources and capable leadership Communicate openly about the Company's direction, the rationale for decisions and how employees can make a difference
	 Encourage and recognize prudent risk-taking, support testing new

- Encourage and recognize prudent risk-taking, support testing new ideas and methods
- Support employee development through training, coaching and developmental opportunities
- Empower employees to make decisions within their capability
- Treat employees with respect, honesty and integrity
- Provide recognition and rewards based on contributions a share in the success employees help bring about

Employees are expected to be ...

- Flexible and responsive to change
- Reliable and productive in executing their job effectively
- Innovative, looking for better ways to do things, to solve problems
- Committed to their own growth and development
- Actively seeking to provide superior service to both internal and external customers
- Engaged, proactive and to act as leaders
- Focused on and contributing to results

Safety	 Atmos Energy is committed to "Safety First": By living safety as a value within our culture By providing a safe, healthy and stable work environment for all employees By delivering safe, efficient and affordable service to our customers By complying with federal, state and local regulations that pertain to our daily operations By enhancing general public safety through safe work practices and public awareness
Communication	 Methods of communication between the Company, its management and all employees include: Atmosphere Intranet AtmoSpeak EmpComs Atmos Monthly/Visions Magazine Employee Broadcasts Safety Meetings Employees can also follow Atmos Energy on Twitter, Facebook and YouTube
E-mail	 With our growing use of e-mail to conduct business inside and outside the company, it is important that we do everything we can to project the most professional image possible, including the use of proper signatures. Each of us wants to give our e-mails a touch of personality, but when the signature line becomes longer than the body of the message itself, it's time to rethink the impression we are giving those who receive our e-mails. Slogans, inspirational quotes and lines from our favorite movies may be fitting for our home e-mail but are out of place when you are representing the company to the public or to fellow employees. Other items often used to personalize e-mails such as background colors, stationery and pictures also detract from the professional image we need to project. By using the standard signature on our e-mail, we will improve our overall branding strategy and boost Atmos Energy's credibility.

Policies, procedure and standards	Written policies and procedures are established to provide guidelines for the relationship between Atmos Energy and its employees. They can be found, in their entirety, on Atmosphere under Docs/Human Resources.	
	 The following General Provisions apply to all Human Resources policies and procedures: Confidentiality – Only those Company officials who, on a case-by-case basis, have a need to know Condition of employment – Compliance with the Company policies is a condition of employment Documentation – Knowingly falsifying any Company document will be subject to disciplinary action Exceptions – Requests made through management in writing to the appropriate level, up to Kim Cocklin Legal – If any portion of a policy conflicts with any Federal or state law or regulation, that portion will be void Reservation of Rights – The Company reserves the rights to interpret, modify, eliminate or add to the provisions of any policy in whole or in part at any time Role of Human Resources – To partner with management to facilitate appropriate and consistent application of the policies, and to coach and guide employees Scope – Policies apply to all employees and may be applicable to applicants 	
Equal employment opportunity	The Company will take all appropriate steps to ensure applicants and employees are treated fairly in all aspects of employment through full and voluntary compliance with federal, state and local statutes.	
Affirmative action plan	Atmos Energy has a number of federal contracts and subcontracts and is required to maintain an Affirmative Action Plan.	
Americans with Disabilities Act Amendment Act (ADAAA)	Good Faith effort accommodations are available when deemed necessary. To request an accommodation, utilize the <i>Job Accommodation Request</i> . The form is located on Atmosphere/Forms/Human Resources.	

Behavior and conduct	 Employees are expected to: Promptly, and to the best of their ability, carry out work-related requests and assignments; 	
	• Treat others with respect, honesty and integrity;	
	• Cooperate with management, fellow employees and the public;	
	• Follow safety rules and public laws;	
	• Create a harassment-free workplace;	
	• Support team members by keeping to assigned work schedules;	
	• Use company time, funds and property productively;	
	 Use confidential information consistent with assigned job responsibilities; and 	
	Follow company policies and procedures.	
	• Maintain trust and confidence with customers and community.	
	Employees should avoid conduct and behavior detrimental to the integrity of and public confidence in Atmos Energy.	
Driver qualifications policy	This policy promotes the safe and legal operation of vehicles driven by employees while conducting Company business.	
E-mail and internet usage	The company does not monitor E-mail or Internet usage, but keep in mind all communication transmitted and received and web activity is company property and can be reviewed if necessary.	
Employee problem- solving policy	Encourages the continued practice of open communications at all levels of the organization whether exchanging ideas or resolving problems. The employee may proceed to the next level of supervision, up to and including the division President, should resolution not be obtained initially.	
Employee selection policy	Review and apply for a posted job by going to Atmosphere and clicking on Job Posting found under the Human Resources tab. Positions may be recruited concurrently from internal and external sources for all positions. Team/panel interviews are typical for most positions.	
	Continued on part page	

Employment of relatives	The policy defines applicable relatives and line-of-authority and provides methods for addressing various situations.			
Harassment	Prohibits harassment or inappropriate behavior because of age, disability, states, race, color, national origin, religion, gender, sexual orientation or gender identity. Atmos Energy promptly investigates all reported complaints.			
Inclement Weather	After considering current and forecasted weather conditions, current and forecasted road conditions, employee and public safety and continued services/operations, local management will identify what services and operations are primary and advise each employee if he is required to work in order to maintain business critical services and operations.			
Weapons Policy	All individuals are prohibited from possessing, carrying and/or using weapons at any time while engaged in Company business, while on Company premises, while in a Company vehicle and/or in a Company uniform.			
Discipline Policy	All employees are expected to provide great customer service, perform their job duties well, act in a manner consistent with our company values and live AtmoSpirit. We also expect employees to use good judgment and ask for help when in doubt about appropriate decisions, behaviors, or actions. This discipline policy is used when employees fail to meet these expectations.			
	The various levels of discipline are listed below:			
	• Counseling			
	• Warning (Level 1 and Level 2)			
	• Separation			
	Steps may be repeated or skipped as appropriate to the situation. Information may be found at: AtmoSphere home>Docs&Apps>Documentation>HR			
	Continued on next page			

Termination policy	 This policy discusses the types of terminations, as follows: Voluntary terminations Involuntary terminations It also outlines the Exit Interview Process and Payments.
Weapons policy	Employees are prohibited from possessing, carrying and/or using weapons, at any time while engaged in Company business, while on Company premises, while in a Company vehicle and/or a Company uniform.
Creating a culture of appreciation	• Everyone at Atmos Energy is involved in creating our work environment and it will be what we make it. The Total Rewards Work Environment initiative is designed to help us all do our part to make ours a work environment that makes us want to do our best. We'll all be contributing to this effort. Leadership will be setting the example, but to be successful, everyone must take part.
	• We've already started a program to encourage diversity. Our goal is to create a culture that respects and appreciates diversity and recognizes that valuing people makes Atmos Energy an "Employer of Choice." Diversity refers to all kinds of differences in people — not just obvious, physical differences, but differences in ways of thinking. We all have a natural tendency to respond positively to people who are like us and discount those who are not. Respecting and appreciating diversity requires us to overcome that tendency. We must not only accept our differences — we must capitalize on those differences to help solve business problems.
	• We'll be working on more ways to improve our work environment and to open channels of communication. We want to continue to improve attitudes and morale. Together, we'll work to create an environment that will help you be as good as you can be — an environment for success.

Performance management	to improve performance. It seems l	n supervisors and employees work together ike a simple concept, but it's actually a ance Management program encourages ming.	
Performance Management is an ongoing process. You'll take an ac you meet regularly with your supervisor to discuss what you are do what you need to do to improve. Together, you will set your goals, your development and evaluate your performance. Communication way and includes open, honest and constructive feedback. You'll k you've been, where you're going and how to get there.			
	We'll start by focusing on building the relationship between you and your supervisor. You'll begin by meeting with your supervisor to set your individual goals and plan development. Together, you'll evaluate your current performance. Then you'll identify specific performance expectations and you'll discuss and plan for your development. You'll have ongoing updates, coaching and feedback. You and your supervisor will work together to check your results and evaluate your performance.		
	you'll discuss and plan for your de coaching and feedback. You and ye	velopment. You'll have ongoing updates, our supervisor will work together to check	
Setting SMART Goals	you'll discuss and plan for your de coaching and feedback. You and yo your results and evaluate your perf	velopment. You'll have ongoing updates, our supervisor will work together to check ormance.	
-	you'll discuss and plan for your de coaching and feedback. You and yo your results and evaluate your perf When you set your performance ex	velopment. You'll have ongoing updates, our supervisor will work together to check ormance. spectations, you and your supervisor will Specific actions are tasks focused on	
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-	you'll discuss and plan for your de coaching and feedback. You and yo your results and evaluate your perf When you set your performance ex make sure your goals are SMART: Specific	velopment. You'll have ongoing updates, our supervisor will work together to check ormance. epectations, you and your supervisor will Specific actions are tasks focused on a particular situation Ways to know you've reached specific levels of accomplishment Reasonable accomplishments that reflect performance within your	
-	you'll discuss and plan for your de coaching and feedback. You and ye your results and evaluate your perf When you set your performance ex make sure your goals are SMART: Specific Measurable	velopment. You'll have ongoing updates, our supervisor will work together to check formance. epectations, you and your supervisor will Specific actions are tasks focused on a particular situation Ways to know you've reached specific levels of accomplishment Reasonable accomplishments that	

We'll take the next step and link individual goals to division or team goals, and ultimately to Atmos Energy's overall objectives. As you begin to see how your performance impacts the Company and business results, you'll be ready to set new individual goals and begin a new cycle — another step in the ongoing process of learning and growing.

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Culture, Continued

Building a winning team	When you look at a house, the first thing you notice is how it looks — things like style, number of rooms, wall coverings, type of carpet, maybe the landscaping. But if you seriously consider buying that house, you want to know if it has a solid foundation. If it doesn't, you don't want the house — no matter how good it looks.
	When you look at a company, you may look first at pay and benefits. But what is it really like working there? Do you want to invest your time there? The best way to know is to look at the foundation — Learning & Development and Work Environment.
	It takes everyone working together to lay this foundation. The Company provides the tools and resources. But it's up to you to use them. With each person taking an active role — sharing the responsibilities and the rewards — we can build a winning organization.
The last word	This guide is provided to help you understand Total Rewards. The Company reserves the right to amend, suspend, or terminate these programs, in whole or in part, from time to time at its sole discretion.
	This is a brief overview of your benefits; it is not a complete description of benefits. You will receive benefit booklets fully describing your benefits at a later date.
Reference	You can find additional information on all policies on the Atmosphere under <u>Human Resources</u> : Home > Docs & Apps > Documentation > Human Resources

Atmos Energy Corporation Atmos Energy Corporation Pension Account Plan Actuarial Valuation Report Pension Cost for Fiscal Year Ending September 30, 2013 under U.S. GAAP

Employer Contributions for Plan Year Beginning January 1, 2012

October 2012



This report is confidential and intended solely for the information and benefit of the immediate recipient thereof. It may not be distributed to a third party unless expressly allowed under the "Purpose and Actuarial Certification" section herein.

Atmos Energy Corporation Pension Account Plan

TOWERS WATSON

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Atmos Energy Corporation Pension Account Plan

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Purposes of valuation

Purposes of valuation

Atmos Energy Corporation retained Towers Watson Pennsylvania Inc. ("Towers Watson"), to perform an actuarial valuation of the Atmos Energy Corporation Pension Account Plan for the purpose of determining the following:

- (1) The minimum required contribution in accordance with ERISA and the Internal Revenue Code (IRC) for the plan year beginning January 1, 2012.
- (2) The estimated maximum tax-deductible contribution for the tax year in which the 2012 plan year ends in accordance with ERISA as allowed by the IRC. The maximum tax-deductible contribution should be finalized in consultation with Atmos Energy Corporation's tax advisor.
- (3) Plan accounting information in accordance with FASB Accounting Standards Codification Topic 960 (ASC 960).
- (4) Determination of the Funding Target Attainment Percentage (FTAP) under IRC §430(d)(2), as reported in the Annual Funding Notice required under ERISA 101(f).
- (5) The value of benefit obligations as of October 1, 2012 and Atmos Energy Corporation's pension cost for fiscal year ending September 30, 2013 in accordance with FASB Accounting Standards Codification Topic 715 (ASC 715-30).

Limitations

This valuation has been conducted for the purposes discussed above and may not be suitable for any other purpose. In particular, please note the following:

- (1) This report is not intended to constitute a certification of the Adjusted Funding Target Attainment Percentage (AFTAP) under IRC §436 for any plan year.
- (2) This report does not determine the plan's liquidity shortfall requirements (if any) under IRC §430(j)(4). If applicable, we will determine such requirements separately, as requested by Atmos Energy Corporation.
- (3) This report does not determine liabilities on a plan termination basis, for which a separate extensive analysis would be required.
- (4) The cost method for the minimum required contribution is established under IRC §430 and may not in all circumstances produce adequate assets to pay benefits under all optional forms of payment available under the plan when benefit payments are due.
- (5) This valuation reflects our understanding of the relevant provisions of the Pension Protection Act of 2006 (PPA); the Worker, Retiree and Employer Recovery Act of 2008 (WRERA); and the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 (PRA). The IRS has yet to issue final guidance with respect to certain aspects of these laws. It is possible that guidance may conflict with our understanding of these laws based on currently available guidance and could therefore affect results shown in this report.
- (6) Based on an election by Atmos Energy Corporation the valuation does not reflect the provisions of the Moving Ahead for Progress in the 21st Century Act (MAP–21). MAP-21 imposes corridors around the segment rates used for funding purposes for 2013 plan years, with optional applicability for 2012 plan years.

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Section 1: Summary of results

Summary of Valuation Results

All monetary amounts shown in US Dollars

Plan Year Beginning	January 1, 2012	January 1, 2011
Funding		
Market value with discounted receivable contributions	309,841,391	304,092,206
Actuarial value of assets	309,841,391	304,092,206
Funding balances	0	10,338,528
Funding target	381,393,021	347,557,851
Target normal cost	15,575,368	13,680,841
Funding shortfall (surplus)	71,551,630	53,804,173
Funding target attainment percentage (FTAP)	81.23%	84.51%
Minimum required contribution		
Prior to application of funding balances	29,134,887	23,532,699
Net of available funding balances	29,134,887	13,194,171
Effective interest rate	5.22%	6.12%
U.S. GAAP Accounting (ASC 715) as of Measurement Date	October 1, 2012	October 1, 2011
Projected benefit obligation (PBO)	450,332,723	404,986,965
Fair value of assets (without receivable contributions)	326,268,492	266,595,023
Funded status	(124,064,231)	(138,391,942)
Pension cost (including effects of settlements, curtailments and termination benefits) for fiscal year	31,381,499	27,872,399
Discount rate	4.04 %	5.05%
Participants as of Census Date	January 1, 2012	January 1, 2014
Active employees	4,308	4,368
Participants with deferred benefits	922	944
Participants receiving benefits	1,797	1,764
Total	7,027	7,076
Plan Accounting (ASC 960)	January 1, 2012	January 1, 2014
Present value of accumulated benefits	317,155,743	297,225,344
Market value of assets (with receivable contributions)	310,130,256	304,092,206
Plan accounting discount rate	7.75%	8.25%

¹ Both obligations and assets are adjusted by \$7,697,148 to reflect the value of the Liberty transaction as of August 1, 2012, adjusted for two months of interest to October 1, 2012.

Minimum Required Contribution

All monetary amounts shown in US Dollars

Plan Year Beginning	January 1, 2012	January 1, 2011
Minimum Required Contribution		
Prior to application of funding balances	29,134,887	23,532,699
Net of available funding balances	29,134,887	13,194,171

The minimum required contribution for the 2012 plan year must be partially satisfied in quarterly installments during the plan year, with a final payment due by September 15 (following). These requirements may be satisfied through contributions and/or an election to apply the available funding balances. The minimum required contribution is determined assuming it is paid as of the valuation date for the plan year. Contributions made on a date other than the valuation date must be adjusted for interest at the plan's effective interest rate. The minimum funding schedule, before reflecting any funding balances elections or amounts already contributed for the 2012 plan year prior to the issuance of this report, is shown below:

All monetary amounts shown in US Dollars

Due Date	Amouni
April 9, 2012	5,883,175
July 5, 2012	5,883,175
October 4, 2012	5,883,175
January 15, 2013	5,883,175
September 13, 2013	6,931,000

If a plan has a funding shortfall for the current plan year, quarterly contributions will be required in the following plan year.

Because the plan has a funding shortfall, quarterly contributions for the 2013 plan year will be required. Quarterly contributions for the 2013 plan year will not exceed 7,238,722 per payment, based on this year's valuation results.

The preliminary minimum funding schedule for the 2013 plan year, before reflecting any funding balance elections, is shown below:

All monetary amounts shown in US Dollars

Plan Year	2013
Preliminary Schedule of Minimum Funding Requirements	
April 15, 2013	7,238,722
July 15, 2013	7,238,722
October 15, 2013	7,238,722
January 15, 2014	7,238,722
September 15, 2014	To be determined by 2013 valuation

Change in Minimum Funding Requirement and Funding Shortfall (Funding Surplus)

The minimum funding requirement increased from \$23,532,699 for the 2011 plan year to \$29,134,887 for the 2012 plan year, and the funding shortfall increased from \$53,804,173 on January 1, 2011 to \$71,551,630 on January 1, 2012, as set forth below:

All monetary amounts shown	in US Dollars
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		Minimum Funding Requirement	Funding Shortfall (Surplus)	
Pri	ior year	23,532,699	53,804,173	
Change due to:				
*	Expected based on prior valuation, contributions, and use of/creation of funding balances	(3,798,527)	(33,621,118)	
۶	Unexpected noninvestment experience	1,785,027	8,810,408	
۲	Unexpected investment experience	2,758,298	16,764,762	
۲	Assumption changes	4,857,390	25,793,405	
۲	Method changes	0	0	
۲	Plan amendments	0	0	
Cu	irrent year	29,134,887	71,551,630	

Significant reasons for these changes include the following:

- The effective interest rate declined 90 basis points (from 6.12% to 5.22%) increasing the funding shortfall and the minimum funding requirement.
- The return on the actuarial value of assets was less than expected, which increased the plan's funding shortfall and the minimum required contribution.

Funding ratios

The Pension Protection Act of 2006 (PPA) defines several Funding Ratios. All of these ratios are based on a ratio of plan assets to plan liabilities, but the assets and liabilities are defined differently for different purposes. Depending on the purpose, the assets may be market value or, if different, a smoothed actuarial value of assets, and may be reduced by the prefunding balance or all funding balances, and the liabilities may be based on the funding target, funding target disregarding at-risk assumptions, or the funding target calculated using at-risk assumptions (see the At-Risk section below for a discussion of at-risk assumptions).

Purpose of Ratio	Percent	Threshold	Implications
January 1, 2011 Funding Ratios			
Eliminet die der die Stad Hendelik findericht die die die die Stade in die Stade in die Stade in die Stade in In die Stade in die Stade Hendelik findericht die Stade in d			
Use of the funding balances to satisfy 2012 Minimum Required Contribution (MRC)	87.49%	80%	Since greater than threshold, the funding balances can be used to satisfy 2012 MRC
Quarterly contribution exemption test for 2012	84.51%	100%	Since less than threshold, quarterly contributions are required for 2012
At-risk Prong 1 Test for 2012	84.51%	80%	Since greater than or equal to threshold, plan is not at risk in 2012
January 1, 2012 Funding Ratios			
Use of the funding balances to satisfy 2013 MRC	81.23%	80%	Since greater than threshold, the funding balances can be used to satisfy 2013 MRC
Quarterly contribution exemption test for 2013	81.23%	100%	Since less than threshold, quarterly contributions are required for 2013
At-risk Prong 1 Test for 2013	81.23%	80%	Since greater than threshold , plan is not at risk in 2013
PBGC 4010 filing in 2013	81.23%	80%	Since greater than threshold, this plan does not trigger a 4010 filing in 2013
PBGC variable premium for 2012	81.51%	100%	Since less than threshold, PBGC variable premiums are required in 2012
Exempt from establishing SAB – prefunding balance not applied to 2012 MRC	81.23%	100%	Since less than threshold, and prefunding balance is not applied to 2012 MRC, new Shortfall Amortization Base (SAB) is created
Eliminate SABs	81.23%	100%	Since less than threshold, Shortfall Amortization Bases are not eliminated

Following are the key funding ratios and their implications for the 2011 or 2012 plan years.



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Benefit limitations

Under the PPA, a plan may become subject to various benefit limitations if its funded status falls below certain thresholds.

Plans are prohibited from paying lump sums or other accelerated forms of distribution if the Adjusted Funding Target Attainment Percentage (AFTAP) is below 60%, and the amounts which can be paid are limited if the AFTAP is between 60% and 80%. In addition, lump sums to the 25 highest paid employees may be restricted if a plan's AFTAP is below 110%. This limitation does not apply to mandatory lump sum cash-outs of \$5,000 or less. In addition, plans which were completely frozen before September 2005 are exempt from the restrictions on lump sums and other accelerated forms of distribution.

Benefit accruals must cease, amendments to improve benefits cannot become effective, and plant shutdown benefits and other Unpredictable Contingent Event Benefits (UCEBs) cannot be paid without being fully paid for if the AFTAP is below 60%. In addition, if the AFTAP would be below 80% reflecting a proposed amendment, the plan amendment cannot take effect unless actions are taken to increase plan assets.

To avoid these benefit limitations, a plan sponsor may take a variety of steps, including reducing the funding balances, contributing additional amounts to the plan for the prior plan year, contributing special "designated IRC §436 contributions" for the current plan year, or providing security outside the plan. Not all of these approaches are available for all of the restrictions discussed above. For example, restrictions on accelerated distributions cannot be avoided by making designated IRC §436 contributions.

The AFTAP for Atmos Energy Corporation Pension Account Plan for the plan year beginning January, 2012 is 81.23%. Based on Atmos Energy Corporation's election, this AFTAP does not reflect the segment interest rate corridors of MAP-21. This AFTAP may be changed by subsequent events.

Note that this report is not intended to constitute a certification of the AFTAP under IRC §436 for any plan year. The AFTAP for the plan year had been previously certified on March 28, 2012 to be 81.05%. The AFTAP was recertified to be 81.23% on October 30, 2012 to reflect audited assets.

Current implications of AFTAP for 2012 Plan Year

We believe that the certified AFTAP of 81.23% for the 2012 plan year has the following implications for benefit limitations described in IRC §436. Atmos Energy Corporation should review and confirm these conclusions with ERISA counsel:

- Benefit accruals called for under the plan without regard to IRC §436 must continue.
- Accelerated distributions called for under the plan without regard to IRC §436 continue in full.
- Amendments that increase benefits must be evaluated at the time they would become effective to determine if they are permissible.
- Plant shutdown and other UCEBs must be evaluated at the time they would become effective to determine if they are permissible.



Implications of 2012 AFTAP for presumptions in Next Plan Year

Because the AFTAP for the 2012 plan year is at least 80% but less than 90%, the presumed AFTAP for the 2013 plan year would decline 10% on April 1, 2013 if the 2013 plan year AFTAP has not yet been certified. Based on our understanding of the application of IRC §436 to the Atmos Energy Corporation Pension Account Plan, as described above, we believe this decline in presumed AFTAP would cause accelerated distributions to be partially restricted. Atmos Energy Corporation should confirm these effects with your counsel.

Note, however, that adoption of plan amendments and/or payment of UCEBs may change this result. We recommend that you consult with ERISA counsel concerning plan amendments.

PBGC reporting requirements

Certain financial and actuarial information (i.e., a "4010 filing") must be provided to the PBGC if the Funding Target Attainment Percentage (FTAP) is less than 80% for any plan in the contributing sponsor's controlled group. However, this reporting requirement may be waived for controlled groups with no more than \$15 million in aggregate plan underfunding.

The FTAP for 2012 is 81.23%. In addition, we understand that all other pension plans within Atmos Energy Corporation's controlled group also have FTAPs of at least 80%. As a result, no 4010 filing is expected to be required for 2012 as a result of the plans' funded status. However, the only plans we have considered in this analysis are the Atmos Energy Corporation Pension Account Plan and the Retirement Plan for MVG Union Employees; if there are other plans within the controlled group, a filing may be required. In addition, a filing may also be required if there are outstanding funding waivers or missed contributions within the controlled group.

At-Risk status

As defined in the PPA, the plan is not in at-risk status for the 2012 plan year, because the plan's FTAP for the 2011 plan year was at least 80%.

When a plan is in at-risk status:

- The plan is subject to potentially higher minimum contribution requirements. The funding target and target normal cost for purposes of determining the minimum required contribution must be measured reflecting certain mandated assumptions ("at-risk assumptions"). Specifically, participants eligible to retire within the next 11 years must be assumed to retire immediately when first eligible (but not before the end of the current year), and all participants must be assumed to elect the most valuable form of payment available when they begin receiving benefits. In addition, plans that have been at-risk in past years may also be required to increase the funding target and target normal cost for prescribed assumed expenses. The net effect of these assumptions and expense adjustments in most cases is to increase required contributions and PBGC variable premiums.
- The plan sponsor must indicate in the annual funding notice for the plan that the plan is at-risk and disclose additional at-risk funding targets, and
- Immediate taxation of non-qualified pension or deferred compensation for certain employees may occur if the plan sponsor is a public company. This may result when non-qualified pension or deferred compensation for such employees is funded during a period when a plan sponsored by the plan sponsor or another member of the plan sponsor's controlled group is in at-risk status.

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Pension Cost and Funded Position

The cost of the pension plan is determined in accordance with generally accepted accounting principles in the U.S. ("U.S. GAAP"). The Fiscal 2013 pension cost for the plan is \$31,381,499.

Under U.S. GAAP, the funded position (fair value of plan assets less the projected benefit obligation, or "PBO") of each pension plan at the plan sponsor's fiscal year-end (measurement date) is required to be reported as an asset (for overfunded plans) or a liability (for underfunded plans). The PBO is the actuarial present value of benefits attributed to service rendered prior to the measurement date, taking into consideration expected future pay increases for pay-related plans. The plan's overfunded (underfunded) PBO as of October 1, 2012 was \$(124,064,231), based on the fair value of plan assets of \$326,268,492 and the PBO of \$450,332,723.

Fiscal year-end financial reporting information and disclosures are prepared before detailed participant data and full valuation results are available. Therefore, the funded position at September 30, 2012 was derived from a roll forward of the January 1, 2012 valuation results, adjusted for the year-end discount rate, changes in other key assumptions and asset values, as well as significant changes in plan provisions and participant population. The fiscal year-end September 30, 2013 financial reporting information will be developed based on the results of the January 1, 2013 valuation, projected to September 30, 2013 and similarly adjusted for the year-end discount rate and asset values, as well as significant changes in plan provisions and participant population.



Change in Pension Cost and Funded Position

The pension cost increased from \$27,872,399 in fiscal 2012 to \$31,381,499 in fiscal 2013 and the funded position improved from \$(138,391,942) to \$(124,064,231), as set forth below:

All monetary amounts	shown in	US Dollars
----------------------	----------	------------

		Pension Cost	Funded Position			
Prie	or year	27,872,399	(138,391,942)			
Ch	Change due to:					
۲	Expected based on prior valuation and contributions during prior year	(3,526,866)	30,104,769			
►	Unexpected noninvestment experience	495,395	(385,458)			
►	Unexpected investment experience	2,605,299	26,822,925			
۲	Assumption changes	3,568,966	(42,214,525)			
۶	Plan amendments	0	0			
۶	Divestiture	366,306	0			
Cu	rrent year	31,381,499	(124,064,231)			

- The discount rate declined 101 basis points compared to the prior year, which increased the pension cost and caused the funded position (5.05% to 4.04%) to deteriorate.
- The return on the fair value of plan assets since the prior measurement date was better than expected, which caused the funded position to improve.
- The Market Related Value of assets since the prior measurement date was less than expected, which caused the pension cost to increase.

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Basis for valuation

Appendix A summarizes the assumptions and methods used in the valuation. Appendix B summarizes the principal provisions of the plan being valued.

Changes in Assumptions

The mortality table used for determining ERISA funding target was updated to reflect an additional year of projected mortality improvements.

Changes in Methods

Methods used in the accounting and ERISA funding valuations are summarized in Appendices A1 and A2.

Changes in Benefits Valued

Benefits valued are described in Appendices A1 and A2 and may be different for accounting and ERISA funding purposes.

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Actuarial certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information discussed below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, assets and sponsor elections provided by Atmos Energy Corporation and other persons or organizations designated by Atmos Energy Corporation. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. In addition, the results in this report are dependent on contributions reported for the prior plan year and maintenance of funding balance elections after the valuation date. We have relied on all the information provided as complete and accurate. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or information regarding contributions or funding balance maintenance provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by Atmos Energy Corporation, may produce materially different results that could require that a revised report be issued.

Assumptions and methods under ERISA and the Internal Revenue Code for funding purposes

As prescribed by regulation the plan sponsor selected key assumptions and funding methods (including asset valuation method and choice among prescribed interest rates) employed in the development of the contribution amounts and communicated them to us in the letter dated January 19, 2012. To the extent not prescribed by ERISA, the Internal Revenue Code and regulatory guidance from the Treasury and the IRS, or selected by the sponsor, the actuarial assumptions and methods employed in the development of the contribution amounts have been selected by Towers Watson, with the concurrence of the plan sponsor. It is beyond the scope of this actuarial valuation to analyze the reasonableness and appropriateness of prescribed methods and assumptions, or to analyze other sponsor elections from among the alternatives available for prescribed methods and assumptions.

Other than prescribed assumptions, ERISA and the Internal Revenue Code require the use of assumptions each of which is "reasonable (taking into account the experience of the plan and reasonable expectations), and which, in combination, offer the actuary's best estimate of anticipated experience under the plan." We believe that the non-prescribed assumptions used in our valuation are reasonable and appropriate for the purposes for which they have been used.

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Assumptions and methods under ASC 715-30-35

The actuarial assumptions and methods employed in the development of the pension cost have been selected by the plan sponsor, with the concurrence of Towers Watson. ASC 715-30-35 requires that each significant assumption "individually represent the best estimate of a particular future event."

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for deferred taxes. Any deferred tax effects in AOCI should be determined in consultation with Atmos Energy Corporation's tax advisors and auditors.

Nature of actuarial calculations

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated or selected by Towers Watson, we consider reasonable and within the "best-estimate range" as described by the Actuarial Standards of Practice. Other actuarial assumptions could also be considered to be reasonable and within the best-estimate range. Thus, reasonable results differing from those presented in this report could have been developed by selecting different points within the best-estimate ranges for various assumptions.

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events which cannot be predicted with certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. The numbers shown in this report are not rounded, but this is for convenience only and should not imply precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs or contribution requirements reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this valuation to analyze the potential range of future pension contributions; we can do so upon request.

See Basis for Valuation in Section 1 above for a discussion of any material events that have occurred after the valuation date and not reflected in this valuation.

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Limitations on use

This report is provided subject to the terms set out herein and in our engagement letter dated June 10, 2010 and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of Atmos Energy Corporation and its auditors in connection with our actuarial valuation of the pension plan as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. Atmos Energy Corporation may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require Atmos Energy Corporation to provide them this report, in which case Atmos Energy Corporation will use best efforts to notify Towers Watson in advance of this distribution, and will include the non-reliance notice included at the end of this report. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Towers Watson's prior written consent. In the absence of such consent and an express assumption of responsibility, no responsibility whatsoever is accepted by us for any consequences arising from any third party relying on this report or any advice relating to its contents. There are no intended third-party beneficiaries of this report or the work underlying it.

Professional Qualifications

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension plans. Our objectivity is not impaired by any relationship between Atmos Energy Corporation and our employer, Towers Watson Pennsylvania Inc.

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Chris Hutzler FSA, EA, MAAA Senior Consulting Actuary

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Mary Anh McMahon FSA, EA, MAAA Senior Consulting Actuary

Towers Watson Pennsylvania Inc.

October 2012

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Section 2: Actuarial exhibits

Summary of liabilities for funding purposes 2.1

	All monetary amounts shown in US Dollars							
	бо¥(ear Beginning	January 1, 2012	January 1, 2011				
Α	Fu	nding Target (Disregarding At-risk Assumptions)						
	1	Funding target	381,393,021	347,557,851				
	2	Target normal cost	15,575,368 ¹	13,680,841 ²				
в	Fu	nding Target (At-risk Assumptions)						
	1	Funding target	N/A	N/A				
	2	Target normal cost	N/A					
с	Fu	inding Target						
	1	Number of consecutive years at-risk	0	0				
	2	Funding target						
		a Active employees - non-vested benefits	1,564,731	1,518,712				
		b Active employees – vested benefits	177,311,014	152,461,523				
		c Participants with deferred benefits	27,998,440	25,837,281				
		d Participants receiving benefits	174,518,836	167,740,335				
		e Total funding target	381,393,021	347,557,851				
	3	Target normal cost	15,575,368	13,680,841				

¹ Includes estimated expenses of \$1,680,000 ² Includes estimated expenses of \$1,400,000

Change in plan assets during plan year 2.2

and this reason		All monetary amounts shown in US Dollars	
Ple	in Ye	ar Beginning	January 1, 2011
Α	Re	conciliation of Market Value of Assets	
	1	Market value of assets at January 1, 2011 (including discounted contributions receivable)	304,092,206
	2	Discounted contributions receivable at January 1, 2011	0
	3	Market value of assets at January 1, 2011 (excluding contributions receivable)	304,092,206
	4	Employer contributions	
		a For prior plan year	5,501,259
		b. For current plan year	0
		c. Total	5,501,259
	5	Employee contributions	0
	6	Benefit payments	(26,661,043)
	7	Administrative expenses paid by plan	(2,333,188)
	8	Transfers from/(to) other plans	716,001
	9	Investment return	1,535,092
	10	Market value of assets at January 1, 2012 (excluding contributions receivable)	282,850,327
	11	Discounted contributions receivable at January 1, 2012	26,991,064
	12	Market value of assets at January 1, 2012 (including discounted contributions receivable)	309,841,391
в		e of Return on Invested Assets using Time-Weighted Transactions ., for crediting unused funding balances)	
	1	Weighted invested assets	291,527,801
	2	Rate of return	0.53%

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2.3 Development of Actuarial Value of Assets

All monetary amounts shown in US Dollars

Elt	in Yé	ear Beginning	January 1, 2012
A		eliminary Actuarial Value of Assets before Corridor as of nuary 1, 2012	
	1	Market value of assets as of January 1, 2012	282,850,327
	2	Present value of receivable employer contributions	26,991,064
в	Ac	tuarial Value of Assets after Corridor as of January 1, 2012	309,841,391
С	Ra	ite of Return	0.53%

2.4 Calculation of minimum required contribution

	All monetary amounts shown in US Dollars							
Re	eane	ciliation of Funding Balances as of January (1, 2012 Funding Standard Carryover Balance	Prefunding Balance	Total			
Α	De	termination of Funding Balances						
	1	Funding balance as of January 1, 2011	10,338,528	0	10,338,528			
	2	Amount used to offset prior year minimum required contribution ¹	10,338,528	0	10,338,528			
	3	Adjustment for investment experience	0	0	0			
	4	Amount of additional prefunding balance created by election	N/A	0	0			
	5	Amount of funding balance reduction for current year by election or deemed election	0	0	0			
	6	Funding balance as of January 1, 2012	0	0	0			
Pla	m Ye	ar Beginning			January 1, 2012			
в	Cal	culation of Minimum Required Contribution						
	1	Target normal cost			15,575,368			
	2	Funding surplus			0			
	3	Net shortfall amortization installment			13,559,519			
	4	Waiver amortization installment			0			
	5	Minimum funding requirement			29,134,887			
	6	Funding balance available			0			
	7	Remaining cash requirement (assuming spons available funding balances)			29,134,887			

All monetary amounts shown in US Dollars

The minimum required contribution is determined as of the plan's valuation date. Any payment made on a date other than the valuation date must be adjusted for interest using the plan's effective interest rate of 5.22%.

Additional details regarding the calculation of the minimum required contribution may be obtained from the Form 5500 Schedule SB filings and attachments.

¹ Net of revoked excess application of funding balance, if any

2.5 Calculation of estimated maximum deductible contribution

	All monetary amounts shown in US Dollars						
1 26)	sed	on Plan Year	2012				
Α	Ba	sic Maximum					
	1	Funding target	381,393,021				
	2	Target normal cost	15,575,368				
	3	Actuarial Value of Assets	(309,841,391)				
	4	50% of funding target	190,696,511				
	5	Additional funding target for future compensation or benefit increases	11,305,291				
	6	Basic maximum deductible contribution	289,128,800				
в	At	risk Maximum ¹					
	1	Funding target (at-risk assumptions)	N/A				
	2	Target normal cost (at-risk assumptions)	N/A				
	3	Actuarial Value of Assets	N/A				
	4	At-risk maximum deductible contribution	N/A				
с	Mi	imum Required Contribution	29,134,887				
D	Es	timated Maximum Deductible Contribution	289,128,800				

The estimated maximum deductible contribution applies to the tax year in which the plan year ends, and is based on our understanding of IRC §404(a)(1). Regulatory guidance from the IRS/Treasury is pending. Allocations of costs to inventory have not been considered, and amounts deductible under state law may differ. Deductibility can be influenced by timing of contributions, differences between fiscal year and plan year, and differences (if any) between the years to which prior contributions were assigned for minimum funding purposes and the years in which they were deducted. Our results have not been adjusted for non-deducted contributions included in the valuation assets. We recommend that the plan sponsor review with tax counsel the tax-deductibility of all contributions as Towers Watson does not provide legal or tax advice.

This limit has been determined without regard to the special rule of IRC §404(o)(2)(B) providing a potentially higher maximum deduction based on at-risk assumptions, which is available for plans that are not at risk.

¹ At-risk maximum applies only for plans not in at-risk status for the plan year.

2.6 ASC 960 (Plan Accounting) information

			· ••· /	
			All monetary amounts shown in US Dollars	
PE	m)¥	en l	Beginning	January 1, 2012
Α	Pre	esen	t Value of Accumulated Benefits	
	1	Ve	sted accumulated benefits	
		а	Active employees	145,889,590
		b	Participants with deferred benefits	21,070,094
		с	Participants receiving benefits	149,131,556
		d	Total vested accumulated benefits	316,091,240
	2	No	n-vested accumulated benefits	1,064,503
	3	То	tal accumulated benefits	317,155,743
	4	Ma	rket value of assets ¹	310,130,256
в	Re	con	ciliation of Present Value of Accumulated Benefits	
	1	Pre	esent value of accumulated benefits as of January 1, 2011	297,225,344
	2	Ch	anges during the year due to:	
		а	Benefits accumulated	11,067,016
		b	Actuarial (gains)/losses	0
		с	Decrease in the discount period	23,443,116
		d	Actual benefits paid	(26,661,043)
		е	Assumption changes	12,081,310
		f	Plan amendments	0
		g	Net increase/(decrease)	19,930,399
	3	Pre	esent value of accumulated benefits as of January 1, 2012	317,155,743

Actuarial Assumptions and Methods

The same actuarial assumptions shown in Appendix A.2 were used to determine the present value of accumulated benefits, except a discount rate of 7.75% was used. For the prior valuation, a discount rate of 8.25% was used. The same plan provisions shown in Appendix B were used to determine the present value of accumulated benefits

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¹ Assets may include accrued contributions for the current plan year not yet deposited on the current valuation date.

2.7 Pension obligations and funded position under U.S. GAAP (ASC 715)

Mic	asu	rement Date	October 1, 2012	October 1, 2011
A	Ob	ligations	general and an anna an ann an ann ann ann ann a	
	Ac	cumulated Benefit Obligation (ABO)		
	1	Active employees	183,316,976	177,325,758
	2	Participants with deferred benefits	39,120,748	32,407,781
	3	Participants receiving benefits	219,928,298	183,103,893
	4	Total ABO	442,366,022	392,837,432
	5 Future salary increases		7,966,701	12,149,533
	6	Projected benefit obligation (PBO)	450,332,723	404,986,965
в	As	sets ¹		
	1	Fair value [FV]	326,268,492	266,595,023
	2	Investment losses (gains) not yet in market-related value	(42,026,065)	(919,606)
	3	Market-related value	284,242,427	265,675,417
с	Fu	nded Position		
	1	Overfunded (underfunded) PBO	(124,064,231)	(138,391,942)
	2	PBO funded percentage	72.5%	65.8%
D		nounts in Accumulated Other Comprehensive come		
	1	Prior service cost (credit)	(231,977)	(373,330)
	2	Net actuarial loss (gain)	176,604,378	174,619,633
	3	Total	176,372,401	174,246,303
E	Ke	y Assumptions		
	1	Discount rate	4.04%	5.05%
	2	Rate of compensation increase	3.50%	3.50%
F	Ce	nsus Date	January 1, 2012	January 1, 2011

¹ Both obligations and assets are adjusted by \$7,697,148 to reflect the value of the Liberty transaction as of August 1, 2012, adjusted with interest to October 1, 2012.

2.8 Pension cost under U.S. GAAP (ASC 715)

	All monetary amounts shown in US Dollars								
Fits	scal Year Ending	September 30, 2013 Se	ptem ber 30, 2012						
Α	Pension Cost								
	1 Service cost	16,809,696	14,291,026						
	2 Interest cost	18, 106,331	20,304,271						
	3 Expected return on assets	(21,603,305)	(20,373,858)						
	4 Net prior service cost/(credit) amortization	(141,353)	(141,353)						
	5 Net loss/(gain) amortization	18,210,130	13,792,313						
	6 Net periodic pension cost/(income)	31,381,499	27,872,399						
	7 Curtailments	0	0						
	8 Settlements	0	0						
	9 Other adjustments	0	0						
	10 Total pension cost	31,381,499	27,872,399						
в	Key Assumptions ¹								
	1 Discount rate	4.04%	5.05%						
	2 Rate of return on assets	7.75%	7.75%						
	3 Rate of compensation increase	3.50%	3.50%						
С	Census Date	January 1, 2012	January 1, 2011						
D	Allocation of Pension Cost by Business Unit	Fiscal 2013 Pension Cost	Fiscal 2012 Pension Cost						
	Atmos Pipeline & Storage	\$ 690,143	\$ 631,919						
	Colorado-Kansas	2,024,192	1,872,277						
	Louisiana	2,757,445	2,555,755						
	Mid States	3,977,551	3,782,786						
	Mid Tex	10,862,319	9,562,238						
	MVG	1,344,731	1,217,628						
	Shared Services	7,443,884	6,208,869						
	West Texas	2,281,234	2,040,927						
	Total	\$ 31,381,499	\$ 27,872,399						

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¹ These assumptions were used to calculate Net Periodic Pension Cost/(Income). For other assumptions used, as well as assumptions used refer to Appendix A.

2.9 Development of Market-Related Value of Assets under U.S. GAAP (ASC 715)

			All monetary amounts shown in l	JS Dollars	
Fiscal Y	લ્લાન	Ending		<u></u> র্জন	otember 30, 2012
Market	-Rela	ited Value of Asso	ets as of October 1, 2012		
1	Fair	value of assets a	s of October 1, 2012		326,268,492
2	Def	erred investment (gains)/losses for prior periods		
	Fis	scal Year	Fiscal Year	Percent Deferred	Deferred Amount
	а	2012	(42,105,109)	80.000%	(33,684,087)
	b	2011	(1,493,889)	60.000%	(896,333)
	с	2010	(21,453,410)	40.000%	(8,581,364)
	d	2009	5,678,596	20.000%	1,135,719
	е	Total			(42,026,065)
3	Mai	rket-Related Valu	e of Assets		284,242,427



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Section 3: Participant data

3.1 Summary of plan participants

	All monetary amounts shown in	US Dollars	
W2/002025290	nsu s Date	1/1/2012	1/1/2011
A	Active Employees		
	1 Number	4,308	4,368
2	2 Expected plan compensation for year beginning on the valuation date (limited by IRC §401(a)(17))	265,968,478	263,411,743
3	3 Average plan compensation	61,738	60,305
4	4 Average age	47.1	46.5
ť	5 Average credited service	16.3	15.8
в	Participants with Deferred Benefits		
	1 Number	922	944
2	2 Average age	53,1	53.1
3	3 Total annual pension benefits	2,994,849	3,331,322
	Count	697	751
4	1 Total PAP balances at beginning of year	7,505,376	5,739,747
	Count	225	193
С	Participants Receiving Benefits		
	Number	1,797	1,764
2	2 Total annual pension	17,668,236	17,398,515
3	3 Average annual pension	9,832	9,863
6	Average age	73.6	73.2

3.2 Age and service distribution of participating employees

Attained Age	0-4	Attaine 5-9	ed Years of Se 10-14	ervice and Nu 15-19	mber and Ave 20-24	arage Comper 25-29	isation/Salary 30-34	35-39	40 & Over	Total
Under 25	157	11	0	0	0	0	0	D	0	168
	5,058,749	0	0	0	0	0	0	0	D	
	32,221	0	٥	0	0	0	0	0	0	
25-29	204	102	1	0	0	0	0	0	0	307
	7,826,501	4,534,921	0	0	0	0	0	O	0	
	38,365	44,460	0	0	0	0	٥	0	0	
30-34	155	163	28	1	0	0	O	٥	0	317
	6,912,655	6,355,948	1,639,331	٥	0	0	0	٥	0	
	44,598	47,789	58,548	0	D	0	0	0	0	
35-39	113	107	75	31	6	0	0	0	0	332
	5,721,134	6,208,715	4,444,814	2,190,349	0	0	0	0	0	
	50,630	58,025	59,264	70,656	0	D	0	0	D	
40-44	96	113	95	68	71	5	0	0	0	448
	5,406,893	6,473,382	5,943,244	4,928,163	4,971,027	D	0	0	D	
	56,322	57,287	62,560	72,473	70,014	D	0	0	0	
45-49	85	90	132	87	158	148	23	0	0	723
	4,438,418	5,047,114	8,169,077	6,249,447	11,379,102	10,698,361	1,849,464	0	C	
	52,217	56,079	61,887	71,833	72,020	72,286	80,411	0	0	
50-54	54	74	118	54	150	170	168	5	0	813
	2,926,636	4,048,307	7,726,074	3,502,378	10,232,877	12, 143, 224	14,012,966	0	0	
	54,197	54,707	65,475	64,859	68,219	71,431	74,537	0	0	
55-59	46	68	90	45	98	88	166	15	6	722
	2,664,484	3,743,555	6,428,137	2,823,796	6,815,918	6,342,507	12,177,179	8,141,352	D	
	57,924	55,052	71,424	62,751	69,550	72,074	73,356	70,794	0	
60-64	9	42	51	15	29	56	53	69	57	380
	0	2,656,303	3,404,047	D	2,022,898	3,764,647	3,793,727	4,840,835	4,249,986	
	0	63,245	66,746	D	69,755	68,448	71,580	70,157	74,561	
85-69	7	8	13	3	6	6	6	9	34	92
	0	0	0	0	o	O	0	0	2,622,846	
	0	0	0	0	0	D	0	0	77,143	
70 & over	0	0	0	1	0	1	0	2	2	6
	D	0	0	0	0	0	0	0	0	
	٥	0	0	0	0	0	0	0	0	
Total	926	748	603	305	518	473	436	200	99	4,308
					-					.,

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Appendix A : Statement of actuarial assumptions and methods

	Actuarial Assumptions and M	ethods — Contributions
	Economic Assumptions	
Interest rate basis:		
 Applicable month 		August 2011 rates published in September 2011
 Yield curve basis 		Segment rates
Interest rates:		
 First segment rate 		2.06%
 Second segment rate 		5.25%
 Third segment rate 		6.32%
 Effective interest rate 		5.22%
Annual rates of increase		
 Salaries 		3.50
 Interest crediting rate 	e on cash balance account	4.69
 Social Security wage 	e base	3.50
 Statutory limits on co 	ompensation and benefits	3.00

	Demographic /	Assumptions
Inclusion Date	The valuation date coincide employee becomes a partic	ent with or next following the date on which the cipant.
New or rehired employees	The plan was amended and 1, 2010.	d closed to employees hired on or after October
Mortality		
► Healthy	without collar or amount ad and annuitants (based on F	uitants (based on RP-2000 "Employees" table justments, projected to 2027 using Scale AA) RP-2000 "Healthy Annuitants" table without collar bjected to 2019 using Scale AA.
► Disabled	Alternative disabled life mo 96-7.	rtality tables as defined under Revenue Ruling
Termination	Rates varying by age	
	Representative Terminati	on Rates
	Perce Attained Age	ntage leaving during the year
	25	12.1%
	40	4.7%
	55	2.2%
Disability	1965-1969 Inter-Company	Table
	Percentage b Age	ecoming disabled during the year
	25	.06%
	40	.10%
	55	.69%
Retirement		g the Funding Target and Target Normal Cost ssumptions), the rates at which participants retire
	Percen Age	tage retiring during the year
	55-58	5%
	59-60	10%
	61	15%
	62	40%
	63-64	30%
	65-69	50%
	70	100%



Benefit commencement date:		
Preretirement death	The later of the death of the active participant or the date the participant would have attained age 55	
benefit		
Deferred vested benefit	The later of age 55 or termination of employment	
Disability benefit	Upon disablement	
Retirement benefit	Upon termination of employment	
Form of payment	75% of participants are assumed to elect a lump sum and 25% are assumed to elect an annuity.	
Percent married	100%	
Spouse age	Wife two years younger than husband	
Covered pay	10-year earning history	
Administrative expenses	Average of prior two years adjusted for expected PBGC premiums. Expenses included: Professional fees, Consultant fees, Trustee and Custodian fees, Investment Advisory and Management Fees, Retiree Services Expense, and Other Expenses. Expected expenses are \$1,400,000 and \$1,680,000 for plan year 2011 and 2012 respectively.	
Loadings	Liability for benefits for death between termination or disability and commencement are approximated by a 2% load on the liability for termination and disability benefits.	
At-risk assumptions	For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan, which is usually the lump sum form of payment.	
Amount and timing of contributions	Contributions are made on the last day required to meet quarterly and minimum funding requirements.	
Timing of benefit payments	Annuity payments are payable monthly and lump sum payments are payable on date of decrement.	



	Methods
Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year
Actuarial value of assets	Actuarial Value of Assets is equal to the market value of assets as of the valuation date.
Benefits Not Valued	All benefits described in the Plan Provisions section of this report were valued including based on discussions with Atmos Energy regarding the likelihood that these benefits will be paid. Towers Watson has reviewed the plan provisions with Atmos Energy and, based on that review, is not aware of any significant benefits required to be valued that were not.
Change in Assumptions and Methods Since Prior Valuation	The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of September 2010 to September 2011.
	The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.
	The expense load, included in the target normal cost, was updated.





2. Assumptions and methods for pension cost purposes

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1 m 1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	194 - 48 C- M - 18 2 18 1 (A-3 98 A - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -	C RECEIPTER RELAX RE-11 A 4 8 SA 4 A 4 A 4 S SA 4 A 4 S SA 4 A 4 S SA 4 A 4

Economic Assumptions	
Discount rate	4.04%
Return on assets	7.75%
Annual rates of increase	
► Salaries	3.50%
 Interest crediting rate on cash balance account 	4.69%
 Social Security wage base 	3.50%
 Statutory limits on compensation and benefits 	3.00%

The return on assets shown above is net of investment expenses and administrative expenses assumed to be paid from the trust.

Demographic Assumptions				
Inclusion date	The valuation date coincident wit with which the employee becomes a provide the second s			
Mortality				
► Healthy	RP-2000 White Collar with morta using the AA scale.	lity improvement projected to 2020		
 Disabled 	PBGC Disability Mortality Table			
Termination	Rates varying by age			
	Representative Termination Ra	ates		
		ing during the year		
	25	.121		
	45	.047		
	55	.022		
Disability	1965-1969 Inter-Company Table	1965-1969 Inter-Company Table		
	Percentage becoming. Age	disabled during the year		
	25	.0006		
	40	.0010		
	55	.0069		
Retirement	Rates varying by age			
	Percentage retirin Age	ng during the year		
	55-58	.05		
	59-60	.10		
	61	.15		
	62	.40		
	63-64	.30		
	65-69	.50 1.00		
_	70	1.00		
Benefit commencement date:				
 Preretirement death benefit 	it The later of the death of the active participant or the date the participant would have attained age 55			
 Deferred vested benefit 	The later of age 55 or termination	n of employment		
	I Inon diachtamant			

- Disability benefit
 Upon disablement
- Retirement benefit
 Upon termination of employment

assumed to elect a life annuity.

Form of payment



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75% of participants are assumed to elect a lump sum and 25% are

Percent married	100%
Spouse age	Wife two years younger than husband.
Covered pay	10-year earnings history
Administrative expense	Return on asset assumption is net of any expenses paid by the trust
Loads	Liability for benefits for death between termination or disability and commencement are approximated by a 2% load on the liability for termination and disability benefits
Cash flow	
Amount and timing of contributions	Contributions are made on the last day required to meet quarterly and minimum funding requirements
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

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Methods		
Service cost and projected benefit obligation	Projected unit credit	
Market-related value of assets	The fair value of assets on the measurement date, less the following percentages of realized and unrealized gains and losses on fair value of assets:	
	a. 80% of the first preceding 12 months	
	b. 60% of the second preceding 12 months	
	c. 40% of the third preceding 12 months	
	d. 20% of the fourth preceding 12 months	
Amortization of unamortized amounts:		
 Past service cost (credit) 	Increase or decrease in PBO resulting from a plan amendment is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. Reduction in PBO first reduces any unrecognized prior service cost; any remaining amount is amortized on a straight-line basis as described above.	
► Net loss (gain)	Net loss (gain) in excess of 10% of the greater of PBO or the market-related value of assets is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefits under the plan/average expected remaining lifetime of inactive participants.	
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued. Towers Watson has reviewed the plan provisions with Atmos Energy Corporation and, based on that review, is not aware of any significant benefits required to be valued that were not.	
Change in assumptions and methods since prior valuation	The discount rate for benefit obligations was changed from 5.05% as of October 1, 2011 to 4.04% as of October 1, 2012.	



Appendix B : Summary of plan provisions

	Plan	Provisions	
The most recent amendmen 2011.	t reflected in the following p	lan provisions wa	as adopted on January 1,
Covered Employees	All employees on the pa including leased employ		s Energy Corporation ng independent contractors.
Participation Date	First day of the month c employee completes 10		next following the date the a 12-month period.
	Definitions		
Vesting service	Total years of service free elapsed time basis.	om date of emplo	yment measured on an
Benefit service	Total years of service fr elapsed time basis.	om date of emplo	yment measured on an
Merger Date			G, and WKG. June 1, 2000 2003 for MVG, October 1,
Pay credits	Age + Years of Benefit Service <35 35 - 49 50 - 64 65 - 79 80 - 94 95+	On all Pay 2.35% 3.25% 4.50% 6.25% 8.50% 10.50%	On Pay over the Wage Base 2.35% 3.25% 4.50% 5.00% 5.00% 5.00%
Actuarial Equivalence	GAM 1983 Unisex mort	ality table and 6.0	00% interest rate
Additional pay credits	For MVG participants: Age on Merger Date <30 30 - 34 35 - 39 40 - 44 45+	On all Pay 0% 1% 2% 3% 5%	On Pay over the Wage Base 0% 1% 2% 3% 5%
Cash balance credits	The sum of: (i) the pay credits (ii) the additional pay	v credits	
Interest credits	equal to the 30-year Tre	easury bond rate of the plan year. I	ginning of each year at the in effect for the November n no event will the interest %.



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Opening balance	The age-62 benefit under the old final average pay plans multiplied by a deferred annuity factor using a 7.0% interest rate and the 1983 Group Annuity Mortality table blended 50% for males and 50% for females.	
Account balance	The sum of the Opening balance and the Cash balance credits both accumulated with Interest credits to a point in time.	
Grandfathered benefit	Participants age 50 on Merger Date are eligible to receive a benefit based on the sum of:	
	 the accrued benefit as of the Merger Date adjusted for pay raises for ten years after Merger Date, and 	
	 the accrued benefit for service after the Merger Date based on the Atmos Energy Corporation prior plan formula 	
Annual pension benefit	The greatest of: (i) the Account balance divided by an actuarial equivalent life annuity factor using 5.85% and the 417(e) Prescribed Mortality Table	
	 the single life annuity optional form of the Grandfathered benefit 	
	 (iii) the single life annuity optional form of the benefit accrued through the Merger Date based on the prior plan final average pay formulas 	
Earnings	Total of all amounts paid to a Member by an Employer for personal services as reported on the Member's Federal Income Tax Withholding Statement (Form W-2) plus any amounts excluded from such reporting pursuant to Code Sections 125 or 401(k), but excluding (i) expense reimbursements, (ii) bonuses, (iii) any contributions made under this Plan, any other plan of deferred compensation or any welfare benefit plan (other than amounts contributed pursuant to such Sections 125 and 401(k)), and (iv) other special payments of any kind that are unrelated to the Member's activities associated with or in lieu of his performance of services for the Employer.	
Normal retirement	First of month next following the attainment of age 65 on the third anniversary of employment date.	
date (NRD)		
Preretirement death benefit	Account balance as of date of death.	

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Eligibility for Benefits	
Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing three years of eligibility service
Postponed retirement	Retirement after NRD
Vested termination	Termination for reasons other than death or retirement after completing three years of eligibility service
Preretirement death benefit	Account balance as of date of death.
Benefits Paid Upon the Foll	owing Events
Normal retirement	Annual pension benefit determined as of NRD.
Early retirement	Annual pension benefit determined as of early retirement date.
Postponed retirement	Annual pension benefit determined as of actual retirement date.
Vested termination	Account balance determined as of termination date, accumulated with interest credits to retirement age, and then divided by an actuarial equivalent life annuity factor using 5.85% and the 417(e) Prescribed Mortality Table but not less than:
	(i) the single life annuity optional form of the Grandfathered benefit
	(ii) the single life annuity optional form of benefit accrued through the Merger Date based on the old final average pay formulas
Preretirement death	Preretirement death benefit is payable as a lump sum or as a life annuity.
Other Plan Provisions	
Forms of payment	Single life annuity, 5 years certain and life, 10 years certain and life, joint and survivor with 50%, 67%, 75%, or 100% continued to the spouse upon the participant's death. All optional annuity forms of payment are actuarially equivalent. In addition, a participant may also elect a lump sum.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.
Future Plan Changes	
No futuro plan changes wars	recognized in determining period and or in determining minimum and

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions



Changes in Benefits Valued Since Prior Year

As of August 1, 2012, Liberty participants were divested from the Atmos Energy Corporation Pension Plan. For ASC 715 purposes, these participants were excluded from the Fiscal Year 2013 cost.

There have been no other changes in benefits valued since the prior year.

Non-Reliance Notice for Attachment to Certifications Distributed to Third Parties

NOTICE

By accepting a copy of this Certification, the Recipient agrees that it has read and understands the following:

- 1. Towers Watson Pennsylvania Inc. ("Towers Watson") represents and is responsible exclusively to its client, Atmos Energy Corporation with respect to all matters relating to this Certification. There are no third-party beneficiaries of this Certification or the work underlying it.
- 2. Recipient is responsible for its own due diligence with respect to all matters relating to this Certification.

Recipient is **DEEMED TO HAVE AGREED** to the following conditions by receiving, downloading, printing or otherwise having possession of this Certification:

- Recipient recognizes that Towers Watson's consulting staff is available, with Atmos Energy Corporation prior consent and at Atmos Energy Corporation's expense, to answer any questions concerning this Certification; and
- Recipient agrees that by accepting this Certification (including any information related to the Certification that may be subsequently provided to Recipient by or on behalf of Towers Watson), Recipient will place no reliance on this Certification or information contained therein, or related thereto, that would result in the creation of any duty or liability by Towers Watson to Recipient.



1-35

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-35 Page 1 of 1

REQUEST:

For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in 201 1, 2012, the base period, and the forecasted test period.

RESPONSE:

Please see Attachment 1. Merit increases are effective at the beginning of each fiscal year on October 1. For the last several years, the targeted average increase has been 3.0%. For 2012 and 2013 the average targeted increase was 3.0%.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-35_Att1 - Merit Wage Increases.pdf, 1 Page.

Respondent: Josh Densman

ATMOS ENERGY CORP. KENTUCKY/MID-STATES DIVISION FY 11 & FY 12 MERIT WAGE INCREASES

	Non-	exempt Increase Amount	Non-exempt Increase %	Exempt Increase Amount	Exempt Increase %		Total	
FY 2011	\$	195,520.00	3.20%	\$54,471	3.15%	\$	249,991.30	
FY 2012	\$	196,809.60	2.99%	\$63,935	3.28%	\$	260,744.90	
FY 2013	\$	202,467.20	2.88%	\$64,531	3.46%	\$	266,997.90	
FY 2014	FY 2014 CMI merit data will be available mid to end of October 2013							

1-36

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-36 Page 1 of 1

REQUEST:

Provide a schedule reflecting the salaries and other compensation of each executive officer for the base period and three most recent calendar years. Include the annual percentage increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each officer, and to whom each officer reports. For employees elected to executive officer status since the test year in Atmos's most recent rate case, provide the salaries for the persons they replaced.

RESPONSE:

Please see Attachment 1 and Attachment 2 for the requested information.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-36_Att1 - Executive Officer's Compensation.pdf, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-36_Att2 - Exec Direct Reports and Annual Percent Increase.pdf, 1 Page.

Respondent: Josh Densman

KPSC 1-36 Atmos Energy Corp Executive Officer Gross Compensation Expense Base Period

Title	Regular Compensation	Other Compensation	Total	
Chairman of the Board	387,916.93	694,053.02	1,081,969.95	
President, and CEO	864,336.99	2,987,498.61	3,851,835.60	
Senior Vice President, Utility Operations	284,713.91	244,722.43	529,436.34	
Senior Vice President, Chief Financial Officer	69,230.80	78,886.74	148,117.54	Retired
Senior Vice President, Chief Financial Officer	315,538.44	392,981.91	708,520.35	Newly appointed
Senior Vice President, Non-Utility Operations	291,748.08	328,082.48	619,830.56	
Senior Vice President and General Counsel	349,924.12	351,264.48	701,188.60	-
Senior Vice President, Human Resources	324,658.42	481,017.35	805,675.77	
Total Gross Compensation	2,888,068	5,558,507	8,446,575	

KPSC 1-36 Atmos Energy Corp Executive Officer Gross Compensation Expense FY12

Title	Regular	Other	Total]
	Compensation	Compensation		
Chairman of the Board	519,320.37	3,154,509.96	3,673,830,33	
President and CEO	846,153,91	3,284,781.66	4,130,935.57	1
Senior Vice President, Utility Operations		-	-	N
Senior Vice President, Chief Financial Officer	437,149.19	1,182,440.15	1,619,589.34	1
Senior Vice President, Non-Utility Operations	289,296.78	307,685.54	596,982.32	1
Senior Vice President and General Counsel	341,313.16	833,092.36	1,174,405.52	
Senior Vice President, Human Resources	316,668.75	440,858.61	757,527.36	
Total Gross Compensation	2,749,902	9,203,368	11,953,270	

KPSC 1-36 Atmos Energy Corp Executive Officer Gross Compensation Expense FY11

Titlê	Regular Compensation	Other Compensation	Total	
Chairman of the Board	750,000,16	1,863,383,86	2,613,384.02	1
President and CEO	743,330.20	1,135,120.35	1,878,450.55	1
Senior Vice President, Utility Operations				N
Senior Vice President, Chief Financial Officer	398,829.80	498,056.48	896,886.28	1
Senior Vice President, Non-Utility Operations	285,389.62	245,204.59	530,594.21	1
Senior Vice President and General Counsel	331,371.86	331,602.34	662,974.20	
Senior Vice President, Human Resources	304,987,50	324,709.48	629,696.98	
Total Gross Compensation	2,813,909	4,398,077	7,211,986	1

KPSC 1-36 Atmos Energy Corp Executive Officer Gross Compensation Expense FY10

Title	Regular Compensation	Other Compensation	Total
Chairman of the Board, President, and CEO	875,427.67	1,749,535,89	2,624,963.56
Senior Vice President, Utility Operations	553,646.63	557,547.81	[,111,194.44
Senior Vice President, Chief Financial Officer	373,305.38	339,604.10	712,909.48
Senior Vice President, Non-Utility Operations	449,060.40	1,369,759.89	1,818,820.29
Senior Vice President, Non-Utility Operations	337,420.12	238,954.96	576,375.08
Senior Vice President and General Counsel	321,811.94	261,493.70	583,305.64
Senior Vice President, Human Resources	288,841.13	256,252.58	545,093.71
Total Gross Compensation	3,199,513	4,773,149	7,972,662

Staff 1-36 Atmos Energy Corp Executive Officer Compensation (Per Proxy)

Job Title	Executive	Year	% of Annual Increase	Effective Date of Increase	Direct Reports	Comments
Chairman of the Board, President, and CEO	Best	FY 2010	3.0%	1/1/2010		
Executive Chairman of the Board	Best	FY 2011	-15.0%	10/1/2010		Transition of duties to Cocklin
Executive Chairman of the Board	Best	FY 2012	-32.0%	10/1/2011	1	Transition of duties to Cocklin, Retired 4/1/2013
President and Chief Operating Officer	Cocklin	FY 2010	3.0%	1/1/2010		
President and CEO	Cocklin	FY 2011	35.0%	10/1/2010		Assuming CEO duties from Best
President and CEO	Cocklin	FY 2012	13.0%	10/1/2011	7	Assuming CEO duties from Best
Senior Vice President and Chief Financial Officer	Eckert, Bret J.	FY 2013 (Proxy Info not available - see Note 2		10/2/2012	Ĝ	Assuming Senior Vice President and CFO duties from Meisenheimer (Total comp #'s available in FY 2014 Proxy)
		below)				
· ·			,			
Senior Vice President, Utility Operations	Sweetin, Marvin	FY 2013 (Proxy Info net available - see Note 2 below)	-	10/1/2012	6	Chief Operating Officer Duties (Total comp #'s available in FY 2014 Proxy)
	·····		h		, , , , , , , , , , , , , , , , , , ,	· · · · ·
Senior Vice President, Chief Financial Officer & Treasurer	Meisenheimer	FY 2010	9.3%	1/1/2010		
Senior Vice President and Chief Financial Officer	Meisenheimer	FY 2011	6.0%	1/1/2011		
Senior Vice President and Chief Financial Officer	Meisenheimer	FY 2012	11.0%	1/1/2012	6	Retired 10/1/2012
		*				
Senior Vice President and General Counsel	Gregory	FY 2010	3.0%	1/1/2010		
Senior Vice President and General Counsel	Gregory	FY 2011	3.0%	1/1/2011		
Senior Vice President, General Counsel and Corporate Secretary	Gregory	FY 2012	3.0%	1/1/2012	6	
Senior Vice President, Human Resources	Haefner	FY 2010	4.7%	1/1/2010		· · · · · · · · · · · · · · · · · · ·
Senior Vice President, Human Resources	Haefner	FY 2011	6.0%	1/1/2011		1
Senior Vice President, Human Resources	Haefner	FY 2012	3.0%	1/1/2012	6	

Note 1: All named officers have enterprise-wide responsibility

Note 2: Officer increases are generally effective January 1 of a given Fiscal Year. FY 2013 comprehensive officer comp information will be available with the upcoming Proxy in December 2013.

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-37 Page 1 of 1

REQUEST:

Describe in detail how the base period capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.

RESPONSE:

For all expense types other than Heavy Equipment, the capitalization rate is consistent with the capitalization rate used for labor. Labor capitalization rates for field employees and others directly involved in operations (engineers, for example) are determined by the time coding that each employee puts on his or her timesheet. Capitalization rates for administrative and office staff are set to reflect the function the department performs or the overall division average capitalization rate as appropriate. For the base period, the capitalization rate includes seven months of actual results in which rates were determined as described above and five months of budgeted rates. The process for budgeting capitalization rates is discussed in the Direct Testimony of Joshua Densman on page 15, line 2 through line 6. Heavy equipment was capitalized at a rate of 98% beginning in FY 2010 due to the nature of use is almost exclusively on capital projects.

Respondent: Josh C. Densman

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-38 Page 1 of 1

REQUEST:

Provide all current labor contracts and the most recent labor contracts previously in effect.

RESPONSE:

There are no collective bargaining employees in the Kentucky division.

Respondent: Mark Martin

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-39 Page 1 of 1

REQUEST:

Provide each group medical insurance policy that Atmos currently maintains.

RESPONSE:

Please see Attachment 1 for the Company's Group Medical Plan.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-39_Att1 - Atmos_Group_Medical_2013.pdf, 101 Pages.

Respondent: Mark Martin

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 1-39



Atmos Energy Corporation Group Medical Plan

Summary Plan Description

Effective January 1, 2013



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HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION

(NOTE: The High Deductible Medical Benefit Option is structured to be compatible with a health savings account (an "HSA").)

Deductibles and Out-of-Poo	cket Maximums	Send Part (1997) Sender (19	
	Network	Out-of-Network	
Individual Deductible	\$2,500	\$5,000	
Family Deductible	\$5,000	\$10,000	
Individual Out-of-Pocket Maximum	\$2,500	\$5,000	
Family Out-of-Pocket Maximum	\$5,000	\$10,000	
Percentage of Covered Medical Expenses**	100%	70%	
Calendar Year Maxim	ım Benefits		
Outpatient Physical Therapy *	20	visits	
Outpatient Speech Therapy *	20 visits		
Outpatient Occupational Therapy *	20 visits		
Spinal Manipulations (Chiropractic Services) *	20 visits		
Employee Assistance Program	Up to 6 visits at no charge		

* Additional benefits may be available if approved by medical management.

** After the Deductible is met, and before the Deductible is met with respect to preventive care.

PREFERRED PROVIDER ORGANIZATION PLAN

Deductibles and Out-of	-Pocket Maxin	iums
	Network	Out-of- Network
Combined Individual Deductible *		\$500
Combined Family Deductible		\$1,000
Office Visit Co-payment for Primary Care Physician	\$10**	NA***
Office Visit Co-payment for Specialist	\$50**	NA***
Urgent Care Co-payment	\$35**	NA***
Individual Out-of-Pocket Maximum	\$1,250	\$2,500
Family Out-of-Pocket Maximum	\$2,500	\$5,000
Percentage of Covered Expenses (other than Preventive Care) Payable after Deductibles are Satisfied	90%	70%
Percentage of Covered Expenses for Preventive Care Payable	100%	NA***
Percentage of Covered Expenses Payable after Out-of-Pocket Maximum is Reached	100%	100%
Calendar Year Max	ximum Benefits	
Outpatient Physical Therapy ****		35 visits
Outpatient Speech Therapy ****	35 visits	
Outpatient Occupational Therapy ****		35 visits
Spinal Manipulations (Chiropractic Services)****		35 visits
Employee Assistance Program	Up to 6 visits at no charge	

* The Individual and Combined Family Deductibles do not apply to office visits to a Primary Care Physician or Specialist or to wellness benefits.

** The Network Co-payments do not apply to the Out-of-Pocket Maximums and continue to apply after the Out-of-Pocket Maximum is reached.

*** There is no Co-payment for Out-of-Network office visits; Out-of-Network office visits are subject to the Deductible and reimbursed at the Out-of-Network level, subject to reasonable and customary limits.

**** Additional benefits may be available if approved by medical management.

EXCLUSIVE PROVIDER ORGANIZATION PLAN

Co-payments and Out-of-P	ocket Maximums
Combined Individual Deductible*	\$250
Combined Family Deductible	\$500
Individual Out-of-Pocket Maximum	\$250
Combined Out-of-Pocket Maximum***	\$500
Office Visit Co-payment for Primary Care Physician	\$10**
Office Visit Co-payment for Specialist	\$50**
Urgent Care Co-payment	\$35**
Nurse Practitioner Individual Co-payment	\$10
Emergency Room Co-payment	\$150
Percentage of Covered Expenses Payable	100%
for Network Covered Services (There are	
no benefits payable for services received	
outside the network)	
Calendar Year Maxim	um Benefits
Outpatient Physical Therapy ***	35 visits
Outpatient Speech Therapy ***	35 visits
Outpatient Occupational Therapy ***	35 visits
Spinal Manipulations (Chiropractic Services) ***	35 visits
Employee Assistance Program	Up to 6 visits at no charge

* The Individual and Combined Family Deductibles do not apply to office visits to a Primary Care Physician or Specialist or wellness benefits. The Individual and Combined Family Deductibles apply to the Out-of-Pocket Maximums.

** The Network Co-payments do not apply to the Out-of-Pocket Maximums and continue to apply after the Out-of-Pocket Maximum is reached.

*** Additional benefits may be available if approved by medical management.

OUT-OF-AREA MEDICAL BENEFIT OPTION

(NOTE: The Out-Of-Area Medical Benefit Option is only available to eligible employees who do not have access to Network coverage. The Plan Administrator will notify you if the Out-Of-Area Medical Benefit Option is available to you.)

Deductibles and Out-of-Poo	ket.
Maximums	
Individual Deductible	\$300
Family Deductible	\$600
Individual Out-of-Pocket Maximum	\$2,500
Family Out-of-Pocket Maximum	\$5,000
Percentage of Covered Medical Expenses (other than	80%
Preventive Care) Payable after Deductibles are Satisfied	
Percentage of Covered Preventive Care Expenses	100%
Payable	
Percentage of Covered Expenses Payable	100%
after Out-of-Pocket Maximum is Reached	
Calendar Year Maximum Be	nefits
Outpatient Physical Therapy *	20 visits
Outpatient Speech Therapy *	20 visits
Outpatient Occupational Therapy *	20 visits
Spinal Manipulations (Chiropractic Services) *	20 visits
Employee Assistance Program	Up to 6 visits at no charge

* Additional benefits may be available if approved by medical management.

PRESCRIPTION DRUG BENEFIT

The Prescription Drug benefits outlined below are included with all Medical Benefit Options in the Medical Plan.

Retail	Pharmacy
Co-payment for a 30-day supply of a Generic	25%, up to \$10 Per-Prescription Maximum Co-
Covered Drug*	payment
Co-payment for a 30-day supply of a	25%, up to \$75 per-Prescription Maximum Co-
Preferred Brand Name Covered Drug	payment
Co-payment for a 30-day supply of a Non-	35%, up to \$150 Per-Prescription Maximum Co-
Preferred Brand Name Covered Drug	payment
Mail Servi	ce Prescriptions
Co-payment for a 90-day supply of a Generic	25%, up to \$20 Per-Prescription Maximum Co-
Covered Drug*	payment
Co-payment for a 90-day supply of a	25%, up to \$150 Per-Prescription Maximum Co-
Preferred Brand Name Covered Drug	payment
Co-payment for a 90-day supply of a Non-	35%, up to \$300 Per-Prescription Maximum Co-
Preferred Brand Name Covered Drug	payment

*Generic prescribed contraception is 100% covered by the Plan.

INTRODUCTION

This "Benefit Booklet" provides you with a summary of the benefits provided by the Atmos Energy Corporation Group Medical Plan (the "Plan") as in effect on January 1, 2013. Prior to January 1, 2013, the Plan may have treated you differently. Atmos reserves the right to change, amend, modify, alter or terminate the Plan at any time and in any manner.

This Benefit Booklet serves as the Summary Plan Description for the Plan. Because the Summary Plan Description is intended as a summary of the Plan's terms and conditions and because it is intended to be written in a nontechnical, easily understood manner, many of the complicating details and special exceptions found in the official Plan document have been omitted. Many of the technical legal concepts which are required in the Plan and which may affect your rights as described in this Summary Plan Description have been omitted in order to make this Summary Plan Description more easily understood by the average participant. Thus, in order to obtain a full detailed understanding of the Plan's terms, you should examine the official Plan documents which are available from the Plan Administrator. In the event any of the summary terms of the Plan as described in this Summary Plan Description are subject to more detailed rules and limitations or other special meaning as set forth in the official Plan document, the official Plan document will control.

Blue Cross and Blue Shield of Texas (sometimes referred to as "BCBSTX") is the Claims Administrator for the Plan. You should read this Benefit Booklet carefully to familiarize yourself with the Plan's provisions and keep it handy for reference. To help you understand the terms of the Plan and what you need to do to get your maximum benefits, contact the Customer Service Helpline.

MEDICAL BENEFIT OPTIONS

The following Medical Benefit Options are available under the Plan. As explained below, not all options are available to all participants.

- High Deductible Medical Benefit Option*
- Preferred Provider Organization (PPO) Medical Benefit Option
- Exclusive Provider Organization (EPO) Medical Benefit Option
- Out-Of-Area Medical Benefit
 Option**

* The High Deductible Medical Benefit Option is designed to be compatible with a Health Savings Account ("HSA"). See the subsection entitled "**High Deductible Medical Benefit Option and HSA**" for further information.

** The Out-Of-Area Medical Benefit Option is only available to eligible employees for whom Network coverage is not available. The Plan Administrator will notify you if the Out-Of-Area Medical Benefit Option is available.

MANAGED HEALTH CARE NETWORK BENEFITS

Network Benefits are available under the PPO, EPO and High Deductible Medical Benefit Options through Providers listed in your Network directory.

To receive In-Network Benefits, **you must** choose Providers within the Network for all care **(other than for emergencies).** The Network has been established by BCBSTX and consists of Physicians, Specialty Care Providers, Hospitals, and other health care facilities to serve Participants throughout the Network Plan

Service Area. Refer to your Provider Directory to make your selections. You may obtain a Provider Directory by calling the Customer Service Helpline at 1-866-314-0266 or by accessing the website at <u>www.bcbstx.com</u>.

Remember...for Participants who elect the EPO Option, **you must** choose Providers within the Network for all care (other than for emergencies or unless otherwise authorized by the Claims Administrator).

Services and supplies must be provided by Network Providers that have specifically contracted with the Claims Administrator to furnish services and supplies for those types of conditions to be considered for In-Network Benefits.

If you choose a Network Provider, the Provider will bill the Claims Administrator - not you - for services provided. The Provider has agreed to accept as payment in full the lesser of:

- The billed charges;
- The Allowable Amount as determined by the Claims Administrator; or
- Other contractually determined payment amounts.

You are responsible for paying Deductibles, Copayments, and Co-Share Amounts determined by the Plan option in which you enroll.

You may be required to pay for limited or noncovered services. No claim forms are required when you receive benefits in-network..

MANAGED HEALTH CARE OUT-OF-NETWORK BENEFITS

If you choose Out-of-Network Providers, only Out-of-Network Benefits will be available.

(Please note that if you participate in the EPO Medical Benefit Option, Out-of-Network benefits are not available.)

If you go to a Provider outside the Network, benefits will be paid at the Out-of-Network Benefits level. If you choose a health care Provider outside the Network, you may have to submit claims for the services provided. You will be responsible for:

- Billed charges above the Claims Administrator's Allowable Amount;
- Co-payment and Co-Share Amounts;
- Deductibles;
- Preauthorization; and
- Limited or non-covered services.

Remember...for Participants who elect the EPO Option, if you **choose** to use Out-of-Network Providers, **no benefits will be available**. You will be responsible for all charges billed by the Out-of-Network Provider.

OUT-OF-AREA BENEFITS

If you live in an area where Network benefits are not available, and you are otherwise an eligible employee, you may enroll in the Out-of-Area Medical Benefit Option. The Plan Administrator will notify you if you are eligible to enroll in the Outof-Area Medical Benefit Option. Out-of-Area benefits are provided through a traditional indemnity arrangement for Participants who elect coverage under the Out-of-Area option.

You may have to submit claims for the services provided. You will be responsible for:

- Billed charges above the Claims Administrator's Allowable Amount;
- Co-Share Amounts;
- Deductibles;
- Preauthorization; and
- Limited or non-covered services.

PRESCRIPTION DRUG PROGRAM

Benefits are available for Covered Drugs under the **PRESCRIPTION DRUG PROGRAM** as explained later in this Benefit Booklet.

IMPORTANT TELEPHONE NUMBERS

Customer Service Helpline:

Toll free: 1-866-314-0266

Customer Service Representatives can:

- Identify your Plan Service Area;
- Give you information about Network and *ParPlan* Providers;
- Distribute claim forms;
- Answer your questions on claims;
- Assist you in identifying a Network Provider (but will not recommend specific Network Providers);

- Provide information on the features of your Plan;
- · Record comments about Providers; and
- Provide information regarding the Prescription Drug Program.

You can reach the Customer Service Helpline Monday through Friday from 8:00 a.m. to 8:00 p.m., Central Time.

Mental Health Helpline:

Toll free: 1-800-528-7264

Network Physicians, Professional Other Providers, Participants, or anyone else seeking treatment for Mental Health Care, Serious Mental Illness, or Chemical Dependency for Participants can call the Mental Health Helpline at any time, day or night.

Medical Preauthorization Helpline:

Toll-free: 1-800-441-9188

To satisfy all medical preauthorization requirements for Inpatient Hospital Admissions, *Extended Care Expense*, or Home Infusion Therapy, call the Medical Preauthorization Helpline, Monday through Friday, 7:30 a.m. – 6:00 p.m., Central Time.

HIGH DEDUCTIBLE, PPO, AND EPO MEDICAL BENEFIT OPTIONS

Providers Participating in a Blue Cross and Blue Shield Par Provider network.

The Claims Administrator has arranged with certain health care providers to participate in a network. These health care providers, called Network Providers, have agreed to discount their charges for Eligible or Covered Expenses. There is no difference in benefits covered,

whether or not you use a Network Provider. However, if Network Providers are used, the amount of Eligible or Covered Expenses for which you are responsible will generally be less than the amount owed if Out-of-Network Providers had been used.

You will be issued an Identification Card (ID Card) showing that you are eligible for the network discounts. You must show this ID Card every time health care services are given. This is how the provider knows that you are covered under a network plan. Otherwise, you could be billed for the provider's normal charge.

You may call Member Services to determine which providers participate in the Network. The telephone number for Member Services is on the ID Card.

NETWORK PROVIDERS

The PPO and High Deductible Medical Benefit Options pay for Eligible or Covered Expenses received from both Network or Out-of-Network Providers. Under the PPO and High Deductible Medical Benefit Options, if you use Network Providers, the Plan pays a greater portion of Eligible or Covered Expenses. This is called the Network level.

If you use Out-of-Network Providers, the PPO and High Deductible Medical Benefit Options pay a lesser portion of Eligible or Covered Expenses. This is called the Out-of-Network level. In certain cases, a higher level of benefits are payable. For example, payment is made at the Network level for Emergency Care given at an Out-of-Network Hospital, subject to reasonable and customary limits. Other benefits are also payable at the Network level for certain Out-of-Network Providers. See the subsection entitled "Out-of-Network Providers Paid at Network Level" for additional information.

The EPO Medical Benefit Option only pays for Eligible or Covered Expenses received from Network Providers. In order to receive benefits under the EPO Medical Benefit Option, you must receive care from a Network Provider.

A directory of the Network Providers is available from the Claims Administrator. The following types of providers participate in the Network:

- Ambulatory Surgical Centers;
- Chiropractors;
- Durable Medical Equipment Providers;
- Home Health Care Providers;
- Home IV Providers;
- Hospices;
- Hospitals;
- Physical Therapists;
- Physicians;
- Podiatrists;
- Rehabilitation Facilities; and
- Skilled Nursing Facilities.

This Plan also covers specialized Providers and specialized facilities. These are types of Providers and facilities which are not represented in the Network. These Providers and facilities are not subject to the Network/Out-of-Network level of coverage. Instead these types of Providers and facilities are covered up to the Allowable Amount at the Network level. The following are examples of specialized Providers or specialized facilities:

- Birth Centers;
- Hospices; and
- Home Health Care Agency.

Out-of-Network Providers Paid At Network Level

Under the PPO and High Deductible Medical Benefit Options, the following services are payable at the Network level, even if received from an Out-of-Network Provider:

- Radiology, anesthesiology and pathology services provided in an Inpatient Hospital, Outpatient facility which is part of a Hospital; or Ambulatory Surgical Center; and
- Emergency Care.

Network Provider Charges Not Covered

A Network Provider has contracted with the Claims Administrator to participate in the Network. Under this contract a Network Provider may not charge you or the Claims Administrator for any services or supplies which are not Medically Necessary.

You may agree with the Network Provider to pay any charges for services and supplies which are not Medically Necessary. In this case, the Network Provider may make charges to you. However, these charges are not Eligible or Covered Expenses under this Plan and are not payable by the Claims Administrator.

Out-of-Network Benefits

The PPO and High Deductible Medical Benefit Options pay the Out-of-Network percentage of Eligible or Covered Expenses as shown in the Schedule of Coverage for Out-of-Network Provider services. The EPO Medical Benefit Option does not pay for medical treatments, services or supplies received Out-of-Network.

HIGH DEDUCTIBLE, PPO, EPO AND OUT-OF-AREA MEDICAL BENEFIT OPTIONS

Deductibles

Each covered person must satisfy certain Deductibles when enrolled in the Plan, before any payment is made for certain Eligible or Covered Expenses. Then the medical benefits pay the percentage of Eligible or Covered Expenses shown in the Schedule of Coverage. The amount of each Deductible is shown in Schedule of Coverage.

Individual Deductible

You must pay the individual Deductible each Calendar Year before any benefits are payable. The individual Deductible applies to all Eligible or Covered Expenses unless the expense applies to a Co-payment. If the service requires a Copayment you will not be required to meet the Deductible before benefits are paid. For charges that apply a Co-payment, benefits are payable after the Co-payment is met. The Co-payment will not apply to the Deductible.

Family Deductible

The most your whole family will have to pay for individual Deductibles in any Calendar Year is the amount of the family Deductible shown in the Schedule of Coverage. The family Deductible applies no matter how large a family may be. Only Eligible or Covered Expenses which count toward your individual Deductible count toward the family Deductible.

Out-of-Pocket Maximum Feature

Eligible or Covered Expenses are payable at the percentage shown in the Schedule of Coverage until the Out-of-Pocket Maximum shown in the Schedule of Coverage has been reached during a Calendar Year. Then, Eligible or Covered

Expenses, other than those listed below are payable at 100% for the rest of that year. All Eligible or Covered Expenses that you pay, other than those shown below, count toward the Out-of-Pocket Maximum.

Covered Expenses for outpatient prescription drugs do not count toward the Out-of-Pocket Maximum and will never be paid at 100%.

Furthermore, any amount that you pay toward a medical service or supply that is not an Eligible or Covered Expense shall not count toward the Out-of-Pocket Maximum. Therefore, the following amounts shall not count toward the Out-of-Pocket Maximum:

- Co-payments you are required to pay (except with respect to the High Deductible Medical Benefit Option);
- Services, supplies, or charges limited or excluded by the Plan;
- Billed charges above the Claims Administrator's Allowable Amount;
- Expenses not covered because a benefit maximum has been reached;
- Any Eligible or Covered Expenses paid by the Claims Administrator when the Plan is the secondary plan for purposes of coordination of benefits; and
- Penalties applied for failure to preauthorize.

Note – High Deductible and PPO Medical Benefit Option Participants: Eligible or Covered Expenses for Out-of-Network Providers count toward the Network individual and Network family Out-of-Pocket Maximum. Eligible or Covered Expenses for Network Providers do not count toward the Out-of-Network individual and Out-of-Network family Out-of-Pocket Maximum.

Individual Out-of-Pocket Maximum

When the individual Out-of-Pocket Maximum is reached for any one person in a Calendar Year, Eligible or Covered Expenses, other than those listed in the subsection entitled "**Out-of-Pocket Maximum Feature**" in this "INTRODUCTION" Section of the Benefit Booklet, are payable at 100% for that same person for the rest of that year.

Family Co-Share Amount (Out-of-Pocket Maximum)

When the family Out-of-Pocket Maximum is reached for all covered family members in a Calendar Year, Eligible or Covered Expenses, other than those listed in the subsection entitled "Out-of-Pocket Maximum Feature" in this "INTRODUCTION" Section of the Benefit Booklet, are payable at 100% for the rest of that year.

HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION AND HSA

In accordance with federal regulations, eligible employees who (i) enroll in the High Deductible Medical Benefit Option, and (ii) are not enrolled in any other health plans, including a traditional health care flexible spending account or Medicare benefits, may elect to participate to a Health Savings Account ("HSA").

An HSA allows employees to make contributions and accumulate earnings on such contributions on a tax-free basis, and it also allows withdrawals to be made on a tax-free basis as long as the funds are used for eligible health care expenses. Furthermore, if you establish an HSA, participate in the High Deductible Medical Benefit Option, and do not participate in any other health plan, Atmos may make an annual contribution to your HSA. You do not have to make pre-tax contributions to an HSA in order to receive any company

contributions to the HSA.

You can use your HSA as you would use a traditional flexible spending account in paying for a wide variety of out-of-pocket eligible healthcare expenses, including Deductibles and Co-Share Amounts; however, unlike a traditional flexible spending account, there is no "use it or lose it" rule. Amounts in your HSA carry over from year to year.

HOW AN HSA WORKS

Eligible employees can fund an HSA each year with pre-tax dollars deducted from their pay up to the maximum legally established amount for the type of coverage (single or family) they select, plus catch-up contributions, if applicable. The funds that are deposited into an HSA are portable if you leave Atmos. In addition, each year Atmos may contribute an additional amount to your HSA.

FUNDING YOUR HSA

If you enroll in the High Deductible Medical Benefit Option and establish an HSA, you may contribute, on an annual basis, a minimum of \$100. Individuals who are age 55-64 years old, who are not enrolled in Medicare, can contribute an additional amount tax-free in addition to the applicable annual amount. The amount you may contribute may change from year to year. This information will be distributed each year during the Annual Enrollment Period. If you are eligible and elect to make pre-tax contributions to your HSA, your contributions will be made through payroll deductions. In addition to your contributions to the HSA, if you enroll in the High Deductible Medical Benefit Option and HSA during the Annual Enrollment Period, Atmos may make an additional contribution to your HSA. Information regarding any employer contributions will be distributed during the Annual Enrollment Period.

REIMBURSEMENT FROM YOUR HSA

Expenses reimbursable from your HSA include the payment of Deductibles and Co-Share Amounts attributable to medical, dental or vision coverage, prescription drug expenses, over-the-counter medications, dental expenses, orthodontia, eyeglasses, and contact lenses. For a complete listing of eligible expenses, please see IRS Publication 502. Please note, unlike a traditional medical flexible spending account, expenses will not be reimbursed until the balance of the HSA is greater than or equal to the amount requested for reimbursement.

SPECIAL CONSIDERATIONS

Information regarding the balance of your HSA and any activity with respect to your HSA can be obtained from the HSA Administrator, as indicated in the Section entitled "ERISA PLAN ADMINISTRATION INFORMATION."

If you participate in an HSA, neither you nor your spouse may contribute to traditional health care flexible spending account, unless it is a limited-scope health care flexible spending account for dental and vision expenses only.

ELIGIBILITY FOR EMPLOYEES

You are eligible to participate as an employee if you are a regular full-time employee of Atmos Energy Corporation ("Atmos") other than an employee who is covered by a collective bargaining agreement between a union and Atmos, where the collective bargaining agreement does not provide for coverage under this Plan. Employees must be legal residents of the United States in order to participate in the Plan.

New employees are eligible to enroll on their date of hire.

ELIGIBILITY FOR DEPENDENTS

Dependents are:

- Your legal spouse (as further described below);
- Your children who are under age 26.

Children include the following:

- Your stepchild;
- Your legally adopted child. (A child is considered legally adopted upon your assumption and retention of a legal obligation for total or partial support of a child in anticipation of the adoption of the child. A child's placement for upon adoption terminates the termination of the legal obligation for total or partial support. A child who is immediately adopted by you without a preceding placement for adoption is considered to be placed for adoption on the date of adoption); and
- Any other child who is related by blood or marriage to you, who is not a "qualifying child" of another person for purposes of Section 152 of the Internal

Revenue Code of 1986, as amended, and who is living with you, as a member of your household, in a parent-child relationship. In the case of a newborn child, other than your natural child, you would be required to obtain legal guardianship prior to the child becoming a covered dependent.

- A mentally or physically incapacitated child's coverage will not end due to age, and he or she shall remain a "child" for purposes of dependent eligibility. Coverage will continue as long as dependent coverage under this Plan continues and the child continues to meet the following conditions:
 - The child is incapacitated; and
 - The child is not capable of self-support.

An individual will be considered your legal spouse if he or she is a person of the opposite sex to whom you are lawfully married. The marriage must have been solemnized. authenticated and recorded as required by the state in which the marriage took place. An individual also will be considered your legal spouse if you reside in a state which recognizes common law marriages, and your common law marriage meets the legal requirements in your state. You must provide a notarized declaration of your common law marriage to the Plan Administrator. Your spouse must be a legal resident of the United States in order to participate in the Plan. A person from whom you've been separated under a legal separation or divorce decree shall not be considered your spouse.

You must give the Claims Administrator proof that a dependent meets these conditions when requested. The Claims Administrator will not ask for proof more than once a year.

WHEN COVERAGE STARTS

Your Coverage

You must enroll for coverage under the Plan. Refer to the subsection entitled "HOW TO ENROLL" under this "ELIGIBILITY AND PARTICIPATION" Section of the Benefit Booklet for information on how to enroll.

Coverage starts on the date you enroll for coverage when you are first eligible to participate, during an Annual Enrollment Period or Special Enrollment Period, or when a Change in Status occurs.

Your dependent's Coverage

You must enroll your dependents for coverage under the Plan. Refer to the subsection entitled "HOW TO ENROLL" under this "ELIGIBILITY AND PARTICIPATION" Section of the Benefit Booklet for information on how to enroll.

Coverage starts on the latest of:

- The date you become covered;
- The date you acquire your first dependent; or
- The date you enroll your dependent for coverage.

Qualified Medical Child Support Order

If, as a result of a divorce or legal separation, your child is not otherwise eligible to be covered by the Plan, it may be possible to obtain coverage through a Qualified Medical Child Support Order ("QMCSO") or a National Medical Support Notice (a "NMSN"). A QMCSO is any judgment, order or decree issued by a court of competent jurisdiction that includes certain information and relates to the medical plan or insurance coverage of a child of a Plan participant. A NMSN is issued by a state or governmental agency and provides for health benefit coverage for a child of a Plan participant. A QMCSO or a NMSN cannot require a plan to provide any type or form of benefit or any option not already provided by the Plan. The QMCSO must specify the name and address of the participant and each alternate recipient, describe the type of coverage to be provided and the period for which the coverage is to be provided, and specify the plan to which the QMCSO applies.

If you or a dependent is required by a medical child support order or NMSN to provide health benefit coverage for any of your children (an alternate recipient), you must submit that order or notice to Human Resources at Atmos Energy for a determination as to whether it is a QMCSO or a properly completed NMSN (which is deemed to be a QMCSO) as defined in the Omnibus Budget Reconciliation Act of 1993 and the Child Support Performance and Incentive Act of 1998. The order or notice must be submitted within 31 days after the order becomes effective or, if later, within the time for initially enrolling your dependents for coverage. Contact the Plan Administrator for additional information regarding QMCSOs.

If you or a dependent is required by a QMCSO or NMSN to provide health benefit coverage for any of your children, and you are not already enrolled as an employee for health benefit coverage, you must enroll for health benefit coverage at the same time you would enroll your child for coverage in order to comply with the terms of the QMCSO or NMSN.

Special Provision for Newborn Children

You must enroll each of your dependents for dependent coverage if they are to be covered under the Plan. If you currently have dependent coverage, you must still notify Human Resources at Atmos Energy of the addition of a new dependent within 31 days

after you acquire a new dependent (that is within 31 days of the child's birth, adoption or placement for adoption). However, even if you are not enrolled for dependent coverage, the health benefits of the group plan are payable for your newborn child from birth for 31 days. You must file a written request with your Employer to deduct the required contributions from your pay for dependent coverage during the first 31 days in order for the child to be a timely enrollee.

HOW TO ENROLL

You can enroll for coverage by submitting a completed enrollment form to your Employer. The enrollment form authorizes your Employer to deduct the required contributions from your pay. You will be able to enroll during the 31-day period following the date you first become eligible to participate, during an Annual Enrollment Period, a Special Enrollment Period, or when a Change in Status occurs, as applicable.

You must enroll for employee coverage in order to enroll for dependent coverage. You must enroll each dependent you want covered under the Plan.

Generally, you should enroll your dependents when you enroll for coverage. However, there may be additional time periods during which you can enroll your dependents. Refer to the subsections entitled "Qualified Medical Child Support Order," "Special Provision for Newborn Children" and "Special Enrollment Periods" under this "ELIGIBILITY AND PARTICIPATION" Section for information on other potential dependent enrollment periods.

No person can be covered both as an employee and as a dependent. No person can be covered as a dependent of more than one employee under the Plan.

Annual Enrollment Period

An Annual Enrollment Period is a period of time each year during which you may enroll in one of the options offered under the Plan. The Annual Enrollment Period is agreed on by your Employer. This Annual Enrollment Period occurs once each Calendar Year and you will be notified as to when it is scheduled.

During the Annual Enrollment Period, you will have the right to change your election of the High Deductible, PPO or EPO, and if you are eligible, the Out-of-Area Medical Benefit Options.

You and your eligible dependents must enroll in the same plan.

Special Enrollment Periods

Under certain circumstances, an employee and/or dependent may enroll under a dependent Special Enrollment Period, a Loss of Coverage Special Enrollment Period, a Medicaid/CHIP Special Enrollment Period, or a special enrollment period to comply with health care reform requirements.

A Loss of Coverage Special Enrollment Period is available to a person who meets each of the following conditions:

- The employee or dependent can enroll under a Loss of Coverage Special Enrollment Period if the employee or dependent was covered under a group health plan or had health insurance coverage at the time coverage under this Plan was previously offered to the employee or dependent; and
- The employee's or dependent's prior coverage was one of the following:
 - COBRA continuation which was exhausted; or

 Non-COBRA coverage which was terminated either as a result of loss of eligibility for the coverage (including as a result of legal separation, divorce, death, termination of employment, or reduction in the number of hours of employment) or employer contributions towards such coverage were terminated.

The employee must request enrollment under this Plan not later than 31 days after the date of the end of the COBRA continuation, termination of coverage, or termination of the Employer contribution. You must provide any proof of the loss of coverage that is requested by the Plan Administrator and/or the Claims Administrator.

A Dependent Special Enrollment Period permits eligible employees and their dependents to take advantage of a Special Enrollment Period under certain circumstances, if they request enrollment on a timely basis. A Dependent Special Enrollment Period is available to eligible employees and their dependents acquired through marriage, birth, adoption, or placement The Dependent Special for adoption. Enrollment Period is the 31 -day period which begins with the date the person becomes a dependent (i.e. the date of the marriage, birth, adoption or placement for adoption). You must provide any proof of the new dependent that is requested by the Plan Administrator and/or the Claims Administrator.

If a subsequent dependent is enrolled, the employee must enroll at the same time if not already covered. In addition, any of the employee's other dependents may be enrolled at the same time, if not already covered, subject to the same enrollment requirements.

A Medicaid/CHIP Special Enrollment Period will be available to eligible employees and their dependents who previously declined Plan coverage and who either (i) lose eligibility for coverage under Medicaid or the Children's Health Insurance Program ("CHIP"), or (ii) become eligible for state assistance through Medicaid or CHIP that helps pay for Plan coverage, provided that enrollment is timely requested. The Medicaid/CHIP Special Enrollment Period is the 60-day period following the date government provided coverage ends, or the date an individual is determined to be eligible for state assistance, as applicable. Enrollment must be requested within the 60-day period.

You should contact the Plan Administrator if you have any questions about the Loss of Coverage, Dependent, or Medicaid/CHIP Special Enrollment Periods.

Late Enrollees

A late enrollee is a person who does not enroll when they are first eligible to enroll in the plan or during a Special Enrollment Period. A late enrollee can enroll only during an Annual Enrollment Period. A late enrollee (who is not a dependent child under the age of 19) is also subject to the Preexisting Condition exclusion. For more information about the Preexisting Condition exclusion, refer to the subsection of this Benefit Booklet entitled "PREEXISTING CONDITION PROVISIONS" in the "HOW TO RECEIVE HEALTHCARE BENEFITS" Section.

PARTICIPANT CONTRIBUTIONS

The coverage under this Plan is contributory. The contribution rates to participate in a specific Plan option and coverage level are subject to change each year based on two elements (1) the cost to administer the Plan and (2) the Plans claim experience. Each Plan Year's rates will be communicated during the Annual Enrollment Period for that Plan Year. The Company employs an outside actuary to develop the required contribution rates using the contracted administrative and projected net claims costs for that Plan Year. The developed rates reflect the cost sharing philosophy Company's for participants - 20% of these costs.

CHANGE OF ELECTION

Midyear changes to your Plan election which cause an adjustment to contributions are permitted only when there is a "Change in Status." You must provide proof of the Change in Status, as requested by the Plan Administrator and/or the Claims Administrator.

The following events constitute a Change in Status:

- <u>A change in legal marital status</u>. Events that change an employee's legal marital status, including marriage, death of spouse, divorce, legal separation, or annulment;
- <u>A change in the number of dependents</u>. Events that change an employee's number of dependents including birth, adoption, placement for adoption, or death of a dependent;
- <u>A change in employment status</u>. A termination or commencement of employment by the employee, spouse, or dependent;
- <u>A change in work schedule</u>. A reduction or increase in hours of employment by the

employee, spouse, or dependent, including a switch between part-time and full-time, a strike or lockout, or commencement or return from an unpaid leave of absence;

- <u>A change in dependent status</u>. An event that causes an employee's dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, or any similar circumstance as provided in this Plan; or
- <u>A change in residence or worksite</u>. A change in the place of residence or work of the employee, spouse or dependent.

You may also be able to make mid-year changes under the Atmos Energy Corporation Flexible Benefits Plan under the following circumstances:

- Significant changes in the cost of your benefit;
- Significant changes in the coverage of your benefit;
- You, your spouse, or your dependent become eligible for COBRA continuation coverage or become eligible (or cease to be eligible) for Medicare or Medicaid; and
- You, your spouse or your dependent have either a Loss of Coverage or Medicaid/CHIP Special Enrollment Period as described below.

There may be other circumstances that result in a mid-year election change to your benefits. You should review the Atmos Energy Corporation Flexible Benefits Plan Summary Plan Description for more information on midyear election changes to your medical benefits.

Consistency Rule

Your revocation of a Plan election during a period of coverage and new election for the remaining portion of the period (referred to below as an "election change") must be consistent with the Change in Status. An election change is consistent with a Change in Status if, and only if:

- The Change in Status results in the employee, spouse, or dependent gaining or losing eligibility for coverage under this Plan or a medical plan of the spouse's or dependent's employer; and
- The election change corresponds with that gain or loss of coverage.

Enrollment during a Plan Year because of a Change in Status can only be accepted within the first 31 days following the Change in Status (unless the Change in Status gives rise to a Medicaid/CHIP Special Enrollment Period, in which case the enrollment period shall be 60 days). Your election must follow the Consistency Rule for a Change in Status.

A dependent pregnancy is not classified as a Change in Status. This means if you were not enrolled in the Plan or your dependent was not already covered by the Plan, your dependent's pregnancy would not permit you to add coverage or change coverage levels to add your dependent.

WHEN COVERAGE STOPS

Coverage will stop on the earliest of the following:

- When you stop being an eligible employee (as defined above);
- When you stop making contributions; or
- When the Plan is terminated.

Your dependent's coverage will stop when he is no longer an eligible dependent, or when your coverage stops, if earlier.

CONTRACTING/NON-CONTRACTING FACILITIES

The Claims Administrator has written contracts with many (but not all) Hospitals and Facility Other Providers. Those institutions are Contracting Facilities. An institution without a written contract with the Claims Administrator is a Non-Contracting Facility.

In an emergency situation, the immediate, initial treatment necessary to stabilize the Participant furnished by any Hospital is subject to the benefits provided by the Plan.

PARPLAN

For employees residing in the state of Texas

When you consult a Physician or Professional Other Provider, you should inquire if he participates in the Claims Administrator's *ParPlan*, a simple direct-payment arrangement. If the Physician or Professional Other Provider participates in the *ParPlan*, he agrees to:

- File all claims for you;
- Accept the Claims Administrator's Allowable Amount determination as payment for Medically Necessary services; and
- Not bill you for services over the Allowable Amount determination.

You will be responsible for any applicable Deductibles, Co-Share Amounts, or services that are limited or not covered under the Plan.

If your Physician or Professional Other Provider does not participate in the *ParPlan*, you will be responsible for filing the claims, and you may be billed for charges above the Claims Administrator's Allowable Amount determination. Information on how to file claims is included in the subsection of this Benefit Booklet entitled "CLAIM FILING

PROCEDURES" in the "HOW TO RECEIVE HEALTHCARE BENEFITS" Section.

Note: For employees residing outside the state of Texas, check with your Physician or Professional Other Provider to determine if he participates as a contracting provider with Blue Cross and Blue Shield.

BLUE CROSS AND BLUE SHIELDS' OTHER SEPARATE FINANCIAL ARRANGEMENTS WITH PROVIDERS

BLUE CARD

Other Blue Cross and Blue Shield Plans outside of Texas ("Host Blue") may have contracts similar to the ParPlan contracts described above with certain Providers ("Host Blue Providers") in their service area.

When you receive health care services through BlueCard outside of Texas and from a Provider which does not have a contract with Blue Cross and Blue Shield, the amount you pay for Covered Services is calculated on the lower of:

- The billed charges for your covered services; or
- The negotiated price that the Host Blue passes on to Blue Cross and Blue Shield.

Often, this "negotiated price" will consist of a simple discount which reflects the actual price paid by the Host Blue. Sometimes, however, it is an estimated price that factors into the actual price increases or reductions to reflect aggregate payment from expected settlements, withholds, any other contingent payment arrangements and non-claims transactions with your health care provider or with a specified group of providers. The negotiated price may also be billed charges reduced to reflect an average expected savings with your health care provider or with a specified group of providers. The price that reflects average savings may result in greater variation (more or less) from the actual price paid than will the estimated price. The

negotiated price will also be adjusted in the future to correct for over- or under-estimation of past prices. However, the amount you pay is considered a final price.

Statutes in a small number of states may require the Host Blue to use a basis for calculating liability for covered services that does not reflect the entire savings realized or expected to be realized on a particular claim or to add a surcharge. Should any state statutes mandate your liability calculation methods that differ from the usual BlueCard method noted above or require a surcharge, Blue Cross and Blue Shield would then calculate your liability for any covered health care services in accordance with the applicable state statute in effect at the time you received your care.

SPECIALTY CARE PROVIDERS

Applies to In-Network and Out-of-Network

A wide range of Specialty Care Providers is included in the Network. When you need a specialist's care, In-Network Benefits will be available, but only if you use a Network Provider.

There may be occasions however, when you need the services of an Out-of-Network Provider. This could occur if you have a complex medical problem that cannot be taken care of by a Network Provider.

• If specialty care by an Out-of-Network Provider is needed, In-Network Benefits may still be available if a Network Physician notifies the Claims Administrator, and the Claims Administrator acknowledges your visit to an Out-of-Network Provider prior to the visit; otherwise, Out-of-Network Benefits will be paid and the claim will have to be resubmitted for review and adjustment, if appropriate. For Participants who elect the EPO Medical Benefit Option, no benefits will be paid by the Plan for specialty care by an Out-of-Network Provider without prior authorization; or

 If the services you require are covered by this Plan, but not available from Network Providers, In-Network Benefits will be provided when you use Out-of-Network Providers, if prior authorization is received. For more information on prior authorization, refer to the "PREAUTHORIZATION REQUIREMENTS" subsection in this "HOW TO RECEIVE HEALTHCARE BENEFITS" Section of the Benefit Booklet.

Participants electing the PPO or High Deductible Medical Benefit Options

If you elect to see an Out-of-Network Provider and if the services could have been provided by a Network Provider, only Out-of-Network Benefits will be available.

Participants electing the EPO Medical Benefit Option

Network Benefits for authorized Out-of-Network services will be paid based on the Allowable Amount for Hospitals and Facility Other Providers, and Physicians or Professional Other Providers not contracting with BCBSTX (or any other Blue Cross and Blue Shield Plan outside of Texas.) If the Allowable Amount is less than the amount charged by the Provider, you may be billed for the balance. (See Allowable Amount definition.) If you choose to see an Out-of-Network Provider without prior authorization, no benefits will be paid by the For more information on prior Plan. authorization, refer to the subsection entitled "PREAUTHORIZATION REQUIREMENTS" in this "HOW TO RECEIVE HEALTHCARE **BENEFITS**" Section of the Benefit Booklet.

MEDICAL NECESSITY

All services and supplies for which benefits are available under the Plan must be Medically Necessary as determined by the Claims Administrator.

Charges for services and supplies which the Claims Administrator determines are not Medically Necessary will not be eligible for benefit consideration and may not be used to satisfy Deductibles or to apply to the Out-of-Pocket Maximum.

The fact that a Physician has performed or prescribed a procedure or treatment, or the fact that it may be the only treatment for a particular injury. sickness, mental illness or pregnancy does not mean that it is a Medically Necessary service or supply as defined by the Plan. See the "Medically Necessary" definition in the Section of this Benefit Booklet entitled "DEFINITIONS."

PREEXISTING CONDITIONS PROVISIONS

Notice of Preexisting Condition Exclusion

If you are (or will be) eligible to participate in the Plan, a federal law (called HIPAA) requires that we notify you about the Preexisting Condition exclusion provisions in the Plan. The Plan imposes a Preexisting Condition exclusion. This means that coverage for Preexisting Conditions "may" be excluded for up to 12 This exclusion applies only to months. conditions for which medical advice, diagnosis, care or treatment was recommended or received within the three-month period preceding your initial Effective Date under the Plan. (See "Effective Date" definition later in this Benefit Booklet). Generally, this three-month period ends the day before your coverage becomes effective or before the first day of any applicable waiting period for coverage, if earlier. The Preexisting Condition exclusion

does not apply to pregnancy or to a child for whom enrollment is requested within 31 days after birth, adoption, or placement for adoption. Furthermore, dependent children who are under 19 years of age on the date of enrollment will not be subject to any Preexisting Condition exclusion.

The Preexisting Condition exclusion may last up to 12 months from your first day of coverage. However, you can reduce the length of the Preexisting Condition exclusion by the number of days of your prior "creditable coverage." Most prior health coverage, including but not limited to coverage under a group health plan, individual health insurance coverage, a State health benefits risk pool, Medicare, Medicaid, student health insurance, and certain other coverages, can be used to reduce the length of the Preexisting Condition exclusion, provided that you have not experienced a break in coverage of 63 days or more. (Waiting periods are not considered breaks in coverage). Your Preexisting Condition exclusion will be reduced one day for each day of creditable coverage demonstrated, provided that the coverage is not separated by a break in coverage of 63 days or more.

In order for the 12-month Preexisting Condition limitation period to be shortened, you must demonstrate proof of prior creditable coverage. To demonstrate proof of creditable coverage, you should provide a "certificate of creditable coverage" from the prior plan and proof of any prior waiting periods for coverage. The certificate of creditable coverage provides information pertaining to the amount of time the individual was covered under a previous plan.

If you do not have a certificate of creditable coverage, but you do have prior health coverage, you have the right to request a certificate of creditable coverage from a previous employer, or plan, or issuer. If, after making reasonable efforts, you have difficulty getting a certificate from your prior plan, please contact us at the

address or phone number below, and we will attempt to assist you. You may also demonstrate proof of your prior health benefit coverage by presenting evidence of your prior health benefit coverage with documents such as explanation of benefits issued to you, identification cards, pay stubs showing health insurance deductions to support your signed statement attesting your coverage.

All questions about the Preexisting Condition exclusion and creditable coverage should be directed to the Plan Administrator at the following address P.O. Box 650205, Dallas, Texas 75265, Attn: Plan Administrator or telephone number (972) 934-9227.

PREAUTHORIZATION REQUIREMENTS

Preauthorization establishes in advance the Medical Necessity of certain care and services covered under this Plan. It ensures that the preauthorized care and services described below will not be denied on the basis of Medical Necessity. However, preauthorization does not guarantee payment of benefits. Coverage is always subject to other requirements of the Plan, such as Preexisting Conditions, limitations and exclusions, payment of contributions, and eligibility at the time care and services are provided.

Preauthorization is simple. You, your Physician, Provider of services, or a family member calls one of the toll-free numbers listed on the back of your Identification Card. Calls made after working hours or on weekends will be recorded and returned the next working day. A benefits management nurse will follow up with your Provider's office. In most cases, preauthorization is made within minutes on the telephone with your Provider's office.

The following types of scrvices require preauthorization:

• All inpatient admissions;

- Extended Care Expense;
- Home Infusion Therapy;
- All treatment of Chemical Dependency;
- All treatment of Mental Health Care preauthorized by the Employee Assistance Program (EAP) (including Serious Mental Illness);
- If you transfer to another facility or to or from a specialty unit within the facility; and
- Out-of-Area coverage.

Preauthorization does not apply to Emergency Care.

Participants electing the PPO or High Deductible Medical Benefit Options

<u>In-Network</u>: In-Network Benefits will be available if you use a Network Provider or Specialty Care Provider. In-Network Providers will preauthorize services for you, when required.

Out-of-Network: If you elect to use Out-of-Network Providers for services and supplies available In-Network, Out-of-Network Benefits will be paid. Failure to preauthorize services will be subject to guidelines described below.

However, if care is not available from Network Providers as determined by the Claims Administrator, and the Claims Administrator acknowledges your visit to an Out-of-Network Provider **prior to the visit**, In-Network Benefits may be paid; otherwise, Out-of-Network Benefits will be paid and the claim will have to be resubmitted for review and adjustment, if appropriate.

Participants electing the EPO Medical Benefit Option

<u>In-Network</u>: Network Providers will preauthorize services for you, when required.

<u>Out-of-Network:</u> If you choose to use Out-of-Network Providers for services and supplies available in the Network, no benefits will be paid under this Plan.

However, if care is not available from Network Providers, you must seek preauthorization from the Claims Administrator to use an Out-of-You or your Network Network Provider. Provider must contact the Claims Administrator to receive a referral authorization prior to use of the Out-of-Network Provider. If you receive the referral authorization, from the Claims Administrator, Network Benefits will be paid based on the Allowable Amount for Out-of Network Providers. You may be billed for any difference between the Allowable Amount and the amount charged by the Provider. If you fail to request preauthorization for Out-of-Network benefits, no benefits will be paid by the Plan.

To request authorization, ask your Network Provider to contact the Claims Administrator, or you may contact Customer Service at the number shown on your Identification Card.

Participants electing the Out-of-Area Medical Benefit Option

If you receive your care in a Contracting Facility and the services have been preauthorized, Outof-Area Benefits will be available, subject to all Plan provisions. Failure to preauthorize services will be subject to guidelines described below.

Failure to Preauthorize

If preauthorization for *each inpatient Hospital* Admission, Extended Care Expense, Home Infusion Therapy, and Chemical Dependency,

Mental Health Care (including Serious Mental Illness), as described, is not obtained:

- The Claims Administrator will review the Medical Necessity of your treatment prior to the final benefit determination;
- If the Claims Administrator determines the treatment or service is not Medically Necessary, benefits will be denied; or
- If a Hospital Admission or extension for any treatment or service described below is not preauthorized and it is determined that the admission or extension was not Medically Necessary, benefits will be reduced or denied.

Inpatient Admissions

In the case of an elective inpatient admission, the call for preauthorization should be made at least two working days before you are admitted, unless it would delay Emergency Care. Emergency Care never requires preauthorization.

When an inpatient admission is preauthorized, a length-of-stay is assigned. The Plan is required to provide a minimum length of stay in a Hospital facility for the following:

- Maternity Care:
 - 48 hours following an uncomplicated vaginal delivery; or
 - 96 hours following an uncomplicated delivery by caesarean section.
- Treatment of Breast Cancer:
 - o 48 hours following a mastectomy; or
 - \circ 24 hours following a lymph node dissection.

If you require a longer stay than was first preauthorized, your Provider may seek an

extension for the additional days. Benefits will not be available for room and board charges for medically unnecessary days.

Extended Care Expense and Home Infusion Therapy

Preauthorization for Extended Care Expense and Home Infusion Therapy may be obtained by having the agency or facility providing the services contact the Claims Administrator to request preauthorization. The request should be made:

- Prior to initiating Extended Care Expense or Home Infusion Therapy;
- When an extension of the initially preauthorized service is required; and
- When the treatment plan is altered.

The Claims Administrator will review the information submitted prior to the start of Extended Care Expense or Home Infusion Therapy. The Claims Administrator will send a letter to you and the agency or facility confirming preauthorization or denying benefits.

If Extended Care Expense or Home Infusion Therapy is to take place in less than one week, the agency or facility should call the Medical Preauthorization Helpline.

If the Claims Administrator has given notification that benefits for the treatment plan requested will be denied based on information submitted, claims will be denied.

To satisfy all medical preauthorization requirements for Inpatient Hospital Expense, Extended Care Expense, or Home Infusion Therapy, call:

Toll-free: 1-800-528-7264

Chemical Dependency, Mental Health Care (including Serious Mental Illness)

All **inpatient** treatment of Chemical Dependency and Mental Health Care (including Serious Mental Illness) should be preauthorized, regardless of whether the treatment is provided by an In-Network, Out-of-Network or Out-of-Area provider.

Outpatient treatment of Chemical Dependency, Serious Mental Illness, and Mental Health Care should be preauthorized, <u>regardless of whether</u> the treatment is provided by an In-Network or <u>Out-of-Network provider</u>. Your Provider should contact BCBSTX for the names of Network Providers. For outpatient treatment of Chemical Dependency, Serious Mental Illness, and Mental Health Care, you must preauthorize visits beginning with the eleventh visit (and all subsequent visits). If you fail to preauthorize visits beginning with the eleventh visit, and thereafter, no benefits will be provided if the visits are not Medically Necessary.

You or your Provider should contact the Mental Health Helpline for a referral to Network Providers who have entered into a managed care arrangement with BCBSTX to furnish services and supplies for Mental Health Care (including Serious Mental Illness) or treatment of Chemical Dependency. When your services have been preauthorized and are provided by the Network Provider, In-Network Benefits will be available.

To satisfy preauthorization requirements for Mental Health Care (including Serious Mental Illness) or Chemical Dependency, call BCBSTX Toll-free: 1-800-528-7264

CASE MANAGEMENT

Under certain circumstances, the Plan allows the Claims Administrator the flexibility to offer benefits for expenses which are not otherwise Eligible or Covered Expenses. The Claims

Administrator, at its sole discretion, may offer such benefits if:

- The Participant, his family, and the Physician agree;
- Benefits are cost effective; and
- The Claims Administrator anticipates future expenditures for Eligible or Covered Expenses that may be reduced by such benefits.

Any decision by the Claims Administrator to provide such benefits shall be made on a caseby-case basis. The case coordinator for the Claims Administrator will initiate case management in appropriate situations.

INTERNAL CLAIM PROCEDURES

Filing of Claims Required

Notice of Claim

You must give written notice to the Claims Administrator within 12 months, or as soon as reasonably possible, after any Participant receives services for which benefits are provided under the Plan.

Claim Forms

Claim forms for filing Proof of Loss are available on the Atmos intranet and may also be obtained by calling customer service at 1-866-314-0266.

The Claims Administrator for the Plan must receive claims prepared and submitted in the proper manner and form, in the time required, and with the information requested before it can consider any claim for payment of benefits.

Who Files Claims

Providers that contract with the Claims Administrator and some other health care Providers (such as *ParPlan* Providers in the state of Texas) will submit your claims directly to the Claims Administrator for services provided to you or any of your covered dependents. At the time services are provided, inquire if the Provider will file claim forms for you. To assist Providers in filing your claims, you should carry your Identification Card with you.

Contracting Providers

When you receive treatment or care from a Provider or Covered Drugs dispensed from a Pharmacy that contracts with the Claims Administrator, you will generally not be required to file claim forms. The Provider will usually submit the claims directly to the Claims Administrator for you.

Non-Contracting Providers

When you receive treatment or care from a health care Provider or Covered Drugs dispensed from a Pharmacy that does not contract with the Claims Administrator, you may be required to file your own claim forms. Some Providers, however, will do this for you. If the Provider does not submit claims for you, refer to the subsection of this Benefit Booklet entitled **"Participant-Filed Claims"** in this **"HOW TO RECEIVE HEALTHCARE BENEFITS"** Section for instruction on how to file your own claim forms.

Mail Service Prescription Drug Program

When you receive Covered Drugs dispensed through the Mail Service Prescription Drug Program, you must complete and submit the mail service prescription drug claim form to the address on the claim form. Additional information may be obtained from Human Resources at Atmos, from the BCBSTX website, www.bcbstx.com, or by calling the Customer Service Helpline at 1-866-314-0266.

Participant-Filed Claims

Medical Claims

If your Provider does not submit your claims, you will need to submit them to the Claims Administrator using a subscriber-filed claim form provided by the Plan. You can obtain copies of the claim form from Human Resources at Atmos Energy, from the BCBSTX website (<u>www.bcbstx.com</u>) or by calling the Customer Service Helpline at 1-866-314-0266.

Follow the instructions on the reverse side of the form to complete the claim. Remember to file each Participant's expenses separately because any Deductibles and other provisions are applied to each Participant separately. Include itemized bills from the health care Providers, labs, etc., printed on their letterhead and showing the services performed, dates of service, charges, and name of the Participant involved.

Prescription Drug Claims

When you receive Covered Drugs dispensed from a Non-Participating Pharmacy, a Prescription Reimbursement Claim Form must be submitted. This form can be obtained from Human Resources at Atmos Energy, from the BCBSTX website, bcbstx.com, or by calling the Customer Service Helpline at 1-866-314-0266.

This claim form, accompanied by an itemized bill obtained from the Pharmacy showing the prescription services you received, should be mailed to the address shown below or on the claim form.

Instructions for completing the claim form are provided on the back of the form. You may need to obtain additional information, which is not on the receipt from the pharmacist, to complete the claim form.

Bills for Covered Drugs should show the name, address and telephone number of the Pharmacy,

a description and quantity of the drug, the prescription number, the date of purchase and, the name of the Participant using the drug.

Visit the BCBSTX Website for subscriber-filed claim forms and other useful information www.bcbstx.com

Where to Mail Completed Claim Forms

Medical Claims

Blue Cross and Blue Shield of Texas Claims Division P. O. Box 660044 Dallas, Texas75266-0044

Prescription Drug Claims

Blue Cross and Blue Shield of Texas c/o Prime Therapeutics LLC P. O. Box 64812 St. Paul, MN 55164-0812

Who Receives Payment

Benefit payments will be made directly to contracting Providers when they bill the Claims Administrator. Written agreements between the Claims Administrator and some Providers may require payment directly to them.

Any benefits payable to you, if unpaid at your death, will be paid to your surviving spouse, as beneficiary. If there is no surviving spouse, then the benefits will be paid to your estate.

Except as provided in the subsection entitled "ASSIGNMENT AND PAYMENT OF BENEFITS" in the "GENERAL INFORMATION" Section of this Benefit Booklet, rights and benefits under the Plan are not assignable, either before or after services and supplies are provided.

Benefit Payments to a Managing Conservator

Benefits for services provided to your minor dependent child may be paid to a third party if:

- The third party is named in a court order as managing or possessory conservator of the child; and
- The Claims Administrator has not already paid any portion of the claim.

In order for benefits to be payable to a managing or possessory conservator of a child, the managing or possessory conservator must submit to the Claims Administrator, with the claim form, proof of payment of the expenses and a certified copy of the court order naming that person the managing or possessory conservator.

The Claims Administrator for the Plan may deduct from its benefit payment any amounts it is owed by the recipient of the payment. Payment to you or your Provider, or deduction by the Plan from benefit payments of amounts owed to it will be considered in satisfaction of its obligations to you under the Plan.

An explanation of benefits summary is sent to the participant, showing what has been paid.

When to Submit Claims

All claims for benefits under the Plan must be properly submitted to the Claims Administrator within twelve (12) months of the date that services or supplies are received. Claims not submitted and received by the Claims Administrator within twelve (12) months after that date will not be considered for payment of benefits except in the absence of legal capacity.

Receipt of Claims by the Claims Administrator

A claim will be considered received by the Claims Administrator for processing upon actual delivery to the administrative office of the Claims Administrator in the proper manner and form and with all of the information required. If the claim is not complete, it may be denied or the Claims Administrator may contact either you or the Provider for the additional information.

After processing the claim, the Claims Administrator will notify the Participant by way of an explanation of benefits summary.

BENEFIT DETERMINATIONS

Urgent Claims that Require Immediate Action

Urgent care claims or appeals are those claims or appeals that require notification or approval prior to receiving medical care, where a delay in treatment as a result of the application of the time periods for making non-urgent care determinations could seriously jeopardize you or your dependent's life or health or ability to regain maximum function or, in the opinion of a physician with knowledge of you or your dependent's medical condition could cause severe pain that cannot be adequately managed without the care or treatment that is the subject of the claim.

In the case of an urgent care claim, the Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) as soon as possible, taking into account the medical exigencies, but not later than 72 hours after receipt of the claim by the Plan, unless you fail to provide sufficient information to determine whether, or to what extent, benefits are covered or payable under the Plan. In the case of such a failure, the Claims Administrator shall notify you as soon as possible, but not later than 24 hours after receipt of the claim by the Plan, of the specific information necessary to complete the claim. You shall be afforded a reasonable amount of time, taking into account the circumstances, but not less than 48 hours, to provide the specified information. The Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) as soon as possible, but in no case later than 48 hours after the earlier of (i) the Plan's receipt of the specified information, or (ii) the end of the

period afforded you to provide the specified additional information.

A denial notice will comply with the requirements set forth below.

Pre-Service Claims

Pre-service claims or appeals are those claims or appeals that require notification or approval prior to receiving medical care.

In the case of a pre-service claim, the Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) within a reasonable period of time appropriate to the medical circumstances, but not later than 15 days after receipt of the claim by the Plan. This period may be extended one time by the Plan for up to 15 days, provided that the Claims Administrator both determines that such an extension is necessary due to matters beyond the control of the Plan and notifies you, prior to the expiration of the initial 15-day period, of the circumstances requiring the extension of time and the date by which the Plan expects to render a decision. If such an extension is necessary due to your failure to submit the information necessary to decide the claim, the notice of extension shall specifically describe the required information, and you shall be afforded at least 45 days from receipt of the notice within which to provide the specified information. In the case of your failure to follow the Plan's procedures for filing a pre-service claim, you shall be notified of the failure and the proper procedures to be followed in filing a claim for benefits as soon as possible, but not later than 5 days (24 hours in the case of a failure to file a claim involving urgent care) following the failure. Notification may be oral, unless you request written notification. This paragraph applies only in the case of a failure by you to file a claim with the Claims Administrator that names a specific claimant, a specific medical condition or symptom, and a specific treatment, service or product for which approval is requested.

A denial notice will comply with the requirements set forth below.

Post-Service Claims

Post-service claims or appeals are those claims or appeals that are not pre-service claims or appeals and are filed for payment of benefits after medical care has been received.

In the case of a post-service claim, the Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) within a reasonable period, but not later than 30 days after receipt of the claim. This period may be extended one time by the Plan for up to 15 days, provided that the Claims Administrator both determines that such an extension is necessary due to matters beyond the Plan's control and notifies you, prior to the expiration of the initial 30-day period, of the circumstances requiring the extension of time and the date by which the Plan expects to render a decision. If such an extension is necessary due to your failure to submit the information necessary to decide the claim, the notice of extension shall specifically describe the required information, and you shall be afforded at least 45 days from receipt of the notice within which to provide the specified information.

A denial notice will comply with the requirements set forth below.

Concurrent Care Claims

If the Plan has approved an ongoing course of treatment to be provided over a period of time or number of treatments, then any reduction or termination by the Plan of such course of treatment (other than by Plan amendment or termination) before the end of such period of time or number of treatments shall constitute an adverse benefit determination. The Claims Administrator shall notify you of the adverse benefit determination at a time sufficiently in

advance of the reduction or termination to allow you to appeal and obtain a determination on review of that adverse benefit determination before the course of treatment is reduced or terminated. Any request to extend the course of treatment beyond the period of time or number of treatments that is a claim involving urgent care shall be decided as soon as possible, taking into account the medical exigencies, and the Claims Administrator shall notify you of the benefit determination (whether adverse or not) within 24 hours after receipt of the claim by the Plan, provided that any such claim is made to the Plan at least 24 hours prior to the expiration of the prescribed period of time or number of treatments. Any request to extend the course of treatment beyond the period of time or number of treatments that is not or is no longer a claim involving urgent care shall be considered a new claim and decided according to post-service or pre-service timeframes, whichever applies.

Denial Notification Requirements

In the event claim for benefits is denied or the Claims Administrator otherwise makes an adverse benefit determination as defined in the DOL regulations regarding claims procedures, the Claims Administrator shall provide you with written or electronic notification of such adverse benefit determination. The notification shall be written in a manner calculated to be understood by you and shall include the following:

- The specific reason or reasons for the adverse determination;
- Reference to the specific Plan provision on which the determination is based;
- A description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary;
- A description of the Plan's review procedures and the time limits applicable to

such procedures, including a statement of the claimant's right to bring a civil action under ERISA Section 502(a) following an adverse benefit determination on review, and contact information for the office of health insurance consumer assistance or ombudsman, as applicable, established to assist individuals with internal claims and appeals and external review procedures;

- Any specific internal rule, guideline, protocol or other similar criterion relied upon in making the adverse determination or a statement that such rule, guideline, protocol or other similar criterion was relied upon and that a copy of such rule, guideline, protocol or other similar criterion will be provided free of charge to the claimant upon request;
- If the adverse benefit determination is based on a medical necessity or experimental treatment or similar exclusion or limit, either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the claimant's medical circumstances or a statement that such explanation will be provided free of charge upon request;
- Information necessary to identify the claim, (including the date of service, healthcare provider, claim amount, and a statement describing availability upon request, of the diagnosis code and its meaning and treatment code and its meaning);
- The reason or reasons for the adverse benefit determination including the denial code and its corresponding meaning, as well as a description of the Plan's standard, if any, that used in denying the claim; and
- In the case of a claim involving urgent care, a description of the expedited review process applicable to such claims.

In the case of an adverse benefit determination concerning a claim involving urgent care, the notice described in the preceding paragraph may be provided to you orally within the time frame described above, provided that a written or electronic notification is furnished to you not later than 3 days after the oral notification.

If your claim has been denied and you do not agree with the denial, you must submit your claim for review by following the Claims Review Procedure described below.

INTERNAL CLAIMS REVIEW PROCEDURES

Upon the denial of your claim for benefits, if you disagree with the denial, in order to preserve legal remedies that may be available to you, you must file a claim for review in writing with the Plan Administrator. You must file a claim for review not later than 180 days following receipt of a notification of an adverse benefit determination. You may submit written comments, documents, records and other information relating to the claim for benefits in connection with the claim for review, and the review will take into account all such comments, documents, records and other information submitted by you relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination.

In addition, you may submit additional evidence and testimony in support of your claim for review and if any new evidence is provided by the Plan or any new rationale is considered by the Claims Administrator in making the decision, you must receive notice of such new evidence and new rationale and have an opportunity to respond. You must respond within the time period during which the Claims Administrator is considering your appeal.

You shall be provided, upon request and free of charge, reasonable access to, and copies of, all

documents, records and other information relevant to the claimant's claim for benefits.

In conducting its review, the Plan Administrator will not afford deference to the initial adverse benefit determination, and the review will be conducted by an appropriate individual who is neither the individual who made the adverse benefit determination nor the subordinate of such individual. In deciding a claim for review that is based in whole or in part on a medical judgment, including determinations with regard to whether a particular treatment, drug or other item is Experimental/Investigational or not Medically Necessary or appropriate, the Plan Administrator shall consult with a health care professional who has appropriate training and experience in the field of medicine involved in the judgment. Any such health care professional engaged for purposes of a consultation shall be an individual who is neither an individual who was consulted in connection with the adverse benefit determination that is the subject of review, nor the subordinate of any such individual. The Plan Administrator will provide you with the identification of medical or vocational experts whose advice was obtained on behalf of the Plan in connection with your adverse benefit determination, without regard to whether the advice was relied upon in making the benefit determination. Further, in the case of a claim involving urgent care (whether an appeal on a claim involves urgent care requiring the expedited handling procedures is determined by the nature of the claim at the time of the appeal), the Plan Administrator will provide for an expedited review process pursuant to which your request for an expedited review may be submitted orally or in writing, and all necessary information, including the Plan's benefit determination, shall be transmitted between the Plan and you by telephone, facsimile or other available similarly expeditious method.

In the case of an urgent care appeal, the Plan Administrator shall notify you of the Plan's benefit determination on review as soon as

possible, taking into account the medical exigencies, but not later than 72 hours after receipt of the claimant's request for review.

In the case of a pre-service appeal, the Plan Administrator shall notify you of the Plan's benefit determination on review within a reasonable period of time appropriate to the medical circumstances, but not later than 30 days after receipt by the Plan of your request for review.

In the case of a post-service appeal, the Plan Administrator shall notify the claimant of the Plan's benefit determination on review within a reasonable period of time, but not later than 60 days after receipt by the Plan of the claimant's request for review.

The Plan Administrator shall provide you with written or electronic notification of the Plan's benefit determination on review. In the event of an adverse benefit determination on review, the notification shall be written in a manner calculated to be understood by you and shall include the following:

- The specific reason or reasons for the adverse determination;
- Reference to the specific Plan provisions on which the benefit determination is based;
- A statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the claimant's claim for benefits;
- A statement describing any voluntary appeal procedures offered by the Plan, including information on how to initiate a voluntary appeal, and the claimant's right to obtain the information about such procedures,
- A description of the external review processes, including information on how to initiate an external review;

- A statement of the claimant's right to bring an action under ERISA Section 502(a);
- Contact information for the office of health insurance consumer assistance or ombudsman, as applicable, established to assist individuals with internal claims and appeals and external review procedures;
- Any specific internal rule, guideline, protocol or other similar criterion relied upon in making the adverse determination or a statement that such rule, guideline, protocol or other similar criterion was relied upon and that a copy of such rule, guideline, protocol or other similar criterion will be provided free of charge to the claimant upon request;
- If the adverse benefit determination is based on a medical necessity or experimental treatment or similar exclusion or limit, either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the claimant's medical circumstances or a statement that such explanation will be provided free of charge upon request;
- Information necessary to identify the claim (including the date of service, healthcare provider, claim amount, and a statement describing availability upon request, of the diagnosis code and its meaning and treatment code and its meaning);
- The reason or reasons for the adverse benefit determination including the denial code and its corresponding meaning, as well as a description of the Plan's standard, if any, that used in denying the claim, including a discussion of the decision;
- A statement that reads as follows: "You and your plan may have other voluntary alternative dispute resolution options, such

as mediation. One way to find out what may be available is to contact your local U.S. Department of Labor Office and your State insurance regulatory agency."

A claimant is not required to file more than two appeals of an adverse benefit determination prior to bringing a civil action under ERISA Section 502(a).

EXTERNAL CLAIM PROCEDURES

Request for Standard External Review

If you disagree with the final adverse benefit determination on your claim for review, your next step in having such decision reviewed requires you to request an external independent review from the Plan.

External review will be available with respect to claims for medical benefits, However, a reduction, termination, or failure to provide for a benefit based on a determination that you fail to meet eligibility requirements under the Plan is not eligible for external review. In addition, unless and until the issuance of official guidance to the contrary, external review only applies to (1) an adverse benefit determination that involves medical judgment (including, but not limited to, those based on medical necessity, appropriateness, health care setting, level of care, or effectiveness of a covered benefit; or a determination that a treatment is experimental or investigational), as determined by the external reviewer; and (2) a rescission of coverage (whether or not the rescission has any effect on any particular benefit at that time).

You may only file a request for external review if you file such request within four months of the date you received the Plan's final adverse benefit determination on your claim for review. Your request for an external appeal must be filed with:

Blue Cross and Blue Shield of Texas

Claims Division P.O. Box 660044 Dallas, TX 75266-0044

Review and Preliminary Determination of Eligibility for External Review for a Standard External Review

The Plan Administrator must review such request and respond to you within five (5) business days of receipt of such request for a standard review with a determination of whether your request for external review is eligible for external review. A request is eligible for external review if it meets all of the following four requirements during the preliminary review.

1) the claimant is or was covered by the Plan at the time the health care item or service in question was provided;

2) the adverse benefit determination or final adverse benefit determination does not relate to whether the claimant satisfied the Plan's eligibility requirements;

3) the claimant has exhausted the Plan's internal appeal process, unless the claimant is not required to exhaust the internal appeal process under the interim final regulations at 29 CFR § 2590.715-2719; and

4) the claimant has provided all the information and forms required to process an external review.

Preliminary Notice Regarding Eligibility for Standard External Review

Within one business day after the Plan Administrator completes the preliminary review, the Plan must issue a written notice to the claimant and such notice must include the reasons the requested appeal is not eligible for external review if the request was complete but not eligible for external review and must also provide contact information for the Employee

Benefit Security Administration (toll-free number 866-444-EBSA (3272)). If the request for external review was not eligible because it was not complete, the notice must include a description of the information necessary to complete the request for external review and permit the claimant to submit such information by the later of 48 hours after the claimant receives the notice or by the end of the four month period during which external review must be requested.

Standard External Review

The Plan must rotate its assignment of claims for external review to an independent review organization that is one of the at least three independent review organizations retained by the Plan to conduct external reviews and which is due to receive the claim on the Plan's rotational basis established to ensure independence. The external independent review organization must conduct a full review of the file, applicable plan provisions and any material submitted as required by applicable guidance and in compliance with the independent review organization's contract with the Plan. The independent review organization shall conduct such review on a de novo basis without deference to the plan's decision.

Within four business days after the independent review organization is assigned, the Plan shall provide the documents and information considered by the Plan in making its decision. If the independent review organization receives any new evidence or information, it shall provide such information to the Plan and the Plan may reconsider its decision. If the Plan changes its decision upon reconsideration, it must notify the claimant and the independent review organization of its new decision within one business day of making such decision. The independent review. The independent review organization shall provide the claimant and Plan with a written notice of its decision within 45 days of the date on which the independent review organization received the request for external review. Such notice shall include all information required by applicable guidance.

Upon a Plan's receipt of an independent review organization's final external review determination reversing the Plan's determination, the Plan shall immediately provide coverage or payment for the claim.

Request for Expedited External Review

An expedited external review shall be provided:

(1) If a claimant receives an adverse benefit determination on a medical condition for which the time frame for completion of an expedited internal appeal would seriously jeopardize the life or health of the claimant or would jeopardize the claimant's ability to regain maximum function and the claimant has filed a request for an expedited internal appeal, or

(2) If the claimant received a final internal adverse benefit determination and the claimant has a medical condition where the timeframe for completion of a standard external review would seriously jeopardize the life or health of the claimant or would jeopardize the claimant's ability to regain maximum function, or

(3) If the final adverse benefit determination concerns an admission, availability of care, continued stay, or health care item or service for which the claimant received emergency services, but has not been discharged since receiving such emergency services.

Upon receipt of a request for expedited external review, the Plan shall determine if the request satisfies the requirements to be eligible for a standard external review (under Review and

Preliminary Determination of Eligibility for External Review for a Standard External Review above) and must immediately send the claimant a notice of such preliminary determination of eligibility.

If the request for expedited external review is approved, the Plan shall assign the claim to an external reviewer in accordance with its standard procedures for assigning claims to external reviewers (see "Standard External Review" above) and must transmit all necessary documents and information considered by the Plan in making its final internal adverse benefit determination or adverse benefit determination to the assigned independent review organization electronically, by telephone, facsimile or any other available expeditious method. The assigned independent review organization must consider the expedited request under its standard review procedures on a de novo basis. The independent review organization must provide the Plan and claimant notice of the final external review decision as expeditiously as the claimant's medical condition or circumstances require but in no event more than 72 hours after the independent review organization received the request for expedited external review. If such notice is not in writing, within 48 hours of the date the notice is provided, the independent review organization must provide a written confirmation of its decision to the claimant and the Plan.

Legal Actions

If you want to bring a legal action against the Plan Administrator or the Claims Administrator, you must do so within three years from the expiration of the time period in which a request for reimbursement must be submitted, or you lose any rights to bring such an action against the Plan Administrator or the Claims Administrator.

You cannot bring any legal action against the Plan Administrator or the Claims Administrator for any other reason unless you first complete all the steps in the appeal process described in this document. After completing that process, if you want to bring a legal action against the Plan Administrator or the Claims Administrator, you must do so within three years of the date you are notified of the final decision on the appeal, or you lose any rights to bring such an action against the Plan Administrator or the Claims Administrator.

ELIGIBLE OR COVERED EXPENSES

This portion of the Plan provides benefits for three major categories of Eligible or Covered Expenses:

- Inpatient Hospital Expenses;
- Medical-Surgical Expenses; and
- Extended Care Expenses.

This "MEDICAL BENEFITS PROVIDED" Section generally explains the medical benefits that are available under the Plan. Please remember to refer to the "DEFINITIONS" Section of this Benefit Booklet for a description of terms such as *Inpatient Hospital Expense*, *Medical-Surgical Expense*, and *Extended Care Expense*.

Wherever Schedule of Coverage is mentioned, please refer to the Schedule at the beginning of this Benefit Booklet.

Your benefits are calculated on a Calendar Year benefit period basis unless otherwise stated. At the end of a Calendar Year, a new benefit period starts for each Participant.

CHANGES IN BENEFITS

Changes to covered benefits will apply to all services provided to each Participant under the Plan.

Benefits for Eligible or Covered Expenses incurred during an admission in a Hospital or Facility Other Provider that begins before the change will be those benefits in effect on the day of admission.

BENEFITS FOR INPATIENT HOSPITAL EXPENSE

Among those expenses normally included under *Inpatient Hospital Expense* as defined in this Benefit Booklet are intensive and coronary care units, operating room, lab and x-ray, and blood. Please note that if you are confined in a private

room, only the Hospital's average semiprivate room rate is allowed as *Inpatient Hospital Expense*. Remember, each Hospital Admission requires preauthorization.

The benefit percentage of your total eligible Inpatient Hospital Expense in excess of any Deductible indicated on your Schedule of Coverage is the Plan's obligation. The remaining unpaid Inpatient Hospital Expense including any Deductible is your obligation to pay. This amount will be applied to the Co-Share Amount.

BENEFITS FOR MEDICAL-SURGICAL EXPENSE

The following services are included under *Medical-Surgical Expense* as defined in this Benefit Booklet:

- Physician services;
- Services of Professional Other Providers;
- Speech and hearing services;
- Diagnostic x-ray and laboratory examinations;
- Prosthetic Appliances; and
- Home Infusion Therapy.

Remember that certain services require preauthorization, and any Deductibles and Co-Share Amounts shown on your Schedule of Coverage will also apply.

The benefit percentages of your total eligible *Medical-Surgical Expense* shown on your Schedule of Coverage in excess of your Co-Share Amount and any Deductible shown are the Plan's obligation. The remaining unpaid *Medical-Surgical Expense* in excess of the Co-Share Amount and any Deductible is your obligation to pay.

To calculate your benefits, subtract any Deductibles from your total eligible *Medical-Surgical Expense* and then multiply the difference by the benefit percentage shown on your Schedule of Coverage Most remaining unpaid *Medical-Surgical Expense* including the Deductible is your Co-Share Amount.

BENEFITS FOR EXTENDED CARE EXPENSE

If shown on your Schedule of Coverage, the Deductible will apply. Any unpaid *Extended Care Expense* in excess of the benefit maximums shown on your Schedule of Coverage will not be applied to any Co-Share Amount.

Any charges incurred as Home Health Care or home Hospice Care for drugs (including antibiotic therapy) and laboratory services will not be *Extended Care Expense* but will be considered *Medical-Surgical Expense*.

Services and supplies for *Extended Care Expense*:

- 1. For Skilled Nursing Facility:
 - All usual nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
 - Room and board and all routine services, supplies, and equipment provided by the Skilled Nursing Facility; and
 - Physical, occupational, speech, and respiratory therapy services by licensed therapists.
- 2. For Home Health Care:
 - Part-time or intermittent nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);

- Part-time or intermittent home health aide services which consist primarily of caring for the patient;
- Physical, occupational, speech, and respiratory therapy services by licensed therapists; and
- Supplies and equipment routinely provided by the Home Health Agency.

Benefits will **not** be provided for Home Health Care for the following:

- Food or home delivered meals;
- Social case work or homemaker services;
- Services provided primarily for Custodial Care;
- Transportation services;
- Home Infusion Therapy; or
- Durable medical equipment.
- 3. For Home Hospice Care:
 - Part-time or intermittent nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
 - Part-time or intermittent home health aide services which consist primarily of caring for the patient;
 - Physical, speech, and respiratory therapy services by licensed therapists; and
 - Homemaker and counseling services routinely provided by the Hospice agency, including bereavement counseling.
- 4. For Facility Hospice Care:

- All usual nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
- Room and board and all routine services, supplies, and equipment provided by the Hospice facility; and
- Physical, speech, and respiratory therapy services by licensed therapists.

OTHER BENEFIT PROVISIONS

"OTHER Benefits available under this BENEFIT **PROVISIONS**" subsection are generally determined on the same basis as for other Inpatient Hospital Expense, Medical-Surgical Expense, and Extended Care Expense, except to the extent described in this subsection. Benefits will be determined as indicated on your Schedule of Coverage. Remember that certain services require preauthorization and that any Co-Share Amounts and Deductibles shown on your Schedule of Coverage will also apply.

1. Benefits for Treatment of Complications of Pregnancy

Benefits for Eligible or Covered Expenses incurred for treatment of Complications of Pregnancy will be determined on the same basis as treatment for any other sickness. Dependent children will be eligible for benefits for treatment of Complications of Pregnancy.

2. Benefits for Maternity Care

Benefits for Eligible or Covered Expenses incurred for Maternity Care will be determined on the same basis as for any other treatment of sickness, except to the extent covered as preventive care. Dependent children will be eligible for Maternity Care benefits.

Services and supplies incurred by a Participant for delivery of a child shall be

considered Maternity Care and are subject to all provisions of the Plan,

The Plan provides coverage for inpatient care for the mother and newborn child in a health care facility for a minimum of:

- 48 hours following an uncomplicated vaginal delivery; and
- 96 hours following an uncomplicated delivery by caesarean section.

Inpatient Hospital Expense incurred by the mother for delivery of a child will not include charges for routine well-baby nursery care of the newborn child during the mother's Hospital Admission for the delivery. These charges will be considered Inpatient Hospital Expense of the child and will be subject to the benefits provisions and benefit maximums as described elsewhere in this "MEDICAL BENEFITS PROVIDED" Section.

Statement of Rights Under the Newborns' and Mothers' Health Protection Act

Under federal law, group health plans and health insurance issuers offering group health insurance coverage generally may not restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a delivery by cesarean section. However, the plan or issuer may pay for a shorter stay if the attending provider (e.g., your physician, nurse midwife, or physician assistant), after consultation with the mother, discharges the mother or newborn earlier.

Also, under federal law, plans and issuers may not set the level of benefits or out-of-pocket costs so that any later portion of the 48-hour (or 96-hour) stay is treated in a manner less favorable to the mother or newborn than any earlier portion of the stay.

In addition, a plan or issuer may not, under federal law, require that a physician or other health care provider obtain authorization for prescribing a length of stay of up to 48 hours (or 96 hours). However, to use certain providers or facilities, or to reduce your outof-pocket costs, you may be required to obtain preauthorization а for benefits. For information on preauthorization, refer to the subsection entitled "PREAUTHORIZATION in the **REOUIREMENTS**" "HOW TO **RECEIVE HEALTHCARE BENEFITS**" Section of this Benefit Booklet.

3. Benefits for Mental Health Care (including Serious Mental Illness) and Chemical Dependency Treatment

Benefits for *Inpatient Hospital Expense* and *Medical-Surgical Expense* for Mental Health Care (including Serious Mental Illness) and for treatment of Chemical Dependency are available as indicated.

NOTE: Refer to the subsection entitled "**PREAUTHORIZATION REQUIREMENTS**" in the "**HOW TO RECEIVE HEALTHCARE BENEFITS**" Section of this Benefit Booklet to determine what services require preauthorization.

The Plan may use state guidelines to administer benefits for treatment of Chemical Dependency.

Inpatient treatment of Chemical Dependency must be provided in a Chemical Dependency Treatment Center. Benefits for the medical management of acute life-threatening intoxication (toxicity) in a Hospital will be available on the same basis as for sickness generally as described under the **"BENEFITS FOR INPATIENT HOSPITAL EXPENSE**" subsection in this "MEDICAL BENEFITS PROVIDED" Section of this Benefit Booklet.

Benefits for *Medical-Surgical Expense* incurred for Mental Health Care (including Serious Mental Illness) and Chemical Dependency treatment will be limited to the number of inpatient Physician/Professional Other Provider visits.

Benefits for *Medical-Surgical Expense* incurred for Mental Health Care (including Serious Mental Illness) and Chemical Dependency treatment will be limited to the combined number of outpatient Physician and/or Professional Other Provider or other outpatient visits per Calendar Year.

Medically Necessary treatment of Chemical Dependency and/or Mental Health Care (including Serious Mental Illness) in a Psychiatric Day Treatment Facility, a Crisis Stabilization Unit or Facility, or a Residential Center for Children and Treatment Adolescents in lieu of Hospitalization will be considered Inpatient Hospital Expense. Expense benefit Inpatient Hospital percentages for this Plan as shown on your Schedule of Coverage will apply.

Each full day of treatment in such facility will be considered equal to one-half of one day of a regular Hospital Admission for Mental Health Care (including Serious Mental Illness) and treatment of Chemical Dependency.

To the extent applicable, the Plan will comply with the Mental Health Parity and Addiction Equity Act ("MHPAEA"). The Plan shall be construed and administered in accordance with Section 712 of ERISA and the regulations and other authority promulgated thereunder by the appropriate governmental authority.

4. Benefits for Emergency Care and Treatment of Accidental Injury

The Plan provides coverage for medical emergencies wherever they occur. Examples of medical emergencies are unusual or

excessive bleeding, broken bones, acute abdominal or chest pain, unconsciousness, convulsions, difficult breathing, suspected heart attack, sudden persistent pain, severe or multiple injuries or burns, and poisonings.

If reasonably possible, contact your Network Physician before going to the Hospital emergency room. He can help you determine if you need Emergency Care and recommend that care. If not reasonably possible to contact your Network Physician, go to the nearest emergency facility, whether or not the facility is in the Network. A Co-payment may be required if you go to a Hospital emergency room.

Whether you require Hospitalization or not, you should notify your Network Physician within 48 hours, or as soon as reasonably possible, of any emergency medical treatment so he can recommend the continuation of any necessary medical services.

All treatment received during the first 48 hours following the onset of a medical emergency will be eligible for In-Network Benefits. After 48 hours, In-Network Benefits will be available only if you use Network Providers. If after the first 48 hours of treatment following the onset of a medical emergency you can safely be transferred to the care of a network Provider but are treated by an Out-of-Network Provider, only Out-of-Network Benefits will be available.

Benefits for Eligible or Covered Expenses incurred for treatment of an Accidental Injury will be considered on the same basis as any other sickness.

5. Benefits for Preventive Care

Without limiting any other benefits described in this **"OTHER BENEFIT PROVISIONS"** subsection, benefits are available for *Medical-Surgical Expense* incurred for:

- Well-baby care;
- Routine physical examinations;
- Hearing examinations, including benefits as provided under *Benefits for Screening Test for Hearing Impairment*;
- Preventive supplies or services with a rating of A or B as recommended by the United States Preventive Services Task Force;
- Routine immunizations for children, adolescents, and adults recommended by the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention and adopted by the Director of the Centers for Disease Control and Prevention, including benefits as provided under *Benefits for Childhood Immunizations*;
- With respect to infants, children, and adolescents, preventive care and screenings recommended by the Health Resources and Services Administration (HRSA); and
- With respect to women, preventive care and screening recommended by HRSA, including:
 - Well-woman visits;
 - Screening for gestational diabetes;
 - o HPV testing;
 - Counseling for sexually transmitted infections;
 - Counseling and screening for HIV;
 - Prescribed contraceptive methods and counseling;
 - Breastfeeding support, supplies, and counseling; and
 - Screening and counseling for interpersonal and domestic violence.

The complete list of preventive care services

covered under the Plan can be found at http://www.healthcare.gov/law/resources/regu lations/prevention/recommendations.html

Benefits are not available for *Inpatient Hospital Expense* or *Medical-Surgical Expense* for routine physical examinations performed on an inpatient basis, except for the initial examination of a newborn child.

Benefits for preventive care services will be determined for Physician office visits, diagnostic lab and x-rays.

Injections for allergies are not considered immunizations under this benefit provision.

Benefits for preventive care are not subject to any Co-payment or Deductible.

6. Benefits for Screening Test for Hearing Impairment

Benefits are available for Eligible or Covered Expenses incurred by a dependent child:

- For a screening test for hearing loss from birth through the date the child is 30 days old; and
- Necessary diagnostic follow-up care related to the screening test from birth through the date the child is 24 months.

7. Benefits for Childhood Immunizations

Benefits for *Medical-Surgical Expense* incurred by a dependent child for childhood immunizations from birth through the date the child turns six years of age will be determined at 100% of the Allowable Amount. Benefits are available for:

- Diphtheria;
- Hemophilus influenza type b;
- Hepatitis B;
- Measles;
- Mumps;
- Pertussis;

- Polio;
- Rubella;
- Tetanus;
- Varicella; and
- Any other immunization that is required by law for the child.

Injections for allergies are not considered immunizations under this benefit provision.

8. Benefits for Mammography Screening

If a Participant age 35 years of age or older incurs a *Medical-Surgical Expense* for a screening by low-dose mammography for the presence of occult breast cancer, benefits will be determined on the same basis as for other *Medical-Surgical Expense*, except to the extent covered as preventive care, and except that benefits will not be available for more than one mammography screening each Calendar Year.

9. Benefits for Cosmetic, Reconstructive, or Plastic Surgery

Eligible or Covered Expenses for Cosmetic, Reconstructive, or Plastic Surgery will be the same as for treatment of any other sickness for the following services only:

- Treatment provided for the correction of defects incurred in an Accidental Injury sustained by the Participant, but only if initial treatment is sought within 24 hours of the Accidental Injury;
- Treatment provided for reconstructive surgery following cancer surgery;
- Surgery performed on a newborn child for the treatment or correction of a congenital defect;
- Surgery performed on a dependent child (other than a newborn child) under the age of 19 for the treatment or correction of a congenital defect other than conditions of the breast;

- Reconstruction of the breast on which mastectomy has been performed; surgery and reconstruction of the other breast to achieve a symmetrical appearance; and prostheses and treatment of physical complications, including lymphedemas, at all stages of the mastectomy; and
- Reconstructive surgery performed on a dependent child under the age of 19 due to craniofacial abnormalities to improve the function of, or attempt to create a normal appearance of an abnormal structure caused by congenital defects, developmental deformities, trauma, tumors, infections, or disease.

10. Benefits for Dental Services

If a Participant incurs Eligible or Covered Expenses for dental services, benefits will be the same as for treatment of any other sickness.

Benefits are provided only for:

- Covered Oral Surgery;
- Services provided to a newborn child which are necessary for treatment or correction of a congenital defect; and
- The correction of damage caused solely by external, violent Accidental Injury to healthy, unrestored natural teeth and supporting tissues but only if initial treatment is sought within 24 hours of the Accidental Injury and limited to treatment provided within 24 months of the initial treatment. An injury sustained as a result of biting or chewing shall not be considered an Accidental Injury.

Except as excluded in the "MEDICAL LIMITATIONS AND EXCLUSIONS" Section of this Benefit Booklet, any other expenses for dental services for which a Participant incurs *Inpatient Hospital Expense* for a Medically Necessary Hospital Admission, will be determined as described in the subsection entitled "BENEFITS FOR INPATIENT HOSPITAL EXPENSE" in this "MEDICAL BENEFITS PROVIDED" Section of this Benefit Booklet.

11. Benefits for Organ and Tissue Transplants

Subject to the conditions described below, benefits for covered services and supplies provided to a Participant (donor and/or recipient) by a Hospital, Physician, or Other Provider related to an organ or tissue transplant will be determined as follows, but only if:

- The transplant procedure is not Experimental/Investigational in nature;
- Donated human organs or tissue are used;
- The recipient is a Participant under the Plan (benefits are also available to the donor who is a Participant under the Plan);
- The transplant procedure is preauthorized as provided below;
- The Participant meets all of the criteria established by the Claims Administrator; and
- The Participant meets all of the protocols established by the Hospital in which the transplant is performed.

Covered services and supplies "related to" an organ or tissue transplant include, but are not limited to, x-rays, laboratory, chemotherapy, radiation therapy, prescription drugs, and complications arising from such transplant.

Benefits are available and will be determined on the same basis as any other sickness when the transplant procedure is for the following:

- Liver;
- Heart;
- Heart Lung (heart and one lung or heart and both lungs);
- Kidney;
- Cornea;
- Lung; and
- Bone Marrow.

Covered services and supplies include services and supplies provided for the:

- Evaluation of organs or tissues including, but not limited to, the determination of tissue matches;
- Removal of organs or tissues from deceased donors; and
- Transportation and storage of donated organs or tissues.

No benefits are available for a Participant for the following services or supplies:

- Living and/or travel expenses of the live donor or recipient;
- Donor search and acceptability testing of potential living donors;
- Expenses related to maintenance of life for purposes of organ or tissue donation; or
- Purchase of the organ or tissue.

Preauthorization is required for any organ or tissue transplant and is the process by which the Medical Necessity of the transplant and the length of stay of the admission is approved or denied. Preauthorization does not guarantee payment of a claim but does ensure that payment for the covered room and board charges for the preauthorized length of stay will not be denied on the basis of Medical Necessity.

At the time of preauthorization, the Claims Administrator will assign a length-of-stay for the admission. Upon request, the length-ofstay may be extended if the Claims Administrator determines that an extension is Medically Necessary.

No benefits are available for any organ or tissue transplant procedure (or the services performed in preparation for, or in conjunction with, such procedure) which the Claims Administrator considers to be Experimental/Investigational.

Coverage for travel related benefits for organ transplants must comply with certain IRS guidelines. Pursuant to these guidelines, there is a \$50 per day/per person limit on lodging and meals will not be covered unless provided in a Hospital or similar facility.

12. Benefits for Detection and Prevention of Osteoporosis

If a Participant is a *Qualified Individual*, benefits will be determined on the same basis as any other sickness, except to the extent covered as preventive care, for medically accepted bone mass measurement for the detection of low bone mass and to determine a Participant's risk of osteoporosis and fractures associated with osteoporosis.

Qualified Individual means:

- A postmenopausal woman not receiving estrogen replacement therapy;
- An individual with:
 - o Vertebral abnormalities;
 - o Primary hyperparathyroidism; or
 - o A history of bone fractures; or

- An individual who is:
 - Receiving long-term glucocorticoid therapy; or
 - Being monitored to assess the response to or efficacy of an approved osteoporosis drug therapy.

13. Benefits for Certain Tests for Detection of Prostate Cancer

If a male Participant incurs *Medical-Surgical Expense* for diagnostic medical procedures incurred in conducting an annual medically recognized diagnostic examination for the detection of prostate cancer, benefits will be provided only for a:

- Physical examination for the detection of prostate cancer; and
- Prostate-specific antigen test used for the detection of prostate cancer for each male under the Plan who is at least:
 - \circ 50 years of age and asymptomatic; or
 - 40 years of age with a family history of prostate cancer or another prostate cancer risk factor.

14. Benefits for Speech and Hearing Services

- Benefits are available for the services of a Physician or Professional Other Provider to restore loss of or correct an impaired speech or hearing function.
- 15. Benefits for Treatment of Acquired Brain Injury

Benefits for Eligible or Covered Expenses incurred for Medically Necessary treatment of an acquired brain injury will be determined on the same basis as treatment for any other physical condition. Eligible or Covered Expenses include the following services as a result of and related to an acquired brain injury:

- Cognitive rehabilitation therapy;
- Cognitive communication therapy;
- Neurocognitive therapy and rehabilitation;
- Neurobehavioral, neurophysiological, neuro-psychological, and psychophysiological testing or treatment;
- Neurofeedback therapy;
- Remediation;
- Post-acute transition services; and
- Community reintegration services.

16. Benefits for Tests for Detection of Colorectal Cancer

Benefits for *Medical-Surgical Expense* incurred for a diagnostic, medically recognized screening examination for the detection of colorectal cancer, for Participants who are 50 years of age or older and who are at normal risk for developing colon cancer, will be paid at 100%

- A fecal occult blood test performed annually and a flexible sigmoidoscopy performed every five years; or
- A colonoscopy performed every ten years.

17. Benefits for Treatment of Diabetes

Benefits are available and will be determined on the same basis as any other sickness for those Medically Necessary items for *Diabetes Equipment* and *Diabetes Supplies* (for which a Physician or Professional Other Provider has written an order) and *Diabetic Management Services/Diabetes Self-Management Training*. Such items, when obtained for a *Qualified Participant*, shall include but not be limited to the following:

- a. Diabetes Equipment
 - (1) Blood glucose monitors (including noninvasive glucose monitors and

monitors designed to be used by blind individuals);

- (2) Insulin pumps (both external and implantable) and associated appurtenances, which include:
 - Insulin infusion devices;
 - Batteries;
 - Skin preparation items;
 - Adhesive supplies;
 - Infusion sets;
 - Infusion cartridges;
 - Durable and disposable devices to assist in the injection of insulin; and
 - Other required disposable supplies;
- (3) Insulin infusion devices; and
- (4) Podiatric appliances, including up to two pairs of therapeutic footwear per Calendar Year, for the prevention of complications associated with diabetes.
- b. Diabetes Supplies
 - (1) Test strips for blood glucose monitors;
 - Visual reading and urine test strips and tablets for glucose, ketones and protein;
 - (3) Lancets and lancet devices;
 - (4) Insulin and insulin analog preparations;
 - Injection aids, including devices used to assist with insulin injection and needleless systems;
 - (6) Biohazard disposable containers;
 - (7) Insulin syringes;
 - (8) Prescriptive and non-prescriptive oral agents for controlling blood sugar levels; and
 - (9) Glucagon emergency kits.

NOTE: Insulin and insulin analog preparations, insulin syringes necessary for self-administration, prescriptive and non-prescriptive oral agents will be covered under the Prescription Drug Program.

Repairs and necessary maintenance of insulin pumps not otherwise provided for under the manufacturer's warranty or purchase agreement, rental fees for pumps during the repair and necessary maintenance of insulin pumps, neither of which shall exceed the purchase price of a similar replacement pump.

As new or improved treatment and monitoring equipment or supplies become available and are approved by the U. S. Food and Drug Administration (FDA), such equipment or supplies may be covered if determined to be Medically Necessary and appropriate by the treating Physician or Professional Other Provider who issues the written order for the supplies or equipment.

c. *Medical-Surgical Expense* provided for the nutritional, educational, and psychosocial treatment of the *Qualified Participant*. Such *Diabetic Management Services/Diabetes Self-Management Training* for which a Physician or Professional Other Provider has written an order to the Participant or caretaker of the Participant are limited to the following when rendered by or under the direction of a Physician.

Initial and follow-up instruction concerning:

- (1) The physical cause and process of diabetes;
- Nutrition, exercise, medications, monitoring of laboratory values and the interaction of these in the effective self-management of diabetes;

- (3) Prevention and treatment of special health problems for the diabetic patient;
- (4) Adjustment to lifestyle modifications; and
- (5) Family involvement in the care and treatment of the diabetic patient. The family will be included in certain sessions of instruction for the patient.

Diabetes Self-Management Training for the Qualified Participant will include the development of an individualized management plan that is created for and in collaboration with the **Oualified** Participant (and/or his or her family or caretaker) to understand the care and management of diabetes, including nutritional counseling and proper use of Equipment Diabetes and Diabetes Supplies.

A *Qualified Participant* means an individual eligible for coverage under this Contract who has been diagnosed with (a) insulin dependent or non-insulin dependent diabetes, (b) elevated blood glucose levels induced by pregnancy, or (c) another medical condition associated with elevated blood glucose levels.

Mental Health Benefits (applies to all Plan Options)

The Plan Administrator has contracted with Magellan to coordinate care for personal problems under the Employee Assistance Program (EAP). Magellan works to ensure treatment is provided by qualified providers at the proper level of care. By doing so, Magellan helps to keep out-of-pocket expenses as low as possible. Magellan contracts with licensed counselors, certified social workers, clinical psychologists, psychiatrists, and psychiatric facilities.

All Mental Health Care services must be accessed by first contacting Magellan. Mental Health Care services not coordinated through Magellan will not be covered.

Employee Assistance Program Benefits

EAP is a benefit offered to employees and their dependents to help them address personal problems.

During your assessment visit, the counselor will try to determine the underlying reasons for your problem and develop a treatment plan. If the problem cannot be adequately resolved with the additional EAP visits, the EAP counselor may recommend other qualified specialists to help you. You are allowed up to six (6) visits per Calendar Year when you contact Magellan. Depending on your needs, you may be referred to the mental health network prior to the completion of six visits. Therefore, when you need more assistance than is available through the EAP, your mental health benefits are there to help resolve Medically Necessary, longer-term chronic or acute mental health or chemical dependency problems. All care EAP evaluation bevond the must he coordinated through Magellan,

If you or a dependent has a psychiatric problem, you can call Magellan at the number listed on your ID card. Magellan is available to take calls 24 hours a day.

If children under age 18 call Magellan, the procedures involved in accessing a counselor will be explained. However, without a signed release of parental consent, Magellan will not discuss educational needs or enter into any problem resolution. Magellan will, however, give children suggestions on how to approach their parents and encourage them to do so.

Magellan's telephone is answered by trained intake specialists under the direction of a full-time psychiatric medical director.

These specialists will listen to your problem and ask a few questions so they can match you with an

EAP counselor. Then they will give you all the information you need to discuss your situation in person. If your symptoms require Hospitalization, Magellan will arrange for an emergency evaluation or Hospital Admission.

By providing prepaid professional assessment and short-term counseling, the EAP addresses almost any type of crisis or concern, including:

Personal Problems	Emotional Problems
Depression	Aging
Family	Terminal Illness
Children	Legal
Adolescent	Persistent Anxiety,
Emotional/Drug Abuse	Stress, Worries or Fears
Alcohol	Marriage/Divorce
Drugs	Premarital
Codependency	Disabilities in Children
Sexual Addiction	Work-related Problems
Eating Disorders	Gambling
Bed-wetting	Learning Disabilities
Loneliness	Budget/Credit
Sleep Problems	Smoking/Nicotine
Rape or Battered Spouse	Grief/Loss

Confidentiality

Magellan's services are completely confidential. Magellan is bound by the same laws of confidentiality as lawyers and physicians.

Cost of EAP

Atmos pays the full cost of the EAP as a benefit to you; therefore, there is no charge to you for EAP evaluation, and up to six counseling visits with a Magellan EAP counselor.

MENTAL HEALTH BENEFITS

Mental health benefits include, but are not limited to: assessment, diagnosis, treatment planning, medication management, individual, family and group psychotherapy, psychological education, psychological testing. After coverage under this Plan stops, extended benefits for mental health benefits are the same as for an illness.

To the extent applicable, the Plan will comply with MHPAEA. The Plan shall be construed and administered in accordance with Section 712 of ERISA and the regulations and other authority promulgated thereunder by the appropriate governmental authority.

Additional Eligible or Covered Expenses specific to mental disorder treatment are listed below. These additional Eligible or Covered Expenses are subject to the same requirements as Eligible or Covered Expenses described above.

Additional Eligible or Covered Expenses

- Licensed counselor services of a licensed counselor for mental disorder treatments.
- Treatment Center Services, including:
 - o Room and board; and
 - Other services and supplies.

Exclusions and limitations that apply to this benefit are described in the "MEDICAL LIMITATIONS AND EXCLUSIONS" Section of this Benefit Booklet.

MEDICAL LIMITATIONS AND EXCLUSIONS

WHAT IS NOT COVERED UNDER THE MEDICAL BENEFIT

The Plan does not provide medical benefits for any of the treatments, services or supplies described below. However, some of the exclusions described below may be covered as a prescription drug benefit available under the Plan.

- 1. Any services or supplies which are not Medically Necessary and essential to the diagnosis or direct care and treatment of a sickness, injury, condition, disease, or bodily malfunction; or any Experimental/ Investigational services and supplies.
- 2. Any portion of a charge for a service or supply that is in excess of the Allowable Amount as determined by the Claims Administrator.
- 3. Any services or supplies provided in connection with an occupational sickness or an injury sustained in the scope of and in the course of any employment whether or not benefits are, or could upon proper claim be, provided under the Workers' Compensation law.
- 4. Any services or supplies for which benefits are, or could upon proper claim be, provided under any present or future laws enacted by the Legislature of any state, or by the Congress of the United States, or any laws, regulations or established procedures of any county or municipality; provided, however, that this exclusion shall not be applicable to any coverage held by the Participant for Hospitalization and/or medical-surgical expenses which is written as a part of or in conjunction with any automobile casualty insurance policy.
- 5. Any services or supplies provided for reduction mammoplasty, except when Medically Necessary.

- 6. Any services or supplies for which a Participant is not required to make payment or for which a Participant would have no legal obligation to pay in the absence of this or any similar coverage, except services or supplies for treatment of mental illness or mental retardation provided by a tax supported institution.
- Any services or supplies provided by a person who is related to the Participant by blood or marriage.
- 8. Any services or supplies provided for injuries sustained:
 - As a result of war, declared or undeclared, or any act of war; or
 - While on active or reserve duty in the armed forces of any country or international authority.
- 9. Any charges:
 - Resulting from the failure to keep a scheduled visit with a Physician or Professional Other Provider;
 - For completion of any insurance forms; or
 - For acquisition of medical records.
- 10. Room and board charges incurred during a Hospital Admission for diagnostic or evaluation procedures unless the tests could not have been performed on an outpatient basis without adversely affecting the Participant's physical condition or the quality of medical care provided.
- 11. Any services or supplies provided before the patient is covered as a Participant hereunder or any services or supplies provided after the termination of the Participant's coverage.

MEDICAL LIMITATIONS AND EXCLUSIONS

- 12. Any services or supplies provided for Dietary and Nutritional Services, except as may be provided under the Plan for:
 - Preventive care;
 - An inpatient nutritional assessment program provided in and by a Hospital and approved by the Claims Administrator; or
 - Benefits for Treatment of Diabetes as described in the subsection entitled "OTHER BENEFIT PROVISIONS" in the "MEDICAL BENEFITS PROVIDED" Section of this Benefit Booklet.
- 13. Any services or supplies provided for Custodial Care.
- 14. Any services or supplies provided for orthognathic surgery except when medically necessary after the Participant's 19th birthday. Orthognathic surgery includes, but is not limited to, correction of congenital, developmental or acquired maxillofacial skeletal deformities of the mandible and maxilla.
- 15. Any items of Medical-Surgical Expense incurred for dental care and treatments, dental surgery, or dental appliances, except as provided for in the subsection entitled "OTHER BENEFIT PROVISIONS" in the "MEDICAL BENEFITS PROVIDED" Section of this Benefit Booklet.
- 16. Any services or supplies provided for Cosmetic, Reconstructive, or Plastic Surgery, except as provided for in the subsection entitled "OTHER BENEFIT PROVISIONS" in the "MEDICAL BENEFITS PROVIDED" Section of this Benefit Booklet.
- 17. Any services or supplies provided for:

- Treatment of myopia and other errors of refraction, including refractive surgery;
- Orthoptics or visual training;
- Eyeglasses or contact lenses, provided that intraocular lenses shall be specific exceptions to this exclusion;
- Examinations for the prescription or fitting of eyeglasses or contact lenses; or
- Restoration of loss or correction to an impaired speech or hearing function, including hearing aids.
- 18. Except as specifically included as an Eligible or Covered Expense, any Medical Social Services; any outpatient family counseling and/or therapy, bereavement counseling, vocational counseling, or Marriage and Family Therapy and/or counseling.
- 19. Any occupational therapy services which do not consist of traditional physical therapy modalities and which are not part of an active multi-disciplinary physical rehabilitation program designed to restore lost or impaired body function.
- 20. Travel, whether or not recommended by a Physician or Professional Other Provider, except for local ground ambulance service or air ambulance service otherwise covered under the Plan, except treatment as determined Medically Necessary by the Claims Administrator's case management.
- 21. Any services or supplies provided for reduction of obesity or weight, including surgical procedures, even if the Participant has other health conditions which might be helped by a reduction of obesity or weight, except:
 - As determined Medically Necessary; or
 - Obesity counseling covered under the Plan as preventive care.

MEDICAL LIMITATIONS AND EXCLUSIONS

- 22. Any services or supplies provided primarily for:
 - Environmental Sensitivity;
 - Clinical Ecology or any similar treatment not recognized as safe and effective by the American Academy of Allergists and Immunologists; or
 - Inpatient allergy testing or treatment.
- 23. Any services or supplies provided as, or in conjunction with, chelation therapy, except for treatment of acute metal poisoning.
- 24. Any services or supplies provided for, in preparation for, or in conjunction with:
 - Sterilization reversal (male or female);
 - Transsexual surgery;
 - Sexual dysfunction;
 - In vitro fertilization; or
 - Promotion of fertility through extra-coital reproductive technologies including, but not limited to, artificial insemination, intrauterine insemination, super ovulation uterine capacitation enhancement, directintraperitoneal insemination, trans-uterine tubal insemination, gamete intrafallopian transfer, pronuclear oocyte stage transfer, zygote intrafallopian transfer, and tubal embryo transfer.
- 25. Any services or supplies for routine foot care, such as:
 - The cutting or removal of corns or callouses, the trimming of nails (including mycotic nails) and other hygienic and preventive care maintenance in the realm of self-care, such as cleaning and soaking the feet, the use of skin creams to

maintain skin tone of both ambulatory or bedfast patients;

- Any services performed in the absence of localized illness, injury, or symptoms involving the foot;
- Any treatment of a fungal (mycotic) infection of the toenail in the absence of:
 - (1) Clinical evidence of mycosis of the toenail;
 - (2) Compelling medical evidence that documents the patient either:
 - (a) Has a marked limitation of ambulation requiring active treatment of the foot; or
 - (b) In the case of a nonambulatory patient, has a condition that is likely to result in significant medical complications in the absence of such treatment; and
- Excision of a nail without using an injectable or general anesthetic.
- 26. Any prescription antiseptic or fluoride mouthwashes, mouth rinses, or topical oral solutions or preparations; any Retin-A or pharmacologically similar topical drugs.
- 27. Any smoking cessation products available without a prescription, including, but not limited to, nicotine gum and nicotine patches above the \$200 limit described in the "PRESCRIPTION DRUG PROGRAM" Section of this Booklet.
- 28. Any services or supplies not specifically defined as Eligible or Covered Expenses in this Plan.
- 29. Any services or supplies provided for the following treatment modalities:

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MEDICAL LIMITATIONS AND EXCLUSIONS

- Acupuncture;
- Video fluoroscopy;
- Intersegmental traction;
- Surface EMGs;
- Manipulation under anesthesia; and
- Muscle testing through computerized kinesiology machines such as Isostation, Digital Myograph and Dynatron.
- 30. Any benefits in excess of any specified maximums.

PRESCRIPTION DRUG BENEFITS

Benefits are payable for Covered Drugs under all plan options. Certain Covered Drugs require prior authorization by a pharmacist or Physician from the Claims Administrator or its designee.

The eligible employee or covered dependent must be covered under this Prescription Drug Benefit when the prescription is filled.

How Co-payment Amounts Apply

Prescription drugs are covered through Prime Therapeutics. The following Co-payments apply:

<u>Retail Pharmacy</u>: 25% Co-payment for all medical plans for a *30-Day Supply* of Generic and Preferred Brand Name Prescription Drugs and 35% Co-payment for all medical plans for a *30-Day Supply* of Non-Preferred Brand Name Prescription Drugs.

<u>Mail Service Pharmacy:</u> 25% Co-payment for all medical plans for a **90-Day Supply** of Generic and Preferred Brand Name Prescription Drugs and 35% Co-payment for all medical plans for a **90-Day Supply** of Non-Preferred Brand Name Prescription Drugs.

<u>Prescribed Contraception:</u> No Co-payment for all medical plans for a 30-Day or 90-Day Supply of Generic Covered Drugs that are prescribed contraceptive methods.

Per-Prescription Maximum Co-payment Amount

There is a Per-Prescription Maximum Copayment Amount imposed on each Covered Drug. The Per-Prescription Maximum Copayment is specified in the Schedule of Coverage at the beginning of this SPD.

Network Pharmacy

When a Network Pharmacy is used, you pay the Co-payment up to the Per-Prescription Maximum Co-payment Amount for the type of drug, as set forth in the applicable chart (i.e., 30 day or 90 Day Supply).

For example, if a covered person orders a 30 Day Supply of a Preferred Brand Name Covered Drug which costs \$100, since the 25% Copayment (\$25) is less than the Per-Prescription Maximum Co-payment Amount (\$75), the covered person pays the \$25 Co-payment. On the other hand, if the cost of the Preferred Brand Name Covered Drug had been \$320, the 25% Co-payment (\$80) is more than the Per-Prescription Maximum Co-payment Amount, so the covered person would only have to pay \$75 (the amount of the Per-Prescription Maximum Co-payment Amount).

Out-of-Network Pharmacy

When an Out-of-Network Pharmacy is used, you must pay for the entire cost of each prescription at the time it is filled. Then you must submit a claim. Benefits are payable at the predominant contracted reimbursement rate (including any sales tax) for Network Pharmacies minus the applicable Co-payment amount.

Mail Service Network Pharmacy

If the Mail Service Pharmacy is used, the covered person must pay the Co-payment amount.

There is no coverage for prescription drugs dispensed by an Out-of-Network Mail Service Pharmacy.

Supply Limits

Retail Pharmacy

If the prescription drug is dispensed by a retail Pharmacy, the following limits apply:

- Up to a 30 Day Supply of a prescription ٠ drug, unless adjusted based on the drug manufacturer's packaging size. Some products may be subject to additional supply limits adopted by the Claims Administrator. A list of current additional supply limits mav be obtained from the Claims Administrator.
- A one cycle supply of an oral contraceptive. Up to three cycles can be purchased at one time if a Co-payment (if not a Generic Covered Drug) is paid for each cycle supplied.

There is a \$200 per Calendar Year maximum on over-the-counter smoking cessation products.

Mail Service Pharmacy

If the prescription drug is dispensed by the Mail Service Pharmacy, the supply limit is up to a 90 Day Supply of a prescription drug, unless adjusted based on the drug manufacturers packaging size or any additional supply limits adopted by the Claims Administrator. A list of current supply limits may be obtained from the Claims Administrator.

How The Prescription Drug Program Works

When you need a Prescription Order filled, you can elect to go to a Participating Pharmacy or a Non-Participating Pharmacy or use the Mail Service Prescription Drug Program.

Participating Pharmacy

When you go to a Participating Pharmacy:

- Present your Identification Card to the pharmacist along with your Prescription Order;
- Provide the pharmacist with the birth date and relationship of the patient;
- Sign the insurance claim log; and
- Pay the appropriate Co-payment for each Covered Drug filled or refilled.

The Participating Pharmacy will take care of the rest.

Participating Pharmacies have agreed not to bill you for any Covered Drug expenses in excess of:

- The appropriate Co-payment amounts; and
- Any pricing differences that may apply.

If you are unsure whether a Pharmacy is a Participating Pharmacy, you may contact the Customer Service Helpline telephone number shown in this Benefit Booklet or on your Identification Card. You must present your Identification Card to your Participating Pharmacy in order to receive full Plan benefits.

Non-Participating Pharmacy

If you have a Prescription Order filled at a Non-Participating Pharmacy, you must pay the Pharmacy the full amount of its bill and submit

to the Claims Administrator a claim form and itemized receipt verifying that the prescription was filled. The Plan will reimburse you for Covered Drugs equal to:

- 80% of the Allowable Amount;
- Less any applicable Pharmacy Deductible;
- Less the appropriate Co-payment amount; and
- Less any pricing differences that may apply.

Mail Service Prescription Drug Program

Your Employer has chosen to provide a Mail Service Prescription Program to you and your covered dependents. Any pricing differences, as explained in the subsection "How Co-Payment Amounts Apply" in this "PRESCRIPTION DRUG PROGRAM" Section will also apply.

When you mail your Prescription Orders to the address provided on the *Mail Service Prescription Drug Program Claim Form*, you must send in your payment. If you need assistance in determining the amount of your payment, you may either contact the Customer Service Helpline for assistance or send the amount of payment you determine will be needed.

If you send an incorrect payment amount for the Covered Drug dispensed, you will: (a) receive a credit if the payment is too much; or (b) be billed for the appropriate amount if it is not enough.

YOUR IDENTIFICATION CARD

The Identification Card you received is the key to your use of the Plan. It tells Participating Pharmacies that you are entitled to prescription drug benefits under the Prescription Drug Program. Participating Pharmacies are not permitted to file claims with the Claims Administrator unless you present the Identification Card with your Prescription Order.

You may print a temporary Identification Card as soon as your coverage is effective. To print an Identification Card, go to <u>www.BCBSTX.com</u>, and follow the instructions for logging in.

Note: If you do not have your Identification Card, you must pay your Participating Pharmacy directly for your prescription charges. You must then file a claim with the Claims Administrator. You will then be reimbursed for your payments less the appropriate Co-payment amount, and any applicable pricing difference.

Please remember that any time a change in your family takes place it may be necessary for a new Identification Card to be issued to you. (Refer to the subsections entitled "CHANGE OF ELECTION" and "HOW TO ENROLL" in the "ELIGIBILITY AND PARTICIPATION" Section of this Benefit Booklet for additional instructions when changes are made). Upon receipt of the change information, the Claims Administrator will issue a new Identification Card.

Unauthorized, Fraudulent, Improper, or Abusive Use of Identification Cards

The unauthorized, fraudulent, improper, or abusive use of Identification Cards issued to you and your covered family members will include, but not be limited to, the following actions, when intentional:

- Use of the Identification Card prior to your Effective Date;
- Use of the Identification Card after your date of termination of coverage under the Plan;

- Obtaining prescription drugs or other benefits for persons not covered under the Plan;
- Obtaining prescription drugs or other benefits which are not covered under the Plan;
- Obtaining Covered Drugs for resale or for use by any person other than the person for whom the Prescription Order is written, even though the person is otherwise covered under the Plan;
- Obtaining Covered Drugs without a Prescription Order or through the use of a forged or altered Prescription Order;
- Obtaining quantities of prescription drugs in excess of Medically Necessary or prudent standards of use or in circumvention of the quantity limitations of the Plan;
- Obtaining prescription drugs using Prescription Orders for the same drugs from multiple Providers; and
- Obtaining prescription drugs from multiple Pharmacies through use of the same Prescription Order.

The fraudulent or intentionally unauthorized, improper, or abusive use of Identification Cards by any Participant can result in, but is not limited to, the following sanctions being applied to all Participants covered under your coverage:

- Denial of benefits;
- Cancellation of coverage under the Plan for all Participants under your coverage;
- Limitation on the use of Identification Card to one designated Participating Pharmacy of your choice;

- Recoupment from you or any of your covered family members of any benefit payments made;
- Pre-approval of drug purchases for all Participants receiving benefits under your coverage; and
- Notice to proper authorities of potential violations of law or professional ethics.

Other unauthorized, improper, or abusive use of Identification Cards by any Participant can result in, but is not limited to, the following sanctions being applied to all Participants covered under your coverage:

- Limitation on the use of Identification Card to one designated Participating Pharmacy of your choice;
- Recoupment from you or any of your covered family members of any benefit payments made; and
- Pre-approval of drug purchases for all Participants receiving benefits under your coverage.

WHAT THE PRESCRIPTION DRUG PROGRAM COVERS

The Plan will provide benefits for those Covered Drugs prescribed for your use by your Provider which require a valid Prescription Order before they can be sold to you, and which are required by law to have a label stating "Caution - Federal Law Prohibits Dispensing Without a Prescription." These drugs are commonly called Legend Drugs. As new drugs are approved by the Food and Drug Administration (FDA), such drugs, unless the intended use is specifically excluded under the Plan, are eligible for benefits.

Generic Covered Drugs

You are encouraged to select Generic Covered Drugs when your prescribing Provider and pharmacist feel it is safe to do so and where state or federal laws permit.

Injectable Drugs

Injectable drugs for subcutaneous selfadministration are also covered under the Plan. You are responsible for any Co-payment amounts, and pricing differences that may apply. Injectable drugs include, but are not limited to, insulin and Imitrex.

The Day Supply of disposable syringes and needles you will need for self-administered injections will be limited on each occasion dispensed to amounts appropriate to the dosage amounts of covered injectable drugs actually prescribed and dispensed, but cannot exceed 100 syringes and needles per Prescription Order in a 30-day period.

Amount of Your Payment

The amount of your payment under the Plan depends on whether:

- The Prescription Order is filled at a Participating Pharmacy, through the Mail Service Prescription Drug Program, or at a Non-Participating Pharmacy; and
- A Generic Covered Drug, a Preferred Brand Name Drug or Brand Name Covered Drug is dispensed.

If the Allowable Amount of the prescription drug is less than the Co-payment amount, the Participant will pay the lower cost.

LIMITATIONS ON QUANTITIES DISPENSED

Benefits for Covered Drugs obtained from a Participating Pharmacy or a Non-Participating Pharmacy are provided for up to a maximum 30Day Supply. Benefits for Covered Drugs obtained from the Mail Service Prescription Drug Program are provided for up to a maximum of a 90-Day Supply.

If a Prescription Order is written for a certain quantity of medication to be taken in a time period directed by a Physician, the Prescription Order will only be covered for a clinically appropriate pre-determined quantity of medication for the specified amount of time. To determine if a specific drug is subject to this limitation, contact the Customer Service Helpline telephone number shown in this Benefit Booklet or on your Identification Card.

Payment for benefits covered under this Plan may be denied if drugs are dispensed or delivered in a manner intended to change, or having the effect of changing or circumventing, the 90-day maximum Day Supply limitation. subparagraph entitled (Refer to the "Unauthorized, Fraudulent, Improper or Abusive Use of Identification Cards" in this **"PRESCRIPTION** DRUG PROGRAM" Section of the Benefit Booklet for additional information).

PRESCRIPTION DRUG LIMITATIONS AND EXCLUSIONS

WHAT IS NOT COVERED UNDER THE PRESCRIPTION DRUG PROGRAM

The benefits of the Prescription Drug Program are not available for:

- 1. Drugs which do not by law require a Prescription Order from a Provider (except injectable insulin and insulin pens); and drugs or covered devices for which no valid Prescription Order is obtained.
- Devices or durable medical equipment of any type (even though such devices may require a Prescription Order), such as, but not limited to, contraceptive devices, therapeutic devices, artificial appliances, or similar devices (except disposable hypodermic needles and syringes for selfadministered injections).
- 3. Administration or injection of any drugs.
- 4. Vitamins (except those vitamins which by law require a Prescription Order and for which there is no non-prescription alternative).
- 5. Drugs dispensed in a Physician's office or during confinement while a patient in a Hospital, or other acute care institution or facility, including take-home drugs; and drugs dispensed by a nursing home or custodial or chronic care institution or facility.
- 6. Covered Drugs, devices, or other Pharmacy services or supplies provided or available in connection with an occupational sickness or an injury sustained in the scope of and in the course of employment whether or not benefits are, or could upon proper claim be, provided under the Workers' Compensation law.

- 7. Covered Drugs, devices, or other Pharmacy services or supplies for which benefits are, or could upon proper claim be, provided under any present or future laws enacted by the Legislature of any state, or by the Congress of the United States, or the laws, regulations or established procedures of any county or municipality, except any program which is a state plan for medical assistance (Medicaid), or any prescription drug which may be properly obtained without charge under local, state, or federal programs, unless such exclusion is expressly prohibited by law.
- 8. Any special services provided by the Pharmacy, including but not limited to, counseling and delivery.
- 9. Drugs for which the Pharmacy's usual and customary charge to the general public is less than or equal to the Participant's cost share determined under this Plan.
- 10. Contraceptive devices, non-prescription contraceptive materials, (except prescription contraceptive drugs), and oral and injectable infertility and fertility medications which are Legend Drugs.
- 11. Any prescription antiseptic or fluoride mouthwashes, mouth rinses, or topical oral solutions or preparations.
- 12. Drugs required by law to be labeled: "Caution - Limited by Federal Law to Investigational Use," or experimental drugs, even though a charge is made for the drugs.
- Drugs dispensed in quantities in excess of the Day Supply amounts stipulated in the subsection entitled "LIMITATIONS ON QUANTITIES DISPENSED" in the "PRESCRIPTION DRUG PROGRAM" Section of this Benefit Booklet.

PRESCRIPTION DRUG LIMITATIONS AND EXCLUSIONS

- 14. Certain Covered Drugs exceeding the clinically appropriate predetermined quantity, or refills of any prescriptions in excess of the number of refills specified by the Physician or by law, or any drugs or medicines dispensed more than one year following the Prescription Order date.
- 15. Legend Drugs which are not approved by the U.S. Food and Drug Administration (FDA) for a particular use or purpose or when used for a purpose other than the purpose for which the FDA approval is given, except as required by law or regulation.
- 16. Fluids, solutions, nutrients, or medications (including all additives and chemotherapy) used or intended to be used by intravenous or gastrointestinal (enteral) infusion or by intravenous, intramuscular (in the muscle), intrathecal (in the spine), or intraarticular (in the joint) injection in the home setting. This exception does not apply to dietary formula necessary for the treatment of phenylketonuria (PKU) or other heritable diseases.
- 17. Drugs prescribed and dispensed for the treatment of obesity or for use in any program of weight reduction, weight loss, or dietary control.
- Drugs for the use or intended use of which would be illegal, unethical, imprudent, abusive, not Medically Necessary, or otherwise improper.
- 19. Drugs obtained by unauthorized, fraudulent, abusive, or improper use of the Identification Card.
- 20. Drugs used or intended to be used in the treatment of a condition, sickness, disease, injury, or bodily malfunction which is not covered under your Employer's group health

care plan, or for which benefits have been exhausted.

- 21. Rogaine, minoxidil, or any other drugs, medications, solutions, or preparations used or intended for use in the treatment of hair loss, hair thinning, or any related condition, whether to facilitate or promote hair growth, to replace lost hair, or otherwise.
- 22. Services and supplies for over-the-counter smoking cessation programs and the treatment of nicotine addiction that exceeds the \$200 Calendar Year Maximum.
- 23. Compounded drugs that do not meet the definition of Compound Drugs in this Benefit Booklet.
- 24. Cosmetic drugs used primarily to enhance appearance, including, but not limited to, correction of skin wrinkles and skin aging.
- 25. Prescription Orders for which there is an over-the-counter product available with the same active ingredient(s).
- 26. Athletic performance enhancement drugs.
- 27. Allergy serum and allergy testing materials.
- 28. Injectable drugs, except those selfadministered subcutaneously.

Notwithstanding the foregoing, the exclusions described in this "**PRESCRIPTION DRUG LIMITATIONS AND EXCLUSIONS**" Section of the Benefit Booklet shall not apply to any coverage held by the Participant for prescription drug expenses which is written as a part of or in conjunction with any automobile casualty insurance policy.

DEFINITIONS

The definitions used in this Benefit Booklet apply to all Benefit Coverages unless otherwise indicated.

Accidental Injury means accidental bodily injury resulting, directly and independently of all other causes, in initial necessary care provided by a Physician or Professional Other Provider within 30 days after the occurrence.

Allowable Amount means the maximum amount determined by BCBSTX to be eligible for consideration of payment for a particular service, supply or procedure.

- 1. For Hospitals and Facility Other Providers, Physicians and Professional Other Providers Contracting with the Claims Administrator in Texas or any other Blue Cross and Blue Shield Plan -The Allowable Amount is based on the terms of the Provider contract and the payment methodology in effect on the date of service. The payment methodology used may include diagnosis-related groups (DRG), fee schedule, package pricing, global pricing, per diems, case-rates, discounts or other payment methodologies.
- 2. For procedures, services or supplies provided in Texas by Physicians and Professional Other Providers not contracting with the Claims Administrator The Allowable Amount will be the lesser of the billed charge or the amount BCBSTX, the Claims Administrator, would have considered for payment for the same covered procedure, service, or supply if performed or provided by a Physician or Professional Other Provider with similar experience and/or skill.

If the Claims Administrator does not have sufficient data to calculate the Allowable Amount for a particular procedure, service or supply, the Claims Administrator will determine an Allowable Amount based on the complexity of the procedure, service, or supply and any

unusual circumstances or medical complications specifically brought to its attention, which require additional experience, skill and/or time.

- For procedures, services or supplies performed outside of Texas by Physicians or Professional Other Providers not contracting with the Claims Administrator or any other Blue Cross and Blue Shield Plan – The Claims Administrator will establish an Allowable Amount using, Texas regional or state allowable amounts applicable to procedures, services, or supplies of Physicians or Professional Other Providers with similar skills and experience.
- 4. For multiple surgeries The Allowable Amount for all surgical procedures performed on the same patient on the same day, will be the amount for the single procedure with the highest Allowable Amount *plus* one-half of the Allowable Amount *for each* of the other covered procedures performed.
- 5. For drugs administered by a Home Infusion Therapy Provider - The Allowable Amount will be the lesser of (1) the actual charge, or (2) the Average Wholesale Price (AWP) plus a predetermined percentage mark-up or mark-down from the AWP established by BCBSTX and updated on a periodic basis.
- 6. For procedures, services or supplies provided to Medicare recipients The Allowable Amount will not exceed Medicare's limiting charge.
- 7. For Covered Drugs from a Participating Pharmacy or Mail Service Prescription Drug Program – The Allowable Amount is based on the provisions of the contract between BCBSTX and the Participating

DEFINITIONS

Pharmacy/Mail Service Pharmacy in effect on the date of service.

8. For Covered Drugs from a Non-Participating Pharmacy – The Allowable Amount is based on the amount BCBSTX would have considered for payment for the same Covered Drug received at a Participating Pharmacy.

Annual Enrollment Period means the period preceding the next Plan Anniversary Date during which employees and dependents may change their coverage.

Average Wholesale Price means any one of the recognized published averages of the prices charged by wholesalers in the United States for the drug products they sell to a Pharmacy.

Brand Name Covered Drug means a Covered Drug which is protected by trademark registration.

Calendar Year means the period commencing each January 1 and ending on the next succeeding December 31, inclusive.

Chemical Dependency means the abuse of or psychological or physical dependence on or addiction to alcohol or a controlled substance.

Chemical Dependency Treatment Center means a facility which provides a program for the treatment of chemical dependency pursuant to a written treatment plan approved and monitored by a Physician and which facility is also:

- Affiliated with a Hospital under a contractual agreement with an established system for patient referral;
- Accredited as such a facility by the Joint Commission on Accreditation of Hospitals;

- Licensed as a chemical dependency treatment program by the Texas Commission on Alcohol and Drug Abuse; or
- Licensed, certified, or approved as a chemical dependency treatment program or center by any other state agency having legal authority to so license, certify, or approve.

Any Chemical Dependency Treatment Center located outside the state of Texas shall be licensed, certified, or approved as a Chemical Dependency Treatment Center by the appropriate agency of the state in which it is located and be accredited as such an institution by the Joint Commission on Accreditation of Healthcare Organizations.

Chiropractic Services means any services or supplies provided by or under the direction of a Doctor of Chiropractic.

Claims Administrator means Blue Cross and Blue Shield of Texas (BCBSTX). BCBSTX, as part of its duties as Claims Administrator, may subcontract portions of its responsibilities. *Claims Administrator* may also mean any successor named by the Plan Administrator.

Clinical Ecology means the inpatient or outpatient diagnosis or treatment of allergic symptoms by:

- Cytotoxicity testing (testing the result of food or inhalant by whether or not it reduces or kills white blood cells);
- Urine auto injection (injecting one's own urine into the tissue of the body);
- Skin irritation by Rinkel method;
- Subcutaneous provocative and neutralization testing (injecting the patient with allergen); or

DEFINITIONS

• Sublingual provocative testing (droplets of allergenic extracts are placed in mouth).

Complications of Pregnancy means:

- Conditions (when the pregnancy is not terminated) whose diagnoses are distinct from pregnancy but are adversely affected by pregnancy or are caused by pregnancy, such as nephritis, nephrosis, cardiac decompensation, missed abortion, and similar medical and surgical conditions of comparable severity, but shall not include false labor, occasional spotting, Physicianprescribed rest during the period of pregnancy, morning sickness, hyperemesis gravidarum, pre-eclampsia, eclampsia, and similar conditions associated with the management of a difficult pregnancy not constituting a nosologically distinct complication of pregnancy.
- Termination of pregnancy by nonelective cesarean section, termination of ectopic pregnancy, and spontaneous termination of pregnancy occurring during a period of gestation in which a viable birth is not possible.

Compound Drugs means those drugs that meet the following requirements:

- The approved product must have an assigned National Drug Code (NDC);
- The drugs in the compounded product have to be Food and Drug Administration (FDA) approved; and
- The primary active ingredient is a Covered Drug under the Prescription Drug Program.

Contracting Facility means a Hospital, a Facility Other Provider, or any other facility or

institution with which the Claims Administrator has executed a written contract for the provision of care, services, or supplies furnished within the scope of its license for benefits available under the Plan. A Contracting Facility shall also include a Hospital or Facility Other Provider located outside the State of Texas, and with which any other Blue Cross and Blue Shield Plan has executed such a written contract; provided, however, any such facility that fails to satisfy each and every requirement contained in the definition of such institution or facility as provided in the Plan shall be deemed a Non-Contracting Facility regardless of the existence of a written contract with another Blue Cross and Blue Shield Plan.

Co-payment or **Co-pay** means the dollar amount that a Participant must pay toward an Eligible or Covered Expense at the time the service or supply is requested and/or received before any other amount of the charge will be considered by the Plan for payment.

Co-Share Amount means the percentage of Eligible or Covered Expenses that must be paid by the Participant.

Cosmetic, Reconstructive, or Plastic Surgery means surgery that:

- Can be expected or is intended to improve the physical appearance of a Participant;
- Is performed for psychological purposes; or
- Restores form but does not correct or materially restore a bodily function.

Covered Drug means any Legend Drug or injectable insulin, including disposable syringes and needles needed for self-administration:

 Which is Medically Necessary or for prevention of pregnancy and ordered by

a Provider naming a Participant as the recipient;

- For which a written or verbal Prescription Order is prepared by a Provider;
- For which a separate charge is customarily made;
- Which is not entirely consumed at the time and place that the Prescription Order is written;
- For which the U.S. Food and Drug Administration (FDA) has given approval for a particular use or purpose; and
- Which is dispensed by a Pharmacy and is received by the Participant while covered under the Plan, **except when** received from a Provider's office, or during confinement while a patient in a Hospital or other acute care institution or facility.

Covered Oral Surgery means maxillofacial surgical procedures limited to:

- Excision of nondental related neoplasms, including benign tumors and cysts and all malignant and premalignant lesions and growths;
- Incision and drainage of facial abscess;
- Surgical procedures involving salivary glands and ducts and nondental related procedures of the accessory sinuses; and
- Surgical and diagnostic treatment of conditions affecting the temporomandibular joint as a result of an accident, a trauma, a congenital defect, a developmental defect, or a pathology.

Crisis Stabilization Unit or Facility means an institution which is appropriately licensed and accredited as a Crisis Stabilization Unit or Facility for the provision of Mental Health Care and treatment of Serious Mental Illness services to persons who are demonstrating an acute demonstrable psychiatric crisis of moderate to severe proportions.

Custodial Care means care comprised of services and supplies, including room and board and other institutional services, provided to a Participant primarily to assist in activities of daily living and to maintain life and/or comfort with no reasonable expectation of cure or improvement of sickness or injury. *Custodial Care* is care which is not a necessary part of medical treatment for recovery, and shall include, but not be limited to, helping a Participant walk, bathe, dress, eat, prepare special diets, and take medication.

Day Supply means the number of units to be dispensed. The Claims Administrator has the right to determine the Day Supply at its sole discretion. A Day Supply of a given prescription drug is determined based on pertinent medical information and clinical efficacy and safety. Quantities of some drugs are restricted regardless of the quantity ordered by the Physician.

Deductible means the dollar amount of Eligible or Covered Expenses that must be incurred by a Participant before benefits under the Plan will be available.

Dietary and Nutritional Services means the education, counseling, or training of a Participant (including printed material) regarding:

- Diet;
- Regulation or management of diet; or

• The assessment or management of nutrition.

Durable Medical Equipment Provider means a Provider that provides therapeutic supplies and rehabilitative equipment and is accredited by the Joint Commission on Accreditation of Healthcare Organizations.

Effective Date means the date the coverage for a Participant actually begins. It may be different from the Eligibility Date.

Eligibility Date means the date the Participant satisfies the definition of either *employee* or *dependent* and is in a class eligible for coverage under the Plan as described in the subsections entitled "ELIGIBILITY FOR EMPLOYEES" and "ELIGIBILITY FOR DEPENDENTS" in the "ELIGIBILITY AND PARTICIPATION" Section of this Benefit Booklet.

Eligible or Covered Expenses means either Inpatient Hospital Expense, Medical-Surgical Expense, or Extended Care Expense or a Covered Drug, as specified in this Benefit Booklet.

Emergency Care means health care services provided in a Hospital emergency facility (emergency room) or comparable facility to evaluate and stabilize medical conditions of a recent onset and severity, including but not limited to severe pain, that would lead a prudent lay person, possessing an average knowledge of medicine and health, to believe that the person's condition, sickness, or injury is of such a nature that failure to get immediate care could result in:

- Placing the patient's health in serious jeopardy;
- Serious impairment of bodily functions;
- Serious dysfunction of any bodily organ or part;

- Serious disfigurement; or
- In the case of a pregnant woman, serious jeopardy to the health of the fetus.

Employer means the person, firm, or institution named on the cover of this Benefit Booklet.

Environmental Sensitivity means the inpatient or outpatient treatment of allergic symptoms by:

- Controlled environment;
- Sanitizing the surroundings, removal of toxic materials; or
- Use of special nonorganic, nonrepetitive diet techniques.

Experimental/Investigational means the use of any treatment, procedure, facility, equipment, drug, device, or supply not accepted as *standard medical treatment* of the condition being treated or any of such items requiring Federal or other governmental agency approval not granted at the time services were provided.

Approval by a Federal agency means that the treatment, procedure, facility, equipment, drug, or supply has been approved for the condition being treated and, in the case of a drug, in the dosage used on the patient.

As used herein, *medical treatment* includes medical, surgical, or dental treatment. *Standard medical treatment* means the services or supplies that are in general use in the medical community in the United States, and:

- Have been demonstrated in peer reviewed literature to have scientifically established medical value for curing or alleviating the condition being treated;
- Are appropriate for the Hospital or Facility Other Provider in which they were performed; and

• The Physician or Professional Other Provider has had the appropriate training and experience to provide the treatment or procedure.

The Claims Administrator for the Plan shall determine whether any treatment, procedure, facility, equipment, drug, device, or supply is Experimental/ Investigational, and will consider the guidelines and practices of Medicare, Medicaid or other government-financed programs in making its determination.

Although a Physician or Professional Other Provider may have prescribed treatment, and the services or supplies may have been provided as the treatment of last resort, such services, supplies, or treatment may still be considered to be Experimental/ Investigational within this definition. Treatment provided as part of a clinical trial or a research study is Experimental/ Investigational.

Extended Care Expense means the services and supplies provided by a Skilled Nursing Facility, a Home Health Agency, or a Hospice as described in the subsection entitled "**BENEFITS FOR EXTENDED CARE EXPENSE**" in the "**MEDICAL BENEFITS PROVIDED**" Section of this Benefit Booklet.

Generic Covered Drug means a Covered Drug pharmaceutically and therapeutically equivalent to the Brand Name Covered Drug prescribed, and which usually costs less than the Brand Name Covered Drug.

Home Health Agency means a business that provides Home Health Care and is licensed by the Department of Health. A Home Health Agency located in another state must be licensed, approved, or certified by the appropriate agency of the state in which it is located and be certified by Medicare as a supplier of Home Health Care. Home Health Care means the health care services for which benefits are provided under the Plan when such services are provided during a visit by a Home Health Agency to patients confined at home due to a sickness or injury requiring skilled health care services on an intermittent, part-time basis.

Home Infusion Therapy means the administration of fluids, nutrition or medication (including all additives and chemotherapy) by intravenous or gastrointestinal (enteral) infusion or by intravenous injection in the home setting. Home Infusion Therapy shall include:

- Drugs and IV solutions;
- Pharmacy compounding and dispensing services;
- All equipment and ancillary supplies necessitated by the defined therapy;
- Delivery services;
- Patient and family education; and
- Nursing services.

Over-the-counter products which do not require a Physician's or Professional Other Provider's prescription, including but not limited to standard nutritional formulations used for enteral nutrition therapy, are not included within this definition.

Home Infusion Therapy Provider means an entity that is duly licensed by the appropriate state agency to provide Home Infusion Therapy.

Hospice means a facility or agency primarily engaged in providing skilled nursing services and other therapeutic services for terminally ill patients and which is:

• Licensed in accordance with state law (where the state law provides for such

licensing); and

• Certified by Medicare as a supplier of Hospice Care.

Hospice Care means services for which benefits are provided under the Plan when provided by a Hospice to patients confined at home or in a Hospice facility due to a terminal sickness or terminal injury requiring skilled health care services.

Hospital means a short-term acute care facility which:

- Is duly licensed as a Hospital by the state in which it is located and meets the standards established for such licensing, and is either accredited by the Joint Commission on Accreditation of Healthcare Organizations or is certified as a Hospital provider under Medicare;
- Is primarily engaged in providing inpatient diagnostic and therapeutic services for the diagnosis, treatment, and care of injured and sick persons by or under the supervision of Physicians for compensation from its patients;
- Has organized departments of medicine and major surgery, either on its premises or in facilities available to the Hospital on a contractual prearranged basis, and maintains clinical records on all patients;
- Provides 24-hour nursing services by or under the supervision of a Registered Nurse;
- Has in effect a Hospital Utilization Review Plan; and
- Is not, other than incidentally, a Skilled Nursing Facility, nursing home, Custodial Care home, health resort, spa or sanitarium, place for rest, place for

the aged, place for the treatment of Chemical Dependency, Hospice, or place for the provision of rehabilitative care.

Hospital Admission means the period between the time of a Participant's entry into a Hospital or a Chemical Dependency Treatment Center as a *bed patient* and the time of discontinuance of bed-patient care or discharge by the admitting Physician or Professional Other Provider, whichever first occurs. The day of entry, but not the day of discharge or departure, shall be considered in determining the length of a Hospital Admission. If a Participant is admitted to and discharged from a Hospital within a 24hour period but is confined as a bed patient in a bed accommodation during the period of time he is confined in the Hospital, the admission shall be considered a Hospital Admission by the Plan.

Bed patient means confinement in a bed accommodation of a Chemical Dependency Treatment Center on a 24-hour basis or in a bed accommodation located in a portion of a Hospital which is designed, staffed and operated to provide acute, short-term Hospital care on a 24-hour basis; the term does not include confinement in a portion of the Hospital (other than a Chemical Dependency Treatment Center) designed, staffed and operated to provide longterm institutional care on a residential basis.

Identification Card means the card issued to the employee by the Claims Administrator of the Plan indicating pertinent information applicable to his coverage.

Imaging Center means a Provider that can furnish technical or total services with respect to diagnostic imaging services and is licensed through the Texas State Radiation Control Agency.

Independent Laboratory means a Medicare certified laboratory that provides technical and professional anatomical and/or clinical laboratory services.

In-Network (Network) Benefits means the benefits available under the Plan for services and supplies that are provided by or referred by a network Provider or referred through the Mental Health Helpline.

Inpatient Hospital Expense means charges incurred for the Medically Necessary items of service or supply listed below for the care of a Participant; provided that such items are:

- Furnished at the direction or prescription of a Physician or Professional Other Provider;
- Provided by a Hospital or a Chemical Dependency Treatment Center; and
- Furnished to and used by the Participant during a Hospital Admission.

An expense shall be deemed to have been incurred on the date of provision of the service for which the charge is made. *Inpatient Hospital Expense* shall include:

- Room accommodation charges. If the Participant is in a private room, the amount of the room charge in excess of the Hospital's average semiprivate room charge is not an Eligible or Covered Expense.
- All other usual Hospital services which are Medically Necessary and consistent with the condition of the Participant. *Personal items are not an Eligible or Covered Expense.*

Medically Necessary Mental Health Care or treatment of Serious Mental Illness in a Psychiatric Day Treatment Facility, a Crisis Stabilization Unit or Facility, or a Residential Treatment Center for Children and Adolescents, in lieu of Hospitalization, shall be *Inpatient Hospital Expense*. Legend Drugs means drugs, biologicals, or compounded prescriptions which are required by law to have a label stating "Caution - Federal Law Prohibits Dispensing Without a Prescription," and which are approved by the U.S. Food and Drug Administration (FDA) for a particular use or purpose.

Marriage and Family Therapy means the provision of professional therapy services to individuals, families, or married couples, singly or in groups, and involves the professional application of family systems theories and techniques in the delivery of therapy services to those persons. The term includes the evaluation and remediation of cognitive, affective, behavioral, or relational dysfunction within the context of marriage or family systems.

Maternity Care means care and services provided for treatment of the condition of pregnancy, other than Complications of Pregnancy.

Medical Benefit Option shall mean the different benefit options available under the Plan. The Medical Benefit Options are the PPO, EPO, High Deductible and Out-of-Area Medical Benefit Options. Not all Medical Benefit Options are available to all Participants.

Medical Social Services means those social services relating to the treatment of a Participant's medical condition. Such services include, but are not limited to assessment of the:

- Social and emotional factors related to the Participant's sickness, need for care, response to treatment and adjustment to care; and
- Relationship of the Participant's medical and nursing requirements to the home situation, financial resources, and available community resources.

Medical-Surgical Expense means the Allowable Amount incurred for the items of service or supply listed below for the care of a Participant, provided such items are:

- Furnished by or at the direction or prescription of a Physician or Professional Other Provider; and
- Not included as an item of *Inpatient Hospital Expense* or *Extended Care Expense* in the Plan.

A service or supply is furnished at the direction of a Physician or Professional Other Provider if the listed service or supply is:

- Provided by a person employed by the directing Physician or Professional Other Provider;
- Provided at the usual place of business of the directing Physician or Professional Other Provider; and
- Billed to the patient by the directing Physician or Professional Other Provider.

An expense shall have been incurred on the date of provision of the service for which the charge is made.

Medical-Surgical Expense shall include:

- Services of Physicians or Professional Other Providers, and in case of a professional counselor or licensed marriage and family therapist, a professional recommendation has been obtained from the Physician;
- 2. Services of a certified registered nurseanesthetist;
- 3. Physical Medicine Services;
- 4. Chiropractic Services, as shown on your Schedule of Coverage;

- 5. Diagnostic x-ray and laboratory procedures;
- 6. Radiation therapy;
- 7. Dietary formulas necessary for the treatment of phenylketonuria (PKU) or other heritable diseases;
- 8. Rental of durable medical equipment required for therapeutic use unless purchase of such equipment is required by the Plan.

The term "durable medical equipment" shall not include:

- Equipment primarily designed for alleviation of pain or provision of patient comfort; or
- Home air fluidized bed therapy.

Examples of non-covered equipment include, but are not limited to, air conditioners, air purifiers, humidifiers, physical fitness equipment, and whirlpool bath equipment;

- 9. Professional local ground ambulance service or air ambulance service to the nearest Hospital appropriately equipped and staffed for treatment of the Participant's condition;
- 10. Anesthetics and its administration, when performed by someone other than the operating Physician or Professional Other Provider;
- 11. Oxygen and its administration provided the oxygen is actually used;
- 12. Blood, including cost of blood, blood plasma, and blood plasma expanders, which is not replaced by or for the Participant;
- 13. Prosthetic Appliances, excluding all replacements of such devices other than those necessitated by growth to maturity of the Participant;

14. Orthopedic braces (i.e., an orthopedic appliance used to support, align, or hold bodily parts in a correct position) and crutches, including rigid back, leg or neck braces, casts for treatment of any part of the legs, arms, shoulders, hips or back; special surgical and back corsets, Physicianprescribed, directed, or applied dressings, bandages, trusses, and splints which are custom designed for the purpose of assisting the function of a joint.

Non-covered items include, but are not limited to, an orthodontic or other dental appliance; splints or bandages provided by a Physician in a non-Hospital setting or purchased "over the counter" for support of strains and sprains; orthopedic shoes which are a separable part of a covered brace, specially ordered, custom-made or built-up shoes, cast shoes, shoe inserts designed to support the arch or affect changes in the foot or foot alignment, arch supports, elastic stockings and garter belts. NOTE: This does not apply to podiatric appliances when provided as diabetic equipment.

- 15. Home Infusion Therapy when the treatment plan is preauthorized by the Home Infusions Therapy Provider in accordance with the Claims Administrator's established procedures. Any item of Home Infusion Therapy covered under this subsection will not be eligible for benefits under any other provision of the Plan;
- 16. Services or supplies used by the Participant during an outpatient visit to a Hospital, a Therapeutic Center, or a Chemical Dependency Treatment Center;
- 17. Certain Diagnostic Procedures;
- 18. Injectable drugs that are Legend Drugs to be administered in the spine, joint, or muscle when given in the Physician's office. These medications may be purchased at a

Pharmacy and charges submitted on subscriber-filed claim form for reimbursement of eligible benefits;

- 19. Bariatric Surgery when Medically Necessary;
- 20. Reduction Mammoplasty when Medically Necessary; and
- 21. Reasonable and necessary transportation, lodging, meals, and expenses for the patient and a companion during the period of required Medically Necessary treatment, as determined by the Claims Administrator's case management, of the patient for travel to the nearest medical facility qualified to give the required treatment when it is Medically Necessary for the patient to receive special treatment or services. Benefits payable for up to a total of \$200 per day for both the patient and companion.

Transportation must be:

- To and from the site of the required treatment; and
- For the purposes of an evaluation, treatment or the necessary post-treatment follow up.

These services must be given within the United States, Puerto Rico or Canada. There is an overall lifetime maximum of \$10,000 per covered patient for transportation, lodging and meal expenses incurred in connection with all covered treatment.

Medically Necessary or Medical Necessity means those services or supplies covered under the Plan which are:

• Essential to, consistent with, and provided for the diagnosis or the direct care and treatment of the condition,

sickness, disease, injury, or bodily malfunction;

- Provided in accordance with and are consistent with generally accepted standards of medical practice in the United States;
- Not primarily for the convenience of the Participant, his Physician, the Hospital or the Other Provider; and
- The most economical supplies or levels of service that are appropriate for the safe and effective treatment of the Participant. When applied to Hospitalization, this further means that the Participant requires acute care as a bed patient due to the nature of the services provided or the Participant's condition, and the Participant cannot receive safe or adequate care as an outpatient.

The Claims Administrator for the Plan shall determine whether a service or supply is Medically Necessary under the Plan and will consider the views of the state and national medical communities, the guidelines and practices of Medicare, Medicaid, or other government-financed programs, and peer reviewed literature. Although a Physician or Professional Other Provider may have prescribed treatment, such treatment may not be Medically Necessary within this definition.

Mental Health Care means any one or more of the following:

• The diagnosis or treatment of a mental disease, disorder, or condition listed in the Diagnostic and Statistical Manual of Mental Disorders of the American Psychiatric Association, as revised, or any other diagnostic coding system as used by the Claims Administrator, whether or not the cause of the disease,

disorder or condition is physical, chemical, or mental in nature or origin;

- The diagnosis or treatment of any symptom, condition, disease or disorder by a Physician or Professional Other Provider (or by any person working under the direction or supervision of a Physician or Professional Other Provider) when the Eligible or Covered Expense is:
 - Individual, group, family or conjoint psychotherapy;
 - Counseling;
 - Psychoanalysis;
 - Psychological testing and assessment;
 - The administration or monitoring of psychotropic drugs; or
 - Hospital visits or consultations in a Hospital, Facility Other Provider, or other licensed facility or unit providing such care;
- Electroconvulsive treatment;
- Psychotropic drugs; or
- Any of the services listed above, performed in or by a Hospital, Facility Other Provider, or other licensed facility or unit providing such care.

National Drug Code (NDC) means a national classification system for the identification of drugs.

Network means identified Physicians, Professional Other Providers, Hospital, and other facilities that have entered into agreements with BCBSTX (and in some instances with

other participating Blue Cross and/or Blue Shield Plans) for participation in a managed care arrangement.

Network Provider means a Hospital, Physician, or Other Provider who has entered into an agreement with BCBSTX to participate as a managed care Provider.

Non-Preferred Brand Name Drug means a brand name prescription drug that is covered under the Plan but that is not included on the Preferred Brand Name Drug list. Non-Preferred Brand Name Drugs have the highest Copayment requirements of all the drug categories. Non-Preferred Brand Name Drugs may not offer clinical or cost advantages over other drugs in the same therapeutic categories.

Non-Participating Pharmacy means a Pharmacy which has not entered into an agreement to provide prescription drug services to Participants under the Prescription Drug Program.

Non-Contracting Facility means a Hospital, a Facility Other Provider, or any other facility or institution which has not executed a written contract with BCBSTX for the provision of care, services, or supplies for which benefits are provided by the Plan. Any Hospital, Facility Other Provider, facility, or institution with a written contract with BCBSTX which has expired or has been canceled is a Non-Contracting Facility.

Other Provider means a person or entity, other than a Hospital or Physician, that is licensed where required to furnish to a Participant an item of service or supply described herein as Eligible or Covered Expenses. Other Provider shall include:

- 1. Facility Other Provider an institution or entity, only as listed:
 - Birthing Center;

- Chemical Dependency Treatment Center;
- Crisis Stabilization Unit or Facility;
- Durable Medical Equipment Provider;
- Home Health Agency;
- Home Infusion Therapy Provider;
- Hospice;
- Imaging Center;
- Independent Laboratory;
- Prosthetics/Orthotics Provider;
- Psychiatric Day Treatment Facility;
- Renal Dialysis Center;
- Residential Treatment Center for Children and Adolescents;
- Skilled Nursing Facility; or
- Therapeutic Center.
- 2. **Professional Other Provider** a person or practitioner, when acting within the scope of his license and who is appropriately certified, only as listed:
 - Advanced Practice Nurse;
 - Doctor of Chiropractic;
 - Doctor of Dentistry;
 - Doctor of Optometry;
 - Doctor of Podiatry;
 - Doctor in Psychology;
 - Licensed Audiologist;
 - Licensed Chemical Dependency Counselor;
 - Licensed Clinical Social Worker;
 - Licensed Dietitian;
 - Licensed Hearing Instrument Fitter and Dispenser;
 - Licensed Marriage and Family Therapist;
 - Licensed Midwives;
 - Licensed Occupational Therapist;
 - Licensed Physical Therapist;
 - Licensed professional counselor;
 - Licensed Speech-Language Pathologist;
 - Licensed Surgical Assistant;
 - Nurse First Assistant;
 - Physician Assistant; and

• Psychological Associates who work under the supervision of a Doctor in Psychology.

In states where there is a licensure requirement, Other Providers must be licensed by the appropriate state administrative agency.

Out-of-Area Bencfits means the benefits available under the Plan for services and supplies that are provided when a Participant resides outside of the managed care Plan Service Area and therefore does not have access to Network Providers.

Out-of-Network Benefits means the benefits available under the Plan for services and supplies that are provided by an Out-of-Network Provider.

Out-of-Network Provider means a Hospital, Physician, or Other Provider, who has not entered into an agreement with BCBSTX as a managed care Provider. For the EPO Medical Benefit Option, **no benefits are paid to an Outof-Network Provider** under this Plan unless use of such Provider is authorized by BCBSTX **prior** to the visit or for Emergency Care.

Out-of-Pocket Maximum means the maximum dollar amount that you will pay for Eligible or Covered Expenses, excluding the Deductible and Co-payments, as specified in the Schedule of Coverage. The Out-of-Pocket Maximum shall be calculated on a Plan Year basis. Only Co-Share Amounts apply to satisfaction of the Out-of-Pocket Maximum. After the Out-of-Pocket Maximum has been met for the Plan Year, Eligible or Covered Expenses, other than those listed below are payable at 100%:

- Billed charges above the Claims Administrator's Allowable Amount; and
- Outpatient prescription drugs.

Any amount that you pay toward a medical service or supply that is not an Eligible or Covered Expense shall not count toward the Out-of-Pocket Maximum. Therefore, the following amounts shall not count toward the Out-of-Pocket Maximum:

- Services, supplies, or charges limited or excluded by the Plan;
- Expenses not covered because a benefit maximum has been reached;
- Any Eligible or Covered Expenses paid by the Claims Administrator when the Plan is the secondary plan for purposes of coordination of benefits;
- Penalties applied for failure to preauthorize; and
- Any Co-payment amounts under the Prescription Drug Program.

Eligible or Covered Expenses for Out-of-Network Providers do not count toward the Network individual and Network family Out-of-Pocket Maximum. Likewise, Eligible or Covered Expenses for Network Providers do not count toward the Out-of-Network individual and Out-of-Network family Out-of-Pocket Maximum.

Outpatient Contraceptive Service means a consultation, examination, procedure, or medical service that is provided on an outpatient basis and that is related to the use of a drug or device intended to prevent pregnancy.

Participant means an employee whose coverage has become effective under this Plan.

Participating Pharmacy means an independent Pharmacy or chain of Pharmacies that have entered into an agreement to provide prescription drug services to Participants under the Prescription Drug Program.

Per-Prescription Maximum Co-payment Amount means the maximum amount that a Participant will have to pay toward a specified Day Supply of any Covered Drug.

Pharmacy means a state and federally licensed establishment where the practice of Pharmacy occurs, that is physically separate and apart from any Provider's office, and where Legend Drugs and devices are dispensed under Prescription Orders to the general public by a pharmacist licensed to dispense such drugs, and devices under the laws of the state in which he practices.

Physical Medicine Services means those modalities, procedures, tests, and measurements listed in the *Physicians' Current Procedural Terminology Manual* (Procedure Codes 97010-97799), whether the service or supply is provided by a Physician or Professional Other Provider and includes, but is not limited to, physical therapy, occupational therapy, hot or cold packs, whirlpool, diathermy, electrical stimulation, massage, ultrasound, manipulation, muscle or strength testing, and orthotics or prosthetic training.

Physician means a person, when acting within the scope of his license, who is a Doctor of Medicine or Doctor of Osteopathy.

Plan Administrator means the named administrator of the Plan having fiduciary responsibility for its operation. BCBSTX is not the Plan Administrator.

Plan Anniversary Date means the day, month, and year of the 12-month period following the Plan Effective Date and each 12-month period thereafter.

Plan Effective Date means the date on which coverage for the Employer's Plan begins with the Claims Administrator.

Plan Service Area means the geographical area designated by the Employer which determines eligibility for In-Network and Out-of-Network Benefits.

Plan Year means the Calendar Year.

Preexisting Condition means a condition for which medical advice, diagnosis, care, or treatment was recommended or received during the three months before the earlier of the:

- Effective Date of coverage; or
- First day of any applicable waiting period.

Preferred Brand Name Drug means a prescription drug that is covered under the Plan and that is available at a price agreed upon by the Claims Administrator and is usually available at a lower cost than a Non-Preferred Brand Name Drug. Preferred Brand Name Drugs are sometimes referred to as formulary drugs.

Prescription Order means a written or verbal order from a Physician/Professional Other Provider to a pharmacist for a drug or device to be dispensed. Orders written by Physician/Professional Other Providers located outside the United States to be dispensed in the United States are not covered under the Plan.

Proof of Loss means written evidence of a claim including:

- The form on which the claim is made;
- Bills and statements reflecting services and items furnished to a Participant and amounts charged for those services and items that are covered by the claim; and
- Correct diagnosis code(s) and procedure code(s) for the services and items.

Prosthetic Appliances means artificial devices including limbs or eyes, braces or similar prosthetic or orthopedic devices, which replace all or part of an absent body organ (including contiguous tissue) or replace all or part of the function of a permanently inoperative or malfunctioning body organ (excluding dental appliances and the replacement of cataract lenses). For purposes of this definition, a wig or hairpiece is not considered a Prosthetic Appliance.

Prosthetics/Orthotics Provider means a certified prosthetist that supplies both standard and customized prostheses and orthotic supplies.

Provider means a Hospital, Physician, Other Provider, or any other person, company, or institution furnishing to a Participant an item of service or supply listed as Eligible or Covered Expenses.

Psychiatric Day Treatment Facility means an institution which is appropriately licensed and is accredited by the Joint Commission on Accreditation of Healthcare Organizations as a Psychiatric Day Treatment Facility for the provision of Mental Health Care and treatment of Serious Mental Illness services to Participants for periods of time not to exceed eight hours in any 24-hour period. Any treatment in a Psychiatric Day Treatment Facility must be certified in writing by the attending Physician to be in lieu of Hospitalization.

Renal Dialysis Center means a facility which is Medicare certified as an end-stage renal disease facility providing staff assisted dialysis and training for home and self-dialysis.

Residential Treatment Center for Children and Adolescents means a child-care institution which is appropriately licensed and accredited by the Joint Commission on Accreditation of Healthcare Organizations or the American Association of Psychiatric Services for Children as a residential treatment center for the provision of Mental Health Care and Serious Mental Illness services for emotionally disturbed children and adolescents.

Serious Mental Illness means the following psychiatric illnesses defined by the American Psychiatric Association in the Diagnostic and Statistical Manual (DSM):

- Bipolar disorders (hypomanic, manic, depressive, and mixed);
- Depression in childhood and adolescence;
- Major depressive disorders (single cpisode or recurrent);
- Obsessive-compulsive disorders;
- Paranoid and other psychotic disorders;
- Pervasive developmental disorders;
- Schizo-affective disorders (bipolar or depressive); and
- Schizophrenia.

Skilled Nursing Facility means a facility primarily engaged in providing skilled nursing services and other therapeutic services and which is:

- Licensed in accordance with state law (where the state law provides for licensing of such facility); or
- Medicare or Medicaid eligible as a supplier of skilled inpatient nursing care.

Specialty Care Provider means a Physician or Professional Other Provider who has entered into an agreement with BCBSTX to participate as a managed care Provider for specialty services.

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DEFINITIONS

Therapeutic Center means an institution which is appropriately licensed, certified, or approved by the state in which it is located and which is:

- An ambulatory (day) surgery facility;
- A freestanding radiation therapy center; or
- A freestanding birthing center.

PARTICIPANT/PROVIDER RELATIONSHIP

The choice of a health care Provider should be made solely by you or your dependents. The Claims Administrator does not furnish services or supplies but only makes payment for an Eligible or Covered Expense incurred by Participants. The Claims Administrator is not liable for any act or omission by any health care Provider. The Claims Administrator does not have any responsibility for a health care Provider's failure or refusal to provide services or supplies to you or your dependents. Care and treatment received are subject to the rules and regulations of the health care Provider selected and are available only for sickness or injury treatment acceptable to the health care Provider.

The Claims Administrator, Network Providers, other contracting Providers and/or are independent contractors with respect to each The Claims Administrator in no way other. controls, influences, or participates in the health care treatment decisions entered into by said Providers. The Claims Administrator does not furnish medical, surgical, Hospitalization, or similar services or supplies, or practice medicine or treat patients. The Providers, their employees, their agents, their ostensible agents, and/or their representatives do not act on behalf of BCBSTX nor are they employees of BCBSTX.

ASSIGNMENT AND PAYMENT OF BENEFITS

If a written assignment of benefits is made by a Participant to a Provider and the written assignment is delivered to the Claims Administrator with the claim for benefits, the Claims Administrator will make any payment directly to the Provider. Payment to the Provider discharges the Plan's responsibility to the Participant for any benefits available under the Plan.

AMENDMENTS

The Plan may be amended or terminated at any time by the Employer with prior written notice to the Claims Administrator. No notice to or consent by any Participant is necessary to amend or terminate the Plan.

AGENT

The Employer is not the agent of the Claims Administrator.

GENETIC INFORMATION NONDISCRIMINATION ACT

To the extent applicable, the Plan will comply with the Genetic Information Nondiscrimination Act of 2008 as provided in Section 702 of ERISA and the regulations and other authority promulgated thereunder by the appropriate governmental authority.

SUBROGATION

In the event you or your dependents suffers an injury or sickness as a result of an allegedly negligent or wrongful act or omission of a third party, the Claims Administrator has the right to pursue subrogation where permitted by law.

Upon payment of the benefits under this Plan, the Claims Administrator as the Plan's third party administrator, shall be subrogated to you or your dependent's right to recovery from any third party alleged to be legally responsible to you or your dependent. The Claims Administrator may use this right to the extent of the benefits paid under this Plan for your injury or sickness that was the result of the third party's allegedly negligent or wrongful act.

For the purposes of this provision, *subrogation* means the substitution of one person or entity (the Plan) in the place of another (you or your dependent) with reference to a lawful claim, demand or right, so that he or she who is

substituted succeeds to the rights of the other in relation to the debt or claim, and its rights or remedies.

You and your dependent acknowledge that the Claims Administrator's subrogation rights under this "SUBROGATION" subsection shall be considered as the first priority claims against any such third party and shall extend to any amounts you or your dependent receive from such third party. Such first priority claim shall be paid before any other claims which may exist are paid, including claims for general damages by you or your dependent. The Plan's recovery shall be prior to and without regard to whether you or your dependent has received a full recovery and shall not be reduced by any expenses incurred by you or your dependent in obtaining the recovery. The Plan's claim also shall not be reduced for any "make whole," common fund or similar doctrine. You and your dependent agree that as a condition of receiving benefits hereunder, you shall hold any recovery you receive in a constructive trust for the benefit of the Plan and its subrogation right, regardless of whether you are fully compensated for your injuries or losses.

You or your dependent shall cooperate and assist the Claims Administrator in protecting the Claims Administrator's legal rights under these subrogation provisions, and will do nothing to prejudice the

Claims Administrator's rights under these provisions, either before or after the request for services or receipt of benefits under this Plan. You or your dependent agrees to promptly furnish to the Plan all information which you have concerning your rights of recovery from any person, organization, or insurer. You, your dependent or your attorney will notify the Plan before settling any claim or suit so as to enable the Claim Administrator to enforce the Plan's rights by participating in the settlement of the claim or suit. The Claims Administrator may require an assignment from you or your dependent of any right of recovery to the extent of the reasonable value of services and benefits provided by the Plan plus the Plan's reasonable costs of collection, including attorney's fees as described below. The Claims Administrator may require you or your dependent to assign your rights to the first dollars received from third parties up to the full amount paid by the Plan. The Plan may require an escrow of funds to cover future claims arising from the same incident giving rise to the subrogation claim. Failure to execute a subrogation agreement or other assignment or reimbursement agreement shall be grounds for termination of the coverage of the party refusing to so execute such an agreement.

The Plan Administrator and/or the Claims Administrator may, at its option, take such action as may be necessary and appropriate to preserve its rights under these subrogation provisions, including the right to bring suit on your or your dependent's behalf. The Claims Administrator, may at its option, collect such amounts from the proceeds of any settlement or judgment that may be recovered by you or your dependent or by any representative. Any such proceeds of settlement or judgment shall be held in trust by you, your dependent, or any representative, for the benefit of the Claims Administrator under these subrogation provisions. The Claims Administrator shall be entitled to recover all amounts the Plan expended on behalf of you or your dependent, and also shall be entitled to recover from the proceeds held by you or your dependent, without reduction, the Plan's reasonable attorney fees which the Claims Administrator incurred in pursuing its claim under this "SUBROGATION" subsection.

REFUND OF BENEFIT PAYMENTS

If the Claims Administrator pays benefits for Eligible or Covered Expenses incurred by you or your dependents and it is found that the payment was more than it should have been, or was made in error, the Plan has the right to a

refund from the person to or for whom such benefits were paid, any other insurance company, or any other organization. If no refund is received, the Claims Administrator may deduct any refund due it from any future benefit payment.

COORDINATION OF BENEFITS

(This provision does not apply to Prescription Drug Benefits.)

This provision will coordinate the health benefits payable under the Plan with similar benefits payable under other plans.

You or any dependent may be covered under another group health plan. It may be sponsored by another employer who makes contributions or payroll deductions for it. The other plan could also be a government or tax-supported program. This does not include Medicare or Medicaid. (See the subsection entitled **"EFFECT** OF **MEDICARE** AND PLANS" GOVERNMENT in this "GENERAL INFORMATION" Section of this Benefit Booklet to determine how this plan coordinates with Medicare.)

This provision applies when benefits for the same charges are payable under this Plan and another plan.

Which Plan is Primary

One of the plans involved will pay the benefits first. (The plan that pays first is called Primary.) The other plans will pay benefits next. (These plans are called Secondary.)

In order to pay claims, the Claims Administrator must find out which plan is Primary and which plans are Secondary.

There are rules to find out which plan is Primary and which plans are Secondary. The rules are used until one is found that applies to the situation. They are always used in the following order:

- A plan which has no coordination of benefits provision will be Primary to a plan which does have a coordination of benefits provision.
- A plan which covers the person as an employee will be Primary to a plan which covers the same person as a dependent.
- A person may be covered as a dependent under two or more plans.
- The plan which covers that person as a dependent of the person whose birthday is earlier in the Calendar Year will be Primary to a plan which covers that person as a dependent of a person whose birthday is later in the Calendar Year.
- If both parents have the same birthday, the plan which covered one of the parents longer will be Primary to the plan which covered the other parent for a shorter period of time.
- The other plan may not have a rule based on birthdays similar to this rule. The rule in the other plan will determine which plan is Primary.

The person may be covered as a dependent under two or more plans of divorced or separated parents. The rules that are used to find out which plan is Primary and which plans are Secondary are as follows:

- The plan of the parent with custody will be Primary to a plan of the parent without custody. Further, the parent with custody may have remarried. In that case, the order of payment will be as follows:
 - The plan of the parent with custody will pay benefits first;

- The plan of the stepparent with custody will pay benefits next; and
- The plan of the parent without custody will pay benefits next.
- There may be a court decree which has specific terms giving one parent financial responsibility for the medical, dental or other health expenses of the dependent child. If the plan which covers the parent with financial responsibility knows the specific terms of the court decree, it is Primary to any other plan which covers that dependent child.
- A plan may cover a person as an employee who is not laid-off or retired, or as a dependent of that employee. The Plan will be Primary to any plan which covers the person as a laid-off or retired employee, or as a dependent of that employee. The other plan may not have a rule for laid-off or retired employees similar to this rule. In that case, this rule will not apply.
- If none of the above rules apply, the plan which has covered the person for the longest time will be Primary to all other plans.

You will have to give information about any other plans when you file a claim.

Out-of-Pocket Feature

(Applicable to this "COORDINATION OF BENEFITS" subsection in this "GENERAL INFORMATION" Section only)

This subsection applies when the Plan is Secondary. You may still be required to pay for some charges after the Plan pays its benefits.

The amount of reasonable expenses will be determined first. Then the amount of benefits paid by plans Primary to the Plan will be subtracted from this amount. The Plan will pay you the difference but no more than the amount it would have paid without this provision.

How Coordination Works Under the High Deductible, PPO, and Out-of-Area Medical Benefit Options

If this Plan is Primary, it will pay benefits first. Benefits under the Plan will not be reduced due to benefits payable under other plans.

If the Plan is Secondary, it pays only the difference between the plans normal benefit and any amount paid by the primary plan. This is called "Non-Duplication Coordination of Benefits." The covered individual is responsible for any remaining balance up to the allowable expense amount. The primary plan pays its normal benefits; the secondary plan calculates its normal benefits, then subtracts the amount paid by the primary plan and pays the difference (if any) between the two amounts. The non-duplication method is designed to provide a certain level of cost sharing by imposing covered individual liability. Non-duplication plans do not have a reserve on secondary plan savings. See the example on the next page for more information on Non-Duplication Coordination of Benefits.

This Plan will pay no more than our normal plan benefit. (If this Plans benefit is less than or equal to the primary plans payment, no payment is due by this Plan.)

How Coordination Works Under the EPO Medical Benefit Option

The primary plan will pay benefits first. The primary plans rate will be the allowable expense. This is called "Come Out Whole Coordination of Benefits." The primary plan pays its normal benefit; the secondary plan pays the difference between the allowable expense and the amount paid by the primary plan, provided the difference does not exceed the normal plan benefit which would have been payable had no other coverage existed. Generally, the member does not incur out-of-pocket costs.

The computation of "Come out Whole Coordination of Benefits is based upon a Calendar Year accumulation period. Any unpaid benefits accumulated by the secondary plan during a Calendar Year can be applied to a reserve. The reserve grows when the secondary plan benefit is saved because the primary Claims Administrator reimburses the member for eligible medical expenses in the Calendar Year that are not reimbursed in full between the two plans normal benefits. This benefit accumulation is even applied to allowable expenses that are not covered by the secondary plan to the extent that they are covered in full or in part by the primary plan. The reserve will decrease when the secondary plan pays more than its normal benefit in order to reimburse the member in full for medical expenses.

EFFECT OF MEDICARE AND GOVERNMENT PLANS

Medicare

When you become eligible for Medicare, this Plan pays its benefits in accordance with the Medicare Secondary Payer requirements of federal law. If the Employer is subject to the Medicare Secondary Payer requirements, this Plan will pay primary.

When This Plan Pays Primary to Medicare

This Plan pays primary to Medicare for covered persons who are Medicare eligible if:

- Eligibility for Medicare is due to age 65 and the employee has "current employment status" with the employer as defined by federal law and determined by the employer.
- Eligibility for Medicare is due to disability and the disabled employee has "current employment status" with the employer as defined by federal law and determined by the employer.
- Eligibility for Medicare is due to end stage renal disease (ESRD) under the conditions and for the time periods specified by federal law.

When Medicare Pays Primary to this Plan

Medicare pays primary to this Plan for covered persons who are Medicare eligible if:

• Eligibility for Medicare is due to end stage renal disease (ESRD), but only after the conditions and/or time periods specified in federal law cause Medicare to become primary.

See "How this Plan Pays When Medicare is Primary."

Important! - Medicare Enrollment Requirements

When this Plan pays benefits first, without regard to Medicare, and the covered person wants Medicare to pay after this Plan, the covered person must enroll for Medicare Parts A and B. If the covered person does not enroll for Medicare when he or she is first eligible, the covered person must enroll during the Loss of Coverage Special Enrollment Period which applies to that person when the person stops being eligible under this Plan.

When Medicare pays benefits first, benefits available under Medicare are deducted from the amounts payable under this Plan, whether or not the person has enrolled for Medicare. If Medicare pays first, the covered person should enroll for both Parts A and B of Medicare when that covered person is first eligible; otherwise, the expenses may not be covered by the Plan or Medicare.

How This Plan Pays When Medicare Is Primary

If Medicare pays benefits first, this Plan pays benefits as described below. This method of payment only applies to Medicare-eligible individuals. It does not apply to any covered person unless that covered person becomes eligible under Medicare and Medicare is the Primary payer.

First, this Plan determines the amount of charges for Eligible or Covered Expenses according to the terms of the Plan. However, the amount of Eligible or Covered Expenses is based on the amount of charges allowed under Medicare rules instead of the Allowable Amount as defined by the Plan. This amount becomes the "Plan benefits". Then, this Plan subtracts the amount payable under Medicare for the same expenses from the Plan benefits. This Plan pays only the difference (if any) between the Plan benefits and Medicare benefits. The following examples will illustrate how the Plan coordinates with Medicare:

The Plan would pay \$489.60, because Medicare did not pay as much as the Plan would pay if you had not been covered by Medicare.

The amount payable under Medicare which is subtracted from this Plan's benefits is determined as the amount that would have been payable under Medicare when Medicare is primary even if:

- The person is not enrolled for Medicare. Medicare benefits are determined as if the person were covered under Medicare Parts A and B.
- The person is enrolled in a Medicare+Choice (Medicare Part C) plan and receives non-covered out-of-network services because the person did not follow all rules of that plan. Medicare benefits are determined as if the services were covered under Medicare Parts A and B.
- The person receives services from a provider who has elected to opt-out of Medicare. Medicare benefits are determined as if the services were covered under Medicare Parts A and B and the provider had agreed to limit charges to the amount of charges allowed under Medicare rules.
- The services are provided in a Veterans Administration facility or other facility of the federal government. Medicare benefits are determined as if the services were provided by a non-governmental facility and covered under Medicare.
- The person is enrolled under a plan with a Medicare Medical Savings Account. Medicare benefits are determined as if the person were covered under Medicare Parts A and B.

Government Plans (other than Medicare and Medicaid

If you are also covered under a Government Plan, this Plan does not cover any services or supplies to the extent that those services or supplies, or benefits for them, are available to you under the Government Plan.

This provision does not apply to any Government Plan which by law requires this Plan to pay primary.

A Government Plan is any plan, program, or coverage other than Medicare or Medicaid which is established under the laws or regulations of any government, or in which any government participates other than as an employer.

Refund of Overpayments

If the Claims Administrator pays benefits for expenses incurred on account of you or your dependent, you or any other person or organization that was paid must make a refund to the Claims Administrator if:

- All or some of the expenses were not paid by you or did not legally have to be paid by you or your dependent;
- All or some of the payment made by the Claims Administrator exceeded the benefits under this Plan; or
- If all or some of the expenses were recovered from or paid by a source other than the Plan as a result of charges against a third party for negligence, wrongful acts or omissions.

If the refund is due from another person or organization, you or your dependent agrees to help the Claims Administrator get the refund when requested.

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If you or your dependent, or any other person or organization that was paid, does not promptly refund the full amount, the Claims Administrator may reduce the amount of any future benefits that are payable under this Plan.

DISCLOSURE AUTHORIZATION

If you file a claim for benefits, it will be necessary that you authorize any health care Provider, insurance Claims Administrator, or other entity to furnish the Claims Administrator all information and records or copies of records relating to the diagnosis, treatment, or care of any individual included under your coverage. If you file claims for benefits, you and your dependents will be considered to have waived all requirements forbidding the disclosure of this information and records.

In the event the Plan Administrator determines that your or your dependent's coverage should be terminated, the Plan Administrator shall provide you notice at least 30 days in advance of the date such termination shall be effected. You may submit an appeal of such decision to the Plan Administrator within such 30 day period. The Plan Administrator shall consider your appeal in accordance with the plan's appeal procedures.

The Claims Administrator will not always know of the events causing termination until after the events have occurred.

Termination of Individual Coverage

Coverage under the Plan for you and/or your dependents will terminate when:

- You terminate employment with Atmos;
- Your contribution for coverage under the Plan is not received timely by the Plan Administrator;
- You elect to discontinue coverage; or
- A dependent ceases to be a dependent as defined in the Plan.

The Plan Administrator may refuse to renew the coverage of an eligible employee or dependent for fraud or intentional misrepresentation of a material fact by that individual.

Coverage for a child of any age who is medically certified as *disabled* and dependent on the parent will not terminate upon reaching the limiting age if the child continues to be both:

- Disabled; and
- Dependent upon you for more than one-half of his support as defined by the Internal Revenue Code of 1986, as amended.

Disabled means any medically determinable physical or mental condition that prevents the in self-sustaining child from engaging employment. The disability must begin while the child is covered under the Plan and before the child attains the limiting age. You must submit satisfactory proof of the disability and dependency through your Plan Administrator to the Claims Administrator within 31 days following the child's attainment of the limiting age. As a condition to the continued coverage of a child as a disabled dependent beyond the limiting age, the Claims Administrator may require periodic certification of the child's physical or mental condition but not more frequently than annually after the two-year period following the child's attainment of the limiting age. See also the description of eligible dependents in the subsection entitled "ELIGIBILITY FOR DEPENDENTS" in the "ELIGIBILITY AND PARTICIPATION" Section of the Benefit Booklet.

Termination of the Group

The coverage of all Participants will terminate if the group is terminated in accordance with the terms of the Plan. However, see the subsection entitled "CONTINUATION OF HEALTH COVERAGE UNDER COBRA" in this "TERMINATION OF COVERAGE" Section of the Benefit Booklet.

COVERAGE CONTINUATION DURING ACTIVE DUTY IN THE UNIFORMED SERVICES

A "USERRA Leave" is a leave of absence taken by an employee for a call to military duty that is protected by the Uniformed Services Employment and Reemployment Rights Act of 1994, as amended ("USERRA"). Unless otherwise provided by Atmos' Military Leave of Absence Policy, the following rules apply under USERRA:

If you return from a USERRA Leave, you may reenter the Plan immediately upon return, and you shall receive the same benefits as existed

before your USERRA Leave, subject to any changes that effected the work force as a whole, immediately upon return. You and your dependents covered under the Plan may continue to be covered under this Plan during your USERRA Leave by paying the portion of the contribution for the coverage for your family.

LEAVE OF ABSENCE UNDER THE FAMILY AND MEDICAL LEAVE ACT

If you take a leave of absence under the Family and Medical Leave Act ("FMLA"), you may continue your coverage during the period of your FMLA leave of absence, provided that you pay any required contributions under the Plan.

In general, an FMLA leave shall not exceed a period of 12 weeks. However, an employee who is the spouse, daughter, son, or nearest blood relative of a "covered service member" (defined below) shall be provided up to 26 weeks of jobprotected FMLA leave to care for such covered service member. For purposes of this paragraph, covered service member shall mean a member of the armed forces, including a member of the National Guard or Reserves, who is undergoing medical treatments, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a "serious injury or illness." For purposes of this paragraph, serious injury or illness shall mean an injury or illness incurred by the covered service member in line of duty on active duty of the armed forces that may render the covered service member medically unfit to perform the duties of the covered service member's office, grade, rank or rating.

You may elect to either pre-pay your required contributions, pay your required contributions on the same schedule as they would have been due had the leave not been taken. If you notify the Employer during your leave that you will not be returning to work, your coverage under the Plan will be terminated on the date following the date you gave such notice to your Employer. If you choose not to retain medical coverage during FMLA leave, your coverage under this Plan, subject to any changes that affect the work force as a whole, will be restored upon your return to service with the Employer. You will be treated as though no service or coverage interruption had occurred.

CONTINUATION OF HEALTH COVERAGE UNDER COBRA

COBRA continuation coverage is a continuation of Plan coverage when coverage would otherwise end because of a life event known as a "qualifying event." Specific qualifying events are listed later in this notice. After a qualifying event, COBRA continuation coverage must be offered to each person who is a "qualified beneficiary." You, your spouse, and your dependent children could become qualified beneficiaries if coverage under the Plan is lost because of the qualifying event. Under the Plan, qualified beneficiaries who elect COBRA continuation coverage must pay for COBRA continuation coverage.

This "CONTINUATION OF HEALTH COVERAGE UNDER COBRA" subsection generally explains COBRA continuation coverage, when it may become available to you and members of your family, and what you need to do to protect the right to receive it.

QUALIFYING EVENTS AND QUALIFIED BENEFICIARIES

If you are an employee, you will become a qualified beneficiary if you lose your coverage under the Plan because either one of the following qualifying events happens:

• Your hours of employment are reduced; or

• Your employment ends for any reason other than your gross misconduct.

If you are the spouse of an employee, you will become a qualified beneficiary if you lose your coverage under the Plan because any of the following qualifying events happens:

- Your spouse dies;
- Your spouse's hours of employment are reduced;
- Your spouse's employment ends for any reason other than his or her gross misconduct;
- Your spouse becomes entitled to Medicare benefits (under Part A, Part B, or both); or
- You become divorced or legally separated from your spouse.

Your dependent children will become qualified beneficiaries if they lose coverage under the Plan because any of the following qualifying events happens:

- The parent-employee dies;
- The parent-employee's hours of employment are reduced;
- The parent-employee's employment ends for any reason other than his or her gross misconduct;
- The parent-employee becomes entitled to Medicare benefits (Part A, Part B, or both);
- The parents become divorced or legally separated; or

• The child stops being eligible for coverage under the plan as a "dependent child."

AVAILABILITY OF COBRA COVERAGE

The Plan will offer COBRA continuation coverage to qualified beneficiaries only after the Plan Administrator has been notified that a qualifying event has occurred.

When the qualifying event is the end of employment or reduction of hours of employment, death of the employee, commencement of a proceeding in bankruptcy with respect to the employer, or the employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), the Employer must notify the Plan Administrator of the qualifying event.

You Must Give Notice of Some Qualifying Events

You must notify the Plan Administrator within 60 days of either of the following occurrences:

- Your divorce or legal separation from your spouse; or
- The date any of your dependent children no longer qualifies as a dependent under this Plan (i.e., age 19, age 24 if enrolled as a full time student and not married, or over age 19 and either no longer enrolled as a full time student, or married).

Written notice of a qualifying event must be sent to:

Atmos Energy Corporation P.O. Box 650205 Dallas, TX 75265 Attn: Plan Administrator

Contact the Plan's COBRA Administrator, Conexis, at 1-877-722-2667, for additional information regarding this notice, including a description of any required information or documentation.

PROVISION OF COBRA COVERAGE

Once the Plan Administrator receives notice that a qualifying event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. You and your qualified beneficiaries should receive a notice from the Plan Administrator permitting you to elect to continue coverage within 14 days of the date the Plan Administrator received notice of the occurrence of one of the qualifying events, You or your beneficiary will then have 60 days in which to elect to purchase the continuation coverage. Your rights to purchase continuation coverage may terminate if your employer terminates all its health benefit plans. Each qualified beneficiary will have an independent right to elect COBRA continuation coverage. employees may Covered elect COBRA continuation coverage on behalf of their spouses, and parents may elect COBRA continuation coverage on behalf of their children.

The premium for the continuation coverage elected will not be due sooner than 45 days after the election is made and may be paid in monthly installments. However, you will be required to pay for all months of coverage following your qualifying event, with your first payment applied to the first month following coverage termination at the qualifying event.

LENGTH OF COBRA COVERAGE

COBRA continuation coverage is a temporary continuation of coverage. When the qualifying event is the death of the employee, the employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), your divorce or legal separation, or a dependent child's losing eligibility as a dependent child, COBRA continuation coverage lasts for up to a total of 36 months. When the qualifying event is the end of employment or reduction of the employee's hours of employment, and the employee became entitled to Medicare benefits less than 18 months before the qualifying event, COBRA continuation coverage for qualified beneficiaries other than the employee lasts until 36 months after the date of Medicare entitlement. For example, if a covered employee becomes entitled to Medicare 8 months before the date on which his employment terminates, COBRA continuation coverage for his spouse and children can last up to 36 months after the date of Medicare entitlement, which is equal to 28 months after the date of the qualifying event (36 months minus 8 months). Otherwise, when the qualifying event is the end of employment or reduction of the employee's hours of employment, COBRA continuation coverage generally lasts for only up to a total of 18 months. There are two ways in which this 18month period of COBRA continuation coverage can be extended.

Disability extension of 18-month period of continuation coverage

If you or anyone in your family covered under the Plan is determined by the Social Security Administration to be disabled and you notify the Plan Administrator in a timely fashion, you and your entire family may be entitled to receive up to an additional 11 months of COBRA continuation coverage, for a total maximum of 29 months. The disability would have to have started at some time before the 60th day of COBRA continuation coverage and must last at least until the end of the 18-month period of continuation coverage.

Contact the Plan's COBRA Administrator, Conexis, at 1-877-722-2667, for additional information regarding this notice, including a description of any required information or documentation.

Second qualifying event extension of 18month period of continuation coverage

If your family experiences another qualifying event while receiving 18 months of COBRA continuation coverage, the spouse and dependent children in your family can get up to 18 additional months of COBRA continuation coverage, for a maximum of 36 months, if notice of the second qualifying event is properly given to the Plan. This extension may be available to the spouse and any dependent children receiving continuation coverage if the employee or former employee dies, becomes entitled to Medicare benefits (under Part A. Part B, or both), or gets divorced or legally separated, or if the dependent child stops being eligible under the Plan as a dependent child, but only if the event would have caused the spouse or dependent child to lose coverage under the Plan had the first qualifying event not occurred.

Contact the Plan's COBRA Administrator, Conexis, at 1-877-722-2667, for additional information regarding this notice, including a description of any required information or documentation.

TERMINATION OF COBRA CONTINUATION COVERAGE

COBRA continuation coverage may terminate before the end of the maximum period of coverage outlined above if any of the following events occur:

- The Company terminates all of its health benefit plans;
- You fail to pay the premium due for the continuation coverage and do not pay it within the 30-day grace period;
- You, your spouse or your dependent becomes entitled to coverage under Medicare; or

• You or your beneficiary becomes covered, after making the COBRA continuation coverage election, under another group health plan (i) that does not contain any exclusion or limitation with respect to any Preexisting Condition applicable to you or your beneficiary, or (ii) the other group health plan's Preexisting Condition exclusion or limitation terminates or otherwise does not apply to you or your beneficiary.

ALTERNATIVE COVERAGE UNDER THE VETERANS BENEFITS IMPROVEMENT ACT OF 2004

If you are called to active military duty, and you elect to continue your coverage during such duty, your coverage may be continued for a certain period at 102% of the applicable premium under the Veterans Benefits Improvement Act of 2004. However, this continuation of coverage is an alternative to COBRA continuation coverage, and does not provide the right to extend coverage upon a second qualifying event that is available under COBRA continuation coverage.

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009

Notwithstanding anything in the Plan or the Welfare Programs to the contrary, the Plan will be administered consistent with the requirements of the COBRA provisions in the American Recovery and Reinvestment Act of 2009 ("ARRA"). Such provisions affect Employees who involuntarily terminated employment between September 1, 2008 and May 31, 2010 or such other end date specified in ARRA, as amended, or subsequent federal legislation. Such former Employees should contact the Plan Administrator or COBRA Administrator for additional information regarding COBRA notice, the special

contribution subsidy, and election procedures that may apply to them.

QUESTIONS REGARDING COBRA CONTINUATION COVERAGE

Questions concerning your Plan or your COBRA continuation coverage rights should be addressed to your Plan Administrator. For more information about your rights under ERISA, including COBRA, the Health Insurance Portability and Accountability Act (HIPAA), and other laws affecting group health plans, contact the nearest Regional or District Office of the U. S. Department of Labor's Employee Benefits Security Administration (EBSA) in your area or visit the EBSA website at www.dol.gov/ebsa. (Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website.)

KEEP YOUR PLAN INFORMED OF ADDRESS CHANGES

In order to protect your family's rights, you must keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator.

CONTACT INFORMATION

For more information about COBRA continuation coverage, please contact your Plan's COBRA Administrator at:

Conexis P.O. Box 226101 Dallas, TX 75222 1-877-722-2667

All notices described in this "CONTINUATION OF HEALTH COVERAGE UNDER COBRA" subsection should be submitted to the Plan Administrator at the following address:

Atmos Energy Corporation P.O. Box 650205 Dallas, TX 75265 Attn: Plan Administrator

NOTICE OF PRIVACY RIGHTS – HEALTH CARE RECORDS

THIS PORTION OF THE SUMMARY PLAN DESCRIPTION CONSTITUTES THE HIPAA PRIVACY NOTICE AND DESCRIBES HOW MEDICAL **INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU** CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.

This HIPAA Privacy Notice Section of the Summary Plan Description gives you advice required by law. This Section applies to health information the Plan receives about you. You may receive notices about your medical information and how it is handled by other plans or insurers. The Health Insurance Portability and Accountability Act of 1996, as amended ("HIPAA") mandated the issuance of regulations to protect the privacy of individually identifiable health information which were issued at 45 CFR Parts 160through 164 (the "Privacy Regulations"). This Section is not a consent or an authorization form. This Section will not be used to release or to use your health care information in any manner that is not permitted by the Privacy Regulations. This Section is for participants and beneficiaries in the Plan. As a participant or beneficiary of the Plan, you are entitled to receive a notice of the Plan's privacy procedures with respect to your health information that is created or received by the Plan (your "Protected Health Information" or "PHI"). This Section of the Summary Plan Description is intended to inform you about how the Plan will use or disclose your Protected Health Information, your privacy rights with respect to the Protected Health Information, the Plan's duties with respect to your Protected Health Information, your right to file a complaint with the Plan or with the Secretary of HHS and the office to contact for further information about the Plan's privacy practices. The following uses and disclosures of your

Protected Health Information may be made by the Plan:

- Your Protected Health Information may be used or disclosed to obtain payment, including disclosures for coordination of benefits paid with other plans and medical payment coverages, disclosures for subrogation in order for the plan to pursue recovery of benefits paid from parties who caused or contributed to the injury or illness. disclosures to determine if the claim for benefits are covered under the Plan, are Medically Necessary, experimental/Investigational, and disclosures to obtain reimbursement under insurance, reinsurance, stop-loss or excessive loss policies providing reimbursement for the benefits paid under the Plan on your behalf. Your Protected Health Information may be disclosed to other health plans maintained by Atmos who sponsors the Plan for any of the purposes described above, if the Plan is part of an organized health care arrangement with the other Plan.
- Your Protected Health Information may be used or disclosed by the Plan for purposes of treating you. For example, if your doctor requests information on what other drugs you are currently receiving.
- Your Protected Health Information may be used as part of the Plan's health care operations. Health care operations would include quality assurance, underwriting and premium rating to obtain renewal coverage, and other activities that are related to creating, renewing, or replacing the contract of health insurance or health benefits or securing or placing a contract for reinsurance of risk, including stop-loss insurance, reviewing the competence and qualification of health care

providers and conducting cost management and quality improvement activities, and customer service and resolution of internal grievances.

- The Plan may also be required to disclose or use your Protected Health Information for certain other purposes. These purposes include uses or disclosures that are required by law. For example, if the Plan receives a court order requiring disclosure of your information. For example, if certain types of wounds occur that require reporting, or a disclosure to comply with a court order, a warrant, a subpoena, a summons, or a grand jury subpoena.
- The Plan may disclose your Protected Health Information as authorized by you or your representative and to the extent necessary to comply with laws relating to workers' compensation and similar programs providing benefits for workrelated injuries or illnesses if either (1) the health care provider provides health care to the individual at the request of the employer to determine if the individual has a work-related illness or injury or provide to medical surveillance of the workplace and the health care provider is employed by the employer, or (2) if the employer is a health care provider and the health care provider is a member of the employer's work force, or (3) you authorize the disclosure. You must authorize the disclosure in writing and you will receive a copy of any authorization you sign.

Any other use or disclosure of your Protected Health Information will be made only with your written authorization and you may revoke that authorization in writing, except your revocation cannot be effective to the extent the Plan has taken any action relying on your authorization for disclosure. The revocation of your authorization may not be revoked if your authorization was obtained as a condition for obtaining insurance coverage and any law provides the insurer with the right to contest a claim under the policy or the policy itself.

- Your Protected Health Information may be used so that the Plan, or one of its contracted service providers, may contact you to provide appointment reminders, information on treatment alternatives, or other health related benefits and services that may be of interest to you, such as case management, disease management, wellness programs, or employee assistance programs. Information may be provided to the sponsor of the Plan provided that the sponsor has certified that this information will not be used for any other benefits, employee benefit plans or employment related activities.
- The Plan may disclose your Protected Health Information for purposes of referring you to case management or a Pharmacy benefit manager.
- The Plan may disclose your Protected Health Information to vendors who may work with the Plan regarding other types of products that are available for marketing purposes. This type of disclosure may only be made with your authorization,
- The Plan may also disclose your information for the purpose of underwriting, premium rating and other activities with respect to creating, renewing and replacing the health insurance contract or health benefit

coverage, including creating, renewing and replacing stop-loss or excess loss insurance coverage.

OTHER USES OR DISCLOSURES OF PROTECTED HEALTH CARE INFORMATION

Uses and disclosures that require that you be given an opportunity to agree or disagree prior to the use or release:

Disclosure of your Protected Health Information to family members, other relatives and your close personal friends is allowed if:

- The information is directly relevant to the family or friend's involvement with your care or payment for that care; and
- You have either agreed to the disclosure or have been given an opportunity to object and have not objected.

Uses and disclosures for which authorization or opportunity to object is not required:

Use and disclosure of your Protected Health Information is allowed without your authorization or any opportunity to agree or object under the following circumstances:

- When required by law.
- When permitted for purposes of public health activities, including when necessary to report product defects, to permit product recalls and to conduct post-marketing surveillance. Protected Health Information may also be used or disclosed if you have been exposed to a communicable disease or are at risk of spreading a disease or condition, if authorized or required by law.
- When authorized or required by law to report information about abuse, neglect

domestic violence to public or authorities if there exists a reasonable belief that you may be a victim of abuse, neglect or domestic violence. In such case, the Plan will promptly inform you that such a disclosure has been or will be made unless that notice would cause a risk of serious harm. For the purpose of reporting child abuse or neglect, it is not necessary to inform the minor that such a disclosure has been or will be Disclosure may generally be made. made to the minor's parents or other representatives, although there may be circumstances under federal or state law when the parents or other representatives may not be given access the minor's Protected Health to Information.

- The Plan may disclose your Protected Health Information to a public health oversight agency for oversight activities authorized or required by law. This includes uses or disclosures in civil, administrative or criminal investigations; inspections; licensure or disciplinary actions (for example, to investigate complaints against providers); and other activities necessary for appropriate oversight of government benefit programs (for example, to investigate Medicare or Medicaid fraud).
- The Plan may disclose your Protected Health Information when required for judicial or administrative proceedings. For example, your Protected Health Information may be disclosed in response to a subpoena or discovery request provided certain conditions are met. One of those conditions is that satisfactory assurances must be given to the Plan that the requesting party has made a good faith attempt to provide written notice to you, and the notice

provided sufficient information about the proceeding to permit you to raise an objection and no objections were raised or any raised were resolved in favor of disclosure by the court or tribunal.

- When required for law enforcement purposes (for example, to report certain types of wounds).
- purposes, For law enforcement including for the purpose of identifying or locating a suspect, fugitive, material witness or missing person. Disclosures for law enforcement purposes include information disclosing about an individual who is or is suspected to be a victim of a crime, but only if the individual agrees to the disclosure, or the Plan is unable to obtain the individual's agreement because of emergency circumstances. Furthermore, the law enforcement official must represent that the information is not intended to be used against the individual. the immediate law enforcement activity would be materially and adversely affected by waiting to obtain the individual's agreement, and disclosure is in the best interest of the individual as determined by the exercise of the Plan's best judgment.
- When required to be given to a coroner or medical examiner for the purpose of identifying a deceased person, determining a cause of death or other duties as authorized or required by law. Also, disclosure is permitted to funeral directors, consistent with applicable law, as necessary to carry out their duties with respect to the decedent.
- The Plan may use or disclose Protected Health Information for research, subject to certain conditions.

- When consistent with applicable law and standards of ethical conduct, if the Plan, in good faith, believes the use or disclosure is necessary to prevent or lessen a serious and imminent threat to the health or safety of a person or the public and the disclosure is to a person reasonably able to prevent or lessen the threat, including the target of the threat.
- When authorized by and to the extent necessary to comply with workers' compensation or other similar programs established by law.

Except as otherwise indicated in this Section of the Summary Plan Description, uses and disclosures will be made only with your written authorization subject to your right to revoke such authorization.

State laws may provide you with additional rights or protections.

RIGHTS OF INDIVIDUALS

Right to Request Restrictions on PHI Uses and Disclosures

You may request the Plan to restrict uses and disclosures of your PHI to carry out treatment, payment or health care operations, or to restrict uses and disclosures to family members, relatives, friends or other persons identified by you who are involved in your care or payment for your care. However, the Plan is not required to agree to your request.

The Plan will accommodate reasonable requests to receive communications of PHI by alternative means or at alternative locations.

You or your personal representative will be required to complete a form to request restrictions on uses and disclosures of your PHI.

Such requests should be made to the following officer: Steve Harmon, Manager, Employee Benefits, Atmos Energy Corporation, 5430 LBJ Freeway, 1800 Three Lincoln Centre, Dallas, TX 75240-2601, (972) 855-4021.

Right to Inspect and Copy PHI

You have a right to inspect and obtain a copy of your PHI contained in a "designated record set," for as long as the Plan maintains the PHI.

"Designated Record Set" includes the medical records and billing records about individuals maintained by or for a covered health care provider; enrollment, payment, billing, claims adjudication and case or medical management record systems maintained by or for the Plan; or other information used in whole or in part by or for the Plan to make decisions about individuals. Information used for quality control or peer review analyses and not used to make decisions about individuals is not in the designated record set.

The requested information will be provided within 30 days if the information is maintained on site or within 60 days if the information is maintained offsite. A single 30-day extension is allowed if the Plan is unable to comply with the deadline.

You or your personal representative will be required to complete a form to request access to the Protected Health Information in your designated record set. Requests for access to Protected Health Information should be made to the following office: Steve Harmon, Manager, Employee Benefits, Atmos Energy Corporation, 5430 LBJ Freeway, 1800 Three Lincoln Centre, Dallas, TX 75240-2601, (972) 855-4021.

If access is denied, you or your personal representative will be provided with a written denial setting forth the basis for the denial, a description of how you may exercise those review rights and a description of how you may complain to the Secretary of the U.S. Department of Health and Human Services.

Right to Amend

You have the right to request the Plan to amend your Protected Health Information or a record about you in a designated record set for as long as the Protected Health Information is maintained in the designated record set.

The Plan has 60 days after the request is made to act on the request. A single 30-day extension is allowed if the Plan is unable to comply with the deadline. If the request is denied in whole or part, the Plan must provide you with a written denial that explains the basis for the denial. You or your personal representative may then submit a written statement disagreeing with the denial and have that statement included with any future disclosures of your Protected Health Information.

Requests for amendment of Protected Health Information in a designated record set should be made to the following officer: Steve Harmon, Manager, Employee Benefits, Atmos Energy Corporation, 5430 LBJ Freeway, 1800 Three Lincoln Centre, Dallas, TX 75240-2601, (972) 855-4021.

You or your personal representative will be required to complete a form to request amendment of the Protected Health Information in your designated record set.

The Right to Receive an Accounting of Protected Health Information Disclosures

At your request, the Plan will also provide you with an accounting of disclosures by the Plan of your Protected Health Information during the six years prior to the date of your request. However, such accounting need not include Protected Health Information disclosures made: (1) to carry out treatment, payment or health care operations; (2) to individuals about their

own Protected Health Information; (3) pursuant to a valid authorization; (4) incident to a use or disclosure otherwise permitted or required under the Privacy Regulations; (5) as part of a limited data set; or (6) prior to the date the Privacy Regulations were effective for the Plan on April 14, 2003.

If the accounting cannot be provided within 60 days, an additional 30 days is allowed if the individual is given a written statement of the reasons for the delay and the date by which the accounting will be provided.

If you request more than one accounting within a 12-month period, the Plan will charge a reasonable, cost-based fee for each subsequent accounting.

The Right to Receive a Separate Paper Copy of This Section of the Summary Plan Description Upon Request

To obtain a separate paper copy of this Section of the Summary Plan Description, contact the following officer: Steve Harmon, Manager, Employee Benefits, Atmos Energy Corporation, 5430 LBJ Freeway, 1800 Three Lincoln Centre, Dallas, TX 75240-2601, (972) 855-4021.

A Note About Personal Representatives

You may exercise your rights through a personal representative. Your personal representative will be required to produce evidence of his/her authority to act on your behalf before that person will be given access to your Protected Health Information or allowed to take any action for you. Proof of such authority may take one of the following forms:

- A power of attorney for health care purposes, notarized by a notary public;
- A court order of appointment of the person as the conservator or guardian of the individual; or

• An individual who is the parent of a minor child.

The Plan retains discretion to deny access to your Protected Health Information to a personal representative to provide protection to those vulnerable people who depend on others to exercise their rights under these rules and who may be subject to abuse or neglect. This also applies to personal representatives of minors.

You have a right to request an amendment to your Protected Health Information; however the Plan may deny your request and you may appeal any denial.

You have the right to receive an accounting of any disclosures made of your Protected Health Information excluding those disclosures or uses for payment, treatment or health care operations.

You have a right to receive a separate paper copy of this HIPAA Privacy Notice portion of the Summary Plan Description. The Plan is required by law to maintain the privacy of Protected Health Information and provide individuals with notice of its legal dutics and privacy practices with respect to the Protected Health Information,

The Plan is required to abide by the terms of the privacy notice that is currently in effect. The Plan reserves the right to make amendments or changes to any and all of its privacy policies and practices described in this HIPAA Privacy Notice portion of the Summary Plan Description and to apply such changes to all Protected Health Information the Plan maintains. Any Protected Health Information that the Plan previously received or created will be subject to such revised policies and practices and the Plan may make the changes applicable to all Protected Health Information it receives or maintains.

Any revised version of the HIPAA Privacy Notice will be distributed within 60 days of the effective date of any material change to the uses or disclosures, the individual's rights, the duties of the Plan or other privacy practices stated in the HIPAA Privacy Notice.

MINIMUM NECESSARY STANDARD

When using or disclosing Protected Health Information or when requesting Protected Health Information from another covered entity, the Plan will make reasonable efforts not to use, disclose or request more than the minimum amount of Protected Health Information necessary to accomplish the intended purpose of the use, disclosure or request, taking into consideration practical and technological limitations.

However, the minimum necessary standard will not apply in the following situations:

- Disclosures to or requests by a health care provider for treatment;
- Uses or disclosures made to the individual;
- Disclosures made to the Secretary of the U.S. Department of Health and Human Services;
- Uses or disclosures that are required by law;
- Uses or disclosures that are required for the Plan's compliance with legal regulations; and
- Uses and disclosures made pursuant to a valid authorization.

The HIPAA Privacy Notice portion of the Summary Plan Description does not apply to information that has been de-identified. Deidentified information is information that does not identify an individual and with respect to which there is no reasonable basis to believe that the information can be used to identify an individual is not individually identifiable health information.

In addition, the Plan may use or disclose "summary health information" to the plan sponsor for obtaining premium bids or modifying, amending or terminating the group health plan, which summarizes the claims history, claims expenses or type of claims experienced by individuals for whom a plan sponsor has provided health benefits under a group health plan; and from which identifying information has been deleted in accordance with HIPAA.

In addition, the Plan may use or disclose a "Limited Data Set" which may be used by the Plan provided the Plan enters into a Limited Data Set agreement with the recipient of the Limited Data Set. Disclosures of a Limited Data Set need not be included in any accounting of disclosures by the Plan.

COMPLIANCE WITH THE HEALTH INFORMATION TECHNOLOGY FOR ECONOMIC AND CLINICAL HEALTH ACT ("HITECH")

In accordance with, and to the extent required by, HITECH and the regulations and other authority promulgated thereunder by the appropriate governmental authority, the Plan will (a) comply with notification requirements when unsecured Protected Health Information has been accessed, acquired, or disclosed as a result of a "Breach" (as such term is defined in HITECH), (b) comply with an individual's request to restrict disclosure of Protected Health Information, (c) limit disclosures of Protected Health Information to a limited data set or the minimum necessary, (d) provide an accounting of disclosures, and (e) provide access to Protected Health Information in electronic format.

RIGHT TO FILE A COMPLAINT

You have the right to file a complaint with the Plan or to the Secretary of Health and Human Services if you believe that your privacy rights have been violated. You may file a complaint with the Plan by filing a written notice with Phil Allbritten, at Atmos Energy Corporation, 5430 LBJ Freeway, 1800 Three Lincoln Centre, Dallas, TX 75240-2601, describing when you believe the violation occurred, and what you believe the violation was. You will not retaliated against for filing a complaint.

You may also file a complaint with the Office of Civil Rights of the Department of Health and Human Services at Richard Campanelli, Director, 200 Independence Avenue S.W., Room 515F, HHH Building, Washington, DC 20201, or at the appropriate regional office of the Office of Civil Rights of the U.S. Department of Health and Human Services, within 180 days of any alleged violation. If you would like to receive further information, you should contact Steve Harmon, the privacy officer or Phil Allbritten, the privacy complaint officer, for the Plan. This HIPAA Privacy Notice portion of the Summary Plan Description first became effective on April 14, 2003, and shall remain in effect until you are notified of any changes, modifications or amendments.

ERISA INFORMATION

INFORMATION CONCERNING EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974 (ERISA)

If the Plan is part of an "employee welfare benefits plan" and "welfare plan" as those terms are defined in ERISA:

The Plan Administrator will furnish Summary Plan Descriptions, annual reports, and summary annual reports to you and other plan participants and to the government as required by ERISA and its regulations.

The Claims Administrator will furnish the Plan Administrator with this Benefit Booklet as a description of benefits available under this Plan. Upon written request by the Plan Administrator, the Claims Administrator will send any information that the Claims Administrator has that will aid the Plan Administrator in making its annual reports.

Claims for benefits must be made in writing on a timely basis in accordance with the provisions described in this Benefit Booklet. Claim filing and claim review procedures are found in the subsections entitled "CLAIM FILING PROCEDURES" and "CLAIMS REVIEW PROCEDURES" in the "HOW TO RECEIVE HEALTH CARE BENEFITS" Section of this Benefit Booklet.

BCBSTX, as the Claims Administrator, is not the ERISA "Plan Administrator" for benefits or activities pertaining to the Plan.

The Plan Administrator has given the Claims Administrator the initial authority to make certain benefit determinations in accordance with the benefits and procedures detailed in the Plan. The Plan Administrator has full and complete authority and discretion to make decisions regarding the Plan's provisions and determining questions of eligibility and benefits. Any decision made by the Plan Administrator shall be final and conclusive.

STATEMENT OF ERISA RIGHTS

As a participant in this Plan you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all Plan participants shall be entitled to:

- Examine, without charge, at the Plan Administrator's office and at other specified locations, such as division offices, worksites or union halls, all Plan documents, including insurance contracts. copies of collective bargaining agreements and a copy of the latest annual report (Form 5500 Series), filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room at the Employee Benefits Security Administration:
- Obtain upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated Summary Plan Description. The Plan Administrator may make a reasonable charge for the copies; and
- Receive a summary of the Plan's annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.

You are entitled to continue health coverage for yourself and eligible spouse and dependents if there is a loss of coverage under the Plan as a result of a Qualifying Event. You or your dependents may have to pay for such coverage. Review this Summary Plan Description and the

ERISA INFORMATION

documents governing the Plan on the rules governing your COBRA Coverage rights.

You are also entitled to a reduction or elimination of exclusionary periods of coverage for Preexisting Conditions under the Plan, if you have creditable coverage from another plan. You should be provided with a certificate of creditable coverage, free of charge, from your group health plan or health insurance issuer when you lose coverage under a group health plan, when you become entitled to elect COBRA continuation coverage, when your COBRA continuation coverage ceases, if you request it before losing coverage, or within 24 months after losing coverage. Without evidence of creditable coverage, you may be subject to a Preexisting Condition exclusion for 12 months (18 months for late enrollees) after your enrollment date for coverage.

In addition to creating rights for Plan participants, ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your employer, your union or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit under the Plan or exercising your rights under ERISA. If your claim for a welfare benefit is denied or ignored, in whole or in part, you must receive a written explanation of the reason for the denial. You have the right to obtain, without charge, copies of documents relating to the decision and to have the Plan review and reconsider your Claim.

Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan Administrator and do not receive them within 30 days, you may file suit in a federal court. In such case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Plan Administrator.

If you have a claim for benefits which is denied or ignored, in whole or in part, and you disagree with that denial, you must file an appeal of that denial in accordance with the claims procedures described in this Summary Plan Description. After the appeal is denied in accordance with the claims procedures, you may file suit in a state or federal court. In addition, if you disagree with the plan's decision or lack thereof concerning the qualified status of a domestic relations order or a medical child support order, after exhausting the claims appeal procedure, you may file suit in federal court.

If it should happen the Plan fiduciaries misuse the Plan's money or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor or you may file suit in a federal court. The court will decide who should pay court costs and legal fees.

If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your Claim is frivolous. If you have any questions about the Plan, you should contact the Plan Administrator.

If you have questions about this statement or about your rights under ERISA, you should contact the nearest office of the Employee Benefits Security Administration (formerly the Pension & Welfare Benefits Administration), U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N. W., Washington, D. C. 20210. You may also obtain certain publications about your rights and

ERISA INFORMATION

responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

ERISA PLAN ADMINISTRATION INFORMATION

NAME OF THE PLAN:

Atmos Energy Corporation Group Medical Plan

EMPLOYER/PLAN SPONSOR:

Atmos Energy Corporation c/o Vice President, Human Resources P.O. Box 650205 Dallas, Texas 75265-0205

EMPLOYER IDENTIFICATION NUMBER:

75-1743247

PLAN NUMBER: 511

TYPE OF PLAN: Welfare Benefit Plan

TYPE OF PLAN ADMINISTRATION:

The Plan is administered on behalf of the Plan Administrator by the Claims Administrator. The benefits are paid from funds provided by the Employer on behalf of the Plan in accordance with a contract with Blue Cross and Blue Shield of Texas (called "the Claims Administrator").

PLAN ADMINISTRATOR:

Vice President, Human Resources (972) 934-9227

AGENT FOR SERVICE OF LEGAL PROCESS:

The Plan Sponsor

PLAN CONTRIBUTIONS AND FUNDING ARRANGEMENTS:

The Plan is funded by direct benefit payments from the general assets of the Employer. The

employee's contribution toward the cost of this Plan is at a rate determined by the Employer.

PLAN YEAR:

The financial records of the Plan are kept on a Plan Year basis. The Plan Year ends on each December 31.

CLAIMS ADMINISTRATOR

Blue Cross Blue Shield Texas

CLAIMS FILING PROCEDURES:

This information is explained in the subsection entitled "CLAIM FILING PROCEDURES" in the "HOW TO RECEIVE HEALTH CARE BENEFITS" Section of this Benefit Booklet.

CLAIM REVIEW PROCEDURES:

This information is explained in the subsection entitled "CLAIMS REVIEW PROCEDURES" in the "HOW TO RECEIVE HEALTH CARE BENEFITS" Section of this Benefit Booklet.

HSA ADMINISTRATOR

Mellon Bank

1-40

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-40 Page 1 of 1

REQUEST:

Provide detailed descriptions of all early retirement plans or other staff reduction programs Atmos has offered or intends to offer its employees during either the base period or the forecasted test period. Include all cost-benefit analyses associated with these programs.

RESPONSE:

Atmos Energy - Kentucky has not offered early retirement plans or other staff reduction programs in the base period or the forecasted test period.

Respondent: Mark Martin

1-41

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-41 Page 1 of 1

REQUEST:

Concerning employee fringe benefits:

- a. Provide a detailed list of all fringe benefits available to Atmos employees and the expected cost of each benefit in the base period and the forecasted test period. Indicate any fringe benefits which are limited to management employees.
- b. Provide comparative cost information for the 12 months preceding the base period and the base period. Explain any changes in fringe benefits occurring over this 24-month period.

RESPONSE:

- a) Please see schedule G.1 in the Revenue Requirement model for fringe benefit costs for the base and test period.
- b) Please see Attachment 1 for the requested information.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-41_Att1 - Benefits.pdf, 3 Pages.

Respondent: Josh Densman

Atmos Energy Corporation Kentucky Operations DR 1-41 Part B

	Base Period	
Total Labor	10,934,189	
Medical and Dental	1,918,040	
Basic Life Rate Per Month	54,337	
LTD Annual Rate	75,809	
RSP Match	507,302	
RSP Other	6,803	
FAS 87 (PAP Expense)	1,429,310	
FAS 106 (Retiree Medical)	2,207,965	
Pension Account Plan Other	10,477	
FMLA Administration (Per EE Per Month)	3,992	
STD Administration (Per EE Per Month)	8,025	
Total Benefits	6,222,061	56.905% Benefits load
O&M Dollars	46.081%	
Medical and Dental	883,852	
Basic Life Rate Per Month	25,039	
LTD Annual Rate	34,934	
RSP Match	233,770	
RSP Other	3,135	
FAS 87 (PAP Expense)	658,641	
FAS 106 (Retiree Medical)	1,017,452	
Pension Account Plan Other	4,828	
FMLA Administration (Per EE Per Month)	1,840	
STD Administration (Per EE Per Month)	3,698	
Total Benefits Expense	2,867,189	



Kentucky Division - 009DIV

	Fiscal 2011	Fiscal 2011	Fiscal 2012								
Gross Benefit Amounts for 0000	August	September	October	November	December	January	February	March	April	May	June
Clearing Account - Workers' Comp Clearing 1840-13820	68,852	(45,771)	71,386	67,101	44,925	44,925	16,203	44,925	44,925	44,925	44,925
Clearing Account - Basic Life Insurance Clearing 1840-13821	15,358	(5,957)	15,284	15,284	15,284	15.284	9,532	13,351	15,284	13,259	15,284
Clearing Account - FAS/106 Clearing 1840-13822	384,242	384,242	560,165	480,193	480, 193	480,193	480,193	480,193	480,193	480,193	480,193
Clearing Account - Medical/Dental Insurance Clearing 1840-13823	516,238	459,478	347,471	402,807	435,649	401,502	483,504	565,268	458,659	532,072	595,968
Clearing Account - LTD Clearing 1840-13824	25,382	3,606	23,802	23,644	23,693	23,544	31,132	19,365	23,805	19,86D	23,779
Clearing Account - Employer ESOP Matching 1240-13926	99,465	100,305	102,245	103,527	152,767	101,262	100,086	100,708	10D,016	100,045	150,638
Clearing Account - Employer ESOP Matching Accrual 1840-13841	14,698	10,367	6,082	11,058	(41,831)	9,980	4,693	10,319	4,655	15,022	(44,925)
Clearing Account - ESOP-Other Clearing 1840-13627	1,713	1,713	1,964	1,954	1,964	1,964	(31,326)	(1,964)	1,984	(1,964)	1,964
Clearing Account ~ Pension Cost Clearing 1840-13828	214,000	223,541	315,669	318,278	326, 194	317,498	316,398	315,82D	315,963	317,780	316,299
Clearing Account - Clearing Account - 1840-13860	105	49	49	49	49	34	46	45	45	45	-
Clearing Account - RSP FACC 1840-13861	2,070	2,072	2,180	2,287	3,507	2,303	2,279	2,293	2,309	2,465	3,928
Clearing Account - Employer Match HSA 1840-13863	0	0	0	D	0	14,500	-	-	- 1	-	
Total Gross Benefits Cost	1,342,121	1,133,644	1,448,297	1,426,173	1,442,393	1,413,090	1,412,638	1,550,324	1,447,818	1,523,702	1,588,053
O&M Benefits Expense by Benefit Type - 0000											
Workers Compensation	-	-					-	·····			
Basic Life Insurance	2,283	(966)	2,260	2.420	2,174	2.145	1,122	1,618	2,137	1.359	1,724
FAS 106	57,122	62.292	77,605	71,922	67,049	65,186	58,645	57,164	45,915	51,679	45,580
Medica//Dantal	76,745	74,489	51,375	63.762	61,968	56,360	56,927	68,509	64,120	74,611	67,210
Long Term Disab(lity (LTD, STD, FMLA)	3,773	585	3,519	3,744	3,370	3,319	3,665	2,347	3.328	2,785	2,662
Employer ESOP Match	14,787	16.261	15,117	16.393	21,730	14.214	11,784	12,205	13,982	14.029	16,968
Employer ESOP Match	2,185	1.681	899	1,751	(5,950)	1.401	541	1,251	651	2,107	(5.066)
Employer ESOP - Other	255	278	290	311	279	276	(3,688)	(238)	275	(275)	221
Pension Cost	31.814	35.240	43,733	47.671	45,546	43,761	38.575	37,596	32,596	35.588	32.359
Clearing Account - 1340-13860	16	30,240	40,700	47,073	40,040	40,701	30,070	57,590	52,380 6	30,000	22,208
RSP FACC 13651	308	336	322	359	499	323	268	278	323	345	443
Employer Match HSA	300		32.K	-		2.035	- 200	2/0	323		
O&M Benefits Expense by Benefit Type - 0000		191:204	195,129	208,361	196,672	190.026	. 167,745	180,735	163,333	183.833	
Dam Senelits Expense by Benefit Type - 0000	109,207	191,204	195,129	208,361	30,672	190,026	107,745	100.735	165,333	103,033	- 102.141
Non O&M Expensed Benefits [Capitalized and Balance Sheet] - 0000											
Workers Compensation		-	-	-	-	-	-	-	-	-	-
Basic Life Insurance	2,702	(1,028)	2,678	2,777	1,660	2,524	1,390	1,667	2,016	1,864	2,003
FAS 105	67,602	55,317	82,070	74,341	66,968	66,735	64,301	63,456	61,922	74,091	62,590
Medical/Dental	90,825	79,302	60,668	73,181	47,892	66,298	70,496	70,589	60,499	74,817	7B,102
Long Term Disability (LTD, STD, FMLA)	4,486	622	4,171	4,295	2,805	3,904	4,539	2,418	3,140	2,793	3,116
Employer ESOP Match	17,499	17,312	17,916	18,808	16,794	16,721	14,593	12,576	13,193	14,068	19.741
Employer ESOP Match Accrual	2,585	1,789	1,086	2,009	(4,599)	1,648	670	1,289	614	2,112	(5,B67)
Employer ESOP - Other	301	296	344	357	216	324	(4,568)	(245)	259	(276)	257
Pension Cost	37,650	38,581	46,249	49,274	45,491	44,125	42,368	41,735	40,789	48,874	41,268
Clearing Account - 1840-13860	19	8	9	9	5	6	7	6	6	6	-
RSP FACC 13861	364	358	382	412	385	380	332	286	305	347	515
Employer Match HSA	-	-	-	-	-	2,394	-	-	-		
Total Non O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000	224,014	203,556	215,773	225,463	177.439	205,059	194,128	193,777	182,743	218,695	201,724



Gross Benefit Amounts for 0000 October December February 58.279 March July September January 58,27 April Total August 44.925 Novembe Clearing Account - Workers' Comp Clearing 1840-13820 44.925 33,756 65,831 58,27 58,27 58,279 53,275 986,433 264,897 Clearing Account - Basic Life Insurance Clearing 1840-19821 14 715 15 284 11.657 12 735 12 735 12 73: 12 735 9 382 12 735 12,735 417,968 9,536,553 Clearing Account - FAS/106 Clearing 1840-13822 48D 193 480,193 480,193 417,968 417,968 417,668 417,968 417,968 417,988 Clearing Account - Medical/Dental Insurance Clearing 1840-13823 603,736 406,680 305,697 473,005 277.827 361,287 324,027 377,480 288,165 198,319 8,814,840 Clearing Account ~ LTD Clearing 1840-13624 18.440 23,739 11 140 19,740 19.740 19,740 17,837 12 258 19,728 19,740 423 816 Clearing Account - Employer ESOP Matching 1840-13826 59,614 81,602 127,517 B4,666 84,586 84,550 85.434 83,485 2 123 546 96.759 84.270 Clearing Account - Employer ESOP Matching Accrual 1840-13841 9,759 10,753 (4,817 14,180 (33,728) 4,112 13,080 (345) 4,036 7,956 25,003 1,964 317,079 (9,746) 6,581,733 Clearing Account - ESOP-Other Clearing 1840-13827 (1.964) (1,984) 1,595 1,595 1 595 1,595 2,697 1 595 1,595 332,752 316,073 315,232 334,102 332,122 37 337,487 332,219 333,875 333,352 Clearing Account - Pension Cost Clearing 1840-13828 Clearing Account - Clearing Account - 1840-13860 45 (732) 6,265 37 4 38 40 6,324 36 Clearing Account - RSP FACC 1640-13861 2,482 2,728 2,329 2,529 3,980 2,976 4777 3,321 3.627 3,612 60,032 Clearing Account - Employer Match HSA 1840-13863 19,000 1.000 2.500 37.000 1,432,536 1.218.071 1:137,041 1,400,141 1,234,293 1,300,766 Total Gross Benefits Cost 1.588.020 1,286,992 1,300,619 1.225.695 31,288,982 O&M Benefits Expense by Benefit Type - 0000 370 Workers Compensation 60 83 66 Basic Life Insurance 1,746 2,609 2,368 2,110 1,884 1,991 2,380 2,058 2,150 87,839 2,536 40,608 86,245 73,411 FAS 108 47,974 71,644 51,557 69,422 43,800 61,057 75,974 69,690 81,103 73,895 97,905 84,492 76,407 103,655 94,253 1,421,605 Medical/Dental 88,455 79,882 Long Term Disability (LTD, STD, FMLA) 2,188 4,052 2,225 3,764 3,352 3,544 4,246 3,668 3,835 4,525 68,517 16,517 1,836 Employer ESOP Match 11,821 16,298 18,524 16,451 17,464 20,957 18.095 18,867 22,261 344,747 Employer ESOP Match Accrual 1 158 (982 3.481 (233) 335 (392) (2,307) Employer ESOP - Other 34,058 96,602 31,095 58,292 51,784 54,899 65,875 56,888 69,381 70,057 945,520 Pension Cost Clearing Account - 1840-13860 IRSP FACC 13861 5 6 (146 61 2,039 2,079 19,574 465 1.797 1.896 1.963 2,454 295 466 2,295 Employer Match HSA 201 17 185 197 205 241 3,473 O&M Benefits Expense by Benefit Type - 0000 170,657 183,402 155,807 249,605 221,371 235,114 282,423 243,851 254,246 299,998 4,324,940 Non D&M Expensed Benefits (Capitalized and Balance Sheet) - 0000 461 Workers Compensation 23 87 17 100 6 1,354 39,204 2,679 119,023 2,404 106,867 2,698 119,104 1,780 74,235 41 154 Basic Life Insurance 1 910 1.054 2 550 1744 2 708 62,204 85,546 117,845 77,822 116,493 1,670,735 FAS 106 Medical/Dental 78,345 36,028 27,175 99,997 113,422 13,354 (293,590 68,369 61,637 104,694 1,082,320 Long Term Disability (LTD, STD, FMLA) 2,393 2,103 990 7,254 4,874 24,525 4,666 24,603 4,362 4,918 2,992 3,211 15,**1**03 4,913 24,591 71,492 359,455 Employer ESOP Match A 572 24 631 Employer ESOP Match Accrual 1,266 (428) 5,087 953 Employer ESOP - Other (255) 174 (175) (2,990)Pension Cost 40,994 25.220 56,653 75.883 72.387 67.882 76,324 52,438 49,962 76,544 1.070.710 Clearing Account - 1840-13860 6 (65) 24 RSP FACC 13861 322 242 207 3,359 2,572 2,762 2,888 2,136 2,069 3,023 23,636 (233) 334,738 Employer Match HSA 247 1035 21081 280 741 170 2,455 113,653 337,89B Total Non O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000 200.110 178,212 219,950 221.297 208.176 4,324,549 330.611 (62,667

Fiscal 2012

Fiscal 2013

Fiscal 2012

Fiscal 2012

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REQUEST:

Provide a complete description of Atmos's Other Post-Employment Benefits package(s) provided to its employees.

RESPONSE:

Atmos Energy offers no post-employment benefits to its employees except retiree medical which is considered a post-retirement benefit.

Respondent: Mark Martin

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REQUEST:

Provide a complete description of the financial reporting and rate-making treatment of Atmos's pension costs.

RESPONSE:

Pension costs and liabilities are determined on an actuarial basis and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets, assumed discount rates and current demographic and actuarial mortality data. The assumed discount rate and the expected return are the assumptions that generally have the most significant impact on our pension costs and liabilities.

The discount rate is utilized principally in calculating the actuarial present value of our pension obligation and net pension cost. When establishing our discount rate, we consider high quality corporate bond rates based on Moody's Aa bond index, changes in those rates from the prior year and the implied discount rate that is derived from matching our projected benefit disbursements with a high quality corporate bond spot rate curve.

The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of the annual pension cost. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors in making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that year's annual pension cost is not affected. Rather, this gain or loss reduces or increases future pension costs over a period of approximately ten to twelve years.

These costs are included as benefits expense in the revenue requirement of this case.

Respondent: Josh C. Densman

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REQUEST:

For each of the following Statements of Financial Accounting Standards (LLSFAS")plr ovide the information listed concerning implementation by Atmos.

- a. SFAS No. 106, "Employers' Accounting for Postretirement BenefitsOther Than Pensions."
 - (1) The date that Atmos adopted the SFAS.
 - (2) The effect on the financial statements.
 - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.
- b. SFAS No. 112, "Employers' Accounting for Postretirement Benefits. 'I
 - (1) The date that Atmos adopted the SFAS.
 - (2) The effect on the financial statements.
 - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.
- c. SFAS No. 143, "Accounting for Asset Retirement Obligations."
 - (1) The date that Atmos adopted the SFAS.
 - (2) The effect on the financial statements.
 - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.
- d. A schedule comparing the depreciation rates utilized by Atmos prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.
- e. SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."
 - (1) The date that Atmos adopted the SFAS.
 - (2) The effect on the financial statements.

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(3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

RESPONSE:

a) SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions."

Atmos Energy adopted SFAS 106 effective October 1, 1993. Upon adoption, the Company recognized an initial transition obligation of \$33,354,000, which is being amortized on a straight-line basis over 20 years from the date of adoption. The expense reflected in the income statement is recorded in account 9260-01200 through May 2012. Since June of 2012, it is being recorded in 9260-01203. In fiscal 2004, the effect of adopting this standard increased consolidated net periodic postretirement cost by \$3,789,000.

b) SFAS No. 112, "Employers' Accounting for Postretirement Benefits."

SFAS 112 became effective for Atmos Energy on October 1, 1994. Prior to the adoption of SFAS 112, postemployment benefit costs were recorded on a payas-you-go basis. The cumulative effect of adopting SFAS 112 as well as the effect of the new standard upon the recurring expense for these benefits were not material.

c) SFAS No. 143, "Accounting for Asset Retirement Obligations."

SFAS 143 became effective for Atmos Energy on October 1, 2002. Upon adoption of SFAS 143, the Company determined that it had a legal obligation to remove its mains; however, no asset retirement obligation was recorded because it could not be determined when the legal obligation would be incurred. Additionally, the Company estimated that it had a liability pertaining to the restoration of certain leased facilities of approximately \$250,000; however, this liability was not recorded due to immateriality. Thus, no amounts were recorded in the consolidated financial statements for the adoption of SFAS 143.

Effective September 30, 2006, the Company adopted the provisions of Financial Accounting Standard Interpretation No. 47 Accounting for Conditional Asset Retirement Obligations, an interpretation of SFAS 143. Under this guidance, the Company determined that it had an asset retirement obligation for all of its utility division mains totaling \$15,070,269. This liability was reclassified, for financial reporting purposes, from the Company's existing regulatory cost of removal obligation. Additionally, the Company reflected, for financial reporting purposes

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-44 Page 3 of 3

only, a net asset retirement cost totaling \$4,759,263 as a component of net property, plant and equipment with an offsetting increase to regulatory liabilities.

- d) The depreciation rates utilized by Atmos Energy's Kentucky/Mid-States Division did not change upon implementation of SFAS No. 143.
- e) SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."

During fiscal 2007, Atmos Energy adopted the disclosure requirements of SFAS 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, an amendment of FASB Statements No. 87, 88, 106, and 132(R). SFAS 158 also required the Company to change its pension and post retirement measurement date from June 30 to September 30 by fiscal 2009.

Effective October 1, 2008 Atmos Energy adopted the measurement date requirements of SFAS 158 using the remeasurement option. Under this option, Atmos Energy reported its pension and postretirement liabilities on its September 30, 2008 consolidated balance sheet based upon a June 30,2008 valuation date. Its fiscal 2008 net periodic pension and postretirement costs were determined using a June 30, 2007 valuation date and were not affected by this change. Our pension and postretirement liabilities and our fiscal 2009 net pension and postretirement cost were remeasured and calculated as of September 30, 2008.

Under the transition rules, Atmos Energy was required, on October 1, 2008, to record a net of tax charge of \$7.8 million to retained earnings to bring the net periodic pension and postretirement cost into alignment with the new September 30 measurement date. Further, our pension and postretirement liabilities increased by a net \$3.5 million and the unrealized losses associated with our pension and postretirement plans (which are reflected on the consolidated balance sheet as a component of deferred charges and other assets) decreased by \$9.0 million. These changes reflect the impact of bringing the net periodic pension and postretirement costs into alignment with the new measurement date and the remeasurement of the associated liabilities as of September 30, 2008.

Respondent: Jason Schneider

1-45

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

REQUEST:

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

RESPONSE:

The Company will provide monthly income statement updates. Please see Attachment 1 for FR_16(13)(c) updated with August 2012 through April 2013 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-45_Att1 - Operating Income Base Period - Updated thru April 2013.pdf, 10 Pages.

Respondent: Josh Densman

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

Data: <u>X</u>			vised		FR 16(13)(c)1 Schedule C-1
	er Reference No(s).			Witnes	ss: Densman, Martin
•		Base	Forecasted		Forecasted
Line		Return at	Return at	Proposed	Return at
No.	Description	Current Rates	Current Rates	Increase	Proposed Rates
1	Operating Revenue	\$ 151,785,502	\$ 155,374,969	\$ 13,367,575	\$ 168,742,544
2	Operating Expenses				
3	Purchased Gas Cost	84,954,173	90,265,244		90,265,244
4	Other O & M Expenses	25,015,563	26,697,690	66,838	26,764,527
5	Depreciation Expense	14,677,151	16,518,181		16,518,181
6 7	Taxes Other than Income	4,352,841	4,662,683	21,682	4,684,365
8	State & Federal Income Taxes	6,224,270	3,771,093	5,165,552	8,936,645
9	Total Operating Expenses	\$ 135,223,998	\$ 141,914,890	\$ 5,254,072	\$ 147,168,962
10	Operating Income	\$ 16,561,504	\$ 13,460,079	\$ 8,113,503	\$ 21,573,582
11	Rate Base	222,461,642	252,914,292		252,914,292
12	Rate of Return	7.44%	5.32%		8.53%

Schedule C.1 Page 1 of 10

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

		ted Period pdated	_Revis	sed							Witness: [FR 16(13)(c)2 Schedule C-2 Densman, Martin
		Base Year						Forecasted				Test Year
Line	Major Group	Revenue &	U	tility budget	Sched	SSU Billing	Sched	Revenue &	Ra	temaking	Sched	Rev. & Exp.
No.	Classification	Expenses	A	djustments	Ref,	Adjustments	Ref.	Expenses	Adj	ustments	Ref.	Adjusted
1	Operating Revenue	\$151,785,502	\$	3,589,467	D-1			\$155,374,969	\$	-		\$ 155,374,969
3	Operating Expenses											
4	Purchased Gas Cost	84,954,173		5,311,071	D-1			90,265,244		-		90,265,244
5	Production O&M Expense			-	D-1			-		٣		-
6	Storage O&M Expense	258,227		66,465	D-1			324,693		-		324,693
7	Transmission O&M Expense	519,900		103,892	D-1			623,792		-		623,792
8	Distribution O&M Expense	6,244,083		(65,986)	D-1		*	6,178,097		(1,531)	F-2.2	6,176,566
9	Customer Accting, & Collection	2,093,201		(89,979)	D-1		*	2,003,223		-		2,003,223
10	Customer Service & Information	127,519		6,399	D-1		*	133,918		-		133,918
11	Sales Expense	313,117		2,900	D-1		*	316,017		(72,801)	F-4	243,215
12	Admin. & General Expense	15,459,517		1,717,696	D-1		*	17,177,212		15,071	F-6,F-8,F-9	17,192,283
13	Depreciation Expense	14,677,151		1,841,030	D-1			16,518,181		-		16,518,181
14	Taxes - Other	4,352,841		309,842	D-1			4,662,683		-		4,662,683
15	Income Taxes	9,127,400		(5,356,307)				3,771,093		-		3,771,093
16												
17		-										
18 19	Total Operating Expenses	\$138,127,129	\$	3,847,022		\$ -		\$141,974,151	\$	(59,261)		\$ 141,914,890
20	Net Operating Income	\$ 13,658,373	\$	(257,555)		\$ -		\$ 13,400,818	\$	59,261	· ·	\$ 13,460,079

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

Гуре	XBas of Filing:X	Original Updated Revised	FR 16(13)(c)2.1 Schedule C-2.1 B
Vork	paper Referen	ce No(s) Wit	ness: Densman, Martin
line No.	Account No. (s)	Account Title	Unadjusted Total Utility
1		ODERATING REVENUE	(1)
2		OPERATING REVENUE Sales of Gas	
3	4800	Residential	\$ 87,148,179
4	4805	Unbilled Residential	2,087,213
5	4811	Commercial	35,618,488
6	4812	Industrial	4,911,528
7	4815	Unbilled Commercial	704,619
8	4820	Other - Public Authority	7,439,749
9 10	4825	Unbilled Public Authority	<u>196,141</u> \$138,105,918
11		Total Sales of Gas	\$ 100, 100,910
12		Other Operating Income	
13	4870	Forfeited Discounts	\$ 925,082
14	4880	Misc. Service Revenues	764,583
15	4893-4896	Revenue From Transportation of Gas of Others	11,627,963
16	4950	Other Gas Revenue	361,956
17		Total Other Operating Income	\$ 13,679,584
18			
19		TOTAL OPERATING REVENUE	\$151,785,502
20			
21 22		OPERATING EXPENSES Production Expense - Operation	
22	7520	Natural Gas Op. Gas Wells Exp	\$-
24	7560	Ng. Field Meas. & Reg. Station	- v
25	1000	Total Production Expense - Operation	
26		Total i Todabeni Expande - Operenen	*
27		Production Expense - Maintenance	
28	7610	Ng Main. Supervision & Engineering	\$ -
29			\$ -
30		Natural Gas Storage Expense - Operation	
31	8140	Operation Supervision & Engineering	\$ (3,345)
32	8150	Maps and Records	-
33	8160	Wells Expense	126,716
34	8170	Lines Expense	54,142
35 36	8180 8190	Compressor Station Expense Compressor Station Expense Fuel & Power	20,713 738
37	8200	Measuring & Regulating Station Expense	5,461
38	8210	Purification	29,849
39	8240	Other	226
40	8250	Storage Well Royalties	12,625
41		Total Nat. Gas Storage Expense - Operation	\$ 247,124
42			
43		Natural Gas Storage Expense - Maintenance	
44	8310	Structure & Improvements	\$ 6,961
45	8320	Reservoirs & Wells	-
46	8340	Compressor Station Equip.	3,432
47 48	8350 8360	Measuring & Regulating Station Equip.	238 473
48 49	8360 840/847	Purification Equipment Other Storage Exp LNG	473
49 50	040/04/	Total Nat, Gas Storage Expense - Maintenance	\$ 11,104
51		t atta you our do anyo mperies meneration	
52		Transmission Expense - Operation	
53	8500	Operation Supervision & Engineering	\$ 294
54	8560	Mains Expense	403,634
55	8570	Measuring & Regulating Station Exp.	92,648
56	8590	Other Exp.	-
57	8600	Rents	
58		Total Transmission Expense - Operation	\$ 496,576
59 60		Transmission Expense - Maintenance	
60 61	8620	Structures and improvements	s -
62	8630	Mains	22,752
63	8640	Compressor Station Equipment	
64	8650	Measuring & Reg Station Equip.	572
65	8670	Other Equipment	
66		Total Transmission Expense - Maintenance	\$ 23,324
67		•	
68		Purchased Gas Cost - Operation	
69	8001	Intercompany Gas Well-head Purchases	\$ 530,947
70	8010	Natural gas field line purchases	1,144,788
71	8040	Natural Gas City Gate Purchases	45,399,065
72	8045	Transportation to City Gate	
73	8050 8051	Transmission-Operation supervision and engineerin Other Gas Purchases / Gas Cost Adjustments	ng (10,154) 50,958,160
74			

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

Туре а	XBas of Filing:X	OriginalUpdatedRevised	FR 16(13)(c)2. Schedule C-2.1 I
vvorkp	aper Referer	ice No(s). Withe	ess: Densman, Martin
Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
76	8053	PGA for Industrial	4,658,604
77	8054	PGA for Public Authority	5,811,169
78	8057	PGA for Transportation Sales	-
79	8058	Unbilled PGA Costs	(174,880
80	8059	PGA Offset to Unrecovered Gas Cost	(92,353,378
81	8060	Exchange Gas	9,550,054
82	8081	Gas Withdrawn From Storage - Debit	21,424,786
83	8082	Gas Delivered to Storage	(14,819,528
84	8110	Gas used for products extraction-Credit	-
85	8120	Gas Used for Other Utility Operations	(13,830
86	8130	Gas Used for Other Utility Operations	-
87	8580	Transmission and compression of gas by others	29,133,420
88		Total Purchased Gas Cost	\$ 84,954,173
89			
90		Distribution Expenses - Operation	
91	8700	Supervision and Engineering	\$ 1,372,566
92	8710	Distribution Load Dispatching	308
93	8711	Odorization	5,807
94	8720	Compressor Station Labor & Expenses	-
95	8740	Mains & Services	2,848,957
96	8750	Measuring and Regulating Station Exp Gen	274,590
97	8760	Measuring and Regulating Station Exp Ind.	32,045
98	8770	Measuring and Regulating Sta. Exp City Gate	95,872
99	8780	Meters and House Regulator Expense	780,229
100	8790	Customer Installations Expense	23,091
101	8800	Other Expense	206,551
102	8810	Rents	434,283
103		Total Distribution Expenses - Operation	\$ 6,074,299

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

	of Filing:X	e PeriodForecasted Period OriginalUpdatedRevised ce No(s)Witness		lule C-2.1 i nan, Marti
ine	Account	Account		nadjusted
0.	No. (s)	Tille		otal Utility
				(1)
04				
05		Distribution Expenses - Maintenance		
06	8850	Supervision and Engineering	\$	2,893
07	8860	Structures and Improvements		6,630
08	8870	Mains		68,87
09	8890	Measuring and Regulating Station Exp Gen		6,038
10 11	8900	Measuring and Regulating Station Exp Ind.		5,29
12	8910 8920	Measuring and Regulating Sta. Exp City Gate Services		7,25: 12,958
12	8930	Meters and House Regulators		44,434
14	8940	Other Equipment		15,40
15	8950	Maintenance of Other Plant		
16	0000	Total Distribution Expenses - Maintenance	\$	169,784
17		Total Distribution Expenses - Maintendrice	Ŷ	100,10-
18		Customer Accounts Expenses - Operation		
19	9010	Supervision	\$	1,786
20	9020	Meter Reading Expenses	•	1,376,308
21	9030	Customer Records & Collections		381,367
22	9040	Uncollectible Accounts		333,741
23		Total Customer Accounts Expense	\$	2,093,201
24				
25		Customer Service & Information - Operation		
26	9070	Supervision	\$	-
27	9080	Customer Assistance Expenses		
28	9090	Informational and Instructional Advertising Expenses		127,519
29	9100	Misc Cust Serv & Informational Exp		-
30		Total Customer Accounts Expenses - Operation	\$	127,519
31				
32		Sales Expense		
33	9110	Supervision	\$	214,944
34	9120	Demonstrating and Selling Expenses		86,343
35	9130	Advertising Expenses		11,830
36	9160	Miscellaneous Sales Expenses		
37		Total Sales Expenses	\$	313,117
38				
39		Administrative and General Expenses - Operation		
40	9200	Administrative and General Salaries	\$	386,447
41	9210	Office Supplies and Expenses		(8,099
42	9220	Administrative Expense Transferred	1	10,744,804
43	9230	Outside Services Employed		200,755
44	9240	Property Insurance		119,140
45	9250	Injuries and Damages		719,547
46	9260	Employee Pensions and Benefits		2,999,584
47	9270	Franchise Requirements		4,919
48	9280	Regulatory Commission Expense		224,573
49 50	929.0 930.1	Institutional/Goodwill Advertising Expenses		-
50 51	930.1 930.2	A&G-General advertising expense		
57 52	930.2 9310	Miscellaneous General Expense		32,497
52 53	9910	A&G-Rents		35,350 15,459,517
53 54		Total Administrative and General Exp Operation	\$	10,408,011
55		Administrative and General Expense - Maintenance		
56	9320	Maintenance of general plant	¢	
57	0020	Total Administrative and Gen, Exp Maintenance	\$	
57 58		Town constitution and only Exp Indirice and	Ψ	-
59		Total Operation and Maintenance Expense	\$ 1/	9,969,736
60		Texal Operation and maintenalize Expenses	<u>w. (</u>	
61	403-406	Depreciation and Amortization	\$ 1	4,677,151
62	4081	Taxes Other than Income Taxes	¥	4,352,841
63	4091-4101	Provision for Federal & State Income Taxes		9,127,400
64	1001-1101			-) 1-1 -100
65		TOTAL OPERATING EXPENSE (incl Gas Cost)	\$13	38,127,129
66				, .,
00				

Atmos Enetgy Colporation, Kentucky/Mid-States Division Kentugky Jurisdicten Case No. 2013-00149 Monthy Junaidational Operating Income by FERC Account Base Period, Twelve Montha Ended July 31, 2013

C.1.2 # 19

xke ne	aper Ref. Acet	XCriginalUpdatedPersed	actual	8.2608	actual	actual	actosi	Ectoal	nctuat	actual	actual	Budgeted	Budgated	Exudgeted	neman, Mart
	Na,	Account Discription	AUg-12 \$	Sep-12 5	Oct-12 S	Nav-12 \$	Dec-12 S	Jan-13 S	Feb-13 S	Mer-13 S	Apr-13 S	May-13 S	35 S	Juj-13 j	Total 5
f		Provision for Income takes	٥	5,350,167	0	<u>ہ</u>	D	ā	٥	٥	٥	1,250,063	1,259,063	1,258,088	8,127,40
	4030 4060	Depreciation Expense Amortization of gas plant acquisition adjustments	1,156,876 4,523	1,252,604	1,172,852	1,176,73B 4,879	1,135,297 4,675	1,129,465 4,875	1,198,090 4,378	1,208,071	1,204,581 6,675	1,318,119	1,280,693	1,295,779 n	14,632,16
	4061	Taxes other than income taxes, utility operating inco	361,527	329.871	363,325	389,033	355,671	392,814	357,556	383,194	396,627	334,666	342,049	363,069	4,352,84
	4800	Residential sales Unbilled Residential Revenue	(2,849,553) (24,015)	(2,798,419) 8,404	(372.089)	(6,520,516) (2,118,411)	(9,698,940) (1,773,976)	(13,817,889) (1,743,476)	(13,757,430) 1,575,941	(12,319,138) 317,618	(9,027,144) 2,542,720	(5,165,176)	(3,590,539)	(3,276,797)	(87,148,17 (2,057,21
	4811	Commercial Revenue-Banner	(1,403,372)	(1,357,128)	(1,720,155)	(2,572,492)	(3,636,786)	(5,387,021)	(5,456,377)	(4,903,029)	(3,536,220)	(2,270,525)	(1,746,094)	(1,629,290)	(35,616,48
	4812 4815	Industrial Revenue-Sanner Unbillad Comm Revenue	(396,462) (60,209)	(392,609) (4,266)	(425,698) (479,635)	(440,596) (512,168)	(451,727) (893,148)	(655,353) (757,309)	(670,585) 599,908	(527,222) 110,692	(390,648) 1,097,086	[232,180]	[177,049]	(146,999)	(4,911,52 (704,61
	4820	Other Sales to Public Authorities	(206,771)	(209,650)	(333,413)	(579,613)	(868,672)	(1,207,500)	(*,230,627)	(1,073,114)	(800,157)	(418,666)	(269,106)	(242,031)	(7,438,74
	4825 4870	Unbillad Public Authority Revenua Forfested discounts	(7,634) (40,285)	(3,027) (34,141)	(139,505) (40,064)	(154,529) (62,572)	(189,209) (102,392)	(128,825) (123,598)	144,683 (163,382)	38,921 (123,562)	243,485 (81,928)	(64,384)	(45,859)	(42.207)	(198,14 (925,08
	4250	Mitcellaneous service revenues	(58,114)	[64,006]	(124,593)	(104,845)	(64,355)	(58,646)	(55,573)	(42,383)	(49,036)	(49,016)	(48,845)	(44,569)	(764,68
	4893-6 4895	Revenue-Transportation Olstribution Revenue-Transportation Commercial	(001,703)	(\$91,455) D	(1,009,858) 0	(1,049,492)	(1,062,718) (1	(1,244,401)	(1,111,190) 0	(1,177,396) D	(1,013,911)	(601,196) D	(T57,673) D	(716,564) D	(11,627,96
	4895	Revenue-Transportation Industrial	0	٥	٥	-0	d	٥	0	٥	Ū.	D	0	0	
	4950	Other Gas Revenue Enercompany Gas Well-head Purchases	0 0	0	0	0	0 18.633	12.329	237.922	0 199.360	0 64.698	(122,302) D	(121,534) 0	(116,12D) D	(361,95 531,94
	8040 8040	Natural gas field ins purchases	131,686	184,574	127,452	147,083	22,059	32,644	34,948	12,263	11,217	191,478	79,495	189,891	1,144,78
	8040	Natural gas city gate purchases Transportation to City Gate	4,257,224	4,605,561	4,354,259 0	6,080,850 0	2,347,354	3,178,184	1,955,546 0	2,349,475	1,302,101	5,469,495 0	3,938,680 0	5,499,285	45,398,05
	8060	Other purchases	(1,247)	(57à)	(513)	(763)	(125)	(897)	(218)	(647)	(694)	(3,226)	(391)	(845)	(10,16
	8051 8052	PGA for Residential PGA for Commercial	714,920 672,275	631,790 637,650	1,262,709 868,218	3,831,232	5,853,673 2,382,683	9,243,731 3,629,701	9,286,721 3,920,643	8,409,131 3,571,079	5,780,069 2,456,524	3,853,191 2,082,972	1,150,081 924,303	860,971 735,650	50,958,16 23,714,95
	8053	PGA for Industrial	325,697	325,534	350,629	361,186	280,366	\$43,995 934,728	559,317	437,247	320,664	386,174	286,265	379,511	4,658,60
	8054 8058	PGA for Public Authorities Unbilled PGA Cost	123,256 75,872	125,897 (59,793)	222,164	435,412 2,279,174	£45,417 2,011,963	2,206,254	962,131 (1,700,546)	858,419 (206,430)	834,950 (3,368,265)	542,631 (2,512,402)	181,974 (77,191)	142,190 (42,234)	5,811,16 (174,68
	8059	PGA Offeet to Urvecovered Gas Cost	(2,115,710)	(3,527,285)	(3.070.240)	(4,825,217)	(8,932,048)	(10.392,650)	(13,936,362)	(12.668.698)	(12,767,279)	(11.937,193)	(4,555,404)	(3,425,226)	(92,353,37
	8060 8031	Exchange gas Gas withdrawn from storage-Debit	(1,717,916) 0	(358,201)	(915,008)	(1,350,985) 20,424	2,364,222 1,928,180	1,136,199 3,701,014	4,136,124 5,133,843	3,125,599 4,961,817	3,864,955 5,515,589	539,169 174,330	474,749 (10,411)	(1,750,773) 0	9,550,05
	8082	Gas delivered to storage-Credit	(2,138,815)	(2,467,777)	(2,110,789)	(2,189,522)	(40,007)	(42,453)	(2,095)	0	(368,704)	(442,360)	(2,434,201)	(2,584,803)	(14,619,53
	8120 8130	Gas used for other utility operations-Great Other gas supply expenses	(486)	(2,518)	(\$75)	(2,752)	(1,494)	(3,099)	(148)	(2,411)	(802)	395	628	446 0	(13,83
	8560	Transmission and compression of gas by others	1,582,778	1,592,126	1,524,450	2,115,133	2,193,735	2,375,635	2,409,293	2,210,833	2,378,111	6,008,314	2,507,482	2,072,530	29,133,42
	0140 8160	Storage-Operation supervision and engineering Wells expenses	(299) 3,193	(841) (53)	271 14,520	(299) 25,291	(279) 21,102	(279) 6,000	(279) 6.058	(448) 4,877	[279] 7 744	(21) 13,604	(18) 12,689	(575) 12.911	(3,34 125,71
	8170	Unes expenses	3,103	3,306	1,555	7,562	4,455	4,516	5,558	3,781	4.767	5,272	4,603	5,242	54,94
	8130 8150	Compleaser station expenses Compleaser station fuel and power	411 54	683 33	2,645 66	3,911 63	1,254	1,307	855 83	478	3,124 87	2,127	1,917 66	2,117	20,71
	8200	Storage-Measuring and regulating station expenses	(18)	782	261	142	520	607	376	268	1,322	411	380	409	5,46
	8210 8240	Storage-Pulification expenses Storage-Criter expenses	85 17	104 19	114	5D4 19	760	5,967 27	6,199	2,013	5,472	2,862	2,631	2,947	29,84 Zi
	8250	Storage well royaltes	116	411	717	389	898	1.684	2,218	1,390	1,179	1,138	1,140	1.354	12.67
	8340 8340	Storage-Marconstructures and Improvement Meintenance of compressor station equipment	0	0 178	0 (59)	2,527 1,231	0 1,121	1,864 (295)	0	0	80 D	629 435	631 361	529 435	6,96 3,40
	8350	Maintenance of measuring and regulating station eq.	35B	(119)	Ū.	D	. 0	Ó	D	D	J	0	0	۵	23
	6360 3500	Processing-Maintenance of puttication equipment Transmission-Operation supervision and explosion	0	0	¢	328	(41)	2	¢	Can 0	0	63	56 0	63	47
	8580	Maina expenses	15,447	9,059	20,221	24,625	132,832	24,574	14,397	25,140	22.231	39,010	37,119	38,898	403,63
	8570 8630	Transmission-Measuring and regulating station expe- Transmission-Malotenance of malos	7,078	6,062	9,071 6,033	7,722	11,733	6,896 129	6,341 1,893	9,774 (333)	3,440	3,673 1,685	7,881	8,533 1,577	92,64
	3550	Transmission-Maintenance of measuring and regula	c	D	. 0	111	95	a	176	(55)	° o	83	78	83	57
	8570 8200	Transmission-Maintenance of other equipment Distribution-Operation supervision and engineering	100,125	0 86,323	0 97,661	110,420	0 157.391	0 127,640	65,332	0 128,936	0 143,160	0 112,792	0 103.452	0 111,332	1.372.55
	8710	Distribution load dispatching	3	37	19	19	19	-40	22	55	19	25	25	25	30
	8711 8740	Odorization Mains and Sarvices Expanses	525 225,241	420 240,684	0 245,156	D 199.584	0 208,965	1,286 229,307	0 242,776	2,505 243,897	150 289,372	274 243,195	274 229.489	274 246,390	5,80 2,848,95
	8750	Olerribution Measuring and regulating station expension	27,453	23,927	20,172	22,302	16,368	26,203	20,970	25,124	26,447	22,349	20,313	22,752	274,59
	8760 8770	Distribution-Measuring and regulating station expension Distribution-Measuring and regulating station expension	4,873	5,319 16,641	2,022	2,675	(694) 5,650	3,083 11,653	2,200	1,779	4,808 4,575	2,055 6,601	1,791	2,044 6,578	32,04 95,87
	3780	Meter and house regulator expenses	57,585	63,305 1,283	65,642	69,201	61,923	73,639	53 084	61,027	72,106	70,630	61,855	70,227	760,22
	5790 8600	Customer Installations expenses Distribution-Other expenses	731 5,421	1,283	(80) 11,623	1,942 4,930	1,473 378	4,607 7,558	6 30,562	3,183 51,465	4,812	1,755 11,950	1,543 10,499	1,748 11,883	23_09 206,55
	3810	Clathbubor-Rents	33,850	38,870	32,221	34,424	30,746	41,219	35,264	37,382	40,744	36,487	36,600	36,475	434,23
	3850 \$660	Distribution-Maintenence aupervision and englineanit Distribution-Maintenance of situatures and improver	577 433	164	197 119	313 954	21B 283	14Z 295	259 103	154 54	214 994	215 365	221 369	213 368	2,85
	8670	Distribution Maint of mains	7,091	31,776	1,311	2,630	2,582	5,464	2,499	3,752	2,857	3,152	2,736	3,133	66,67
	0088 0088	Mamtenence of measuring and regulating station eq. Mamlenatics of measuring and regulating station eq.	1,598	C 93	2,708	0	0	 D	0 2,409	0. 89	0 0	577 513	577 513	577 513	6,03 5,29
	5910	Machienence of measuring and regulating station eq	1,367	2,903	ō	ō	1,828	, j	0	0	ā	389	349	389	7.26
	8920 8930	Mamlemence of services Mamlemence of meters and house regulators	866 9,131	1,095 1,337	957 7,246	1,644 20	366 3,209	1,409 4,051	1,065 4,665	460 359	1,689 2,349	1,193 4,212	1,633	1,163 4,167	12,95
	8940	Distribution-Maintenance of other equipment	1,104	2,112	2,198	1,326	1.041	966	183	1.675	1,180	1,202	1,201	1,200	15,40
	9010 9020	Customer accounts-Operation supervision Customer accounts-Meter reading expenses	41 101,289	1,675 105,441	(109) 102,622	0 127,043	0 102,674	0 139,472	29 110,756	0 143,111	0 143,813	(18) 101,675	(15) 95,661	(19) 101.490	1,76 1,376 30
	9030	Customer accounts-Customer records and collector	37,929	29,628	29,242	22,976	25,379	31,031	32,876	34,370	49,502	30,799	27,012	30,625	361,36
	9040 8070	Customer accounts-Uncollectible accounts Customer cervice-Supervision	15,28B Ø	63,979 D	21,557	26,207 Ø	34,035	38,621	32,234 0	29,565 Ú	22,674 0	15,994 0	76,254 D	15,993	333,74
	9080	Oustomer service-Operating assistance expense	ő	จั	0	e e	6		ć	¢.	ő	ō	õ	ō	
	8090 9100	Customer service-Operating informational and instru- Oustomer service-Miscelleneous customer service	9,457 0	8,948 0	16,62? D	13,741 D	9,284 D	9,709 D	8,778	8,866 ධ	10,119 D	10,635 0	9,581 0	10,779 D	127,51
	9110	Sales-Supervision	20,225	17,223 11,354	20,302	17,801	17,190	19,313	16,325	16,881	17,836	17,795	16,340	17,711	214,94
	9120 9130	Sales-Demonstrating and setting expenses Sales-Advertising expenses	2,565 275	11,354 320	3,251 2,140	16,671 923	18,434 131	0,848 1,986	3,825 1,431	3,889 1,169	2,483	4,505 579	4,505	4,505	55,34 11,33
	91 éO	Sales-Miscelbreaus sales expenses	0	a	D	D	D	0	D	° a	D	0	0	D	
	9200 9210	A&G-Administrative & general salaces	31,047 (559)	29,975 (519)	33,613 (1,056)	31,454 (170)	29,451 (665)	32,787 353	28,489 (1,2661	33,846 (1,344)	37,986 (697)	34,175 194	29,672 252	33,973 (2.593)	386,44 (5.09
	9220	A&G-Office supplies & expense A&G-Administrative expense transferred-Credit	53B,146	1,020,329	561,945	761,218	950,373	885,885	865,183	620,364	1,220,224	1.026,553	915,351	977,264	10,744,80
	9230 9240	A&G-Outside services employed A&G-Property insurance	23,477 12,400	27,013	12,573 12,711	22,560 12,435	18,576	9.822 12,762	10,284 13,501	30,768 14,691	11,318	11,455 877	11,455 877	11,455 817	200,75
	6350	As G-Injunkes & damages	1,377	700,338	1,254	2,071	4,081	277	757	2,992	2,238	1,385	1,364	1,373	719,54
	9260 8270	A&G-Employee pensions and banefits A&G-Franchise regularments	198,944 1,459	182,482	276,597 67	226,134 123	241,327	288,369	248,912	258,296 135	303,792	261,918 67	245,598 62	280,344 851	2,999,58
	9280	A&G-Regulatory commission expenses	15,275	15,275	15,275	15,275	15,275	15,275	22,326	31,284	39,284	3,354	3,203	33,459	224,57
	6301 9302	A&G-General advertieng expense Niscellaneous general expenses	5,375	0 15	0 30	0 825	2,360	D 13,952	D 1,570	0 0	0 3,250	1.707	ກ 1.707	1.707	32.49
	9302 9310	Alscellaneous general expanses A&G-Rems	2,644	2,636	2,686	2,686	2,586	18,98Z 3,6PB	2,939	10 2,939	3,250	3,084	3,093	3,083	32,45 35,35

Note: Debts are shown as positive, and predes are shown as negatives. Includes the Shared Sanites allocation. "Note: Prevalen for income Tares is not a component of Operating Income but is individed on this schedule to develop the 12 month total for use eltawhere in the model

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CASE NO, 2013-00148 ATTACHMENT 1 TO STAFF DR ND, 1-45

FR 16(13)(c)2.2

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

	X of Filing	Base PeriodForecasted Period g:XOriginalUpdatedRev	rised												FR 16(13)(c)2.2 Schedule C-2.2
Work	paper R	eference No(s).												Witness: D	ensman, Martin
Line	Acct		actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	
No.	No.	Account Discription	Aug-12	Oct-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Total
			ş	\$	\$	\$	S	\$	\$	5	S	\$	\$	Ş	\$
1	4030	Depreciation Expense	0	0	0	0	0	(0)	0	0	(0)	0	0	0	0
2	4060	Amortization of gas plant acquisition adjustments	0	0	D	0	0	0	0	0	0	Ð	D	٥	0
3	4081	Taxes other than income taxes, utility operating ir	(3,540)	3,540	(0)	0	(0)	(0)	536	(535)	(0)	0	0	٥	0
4	B140		0	0	541	0	0	D	0	0	٥	149	150	146	986
5		Storage-Purification expenses	26	D	D	o	0	D	0	0	0	0	0	D	26
6			C	0	D	0	0	۵	0	0	0	Ð	0	0	0
7			C	٥	0	0	0	۵	0	0	٥	0	٥	0	0
8	8700		25,045	6,542	63,583	48,853	14,108	(2,823)	43	1,304	530	39,399	40,883	40,834	278,302
9	8740		7,598	330	10,239	6,806	8,694	6,462	5,888	8,736	3,417	4,370	5,747	4,367	72,655
10	8800		0	0	0	Ð	0	0	0	0	0	Û	Ũ	0	0
11		Distribution-Rents	(5,208)	10,333	(6,660)	0	0	Û	0	0	0	(1,439)	(1,439)	(1,439)	(5,853)
12	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0	0
13	9010		D	0	0	0	0	0	0	0	0	0	0	0	0
14	9020	Customer accounts-Meter reading expenses	4,190	13,531	11,807	10,567	10,952	11,864	10,316	10,832	11,34B	12,590	10,950	12,590	131,536
15	9030	Customer accounts-Customer records and collec-	0	0	0	Ð	D	0	563	161	168	50	72	51	1,066
16			0	0	0	0	0	0	0	0	0	0	0	D	0
17	9110	Sales-Supervision	D	0	٥	D	0	0	0	0	0	0	0	0	0
18	9120	Sales-Demonstrating and selling expenses	118	1,206	67	4,419	0	1,299	0	0	5,518	1,096	1,244	1,142	15,109
19	9130	Sales-Advertising expenses	0	527	0	Ó	0-	Ó	¢	0	D	0	0	۵	527
20	9200	A&G-Administrative & general salaries	(487,434)	(766,041)	(1,640,001)	(1,109,877)	(1,200,066)	(1,367,057)	(1,112,731)	(1,318,277)	728,789	(1,158,234)	(1,582,987)	(1,157,678)	(12,171,594)
21	9210	A&G-Office supplies & expense	243,171	813,175	751,364	481,654	813,413	1,088,605	724,214	720,745	748,656	1,152,205	1,260,388	1,164,481	9,962,071
22	9220	A&G-Administrative expense transferred-Cradit	(4,947,811)	(8,113,947)	(5,720,216)	(6,097,642)	(6,453,326)	(5,615,742)	(5,760,601)	(2,754,564)	(10,670,712)	(6,944,944)	(5,842,197)	(6,262,225)	(75,183,927)
23	9230	A&G-Outside services employed	545,197	823,042	570,063	680,824	420,649	596,944	558,711	628,817	555,803	556,326	620,788	588,143	7,145,307
24	9240	A&G-Property insurance	16,927	16,927	16,927	16,927	16,927	17,330	17,289	16,997	17,331	22,012	22,012	22,318	219,924
25	9250	A&G-Injuries & damages	1,094,442	4,199,578	1,107,231	1,212,599	1,209,910	220,001	1,203,186	2,503,290	1,133,013	1,276,735	1,274,870	1,294,275	17,729,130
26	9260	A&G-Employee pensions and benefits	1,572,452	8,988,628	3,024,011	3,666,802	3,758,262	2,824,615	3,378,956	(475,928)	6,233,362	3,657,784	2,731,374	2,919,659	42,279,977
27	9270	A&G-Franchise requirements	0	Ō	D	0	0	٥	0	0	0	0	0	Q	0
28	9280	A&G-Regulatory commission expenses	0	Ó	Û	0	0	Ô	0	٥	0	0	0	0	0
29	9301	A&G-General advertising expense	(3)	Ó	0	0	0	¢	0	0	0	D	0	0	(3)
30	9302		132,833	201,354	402,996	94,630	358,721	866,407	137,566	1,273,929	359,782	194,671	268,404	200,940	4,492,232
31	9310	A&G-Rents	461,734	404,504	460,383	424,063	433,973	361,195	403,405	427,592	415,555	449,819	450,364	450,141	5,142,728
32	9320	A&G-Maintenance of general plant	480,860	529,456	1,045,342	578,286	597,405	88,132	364,464	388,451	320,909	737,410	739,376	722,254	6,592,346
33	Operati	ing (Income)Loss*	(\$859,401)	\$7,132,685	\$97,675	\$18,911	(\$10,378)	(\$902,771)	(\$68,195)	\$1,431,550	(\$136,529)	\$0	\$0	\$0	\$6,703,547
34		Sector Sect													
35	9220	A&G-Administrative expense transferred-Credit	(4,088,410)	(15,246,632)	(5,817,891)	(6,116,553)	(6,442,948)	(4,712,972)	(5,692,406)	(4,186,114)	(10,534,182)	(6,944,944)	(5, 842, 197)	(6,262,225)	(81,887,474)
36		Allocation Factor to Kentucky	5,83%	2.70%	5.31%	5.43%	5.45%	6,50%	5.49%	6,82%	5,65%	5,33%	5.33%	5.33%	5.08%
37		Total Allocated Amount	(238,383)	(411,785)	(309,030)	(332,118)	(351,118)	(306,351)	(312,298)	(285,656)	(595,205)	(370,480)	(311,653)	(334,060)	(4,158,136)
			(, , ,	· · · · · · · · · · · · · · · · · · ·				· · · · · · · · · · · · · · · · · · ·	,, ····)	(·	()	1	(· · · · · · · · · · · · · · · · · · ·

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

Data: X Base Period Forecasted Period

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

Data: X	Base Period	Forecasted Period	
Type of Filing	g:XOrigina	alUpdated	Revised

Data: Type of F	iling:	_Base Period Forecasted Period Revised												5	R 16(13)(c)2.: Schedule C-2.: Insman, Martij
	ACCT 100		actual	Budgeted	Budgeted	Budgeted									
No. N	No.	Account Discription	Aug-12	Oct-12	Oct-12	Nov-12	Dec+12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Total
			\$	\$	\$	S	\$	S	\$	\$	\$	\$	\$	ş	\$
1 40	030	Depreciation Expense	(0)	0	0	D	(0)	۵	0	0	0	0	0	0	C
2 40	081	Taxes other than income taxes, utility operating incom-	(0)	D	(0)	D	0	(0)	300	0	(0)	D	0	۵	300
3 87	700	Distribution-Operation supervision and engineering	1,322	572	572	572	572	1,747	572	572	572	279	245	279	7,873
4 8	740	Mains and Services Expenses	1,061	785	847	861	1,106	706	4,810	1,689	808	932	932	932	15,469
5 87	790	Customer installations expenses	0	D	0	۵	0	0	0	0	0	٥	0	٥	c
6 88	800	Distribution-Other expenses	0	D	171	56	0	Ð	0	0	0	117	113	70	528
7 90	010	Customer accounts-Operation supervision	163,098	141,991	175,304	162,232	160,792	180,916	149,738	165,442	180,562	195,590	171,964	195,595	2,043,224
8 90	030	Customer accounts-Customer records and collections expenses	993,991	865,884	1,084,568	963,357	957,479	1,184,549	997,380	1,135,492	1,159,900	1,203,546	1,057,731	1,259,211	12,863,088
9 90	070	Customer service-Supervision	٥	Ð	0 0	٥		320	0	0	0	41	41	56	458
10 90	080	Customer service-Operating assistance expense	0	0	0	٥	۵	0	0	0	0	0	0	0	0
11 90	090	Customer service-Operating informational and instructional adve	D	0	0	Q	D	0	0	D	0	D	0	0	c
12 91	100	Customer service-Miscellaneous customer service	96	0	0 0	0		0	0 0	. 0		0	0	0	96
13 92	200	A&G-Administrative & general salaries	645,756	656,295	702,283	723,313	958,649	853,890	818,885	733,220	862,056	928,808	816,614	926,839	9,628,608
14 92	210	A&G-Office supplies & expense	478,316	750,695	531,502	646,476	1,249,613	997,527	932,236	853,951	880,214	226,204	212,533	260,714	8,019,981
15 92	220	A&G-Administrative expense transferred-Credit	(3,342,744)	(3,446,739)	(3,486,417)	(3,453,213)	(4,262,027)	(4,361,795)	(3,846,497)	(3,915,090)	(4,221,268)	(3,711,595)	(3,272,376)	(3,751,408)	(45,071,169
16 92	230	A&G-Outside services employed	38,988	43,059	43,141	44,207	38,171	63,638	60,725	68,468	66,811	8,953	8,518	13,325	498,005
17 92	240	A&G-Property insurance	16,314	16,314	16,314	16,314	16,314	16,772	16,772	16,395	16,803	15,915	15,915	15,915	196,059
18 9;	250	A&G-Injuries & damages	0	1,665	0	D	0	295	0	0	0	9	8	13	1,990
19 92	260	A&G-Employee pensions and benefits	644,379	610,695	756,913	759,716	737,425	865,142	736,282	815,684	936,907	972,371	860,541	947,244	9,643,299
20 93	302	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	¢
21 93	310	A&G-Rents	93,151	92,557	93,083	93,740	93,04D	155,168	109,598	108,351	109,527	158,764	127,152	129,147	1,363,277
22 93	320	A&G-Maintenance of general plant	266,272	266,226	81,718	42,368	48,866	42,991	19,501	12,688	10,329	66	66	66	791,160
23															
24 Op	eratin	ig (Income)Loss*	\$0	\$0	\$0	(\$0)	\$0	\$1,865	\$300	(\$3,139)	\$3,220	\$0	\$0	(\$0)	\$2,246
25		-													
	220	A&G-Administrative expense transferred-Credit	(3.342.744)	(3,446,739)	(3,486,417)	(3,453,213)	(4,262,027)	(4,363,660)	(3,846,797)	(3.911.951)	(4,224,488)	(3,711,595)	(3,272,376)	(3,751,408)	(45.073,415
27	-	Allocation Factor to Kentucky	5.51%	5.51%	5,49%	5.50%	5,47%	5,49%	5.49%	5.20%	5,50%	5.61%	5.61%	5.61%	5,50%
28		Total Allocated Amount	(184.044)	(190,085)	(191,391)	(189.762)	(232,966)	(239,514)	(211,150)	(203.611)	(232,546)	(208,188)	(183,552)	(210,421)	(2,477,228

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

CASE NO, 2013-00148 ATTACHMENT 1 TO STAFF DR NO, 1-45

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only Base Period: Twelve Months Ended July 31, 2013

Data: X Base Period Enrecested Period

Data:A	Dase	Penda	Porecasted Pendo	
Type of Filing:	X	_Original_	Updated	Revised

		evised											5	R 16(13)(c). Schedule C-
	Reference No(s).												Witness: De	nsman, Ma
e Acct		actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	
. <u>No.</u>	Account Discription	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Total
4030	Dependentian Company	\$ 0	\$ 0	\$	\$ D	\$	s	\$	\$	S (7)	\$	s o	\$	S
4030		-	-	0	-	0	0 (0)	(0)	(0) 0	(D) D	D D	0	0	
8160		(0) 0	(0) 0	0	(0) 0	ں م	(0)	(0) D	0	0	0	0	0	
8170		45	41	41	34	34	36	39	40	36	75	75	75	5
8180		48	43	43	36	36	38	41	40	38	80	203	70 80	6
8190			~+3 0	1,286	769	36	0	637	740	3	1,115	1,115	1,115	6.8
8200		ň	ŏ	,,200	,	Ő	ő	00.	0	ň	1,110	1,110	1,11.0	0,0
8210		108	101	103	259	265	80 [°]	970	454	326	686	686	686	4.3
8240		3	3	3	3	7	55	60	79	0_0	52	52	52	
8250		508	365	1,152	792	1,651	3.172	2,528	3.382	3,182	3.800	3,800	3,800	28,1
8432		2,977	(992)	. 0	0	. 0	. 0	D	D	, D	Ď	, o	́ о	1.9
8500		11	3,100	369	0	0	0	D	D	808	116	120	115	4,6
8560		231	102	332	2,243	2,982	245	3,010	498	3,292	2,210	1,957	2.210	19,3
8570		90	82	81	69	69	72	78	8D	72	150	150	150	1
8590		D	D	0	0	0	0	D	D	D	0	0	D	
8650	Transmission-Maintenance of measuring and regulating s	15	29	0	1,473	14	0	D	D	2,046	304	304	304	4,4
8700		290,834	147,972	275,406	311,050	304,716	265,981	183,427	154,999	271,911	395,367	348,163	371,583	3,321,4
8711	Odorization	0	1,551	6,108	0	25,605	15,277	1,508	3,225	6,699	9,928	9,928	9,928	89,1
8740	Mains and Services Expenses	8,852	6,013	15,783	915	13,107	9,790	8,613	9,751	616	12,478	12,304	12,508	110,
8750	Distribution-Measuring and regulating station expenses	10,186	9,853	8,064	2,488	3,965	4,235	4,991	8,013	3,973	4,968	4,897	4,968	70,6
8760	Distribution-Measuring and regulating station expenses-Ir	(362)	D	33	883	126	414	347	693	D	371	371	371	3,
8770	Distribution-Measuring and regulating station expenses-C	0	0	0	20	0	D	0	0	D	4	4	4	
8780	Meter and house regulator expenses	0	0	0	909	(130)	D	0	D	0	195	169	195	1,
8800		(84)	1,098	4,037	359	530	4,258	7,212	888	2,162	4,273	3,856	4,269	32,
8810		93,095	26,523	5,672	9,747	8,565	12,199	22,324	23,743	19,611	23,920	23,920	23,920	293,2
8850		0	0	0	٥	٥	Ó	0	0	D	Ď	0	٥	
8930		0	0	0	¢	¢	Q	¢	0	0	0	٥	0	
9020		0	σ	D	D	Q	Q	Ç	Q	0	D	0	0	
9030		334,665	246,456	280,377	265,546	262,831	310,838	327,707	279,995	374,760	316,823	315,536	316,799	3,632,3
9040		0	(261)	0	0	0	0	0	0	0	D	0	0	(3
9080	· • ·	0	0	0	0	0	2,000	0	0	0	352	352	352	3,0
9090		623	17,762	0	0	07	0	0	0	0	0	0	0	18,
9100		79	145	13	80	,	161	153	94	92	73	73	73	1,0
9110		0	0	D	0	0	500	0	D	0	88	88	88	
9120		0 0	25,698	2	0	0	0	0	D	42	6	6	6	25,
9130		•	2,389	0	-	•	0	268	0	0	47	47	47	2,
9160 9200		0 (3.438)	0 (2.717)	0 (5,148)	0 (F 400)	0 (10,219)	0 (3,906)	0 (2,970)	(3.621)	(4.806)	0 4.436	0 1,262	0 978	(n F
9200	5	(3,436) 1,366	(2,717) D	(0,146) D	(5,490) 688	(10,219) 940	(3,906) D	(2,870) 529	(3,621) 26	(4,606) 428	4,436	389	970 380	(35,
9210		(1,144,379)	(1.119,549)	(440,584)	(672,862)	(914,246)	(808,541)	(862,382)	∠5 (605,386)	420 (774,645)	(1,083,080)	(1,016,002)		5, (10,488,
9230		(1,144,378) 8.046	20,555	(440,564) 8,619	9,418	4,673	8,874	(8.318	(003,300) 8,003	12.326	(1,083,080) 8,680	8,680	8.680	114,
9230 9240		1,141	1,038	1,111	1,087	1,087	8,874 1,319	1,037	1,141	1,193	64,10D)	(64,298)	(64,100)	(182,
9250		23.331	21,552	27,788	23,706	25,136	15.242	28.829	29,834	26,616	(139,479)	(110,853)	(139,479)	(162,
9250	, .	363.757	579.821	(220,618)	33,813	256,028	145,260	250,383	70.380	27,721	478,604	418,672	466,250	2,870.
9280		363,157	579,621 0	(220,010)	33,013	200,028	145,260	200,000	70,360	0	4/6,504	410,072	466,200 0	2,070,
9302		7.299	10.179	26.818	7,265	7.266	7.517	7,517	7,517	6.403	8.845	25,808	11.912	136.
9310		952	1,049	1,109	4,700	4,739	4,723	4,825	4,967	4,686	8,216	8,216	8,216	56,
9320		0	1,045 D	1,100 D	4,700	178	162	+,020 0	423	-,000 0	118	70	70	1.
3020	- Hard-management general plane	5		U	0		,52	Ŭ	.20			10	.0	',
Opera	ting (Income)Loss*	\$0	S0	\$0	(\$0)		\$0	(\$0)	\$0	(\$10,408)	(\$0)	\$0	(\$0)	(\$10
22010				<u>_</u>	17.01				<u></u>				(40)	1010
92.20	A&G-Administrative expense transferred-Credit	(1 144 379)	(1 119 549)	(440,584)	(672,862)	(914,246)	(808,541)	(862,382)	(605,386)	(764,237)	(1,063,080)	(1.016.002)	(1,046,608)	(10,477,
32.20	Allocation Factor to Kentucky	36,41%	37.38%	(440,564) 36.66%	38,54%	40.06%	39,70%	39.62%	21.65%	51.35%	41.35%	41.35%	41.35%	39.
	Total Allocated Amount	(416,718)	(418,459)	(161,524)	(259,337)	(366,290)	(321,001)	(341,714)	(131,088)	(392,474)	(447,885)	-1.0070		, ψ φ ,

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

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Computation of State & Federal Income Tax Base Period: Twelve Months Ended July 31, 2013 Forecasted Test Period: Twelve Months Ended November 30, 2014

	e of Filing:XOriginalUpdated rkpaper Reference No(s)		Revised			Sc	16(13) hedule s: Wall	Ē
Line No.	e Description		ise Period nadjusted	Adjustments		est Period Illy Adjusted	Sched Ref.	
			(1)	(2)		(3)		
1	Operating Income before Income Tax & Interest	\$ 2	22,785,774	\$ (5,554,601)	\$	17,231,172	C-2	
2	Interest Deduction		6,785,080	751,766		7,536,846	* .	
3	Taxable Income	\$ ~	16,000,694	\$ (6,306,367)	\$	9,694,326		
4	Composite Tax Rate (state & federal)	38.900%				38.900%	* *	
5	State & Federal Income Tax	\$	6,224,270	\$ (2,453,177)	\$	3,771,093		
	* Interest Expense Calculation:							
6	13 Month Average Rate Base	\$22	22,461,642		\$2	252,914,292	B-1	
7	Weighted cost of Debt		3.05%			2.98%	J-1.1	
8	Interest Expense	\$	6,785,080		\$	7,536,846		
9 10	2013 * * Composite Tax Rate Calculation: 6.00% State Tax Rate	<u>6 + 3</u> ;	<u>5%(100% - 6</u> 6.00%	<u> 8.00%) = 38.90</u>	0%	-		Coloradul - E
10 11	Federal Tax Rate		35.00%					Schedule E Page 10 of 10

1-46

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-46 Page 1 of 1

REQUEST:

Provide the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1979 and 1986, as of the end of the test year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

RESPONSE:

Not applicable.

Respondent: Greg Waller

1-47

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-47 Page 1 of 3

REQUEST:

Provide the following tax data for the most recent calendar year:

- a. Income taxes:
 - (1) Federal operating income taxes deferred accelerated tax depreciation.
 - (2) Federal operating income taxes deferred other (explain).
 - (3) Federal income taxes operating.
 - (4) Income credits resulting from prior deferrals of federal income taxes.
 - (5) Investment tax credit net.
 - (i) Investment credit realized.
 - (ii) Investment credit amortized Pre-Revenue Act of 1971.
 - (iii) Investment credit amortized Revenue Act of 1971.
 - (6) The information in Item 47(a)(1-4) for state income taxes.
 - (7) A reconciliation of book to federal taxable income as shown in Schedule 47a(I) and a calculation of the book federal income tax expense for the base period using book taxable income as the starting point.
 - (8) A reconciliation of book to state taxable income as shown in Schedule 47a(2) and a calculation of the book state income tax expense for the base period using book taxable income as the starting point.
 - (9) A copy of federal and state income tax returns for the most recent tax year, including supporting schedules.
 - (10) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.
- b. An analysis of Kentucky Other Operating Taxes as shown in Schedule 47b.

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-47 Page 2 of 3

RESPONSE:

a)

- 1) Please see Attachment 1.
- 2) Please see Attachment 1.
- 3) Please see Attachment 1.
- 4) Below is the amount of income credits resulting from prior deferrals of federal income taxes:

UCG Regulatory Assets Amount realized Amount amortized as of 09/30/2012	\$3,319,295 \$1,920,072
UCG Regulatory Liabilities Amount realized Amount amortized as of 09/30/2012	\$4,757,340 \$3,463,236

- 5) a) Investment credit realized is \$3,304,551.
 - b) Investment credit amortized Pre-Revenue Act of 1971: Not applicable.
 - c) Investment credit amortized Revenue Act of 1971: As of 09/30/2012 amount equals \$3,266,892.
- 6) Not applicable.
- 7) The Company does not file tax returns or calculate federal taxable income at a "Kentucky only" level. Taxes are filed and current taxable income is calculated on a utility combined basis only. Kentucky State income taxes are apportioned based upon state tax law. As such, the Company has not made calculations utilizing such apportionments which may overstate or understate taxes paid to Kentucky based upon income earned by the Company in other states. The Company's filing at MFR 16 (13) (e) calculates income tax expense for ratemaking purposes. Deferred income taxes are also reduced from Ratebase and shown at MFR 16 (13) (b). Income tax expense recorded on the general ledger for the Kentucky operations is attributed based on the Kentucky only pre-tax book income which includes allocations of shared costs from Shared Services and allocations of permanent differences to Kentucky. This amount is not

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-47 Page 3 of 3

appropriate for ratemaking purposes. Deferred income taxes are determined based upon activity on a divisional basis.

- 8) Please see the response to subpart (7).
- 9) Please see Attachment 2 for Atmos Energy's 2010 Federal tax return and Atmos Energy's 2010 Kentucky State tax return. The tax returns provided in Attachment 2 are considered confidential.
- 10) Please see Attachment 3.
- b) Please see Attachment 4.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-47_Att1 - Federal Operating Income Taxes.pdf, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-47_Att2 - Tax Returns - REDACTED.pdf, 2 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-47_Att3 - Franchise Fee Payments by City.pdf, 1 Page.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-47_Att4 - Other Operating Taxes.pdf, 4 Pages.

Respondent: Greg Waller

KY DR Q47 (a) 1 & 2

Atmos Energy Corporation Deferred Tax Balances - Shared Services (Company 010) CYE 12/31/2012

(ALL NUMBERS ARE TAX EFFECTED)				Fiscal 2011 9/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 3/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 9/30/2012	Fiscal 2013 12/31/2012
DEFERRED TAX ASSETS / (LIABILITIES)		стс	GLACCT Type	Ending Balance	Ending Balance	Ending Balance	Entiling Balance	Ending Balance	Ending Balance
Directors Deferred Bonus	002DIV	ACC03	1900 A	211,066	211,056	211,066	211,066	186,744	186,744
MIP / VPP Accrual	0020IV	ACC04	1900 A	1,926,378	1,926,378	1,926,378	1,926,378	1,887,068	1,887,068
MIP / VPP Accrual	0120IV	ACC04	1900 A	(1,365,351)	(1,365,351)	(1,355,351)	(1,365,351)	{171,475}	(171,475)
Miscellaneous Accrued	002DIV	ACC05	1900 A	14,214	14,214	14,214	14,214	-	-
Miscellaneous Accrued	00ZDIV	ACC05	2830 L					14,445	14,445
Self Insurance - Adjustment	OOZDIV	ACCOB	1900 A	1,568,123	1,568,123	1,568,173	1,568,123	2,276,932	2,276,932
Vacation Accrual	002DIV	ACC11	1900 A	6,232	6,232	6,232	6,232	-,,	
				0,634	0,232	0,252	0,232	05 160	95,162
Vacation Accrual	002DIV	ACC11	2830 L		F F70	5 533	5 573	95,162	55,102
Vacation Accrual	015DIA	ACC11	1900 A	5,572	5,572	5,572	5,572	ten men	-
Vacation Accruai	015D(A	ACC11	28301					[89,728]	(89,728)
Worker's Complinsurance Reserve	002DIV	ACC12	1900 A	50,721	50,721	50,721	50,721	17,875	17,875
Worker's Comp insurance Reserve	012DIV	ACC12	1900 A	(32,216)	(32,216)	(32,216)	(32,216)	•	-
Deferred Expense Projects	002DIV	DTE09	2830 L	61,381	61,381	61,331	61,381	(356)	(356)
Deferred Expense Projects	002DIV	DTE09	2820 P		(90)	(388)	[388]		(1,345)
Deferred Gas Costs	002D/V	GCA01	2830					(592,309)	(592,309)
Rabbi Trust - True Up	005DIA	NBP01	1900 A	4,279	4,279	4,279	4,279	-	-
SEBP Adjustment	002DIV	NBP03	1900 A	25,510,036	25,510,036	25,510,036	25,510,035	26,397,972	26,397,972
FAS 106 Adjustment	002DIV	PRB01	2820 P		207,232	519,188	834,373		(245,991)
Restricted Stock Grant Plan	002DIV	NBP05	1900 A	5,319,945	5,319,945	5,319,945	5,319,945	7,061,014	7,061,014
Rabbi Trust	002DIV	NBP06	1900 A	1,999,696	1,999,696	1,999,696	1,999,696	1,650,300	1,650,300
Restricted Stock - MIP	DOZDIV	NBP13	1900 A	4,371,139	4,371,139	4,371,139	4,371,139	5,675,325	5,675,325
Director's Stock Awards	002DIV	NBP16	1900 A	2,956,402	2,956,402	2,956,402	2,956,402	2,843,211	2,843,211
Director's Stock - Temp	002DIV	NBP18	2830 L	(678,829)	(678,829)	(678,829)	(678,829)		-,,
Allowance for Doubtlul Accounts	002DIV	DNTOZ	1900 A	(070,027) Z	2	(575,623)	10/0,023	625,810	625,810
	002DIV	ONTO2	1900 A	18,873	18,873	18,873	18,873	51,621	51,621
Clearing Account - Adjustment	0120/V	ONT03	1900 A 1900 A	18,873	18,873	18,873 Z68	268	264	264
Clearing Account - Adjustment									
Charitable Contribution Carryover	002DIV	ONT04	1900 A	217,029	217,029	217,029	217,029	3,901,046	3,901,046
Charitable Contribution Carryover	012D/V	ONT04	1900 A	15,210	15,210	15,210	15,210	16,325	16,325
Prepayments	002D/V	DNT31	2830 L	(981,754)	(981,754)	(981,754)	[981,754]	(435,312)	(435,312)
Prepayments	012017	ONT31	2830 L	(944,023)	(944,023)	(944,023)	(944,023)	(1,376,000)	(1,376,000)
Stock Option Expense	002DIV	ONT50	1900 A	332,080	332,080	332,080	332,080	327,592	327,592
Federal & State Tax Interest	002DIV	ONT61	2830 L	(411,878)	(411,878)	(411,878)	(411,878)	(87,252)	(87,252)
Intra Period Tax Allocation	002DiV	OTH	1900 A	(G)	(6)	(6)	(6)	-	-
Pension Expense	002DIV	PEN01	2830 L	(14,371,402)	(14,371,402)	(14,371,402)	(14,371,402)	(33,124,191)	(33,124,191)
Pension Expense	002DIV	PEN01	2820 P		(234,775)	389,848	(7,348,730)		{238,318}
FAS 106 Adjustment	002DIV	PR801	1900 A	5,277,353	5,277,353	5,277,353	5,277,353	7,012,097	7,012,097
FAS 106 Adjustment	002DIV	PR601	2820 P		1,248,393	1,584,346	1,752,013		77,747
FAS 106 Adjustment	012DIV	PRB01	1900 A	-	-,		-,,	(834)	(834)
Regulatory Liability - Atmos 109	002DIV	RGLOI	1900 A	9,790	9,790	9,790	9,790	5,022	5,022
HeBererell research restor tes	002011	iii deba	1900 11	31,090,331	32,311,091	33,583,325	26,327,599	24,168,369	23,760,452
Fixed Asset Cost Adjustment Fixed Asset Cost Adjustment	002DIV 012DIV	FXA01 FXA01	2820 P 2820 P	(23,376,953) (40,064,057)	(24,924,534) (40,064,057)	(26,580,944) (40,064,057)	(28,182,941) (40,064,057)	(25,410,639) (37,322,078)	(28,871,903) (37,322,078)
Depreciation Adjustment	002DIV	FXA02	2820 P	3,959,844	3,959,844	3,959,844	3,959,844	1,616,329	379,927
Depreciation Adjustment	012DIV	FXA02	2820 P	30,038,691	30,038,691	30,038,691	30,038,691	26,306,713	26,305,713
Section 481(a) Cushion Gas	002DIV	FXA13	2820 P	556,809	556,809	556,809	556,809	549,284	549,284
Section 481(a) Line Pack Gas	002DIV	FXA14	2820 P	67,557	67,557	67,557	67,557	66,648	66,648
IRS Audit Assessment - Cost	002DIV	FXA15	2820 P	1,874,769	1,874,769	1,874,769	1,874,769	-	-
RS Audit Assessment - Accum	002DIV	FXA16	2820 P	(516,058)	(516,058)	(516,058)	(516,058)	-	-
CWIP	DOZDIV	FXA26	2820 P	204,465	204,465	204,465	204,465	(354,579)	(354,579)
CWIP	012DIV	FXA26	2820 P	(3,583,122)	(3,583,122)	[3,583,122]	(3,583,122)	[15,264,555]	(15,264,555)
SUBTOTAL PLANT RELATED DEFERRED				(30,838,053)	(32,385,616)	(34,042,045)	(35,644,043)	(49,812,877)	(54,510,544)
OTHER TAX EFFECTED ITEMS									
FD - NOL Credit Carryfonward - Utility	D02DIV	TAX02U	1900 A	262,396,156	262,396,156	262,396,156	262,396,156	336,718,783	336,718,783
FD - NOL Credit Carryforward - Non Reg	D02DIV	TAX02NR	1900 A	(194,703,517)	(194,703,517)	(194,703,517)	(194,703,517)	(193,479,559)	(193,479,559)
FD – NOL Credit Carryforward - Utility	002DIV	TAX02U	2820 P		14,949,655	(18,611,183)	3,897,809		20,245,002
FD - NOL Credit Carryforward - Non Reg	OD2DIV	TAXOZNR	2820 P		(2,614,532)	1,475,888	(6,018,047)		(5,139,225)
ST - State Net Operating Loss	002DIV	TAX04	1900 A	-	-	-	-	1	1
FD - FAS 115 Adjustment	002DIV	TAX05	2830 L	(1,516,693)	(2,022,934)	(3,191,535)	(2,660,014)	(3,324,311)	(3,110,269)
FD - Federal Tax on State NOL	002DIV	TAX12	1900 A	-	-	-	-	2	2
FD - FAS 158 Measure Date Change	002DIV	TAX22	1900 A	4,573,142	4,573,142	4,573,142	4,573,142	(61,451)	(61,451)
FD - AMT Minimum Tax Credit	O02DiV	TAX23	1900 A	10,099,286	10,099,286	10,099,286	10,099,285	10,099,287	10,099,286
ST - Enterprise Zone ITC	D02DIV	TAX39	1900 A	-	-	-	484,812	484,812	484,813
FD - Treasury Lock Adjustment-realized	002DIV	TAX40	2830 L	(4,924,691)	(5,110,499)	[5,296,308]	(5,482,112)	(5,591,331)	(5,774,625)
FD - Treasury Lock Adjustment-unrealized	D02DIV	TAX41	2830 L	24,984,957	25,809,166	16,952,749	35,537,544	31,039,561	24,173,628
SUBTOTAL OTHER TAX EFFECTED ITEMS				100,908,640	113,375,923	73,694,678	108,125,059	175,885,794	184,156,386
TOTAL DEFERRED TAX ASSETS / (LIABILITIES)				101,160,918	113,301,398	73,235,956	98,808,615	150,241,286	153,406,303
Deferred Tax Assets - Others			1900	130,781,903	130,781,903	130,781,903	131,266,715	213,525,784	213,525,784
Deferred Tax Liabilities - Plant Related			2820	(30,838,053)	(18,829,733)	(48,684,347)	(42,527,013)	(49,812,877)	(39,812,675)
Deferred Tax Liablitiles - Others			2830	1,217,058	1,349,228	(8,861,600)	10,068,912	(13,471,621)	(20,306,806)
Total									
A1900-28201			A	126,370,845	126,370,845	126,370,845	126,370,845	208,894,344	208,894,344
A 1900-28206			A	4,411,058	4,411,058	4,411,058	4,895,870	4,631,441	4,631,441
A2820-28201			P	(28,270,993)	(16,245,009)	(46,078,855)	[39,442,725]	(46,685,656)	(36,475,635)
A2820-28206			Р	(2,567,060)	(2,584,725)	(2,605,492)	(3,084,288)	(3,127,222)	(3,337,040)
A2830-28201			L	1,143,560	1,249,939	(8,153,631)	9,216,556	(12,571,741)	(18,974,297)
A2830-28206			L	73,508	99,288	(707,969)	852,356	(899,881)	(1,332,509)
TOTAL TAX EFFECTED			-						
				101,160,918	113,301,397	73,235,957	98,808,614	150,241,286	153,406,304

Fiscal 2011 Fiscal 2012 Fiscal 2012 Fiscal 2012 Fiscal 2012 Fiscal 2013

KY DR Q47 (a) 1 & 2

Atmos Energy Corporation Deferred Tax Balances - Kentucky Division - 009DIV CYE 12/31/2012

(ALL NUMBERS ARE TAX EFFECTED)

(ALL NUMBERS AND TAX ET LUTED)				1130012012	130312012	112001 2012	100012012	1130012012	13001 2020
				9/30/2011	12/31/2011	3/31/2012	6/30/2012	9/30/2012	12/31/2012
DEFERRED TAX ASSETS / (LIABILITIES)	CTC	GL ACCT	Туре	Ending	Ending	Ending	Ending	Ending	Ending
				Balance	Balance	Balance	Balance	Balance	Balance
MIP / VPP Accrual	ACC04	1900 A		296,049	296,049	296,049	296,049	47,254	47,254
Vacation Accrual	ACC11	2830 L		0	0	0	0	(59,917)	(59,917)
Worker's Comp Insurance Reserve	ACC12	1900 A		137,412	137,412	137,412	137,412	-	-
Customer Advances	CAP01	1900 A		962,005	962,005	962,005	962,005	1,013,354	1,013,354
DIG on Fixed Assets - WKG	DVA19	1900 A		183,916	183,916	183,916	183,916	-	-
Deferred Gas Costs	GCA01	2830 L		28,411	28,411	28,411	28,411	(61,846)	(61,846)
Over Recoveries of PGA	GCA03	2830 L		(2,126,384)	(2,126,384)	(2,126,384)	(2,126,384)	(1,157,650)	{1,157,650}
SEBP Adjustment	NBP03	1900 A		197,374	197,374	197,374	197,374	-	-
Capitalized Selling Expense	NTE03	1900 A		10,398	10,398	10,398	10,398	6,155	6,155
Allowance for Doubtful Accounts	ONT02	1900 A		47,806	47,806	47,806	47,806	75,974	75,974
Clearing Account - Adjustment	ONT03	1900 A		429	429	429	429	423	423
Charitable Contribution Carryover	ONT04	1900 A		356,611	356,611	356,611	356,611	433,874	433,874
Prepayments	ONT31	2830 L		(66,536)	(66,536)	(66,536)	(66,536)	(71,861)	(71,861)
Rate Case Accrual	ONT32	2830 L		(6,759)	(6,759)	(6,759)	(6,759)	-	-
FAS 106 Adjustment	PRB01	1900 A		983,978	983,978	983,978	983,978	(1,218,005)	(1,218,005)
				1,004,710	1,004,710	1,004,710	1,004,710	(992,245)	(992,245)
Fixed Asset Cost Adjustment	FXA01	2820 P		(47,497,529)	(47,497,529)	(47,497,529)	(47,497,529)	(47,776,114)	(47,776,114)
Depreciation Adjustment	FXA02	2820 P		(10,382,312)	(10,382,312)	(10,382,312)	(10,382,312)	(12,826,587)	{12,826,587}
CWIP	FXA26	2820 P		(221,659)	(221,659)	(221,659)	(221,659)	(470,359)	(470,359)
SUBTOTAL PLANT RELATED DEFERRED				(58,101,500)	(58,101,500)	(58,101,500)	(58,101,500)	(61,073,060)	(61,073,060)
OTHER TAX EFFECTED ITEMS									
ST - State Bonus Depreciation	TAX05	2820 P		0	0	0	0	594,432	594,432
FD - Federal Benefit on State Bonu	TAX11	2820 P		0	0	0	0	(208,051)	(208,051)
SUBTOTAL OTHER TAX EFFECTED ITEMS				0	0	0	0	386,381	386,381
TOTAL DEFERRED TAX ASSETS / (LIABILITIES)				(57,096,790)	(57,096,790)	(57,096,790)	(57,096,790)	(61,678,924)	(61,678,924)
Deferred Tax Assets - Non Plant Related		1900		3,175,978	3,175,978	3,175.978	3,175,978	359,029	359,029
Deferred Tax Liabilities - Plant Related		2820		(58,101,500)	(58,101,500)	(58,101,500)	(58,101,500)	(60,686,679)	(60,686,679)
Deferred Tax Liabilities - Non Plant Related		2830		(2,171,268)	(2,171,268)	(2,171,268)	(2,171,268)	(1,351,274)	(1,351,274)
Total		2000		(2,272,200)	(2)2: 2)2:00)	(2)2) 2)200)	(2,2) 2,200,	(_//	(_///
10 da									
A1900-28201		A		2,911,599	2,911,599	2,911,599	2,911,599	336,406	336,406
A1900-28206		A		264,379	264,379	264,379	264,379	22,624	22,624
A2820-28201		P		(53,264,942)	(53,264,942)	(53,264,942)	(53,264,942)	(57,432,672)	(57,432,672)
A2820-28206		P		(4,836,557)	(4,836,557)	(4,836,557)	(4,836,557)	(3,254,007)	(3,254,007)
A2830-28201		L		{1,990,525}	(1,990,525)	(1,990,525)	(1,990,525)	(1,266,125)	(1,266,125)
A2830-28206		1		(180,743)	(1,550,525)	(180,743)	(180,743)	(85,149)	(85,149)
Deferred income Taxes		L		(57,096,790)	(57,096,790)	(57,096,790)	(57,096,790)	(61,678,925)	(61,678,925)
PAINTAN REALECTORS				131,030,730	107,000,7507	(37,030,730)	(27)2201201	01,000,020	(31)010/2201

Fiscal 2011 Fiscal 2012 Fiscal 2012 Fiscal 2012 Fiscal 2012 Fiscal 2013

KY DR Q47 (a) 1 & 2

Almos Energy Corporation Deferred Tax Balances - Brentwood Division - 091DIV CYE 12/31/2012

(ALL NUMBERS ARE TAX EFFECTED)

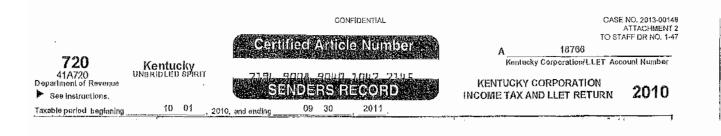
(ALL NUMBERS ARE TAX EFFECTED)			9/30/2011	Fiscal 2012 12/31/2011	3/31/2012	6/30/2012	Piscal 2012 9/30/2012	HISCAL 2013
	CTC	CLACCT T	Endino	Ending	Ending	Ending	Ending	Ending
DEFERRED TAX ASSETS / (LIABILITIES)	CTC	GLACCT Ty	Balance	Balance	Balance	Balance	Balance	Balance
Directors Deferred Bonus	ACC03	1900 A	5,045	5,045	5,045	5,045	-	-
MIP / VPP Accrual	ACC04	1900 A	35,376	35,376	35,376	35,376	247,263	247,263
Accrued Environmental Asset Self Insurance - Adjustment	ACC05 ACC08	2830 L 1900 A	(6,328) 0	(6,328) 0	(6,328) 0	(6,328) 0	3,985	3,985
Vacation Accrual	ACC11	1900 A	(53,879)	(53,879)	(53,879)	(53,879)	3,303	3,303
Vacation Accrual	ACC11	2830 L	(55,675)	(00,010)	(33,613)	(55,575)	30,504	30,504
Worker's Comp Insurance Reserve	ACC12	1900 A	336,999	336,999	336,999	336,999	221,929	221,929
Customer Advances	CAP01	1900 A	(13,150)	(13,150)	(13,150)	(13,150)		
Deferred Expense Projects	DTE09	2830 L	(87,175)	(87,175)	(87,175)	(87,175)		
RAR 91/93 Bond Cost Amortized	DVA05	1900 A	21,414	21,414	21,414	21,414	22,561	22,561
RAR 91/93 Bond Costs Capitalized	DVA06	2830 L	(36,827)	(36,827)	(36,827)	(36,827)	(36,330)	(36,330)
DIG on Fixed Assets	DVA16	1900 A	24,671	24,671	24,671	24,671	-	-
DIG on Fixed Assets - UCG Storage	DVA18	2830 L	{1,187,833}	(1,187,833)	(1,187,833)	(1,187,833)	(1,171,781)	{1,171,781}
RAR 86/90 Lease Expense Amortiz.	DVA26	2830 L	(123.601)	(128,601)	(128,601)	(128,601)	(132,238)	(132,238)
Deferred Gas Costs	GCA01	2830 L	0	0	0	0	(676,175)	(676,175)
Deferred Gas Costs	GCA01	2820 P		(4,174,174)	(2,463,270)	5,894,904		(2,380,195)
Over Recoveries of PGA	GCA03	2830 L 2820 P	0	0	0	0 (4,902,312)		1,180,208
Over Recoveries of PGA	GCA03 ITC02	1900 A	16,987	16,987	16,987	16,987	11,621	11,621
Deferred ITC - UCG Non-utility Deferred ITC - UCG	ITC02	1900 A	6,678	6,678	6,678	6,678	2,124	2,124
SEBP Adjustment	NBP03	1900 A	1,121,850	1,121,850	1,121,850	1,121,850	1,307,522	1,307,522
SEBP Adjustment	NBP03	2820 P	2,221,000	989	2,472	3,955		2,356
UNICAP Section 263A Costs	NTE11	1900 A	969,977	969,977	969,977	969,977	1,356,302	1,356,302
Allowance for Doubtful Accounts	ONT02	1900 A	128,887	128,887	128,887	128,887	188,700	188,700
Allowance for Doubtful Accounts	ONT02	2820 P		115,876	316,669	372,058		51,869
Clearing Account - Adjustment	ONT03	1900 A	972	972	972	972	(387,258)	(387,258)
Clearing Account - Adjustment	ONT03	2820 P						388,215
Charitable Contribution Carryover	ONT04	1900 A	70,096	70,096	70,096	70,096	69,162	69,162
RAR CFWE 1990-1985	ONT06	2830 L	(70,831)	(70,831)	(70,831)	(70,831)	(69,873)	(69,873)
Union Gas - Non Compete	ONT21	1900 A	413,125	413,125	413,125	413,125	407,543	407,543
Palmyra - Non Compete	ONT23	1900 A	14,330	14,330	14,330	14,330	7,067	7,067
Rate Case Accrual	ONT32	2830 L	0	0	σ	0	-	-
Rate Case Accrual	ONT32	2820 P		44,304	122,982	164,186		(581)
WACOG to FIFO Adjustment	ONT52	2830 L	(147,909)	(147,909)	{147,909}	(147,909)	(317,389)	(317,389)
WACOG to FIFO Adjustment	ONT52	2820 P		102,279	(245,855)	(230,369)		(230,381)
Intra Period Tax Allocation	OTH	1900 A	37,055	37,055	37,055	37,055		
intra Period Tax Allocation	OTH	2820 P		406,982	813,964	1,381,385	r 7ra taa	775,524
FAS 106 Adjustment	PRB01	1900 A	9,531,902	9,531,902	9,531,902	9,531,902	5,752,522	5,752,522
FAS 106 Adjustment Regulatory Liablity - UCGC 109	PRB01 RGL04	2820 P 2830 L	(568,459)	(151,698) (568,459)	20,162 (568,459)	(303,794) (568,459)	(510,718)	(116,797) (510,718)
Regulatory Liability - UCGC Rate	RGL04	1900 A	570,351	(566,459) 570,351	570,351	570,351	472,352	472,352
SUBTOTAL NON PLANT RELATED DEFERRED	KGLOS	1500 A	11,004,723	7,349,280	9,571,846	13,384,736	6,799,394	6,469,613
COTOME NORTH ANT RED DEFENSED			11,00 1,710	1,0 (0,200	0,01 aj= 10	10,00 (),00	0,100,000,	0,000,010
Fixed Asset Cost Adjustment	FXA01	2820 P	(3,074,020)	{5,742,850}	(5,773,672)	(7,084,209)	(2,575,535)	(4,872,655)
Depreciation Adjustment	FXA02	2820 P	1,135,790	(1,009,291)	(4,131,634)	(6,866,790)	1,975,656	(1,003,050)
CWIP	FXA26	2820 P	12,541	12,541	12,541	12,541	13,668	13,668
SUBTOTAL PLANT RELATED DEFERRED			(1,925,689)	(6,739,601)	(9,892,765)	(13,938,459)	(586,212)	(5,862,038)
OTHER TAX EFFECTED ITEMS								
ST - State Net Operating Loss	TAX04	1900 /	• •	3,142,249	3,142,249	3,142,249	3,806,488	3,806,488
51 - State Bonus Depreciation	TAX05	2820 I	-,	5,784,289	5,784,289	5,784,289	6,418,669	6,418,669
FD - Federal Benefit on State Bonu	TAX11		(2,024,502)		(2,024,502)	(2,024,502)	(2,246,535)	(2,246,535)
FD - Federal Tax on State NOL	TAX12	1900 /	(1,099,787)		(1,099,787)	(1,099,787)	(1,375,810)	(1,375,810)
SUBTOTAL OTHER TAX EFFECTED ITEMS			5,802,249	5,802,249	5,802,249	5,802,249	6,602,812	6,602,812
TOTAL DEFERRED TAX ASSETS / (LIABILITIES)			14,881,282	6,411,929	5,481,330	5,248,526	12,815,995	7,210,387
Deferred Tay Access Others		1000	45 004 440	15 204 440	15 004 440	15 004 440	12,114,073	12,114,073
Deferred Tax Assets - Others		1900	15,281,148	15,281,148	15,281,148	15,281,148		
Deferred Tax Liabilities - Plant Related		2820	1,834,098	(6,635,256)	(7,565,854)	(7,798,658)	3,585,922	(2,019,685)
Deferred Tax Liabilities - Others Total		2830	(2,233,963)	(2,233,963)	(2,233,963)	(2,233,963)	(2,884,001)	(2,884,001)
A1900-28201		A	11,039,952	11,039,952	11,039,952	11,039,952	8,337,175	8,337,175
A1900-28206		A	4,241,196	4,241,196	4,241,195	4,241,196	3,776,898	3,776,898
A2820-28201		P	(3,789,891)		(12,681,737)	(12,901,958)	(2,784,133)	(8,159,373)
A2820-28206		P	5,623,988	5,166,185	5,115,883	5,103,299	6,370,055	6,139,688
A2830-28201		L	(2,048,001)		(2,048,001)	(2,048,001)	(1,771,593)	(1,771,593)
A2830-28206 Deferred Income Taxes		L	(185,962) 14,881,282	(185,962) 6,411,929	(185,962) 5,481,331	(185,962) 5,248,526	(1,112,407) 12,815,995	(1,112,407) 7,210,387
Service income taxes			14,001,282	0,411,929	5,461,551	3,240,320	225620733	/210,36/

KY DR Q47 (a) 3

Atmos Energy Corporation Federal income taxes - operating CYE 12/31/2012

GL ACCT ______ 4091

Grand Total		4,950,447	4.031.761	{28.452.535}	1,431,977	503.679	6.031.542	846.798	898.989	76,254,066	499.729	1.463.638	8.988.411	77,448,504
50 Total		4,519,078	3,528,404	1,209,216	1,038,753	32,712	(418,208)	378,185	120,896	27,809,186	828,544	1,724,431	(1,327,101)	39,444,096
50	091 DIV	4,519,078	3,528,404	1,209,216	1,038,753	32,712	(418,208)	378,185	120,896	27,041,214	828,544	1,724,431	(1,327,101)	38,676,123
50	009 DIV									767,973				767,973
10 Total		431,369	503,357	(29,661,750)	393,224	470,967	6,449,750	468,614	778,093	48,444,880	(328,815)	(260,793)	10,315,512	38,004,408
10	012 DIV				_					21,891,178				21,891,178
Company 10	Service 002 DIV	Jan-12 431,369	Feb-12 503,357	Mar-12 (29,661,750)	Apr-12 393,224	May-12 470,967	Jun-12 6,449,750	Jul-12 468,614	Aug-12 778,093	Sep-12 26,553,701	Oct-12 (328,815)	Nov-12 {260,793}	Dec-12 10,315,512	Grand Total 16,113,229



CONFIDENTIAL

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Form 1120 Department of the Tressury Internel Revenue Service	U.S. Corporation Income Tax Return For calendar year 2010 or tax year beginning 10 01, 2010, ending 09 30 See separate instructions.	, 20 11	OMB No. 1545-0123
A Check If: 1a Consolidated return (altach Forth 651), b Hermonilin consoli- dated return, 4 Fortonal holding co. bulach Coh. PHI 3 Parsonal sortice corp. (see instructions)X	Print Neme, Number, street, and room or suite no. if a P,O. box, see instructions. Or ATMOS ENERGY CORPORATION, INC. AND SUBSIDIARIES type P.O. BOX 660206 DALLAS TX 75265-0205	75-174324 C Date Incorr 02 06 D Total asset	

CONFIDENTIAL

For Paperwork Reduction Act Notice, see separate Instructions. ERF 0

Kentucky Franchise Fee Payment Amounts by City Jan-Dec 2012

City	Basis for FF	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jui-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total by City
Adairville	Revenue	683. 9 7			862.75			237.69			261.51			2,045.93
Auburn	Revenue	726.66			1,407.04			377.17			249.72			2,760.59
Beaver Dam	Revenue	2,499.92			4,530.51			1,760.07			1,376.00			10,166.50
Bowling Green	Revenue	38,603.15			63,340.65			23,281.73			17,943.53			143,169.06
Burgin	Revenue	351.37			823.13			273.64		,	141.42			1,589.56
Cadiz	Revenue	1.919.71			2,803,61			919.80			870.05			6,513.17
Calhoun	Revenue	513.14			1,102.44			293.05			215.31			2,123.93
Calvert City	Meter		253.40		.,									253,40
Campbelisville	Revenue	6,767.40	200110		11,138.02			3,564,68			2,577.64			24,047.74
Cave City	Revenue	1,260,14			1.849.90			670.36			527.33			4,307.73
Central City	Meter	1,200.14			1,040.00			010.00			02,100		561.05	561.05
Cloverport	Revenue	438.04			1,037.10			326.14			194.13		001.00	1,995.42
Crofton	Revenue	438.04			696.58			216.49			148.55			1,538.72
											542.66			5,245.64
		1,477.76			2,474.03			751.19	04.50		342.00			
Dixon	Meter	000000			4 0.0 - 40				64.50		010.00			64.50
Earlington	Revenue	926.00			1,607.46			388.09			246.28	0 - 10		3,167.84
Eddyville	Meter											67.40		67.40
Eikton	Revenue	1,467.12			2,578.05			752.59			583.32			5,381.07
Fordsville	Meter												70.50	70.50
Franklin	Revenue	5,599.39			10,489.11			3,715.24			2,653.64			22,457.38
Fredonia	Revenue	223,26			525.98			158.86			106.04			1,014.13
Glasgow	Revenue	23,974.45			46,718.62			16,744.74			11,907.72			99,345.53
Grand Rivers	One Time								1,067.50					1,067.50
Greensburg	Revenue	1,367.14			2,744.65			795.59			575.15			5,482.53
Greenville	Revenue	2,834.57			5,086.25			1,563.00			1,100.20			10,584.02
Hanson	Meter										86.85			66.85
HardInsburg	Revenue	2,063.71			2,508.03			880.40			657.32			6,109.46
Harrodsburg	Revenue	14,540.50			25,171.03			7,810.65			5,674.41			53,196.58
Hartford	Revenue	1,756.58			3.618.69			1,119.74			746.67			7,241.68
Hawesville	Revenue	568.98			1,302.02			472.02			306.09			2,649.11
Hopkinsville	Revenue	18,308.87			35,052.13			12.052.10			9,459.32			74,872.42
Horse Cave	Revenue	2,291.96			3,152.76			1,854.17			1,582.64			8,881.52
Hustonville	Révenué	206.48			256.75			77.27			54.14			594.64
	Revenue	200.48			1,425.01			420.35			280.65			3,125,58
Junction City						10.057.00								
Lancaster	Revenue	1,665.92			6,114.55	(3,057.28)		927.25			648.78			6,299.22
Lawrenceburg	Revenue	7,092.52			14,456.18			4,604.76			3,040.41			29,193.87
Lebanon	Revenue	4.468.89			7,357.56			2,572.58			1,533.52			15,932.55
Livermore	Revenue	1,063.14			2,592.28			803.15			558.26			5,016.83
Madisonville	Revenue	14,912.91			27,196.22			7,812.73			5,379.93			55,301.79
Marion	Revenue	1,771.31			2,994.84			874.18			631.40			6,271.74
Mayfield	Revenue	20,950.50			36,376.34			10,218.91			7,469.01			75,014.76
Mortons Gap	Meter		94.50											94.50
Munfordville	Meter								187.20					187.20
Nortonville	Meter		145.25											145,25
Oakland	Revenue	180.43			217.92			58.44			46.07			502.86
Owensboro	Revenue	90,637.07			143,420.69			48,069.93			39,738.15			321,865.84
Park City	Meter	60.90											58.45	119,35
Perryville	Revenue	580.90			764.06			231.49			152.02			1,728.46
Powderly	Meter											55.75		55.75
Princeton	Revenue	4,815.80			8,449.50			2,560.85			1,799.36			17,625,51
Russeliville	Revenue	7,464.61			12,414.49			3.875.87			2,857.04			26,612.02
Sacramento	Revenue	260.68			373.24			112.00			81.00			826.92
Sebree		260.66			1,360.24			426.56			263.23			2,605.13
	Revenue													
Smith's Grove	Revenue	603.37			790.13			246.93			186.20			1,826.63
Springfield	Revenue	2,454.62			4,313.92			1,550.95			1,136.36			9,455.84
Stanford	Revenue	4,902.41			6,630.32			1,977.36			1,561.51			15,071.60
Whitesville	Revenue	724.68			1,154.57			371.87			301.48			2,552.60
Wingo	Revenue Meter	724.68		66.60	1,154.57			371.87			301.48			66.60
	Revenue	724.68	493.15	66.60	1,154.57	(3,057.28)		371.87	34.75		128,432.01	123.15	690.00	

Atmos Energy Corporation Analysis of Other Operating Taxes 12 Months Ended December 31, 2012

Line			Charged to	Amounts		
No.	Item	Charged Expense	Construction	Accrued	Amount Paid	Notes
1	Kentucky Retail (a) State Income (b)Franchise Fees (c)AdValorem	\$ (228,779) 73,692 3,219,912		3,762,662 1,016,627 3,264,000	-0- 1,106,166 4,045,768	Income Tax Accural and Amount Paid is record in C010 not at rate division level The Amount Paid includes the discounts taken for each applicable city.
	(d) Payroll Taxes (e)Other Taxes Sales Tax KY School Tax Sales Tax Audit WKG Hwy	330,528 (14,893)		(3,228) 2,178,938 3,411,158	16.747 2,192,609 3,477,278 1,698	The Amount Paid includes the discounts taken for vendor's compensation.
2	Total Retail [L1(a) thru L1(e)]	\$ 3,380,459				-
3	Other Jurisdictions Total per Books (L2 and L3)	466,656 \$ 3,847,116		142,930		Total of Divisions 002, 012, & 091 Detail on following pages

Atmos Energy Corporation

Schedule 47(b)

Case No. 2013-00148 Analysis of Other Operating Taxes 12 Months Ended December 31, 2012

		Charged	Charged to	Amounts	
Line No.	Item	Expense	Construction	Accrued	Amount Paid
1	Franchise Fees				
2	AdValorem	720,000	-	720,000	524,992
3	KY Use Tax			71,358	71,358
4	Payroll Tax	3,025,198	290,540	79,854	3,506,748
5					
6	Allocation	5.33%			
7					
8	Allocated to KY	199,788.42	15,498.95	42,668.37	215,074.09

Atmos Energy Corporation

Schedule 47(b)

Case No. 2013-00148 Analysis of Other Operating Taxes 12 Months Ended December 31, 2012

Line No.	ltem	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid
1	Franchise Fees				
2	AdValorem	864,000	-	864,000	441,257
3	Other Taxes				
4	Payroll Tax	1,987,765	405,865	46,813	18,511
5					
6	Allocation	5.61%			
7					
8	Allocated to KY	159,959.16	22,765.50	51,088.65	25,788.96

CASE NO. 2013-00148 ATTACHMENT 4 TO STAFF DR NO. 1-47

Atmos Energy Corporation

Schedule 47(b)

Case No. 2013-00148 Analysis of Other Operating Taxes 12 Months Ended December 31, 2012

Line No.	ltem	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid
1	Franchise Fees				
2	AdValorem	120,000	-	120,000	46,327
3	Other Taxes				
4	Payroll Tax	138,528	328,512	(1,089)	2,213,970
5					
6	Allocation	41.35%			
7					
8	Allocated to KY	106,908.80	135,849.10	49,173.06	934,697.79

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-48 Page 1 of 1

REQUEST:

Provide the following information with regard to uncollectible accounts for the three most recent calendar years for gas operations:

- a. Reserve account balance at the beginning of the year;
- b. Charges to reserve account (accounts charged off);
- c. Credits to reserve account;
- d. Current year provision;
- e. Reserve account balance at the end of the year; and
- f. Percent of provision to total revenue.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-48_Att1 - KY Bad Debt Rollforward as of CY10 to CY12.pdf, 1 Page.

Respondent: Jason Schneider

Atmos Energy Corporation - Kentucky Uncollectible Accounts Expense CY2010 to CY2012

Kentucky	(Division 09)			Collection of			% of Provision for	
Line No.	Twelve Months Ending	Beginning Balance	Accounts Written-Off	Accounts Written-Off	Provision for Uncollectibles	Ending Balance	Uncollectibles to Operating Revenue	Operating Revenue
1	December 31, 2010	(1,189,120)	821,541	(897,104)	528,867	(735,815)	-0.38%	139,976,616
2	December 31, 2011	(735,815)	628,321	(506,413)	361,489	(252,417)	-0.27%	132,064,144
3	December 31, 2012	(252,417)	531,616	(390,274)	(224,120)	(335,195)	0.19%	116,762,656

* Please note that an entry is done each September to book the annual allowance reallocation. In Sep-10 & Sep-11, an entry was booked to decrease the overall allowance, resulting in a negative provision for uncollectibles amount.

Manufacture (D. C. C. C.

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-49 Page 1 of 1

REQUEST:

Provide Atmos's written policies on the compensation of outside attorneys, auditors, consultants, and all other professional-service providers. Include a schedule of fees, per diems, and other compensation in effect during the base period. Include all agreements, contracts, memoranda of understanding, and any other documentation that explains the nature and type of reimbursement paid for professional services. Indicate if any changes have occurred since the test year of Atmos's last gas rate case, the effective date of these changes, and the reason for these changes.

RESPONSE:

The Company does not maintain any written policy on the compensation of outside attorneys, auditors, consultants or other professional service providers. Instead, the Company's practice is to retain the services of outside professional providers on an asneeded basis at a negotiated rate. Also, please see Attachment 1 and Attachment 2 for outside consultant contracts with Paul Raab and Dr. James Vander Weide, respectively. Please see Attachment 3, Attachment 4 and Attachment 5 for the consultant agreements with Dane Watson.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-49_Att1 - Raab KY Agreement.pdf, 5 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-49_Att2 - Vander Weide KY Agreement.pdf, 6 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-49_Att3 - Watson KY Direct Agreement.pdf, 3 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-49_Att4 - Watson KY Mid-States GO Agreement.pdf, 3 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_1-49_Att5 - Watson SSU Agreement.pdf, 2 Page.

Respondent: Mark Martin

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INDEPENDENT CONTRACTOR AGREEMENT

THIS INDEPENDENT CONTRACTOR AGREEMENT ("Agreement") is made and entered into as of the 19th day of March, 2013 by and between ATMOS ENERGY CORPORATION, a Texas and Virginia corporation ("Company"), and ENERGY TOOLS, LLC, a Maryland limited liability company ("Contractor").

WITNESSETH:

1. Engagement and Scope of Services. For and in consideration of the payment by Company to Contractor, Contractor covenants and agrees to do, provide and perform services in the form of providing expert testimony concerning class cost of service in connection with the Company's impending utility rate case in the Commonwealth of Kentucky for Company's Kentucky/Mid-States Division. A description of the services to be provided (the "Services") by Contractor to Company is more particularly set out in the attached Exhibit "A" which is incorporated herein by reference as if set out in full and at length. Contractor shall perform the Services in a good and workmanlike manner, with due diligence, to the satisfaction of Company, pursuant to the terms and conditions of this Agreement.

2. <u>Term.</u> This Agreement is for a term of six months commencing on the date hereof and shall continue thereafter from month-to-month unless and until terminated by either party upon at least thirty (30) days' prior written notice to the other party. This Agreement is also subject to earlier termination as hereinafter provided.

3. <u>Compensation</u>. In consideration for Contractor's performance of the Services during the term of this Agreement, Company agrees to pay to Contractor based upon the rates and terms set forth in Exhibit "A" attached hereto. If Company shall request additional services from Contractor that are not included within the Services, then Company shall pay Contractor for any such additional services at Contractor's then effective standard rates for such work or as otherwise agreed upon in writing by Contractor and Company. Contractor understands, acknowledges and agrees that Contractor is not entitled to any benefits under any Company benefit plan and that the payments received pursuant to this Agreement are Contactor's sole compensation regardless of what employment classification or reclassification Contractor may occupy in the future.

4. <u>Independent Contractor</u>. Contractor is customarily engaged in an independently established trade, occupation or business in the type or services performable hereunder. Contractor, in carrying out the terms of this Agreement, is acting independently and is an independent contractor.

5. <u>Personnel.</u> All personnel supplied or used by Contractor shall be deemed employees or subcontractors of Contractor and will not be considered employees, agents or subcontractors of Company for any purpose whatsoever. Contractor assumes full responsibility for the actions of all such personnel while performing services under this Agreement and for payment of their compensation, withholding of income taxes, payment and withholding of social security and other payroll taxes, worker's compensation, disability benefits and the like to the extent applicable to the personnel involved.

6. <u>Taxes.</u> Contractor shall be responsible for the withholding and/or payment as required by law, of any and all federal, state and local taxes imposed on it because of the performance of services hereunder. Further, Contractor shall comply with all federal, state and local benefit laws applicable to it, if any, including, but not limited to, the making of contributions and/or deductions for social security, worker's compensation, and unemployment tax. Contractor shall also obtain any necessary employer tax identification number from the Internal Revenue Service.

7. <u>Indemnification.</u>

(a) Contractor agrees to indemnify and hold harmless Company, its corporate affiliates, officers, directors and any employee or agent thereof (each of the foregoing being hereinafter referred to individually as "Indemnified Party") against all losses and liabilities arising out of or resulting from any injuries or death to persons or damage to property or theft of property negligently or intentionally occurring in connection with the performance of services under this Agreement.

(b) Contractor's obligation to indemnity any Indemnified Party will survive the expiration or termination of this Agreement by either party for any reason.

8. <u>Insurance.</u> While this Agreement is in effect and during any renewals Contractor shall, if required by Company, maintain comprehensive general liability insurance and, if the use of automobiles is required, comprehensive automobile liability insurance, with limits for bodily injury, including death, on account of any one occurrence, and for each occurrence of property damage in such amounts as Company may reasonably prescribe. If applicable, Contract shall procure and maintain throughout the term of this Agreement worker's compensation insurance as prescribed by the State in which the Services are performed.

9. <u>Termination of Agreement.</u> This Agreement shall cease and terminate upon the earliest to occur of the following events: (i) the termination of this Agreement as set forth in Section 2 above; or (ii) Contractor's failure to perform any of its obligations hereunder and the continuation of such failure for a period of five (5) days after written notice of such failure is given to Contractor by Company. Any termination under this Section 9 shall not be deemed to be a waiver by Company of any of the Company's rights or remedies otherwise available to Company at law, in equity, or otherwise.

10. <u>Miscellaneous.</u>

(a) Any notice required or permitted by this Agreement shall be in writing and shall be sufficient if delivered by hand or mailed through the U.S. Postal System by registered or certified mail, return receipt requested, postage prepaid, to the following address:

If to Company:

Atmos Energy Corporation 5430 LBJ Freeway, Suite 1800 Dallas, Texas 75240 Attn: Doug Walther

If to Contractor:

Energy Tools, LLC 5313 Portsmouth Road Bethesda, Maryland 20816 Attn: Paul Raab

Notice shall be deemed given upon actual receipt of hand delivery or within three days from the date notice is mailed by registered or certified mail pursuant to this section. Any notice may be waived in writing by the party entitled to receive it. A party may change the address to which notice is to be delivered by giving notice to the other party as provided therein.

(b) No waiver by any party hereto of any provision hereof shall be deemed to have been made unless expressed in writing and signed by such party. The waiver by either party hereto of a breach of any term or provision of this Agreement shall not operate or be construed as a waiver of a subsequent breach of the same provision by either party or of the breach of any other term or provision of this Agreement.

(c) THIS AGREEMENT IS ENTERED INTO PURSUANT TO AND SHALL BE GOVERNED BY THE LAWS OF THE STATE OF TEXAS.

(d) Should it become necessary for either party to enforce the terms of this Agreement by resorting to an action at law or equity, the prevailing party shall be entitled to recover all costs incurred in connection therewith, including a reasonable attorney's fees.

(e) The parties hereto may amend and supplement this Agreement only by an instrument in writing that is signed by both of the parties hereto.

(f) Contractor may not assign any of its rights or delegate any of its duties under this Agreement without the prior written consent of Company.

- 3 -

(g) This Agreement contains the entire understanding between the parties and supersedes any prior understandings or written or oral agreements between them respecting the subject matters contained therein.

(11) <u>Workers Compensation</u>. CONTRACTOR UNDERSTANDS AND ACKNOWLEDGES THAT CONTRACTOR IS NOT ENTITLED TO WORKERS COMPENSATION BENEFITS FROM COMPANY AND THAT CONTRACTOR IS OBLIGATED TO PAY FEDERAL AND STATE INCOME TAX ON ANY MONEYS EARNED PURSUANT TO THIS AGREEMENT.

IN WITNESS WHEREOF, the parties hereto have executed this Independent Contractor Agreement as of the date first written above.

ATMOS ENERGY CORPORATION

Energy Tools, LLC

By: Pres Reviewed by Atmos Legal Dept: ASP

By: Develloul

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 1-49

EXHIBIT "A"

Description of Services and Compensation

Contractor will review past rate case testimony and orders for the Company, analyze the risks and prospects of the Company and provide analysis and expert testimony concerning class cost of service in connection with the Company's upcoming filings in the Commonwealth of Kentucky for the Company's Kentucky/Mid-States Division. This analysis will be presented to the Company in the form of testimony suitable for filing. The hourly rate for Paul Raab is \$295.

The amount of time set forth above is an estimate only and payment will be made for actual time billed. In the event Contractor is required to provide additional written testimony (rebuttal or otherwise), live testimony at depositions or hearings, or assist in responding to discovery, actual time will be billed at the hourly rate indicated above. In addition, Contractor will be reimbursed for reasonable out-ofpocket costs in connection with travel, meals, lodging, mileage and other customary expenses.

INDEPENDENT CONTRACTOR AGREEMENT

THIS INDEPENDENT CONTRACTOR AGREEMENT ("Agreement") is made and entered into as of the 19th day of March, 2013 by and between ATMOS ENERGY CORPORATION, a Texas and Virginia corporation ("Company"), and DR. JAMES VANDER WEIDE, PH.D ("Contractor").

WITNESSETH:

1. Engagement and Scope of Services. For and in consideration of the payment by Company to Contractor, Contractor covenants and agrees to do, provide and perform services in the form of providing expert testimony concerning cost of capital, an appropriate rate of return on equity and overall return in connection with the Company's impending utility rate case in the Commonwealth of Kentucky for Company's Kentucky/Mid-States Division. A description of the services to be provided (the "Services") by Contractor to Company is more particularly set out in the attached Exhibit "A" which is incorporated herein by reference as if set out in full and at length. Contractor shall perform the Services in a good and workmanlike manner, with due diligence, to the satisfaction of Company, pursuant to the terms and conditions of this Agreement.

2. <u>Term.</u> This Agreement is for a term of six months commencing on the date hereof and shall continue thereafter from month-to-month unless and until terminated by either party upon at least thirty (30) days' prior written notice to the other party. This Agreement is also subject to earlier termination as hereinafter provided.

3. <u>Compensation</u>. In consideration for Contractor's performance of the Services during the term of this Agreement, Company agrees to pay to Contractor based upon the rates and terms set forth in Exhibit "A" attached hereto. If Company shall request additional services from Contractor that are not included within the Services, then Company shall pay Contractor for any such additional services at Contractor's then effective standard rates for such work or as otherwise agreed upon in writing by Contractor and Company. Contractor understands, acknowledges and agrees that Contractor is not entitled to any benefits under any Company benefit plan and that the payments received pursuant to this Agreement are Contractor's sole compensation regardless of what employment classification or reclassification Contractor may occupy in the future.

4. <u>Independent Contractor</u>. Contractor is customarily engaged in an independently established trade, occupation or business in the type $0 \pm f$ services performable hereunder. Contractor, in carrying out the terms of this Agreement, is acting independently and is an independent contractor.

5. <u>Personnel.</u> All personnel supplied or used by Contractor shall be deemed employees or subcontractors of Contractor and will not be considered employees, agents or subcontractors of Company for any purpose whatsoever. Contractor assumes full responsibility for the actions of all such personnel while performing services under this Agreement and for payment of their compensation, withholding of income taxes, payment and withholding of social security and other payroll taxes, worker's compensation, disability benefits and the like to the extent applicable to the personnel involved.

6. <u>Taxes.</u> Contractor shall be responsible for the withholding and/or payment as required by law, of any and all federal, state and local taxes imposed on it because of the performance of services hereunder. Further, Contractor shall comply with all federal, state and local benefit laws applicable to it, if any, including, but not limited to, the making of contributions and/or deductions for social security, worker's compensation, and unemployment tax. Contractor shall also obtain any necessary employer tax identification number from the Internal Revenue Service.

7. <u>Indemnification.</u>

(a) Contractor agrees to indemnify and hold harmless Company, its corporate affiliates, officers, directors and any employee or agent thereof (each of the foregoing being hereinafter referred to individually as "Indemnified Party") against all losses and liabilities arising out of or resulting from any injuries or death to persons or damage to property or theft of property negligently or intentionally occurring in connection with the performance of services under this Agreement.

(b) Contractor's obligation to indemnifty any Indemnified Party will survive the expiration or termination of this Agreement by either party for any reason.

8. <u>Insurance.</u> While this Agreement is in effect and during any renewals Contractor shall, if required by Company, maintain comprehensive general liability insurance and, if the use of automobiles is required, comprehensive automobile liability insurance, with limits for bodily injury, including death, on account of any one occurrence, and for each occurrence of property damage in such amounts as Company may reasonably prescribe. If applicable, Contractor shall procure and maintain throughout the term of this Agreement worker's compensation insurance as prescribed by the State in which the Services are performed.

9. <u>Termination of Agreement.</u> This Agreement shall cease and terminate upon the earliest to occur of the following events: (i) the termination of this Agreement as set forth in Section 2 above; or (ii) Contractor's failure to perform any of its obligations hereunder and the continuation of such failure for a period of five (5) days after written notice of such failure is given to Contractor by Company. Any termination under this Section 9 shall not be deemed to be a waiver by Company of any of the Company's rights or remedies otherwise available to Company at law, in equity, or otherwise. 10. <u>Miscellaneous.</u>

(a) Any notice required or permitted by this Agreement shall be in writing and shall be sufficient if delivered by hand or mailed through the U.S. Postal System by registered or certified mail, return receipt requested, postage prepaid, to the following address:

If to Company:

Atmos Energy Corporation 5430 LBJ Freeway, Suite 1800 Dallas, Texas 75240 Attn: Doug Walther

If to Contractor:

Dr. James H. Vander Weide, Ph.D 3606 Stoneybrook Drive Durham, North Carolina 27705

Notice shall be deemed given upon actual receipt of hand delivery or within three days from the date notice is mailed by registered or certified mail pursuant to this section. Any notice may be waived in writing by the party entitled to receive it. A party may change the address to which notice is to be delivered by giving notice to the other party as provided therein.

(b) No waiver by any party hereto of any provision hereof shall be deemed to have been made unless expressed in writing and signed by such party. The waiver by either party hereto of a breach of any term or provision of this Agreement shall not operate or be construed as a waiver of a subsequent breach of the same provision by either party or of the breach of any other term or provision of this Agreement.

(c) THIS AGREEMENT IS ENTERED INTO PURSUANT TO AND SHALL BE GOVERNED BY THE LAWS OF THE STATE OF TEXAS.

(d) Should it become necessary for either party to enforce the terms of this Agreement by resorting to an action at law or equity, the prevailing party shall be entitled to recover all costs incurred in connection therewith, including a reasonable attorney's fees.

(e) The parties hereto may amend and supplement this Agreement only by an instrument in writing that is signed by both of the parties hereto.

(f) Contractor may not assign any of its rights or delegate any of its duties under this Agreement without the prior written consent of Company.

(g) This Agreement contains the entire understanding between the parties and supersedes any prior understandings or written or oral agreements between them respecting the subject matters contained therein.

Workers Compensation. CONTRACTOR UNDERSTANDS AND (11) ACKNOWLEDGES THAT CONTRACTOR IS NOT ENTITLED TO WORKERS COMPENSATION BENEFITS FROM COMPANY AND THAT CONTRACTOR IS OBLIGATED TO PAY FEDERAL AND STATE INCOME TAX ON ANY MONEYS EARNED PURSUANT TO THIS AGREEMENT.

IN WITNESS WHEREOF, the parties hereto have executed this Independent Contractor Agreement as of the date first written above.

ATMOS ENERGY CORPORATION

DR. JAMES VANDER WEIDE, PH.D

By:_____ By:_____

EXHIBIT "A"

Description of Services and Compensation

Description	Hours
Review applicable prior rate case testimony, cross-examination and	Total estimated
findings and orders	hours - 35-36
Research and review information for Company and proxy group	
Perform DCF, CAPM and risk premium analyses	
Prepare direct written testimony on cost of capital, return on equity	
and overall return, together with supporting schedules, exhibits, etc.	
Consult with Company and redrafting of testimony as necessary	
Rate per hour - \$425	\$15,000

The amount of time set forth above is an estimate only and payment will be made for actual time billed. In the event Contractor is required to provide additional written testimony (rebuttal or otherwise), live testimony at depositions or hearings, or assist in responding to discovery, actual time will be billed at the hourly rate indicated above. In addition, Contractor will be reimbursed for reasonable out-ofpocket costs in connection with travel, meals, lodging, mileage and other customary expenses. (g) This Agreement contains the entire understanding between the parties and supersedes any prior understandings or written or oral agreements between them respecting the subject matters contained therein.

(11) <u>Workers Compensation.</u> CONTRACTOR UNDERSTANDS AND ACKNOWLEDGES THAT CONTRACTOR IS NOT ENTITLED TO WORKERS COMPENSATION BENEFITS FROM COMPANY AND THAT CONTRACTOR IS OBLIGATED TO PAY FEDERAL AND STATE INCOME TAX ON ANY MONEYS EARNED PURSUANT TO THIS AGREEMENT.

IN WITNESS WHEREOF, the parties hereto have executed this Independent Contractor Agreement as of the date first written above.

ATMOS ENERGY CORPORATION	DR. JAMES VANDER WEIDE, PH.D
Ву:	By: Jame Vander Weeder, PH.D



February 28, 2013

PRIVILEGED & CONFIDENTIAL

Mr. Thomas Petersen Atmos Energy Corporation 5420 LBJ Freeway, Ste 1600 Dallas, TX 75240

Re: Engagement of Atmos Energy Kentucky Direct Depreciation Study

Dear Tom:

UNDERSTANDING OF ROLE

This letter sets forth the agreement between *Atmos Energy Corporation* (the "Company") and Alliance Consulting Group ("Alliance"), whereby Alliance personnel will provide to the Company the services described herein. We understand that such services are being requested by the Company in the above-entitled matter and related matters.

We understand that the work product and files of the Expert Witness may be subject to discovery; however, until such materials are subpoenaed, they will be maintained by us as confidential in accordance with the terms hereof. It is agreed that those materials and all other working papers and other documents prepared or received by us pursuant to this engagement will not be disclosed by us to third parties without the Company's consent, except as may be required by law, regulation, or judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation arising hereunder.

Alliance is prepared to provide develop depreciation rates for the Company's Kentucky Direct assets and support the resulting study in a potential upcoming filing with the Kentucky Public Service Commission. The specific procedures to be performed by Alliance will be established based on discussions with you as the engagement progresses and additional information is obtained during the course of the engagement. Alliance is also prepared to consider providing mutually agreeable assistance in any other areas that may be identified during the course of this engagement.

ENGAGEMENT STAFFING AND FEES

I will participate as Engagement Partner, maintaining overall responsibility for the engagement on behalf of Alliance. I will serve as the Expert Witness as necessary and will be actively involved in the performance of the engagement and will use such other staff for assistance as deemed necessary after consultation with the Company. Technical support may also be provided by other professionals who will be identified during the course of the engagement. 2-22-13 Atmos Bnergy Kentucky Direct Page 2

We bill on a time and expense basis, with our fees determined by the tasks required and the related time spent. We endeavor to use staff in the most cost-effective manner, given the complexity of the particular activities required. The estimated professional fees for preparing the depreciation study are \$30,000 to \$40,000. The following table provides a summary of the range of our hourly billing rates by classification of personnel:

Personnel Classification	Hourly Billing Rates
Partner	\$250
Senior Consultant	\$175
Consultant	\$100
Admin	\$50

In addition to professional fees, our hills will include a 2% fee on professional services for out-of-pocket expenses, such as charges for secretarial services, telephone, computer usage, travel, messengers, and photocopying. Expenses will be billed at cost. The Company will provide offices and facilities for necessary staff during the engagement. Invoices will be presented monthly and are due upon presentation. Additionally, Alliance uses the PowerPlan Depreciation software that requires a royalty fee to be recovered from clients for our use of the PowerPlan software on their behalf. That cost will be \$1,000 for the project.

Beyond the scope of the depreciation study preparation, Alliance will be compensated for any time and expenses that we may incur in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of Alliance's performance of these services.

* * * * *

This engagement letter constitutes the entire agreement among the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings among the parties, whether written or oral, with respect to the subject matter hereof.

If the foregoing represents your agreement, please sign this letter in the space provided and return it to me. We appreciate the opportunity to work for you and look forward to your prompt response.

Very truly yours,

Alliance Consulting Group

By: Dane A. Watson

Dane A. Watson - Engagement Partner - Alliance Consulting Group

CASE NO. 2013-00148 ATTACHMENT 3 TO STAFF DR NO. 1-49

2-22-13 Atmos Energy Kentucky Direct Page 3

Accepted by Usir By: wia ton Title: Date: March 18, 2013



February 28, 2013

PRIVILEGED & CONFIDENTIAL

Mr. Thomas Petersen Atmos Energy Corporation 5420 LBJ Freeway, Ste 1600 Dallas, TX 75240

Re: Engagement of Atmos Energy Kontucky Mid-States General Office Depreciation Study

Dear Tom:

UNDERSTANDING OF ROLE

This letter sets forth the agreement between *Atmos Energy Corporation* (the "Company") and Alliance Consulting Group ("Alliance"), whereby Alliance personnel will provide to the Company the services described herein. We understand that such services are being requested by the Company in the above-entitled matter and related matters.

We understand that the work product and files of the Expert Witness may be subject to discovery; however, until such materials are subpoended, they will be maintained by us as confidential in accordance with the terms hereof. It is agreed that those materials and all other working papers and other documents prepared or received by us pursuant to this engagement will not be disclosed by us to third parties without the Company's consent, except as may be required by law, regulation, or judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation arising hereunder.

Alliance is prepared to provide develop depreciation rates for the Company's Kentucky Mid-States General Office assets and support the resulting study in a potential upcoming filing with the Kentucky Public Service Commission. The specific procedures to be performed by Alliance will be established based on discussions with you as the engagement progresses and additional information is obtained during the course of the engagement. Alliance is also prepared to consider providing mutually agreeable assistance in any other areas that may be identified during the course of this engagement.

ENGAGEMENT STAFFING AND FEES

I will participate as Engagement Partner, maintaining overall responsibility for the engagement on behalf of Alliance. I will serve as the Expert Witness as necessary and will be actively involved in the performance of the engagement and will use such other staff for assistance as deemed necessary after consultation with the Company. Technical support may also be provided by other professionals who will be identified during the course of the engagement. 2-22-13 Atmos Energy Mid States General Office Page 2

We bill on a time and expense basis, with our fees determined by the tasks required and the related time spent. We endeavor to use staff in the most cost-effective manner, given the complexity of the particular activities required. The estimated professional fees for preparing the depreciation study are \$20,000 to \$30,000. The following table provides a summary of the range of our hourly billing rates by classification of personnel:

Personnel Classification	Hourly Billing Rates
Partner	\$250
Senior Consultant	\$175
Consultant	\$100
Admin	\$50

In addition to professional fees, our bills will include a 2% fee on professional services for out-of-pocket expenses, such as charges for secretarial services, telephone, computer usage, travel, messengers, and photocopying. Expenses will be billed at cost. The Company will provide offices and facilities for necessary staff during the engagement. Invoices will be presented monthly and are due upon presentation. Additionally, Alliance uses the PowerPlan Depreciation software that requires a royalty fee to be recovered from clients for our use of the PowerPlan software on their behalf. That cost will be \$1,000 for the project.

Beyond the scope of the depreciation study preparation, Alliance will be compensated for any time and expenses that we may incur in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of Alliance's performance of these services.

* * + + *

This engagement letter constitutes the entire agreement among the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings among the parties, whether written or oral, with respect to the subject matter hereof.

If the foregoing represents your agreement, please sign this letter in the space provided and return it to me. We appreciate the opportunity to work for you and look forward to your prompt response.

Very truly yours,

Alliance Consulting Group

Br. Dane a. Watson

Date A. Watson - Engagement Partner - Alliance Consulting Group

CASE NO. 2013-00148 ATTACHMENT 4 TO STAFF DR NO. 1-49

2-22-13 Atmos Energy Mid States General Office Page 3

Accepted by: By: <u>Thomas Petersen</u> Title: <u>Rates Director</u> Date: March 18, 2013



March 11, 2011.

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PRIVILEGED & CONFIDENTIAL

Mr. Thomas Petersen Atmos Energy Corporation 414 Nicollet Mall, 4th Ploor 5420 LBJ FREEWAY, Suite 1600 Minneapolis, MN 55401 DALLAS, 7K 75240

Engagement of Atmos Energy Shared Services Depreciation Study Re:

Dear Tom:

UNDERSTANDING OF ROLE

This letter sets forth the agreement between Atmos Energy Corporation (the "Company") and Alliance Consulting Group ("Alliance"), whereby Alliance personnel will provide to the Company the services described herein. We understand that such services are being requested by the Company in the aboveentitled matter and related matters.

We understand that the work product and files of the Expert Witness may be subject to discovery; however, until such materials are subpoenaed, they will be maintained by us as confidential in accordance with the terms hereof. It is agreed that those materials and all other working papers and other documents prepared or received by us pursuant to this engagement will not be disclosed by us to third parties without the Company's consent, except as may be required by law, regulation, or judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation arising hereunder.

Alliance is prepared to provide assistance participating the Shared Services Unit ("SSU") Depreciation Study and supporting it (as necessary) in potential filings with various Commissions. The specific procedures to be performed by Alliance will be established based on discussions with you as the engagement progresses and additional information is obtained during the course of the engagement. Alliance is also prepared to consider providing mutually agreeable assistance in any other areas that may be identified during the course of this engagement.

ENGAGEMENT STAFFING AND FEES

I will participate as Engagement Partner, maintaining overall responsibility for the engagement on behalf of Alliance. I will serve as the Expert Witness as necessary and will be actively involved in the performance of the engagement and will use such other staff for assistance as deemed necessary after consultation with the Company. Technical support may also be provided by other professionals who will be identified during the course of the engagement.

03-11-11 Atmos Energy Shared Services Page 2

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We bill on a time and expense basis, with our fees determined by the tasks required and the related time spent. The estimated cost (\$15,000-\$20,000) includes professional fees, travel, out-of-pocket expenses and administrative costs. Travel and out-of-pocket expenses are projected at 10% of the professional services fees. In lieu of tracking individual administrative costs, Alliance will bill 2% of the professional services costs to cover general administrative expenses. This 2% will cover out-of-pocket expenses, such as charges for general secretarial services, telephone, computer usage, FedEx charges, photocopying, and other non-study specific costs. Any travel expenses will be billed at cost. Additionally, Alliance uses the PowerPlan Depreciation software that requires a royalty fee to be recovered from clients for our use of the PowerPlan software on their behalf. That cost will be \$1,000 for the project.

We endeavor to use staff in the most cost-effective manner, given the complexity of the particular activities required. The following table provides a summary of the range of our hourly billing rates by classification of personnel:

Personnel Classification	Hourly Billing Rates
Partner	\$25 0
Senior Consultant	\$175
Consultant	\$100
Admin	\$50

Beyond the scope of the depreciation study preparation, Alliance will be compensated for any time and expenses that we may incur in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of Alliance's performance of these services.

* * * * *

This engagement letter constitutes the entire agreement among the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings among the parties, whether written or oral, with respect to the subject matter hereof.

If the foregoing represents your agreement, please sign this letter in the space provided and return it to me. We appreciate the opportunity to work for you and look forward to your prompt response.

Very truly yours,

Alliance Consulting Group

By: Dane a. Watson

Dane A. Watson - Engagement Partner - Alliance Consulting Group

1-50

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-50 Page 1 of 1

REQUEST:

Provide a detailed analysis of expenses for professional services during the most recent 12-month period for which information is available at the time the application is filed, as shown in Schedule 50, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

RESPONSE:

Please see Attachment 1 for the analysis of expenses booked for professional services during the most recent 12 month period (May 2012 through April 2013). Note: Information regarding hourly rates and time charged are not readily available.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-50_Att1 - Professional Services Expense.pdf , 1 Page.

Respondent: Jason Schneider

Atmos Energy Corp. Xentucky/Mid-States Division Kentucky Juraldiction Detailed Analysis for Professional Services Expense May12 - Apr13 KY - Division 009

Nonth	Source	Category	JE Nome	Company	Cost Center	Cost Center Description	Account	Account Description	Sub Account	Sub Account Description	Division	Line Description	Line Rein Reference	Invoice Number	Debits	Credits	Net Amount
	Spreads: eet	Adjustment	Revenues 1030-001 Adjustment USD MAY-12108-MAY-12-00 C0:25	660	3304	KMD-Franklin Rates & Regulatory Alfairs		ASG-Outside services employed	06121	Legal	009000 WI	LSON HUTCHINSON AND POTEAT				5,000,00	(5,000.03)
M9.Y-12	Payables	Purchase twolces	Purchase Invoices USD	පො	3304	KMD-Franklin Rates & Regulatory Affairs	9230	A&G-Oxiside services employed	06121	Legal	000000 55	64481 - Romero, Joanna	JACKSON LEWIS LUP	5954491	913,85		913.85
MAY-12	Payables	Purchase provides	Putchase Invoices USD	050	3304	KMD-Franklin Rates & Regulatory Affaira	0230	A&G Cutside services employed	06121	Legal	00000 87	6678 – Washington, Carla	WYATT TARRANT AND COMES LLP	876678	16,697,65		16,697,65
MAY-12	Payables	Putchase Involces	Purchase Invoices USD	060	3304	KMO-Franklih Rates & Regulatory Affairs	923D	A&G-Outside services employed	061,21	Legal	009000 04	-01-2012 - Retainer Pee	WILSON HUTCHINSON AND POTEAT	04-01-2012	5,000,00		5,000,00
MAY-12	Puyables	Purchase bivolces	Purchase Involtas USD	060	3304	KMD-Franklin Rates & Regulatory Affairs	9230	A&G-Culside services employed	06121	Legal	009000 05	-01-2012 - Retainer Fee	WILSON HUTCHINSON AND POTSAT	05-01-2012	5,000,00		5,933.00
JUN-12	Payables	Purchase Involces	Purchase Invoices USO	050	2204	KMO-Franklin Rates & Regulatory Atlans	6230	ASIG-CUINER SErvices employed	06121	Legal	009000 65	310-2 - Miscellaneous - KY	ENGLISH LUCAS PRIEST AND DWSLEY	65310-2	745,99		745.99
JUN-12	Payables	Purchase Involces	Purchase Involces USD	050	3304	KMD-Franklin Rates & Regulatory Affairs	9230	A&G-Outside services employed	06121	Legal	-30 000900	-01-2012 - #2 - Owensboro Franchae	WILSON HUTCHINSON AND POTEAT	06-01-2012 - #2	350,00		350,00
JUN-12	Payables.	Purchase Involces	Purchase Involces USD	050	3204	KMD-Franklin Rates & Regulatory Affairs	9230	A&G-Oxdside services employed	06121	Legal	009000 06	-01-2012 - Rotainer Fee	WILSON HUTCHINSON AND POTEAT	06-01-2012	5,010.00		5,000.00
JUN-12	Payables.	Purchase Involces	Prachase Involces USD	C50	3204	KMD-Franklin Pates & Regulatory Affairs	8330	ASG-Cotaide services employed	06121	Legal	009000 65	310 - Howard, Randy	ENGLISH LUCAS PRIEST AND OWELEY	65310	7,241.00		7,241.00
JUN-12	Payables	Purchase Involces	Purchase Involtes USD	C50	3304	KMD-Franklin Rates & Regulatory Affairs	923D	A&G-Cvtside services employed	06121	Legal	009000 87	5464 - Washington, Carla	WYATT TARRANT AND COMBS LLP	879484	27,435.81		27,495,81
JUL-12	Payablas	Purchase Involces	Purchase Involces USD	050	3304	KMC-Franklin Rates & Regulatory Affairs	\$230	A&G-Oxiside services employed	06121	Legal	009000 65	635-1 - Miscellageous - KY	ENGLISH LUCAS PRIEST AND OWSLEY	65635-1	305.00		305.00
JUL-12	Peyebles	Purchase Involces	Parchase Involces USD	050	3304	KMO-Franklin Rates & Regulatory Alfairs	9230	A&G-Onside services employed	06121	Legal	009000 65	635-2 - Howard, Randy	ENGLISH LUCAS PRIEST AND DWSLEY	65635-2	718.00		718.00
JUL-12	Payables	Purchase Involces	Purchase Involtes USD	060	3304	KMD-Frenklin Rates & Regulatory Affairs	6230	ASG-Outside services employed	06121	Legal	008000 88	2700 - Washington, Carta	WYATT TARRANT AND CON B3 LLP	882700	26,585.97		26,565,97
AUG-12	Payables	Purchase Involces	Purchase Involces USD	CSD	3304	KMD-Franklin Rates & Regulatory Atfains	0220	A&G-Cutside services employed	05121	Legal	003000 88	4975 - Washington, Carla	WYATT TARRANT AND COMES LLP	884975	12,514,45		12,514,45
ASJG-12	Payables	Purchase Involces	Perchase Involtes USD	050	3304	KMO-Franklin Rates & Regulatory Athaira	9230	A&G Cuiside services employed	06121	Legal	009000 65	239-1 - Howard, Rendy	ENGLISH LUCAS PRIEST AND DWSLEY	65939-1	1,742.00		1,742.00
AUG-12	Payables	Purchase Involces	Putchase Involves USD	C60	3304	KMD-Franklin Rates & Regulatory Affairs	9230	A&G-Outside services employed	06121	Legal	009000 07-	-01/2012 - Retainer Fea	WILSON HUTCHINSON AND POTEAT	47-01/2D12	5,025.95		5,025,95
AUG-12	Payables	Purchase Involces	Purchase Invoicas USD	060	3304	KMD-Franklin Ratas & Regulatory Affairs	9230	A&G-Cutside services employed	06121	Legal	609000 7-1	-2012 - CSX Issues	WILSON HUTCHINSON AND POTSAT	7-1-2012	150.00		150.00
AUG-12	Psyables	Purchase Involces	Purchase Involses USD	060	3204	KMD-Franklin Rates & Regulatory Alfaira	9230	ASG-Culaide services employed	06121	Legal	000000 :00	270708 - Buffele Restaurants Holdings, Inc.	MUNSCH HARDT KOPF AND HARR PC	10270708	435,01		435.91
SEP-12	Payables.	Purchase Involces	Purchase Involces USD	CSD	3304	KMD-Franklin Rates & Regulatory Atfairs	6235	A&G-Outside services employed	06121	Legal	009000 66	145-1 - Howard, Rendy	ENGLISH LUCAS PRIEST AND OWELEY	66148-1	3,950,00		3,050,00
\$57-12	Payables.	Purchase tavojces	Purchase Involves USO	660	3304	KMD-Frank in Rates & Regulatory Affairs	9230	A&G-Cutside services employed	06121	Legal	600000 88	1539 - Whanington, Carla	WYATT TARRANT AND COMES LLP	887539	6,593,42		8,893,42
SEP-12	Payables	Purchase tradices	Purchase Involtas USD	D5D	3204	KMD-Franklin Rates & Regulatory Affairs	9230	A&G-Outside services employed	06121	Legal	000000 th	0742 - Washington, Carla	GOULD AND LIVINB LLC	110742	50.00		50.00
3EP-12	Payables	Purchase Involces	Purchase Invoices USD	050	3304	KMD-Franklin Rates & Regulatory Affairs	9230	A&G-Cutside services employed	06121	Legal	33 003600	413-1 - Howard, Pandy	ENGLISH LUCAS PRIEST AND OWSLEY	66413-1	1,419,50		1,419.50
SEP-12	Payables	Purchase Involces	Purchase Invoices USD	050	3304	KMD-Pranklin Rates & Regulatory Alfairs	6230	A&G-Outside services employed	06121	Legal	009000 09	-01-2012 - Statainer Fea	WILSON HUTCHINSON AND POTEAT	09-01-2012	5,000.00		5,000.00
SEP-12	Payables	Purchase Involces	Purchase Invoices USD	C50	3364	KMD-Franklin Ratas & Regulatory Atfairs	8230	A&G-Outside services employed	06121	Legal	009000 08-	-D1-2D12 - Retainer Fee	WILSON HUTCHINSON AND POTEAT	06-01-2012	5,000,00		5,000,00
007-13	Payables	Purchase Involces	Puschase Invoices USD	660	3304	KMD-Franklin Rates & Repulstory Affairs	9230	AEG-Cutside services employed	06121	Legal	009000 68	537 - Howard, Randy	ENGLISH LUCAS PREST AND OWSLEY	66527	274.50		274,50
OCT-12	Payables	Purchase breakes	Purchase Invoices USD	CÉD	3304	KMD-Franklin Rates & Regulatory Affairs	5230	A&G-Outside services employed	05121	Legal	009000 59	0255 - Washington, Carla	WYATT TARRANT AND COMES LUP	890355	2,469,91		2.469.91
OCT-12	Payables	Purchase Involces	Purchase Invoices USD	050	3304	KMD Franklin Rates & Regulatory Atfairs	9230	A&G-Outside services employed	06121	Legal	009000 10	-2-2012 - Retainer Fee	WILSON HUTCHINGON AND POTEAT	10-2-2012	5,027,95		5,027,95
NOV-12	Payables	Purchase trivolces	NOV-12 Purchase Invoices USD	CS0	3004	KMD-Frenklin Rates & Regulatory Atfairs	0230	A&G Outside services employed	06121	Legs)	16L 000600	umal Import Created		6924733	162.10		162. rD
NOV-12	Spreadsheet	Adjustment	D30-001 Adjustment USD	CED	3304	KMD-Franklin Retas & Regulatory Attains	Ø23D	A&G-Outside services employed	05121	Legal	008000 WI	LSON HUTCHINSON AND POTEAT			5,212.95		5,212.85
NOV-12	Pavables	Purchase involces	NOV-12 Purchase Invoces USD	050	3304	KMC-Franklin Rates & Regulatory Alfairs	9230	A&G-Culside services employed	06121	Legal	009000 Ja	umal Import Created		6937762	1,159.50		1,189.50
NOV-12	Peyables	Purchase Involces	NOV-12 Purchase Invoices USD	080	3304	KMO-Franklin Pates & Regulatory Atfaire	0230	A&G-Culvide services employed	06121	Legal	009000 Ja	urnal import Created		6937763	11,194,12		11,194,12
DEC-12	Payables	Purchase bivoloss	DEC-12 Purchase Involces USD	060	3204	KMD-Franklin Rates & Regulatory Affairs	9230	A&G-Outside services employed	06121	Legal	ab 000600 Ja	umal Import Created		6980944	6,774,54		8,774,54
DEC-12	Payables	Purchase Involces	GEC-12 Purchase Involces USD	050	3304	KMD-Franklin Rates & Regulatory Atfairs	8230	A&G-Outside services employed	06121	Legal	10L 000600	uma Import Created		6967129	5.000.00		5.000.00
060-13	Spreadsheet	Advisionent	Reverses 1030-001 Adjustment USD/08-DEC-12 00.00:28	050	3204	KMO-Franklin Pates & Regulatory Atlans	9230	ASG-Qualde services employed	06121	legal	002000 Vvt	USON HUTCHINSON AND POTEAT				5.212.05	(5.212.95)
DEC-12	Payables	Purchase involtes	CEC-12 Purchase Involces USD	C50	3304	KMD-Franklin Rates & Repulsiony Affairs	823D	A&G-Outside services employed	06121	Legal	009000 Joi	umal import Created		8942029	5.212.95		5,212,95
JAN-13	Payabas.	Purchase Involces	JAN-13 Purchase Invoices USD	050	3204	KMC-Franklin Rates & Regulatory Affans	9230	A&G-Cutside services employed	DB121	Legal	all cccccc	umal Import Cjaated		7037698	5,020.52		5,020.62
FEB-13	Payables	Porchase Involces	FER-13 Perchase Involves USD	050	33314	KMD-Franklin Rates & Regulatory Affairs	623D	A&G Cutside services employed	06121	Legal	ane cocece	umal Import Created		7098505	155.00		155.00
FEB-13	Payables	Purchase Involces	FEB-13 Purchase Invokes USD	050	2304	KMD Franklin Reles & Regulatory Affairs	9230	A&G-Outside services employed	06121	Legal	909000 Joi	umal Import Created		7096508	5,327,58		5,327,58
MAR-13	Payablas	Purchase Involces	MAR-13 Purchase Invoices USD	050	3304	KMD-Franklin Rates & Regulatory Attains	0230	A&G-Outside services employed	06121	Legal	IoL CCCCCO	Uma Import Created		7199544	5,000.00		5,000,00
MAR-13	Payables	Purchase Involces	MAR-43 Purchase Involces USD	050	3204	KMD-Prenklin Rates & Regulatory Artena	6230	ASG-Cknede services employed	06121	Legal	008000 Ja	umal Import Created		7129038	15,956,76		15,866,75
MAR-13	Payables	Purchase Involces	MAR-12 Purchase Invoices USD	050	3334	KMD-Franklin Rates & Regulatory Alfacts	9230	A&G-Cutade services employed	06121	Legal		urnal Import Created		7109881	S,DDD.CO		5,000,00
APR-13	Payables	Purchase Involces	APR-13 Purchase Invoices USD	050	3004	KMD-Franklin Rates & Regulatory Affairs	5230	A&G-Oxtside services employed	06121	Legal	009000 Ju	unal Import Created		7155585	5,000.00		5,000.00
,aPR-13	Payables	Purchase Involves	APR-13 Purchase Involces USD	050	3304	KND-Franklin Rates & Regulatory Affairs	9230	A&G-Outside pervices employed	06121	Legel	009000 Ja	umal Import Created		7169095	1.517.40		1,517,40
MAY-12	Spreadsheet	Other	301-001 Cither USD	050	3304	KMD-Franklin Rates & Regulatory Affaus	9230	A&G-Cuterie services employed	05430	Gas Supplies Services	008000 AS	S services-KY	Allocation of gas supply services			1,995,60	{1,985,80}
JUN-12	Spreadsheet	Ciher	331-001 Other USD	050	3204	KNO-Franklin Rates & Regulatory Attains	9230	A&G-Curside services employed	05430	Gas Supplies Services	DDBDDD AE	S services-KY	Allocation of gas supply services		3,797.67		3,797.67
JUL-12	Spreadsheet	Other	301-001 Other USD	050	5704	KMD Franklin Rates & Regulatory Alfairs	9230	ASG-Outside services employed	05430	Gas Supplies Services		S services-KY	Allocation of gas supply services		3,057.27		3,057,27
AUG-12	Spreadsheet		301-001 Other USD	050	3334	KMD-Franklin Reles & Regulatory Affairs	9230	A&G-Outside services employed	05490	Ges Supplies Services		S services-KY	Allocation of gas supply services		3,608,81		3,608,81
SEP 12	Spreadsheet	Other	301-001 Other USD	050	3334	KMD-Franklin Rales & Regulatory Affairs	9230	ABG-Outside services employed	05430	Gas Supplies Services		S services-KY	Allocation of gas supply services		3,600,03		3,600,03
OCT-12	Spreadsheet	Other	301-001 Other USD	050	3334	KhiD-Franklin Rates & Regulatory Affairs	9730	ASG-Outside services employed	05430	Ges Supplies Services	ODROOD AE	S tervices-KY	Allocation of gas supply services		4.600.98		4.600.98
NOV-12	Speedsheet	Other	301-001 Other USD	050	3334	KMD-Franklin Peters & Regulatory Affairs	9230	A6G-Outside services employed	05430	Gas Supplies Services	008000 .4.6	S services-KY	Allocaboo of gas supply services		4,600,95		4.600.99
DEC-12	Spreedsheet		301-001 Other USD	050	3334	KMD-Franklin Rates & Reculstory Alfairs	9230	ACC-Outside services employed	05430	Gas Supplies Services		S BAINICESHY	Allocation of gas supply services		4,600,95		4,800,95
JAN-13	Spreadsheet		301-001 Other USD	050	3304	KMD+Franklin Rates & Regulatory 4/Sains	9230	A&G-Outside services employed	05430	Ges Supplies Services		S services-KY	Allocators of gas supply services		4,800.99		4,800,98
FEB-13	Spreadsheat		301-001 Other USD	050	3304	KMD-Franklin Rates & Regulatory Aliains		A&G-Outside services employed	05430	Gas Supplies Services		S services-KY	Allocation of gas supply services		4,800,99		4.800.98
M/APA-13	Spreadsheet		301-001 Other USD	050	3304	KMD4Franktin Reres & Registatory Affairs		ASG-Outside services employed	06430	Gas Supplies Services		S services-KY	Allotabots of gas supply services		4,800,98		4,000,95
	Spreadsheet		301-001 Other USD	050	3304	KMD-Frankith Rates & Regulatory Affairs		ABC-Outside services employed		Gas Supplies Services		S services-KY	Allocation of gas supply services		4,800,98		4,800,98
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Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-51 Page 1 of 2

REQUEST:

Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount:

- a. A detailed analysis of charges booked for advertising expenditures during the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of Account No. 913 Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule 51a. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
- b. An analysis of Account No. 930 Miscellaneous General Expenses for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as shown in Format 51b and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (Le., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 51 b.
- c. An analysis of Account No. 426 Other Income Deductions for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as shown in Schedule 51 c, and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (Le., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 51c.

RESPONSE:

- a) Please see Attachment 1 for a detailed breakdown of Advertising Expense.
- b) Please see Attachment 2 for a detailed breakdown of Miscellaneous General Expenses.
- c) Account 426 Other Income Deductions is a "below the line" expense and therefore is excluded from the revenue requirement in the case.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-51_Att1 - Advertising Expense.pdf, 2 Pages.

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 1 Question No. 1-51 Page 2 of 2

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-51_Att2 - Misc General Expenses.pdf, 3 Pages.

Respondent: Jason Schneider

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1-51a Summary

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Advertising Expense

For the 12 month period May 2012 through April 2013 (most recent 12 month period available)

		12 Months Ended April 2013									
Line	Item	Pr	Sales or omotional	Safety or Req by Law			Total	Kentucky	Allocated		
No.	(A)	Adv	ertising (1)	A	dvertising		Utility	Jurisdictional	Amount		
1	Div 009										
2 3	Newspaper, Magazine,bill stuffer & Other	\$	180,225	\$	2,246	\$	182,471	100%	\$ 182,47		
4	Div 091										
5 6	Newspaper, Magazine, bill stuffer & Other		72,438		201,008		273,446	41.35%	113,07		
7	Div 002										
8 9	Newspaper, Magazine, bill stuffer & Other		446,773		618		447,391	5.33%	23,86		
10	Div 012										
11 12	Newspaper, Magazine, bill stuffer & Other		5,639		-		5,639	5.61%	31		
13	Grand Total	\$	705,074	\$	203,873	\$	908,947		\$ 319,73		

Note:

The Company does not record Avertising expense in the detail listed on Data Request Schedule 51a.

1. Sales and Promotional Advertising is excluded from the Company's Revenue Requirement.

CASE NO. 2013-00148
ATTACHMENT 1
TO STAFF DR NO. 1-51

 Sales or
 Safety or

 Promotional
 Req by Law

 Advertising
 Advertising

 180,224
 2,246

 72,438
 201,005

 446,773
 618

 5,539

 706,074
 203,873

v Acct	Account Description	Sub Acct	Sub Acct Descrption	MAY-12	JUN-12	JUL-12	AUG-12	SEP-12	OCT-12	NOV-12	DEC-12	JAN-13	FEB-13	MAR-13	APR-13	Total
9210	A&G-Office supplies & expense	04001	Safety, Newspaper		-	-		-	-	-	495					4
8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	-	-		-		-	-	-			663		6
9090	Customer service-Operating informational and instructional advertising expense	04001	Safety, Newspaper	-	-	-	-	-	-	-	-	-	-	-	816	8
8750	Distribution-Measuring and regulating station expenses	04002	Required By Law, Safety	-	-	-	-	-	-		~	50	-	-		
8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	-		26	-	-	-	-			-		
1 B700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	18,561	10.328	287	23,946	5,496	52,705	-	356	12,579	64,038	6,055	6,318	200.6
9210	A&G-Office supplies & expense	04018	Safety		-	-	-	133	-	-	-	-		-	-	1
1560	Other Materials and Supplies	04018	Safety		-		-	-	-	178	-	-		-		1
6700	Distribution-Operation supervision and engineering	04018	Safety	-	-		~		-		-			60		
9250	A&G-Injuries & damages	04018	Safety	-	-		-	-	-	-	-	-	-	-	326	3
9260	A&G-Employee pensions and benefits	04018	Safety	-	-	-	-	-	-	-	-	-	-	127	-	
1 3700	Distribution-Operation supervision and engineering	04018	Safety	67	24		-	-	-	-	123	-			125	3
9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	-	~ .		-	400	-	-				-	4.765	5.1
9210	A&G-Office supplies & expense	04021	Promo Other, Misc	2,722	7,100	1,523	239	16,772	1,281	1,060	50	5.375	70	-	7.876	44.0
8750	Distribution-Measuring and regulating station expenses	04021	Promo Other, Misc				-	-	-	50	-			-		
9110	Sales-Supervision	04021	Promo Other, Misc	35	75	110	49	-	-	-	-	-		-		:
9120	Sales-Demonstrating and selfing expenses	04021	Promo Other, Miec	173	525		-	353	260	55	-	391	229	293	81	2.3
9210	A&G-Diffice supplies & expense	04021	Promo Other, Misc		1,552	163	-									1
8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc		30		-	-	-	70	-	-	-	-		
1 9130	Sales-Advertising expenses	04021	Promo Other, Misc	-			-	268	-		-		268	-		
6700	Distribution-Operation supervision and engineering	04035	Natural Gas Vehicle Demo	-	70	-	-	-	-	-	-	-		-	-	
9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	1,419	107	4,918	2,714	2,962	600	82	(2,145)	123	550	188	2.714	14.3
4265	Other deductions	04040	Community Rel&Trade Shows	937	1.209	486	1.362	2,590	4,463	50	5,333	2.300	125	22,700	9.033	50.
8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows		-,	2,000		2,000	4,400		0,000	2,000		22,100	0,000	2.0
9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-		-	-	-	-	-	-	303	18		
9110	Salee-Supervision	04040	Community Rel&Trade Shows	733			555		23	956	215	340	237	74		з.
9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	72	731	244	188	670	65	2.036	240	1.967	129	780	675	7.
9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows						450	2,000	~.~	248			611	1.
2 4265	Other deductions	04040	Community Rel&Trade Shows	58	623		750	-	400	318	500	280			1.000	3.
2 5700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows				750					~~~	-	-	1,000	
2 9090	Customer service-Operating Informational and instructional advertising expense	04040	Community Rel&Trade Shows					-	-	-	-			3,220	(3,220)	
2 9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows		1,360			-	-	-	-			0,220	(0,220)	1.3
1 4265	Other deductions	04040	Community Rel&Trade Shows		.,		145	259	_	_	1.000	26	_	_		1.4
1 3700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows		40				89	60	1,000	~~~	400	24	192	1
1 9080	Customer service-Operating assistance expense	04040	Community Rel&Trade Shows					-	-		-	2,000	405	24	1.72	2.0
1 9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	20,293		120	623	17,762	_	_		2,000		_		38.
1 9110	Sales-Supervision	04040	Community Rel&Trade Shows	20,200			01.0			-	-	500		-		
1 9210	A&G-Difice supplies & expense	04040	Community Rel&Trade Shows	-	322	(10)	_		_				-		-	
9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	52.2	(10)	-		-	-	-	1.299	-	-	-	13
9210	A&G-Diffice supplies & expense	04044	Advertising	1,535	1,565	1,191	1,883	10.585	714	-	4,054	511	-	15.434	1.248	38.
9130	Sales-Advertising expenses	04044	Advertising	610	765	905	275	320	1,690	823	4,804	1.738	1.431	1,169	1,207	10,0
9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	010	100				1,000	652	_	1.1.00	1,000	1,100	1,207	10,0
9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	_	_	527	_	001	-	_	-	-	-	
9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	44.649	49.204	33.283	26.134	72.286	14.337	25.347	28.954	17.803	6.107	20,710	3.248	342.
8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	44,049	45,204	33,203	20,134	12,200	14,331	20,047	20,804	545	125	20,710	3,240	,242,0
8700 8090	Distribution-Operation supervision and engineering Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	1,060	- 99		598		7,841	4,199	14	040	120	-	-	13.
	Customer service-Operating informational and instructional advertising expense Sales-Supervision	D4046	Customer Relations & Assist	1,050	3.000		1.278	890	7,641	4,199	14	2.049	656	105	-	10.
		04046	Customer Relations & Assist		1,885	4,226	2.627	10.330	2.671	14.579	18,194	2,049	3.567	2.641	4 7777	
	Sales-Demonstrating and selling expenses	04046	Customer Nelations & Assist Customer Relations & Assist	4,966	1,885	4,226 253	2,627	10,330	2,6/1	14,579 80	18,194	7,491	3.567		1,727	74,
1 9100	Customer service-Miscellaneous customer service		Customer Relations & Assist		180	203	4 B			50	/	101	703	94	92	1,:
1 9120	Sales-Demonstrating and selling expenses	04046		•	-	-	-	24,697	(205)			•	-	-	-	24
1 9130 9130	Sales-Advertising expenses	04046	Customer Relations & Assist	•	-	•	-	2,121		•	42.		-	-	-	2,
	Sales-Advertising expenses	05010	Office Supplies		-	-	-				131	-	-	-	-	

Atmos Energy CorporationSchedule 51bCase No. 2013-00148Analysis of Account No. 930 – Miscellaneous General ExpensesFor the 12 month period May 2012 through April 2013 (most recent 12 month period available)Division 009 Direct

Account	Account Description	Sub Account	Sub Account Description	Total
9302	Miscellaneous general expenses	05411	Meals and Entertainment	227
9302	Miscellaneous general expenses	05413	Transportation	2,290
9302	Miscellaneous general expenses	05414	Lodging	150
9302	Miscellaneous general expenses	05417	Club Dues - Deductible	50
9302	Miscellaneous general expenses	07510	Association Dues	33,326
				36,043

Atmos Energy Corp. Case No. 2013-00148 Detailed Analysis for Misc General Expense Item 1-57b For the 12 month period May 2D12 through April 2013 (most recent 12 month period available) Division 9

Month	Source	Category	JE Name	Company	Cost Center	Cost Center Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description
MAY-12	Payables	Purchase Involces	Purchase Involces USD	050	2635	KMD-Princeton C&M/Service	9302	Miscejlaheous general expenses	07510	Association Dues	009000	ĸY
MAY-12	Payables	Purchase Involces	Purchase Involces USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellancous general expenses	07510	Association Dues	009000	KY
MAY-12	Payables	Purchase Involces	Purchase Involces USD	050	3333	KMO-Public Affairs	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
MAY-12	Payables	Purchase Involces	Purchase Involces USD	050	2631	KMD-Owensboro-N Reg Admin	\$302	Miscellaneous general expenses	07510	Association Dues	009000	KY
MAY-12	Payables	Purchase Invoices	Purchase Invoices USD	D50	1501	SS Corporate Legal	9302	Miscellaneous general expenses	05411	Meals and Entertainment	009000	KX.
MAY-12	Payables	Purchase Involces	Purchase Involces USD	DSC	1501	SS Corporate Legal	9302	Miscellaneous general expenses	05411	Meals and Entertainment	009000	KY
MAY-12	Payables	Purchase Involces	Purchase Involces USD	050	1501	SS Corporate Legal	9302	Miscellaneous general expenses	05413	Transportation	009000	KX,
MAY-12	Payables	Purchase Invoices	Purchase Involces USD	050	1501	SS Corporate Legal	92D2	Miscellaneous general expenses	05413	Transportation	009000	KY
JUN-12	Payab(es	Putchase Involces	Purchase Invoices USD	050	2737	KMD-Darwille C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
JUN-12	Payables	Purchase Involces	Purchase Invoices USD	050	2737	KMD-Danville C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	000000	KY
JUN-12	Payables	Purchase Involces	Purchase Involces USD	050	2736	KMD-Rapkinsville C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
JUL-12	Payables	Purchase Invoices	Purchase Involces USD	050	2703	KMO-Owenshore Governmental Affairs	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
JUL-12	Payables	Purchase Involces	Purchase Invoices USD	050	2636	KMD-Owensboro C&M/Service	9302	Miscellancous general expenses	07510	Association Dues	009000	KY
JUL-12	Payables	Purchase Involces	Purchase Involces USD	D50	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY .
JUL-12	Payables	Purchase Invoices	Purchase Invoices USD	050	1501	SS Corporate Legal	9302	Miscellaneous general expenses	05411	Meals and Entertainment	009000	KY
JUL-12	Payables	Purchase Invoices	Purchase Involces USD	050	1501	SS Corporate Legal	9302	Miscellaneous general expenses	05413	Transportation	003000	KY
JUL-12	Payables	Purchase Involces	Purchase Involces USD	050	1501	SS Corporate Legal	9302	Miscellaneous general expenses	05413	Transportation	009000	KY
JUL-12	Payables	Purchase Involces	Purchase Involces USD	060	1501	SS Corporate Legal	9302	Miscellaneous general expenses	05413	Transportation	0000000	KY
JUL-12	Payables	Purchase involces	Purchase Invoices USD	050	1501	SS Corporate Legal	9302	Miscellaneous general expenses	05414	Lodging	009000	KY
JUL-12	Payables	Purchase Involces	Purchase Involces USD	050	1501	SS Corporate Legal	9302	Miscellaneous general expenses	05414	Lodging	009000	KY
AUG-12	Payables	Purchase Invoices	Purchase Involces USD	050	2703	KMO-Owensboro Governmental Affairs	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
AUG-12	Payables	Purchase Invoices	Purchase Invoices USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	07510	Association Dires	009000	KY
AUG-12	Payables	Purchase Involces	Purchase Involces USD	050	2738	KMO-Campbellsville C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	003000	KY
AUG-12	Pavables	Purchase Invoices	Putchase Invoices USD	050	2739	KMO-Sitelbwille C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
AUG-12	Payables	Purchase Involces	Purchase Invoices USD	050	2736	KMD-Hopkinsville C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
SEP-12	Spreadsheet	Adjustment	030-001 Adjustment USD OCT-12	050	2735	KMD-Glasppw C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
OCT-12	Payablas	Purchase Involces	Purchase Invoices USD	050	2739	KMD-Shelbyväla C&M/Servica	9302	Miscellaneous genéral expenses	07510	Association Dues	009000	KY
OCT-12	Payables	Putchase Involces	Purchase (nvoices USD	050	2739	KMD-Shelbyvale C&M/Service	9302	Miscalanaous general expensas	07510	Association Dues	009000	KY
OCT-12	Payables	Purchase Involces	Putchase Invoices USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
OCT-12	Spreadsheet	Adjustment	Reverses "030-001 Adjustment USD OCT-12'05-OCT-12 00:00:29	050	2735	KviD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY .
NOV-12	Payables	Purchase Involces	Purchase Involces USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
NOV-12	Payables	Purchase Involces	Purchase Invoices USD	050	2738	KMD-Campbellsville C&M/Service	9302	Miscellaneous general exponses	07510	Association Dues	009000	KY
NOV-12	Pavables	Purchase Involces	NOV-12 Purchase Invoices USD	050	2637	KMD-Paducah C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
DEC-12	Payables	Purchase involces	DEC-12 Purchase Invoices USD	050	2738	KMD-Campbellsville C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
DEC-12	Payables	Purchase Invoices	DEC-12 Purchase Invoices USD	050	2739	KMD-Shelbyville C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	0000000	KY
DEC-12	Payables	Purchase Involces	DEC-12 Putchase Invoices USD	050	2737	KMD-Darwille CSM/Service	9302	Miscellaneous general expenses	07510	Association Dues	000000	KY
DEC-12	Payables	Purchase involces	DEC-12 Purchase Involces USD	050	2634	KMD-Madisonville C&M/Service	\$302	Miscellaneous general expenses	07510	Association Dues	009000	KY'
DEC-12 DEC-12	Payables	Purchase Invoices	DEC-12 Purchase Involces USD	050	2725	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY .
	,	Purchase Invoices	DEC-12 Purchase Involces USD	050	3333	KMD-Public Affairs	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
DEC-12	Payables			050	2732	KMD-Bowling Green East Region Marketing	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	009000	KY'
DEC-12	Payables	Purchase Invoices	DEC-12 Purchase Involces USD	950	2732	KMD-Owensboro Governmental Affairs	9302	Miscellaneous general expenses Miscellaneous general expenses	07510	Association Dues	009000	KY KY
JAN-13	Payables	Purchase Involces	JAN-13 Purchase Involces USD			KMD-Owensboro Governmental Artains KMD-Owensboro C&M/Service			07510	Association Dues		KY KY
JAN-13	Payables	Purchase Involces	JAN-13 Purchase Invoices USD	050 050	2636 2635	KMD-Owensbord C&M/Service KMD-Princeton C&M/Service	9302 9302	Miscellaneous general expenses	07510	Association Dues	009000	KY KY
JAN-13	Payables	Purchase Invoices	JAN-13 Purchase Invoices USD		11-121		9302	Miscellaneous general expenses	07510 07510	Association Dues	009000	KY KY
JAN-13	Payables	Purchase Involces	JAN-13 Purchase Invoices USD	050 050	2738	KMD-Campbellsville C&M/Service		Miscellaneous general expenses				KY KY
JAN-13	Payables	Purchase Involces	JAN-13 Purchase Invoices USD		2735	KMD-Glasgow C&M/Service	9302 9302	Niscellaneous general expenses	07510 07510	Association Dues	009000	
JAN-13	Payables	Purchase Involces	JAN-13 Purchase Involves USD	050	2735	KMD-Glasgow C&M/Service		Miscellaneous general expenses		Association Dues	009000	KY .
JAN-13	Payables	Purchase Involces	JAN-13 Purchase Invoices USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscalaneous general expenses	07510	Association Dues	009000	KY
JAN-13	Payables	Purchase Involces	JAN-13 Purchase Involces USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
JAN-13	Payables	Purchase Involces	JAN-13 Purchase Involces USD	050	2734	KMD-Bowling Green C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
JAN-13	Payables	Purchase Involces	JAN-13 Purchase Involces USD	D50	2537	KMD-Paducah C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
JAN-13	Payables	Purchase Involces	JAN-13 Purchase Invoices USD	050	2604	KMD-Owenstoro Rates & Regulatory Affairs	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
FEB-13	Payables	Purchase Invoices	FEB-13 Purchase Invoices USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
FEB-13	Payables	Purchase Worces	FEB-13 Purchase Invoices USD	D50	2737	KMD-Danville C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
FEE-13	Payables	Putchase Invoices	FEB-13 Purchase Invoices USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
FEE-13	Payables	Purchase Involces	FEB-13 Purchase Invoices USD	050	2637	KMD-Paducah C&M/Service	2002	Miscellaneous genaral expenses	07510	Association Dues	009000	KY
APR-13	Payables	Purchase Invoices	APR-13 Purchase Involces USD	050	2703	KMD-Owensbore Governmental Affairs	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
APR-13	Payables	Purchase Invoices	APR-13 Purchase Involces USD	050	2636	KMD-Owensbora C&M/Service	9302	Miscellaneous general expenses	07510	Association Dues	009000	KY
APR-13	Payables	Purchase Involces	APR-13 Purchasa Involces USD	050	2737	KMO-Danville CSM/Service	2302	Miscellaneous general expenses	07510	Association Dues	009000	KY

CASE NO, 2013-00148 ATTACHMENT 2 TO STAFF DR NO, 1-51

Atmos Energy Corp. Case No. 2013-00145 Detailed Analysis for Nisc General Expe Item 1-51b For the 12 month period May 2012 throu; Division 9

Month	Source	Category	Line Description	Line item Reference	Invoice Number	Debits	Credits	Net Amount
MAY-12	Payables	Purchase Involces	1727142	CRITTENDEN COUNTY ECONOMIC	416	250,00		250,00
MAY-12	Payables	Purchase involces	1729023	MARION MAIN STREET INC	NV050112	20,00		20,00
VAY-12	Payables	Purchase Invoices	1721112	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	CHE050312	125.00		125,00
VAY-12	Payables	Purchase Involces	1721112	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	CHE050312	125.00		125.00
MAY-12	Payables	Purchase Involces	1EXP-350338 Other	Holloway, John C	IEX P-350338	56.56		56.56
MAY-12	Payables	Purchase invoices	EXP-350338 Other	Hotloway, John C	IEXP-350338	65.12		65.12
MAY-12	Payables	Purchase Involces	IEXP-350336 Other	Holloway, John C	IEXP-350338	39.DD		39,00
MAY-12	Payables	Purchase Involces	IEXP-350336 Other	Holloway, John C	IEXP-350338	663,70		663,70
UN-12	Payables	Purchase Involcés	174002	HOME BUILDERS ASSOCIATION	INV060112	-		-
JUN-12	Payablas	Purchase Involcas	1740002	HOME BUILDERS ASSOCIATION	INV060112	310.00		310.0D
/UN-12	Payables	Purchase Involces Purchase Involces	1738531 1744507	CHAMBER OF COMMERCE KENTUCKY CHAMBER OF COMMERCE	CHE061812 3555-032012	1,633,50 3,000.00		1,633,5D 3,000.00
1UL-12	Payables							
IUL-12	Payables	Purchase Involces	1751578	OHIO COUNTY CHAMBER OF COMMERCE	2154	300.00		300.00
101-12	Payables	Purchase Involces	1745908	CHAMBER OF COMMERCE	1028	235.00		235.00
IUL-12	Payables	Purchase Invoices	IEXP-363372 Other	Holloway, John C	IEXP-363372	105,58		105.5B
IUL-12	Payables	Purchase Invoices	IEXP-363372 Other	Holloway, John C	IEXP-363372	35.00		35.00
IUL-12	Payables	Purchase Invoices	(EXP-363372 Other	Holloway, John G	IEXP-363372	52.51		52.51
10112	Payables	Purchase Involces	IEXP-363372 Other	Holloway, John C	IEXP-353372	1,499,60		1,499,60
UL-12	Payables	Purchase Invoices	IEXP-363372 Other	Holleway, John C	EXP-363372	15.DD		15,00
UL-12	Payables	Purchase Invoices	[EXP-363372 Other	Holloway, John C	IEXP-363372	134.97		134,97
UG-12	Payables	Purchase Involces	1764057	KENTUCKY ASSOCIATION OF MANUFACTURERS	2748110	1,540.00		1,540.DD
AUG-12	Payables	Purchase Invoices	1765985	CHAMBER OF COMMERCE	980-4-1	500,00		500,00
4UG-12	Payables	Purchase Invoices	175611B	CHAMBER OF COMMERCE	6593	100.00		100.00
4UG-12	Payables	Purchase Invoices	1754322	CHAMBER OF COMMERCE	1964	235.00		235.0D
NUG-12	Payables	Purchase Invoices	1760099	ECONOMIC DEVELOPMENT COUNCIL	50509	3,000,00		3,000.00
SEP-12	Spreadsheet	Adjustment	CHAMBER OF COMMERCE			15,00		15.00
CT-12	Payables	Purchase Invoices	1766063	CHAMBER OF COMMERCE	2026-2	10.00		10,00
007-12	Payables	Purchase (nvoices	1786091	HOME BUILDERS ASSOCIATION OF LOUISVILLE	REG0061992	20.00		20.00
007-12	Payables	Purchase Involces	1761385	CHAMBER OF COMMERCE	13524	15.00		15.00
OCT-12	Spreadsheet	Adlustment	CHAMBER OF COMMERCE				15,00	(15,00)
VOV-12	Payablas	Purchase Involces	1798579	CHAMBER OF COMMERCE	INV110612-1	325.00		325.00
IOV-12	Payables	Purchase Invoices	1795843	CHAMBER OF COMMERCE	2250	400.00		400.00
OV-12	Payables	Purchase Involces	1801155		6934969	100.00		100.00
DEC-12	Payables	Purchase Involces	1814224		69B5941	65.00		65.00
DEC-12	Payables	Purchase Involces	1809002		6989526	600,00		600,00
DEC-12	Payablas	Purchase Involces	1812023		6961039	325.00		325.00
DEC-12	Payables	Purchase Involces	1805555		6947926	280.00		280.00
DEC-12	Payables	Purchase Involces	1812098		6981100	40.00		40.00
DEC-12	Payables	Purchase Involces	Membership Dues for Franklin Simpson Chamber.		6972066	1,000.00		1.000.00
DEC-12	Payables	Purchase Involces	SHELBY COUNTY INTERNET - 12-DEC-12 - 502-6331636 - KY - 40065 -		6982765	50,00		50,00
AN-13	Payables	Purchase Involces	1816430		7005222	7,500.00		7,500.00
AN-13	Payables	Purchase Involces	1819265		7015509	175.00		175.00
AN-13	Payables	Purchase Invoices	1827041		7043397	125,00		125,00
IAN-13	Payables Payables	Purchase (nvoices	1817412		7007207	325.00		325.00
AN-13 AN-13	Payables	Purchase Invoices	1815578		6991899	200.00		200.00
					7028284			
AN-13	Payables	Purchase Involces	1823059			1,250.60		1,250,00
AN-13	Payables	Purchase Invoices	1825328		7036064	2,500.00		2,500.00
AN-13	Payables	Purchase Invoices	1824809		7034487	112.00		112.00
AN-13	Payables	Purchase Involces	1819335		7018819	300.00		300.00
4N-13	Payables	Purchase Involces	1823111		7031252	705.00		705.00
AN-13	Payables	Purchase Involces	1815285		6989785	760.00		760.00
EB-13	Payables	Purchase Involces	1829015		7051528	500.00		500.00
EB-13	Payables	Purchase Invoices	1334609		7071156	450,00		450.00
EB-13	Payables	Purchase Invoices	1830749		7056358	120,00		120,00
EB-13	Payables	Purchase Invoices	1829808		7054342	500.00		500.00
PR-13	Payables	Putchase Involces	1859727		7182350	3,000,00		3,000.00
PR-13	Payables	Purchase Invoices	1852767		7156124	125,00		125,00
PR-13	Pavables	Purchase Involcas	Membership /dues		7154328	125.00		125.00

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REQUEST:

List all present or proposed research efforts dealing with the pricing of natural gas and the current status of such efforts.

RESPONSE:

Atmos Energy has no research efforts regarding the pricing of natural gas underway or proposed at this time.

Respondent: Mark Martin