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ATTORNEY AT LAW
PROFESSIONAL SERVICE CORPORATION
124 WEST TODD STREET
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August 28, 2013

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

Re: Atmos Energy Corporation
Case No. 2013-00148

Dear Mr. Derouen:

Atmos Energy Corporation submits its response to the Attorney General's first data requests and its motion for confidentiality for responses to some of those questions. The motion seeks protection for the entire document referenced in the responses. I certify that the electronic documents are true and correct copies of the original documents to be filed.

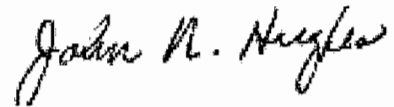
If you have any questions about this filing, please contact me.

Submitted By:

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

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

And

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

John N. Hughes
124 West Todd St.
Frankfort, KY 40601
502 227 7270
No Fax
jnhughes@fewpb.net

Attorneys for Atmos Energy Corporation

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

IN THE MATTER OF:

Application of Atmos Energy Corporation)
for an Adjustment of Rates) Case No. 2013-00148
and Tariff Modifications)

**PETITION FOR CONFIDENTIALITY
FOR RESPONSES TO ATTORNEY GENERAL'S
FIRST SET OF INFORMATION REQUESTS**

Atmos Energy Corporation (Atmos Energy) petitions for an order granting confidential protection of certain responses to the Attorney General's first data request dated August 14, 2013, pursuant to 807 KAR 5:001, Section 13 and KRS 61.878. The information sought in the data requests is commercial information that if disclosed could cause substantial competitive harm to Atmos Energy. This information is not publicly available. It would be difficult or impossible for someone to discover this information from other sources. If this information were available to competitors in this form, they could use it to the competitive detriment of Atmos Energy. This information is not generally disclosed to non-management employees of Atmos Energy and is protected internally by the Company as proprietary information. The disclosure of this proprietary information would result in significant or irreparable competitive harm to Atmos Energy by providing its competitors with non-reciprocal competitive advantage. No public purpose is served by the disclosure of such information.

The Kentucky Open Records Act exempts from disclosure certain confidential or proprietary information. KRS 61.878(1)(c). To qualify for this exemption, and, therefore, maintain the confidentiality of the information, a party must establish that disclosure of the information would permit an unfair commercial advantage to competitors of the party

seeking confidentiality.

Items 1-58 and 1-59 ask for information about vendor contracts and bids.

58. Please provide a copy of all contracts with WMR vendors and/or contractors.

59. Please provide a copy of all bids for WMR equipment, software, construction, and contracting services.

These confidential documents show the cost of the product and associated equipment and service, the rates charged by the vendor, the terms on which Atmos Energy engaged the vendor and the vendor performed, the terms and conditions of the contracted services and the methodologies used in evaluating the bids. Disclosing these details will allow Atmos Energy's competitors and other potential vendors to see the steps involved in the bid and contracting process, giving these competitors and vendors an unfair commercial advantage. Moreover, Atmos Energy and the vendors consider the information confidential and proprietary. Public disclosure of such information would allow future vendors to see the terms upon which Atmos Energy commonly does business and could affect future bids. Future bidders could reverse engineer the bids made by the current bidders allowing them to use that information to their competitive advantage and to the detriment of Atmos Energy.

Items 75 and 76 request information pertaining to internal accounting controls, reviews of internal accounting matters and audits of Atmos financial records that are the product of extensive time and money invested by Atmos.

75. Reference the testimony of Mr. Schneider at page 6, at lines 21-22. Please provide copies of all "controls that ensure the accuracy of our books and records."

76. Reference the testimony of Mr. Schneider at page 7. Please provide copies of all documents related to reviews which Atmos has received from KPMG in the past five years.

The accounting controls provide information that details the internal

financial operations of the company. The procedures, methodologies and controls for assuring financial accuracy directly expose the most sensitive details of the company's financial workings. Similarly, the KPMG reviews provide detailed information about the accounting practices, financial condition and financial strategies of the company. The Supreme Court of Kentucky has held that "disclosure of [this financial information] would unfairly advantage competing operators. The most obvious disadvantage may be the ability to ascertain the economic status of the entities without the hurdles systematically associated with acquisition of such information. *Marina Management Servs. v. Cabinet for Tourism, Dep't of Parks*, 906 S.W.2d 318, 319 (Ky. 1995); see also *Hoy v. Kentucky Indus. Revitalization Auth.*, 907 S.W.2d 766, 768 (Ky. 1995) ("It does not take a degree in finance to recognize that such information concerning the inner workings of a corporation is generally recognized as confidential or proprietary and falls within the wording of KRS 61.878(1)(c).").

The Commission has specifically addressed similar reports, audits and reviews and held them to be proprietary. In the Matter of The Joint Petition of Kentucky-American Water Co., Thames Water Aqua Holdings GmbH, R WE Aktiengesellschaft, Thames Water Aqua [J.S. Holdings, Inc., and Am. Water Works Co., Inc. for Approval of a Change in Control of Kentucky-American Water Co., P.S.C. Case No. 2006-00197 (Aug. 29, 2006), the Commission held that reports from the joint applicants' financial advisors and all board of director minutes and information is confidential because competitors could use it to gain unfair competitive advantage.

Items 6 and 97 through 99 request information about the CSS system.

6. Reference pages 11 and 12 of Mr. Martin's testimony. Describe in detail the "thorough and rigorous vetting process" that the Applicant used in making its decision to use SAP and Accenture.

a. Was a Request for Proposal used? If yes, provide the criteria used in selecting the best proposal.

b. If not, why not?

97. Reference pages 9 to 12 of Mr. Martin's testimony, where he addresses the prior legacy billing and customer service system (CIS) and the new CSS system with SAP as the primary software platform and Accenture as its system integrator.

a. Provide copies of forecasted costs and efficiencies prepared in advance and related to the new CSS system (and all other due diligence documents) and compare the forecasted CSS costs to the actual costs of the CSS system and explain the reasons for all variances.

98. Reference pages 9 to 12 of Mr. Martin's testimony, where he addresses the new CSS system with SAP as the primary software platform and Accenture as its system integrator. Provide a copy of the contracts with SAP and Accenture, and explain and show how the costs cited in the contract reconcile to the costs recorded on Atmos books and the amounts included in the base period (show actual and forecasted amounts) and the fully forecasted test period.

99. Reference pages 9 to 12 of Mr. Martin's testimony, where he addresses the new CSS system with SAP as the primary software platform and Accenture as its system integrator. In its dealings with other companies, Accenture has sometimes: i) provided a periodic kickback or refund/credit to its customer (such as Atmos) if total savings from CSS is greater than anticipated or due to meeting certain volume requirements or other reasons; or ii) required the customer to make periodic additional payments to Accenture if total savings from CSS is greater than anticipated or due to certain volume requirements or other reasons.

a. Explain and cite to Accenture contract language and terms (or explain the arrangement with Accenture if it is not specifically included in the contract) which addresses periodic refunds/credits from Accenture or periodic

additional payments made to Accenture as addressed in the prior paragraph.

b. Identify the actual amount of refunds/credits or additional payments made to Accenture to date, including all amounts included in the base period and fully forecasted test period by account number and explain how these amounts were determined and provide related calculations.

c. Identify the actual amount of refunds/credits or additional anticipated payments to Atmos from Accenture, including all amounts included in the base period and fully forecasted test period by account number and explain how these amounts were determined and provide related calculations

The questions relate to contract negotiations and documents, forecasted and actual cost analyses, due diligence documents, and other highly sensitive matters. This information contains internal strategies for negotiating the contracts, the internal costs and analyses of savings as well as other related accounting and financial information. This information would provide competitors with Atmos Energy's operational strategies as well as give potential vendors information as to the company's negotiating methods.

The following questions relate to confidential customer specific information:

105. Reference page 18 and related Exhibit MAM-3 of Mr. Martin's testimony, where he states that the "historical volume requirements" for each transportation customer were reviewed, with adjustments made to account for "expected changes" by service type for future periods.

a. Provide the actual historical usage (Mcf) and the projected usage (and identify the number of years used and the specific years/periods used) for each transportation customer that were reviewed and used to support the change in usage at Exhibit MAM-3. Provide an explanation, underlying calculations, and supporting documentation that reconciles from actual historical usage to projected usage, and which then reconciles to the related change in usage shown at Exhibit MAM-3.

- b. Regarding Exhibit MAM-3, explain and provide the historical baseline of usage in Atmos calculation and then explain the number of months or years of forecasted usage reduction or increases reflected in Atmos calculations for arriving at final amounts at Exhibit MAM-3. For example, explain if Atmos forecasted a 12 month change in usage from its historical baseline or if Atmos forecasted a 23 month change in usage through the end of the fully forecasted test period November 30, 2014. Provide all supporting documentation and calculations.
- c. Explain and show if the forecasted changes in usage at Exhibit MAM-3 are consistent or inconsistent when compared with changes in actual usage for all months of 2013 year-to-date (through June or July 2013) and provide all supporting documentation and calculations (and provide usage for each month in 2013 to date in the same format as Exhibit MAM-3).
- d. Explain if Atmos used the same or different forecasting approach in the prior rate case as was used at MAM-3 in this rate case, and identify all differences in methods and assumptions for forecasting revenues comparing the prior rate case to the current rate case and explain the reasons for the change in forecasting methods (i.e., explain the number of historical years used and the specific years/periods used for projections in the prior rate case compared to the current rate case, explain if projections were made for each transportation customer, etc.).

107. Reference page 18 and related Exhibit MAM-3 of Mr. Martin's testimony, where he states that the "historical volume requirements" for each transportation customer were reviewed, with adjustments made to account for "expected changes" by service type for future periods.

- a. Regarding Exhibit MAM-3, using December 31, 2012 actual data, provide the average annual usage and related calculations for the following customers: Interruptible Industrial (G-2) with sales of 1-15,000 and sales over 15,000; Transportation (T-4) Firm Transport 301-15000 and Firm Transport over 15000; and Special Contracts Transported Volumes.
- b. Provide the names of new industrial, transportation, and special contracts customers added to date in 2013 which are expected to have annual usage equal to or greater than the average usage for similar customers identified in the previous question, and provide the actual and projected usage in 2013. Explain if these volumes have been forecasted and included in Exhibit MAM-3 and provide documentation to support this conclusion.

179. With regard to the Commercial Industrial Park and Hopkinsville Industrial Park referenced by Mr. Napier at 14 of his direct testimony, please provide the actual number of customers, annual throughput, and annual delivery revenue by rate schedule for each of the last three years. Please provide this response in hard copy as well as in executable electronic Excel format.

- a. Kentucky direct;
- b. Kentucky mid-states general office shared amount;
- c. Kentucky shared services general office; and,
- d. Kentucky shared services customer support; e.g., as separated for plant on pages 29 through 31 of Exhibit (PHR-2).

The names of customers and their usage, contract terms, correspondence and related information gives competitors of Atmos Energy as well as competitors of those customers information that could be used to negotiate favorable terms for themselves as well as develop marketing strategies harmful to Atmos Energy or those specific customers. With the identity of the customer and the knowledge of the monetary and service terms, competitors would have information that would enable them to target customers in an effort to entice them to switch service.

Item 176 deals with proposed extension of service and related analyses.

176. With regard to the Hopkinsville System Improvement project discussed by witness Napier at Page 14 of his testimony, please provide the following:

- a. the annual capital expenditures;
- b. the estimated annual expenses incurred to implement the project;
- c. the estimated annual additional revenues from current customers, and from potential future customers;
- d. a detailed explanation of how this project would impact the Company's proposed MLR and SDR, if either or both riders are approved by the Commission in this case;

e. distribution delivery revenues from all customers served within the "Commercial Industrial Park and Hopkinsville Industrial Park" during each of the last three years;

f. amount of Customer Advance and CIAC (separately) historically collected for each industrial park listed in (e) above.

g. Anticipated or expected Customer Advance and CIAC associated with the proposed expansion project;

h. Detailed cost estimate of project, including maps, cost by type, size, and length of plant; and,

i. Actual capital expenditures for the projects to date and percent completion.

Any public interest in favor of disclosure of the information is outweighed by the competitive interest in keeping the information confidential, thereby enabling Atmos to successfully compete for business in Kentucky and other states and by the need to protect confidential business plans such as the Hopkinsville improvements. Disclosure of the information in question would put Atmos at a competitive disadvantage and potentially harm its customers by giving competitors detailed information concerning the planning strategies, costs, marketing incentives and other information that would allow competitors to leverage that information to their advantage.

Item 180 requests rating agency presentations:

Please provide copies of all presentations made to rating agencies and/or investment firms by Atmos Energy Corporation, as traded under the ticker ATO and/or Atmos Energy Corporation, Kentucky/Mid-States Division, the Applicant in the instant case, ("Applicant") between January 1, 2012 and the present.

These presentations contain highly sensitive information about the company's financial condition, its expectations and potential investment, business plans and other closely held information. The correspondence details the process used to determine the credit rating of proposed debt securities.

Atmos Energy derives independent economic value from the issuance of debt with advantageous terms and rates. Maintaining the propriety of this information is essential to the financial integrity of its debt rating. The rating agency also derives independent economic value from each agency's debt security rating methodology.

Item 212 deals with special contracts that have been previously determined to be confidential by the Commission.

212) With regard to the Company's proposed MLR proposed regulations and rate sheet included in MFR FR 16(1)(b)(4) Attachment 1 (PSC KY No. 2 Original Sheet No. 42), please provide the following regarding the statement in Section 2. Purpose which states, "Margin recovery associated with discounted service that is already reflected in the Company's base rates is prohibited from this Rider":

- a. the reference(s) to the current tariff, regulations and/or Commission Order(s) that authorized the Company to allow "discounted service" and the regulatory treatment of the shortfall in revenues associated with these discounted services;
- b. an identification of each customer by rate schedule taking discounted service that is included in the test year in this case;
- c. the actual rate(s) currently being charged for each of the customers identified in (b), as well as the applicable billing determinants;
- d. the revenues collected from the rates provided in (c);
- e. the revenues that would have been collected at full tariff rates from the customers identified in (b), as well as the identification of full tariff rates associated with the billing determinants in (c);
- f. the treatment of the revenue shortfall (difference between full rates and discounted rates revenues) in this case;
- g. all records, documents, evaluations and analyses undertaken by or for the Company associated with each customer in (b) that supports the necessity for a tariff rate lower than the full tariff rate;
- h. the annual throughput, revenues collected, and full tariff revenues associated with discounted services provided by the

Company separated by rate schedule for each of the last three years;

i. copies of each service contract;

j. map(s) showing the location of each customer and proximity to interstate or other pipelines;

k. list of each Atmos affiliate that provides gas supply or storage services to each customer identified; and,

l. itemization and gross investment of dedicated facilities (e.g., mains, compressors, regulators, and services) used to serve each customer identified.

These questions seek information that identifies customer name, customer identifiable information, such as contracts, location, maps and specific volumetric usage and plant facilities associated with the customer. All of this information is protected by the scope of confidentiality. The applicable statutes provide that "records confidentially disclosed to an agency or required by any agency to be disclosed to it, generally recognized as confidential or proprietary, which if openly disclosed would permit an unfair commercial advantage to competitors of the entity that disclosed the records" shall remain confidential unless otherwise ordered by a court of competent jurisdiction." KRS 81.878(1). The natural gas industry is very competitive. Atmos has active competitors, who could use this information to their advantage and to the direct disadvantage of Atmos. Atmos would be at a competitive threat of loss of business due to the ability of its competitors to leverage the information to their advantage. The public disclosure of the customer name, customer identifiable information, monetary terms negotiated with each customer and critical monetary terms would permit an unfair advantage to those competitors. With the identity of the customer and the knowledge of the contract terms, competitors would have

inside information to target these customers. For these reasons, the customer name, customer identifiable information, and monetary terms in the contracts are exempt from public disclosure pursuant to KRS 61.878(c)(1).

As for the information specifically requested in Item 212, the Commission has previously ruled in each of these contract submissions for approval that they are confidential. The contract terms are also excluded from public disclosure by KRS 278.160(3).

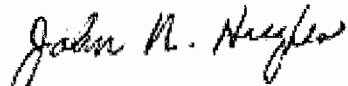
Atmos Energy requests that the information be held confidentially indefinitely. The statutes cited above do not allow for disclosure at any time. Given the competitive nature of the natural gas business and the efforts of non-regulated competitors to encroach upon traditional markets, it is imperative that regulated information remain protected and that the integrity of the information remain secure.

For these reasons, Atmos Energy requests that the items identified in this petition be treated as confidential. Should the Commission determine that some or all of the material is not to be given confidential protection, Atmos Energy requests an hearing prior to any public release of the information to preserve its rights to notice of the grounds for the denial and to preserve its right of appeal of the decision.

Submitted by:

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Frankfort, KY 40601
502 227 7270
Fax: none
jnhughes@fewpb.net

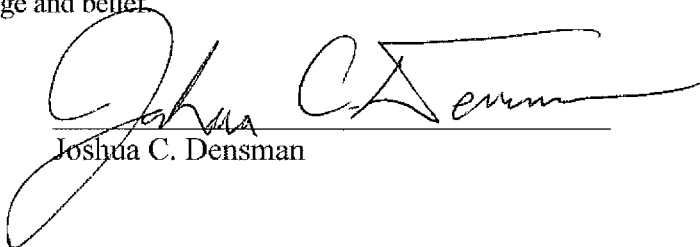
Attorneys for Atmos Energy Corporation

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

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

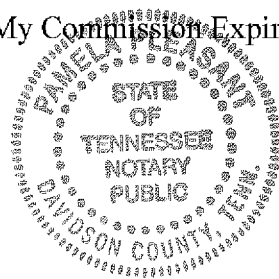

Joshua C. Densman

STATE OF Tennessee
COUNTY OF Williamson

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


Notary Public

My Commission Expires: May 3, 2016



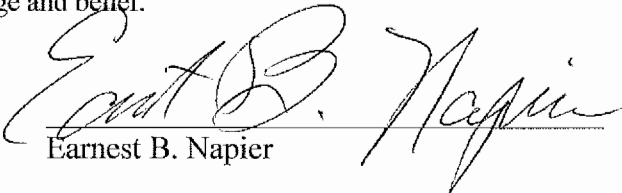
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

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

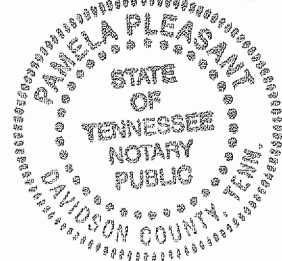

Earnest B. Napier

STATE OF Tennessee
COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Earnest B. Napier on this the 22 day of August, 2013.


Notary Public

My Commission Expires: May 3, 2016



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

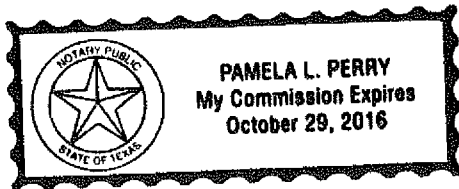
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.

Gregory K. Waller
Gregory K. Waller

STATE OF TEXAS
COUNTY OF Dallas

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

Pamela L. Perry
Notary Public
My Commission Expires: 10-29-16



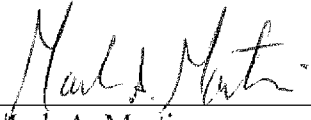
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

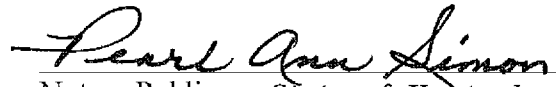
The Affiant, Mark A. Martin, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.



Mark A. Martin

STATE OF Kentucky
COUNTY OF Daviess

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 20th day of August, 2013.



Notary Public - State of Kentucky at Large
My Commission Expires: Sept. 26, 2013
Notary ID: 403674

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

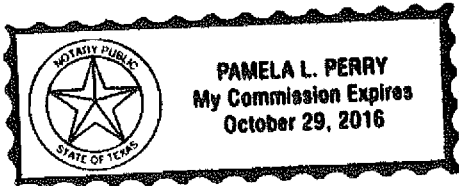
AFFIDAVIT

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

Jason L. Schneider
Jason L. Schneider

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Jason L. Schneider on this the 19th day of August, 2013.



Pamela L. Perry
Notary Republic
My Commission Expires: 10-29-16

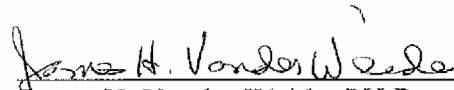
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

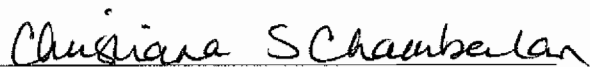
AFFIDAVIT

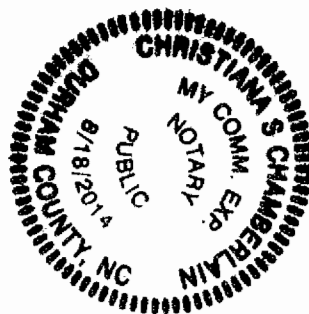
The Affiant, James H. Vander Weide, PH.D., being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.


James H. Vander Weide, PH.D.

STATE OF NORTH CAROLINA
COUNTY OF DURHAM

SUBSCRIBED AND SWORN to before me by James H. Vander Weide, PH.D. on this the 20 day of August, 2013.


Notary Republic
My Commission Expires: 8/18/14



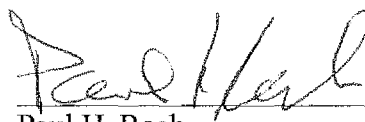
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

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



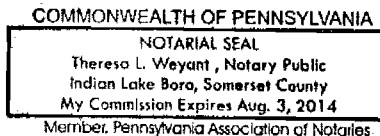
Paul H. Raab

STATE OF PENNSYLVANIA
COUNTY OF SOMERSET

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



Notary Public
My Commission Expires: 8-03-14



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

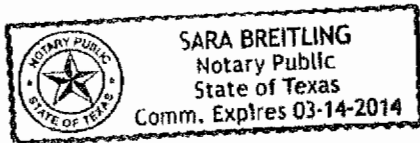
AFFIDAVIT

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

Dane A. Watson
Dane A. Watson

STATE OF TEXAS
COUNTY OF COLLIN

SUBSCRIBED AND SWORN to before me by Dane A. Watson on this the 19th day of August, 2013.



Sara Breitling
Notary Republic
My Commission Expires: 3/14/14

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-001
Page 1 of 1

REQUEST:

Reference page 6 of Mr. Martin's testimony. Provide a copy of the corporate structure of Atmos Energy as referenced therein.

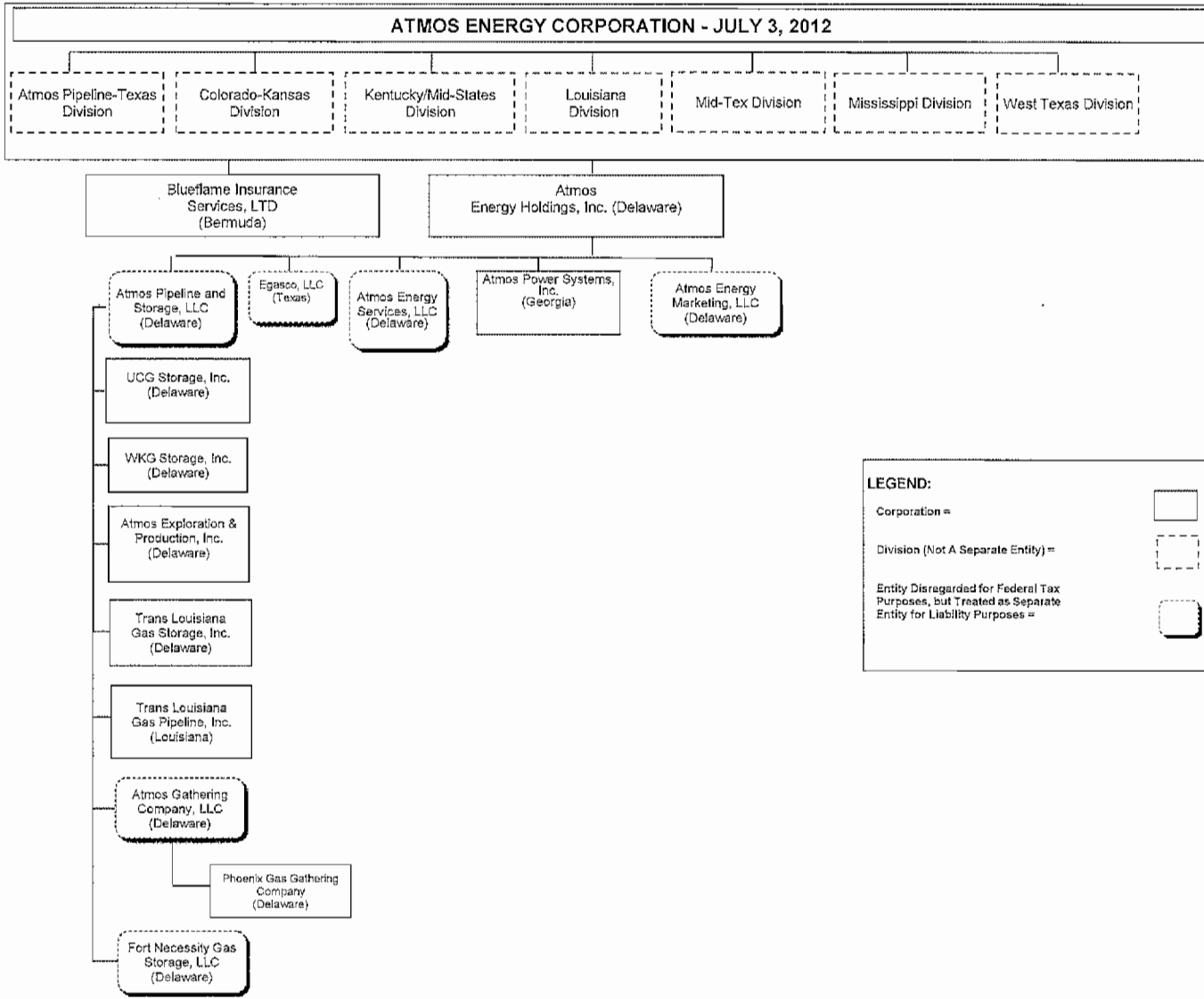
RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-001_Att1 - Atmos Corporate Structure.pdf, 1 Page.

Respondent: Mark Martin



Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-002
Page 1 of 1

REQUEST:

Reference page 6 of Mr. Martin's testimony. Provide a detailed list of any and all "centralized services," whether technical, administrative or otherwise, that Atmos Energy Corporation receives as well as the associated costs for one.

- a. For each service listed, explain in quantitative terms how the provision of the service by another corporate affiliate translates into cost savings, if any, for the Applicant.
- b. Provide copies of any and all studies done to support the conclusion for the above answer.

RESPONSE:

The "centralized services" referenced in Mr. Mark Martin's Direct Testimony are those provided to the Kentucky operating division from the Company's Shared Services Unit (SSU) as well as the Company's Kentucky/Mid-States General Office (which houses personnel responsible for the management of the Company's operations in Kentucky, Tennessee and Virginia). Please reference the organizational chart attached to the Company's response to OAG DR No. 1-001. Also, please see the Company's responses to OAG DR No. 1-034 and 1-198. For the amounts for centralized services in the base and test period of this case, please see FR_16(13)(c). The schedules in that Filing Requirement designated as Rate Division 002, schedule the costs by FERC account for the Shared Services General Office. The schedules in that Filing Requirement designated as Rate Division 012, schedule the costs by FERC account for the Shared Services Customer Service Organization. The schedules in that Filing Requirement designated as rate division 091, schedule the costs by FERC account for the Kentucky/Mid-States General Office.

- a) All of the rate divisions discussed above are in the same legal entity (Atmos Energy Corporation) as is the Company's Kentucky operations. By centralizing these services, the Company is able to take advantage of economies of scale and specialization that make it more efficient than if each operating jurisdiction was required to perform these services in a de-centralized fashion.
- b) Please see the Company's response to OAG DR No. 1-003.

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-003
Page 1 of 1

REQUEST:

Reference page 6 of Mr. Martin's testimony at lines 20 -21. Provide copies of any and all documents upon which the Applicant relies in its assertion that its "pass-through gas costs are also typically lowest or second lowest in the state."

RESPONSE:

The Company continually strives to be a low cost provider. The Company routinely monitors and compares its rates with rates of the other LDCs in the Commonwealth. Please see Attachment 1 for a schedule that compares the Company's rates with the rates of Columbia, Delta, Duke, and LG&E.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-003_Att1 - LDC Rate Comparison.pdf, 3 Pages.

Respondent: Mark Martin

Residential Charges August 2013:

	<u>Distribution</u> <u>Charge per Mcf</u>		<u>GCA</u> <u>per Mcf</u>		<u>Total</u> <u>per Mcf</u>		<u>Customer</u> <u>Charge</u>
Atmos Energy	\$ 1.10	\$	5.67	\$	6.77	\$	12.50
Columbia Gas	1.87		5.14		7.01		12.35
Delta Natural Gas	4.32		8.27		12.59		20.70
Duke Energy - KY	3.72		5.05		8.77		16.00
Louisville Gas & Electric	2.64		5.52		8.16		13.50

Residential Charges May 2013:

	<u>Distribution</u> <u>Charge per Mcf</u>		<u>GCA</u> <u>per Mcf</u>		<u>Total</u> <u>per Mcf</u>		<u>Customer</u> <u>Charge</u>
Atmos Energy	\$ 1.10	\$	5.92	\$	7.02	\$	12.50
Columbia Gas	1.87		4.12		5.99		12.35
Delta Natural Gas	4.32		8.25		12.57		20.70
Duke Energy - KY	3.72		5.03		8.75		16.00
Louisville Gas & Electric	2.64		5.33		7.97		13.50

Residential Charges February 2013:

	<u>Distribution</u> <u>Charge per Mcf</u>		<u>Gas Charge</u> <u>per Mcf</u>		<u>Total Charge</u> <u>per Mcf</u>		<u>Minimum Monthly</u> <u>Charge</u>
Atmos Energy	\$ 1.10	\$	4.98	\$	6.08	\$	12.50
Columbia Gas	1.87		4.24		6.11		12.35
Delta Natural Gas	4.32		5.39		9.71		20.70
Duke Energy - KY	3.72		4.10		7.82		16.00
Louisville Gas & Electric	2.64		4.31		6.95		13.50

Residential Charges November 2012:

	<u>Distribution</u> <u>Charge per Mcf</u>		<u>Gas Charge</u> <u>per Mcf</u>		<u>Total Charge</u> <u>per Mcf</u>		<u>Minimum Monthly</u> <u>Charge</u>
Atmos Energy	\$ 1.10	\$	4.59	\$	5.69	\$	12.50
Columbia Gas	1.87		3.55		5.42		12.35
Delta Natural Gas	4.32		5.30		9.62		20.70
Duke Energy - KY	3.72		4.44		8.16		16.00
Louisville Gas & Electric	2.24		4.25		6.49		12.50

Residential Charges August 2012:

	<u>Distribution</u> <u>Charge per Mcf</u>		<u>Gas Charge</u> <u>per Mcf</u>		<u>Total Charge</u> <u>per Mcf</u>		<u>Minimum Monthly</u> <u>Charge</u>
Atmos Energy	\$ 1.10	\$	4.11	\$	5.21	\$	12.50
Columbia Gas	1.87		3.72		5.59		12.35
Delta Natural Gas	4.32		8.12		12.44		20.70
Duke Energy - KY	3.72		4.47		8.19		16.00
Louisville Gas & Electric	2.24		3.96		6.20		12.50

Residential Charges May 2012:

	<u>Distribution</u> <u>Charge per Mcf</u>	<u>Gas Charge</u> <u>per Mcf</u>	<u>Total Charge</u> <u>per Mcf</u>	<u>Minimum Monthly</u> <u>Charge</u>
Atmos Energy	\$ 1.10	\$ 4.13	\$ 5.23	\$ 12.50
Columbia Gas	1.87	5.59	7.46	12.35
Delta Natural Gas	4.32	8.49	12.81	20.70
Duke Energy - KY	3.72	4.02	7.74	16.00
Louisville Gas & Electric	2.24	3.49	5.73	12.50

Residential Charges February 2012:

	<u>Distribution</u> <u>Charge per Mcf</u>	<u>Gas Charge</u> <u>per Mcf</u>	<u>Total Charge</u> <u>per Mcf</u>	<u>Minimum Monthly</u> <u>Charge</u>
Atmos Energy	\$ 1.10	\$ 5.40	\$ 6.50	\$ 12.50
Columbia Gas	1.87	5.45	7.32	12.35
Delta Natural Gas	4.32	6.20	10.52	20.70
Duke Energy - KY	3.72	4.82	8.54	16.00
Louisville Gas & Electric	2.24	4.74	6.98	12.50

Residential Charges November 2011:

	<u>Distribution</u> <u>Charge per Mcf</u>	<u>Gas Charge</u> <u>per Mcf</u>	<u>Total Charge</u> <u>per Mcf</u>	<u>Minimum Monthly</u> <u>Charge</u>
Atmos Energy	\$ 1.10	\$ 5.73	\$ 6.83	\$ 12.50
Columbia Gas	1.87	5.64	7.51	12.35
Delta Natural Gas	4.32	5.94	10.26	20.70
Duke Energy - KY	3.72	5.32	9.05	16.00
Louisville Gas & Electric	2.24	5.16	7.40	12.50

Residential Charges August 2011:

	<u>Distribution</u> <u>Charge per Mcf</u>	<u>Gas Charge</u> <u>per Mcf</u>	<u>Total Charge</u> <u>per Mcf</u>	<u>Minimum Monthly</u> <u>Charge</u>
Atmos Energy	\$ 1.10	\$ 5.70	\$ 6.80	\$ 12.50
Columbia Gas	1.87	5.46	7.33	12.35
Delta Natural Gas	4.32	7.07	11.38	20.70
Duke Energy - KY	3.72	5.94	9.66	16.00
Louisville Gas & Electric	2.24	5.61	7.84	12.50

Residential Charges February 2011:

	<u>Distribution</u> <u>Charge per Mcf</u>	<u>Gas Charge</u> <u>per Mcf</u>	<u>Total Charge</u> <u>per Mcf</u>	<u>Minimum Monthly</u> <u>Charge</u>
Atmos Energy	\$ 1.10	\$ 4.78	\$ 5.88	\$ 12.50
Columbia Gas	1.87	7.00	8.87	12.35
Delta Natural Gas	4.32	6.85	11.17	20.70
Duke Energy - KY	3.72	5.85	9.57	16.00
Louisville Gas & Electric	2.24	5.27	7.51	12.50

Residential Charges November 2010:

	<u>Distribution Charge per Mcf</u>	<u>Gas Charge per Mcf</u>	<u>Total Charge per Mcf</u>	<u>Minimum Monthly Charge</u>
Atmos Energy	1.10	4.67	5.77	12.50
Columbia Gas	1.87	6.96	8.83	12.35
Delta Natural Gas	4.27	6.17	10.44	20.90
Duke Energy - KY	3.72	5.31	9.03	16.00
Louisville Gas & Electric	2.24	5.39	7.63	12.50

Residential Charges August 2010:

	<u>Distribution Charge per Mcf</u>	<u>Gas Charge per Mcf</u>	<u>Total Charge per Mcf</u>	<u>Minimum Monthly Charge</u>
Atmos Energy	1.10	5.33	6.43	12.50
Columbia Gas	1.87	4.42	6.29	12.35
Delta Natural Gas	4.16	7.47	11.62	15.50
Duke Energy - KY	3.72	6.56	10.28	16.00
Louisville Gas & Electric	2.13	6.15	8.28	9.50

Residential Charges May 2010:

	<u>Distribution Charge per Mcf</u>	<u>Gas Charge per Mcf</u>	<u>Total Charge per Mcf</u>	<u>Minimum Monthly Charge</u>
Atmos Energy	1.19	5.50	6.69	9.35
Columbia Gas	1.87	6.41	8.29	12.35
Delta Natural Gas	4.16	6.04	10.19	15.50
Duke Energy - KY	3.72	5.72	9.44	12.10
Louisville Gas & Electric	2.13	5.19	7.32	9.50

Residential Charges February 2010:

	<u>Distribution Charge per Mcf</u>	<u>Gas Charge per Mcf</u>	<u>Total Charge per Mcf</u>	<u>Minimum Monthly Charge</u>
Atmos Energy	1.19	6.49	7.68	9.35
Columbia Gas	1.87	4.37	6.24	12.35
Delta Natural Gas	4.16	6.04	10.19	15.50
Duke Energy - KY	2.67	7.51	10.18	12.10
Louisville Gas & Electric	2.13	5.35	7.48	9.50

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Atmos Energy Corporation, Kentucky Division
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Question No. 1-004
Page 1 of 1

REQUEST:

Reference page 7 of Mr. Martin's testimony where he claims that more than 67% of the Applicant's level of throughput is for industrial and transportation volumes. Either cite where in the application the back-up information is found for this assertion or provide same.

- a. For the past five years, show for each year the Applicant's throughput for each tariff on file at the Commission.

RESPONSE:

Please see the Company's response to OAG DR No. 1-10. Also, please see Attachment 1 to the Company's response to FR_16(12)(h)(15) and Attachment 1 to FR_16(13)(m).

Respondent: Mark Martin

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-005
Page 1 of 1

REQUEST:

Reference page 9 of Mr. Martin's testimony. Provide the necessary information in Excel, with cells intact, that demonstrates the Applicant's calculated rate of return on rate base for the test year and for the prior five years.

RESPONSE:

The Company prepares detailed rate base calculations for its utility rate base regulated operations on a jurisdictional basis as required for regulatory filings. Therefore, the Company does not have a detailed rate base calculation (and therefore no jurisdictional ROR or ROE calculation) readily available for periods other than have been provided in the application and in Case No. 2009-00354.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-006
Page 1 of 2

REQUEST:

Reference pages 11 and 12 of Mr. Martin's testimony. Describe in detail the "thorough and rigorous vetting process" that the Applicant used in making its decision to use SAP and Accenture.

- a. Was a Request for Proposal used" If yes, provide the criteria used in selecting the best proposal.
- b. If not, why not"

RESPONSE:

Based on the Company's internal research and interactions with industry analysts and peer companies, the Company developed a list of software application providers and systems integrators that may provide viable alternatives to meeting our requirements. The Company also formed a cross functional evaluation team and executive steering committee. Initially, seven implementation alternatives were identified. These implementations were evaluated, scored and narrowed to four.

The Company then invited each of the system integrators and software providers into our offices for several days of discussions to understand the scope of the solution and the Company's key requirements. Each of the four finalists presented process walk-throughs to demonstrate how it would fulfill the Company's requirements. To supplement the information acquired directly through the potential vendors, the Company visited five other utilities that have recently implemented similar solutions.

The software selection evaluation criteria included: ability to improve customer service, fit with our business processes, installation base amongst similar utility companies, flexibility, scalability, supportability, strength of software provider and cost. The system integrator evaluation criteria included: experience implementing the software, process best practices, implementation methodology, accelerators, and cost.

In addition, the Company used Five Point Partners to assist during the evaluation and selection activities. They have a long history of similar experiences in the utility industry. The Company interviewed several other candidates and talked to previous clients in the selection process. Please see Attachment 1 through Attachment 7 for copies of tools, reference materials and deliverables provided by Five Point Partners and used by the Company together with Five Point during the CSS vendor selection process. The responsive information in Attachment 1 through Attachment 7 is Confidential. The Company worked closely with Five Point Partners throughout the process of vendor selection and contract negotiation to ensure that the budgeted project cost presented to the Board of Directors was appropriate for the scope of the project

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AG DR Set No. 1
Question No. 1-006
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being undertaken. While the overall process and business case was driven by Company personnel, Five Point Partners provided support in defining and formulating the project budget by participating in and bringing their expertise to the vendor selection process.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-006_Att1 - Atmos CIS Pricing Guidelines 2010 04-29 (CONFIDENTIAL).pdf, 19 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, OAG_1-006_Att2 - CSS SI Evaluation Summary (CONFIDENTIAL).pdf, 11 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, OAG_1-006_Att3 - CSS Technology Evaluation (CONFIDENTIAL).pdf, 2 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, OAG_1-006_Att4 - Demo Schedule Accenture SAP 042810 (CONFIDENTIAL).xls, 6 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, OAG_1-006_Att5 - SAP References (CONFIDENTIAL).xls, 1 Page.

ATTACHMENT 6 - Atmos Energy Corporation, OAG_1-006_Att6 - SI Final Orals Agenda (CONFIDENTIAL).pdf, 2 Pages.

ATTACHMENT 7 - Atmos Energy Corporation, OAG_1-006_Att7 - Summary of Round 1 SI Presentations (CONFIDENTIAL).pdf, 2 Pages.

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-007
Page 1 of 1

REQUEST:

Reference page 12 of Mr. Martin's testimony. What are the costs for the use of SAP and Accenture, with each listed separately, for 2011, 2012, and 2013 (as estimated at the time of answering the question)"

- a. What are the expected costs per year going forward for the use of SAP?
- b. What are the expected costs per year going forward for the use of Accenture?

RESPONSE:

Capital costs for Accenture and SAP for building the new CSS system (and included in the total capital cost of the system of \$78,921,348) are as follows:

	FY2011	FY2012	FY2013	Total
Accenture	\$ 3,200,000	\$18,959,897	\$6,472,323	\$28,632,220
SAP	\$10,528,049	\$ 150,000	\$ 3,230	\$10,681,279

- a) Annual maintenance fees for SAP and the related software components that make up the new CSS system are \$2,328,150. These are the total maintenance fees for Atmos Energy. A portion of these costs are allocated to Kentucky in accordance with the Cost Allocation Manual (CAM) attached as Exhibit JLS-1 to the Direct Testimony of Mr. Jason Schneider.
- b) While we are currently continuing to engage limited Accenture personnel on a contract basis to aid in post go-live support, we expect these expenses to gradually decline as the system stabilizes. No ongoing O&M expenses for Accenture have been included in the revenue requirement in this case.

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-008
Page 1 of 1

REQUEST:

Reference page 17 of Mr. Martin's testimony. If the "appropriate pro-forma adjustments" and "forward-looking adjustments" are not self-evident or otherwise self-explanatory, whether in the Excel spreadsheets or elsewhere in the application, provide a full explanation of each and every adjustment. If they are self-evident or otherwise self-explanatory, provide specific citations in the record where the information can be found.

RESPONSE:

Please see the Company's response to Staff DR No. 2-28 and the Excel file named "KY Revenue & Billing Unit Forecast.xlsx." This is the primary revenue model calculating the cited adjustments.

The weather adjustment described in Mr. Mark Martin's Direct Testimony pages 18-19 is computed on the tabs named "weather", "Res2010", "Com2010", "PA2010" and "Weather Adj (Monthly)". Additional description of the weather adjustment can be found in the Company's responses to Staff DR No. 2-26 and OAG DR Nos. 1-171 and 1-172.

Customer growth and customer usage trends, on page 20 of Mr. Mark Martin's Direct Testimony, are also incorporated in the tabs named "Res2010", "Com2010", and "PA2010". The analysis referenced in testimony can be found in Attachment 1 to the Company's response to OAG DR No. 1-104.

The late payment fee ratio derivation is referenced on page 21 of Mr. Mark Martin's Direct Testimony. The analysis is found on Attachment 1. The ratio is plugged in the revenue model on tab "Other Revenue" in Excel cell B64.

Gas cost forecasts described on pages 21-22 of Mr. Mark Martin's Direct Testimony are compiled in the revenue model on the "Gas Cost Worksheet" tab. For additional information, please see the Company's response to OAG DR No. 1-108.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-008_Att1 - Late Payment Fee Calc .xls, 10 Pages.

Respondent: Mark Martin

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2013-00148
 Late Payment Fee Analysis

Line #	(a) R/C/PA Revenue (Mo)	(b) Oct	(c) Nov	(d) Dec	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) Jun	(k) Jul	(l) Aug	(m) Sep	(n) 12 ME Aug
1	FY 2002												3,854,274	
2	FY 2003	4,799,226	10,522,519	19,215,021	24,251,033	28,400,408	21,230,086	14,002,625	5,612,240	6,954,461	4,463,086	5,065,319	4,834,648	148,170,298
3	FY 2004	7,476,014	10,458,021	21,670,829	31,431,637	33,878,898	22,923,804	15,757,898	7,303,236	5,235,954	4,835,727	5,162,243	5,209,788	170,968,907
4	FY 2005	6,920,449	9,651,805	22,061,813	32,693,185	29,459,881	26,247,345	21,498,937	11,481,917	6,037,730	5,690,249	5,209,096	5,782,683	182,162,195
5	FY 2006	7,630,347	14,345,620	34,285,551	39,367,584	36,036,186	33,576,771	19,723,938	8,010,919	6,165,044	5,210,378	5,194,810	5,087,943	215,329,832
6	FY 2007	8,226,157	15,735,636	23,509,263	26,961,004	35,386,260	26,476,544	13,908,314	9,173,325	6,121,955	5,321,547	5,569,370	5,612,489	181,477,317
7	FY 2008	6,153,613	13,084,299	23,882,004	35,236,337	33,833,651	27,914,547	17,692,061	12,243,244	7,600,656	7,397,676	7,400,279	7,556,703	198,050,856
8	FY 2009	7,509,930	15,280,431	34,073,557	42,119,665	35,258,452	28,576,821	12,971,929	6,764,043	4,391,571	4,648,237	4,012,150	3,932,092	203,163,489
9	FY 2010	5,663,222	10,763,306	17,234,963	25,776,371	26,259,585	23,231,929	10,520,100	5,395,728	4,640,698	4,551,797	4,606,888	4,419,114	142,576,679
10	FY 2011	5,318,961	8,176,105	17,225,711	23,778,807	21,770,268	15,675,734	11,055,535	7,016,682	5,328,832	5,007,713	4,853,790	4,876,307	129,627,251
11	FY 2012	6,329,073	10,189,363	16,387,779	21,482,625	19,531,408	15,047,805	7,577,252	5,502,238	4,596,751	4,442,688	4,559,695	4,365,396	120,522,984
12														
13	Late payment Fees (Mo)													
14		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY Total
15	FY 2003	30,292	61,813	97,891	199,946	231,948	221,679	176,732	120,699	54,159	68,478	40,924	49,646	1,354,208
16	FY 2004	51,500	68,509	153,014	218,431	317,229	332,627	185,777	130,308	58,040	47,382	49,511	48,637	1,660,965
17	FY 2005	49,336	62,463	93,919	223,770	245,489	166,418	184,650	89,022	79,667	52,356	49,941	49,424	1,346,455
18	FY 2006	46,391	81,749	168,887	320,723	376,074	345,468	280,926	137,037	68,879	56,056	46,999	47,641	1,976,829
19	FY 2007	39,686	87,604	143,292	224,900	255,883	302,453	185,455	132,372	58,543	57,016	43,869	49,456	1,580,528
20	FY 2008	49,727	67,202	146,084	235,076	305,146	280,027	231,863	143,186	78,774	69,023	58,888	58,208	1,723,205
21	FY 2009	64,161	64,969	187,561	294,923	-2,059	374,939	239,121	92,760	49,981	38,478	31,277	34,919	1,471,028
22	FY 2010	34,111	47,594	99,544	152,768	208,871	226,415	161,873	65,881	48,060	39,649	33,261	39,064	1,157,090
23	FY 2011	37,517	41,306	97,208	162,028	197,173	182,013	117,489	75,352	53,725	44,458	43,067	40,533	1,091,868
24	FY 2012	40,994	57,437	96,868	139,540	184,807	154,529	96,387	66,780	40,735	34,116	40,285	34,141	986,619
25														
26	LPF % of Prior Month Revenue													
27		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY / 12 ME Aug
28	FY 2003	0.83%	1.29%	0.93%	1.04%	0.96%	0.78%	0.83%	0.86%	0.97%	0.98%	0.92%	0.98%	0.91%
29	FY 2004	1.07%	0.92%	1.46%	1.01%	1.01%	0.98%	0.81%	0.83%	0.79%	0.90%	1.02%	0.94%	0.97%
30	FY 2005	0.95%	0.90%	0.97%	1.01%	0.75%	0.56%	0.70%	0.41%	0.69%	0.87%	0.88%	0.95%	0.74%
31	FY 2006	0.80%	1.07%	1.18%	0.94%	0.96%	0.96%	0.84%	0.69%	0.86%	0.91%	0.90%	0.92%	0.92%
32	FY 2007	0.78%	1.06%	0.91%	0.96%	0.95%	0.85%	0.70%	0.95%	0.64%	0.93%	0.82%	0.89%	0.87%
33	FY 2008	0.89%	1.09%	1.12%	0.98%	0.87%	0.83%	0.83%	0.81%	0.64%	0.91%	0.80%	0.79%	0.87%
34	FY 2009	0.85%	0.87%	1.23%	0.87%	0.00%	1.06%	0.84%	0.72%	0.74%	0.88%	0.67%	0.87%	0.72%
35	FY 2010	0.87%	0.84%	0.92%	0.69%	0.81%	0.86%	0.70%	0.63%	0.89%	0.85%	0.73%	0.85%	0.81%
36	FY 2011	0.85%	0.78%	1.19%	0.94%	0.83%	0.84%	0.75%	0.66%	0.77%	0.83%	0.86%	0.84%	0.84%
37	FY 2012	0.84%	0.91%	0.95%	0.85%	0.86%	0.79%	0.64%	0.88%	0.74%	0.74%	0.91%	0.75%	0.82%
38														
39														

3-year average

0.0082

Company
 \$
 Kentucky Division - 009DIV
 View
 Cost Center

	Fiscal 2009 October	Fiscal 2009 November	Fiscal 2009 December	Fiscal 2009 January	Fiscal 2009 February	Fiscal 2009 March	Fiscal 2009 April	Fiscal 2009 May	Fiscal 2009 June	Fiscal 2009 July	Fiscal 2009 August	Fiscal 2009 September
Residential sales - Gas Rev-Dist Inc 4800-31101	4,244,222	10,025,745	22,572,075	27,858,889	23,173,787	18,941,834	8,651,584	4,373,329	2,718,686	2,870,737	2,531,368	2,382,305
Unbilled Residential Revenue - Gas Rev-Dist Inc 4805-31101	1,407,531	6,713,616	1,235,350	3,945,488	(4,447,953)	(4,993,802)	(2,756,516)	(569,901)	(268,157)	(70,282)	4,667	(45,975)
Commercial Revenue-Banner - Gas Rev-Dist Inc 4811-31101	2,702,639	4,129,987	9,149,788	11,474,401	9,725,097	7,740,577	3,473,013	1,940,337	1,411,928	1,473,380	1,281,204	1,328,740
Unbilled Comm Revenue - Gas Rev-Dist Inc 4815-31101	985,521	1,947,527	338,659	1,745,635	(1,794,837)	(2,201,161)	(1,155,816)	(143,439)	29,033	(62,465)	42,803	42,656
Industrial Revenue-Banner - Gas Rev-Dist Inc 4812-31101	899,120	855,955	1,760,574	1,799,666	1,477,823	1,119,385	568,291	288,922	1,122,017	172,638	219,130	85,262
Unbilled Industrial Revenue - Handbill Est - Unbilled 4816-31180	(203,960)	50,575	2,967	(2,137)	(23,443)	(46,364)	18,432	(45,905)	-	-	-	-
Other Sales to Public Authorit - Gas Rev-Dist Inc 4820-31101	583,070	1,123,719	2,351,684	2,788,375	2,359,567	1,894,610	847,321	450,377	260,958	304,120	219,578	211,048
Unbilled Public Authority Reve - Gas Rev-Dist Inc 4825-31101	271,218	647,224	(10,632)	399,799	(447,367)	(543,235)	(284,188)	(38,157)	(17,623)	(30,004)	14,858	(133)
TOTAL	7,509,930	15,280,431	34,073,957	42,119,665	35,258,452	28,576,821	12,971,929	6,764,043	4,391,571	4,648,237	4,012,150	3,932,092
Unbilled Comm Revenue - Handbill Est - Unbilled 4815-31180	4,709	(4,206)	5,359	109	(18,589)	6,811	(5,667)	956,019	(970,258)	3,545	(401)	(4,752)

Pull for anticipated DR. Requested in 2009:
 ATT KPSC DR 2-3b 2009 CASE
 \\DFW1\WIN1\SHGR_WORKGROUPS\MdSI-KY Rate Case\2013 KY Rate Case\Revenue\Bill Frequency\JG\ATT KPSC DR 2-3b 2009 CASE.xls

	Fiscal 2010 October	Fiscal 2010 November	Fiscal 2010 December	Fiscal 2010 January	Fiscal 2010 February	Fiscal 2010 March	Fiscal 2010 April	Fiscal 2010 May	Fiscal 2010 June	Fiscal 2010 July	Fiscal 2010 August	Fiscal 2010 September	Fiscal 2011 October	Fiscal 2011 November
Residential sales - Gas Rev-Dist Inc 4800-31101	3,382,185	8,455,719	12,178,463	17,224,492	17,384,473	15,685,762	7,023,373	3,502,757	2,984,896	2,978,728	2,934,411	2,810,919	3,460,423	5,565,249
Unbilled Residential Revenue - Gas Rev-Dist Inc 4805-31101	1,301,449	1,402,295	3,149,120	1,419,725	(1,169,611)	(2,263,745)	(2,471,863)	(1,075,487)	65,350	(63,861)	(62,572)	(73,258)	473,480	1,736,168
Commercial Revenue-Banner - Gas Rev-Dist Inc 4811-31101	1,952,333	3,608,186	3,905,373	6,916,566	7,174,078	6,112,992	2,828,219	1,552,251	1,413,252	1,357,792	1,456,315	1,375,510	1,545,837	2,045,871
Unbilled Comm Revenue - Gas Rev-Dist Inc 4815-31101	963,315	631,836	(44,169)	1,168,215	(437,042)	(1,015,967)	(938,646)	(374,699)	57,991	(2,472)	16,452	(45,764)	168,466	522,755
Industrial Revenue-Banner - Gas Rev-Dist Inc 4812-31101	155,120	298,146	707,450	739,818	833,140	668,302	256,230	340,028	1,784	140,520	150,702	166,269	168,283	231,533
Unbilled Industrial Revenue - Handbill Est - Unbilled 4816-31180	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Sales to Public Authorit - Gas Rev-Dist Inc 4820-31101	328,704	699,399	1,151,127	1,635,314	1,701,034	1,453,175	668,508	340,720	242,550	215,277	218,182	232,885	312,701	564,965
Unbilled Public Authority Reve - Gas Rev-Dist Inc 4825-31101	177,471	155,633	243,041	129,828	(156,728)	(206,385)	(223,051)	(94,019)	(22,096)	(6,102)	(6,930)	6,935	63,230	228,842
TOTAL	5,663,222	10,763,306	17,234,963	25,776,371	26,259,595	23,231,929	10,520,100	5,395,728	4,640,698	4,551,797	4,606,688	4,419,114	5,318,961	8,176,105
Unbilled Comm Revenue - Handbill Est - Unbilled 4815-31180	0	0	0	0	0	0	(10,750)	10,750	0	0	0	0	0	0

Pull for anticipated DR. Requested in 2009:
 ATT KPSC DR 2-3b 2009 CASE
 WDFW\TWN18\SHSR_WORKGROUPS\MdSt-KY Rate Case\2013 K

	Fiscal 2011 December	Fiscal 2011 January	Fiscal 2011 February	Fiscal 2011 March	Fiscal 2011 April	Fiscal 2011 May	Fiscal 2011 June	Fiscal 2011 July	Fiscal 2011 August	Fiscal 2011 September	Fiscal 2012 October	Fiscal 2012 November	Fiscal 2012 December	Fiscal 2012 January
Residential sales - Gas Rev-Dist Inc 4800-31101	11,699,236	15,978,494	14,667,143	10,715,202	7,566,593	4,736,474	3,468,703	3,308,202	3,090,665	2,979,970	4,035,776	8,869,793	11,159,963	14,579,662
Unbilled Residential Revenue - Gas Rev-Dist Inc 4805-31101	3,081,775	1,292,961	(3,591,797)	289,192	(2,174,382)	(618,205)	(331,793)	17,576	(67,881)	32,480	765,973	1,827,206	2,338,071	(2,153,137)
Commercial Revenue-Banner - Gas Rev-Dist Inc 4811-31101	4,554,177	6,362,088	5,786,935	4,064,316	2,853,828	1,870,858	1,579,400	1,479,675	1,515,716	1,618,462	1,952,078	2,654,543	4,250,837	5,613,084
Unbilled Comm Revenue - Gas Rev-Dist Inc 4815-31101	1,259,573	555,287	(1,542,644)	119,628	(868,162)	(197,990)	(23,822)	16,297	52,103	39,591	466,266	366,673	889,763	(827,000)
Industrial Revenue-Banner - Gas Rev-Dist Inc 4812-31101	870,937	843,467	657,736	508,718	301,116	486,807	285,284	166,750	251,111	333,221	61,522	348,237	610,670	799,908
Unbilled Industrial Revenue - Handbill Est - Unbilled 4816-31180	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Sales to Public Authority - Gas Rev-Dist Inc 4820-31101	972,297	1,438,225	1,296,169	896,216	633,114	409,352	280,723	219,837	247,407	277,875	341,219	565,927	976,976	1,290,980
Unbilled Public Authority Reve - Gas Rev-Dist Inc 4825-31101	163,070	157,101	(370,933)	29,368	(202,942)	(41,212)	(25,355)	(14,013)	19,248	5,249	99,070	133,051	232,260	(218,057)
TOTAL	17,225,711	23,778,807	21,770,268	15,675,734	11,055,535	7,016,882	5,328,832	5,007,713	4,853,790	4,876,307	6,329,073	10,169,363	16,387,779	21,482,625
Unbilled Comm Revenue - Handbill Est - Unbilled 4815-31180	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Pull for anticipated DR. Requested in 2009:
 ATT KPSC DR 2-3b 2009 CASE
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	Fiscal 2012 February	Fiscal 2012 March	Fiscal 2012 April	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
Residential sales - Gas Rev-Dist Inc 4800-31101	13,234,134	10,245,105	5,076,226	3,743,701	3,039,354	3,014,405	2,949,553	2,793,419	3,835,537	6,920,616	6,698,940	13,817,989	13,757,430	0
Unbilled Residential Revenue - Gas Rev-Dist Inc 4805-31101	1,056,150	(2,641,003)	(572,602)	(657,454)	(129,452)	(39,337)	24,015	(8,404)	872,088	2,118,411	1,773,976	1,743,476	(1,575,941)	0
Commercial Revenue-Banner - Gas Rev-Dist Inc 4811-31101	5,131,184	3,924,341	2,054,283	1,470,164	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	0
Unbilled Comm Revenue - Gas Rev-Dist Inc 4815-31101	394,700	(1,139,213)	(43,165)	(330,399)	51,137	(8,126)	60,209	4,266	479,885	512,168	698,148	757,809	(599,908)	0
Industrial Revenue-Banner - Gas Rev-Dist Inc 4812-31101	592,556	426,531	237,534	189,992	243,098	336,173	396,482	362,809	428,998	440,596	461,727	656,353	670,585	0
Unbilled Industrial Revenue - Handbill Est - Unbilled 4816-31180	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Sales to Public Authority - Gas Rev-Dist Inc 4820-31101	1,166,040	878,359	446,743	283,354	206,107	184,018	206,771	209,850	333,413	579,613	859,672	1,207,500	1,230,627	0
Unbilled Public Authority Reve - Gas Rev-Dist Inc 4825-31101	96,527	(276,305)	(2,089)	(91,059)	(7,976)	(2,374)	7,634	3,027	139,905	154,529	189,209	126,326	(144,583)	0
TOTAL	19,531,408	15,047,805	7,577,252	5,502,238	4,596,751	4,442,688	4,559,695	4,365,396	5,889,105	10,072,621	14,204,398	20,412,509	20,444,434	-
Unbilled Comm Revenue - Handbill Est - Unbilled 4815-31180	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Pull for anticipated DR. Requested in 2009:
 ATT KPSC DR 2-3b 2009 CASE
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	Fiscal 2013 April	Fiscal 2013 May	Fiscal 2013 June	Fiscal 2013 July	Fiscal 2013 August	Fiscal 2013 September
Residential sales - Gas Rev-Dist Inc 4800-31101	0	0	0	0	0	0
Unbilled Residential Revenue - Gas Rev-Dist Inc 4805-31101	0	0	0	0	0	0
Commercial Revenue-Banner - Gas Rev-Dist Inc 4811-31101	0	0	0	0	0	0
Unbilled Comm Revenue - Gas Rev-Dist Inc 4815-31101	0	0	0	0	0	0
Industrial Revenue-Banner - Gas Rev-Dist Inc 4812-31101	0	0	0	0	0	0
Unbilled Industrial Revenue - Handbill Est - Unbilled 4816-31180	0	0	0	0	0	0
Other Sales to Public Authority - Gas Rev-Dist Inc 4820-31101	0	0	0	0	0	0
Unbilled Public Authority Reve - Gas Rev-Dist Inc 4825-31101	0	0	0	0	0	0
TOTAL	-	-	-	-	-	-
Unbilled Comm Revenue - Handbill Est - Unbilled 4815-31180	0	0	0	0	0	0

Pull for anticipated DR. Requested in 2009:
 ATT KPSC DR 2-3b 2009 CASE
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Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-009
Page 1 of 1

REQUEST:

Reference page 18 of Mr. Martin's testimony. Broken down by each year, provide the data for the past ten years that indicate whether each of the years was either above or below "the normal period" by way of a percentage.

RESPONSE:

Please see Attachment 1 for the requested information.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-009_Att1 - Actual HDDs as Percent of Normal Past 10 Yrs.xlsx, 1 Page.

Respondent: Mark Martin

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Actual HDDs as a % of Normal for Past Ten Years

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		LOUISVILLE INTERNATIONAL AIRPORT KY US	EVANSVILLE REGIONAL AIRPORT IN US	PADUCAH BARKLEY REGIONAL AIRPORT KY US	LEXINGTON BLUEGRASS AIRPORT KY US	NASHVILLE INTERNATIONAL AIRPORT TN US	Composite HDDs	Normal Composite HDD (1981-2010)	Actual % of Normal Composite HDD (1981-2010)
<u>Line #</u>	<u>Calendar Year</u>								
1	2003	4,172	4,529	4,150	4,702	3,589	4,190	4,160	100.7%
2	2004	3,836	4,253	3,885	4,381	3,300	3,906	4,160	93.9%
3	2005	4,064	4,320	3,904	4,503	3,465	3,993	4,160	96.0%
4	2006	3,688	4,044	3,672	4,172	3,072	3,694	4,160	88.8%
5	2007	3,787	4,158	3,822	4,272	3,153	3,811	4,160	91.6%
6	2008	4,232	4,690	4,274	4,785	3,721	4,317	4,160	103.8%
7	2009	4,132	4,413	4,019	4,636	3,631	4,115	4,160	98.9%
8	2010	4,303	4,676	4,377	4,892	3,992	4,429	4,160	106.5%
9	2011	3,777	4,195	3,911	4,394	3,463	3,938	4,160	94.7%
10	2012	3,372	3,656	3,342	3,976	2,856	3,396	4,160	81.6%
11									
12	Weighting	4.1%	23.7%	35.3%	14.1%	22.8%			

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-010
Page 1 of 1

REQUEST:

Reference page 20 of Mr. Martin's testimony. For each of the past ten years, broken down by tariff and month, provide the actual sales.

RESPONSE:

Please see Attachment 1 for the requested information. Although monthly information for sales tariffs was not available for the requested 10 years, we are providing the 6+ years of data that is available.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-010_Att1 - Actual Sales.xls, 1 Page.

Respondent: Mark Martin

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2013-00148
 Actual Sales by Month for each Tariff

Line #	Month	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Firm Residential Bills	Mcf	Firm Commercial Bills	Mcf	Firm Public Auth Bills	Mcf	Firm Industrial Bills	Mcf	Int Commercial Bills	Mcf	Int Industrial Bills	Mcf
1	Oct-06	149,645	363,714	17,257	242,676	1,614	65,950	203	39,932	5	3,636	9	12,665
2	Nov-06	153,168	936,505	17,732	387,423	1,609	117,709	207	58,250	5	4,227	8	13,608
3	Dec-06	155,387	1,427,870	17,947	587,301	1,602	161,091	221	84,147	5	4,268	10	25,813
4	Jan-07	156,103	1,591,789	18,014	657,319	1,602	181,879	211	100,322	4	3,027	9	27,876
5	Feb-07	157,586	2,271,821	18,144	963,384	1,600	243,889	221	141,487	4	2,376	9	26,238
6	Mar-07	158,025	1,669,015	18,199	683,993	1,593	181,311	217	69,543	4	878	9	24,432
7	Apr-07	156,608	788,529	18,031	339,742	1,597	93,421	214	58,691	4	984	9	22,910
8	May-07	154,755	432,497	17,735	215,180	1,595	61,003	209	31,215	3	170	8	20,451
9	Jun-07	151,690	228,316	17,384	156,126	1,578	38,329	208	(56,877)	2	156	8	16,449
10	Jul-07	150,724	183,564	17,361	170,291	1,577	29,356	206	21,917	2	145	5	15,377
11	Aug-07	150,408	188,304	17,143	141,229	1,585	29,217	199	31,061	2	152	9	8,551
12	Sep-07	149,820	169,856	17,207	143,666	1,583	27,439	230	28,805	3	147	8	13,833
13	Oct-07	149,749	200,093	17,150	149,551	1,572	40,820	209	32,762	2	117	7	21,789
14	Nov-07	153,062	671,350	17,704	289,036	1,587	84,063	228	67,537	4	2,066	8	23,479
15	Dec-07	153,984	1,371,193	17,696	542,877	1,584	146,262	210	85,774	3	2,032	8	21,839
16	Jan-08	157,669	2,019,502	18,175	854,304	1,601	221,680	219	145,686	4	9,205	8	20,431
17	Feb-08	156,960	2,109,512	17,986	891,304	1,587	225,203	197	109,983	4	9,487	8	20,340
18	Mar-08	157,808	1,736,016	18,058	726,750	1,585	185,028	232	94,677	4	11,787	8	13,063
19	Apr-08	156,481	1,047,853	17,894	430,908	1,578	115,843	192	41,164	2	7,338	8	13,691
20	May-08	153,713	496,816	17,564	231,548	1,566	58,810	143	27,958	6	7,387	4	12,720
21	Jun-08	151,791	212,643	16,980	64,208	1,519	35,905	298	149,426	3	8,158	12	11,868
22	Jul-08	150,731	189,771	17,127	141,384	1,564	27,793	212	19,222	3	625	9	14,648
23	Aug-08	149,781	169,801	16,907	135,391	1,543	25,928	214	27,833	3	2,414	9	8,154
24	Sep-08	149,544	160,019	17,018	147,171	1,563	27,505	212	21,515	4	5,798	9	6,187
25	Oct-08	149,958	247,128	17,006	196,351	1,563	45,418	212	44,383	3	891	9	14,335
26	Nov-08	152,239	709,217	17,541	301,191	1,570	89,941	216	56,700	3	1,393	9	11,529
27	Dec-08	154,574	1,738,037	17,687	716,355	1,570	193,645	217	122,123	3	2,349	9	19,369
28	Jan-09	154,263	2,156,902	17,722	904,453	1,565	226,837	217	103,495	4	2,360	9	17,489
29	Feb-09	156,202	1,925,872	17,785	821,970	1,578	207,518	218	111,058	4	1,784	8	14,140
30	Mar-09	158,255	1,530,857	17,897	640,758	1,578	164,284	214	75,623	4	1,667	9	18,885
31	Apr-09	155,452	833,305	17,713	340,567	1,571	94,156	211	51,530	4	685	8	21,235
32	May-09	152,431	414,389	17,286	210,132	1,567	57,988	205	26,920	3	117	8	16,986
33	Jun-09	151,809	183,228	17,015	139,281	1,572	30,985	197	19,331	3	95	8	1,858
34	Jul-09	150,194	207,553	16,820	146,641	1,544	28,431	254	11,948	3	115	11	23,041
35	Aug-09	149,204	184,708	16,834	141,553	1,551	29,513	181	29,102	2	117	8	7,312
36	Sep-09	148,455	164,221	16,692	148,804	1,545	28,222	206	7,014	2	57	6	7,550

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2013-00148
 Actual Sales by Month for each Tariff

Line #	Month	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Firm Residential Bills	Mcf	Firm Commercial Bills	Mcf	Firm Public Auth Bills	Mcf	Firm Industrial Bills	Mcf	Int Commercial Bills	Mcf	Int Industrial Bills	Mcf
37	Oct-09	150,420	319,680	17,024	251,253	1,607	47,116	246	19,600	3	793	8	5,871
38	Nov-09	152,067	686,923	17,218	444,937	1,650	90,968	219	33,791	3	1,243	7	8,684
39	Dec-09	153,767	1,470,270	17,496	468,919	1,503	154,664	213	90,004	3	2,264	7	11,616
40	Jan-10	155,514	2,452,459	17,687	1,011,039	1,588	252,371	210	107,355	3	2,574	7	12,140
41	Feb-10	156,123	2,097,816	17,709	890,524	1,594	223,276	183	107,035	3	2,460	7	5,928
42	Mar-10	157,465	1,881,955	17,813	757,288	1,608	189,566	230	80,125	4	3,574	7	10,231
43	Apr-10	156,348	696,361	17,662	300,278	1,571	79,482	189	19,828	4	2,200	8	11,232
44	May-10	153,888	307,749	17,167	166,545	1,567	45,366	200	39,463	3	2,282	6	14,152
45	Jun-10	152,055	201,582	17,044	141,983	1,564	30,428	200	(14,994)	3	1,880	7	14,132
46	Jul-10	150,261	166,829	16,864	127,658	1,562	25,694	177	10,804	3	2,019	8	12,041
47	Aug-10	149,956	164,949	16,676	145,961	1,553	26,444	211	12,505	3	2,167	7	12,610
48	Sep-10	149,531	146,326	16,698	135,195	1,561	29,047	179	11,420	3	1,939	9	17,594
49	Oct-10	150,342	245,969	16,747	161,028	1,557	41,474	207	(280,651)	4	2,093	8	12,187
50	Nov-10	152,142	617,652	17,164	258,328	1,563	89,518	202	347,692	4	4,045	7	17,462
51	Dec-10	154,481	1,727,796	17,575	711,832	1,573	164,912	185	114,402	4	4,467	8	24,267
52	Jan-11	155,992	2,477,972	17,710	1,030,820	1,576	248,762	214	136,799	4	4,706	9	17,206
53	Feb-11	156,736	2,180,523	17,789	901,165	1,576	215,901	197	104,003	4	4,541	7	13,305
54	Mar-11	157,562	1,438,180	17,778	583,495	1,580	141,428	209	71,540	4	4,172	9	20,548
55	Apr-11	156,169	871,486	17,698	360,203	1,570	91,554	196	39,116	4	3,222	8	10,356
56	May-11	154,746	410,364	17,495	194,895	1,571	53,207	193	17,906	4	2,371	9	66,599
57	Jun-11	153,473	215,324	17,345	149,474	1,573	33,857	199	8,638	3	1,949	12	21,168
58	Jul-11	151,614	196,180	16,990	138,271	1,551	25,075	166	16,631	2	42	10	23,655
59	Aug-11	151,410	165,450	16,918	139,934	1,575	29,266	236	20,577	4	6,003	8	19,157
60	Sep-11	150,415	170,512	16,806	165,101	1,561	33,886	161	12,747	3	45	8	45,650
61	Oct-11	151,999	272,536	17,054	205,430	1,562	42,856	216	21,778	4	178	12	(18,125)
62	Nov-11	153,078	708,890	17,349	301,461	1,571	74,196	201	37,493	4	699	9	16,302
63	Dec-11	154,947	1,297,988	17,584	528,112	1,579	134,038	199	69,424	4	1,481	9	26,445
64	Jan-12	156,468	1,770,425	17,761	717,666	1,580	178,668	208	119,254	3	1,917	9	12,876
65	Feb-12	156,643	1,657,110	17,748	681,360	1,581	168,633	204	82,924	3	1,947	9	11,922
66	Mar-12	156,660	1,188,115	17,816	490,892	1,578	121,824	204	56,092	3	1,629	8	12,035
67	Apr-12	155,122	391,062	17,427	202,394	1,571	54,466	197	25,181	3	680	9	13,335
68	May-12	155,085	317,781	17,426	171,128	1,582	44,528	202	18,233	4	59	9	16,790
69	Jun-12	152,852	187,631	17,100	150,646	1,575	29,670	201	14,841	2	47	8	41,912
70	Jul-12	151,980	153,536	16,908	132,144	1,585	25,361	189	10,670	2	42	6	76,376
71	Aug-12	151,511	173,937	16,837	164,691	1,574	29,972	184	16,663	2	30	10	83,014
72	Sep-12	150,823	146,428	16,769	152,707	1,565	30,638	194	16,049	3	3,228	7	86,190
73	Oct-12	151,649	307,135	17,007	214,591	1,571	54,013	211	19,236	4	1,665	9	85,914
74	Nov-12	151,892	858,810	17,258	348,109	1,546	95,415	196	41,718	4	5,732	8	50,284
75	Dec-12	156,152	1,217,569	17,705	491,705	1,596	134,439	192	56,026	4	4,838	9	29,637

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-011
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin in general. Explain in detail the reasons why the Applicant's customers, for all customer classes, have historically purchased natural gas from the company, as in home heating, water heating, etc.

RESPONSE:

Customers who choose natural gas and continue to use our product do so because of one or more of these associated characteristics: comfort, convenience, efficiency, reliability and affordability.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-012
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin in general and the application. Provide a copy of an example of a current residential bill based on the average residential usage. The example should include any and all charges, whether customer charge, DSM, volumetric measured in Mcf or otherwise, price per Mcf or other unit, PRP rider/tracker, franchise fees, taxes, etc. The bill should be indicative of the total amount charged to the customer for that billing cycle. (Use a resident of Owensboro, Kentucky as the example.)

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

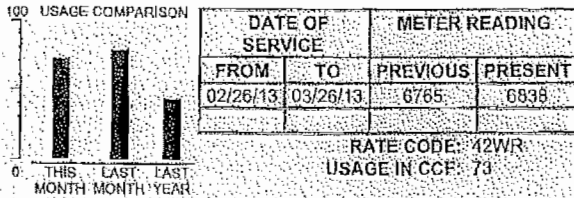
ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-012_Att1 - Residential Bill Example.pdf, 1 Page.

Respondent: Mark Martin



Emergency Telephone 1-866-322-8667
 Customer Service 1-888-286-8700
 atmosenergy.com

Customer Number: [REDACTED]
 Customer Name: [REDACTED]
 SRVC Address: [REDACTED]
 OWENSBORO, KY
 Account Number: [REDACTED]
 Meter Serial # 9868507
 Billing Date: 03/27/13
 Past Due After 04/15/13



BILLING INFORMATION:

PREVIOUS BALANCE	66.98
PAYMENT RECEIVED	66.98
CURRENT GAS CHARGE TOTAL	58.99
CUSTOMER CHARGE	12.50
DISTRIBUTION CHARGE	
73 @ .09889/CCF	7.22
GAS COST CHARGE @ .49795/CCF	36.35
SCHOOL FEE @ .03000	1.76
FRANCHISE FEE @ .02000	1.16
OTHER CHARGE TOTAL	1.78
PRP CHARGE - FIXED	1.78
CURRENT CHARGES	60.77
TOTAL AMOUNT DUE	60.77

IMPORTANT MESSAGES:

IMMEDIATE ASSISTANCE AVAILABLE
 Additional funds are available to help people in need pay their utility bills. To learn if you qualify, call toll-free 211 for utility bill assistance or visit www.atmosenergy.com to find a local energy assistance agency near you.
 If you have received a termination notice or delinquent door tag, you may qualify for weather-related energy crisis assistance. **CONTACT YOUR LOCAL ENERGY ASSISTANCE AGENCY IMMEDIATELY!**

GREAT DEALS ON HOME SERVICES
 Save up to 30 percent on internet, TV, telephone and other utility providers through our Connection Center. For more information, visit www.atmosenergy.com/move.

IF YOU SMELL GAS
 If you smell a 'rotten egg' odor or suspect a gas leak, don't wait! Leave the area and call 1-866-322-8667 or 911.



Account Number: [REDACTED]

[REDACTED]
 OWENSBORO, KY 42303

PRIOR AMOUNT DUE	TOTAL AMOUNT DUE	PAST DUE AFTER
\$0.00	60.77	04/15/13

Bill is due and payable upon receipt. If current bill is not paid by the due date, a penalty (if applicable) will appear on your next bill. Prior amounts already past due may result in disconnection.

19

OW9K 1

Thank you,
 ATMOS ENERGY
 PO Box 790311
 St. Louis, MO 63179-0311

0000000000000040000200956024108240000060776

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-013
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin in general and the application. Provide a copy of an example of the proposed residential bill based on the average residential usage. The example should include any and all charges, whether customer charge, DSM, volumetric measured in Mcf or otherwise, price per Mcf or other unit, MLR, SDR, EDR, PRP rider/tracker, franchise fees, taxes, etc. The bill should be indicative of the total amount charged to the customer for that billing cycle. (Use a resident of Owensboro, Kentucky as the example.)

RESPONSE:

Assuming that the Final Order in this case granted approval for all of the items listed in the Company's application, the MLR, SDR, EDR, and PRP would be zero. The PRP was designed to zero out at the conclusion of each of the Company's case filed after the PRP became effective on June 1, 2010. Currently, there is no mechanism to recover lost margin associated with the EDR. The MLR and SDR would be zero until the Commission issued an order approving rates associated a respective filing. The earliest that a SDR rate could be in effect would be October 1, 2014. Please see Attachment 1 for a bill incorporating the Company's filed rated design. The DSM, R&D and Distribution charge make up the "Distribution Charge" rate in the bill. PRP Charge is typically a line item on the bill, but due to the fact that we are rolling PRP investment into rate base in this case, there will not be a PRP line item until October 2014. Please see Attachment 1 to the Company's response to OAG DR No. 1-12 for an example of how the PRP line item charge typically appears on a residential bill.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-013_Att1 - Rate Design Bill Example.pdf, 1 Page.

Respondent: Mark Martin

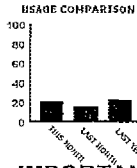


Emergency Telephone
 24/7
 1-866-322-8667

Customer Service
 M-F 7am-8pm Sat 8am-5pm (Central)
 1-888-286-6700
 atmosenergy.com

001060004833

Customer Number: [REDACTED]
 Customer Name: [REDACTED]
 Service Address: [REDACTED]
 OWENSBORO KY 42303-1921
 Billing Date: 08/21/13
 PAST DUE AFTER 09/09/13



Meter Serial #	Date of Service		Meter Reading	
	From	To	Previous	Present
9868507	7/27/13	8/27/13	6925	6945
	Read Difference			20.00
	Actual Usage In CCF			20.00

BILLING INFORMATION:

PREVIOUS BALANCE	48.71
CURRENT GAS CHARGE TOTAL	32.36
RESIDENTIAL	
Customer Charge	16.00
Distribution Charge 20.000 @ 0.17350/CCF	3.47
Gas Cost Charge @ 0.56654/CCF	11.33
School Fee @ 0.03000	0.94
Franchise Fee @ 0.02000	0.62
CURRENT CHARGES	32.36
TOTAL AMOUNT DUE	81.07

TEST

IMPORTANT MESSAGES:

IF BILL IS NOT PAID BY DUE DATE A PENALTY (IF APPLICABLE) WILL APPEAR ON YOUR NEXT BILL



PRIOR AMOUNT DUE	TOTAL AMOUNT DUE	PAST DUE AFTER
48.71	81.07	09/09/13

Bill is due upon receipt. If current bill is not paid by the past due after date, a penalty (if applicable) will appear on your next bill. Prior amounts already past due may result in disconnection.

Customer Number: 3010233836



Amount Enclosed: \$ _____

To update your mailing address or donate to energy assistance check here and complete the form on the back.



[REDACTED]
 OWENSBORO KY 42303-1921

ATMOS ENERGY
 PO Box 790311
 St Louis, MO 63179-0311



Please return this portion with your payment. Include your customer number on your check or money order. If paying in person, please bring this bill. Thank you.



000000000000000000000000500030102338360000081070

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-014
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin in general and the application. Confirm that, all else being equal, a mechanism that ultimately recovers lost sales will increase or at least stabilize revenue.

RESPONSE:

Under the scenario of all else being equal, a mechanism that ultimately recovers lost sales may stabilize revenue. Of course, the Company does not believe that all else would be equal, i.e. the cost of doing business.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-015
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin in general and the application. Confirm that a mechanism that increases or stabilizes revenues will enable a company to enhance or stabilize its profitability.

RESPONSE:

A mechanism that increases or stabilizes revenues may enhance or stabilize a company's profitability. Of course, revenues are just part of the equation and there are no guarantees that stability equals profitability.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-016
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin in general and the application. Confirm that a mechanism that enhances or stabilizes a company's profitability will lower its risk profile.

RESPONSE:

Other things being equal, a mechanism that increases the probability that a company will be able to earn its required return on investment will lower the company's risk profile. However, investors' required rates of return are based on their perceptions of the total risk of investing in a utility. As Dr. Vander Weide discusses in his Direct Testimony, his proxy groups are comparable to Atmos in terms of total risk.

Respondent: Dr. James Vander Weide

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-017
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin in general and the application. Confirm that a company with a lower risk profile is more attractive to lenders.

RESPONSE:

The Company cannot confirm. Lenders find a company to be attractive for lending purposes if the expected return on the loan is sufficient to compensate the lender for the expected risk associated with making the loan.

Respondent: Dr. James Vander Weide

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-018
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin in general and the application. Confirm that a company with a lower risk profile is more attractive to investors.

RESPONSE:

The Company cannot confirm. Investors find a company to be attractive for investment purposes if the expected return on the investment is sufficient to compensate investors for the expected risk associated with the investment.

Respondent: Dr. James Vander Weide

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-019
Page 1 of 1

REQUEST:

Reference pages 27 and 28 of Mr. Martin's testimony. Confirm that the Margin Loss Rider (MLR) essentially makes the Applicant's Rate Schedules G-1 and G-2 pay for gas, or at least the revenue generated therefrom, that the company would not otherwise have captured as related to 50% of the Economic Development Rider, discounts pursuant to Alternative Fuel Responsive Flex Provisions and negotiated rates with bypass candidates.

RESPONSE:

Deny. The MLR is intended to allow the Company to recover half of any lost margin related to the EDR, Alternative Fuel Responsive Flex Provisions and negotiated rates with bypass candidates. The MLR is intended to enhance the Company's system utilization while encouraging industrial development and job growth within the Company's service areas. Margin recovery associated with discounted service that is already reflected in the Company's base rates is prohibited from the MLR.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-020
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin in general and the application . Please provide the number of accidents, whether explosions, fires, etc., that have occurred during the past five years on Atmos' system. For each one, identify the following in detail:

- a. The type of accident;
- b. The number of people injured or killed, if any;
- c. The cause for the accident;
- d. The contractor, company, or person who caused the accident; and
- e. The damages sustained, whether personal or property.

RESPONSE:

Atmos Energy's focus is on avoiding accidents by maintaining the integrity of its pipeline system. This includes both pipeline replacement and damage prevention. In the past five years, there was one U.S. Department of Transportation (DOT) reportable incident.

- a) Vehicle crashed into regulator station.
- b) One.
- c) Reckless Driving.
- d) Operator of the vehicle.
- e) Regulator station, overhead power and cable, driver's vehicle.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-021
Page 1 of 1

REQUEST:

Has the Applicant at any time in the last five years received any notice from any customer that the customer may by-pass Atmos' system? If so, please provide any and all documentation regarding same.

RESPONSE:

The Company has received no formal notice from any customer regarding intent to by-pass in the last five (5) years.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-022
Page 1 of 1

REQUEST:

Reference pages 29 and 30 of Mr. Martin's testimony. Confirm that the System Development Rider (SDR) essentially makes the Applicant's Rate Schedules G-1 and G-2 pay for gas, or at least the revenue generated therefrom, that the company would not otherwise have captured as related to capital for economic investment for economic development initiatives.

RESPONSE:

Deny. The SDR is intended to allow the Company to recover any specific investment related to economic development initiatives for overall system improvement and/or reliability and that cannot be directly assigned to a customer or a group of customers. The SDR is intended to encourage industrial development, infrastructure investment and job growth within the Company's service areas.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-023
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin at page 31 and the application in general. Explain why it is not more appropriate for a special tariff to exist for NGV than to do as the company has proposed, as in amend the G-1 and G-2 tariffs.

RESPONSE:

As noted in the cited testimony, Atmos Energy's T-3 and T-4 transportation tariffs already exclude NGV deliveries from the otherwise prohibited resale. The Company's proposal is to mirror the NGV exclusion for corresponding tariff sales services. The Company has not evaluated the merits of offering a new, "special" tariff for NGV deliveries.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-024
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin at page 31 and the application in general. Explain in detail how a customer taking service under G-1, if the tariff is amended to allow for the end-user to use the gas for a motor vehicle can actually do so? Stated another way, explain how a residential customer can fuel his/her vehicle from his residential structure.

RESPONSE:

G-1 service is a firm sales service available to residential, commercial, public authority and industrial customers. The Company's proposal would permit a commercial customer to receive service and redeliver the natural gas as a motor vehicle fuel. Technology also already exists for a residential customer to refuel their motor vehicle at home. The home refueling technology is emerging and the Company does not have direct experience in this application at this time.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-025
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Martin at pages 31 and 32. If a customer is already delinquent on his/her account and has received the Applicant's letter of payment delinquency, does the Applicant agree that in most circumstances the account holder is financially challenged?

- a. If not, why not?
- b. If yes, does the Applicant agree that an additional charge of \$10.00 only further exacerbate the financial problem of the account holder?

RESPONSE:

- a) The Company agrees with the premise of the question, but when a customer sets an appointment time and a service technician is dispatched to the premise, the Company would like to charge a nominal fee to attempt to recoup the expense of dispatching the service technician when the customer fails to make the scheduled appointment.
- b) Please see the response to subpart (a).

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-026
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Densman at page 1. Please state whether there is a distinction between "Atmos Energy" or the "Company"" versus Atmos Energy Corporation (ATO) as it is traded on the NYMEX.

RESPONSE:

Throughout this application, "Atmos Energy", and the "Company" refer to Atmos Energy Corporation, a public company whose stock (ticker ATO) is traded on the NYSE.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-027
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Densman at page 1. Please distinguish what is meant with the "Company" versus the "Division" referenced on the page.

RESPONSE:

Please see the organizational chart provided as Attachment 1 to the Company's response to OAG 1-001. The Kentucky/Mid-States Division ("Division") is one of the operating divisions of Atmos Energy Corporation ("Atmos Energy" or the "Company"). The Kentucky/Mid-States Division ("Division") encompasses the regulated natural gas distribution business of Atmos Energy Corporation in the states of Kentucky, Tennessee and Virginia.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-028
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Densman at page 1. Is the witness employed full time by Atmos Energy Corporation, "Kentucky/Mid-States Division of Atmos Corporation" or by another entity? If it is another entity, please state which one and its affiliation with "Kentucky/Mid-States Division of Atmos Corporation."

- a. If the witness is employed by another entity, how is his time financially booked, accounted, allocated to "Kentucky/Mid-States Division of Atmos Corporation."

RESPONSE:

Please see the Company's responses to OAG DR Nos. 1-001 and 1-027. The Kentucky/Mid-States Division is not a separate legal entity from Atmos Energy Corporation. The Kentucky/Mid-States Division is one of the operating divisions of Atmos Energy Corporation. The witness is employed full time by Atmos Energy Corporation and his job assignment is in the Kentucky/Mid-States Division.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-029
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Densman at page 2 at line 4. Provide copies of all documents which describe, reference, indicate, or otherwise serve as any instruction of the "Corporate Accounting policies" referenced thereat.

RESPONSE:

Atmos Energy accounting practices follow Federal Energy Regulatory Commission (FERC) standards and Generally Accepted Accounting Principles (GAAP). Please see Attachment 1 for the Account Code Manual, which is intended to provide guidance in applying FERC standards and Generally Accepted Accounting Principles within the Atmos Energy accounting system.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-029_Att1 - Account Code Manual.pdf, 273 Pages.

Respondent: Josh Densman



Account Code Manual

Note: Atmos Energy accounting practices follow Federal Energy Regulatory Commission (FERC) standards and Generally Accepted Accounting Principles (GAAP). The Account Code Manual is intended to provide guidance in applying FERC standards and GAAP to labor and invoice coding within the Atmos Energy accounting system. If any clarification is needed to ensure proper accounting treatment, please contact Dallas Accounting or the Business Unit Finance Department.



Account Code Manual

Hyperlinks have been set up for each table of contents item, so that when an underlined item is clicked, you will be taken to that section of the document.

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Introduction to the Account Coding Manual

1. Introduction:

The purpose of this manual is to show the proper use of company/account/sub-account combinations. This is one of several documents associated with the Account Coding Manual. The complete list of documents are as follows:

- A. Chart of Accounts Manual
- B. Departmental Overview from an Accounting Perspective Manual
- C. Capital Maintenance Policy Manual
- D. Cost Allocation Manual (CAM)
- E. Complete FERC Manual
- F. Project Set-Up Manual

Account Coding Structure:

Atmos' account coding structure enables it to capture the costs for allocable activities. Expenses, assets, and liabilities for Atmos' shared services and other operating division general office divisions are coded to applicable location codes and cost centers as necessary, which are then allocated to the appropriate rate divisions based upon the methodologies described herein. Allocations recorded in the books and records of the Company, are primarily for management control purposes and may not be reflective of the allocation methodology used for rate making purposes.

Atmos' account coding structure is as follows:

XXX.	XXXX.	XXXX.	XXXXX.	XXXXXX.	XXXX.
Company	Cost Center	FERC Account	Sub-Account	Service Area	Future Use
3 digit	4 digit	4 digits	5 digits	6 digits	4 digits

Within the above coding structure, "Company" and "Cost Center" are primarily utilized for internal management responsibility reporting purposes for Atmos' operating divisions. The FERC account field contains the three-digit FERC USOA account plus one extension digit which in some cases is utilized by the FERC USOA.

The first three digits of the Service Area field are the primary coding utilized for cost allocations within Atmos and is generally referred to as "rate division number". This portion of the field denotes Atmos' various rate divisions as well as the Company's various shared services and operating division general office divisions. These codes are the primary source of information for regulatory reporting and rate activity. The remaining three digits represent "town" location which is utilized only for some accounts. Atmos Pipeline-Texas uses the final three digits of the service area to represent the actual storage or compressor facility; however, this is used for O&M expenses only.

Corporate Structure

Atmos Energy Corporation, headquartered in Dallas, Texas, is engaged primarily in the regulated natural gas distribution and transmission and storage businesses as well as other nonregulated natural gas businesses. Since our incorporation in Texas in 1983, we have grown primarily through a series of acquisitions, the most recent of which was the acquisition in October 2004 of the natural gas distribution and pipeline operations of TXU Gas Company. We are also incorporated in the state of Virginia.

Today, we distribute natural gas through regulated sales and transportation arrangements to over 3 million residential, commercial, public authority and industrial customers in 12 states located primarily in the South, which makes us one of the country's largest natural-gas-only distributors based on number of customers. We also operate one of the largest intrastate pipelines in Texas based on miles of pipe.

Through our nonregulated businesses, we primarily provide natural gas management and marketing services to municipalities, other local gas distribution companies and industrial customers primarily in the Midwest and Southeast and natural gas transportation

Operating Segments

We operate the Company through the following four segments:

- The *natural gas distribution segment*, which includes our regulated natural gas distribution and related sales operations.
- The *regulated transmission and storage segment*, which includes the regulated pipeline and storage operations of our Atmos Pipeline —Texas Division.
- The *natural gas marketing segment*, which includes a variety of nonregulated natural gas management services.
- The *pipeline, storage and other segment*, which is comprised of our nonregulated natural gas gathering, transmission and storage services.

Atmos Energy Corporation (Atmos or the Company) operates its Regulated Operations through seven operating divisions in 12 states. The seven operating divisions and their service areas are:

Division	Service Area
Atmos Energy Colorado-Kansas Division	Colorado, Kansas, SW Missouri
Atmos Energy Kentucky/Mid-States Division	Georgia, Illinois, Iowa, Kentucky, Missouri, Tennessee, Virginia
Atmos Energy Louisiana Division	Louisiana
Atmos Energy Mid-Tex Division	Texas, including the Dallas/Fort Worth metropolitan area
Atmos Energy Mississippi Division	Mississippi
Atmos Energy West Texas Division	West Texas
Atmos Pipeline – Texas Division	Intrastate pipeline business in Texas

These operating divisions are not subsidiaries or separate legal entities. Therefore, by definition, they cannot be considered affiliates of Atmos.

Technical and support services are provided to the operating divisions by centralized shared services departments primarily located at the Atmos headquarters in Dallas. These centralized functions currently include, but are not limited to, accounting, gas supply, human resources, information technology, legal, rates and the customer support. The costs for these shared services are allocated to the operating divisions. In addition, for operating divisions that operate in more than one rate jurisdiction, costs from an operating division’s general office are allocated to separate rate divisions within the operating division.

In addition to its regulated businesses, Atmos also has Nonregulated Operations, which are operated through Atmos Energy Holdings, Inc., a wholly-owned subsidiary of Atmos, and its various wholly-owned subsidiaries. These subsidiaries are separate legal entities and are considered affiliates of Atmos.

Regulated Transmission and Storage Segment Overview

Our regulated transmission and storage segment consists of the regulated pipeline and storage operations of our Atmos Pipeline — Texas Division. This division transports natural gas to our Mid-Tex Division, transports natural gas for third parties and manages five underground storage reservoirs in Texas. We also provide ancillary services customary in the pipeline industry including parking arrangements, lending and sales of inventory on hand. Parking arrangements provide short-term interruptible storage of gas on our pipeline.

Natural Gas Marketing Segment Overview

Our natural gas marketing activities are conducted through Atmos Energy Marketing (AEM), which is wholly-owned by Atmos Energy Holdings, Inc. (AEH). AEH is a wholly-owned subsidiary of AEC and operates primarily in the Midwest and Southeast areas of the United States.

AEM’s primary business is to aggregate and purchase gas supply, arrange transportation and storage logistics and ultimately deliver gas to customers at competitive prices. In addition, AEM utilizes proprietary and customer-owned transportation and storage assets to provide various services our customers request, including furnishing natural gas supplies at fixed and market-based prices, contract negotiation and administration, load forecasting, gas storage acquisition and management services, transportation services, peaking sales and balancing services, capacity utilization strategies and gas price hedging through the use of financial instruments. AEM serves most of its customers under contracts generally having one to two year terms and sells natural gas to some of its industrial customers on a delivered burner tip basis under contract terms ranging from 30 days to two years. As a result, AEM’s margins arise from the types of commercial transactions we have structured with our customers and our ability to identify the lowest cost alternative among the natural gas supplies, transportation and markets to which it has access to serve those customers.

AEM also seeks to maximize, through asset optimization activities, the economic value associated with the storage and transportation capacity we own or control in our natural gas distribution and natural gas marketing segments. We attempt to meet this objective by engaging in natural gas storage transactions in which we seek to find and profit through the arbitrage of pricing differences in various locations and by recognizing pricing differences that occur over time. This process involves purchasing physical natural gas, storing it in the storage and transportation assets to which AEM has access and selling financial instruments at advantageous prices to lock in a gross profit margin.

Pipeline, Storage and Other Segment Overview

Our pipeline, storage and other segment primarily consists of the operations of Atmos Pipeline and Storage, LLC (APS), which is wholly-owned by AEH. APS is engaged in nonregulated transmission, storage and natural gas gathering services. Its primary asset is a proprietary 21 mile pipeline located in New Orleans, Louisiana. It also owns or controls additional pipeline and storage capacity including interests in underground storage fields in Kentucky and Louisiana that are used to reduce the need of our natural gas distribution divisions to contract for pipeline capacity to meet customer demand during peak periods.

APS' primary business is to provide storage and transportation services to our Louisiana and Kentucky/MidStates regulated natural gas distribution divisions, to our natural gas marketing segment and, on a more limited basis, to third parties. APS earns transportation fees and storage demand charges to aggregate and provide gas supply, provide access to storage capacity and transport gas for these customers.

APS also engages in various asset optimization activities. APS' primary asset optimization activity involves the administration of two asset management plans with regulated affiliates of the Company. These arrangements provide APS the opportunity to maximize the economic value associated with the transportation and storage capacity assigned to these plans. APS attempts to meet this objective through a variety of activities including engaging in natural gas storage transactions and utilizing excess asset capacity to find and profit through the arbitrage of pricing differences in various locations and by recognizing pricing differences that occur over time. These plans require APS to share a portion of the economic value created by these activities with the regulated customers served by these affiliates. These arrangements have been approved by applicable state regulatory commissions and are subject to annual regulatory review intended to ensure proper allocation of economic value between our regulated customers and APS.

APS also seeks to maximize the economic value associated with the storage and transportation capacity it owns or controls. We attempt to meet this objective by engaging in natural gas storage transactions in which we seek to find and profit through the arbitrage of pricing differences in various locations and by recognizing pricing differences that occur over time. This process involves purchasing physical natural gas, storing it in the storage and transportation assets to which APS has access and, in transactions involving storage capacity, selling financial instruments at advantageous prices to lock in a gross profit margin.

Account Coding Matrix – Administrative and General Expenses

	Expense Description	Category	Acct	Account Description	Sub Acct	Sub Account Description
	Tools, Tool Repairs, Safety Supplies, Signs	Dist	<u>8740</u>	Distribution - Mains and Services Expenses	<u>02005</u>	Non-Inventory Supplies
	Tools, Tool Repairs, Safety Supplies, Signs	Trans	<u>8560</u>	Transmission - Mains expenses	<u>02005</u>	Non-Inventory Supplies
	Tools, Tool Repairs, Safety Supplies, Signs	A&G	<u>9210</u>	A&G - Office Supplies and Expenses	<u>02005</u>	Non-Inventory Supplies
	Car Washes, Fuel, Dart Passes, Vehicle Maintenance, Toll Tags	Dist	<u>8740</u>	Distribution - Mains and Services Expenses	<u>03004</u>	Vehicle Expense
	Car Washes, Fuel, Dart Passes, Vehicle Maintenance, Toll Tags	Trans	<u>8560</u>	Transmission - Mains expenses	<u>03004</u>	Vehicle Expense
	Car Washes, Fuel, Dart Passes, Vehicle Maintenance, Toll Tags	A&G	<u>9210</u>	A&G - Office Supplies and Expenses	<u>03004</u>	Vehicle Expense
	Promotional Items	A&G	<u>9210</u>	A&G - Office Supplies and Expenses	<u>04022</u>	Promo Sales, Misc
(1)	Community/Customer Relations Expenses	A&G	<u>9080</u>	Customer Service and Informational - Customer Assistance Expenses	<u>04046</u>	Cust Relations & Assist
	Board Meeting Expenses	A&G	<u>9302</u>	A&G - Miscellaneous General Expense	<u>04112</u>	Board Meeting Expenses
	Proxy services and transactions	A&G	<u>9302</u>	A&G - Miscellaneous General Expense	<u>04125</u>	Proxy Solicitation Exp
	Software support and maintenance	Dist	<u>8700</u>	Distribution - Operation Supervision and Engineering	<u>04201</u>	Software Maintenance
	Software support and maintenance	Trans	<u>8560</u>	Transmission - Mains expenses	<u>04201</u>	Software Maintenance
	Software support and maintenance	A&G	<u>9210</u>	A&G - Office Supplies and Expenses	<u>04201</u>	Software Maintenance
	Building Lease/Rents	Dist	<u>8810</u>	Distribution - Rents	<u>04581</u>	Building Lease/Rents
	Building Lease/Rents	Trans	<u>8600</u>	Transmission - Rents	<u>04581</u>	Building Lease/Rents
	Building Lease/Rents	A&G	<u>9310</u>	A&G - Rents	<u>04581</u>	Building Lease/Rents
	Building Maintenance, Pest Control, Air Conditioning Repair	Dist	<u>8860</u>	Distribution - Maintenance of structures and improvements	<u>04582</u>	Building Maintenance
	Building Maintenance, Pest Control, Air Conditioning Repair	Trans	<u>8620</u>	Transmission - Maintenance of structures and improvements	<u>04582</u>	Building Maintenance
	Building Maintenance, Pest Control, Air Conditioning Repair	A&G	<u>9320</u>	A&G - Maintenance of General Plant	<u>04582</u>	Building Maintenance
	Utilities	Dist	<u>8740</u>	Distribution - Mains and Services Expenses	<u>04590</u>	Utilities
	Utilities	Trans	<u>8560</u>	Transmission - Mains expenses	<u>04590</u>	Utilities
	Utilities	A&G	<u>9210</u>	Office Supplies and Expenses	<u>04590</u>	Utilities
	Office Supplies, Breakroom Supplies, Newspapers & Magazine Subscriptions, Janitorial Supplies	Dist	<u>8700</u>	Distribution - Operation Supervision and Engineering	<u>05010</u>	Office Supplies
	Office Supplies, Breakroom Supplies, Newspapers & Magazine Subscriptions, Janitorial Supplies	Trans	<u>8500</u>	Transmission - Operation Supervision and Engineering	<u>05010</u>	Office Supplies
	Office Supplies, Breakroom Supplies, Newspapers & Magazine Subscriptions, Janitorial Supplies	A&G	<u>9210</u>	Office Supplies and Expenses	<u>05010</u>	Office Supplies
	Postage and Delivery Services, Freight Expenses	Dist	<u>8700</u>	Distribution - Operation Supervision and Engineering	<u>05111</u>	Postage/Delivery Services
	Postage and Delivery Services, Freight Expenses	Trans	<u>8500</u>	Transmission - Operation Supervision and Engineering	<u>05111</u>	Postage/Delivery Services
	Postage and Delivery Services, Freight Expenses	A&G	<u>9210</u>	Office Supplies and Expenses	<u>05111</u>	Postage/Delivery Services
	Cell phone equipment and accessories	Dist	<u>8700</u>	Distribution - Operation Supervision and Engineering	<u>05377</u>	Cell phone equipment and accessories
	Cell phone equipment and accessories	Trans	<u>8500</u>	Transmission - Operation Supervision and Engineering	<u>05377</u>	Cell phone equipment and accessories

	Cell phone equipment and accessories	A&G	<u>9210</u>	Office Supplies and Expenses	<u>05377</u>	Cell phone equipment and accessories
	Meals and Entertainment, AtmosSpirit Meals, Service Awards, Training, Safety Luncheons, Meeting Refreshments, Hoilday dinners	Dist	<u>8700</u>	Distribution - Operation Supervision and Engineering	<u>05411</u>	Meals & Entertainment
	Meals and Entertainment, AtmosSpirit Meals, Service Awards, Training, Safety Luncheons, Meeting Refreshments, Hoilday dinners	Trans	<u>8500</u>	Transmission - Operation Supervision and Engineering	<u>05411</u>	Meals & Entertainment
	Meals and Entertainment, AtmosSpirit Meals, Service Awards, Training, Safety Luncheons, Meeting Refreshments, Hoilday dinners	A&G	<u>9210</u>	Office Supplies and Expenses	<u>05411</u>	Meals & Entertainment
	Membership Dues and Fees, ex. CPA Dues, AICPA Dues, DO NOT INCLUDE SEMINAR OR CONFERENCE REGISTRATION FEES	Dist	<u>8700</u>	Distribution - Operation Supervision and Engineering	<u>05415</u>	Membership Fees
	Membership Dues and Fees, ex. CPA Dues, AICPA Dues, DO NOT INCLUDE SEMINAR OR CONFERENCE REGISTRATION FEES	Trans	<u>8500</u>	Transmission - Operation Supervision and Engineering	<u>05415</u>	Membership Fees
	Membership Dues and Fees, ex. CPA Dues, AICPA Dues, DO NOT INCLUDE SEMINAR OR CONFERENCE REGISTRATION FEES	A&G	<u>9210</u>	Office Supplies and Expenses	<u>05415</u>	Membership Fees
	Seminar, Conference Registration Fees, Continuing Education Courses	Dist	<u>8700</u>	Distribution - Operation Supervision and Engineering	<u>05421</u>	Training
	Seminar, Conference Registration Fees, Continuing Education Courses	Trans	<u>8500</u>	Transmission - Operation Supervision and Engineering	<u>05421</u>	Training
	Seminar, Conference Registration Fees, Continuing Education Courses	A&G	<u>9210</u>	Office Supplies and Expenses	<u>05421</u>	Training
	First Aid Supplies, United Way expenses, Party Supplies	Dist	<u>8700</u>	Distribution - Operation Supervision and Engineering	<u>07499</u>	Misc Employee Welfare Exp
	First Aid Supplies, United Way expenses, Party Supplies	Trans	<u>8500</u>	Transmission - Operation Supervision and Engineering	<u>07499</u>	Misc Employee Welfare Exp
	First Aid Supplies, United Way expenses, Party Supplies	A&G	<u>9210</u>	Office Supplies and Expenses	<u>07499</u>	Misc Employee Welfare Exp
(1)	Donations		<u>4261</u>	Donations	Various	Various
(1)	Collection Activities Expenses		<u>9030</u>	Customer Accounts - Customer Records and Collection Expenses	<u>06112</u>	Collection Fees
(1)	Customer Relations Expenses		<u>9080</u>	Customer Service and Informational - Customer Assistance Expenses	<u>04046</u>	Customer Relations & Assistance
(1)	Damage Claim Expenses		<u>9250</u>	A&G - Injuries and Damages	<u>07114</u>	Pub Liab & Prop Damage Ins
	Uniforms	Dist	<u>8740</u>	Distribution - Mains and Services Expenses	<u>07443</u>	Uniforms
	Uniforms	A&G	<u>9210</u>	Office Supplies and Expenses	<u>07443</u>	Uniforms
(1)	Gas Supply Expenses	A&G	<u>9210</u>	Office Supplies and Expenses	Various	Various
(1)	High Bill Complaints	A&G	<u>9210</u>	Office Supplies and Expenses	Various	Various

(1) Denotes activity from Old Version of Account Coding Manual

Account Coding Matrix – Field Expenses

	Expense Description	Acct	Dist Account Description	Acct	Trans Account Description
	Above Ground Piping Maintenance	8870	Distribution - Maintenance of Mains	-	-
(1)	Aerial Patrols	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
	Assistance to Engineering on System Operations Issues	-	-	8560	Transmission - Mains expenses
	Assistance to Engineering on Uprates & Corrosion Issues	-	-	8560	Transmission - Mains expenses
	Capping Idle Meter Loops	8930	Distribution - Maintenance of Meters and House Regulators	-	-
	Cast Iron Main Leak Repairs less than 5 feet	8870	Distribution - Maintenance of Mains	-	-
(1)	Cathodic Protection	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
	Cathodic Protection Maintenance	8870	Distribution - Maintenance of Mains	-	-
(1)	Change Pressure Charts	8750	Distribution - Measuring and Regulating Station Expenses - General	8560	Transmission - Mains expenses
	Check Non Registering Meters	8740	Distribution - Mains and Services Expenses	-	-
	City Requested DigUps	8740	Distribution - Mains and Services Expenses	-	-
	Clean and Paint Meters and Loops	8930	Distribution - Maintenance of Meters and House Regulators	-	-
	Clean Around Meter and Meter Loops	8930	Distribution - Maintenance of Meters and House Regulators	-	-
	Compressor Blowdown and purge	-	-	8530	Transmission - Compressor station labor and expenses
	Compressor Clearances for M/L compressor projects	-	-	8530	Transmission - Compressor station labor and expenses
	Compressor Code compliance records	-	-	8530	Transmission - Compressor station labor and expenses
	Compressor Filter Changes & Checks	-	-	8530	Transmission - Compressor station labor and expenses
	Compressor Inspect and maintain emergency shut-in device	-	-	8640	Transmission - Maintenance of compressor station equipment
	Compressor Leases	-	-	8530	Transmission - Compressor station labor and expenses
	Compressor Maintain site appearance, access and security	-	-	8640	Transmission - Maintenance of compressor station equipment
	Compressor Maintenance Painting for compressor	-	-	8640	Transmission - Maintenance of compressor station equipment
	Compressor Major maintenance & engineering work	-	-	8640	Transmission - Maintenance of compressor station equipment
	Compressor Major maintenance of automation system	-	-	8640	Transmission - Maintenance of compressor station equipment
	Compressor Minor maintenance	-	-	8640	Transmission - Maintenance of compressor station equipment
	Compressor Monitoring liquid in drips, headers & separators maint	-	-	8530	Transmission - Compressor station labor and expenses
	Compressor Operation	-	-	8530	Transmission - Compressor station labor and expenses
	Compressor Operation of compressor control system	-	-	8530	Transmission - Compressor station labor and expenses
	Compressor Removing liquids from tanks and drip pots	-	-	8640	Transmission - Maintenance of compressor station equipment
	Compressor Reporting Liquid Production (R3's) to Region	-	-	8530	Transmission - Compressor station labor and expenses
	Compressor Signage & Locking Devices	-	-	8530	Transmission - Compressor station labor and expenses
	Compressor SPCC checks and maintenance	-	-	8640	Transmission - Maintenance of compressor station equipment

(I)	Control/Monitor Pressures	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
	Corrosion, Collection of data (except pipe-to-soil readings)	-	-	8560	Transmission - Mains expenses
	Corrosion, Coordination and Injection of Inhibitor and Biocide Treatment	-	-	8560	Transmission - Mains expenses
	Corrosion, Correcting atmospheric corrosion on R&C	-	-	8630	Transmission - Maintenance of mains
	Corrosion, Correcting corrosion (anodes on existing pre-bent risers)	-	-	8630	Transmission - Maintenance of mains
	Corrosion, Correcting corrosion (except R&C)	-	-	8630	Transmission - Maintenance of mains
	Corrosion, Data entry to BASS Program,	-	-	8560	Transmission - Mains expenses
	Corrosion, Evaluates data	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Inspect and monitor for atmospheric corrosion	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Inspect coating on piping at ground surface	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Inspect for internal corrosion	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, install, maintain & repair insulators	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Interference Testing	-	-	8560	Transmission - Mains expenses
	Corrosion, Maintain/Repair coating on piping at ground surface - R&C	-	-	8630	Transmission - Maintenance of mains
	Corrosion, Maintain/Repair coating on piping at ground surface for pipeline	-	-	8630	Transmission - Maintenance of mains
	Corrosion, Maintains corrosion control equipment	8870	Distribution - Maintenance of Mains	8630	Transmission - Maintenance of mains
	Corrosion, Monitor for internal corrosion	-	-	8560	Transmission - Mains expenses
	Corrosion, Monitor Inhibitor Injection & Biocide Treatment	-	-	8560	Transmission - Mains expenses
	Corrosion, Monitors corrosion control data	-	-	8560	Transmission - Mains expenses
	Corrosion, Operate and Maintain Bullhorns	-	-	8560	Transmission - Mains expenses
	Corrosion, Operates corrosion control equipment	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Performs cathodic protection interference tests	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Pipeline Casing Survey	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, rectifier installation	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Rectifier Maintenance/Bonds & Ground beds	8870	Distribution - Maintenance of Mains	8630	Transmission - Maintenance of mains
	Corrosion, Rectifier Readings	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Repair coating on piping at ground surface	8870	Distribution - Maintenance of Mains	8630	Transmission - Maintenance of mains
	Corrosion, Retrieving coupons and evaluation of data	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Smart Pigging (Data Review)	-	-	8630	Transmission - Maintenance of mains
	Corrosion, Take pipe to soil readings during repairs	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Taking annual & bimonthly pipe-to-soil readings	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Taking pipe-to-soil readings when uncovered	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Test/Inspect Insulators	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses
	Corrosion, Troubleshoot anodes	8870	Distribution - Maintenance of Mains	8560	Transmission - Mains expenses

	Damage Prevention - Dig Ups	8740	Distribution - Mains and Services Expenses	-	-
	Damage Prevention - Line Locates	8740	Distribution - Mains and Services Expenses	-	-
	Encroachments	-	-	8560	Transmission - Mains expenses
(1)	Environmental Expenses	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
	Fork Lift Repair - Gas Warehouse	1630	Stores Expense Undistributed	1630	Stores Expense Undistributed
	Fresh Air - Air Liquide - MIC Gases & Rental	8890	Distribution - Maint. of Measuring and Regulating Station Equip. - General	8570	Transmission - Measuring and regulating station expenses
	Fresh Air - Air Liquide Gases & Rental	8940	Distribution - Maintenance of Other Equipment	8630	Transmission - Maintenance of mains
(1)	Gathering Maintenance	-	-	7640	Production - Maintenance of field lines
(1)	Gathering Measurement Maintenance	-	-	7660	Production - Maintenance of field measuring and regulating station equipment
(1)	Gathering Measurement Operations	-	-	7560	Production - Field measuring and regulating station expenses
(1)	Gathering Operations	-	-	7530	Production - Field lines expenses
	Grass Replacement for Damage O&M related	8740	Distribution - Mains and Services Expenses	8630	Transmission - Maintenance of mains
	Heavy Equipment - bulk oil and antifreeze	8740	Distribution - Mains and Services Expenses	-	-
	Heavy Equipment Repair	8740	Distribution - Mains and Services Expenses	-	-
	Heavy Equipment-Diesel	8740	Distribution - Mains and Services Expenses	-	-
	Heavy Equipment-Gasoline	8740	Distribution - Mains and Services Expenses	-	-
	Heavy Equipment-Tires	8740	Distribution - Mains and Services Expenses	-	-
	Incidents, Investigation	-	-	8560	Transmission - Mains expenses
	Incidents, Reporting	-	-	8560	Transmission - Mains expenses
	Inspect For Leaks and Repair - Cast Iron Mains	8870	Distribution - Maintenance of Mains	-	-
	Inspect For Leaks and Repair - Poly Mains	8870	Distribution - Maintenance of Mains	-	-
	Inspect For Leaks and Repair - Poly Services	8920	Distribution - Maintenance of Services	-	-
	Inspect For Leaks and Repair - Steel Mains	8870	Distribution - Maintenance of Mains	-	-
	Inspect For Leaks and Repair - Steel Services	8920	Distribution - Maintenance of Services	-	-
(1)	Inspection/Maintenance of Regulator/Border Stations	8750	Distribution - Measuring and Regulating Station Expenses - General	8650	Transmission - Maintenance of measuring equipment
	Install & Maintain R-O-W markers	8740	Distribution - Mains and Services Expenses	-	-
(1)	Install Leak Clamps	8870	Distribution - Maintenance of Mains	-	-
	Instrumentation, Installs SCADA equipment	-	-	8520	Transmission - Communication system expenses
	Instrumentation, Maintains SCADA equipment	-	-	8660	Transmission - Maintenance of communication equipment
	Instrumentation, operates SCADA equipment	-	-	8520	Transmission - Communication system expenses
	Instrumentation, SCADA/RTU repair	-	-	8660	Transmission - Maintenance of communication equipment
	Investigating Fire Call	8740	Distribution - Mains and Services Expenses	-	-
	Investigation of Leak	8740	Distribution - Mains and Services Expenses	-	-
	Investigation of Pressure Complaint - Customer	8790	Distribution - Customer Installations Expenses	-	-
(1)	Leak Calls	8740	Distribution - Mains and Services Expenses	-	-

(1)	Leak Investigations (LIO's)	8740	Distribution - Mains and Services Expenses	-	-
	Leak Surveys/Investigations - Mains	8870	Distribution - Maintenance of Mains	-	-
	Leak Surveys/Investigations - Service Lines	8920	Distribution - Maintenance of Services	-	-
	Leak, Classification	-	-	8560	Transmission - Mains expenses
	Leak, Investigation, pipeline (from Gas Control)	-	-	8560	Transmission - Mains expenses
(1)	Leak, Monitoring	8870	Distribution - Maintenance of Mains	8630	Transmission - Maintenance of mains
	Leak, Repair of pipeline, mains & services	-	-	8630	Transmission - Maintenance of mains
	Leak, Repair with slip fit on cut service lines	-	-	8630	Transmission - Maintenance of mains
	Leak, Survey of Business District	-	-	8560	Transmission - Mains expenses
	Leak, Survey of Pipeline	-	-	8560	Transmission - Mains expenses
	Light Bulbs/Ballast for Svc Ctr	8800	Distribution - Other Expenses	8560	Transmission - Mains expenses
(1)	Line Locates	8740	Distribution - Mains and Services Expenses	-	-
	Liquid Production, Reporting (P2)	-	-	8560	Transmission - Mains expenses
	Liquid Production, Reporting (R3's) to TRC	-	-	8560	Transmission - Mains expenses
	Mainline Compressor Blow down and purge	-	-	8530	Transmission - Compressor station labor and expenses
	Mainline Compressor Clearances/LOTO for M/L compressor projects	-	-	8530	Transmission - Compressor station labor and expenses
	Mainline Compressor Code compliance records	-	-	8530	Transmission - Compressor station labor and expenses
	Mainline Compressor Filter Changes & Checks	-	-	8530	Transmission - Compressor station labor and expenses
	Mainline Compressor Inspect and maintain emergency shut-in device (ESD)	-	-	8640	Transmission - Maintenance of compressor station equipment
	Mainline Compressor Leases	-	-	8180	Natural gas storage - Compressor station expenses
	Mainline Compressor Maintain site appearance, access and security	-	-	8640	Transmission - Maintenance of compressor station equipment
	Mainline Compressor Maintenance Painting for compressor	-	-	8640	Transmission - Maintenance of compressor station equipment
	Mainline Compressor Major maintenance & engineering work	-	-	8640	Transmission - Maintenance of compressor station equipment
	Mainline Compressor Major maintenance of automation system	-	-	8640	Transmission - Maintenance of compressor station equipment
	Mainline Compressor Minor maintenance	-	-	8640	Transmission - Maintenance of compressor station equipment
	Mainline Compressor Operation	-	-	8530	Transmission - Compressor station labor and expenses
	Mainline Compressor Operation of compressor control system	-	-	8530	Transmission - Compressor station labor and expenses
	Mainline Compressor Removing liquids from tanks and drip pots	-	-	8530	Transmission - Compressor station labor and expenses
	Mainline Compressor Reporting Liquid Production (R3's) to Region	-	-	8530	Transmission - Compressor station labor and expenses
	Mainline Compressor Signage & Locking Devices	-	-	8530	Transmission - Compressor station labor and expenses
	Mainline Compressor SPCC checks and maintenance	-	-	8640	Transmission - Maintenance of compressor station equipment
	Mainline Compressor, Monitoring liquid in drips, headers & separators maintenance	-	-	8530	Transmission - Compressor station labor and expenses
	Maintain Cast Iron Mains	8870	Distribution - Maintenance of Mains	-	-
	Maintain District Regulator Stations - Planned	8890	Distribution - Maint. of Measuring and Regulating Station Equip. - General	-	-
	Maintain District Regulator Stations -	8890	Distribution - Maint. of	-	-

	Reactive		Measuring and Regulating Station Equip. - General		
	Maintain Mains - Oil & Water Problems	8870	Distribution - Maintenance of Mains	-	-
	Maintain Meters and Meter Installations-Planned	8890	Distribution - Maint. of Measuring and Regulating Station Equip. - General	-	-
	Maintain Meters and Meter Installations-Reactive	8930	Distribution - Maintenance of Meters and House Regulators	-	-
	Maintain Poly Mains	8870	Distribution - Maintenance of Mains	-	-
	Maintain Poly Services	8920	Distribution - Maintenance of Services	-	-
	Maintain Services - Oil & Water Problems	8920	Distribution - Maintenance of Services	-	-
	Maintain Steel Mains	8870	Distribution - Maintenance of Mains	-	-
	Maintain Steel Services	8920	Distribution - Maintenance of Services	-	-
	Maintenance of Above Ground Piping	8870	Distribution - Maintenance of Mains	-	-
	Maintenance of Valves	8940	Distribution - Maintenance of Other Equipment	-	-
	Manage Vegetation - Reactive	8940	Distribution - Maintenance of Other Equipment	-	-
(1)	Measurement	8890	Distribution - Maint. of Measuring and Regulating Station Equip. - General	8650	Transmission - Maintenance of measuring equipment
	Measurement, Balancing Systems - monitoring	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Balancing Systems - Operating	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Change Charts for billing	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Clearances/LOTO for measurement projects	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Data Collection	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Download EFM Meters	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Gas Quality, Enforcement	-	-	8560	Transmission - Mains expenses
	Measurement, Gas Quality, Gas Samples Obtaining	-	-	8560	Transmission - Mains expenses
	Measurement, Gas Quality, Inspections	-	-	8560	Transmission - Mains expenses
	Measurement, Gas Quality, Installs BTU and gas sampling equipment	-	-	8560	Transmission - Mains expenses
	Measurement, Gas Quality, Monitors	-	-	8560	Transmission - Mains expenses
	Measurement, Inspect & Change Orifice Plates	-	-	8560	Transmission - Mains expenses
	Measurement, Install & Maintain Transducers	-	-	8650	Transmission - Maintenance of measuring equipment
	Measurement, Install, Maintain & Repair Current Isolaters	-	-	8650	Transmission - Maintenance of measuring equipment
	Measurement, Maintain & operate automatic samplers	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Maintain communications for data	-	-	8520	Transmission - Communication system expenses
	Measurement, Maintain EFM recorders (replace boards, AMU's, etc)	-	-	8520	Transmission - Communication system expenses
	Measurement, Maintains BTU and gas sampling equipment	-	-	8650	Transmission - Maintenance of measuring equipment
	Measurement, Maintains measurement equipment	-	-	8650	Transmission - Maintenance of measuring equipment
	Measurement, Meter Calibration	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Meter switching devices,	-	-	8570	Transmission - Measuring and regulating

	Inspect & Maintain				station expenses
	Measurement, Mow station	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Operates BTU and gas sampling equipment	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Painting Measuring Stations	-	-	8650	Transmission - Maintenance of measuring equipment
	Measurement, Perform Hydrogen Sulfide Test	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Perform Moisture Test	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Performs measurement audits	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Proving Positive Meters	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Repair Electronic Correctors	-	-	8650	Transmission - Maintenance of measuring equipment
	Measurement, Repair positive meters	-	-	8650	Transmission - Maintenance of measuring equipment
	Measurement, Signage & Locking Devices	-	-	8560	Transmission - Mains expenses
	Measurement, Test & Calibrate Positive Displacement Chart Recorders	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Test & Calibrate EFM Meters	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Test & Repair Meter (Diaphragm/Rotary/Turbine)	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Test Ultra Sonic Meters	-	-	8570	Transmission - Measuring and regulating station expenses
	Measurement, Valve (Plug, ball or gate) repair (not emergency valves)	-	-	8560	Transmission - Mains expenses
	Measurement, Valve Actuators, Inspect & Maintain (not emergency valve)	-	-	8560	Transmission - Mains expenses
	Measurement, Valve Inspect DOT Block Valve (Flow Control Valves) at Reg Stations	-	-	8560	Transmission - Mains expenses
	Measurement, Valve Maintenance (not emergency valves)	-	-	8630	Transmission - Maintenance of mains
	Measurement, Vegetation monitoring/reporting	-	-	8560	Transmission - Mains expenses
	Measurement, Witness Testing	-	-	8570	Transmission - Measuring and regulating station expenses
(1)	Miscellaneous Customer Work Orders	8780	Distribution - Meter and House Regulator Expenses	-	-
	Odor, Escort Odorant Delivery Truck To Various Sites	-	-	8560	Transmission - Mains expenses
	Odor, Fill & Maintain Farm Tap Odorizers	-	-	8630	Transmission - Maintenance of mains
	Odor, Inspect & Maintain Injection Type Odorizers	-	-	8560	Transmission - Mains expenses
	Odor, Operate and Maintain Bullhorns at Odorizers	-	-	8560	Transmission - Mains expenses
	Odor, Ordering odorant	-	-	8130	Other Gas Supply Expenses
	Odor, Performs Odor Concentration Tests	-	-	8560	Transmission - Mains expenses
	Odor, Smell Test	-	-	8560	Transmission - Mains expenses
	Odor, Trouble Shoot and Maintain Injection Type Odorizers	-	-	8630	Transmission - Maintenance of mains
(1)	Odorization Readings	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
	Oil Spill Cleanup	8870	Distribution - Maintenance of Mains	-	-
	Other Maintenance Activities	8940	Distribution - Maintenance of Other Equipment	8630	Transmission - Maintenance of mains
(1)	Painting Facilities	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
(1)	Painting Measuring Stations	8890	Distribution - Maint. of	8650	Transmission - Maintenance of measuring

			Measuring and Regulating Station Equip. - General		equipment
(1)	Pigging Operations	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
	Pipeline Integrity work O & M related	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
	Pipeline, Blow down and purge	-	-	8560	Transmission - Mains expenses
	Pipeline, Clearances/LOTO for pipeline projects	-	-	8560	Transmission - Mains expenses
	Pipeline, Code compliance records (other than compressor)	-	-	8560	Transmission - Mains expenses
	Pipeline, Contacting public liaison for Damage Prevention	-	-	8560	Transmission - Mains expenses
	Pipeline, control soil erosion	-	-	8560	Transmission - Mains expenses
	Pipeline, Dehydration operation and maintenance (located on pipeline)	-	-	8560	Transmission - Mains expenses
	Pipeline, Excavate and Dig-ups (Spot mains)	-	-	8560	Transmission - Mains expenses
	Pipeline, Filter Changes & Checks	-	-	8560	Transmission - Mains expenses
	Pipeline, Filters at City Gate	-	-	8560	Transmission - Mains expenses
	Pipeline, Heater, Direct or Water Bath	-	-	8560	Transmission - Mains expenses
	Pipeline, Identify and monitor soil erosion	-	-	8560	Transmission - Mains expenses
	Pipeline, Inspection & testing of welding on steel pipe	-	-	8560	Transmission - Mains expenses
	Pipeline, Installs & Maintains R-O-W markers	-	-	8560	Transmission - Mains expenses
	Pipeline, Line locates & Damage Prevention	-	-	8560	Transmission - Mains expenses
	Pipeline, Maintain site appearance, access and security - pipeline & meter	-	-	8560	Transmission - Mains expenses
	Pipeline, Maintenance Painting for pipeline	-	-	8630	Transmission - Maintenance of mains
	Pipeline, Monitoring liquid in drips, headers & separators maintenance	-	-	8560	Transmission - Mains expenses
	Pipeline, Mowing ROW	-	-	8560	Transmission - Mains expenses
	Pipeline, Notification for blow down/purge	-	-	8560	Transmission - Mains expenses
	Pipeline, Patrol, Aerial - contact & record retention	-	-	8560	Transmission - Mains expenses
	Pipeline, Patrol, foot on Bare Pipe	-	-	8560	Transmission - Mains expenses
	Pipeline, Patrol, foot on coated pipe	-	-	8560	Transmission - Mains expenses
	Pipeline, Pigging (cleaning)	-	-	8560	Transmission - Mains expenses
	Pipeline, Reclaiming easement	-	-	8560	Transmission - Mains expenses
	Pipeline, Recognize Safety Related Conditions on pipeline facilities	-	-	8560	Transmission - Mains expenses
	Pipeline, Removing liquids from tanks and drip pots	-	-	8560	Transmission - Mains expenses
	Pipeline, Reporting Liquid Production (R3's) to Region	-	-	8560	Transmission - Mains expenses
	Pipeline, Reporting of class location changes	-	-	8560	Transmission - Mains expenses
	Pipeline, Signage & Locking Devices	-	-	8560	Transmission - Mains expenses
	Pipeline, Smart Pigging (launching & receiving)	-	-	8560	Transmission - Mains expenses
	Pipeline, SPCC verification	-	-	8560	Transmission - Mains expenses
	Pipeline, Stopping or plugging	-	-	8630	Transmission - Maintenance of mains
	Pipeline, System Uprates to change MAOP	-	-	8560	Transmission - Mains expenses
	Pipeline, Taps pipelines under pressure	-	-	8560	Transmission - Mains expenses
	Pipeline, Valve (Plug, ball or gate) repair (not emergency valves)	-	-	8560	Transmission - Mains expenses
	Pipeline, Valve Actuators, Inspect & Maintain (not emergency valve)	-	-	8560	Transmission - Mains expenses
	Pipeline, Valve Inspect DOT Block Valve (Flow Control Valves) - everywhere except at Reg Stations	-	-	8560	Transmission - Mains expenses

	Pipeline, Valve Maintenance (not emergency valves)	-	-	8630	Transmission - Maintenance of mains
	Pipeline, Vault Inspection and Maintenance	-	-	8560	Transmission - Mains expenses
	Pipeline, Vegetation monitoring/reporting	-	-	8560	Transmission - Mains expenses
	Pipeline, Welding	-	-	8560	Transmission - Mains expenses
(1)	Pressure Investigations	8740	Distribution - Mains and Services Expenses	-	-
	Pressure, Change Low Point Charts	-	-	8570	Transmission - Measuring and regulating station expenses
	Pressure, Changing Charts	-	-	8570	Transmission - Measuring and regulating station expenses
	Pressure, Code Compliance records (regulator station and measuring station)	-	-	8560	Transmission - Mains expenses
	Pressure, Investigating Complaints	-	-	8570	Transmission - Measuring and regulating station expenses
	Pressure, Maintain Regulator Pilot Instrumentation Heaters	-	-	8630	Transmission - Maintenance of mains
	Pressure, Maintains Pressure control equipment for R&C	-	-	8630	Transmission - Maintenance of mains
	Pressure, Maintains pressure controlling devices	-	-	8630	Transmission - Maintenance of mains
	Pressure, Manual Operation of Valve during Cold Weather (bypass)	-	-	8560	Transmission - Mains expenses
	Pressure, Methanol at Injectors - Filling with Methanol	-	-	8570	Transmission - Measuring and regulating station expenses
	Pressure, Methanol at Injectors - Monitor Level of Methanol	-	-	8570	Transmission - Measuring and regulating station expenses
	Pressure, Monitoring during cold weather	-	-	8560	Transmission - Mains expenses
	Pressure, Monitoring, operating and maintaining Bullhorns	-	-	8560	Transmission - Mains expenses
	Pressure, Operates pressure controlling devices	-	-	8560	Transmission - Mains expenses
	Pressure, Operating within established MAOP	-	-	8560	Transmission - Mains expenses
	Pressure, Regulator & Relief Valves, Inspect	-	-	8560	Transmission - Mains expenses
	Pressure, Regulator & Relief Valves, Inspect (District Regulator Stations)	-	-	8560	Transmission - Mains expenses
	Pressure, Regulator & Relief Valves, Inspect for R&C	-	-	8560	Transmission - Mains expenses
	Pressure, Regulator & Relief Valves, Maintain	-	-	8630	Transmission - Maintenance of mains
	Pressure, Regulator & Relief Valves, Maintain (District Regulator Stations)	-	-	8630	Transmission - Maintenance of mains
	Pressure, Regulator & Relief Valves, Maintain for R&C	-	-	8630	Transmission - Maintenance of mains
	Pressure, Regulators, Cold Weather Manual Set	-	-	8630	Transmission - Maintenance of mains
	Pressure, Resolving pressure problems at pipeline and city gates	-	-	8560	Transmission - Mains expenses
	Refilling Gas Bottles for leased bottles	8800	Distribution - Other Expenses	-	-
(1)	Regulator & Relief Valve	8890	Distribution - Maint. of Measuring and Regulating Station Equip. - General	8560	Transmission - Mains expenses
(1)	Relocation of Meter on Customers' Property	8920	Distribution - Maintenance of Services	-	-
	Repairing Hand Tools	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
(1)	Replace/Retire Existing Main	8870	Distribution - Maintenance of Mains	-	-
(1)	Replace/Retire Service Line	8920	Distribution - Maintenance of Services	-	-
	Restore Service - Distribution Problem (Town Outage)	8780	Distribution - Meter and House Regulator Expenses	-	-

	Restore Service - Pipeline Problem	8740	Distribution - Mains and Services Expenses	-	-
(1)	Right of Way/Vegetation Management	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
(1)	RTU/SCADA	8740	Distribution - Mains and Services Expenses	8520	Transmission - Communication system expenses
	Sensit Gold Leak Detection Equipment	8740	Distribution - Mains and Services Expenses	-	-
(1)	Storage - Compressor Station Fuel Expense	-	-	8190	Natural gas storage - Compressor station fuel and power
(1)	Storage - Compressor Station Maintenance	-	-	8340	Natural gas storage - Maintenance of compressor station equipment
(1)	Storage - Compressor Stations	-	-	8180	Natural gas storage - Compressor station expenses
(1)	Storage - Lines Expenses	-	-	8170	Natural gas storage - Lines expense
(1)	Storage - Measurement Maintenance	-	-	8350	Natural gas storage - Maintenance of measuring equipment
(1)	Storage - Measurement Operations	-	-	8200	Natural gas storage - Measuring and regulating station expenses
(1)	Storage - Purification Expenses	-	-	8210	Natural gas storage - Purification expenses
(1)	Storage - Purification Maintenance Expenses	-	-	8360	Natural gas storage - Maintenance of purification
(1)	Storage - Wells Expenses	-	-	8160	Natural gas storage - Wells expense
	Storage, Dehydration maintenance (located at storages)	-	-	8360	Natural gas storage - Maintenance of purification
	Storage, Dehydration operation (located at storages)	-	-	8210	Natural gas storage - Purification expenses
(1)	System Inspections	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
	Test Welds	8740	Distribution - Mains and Services Expenses	-	-
(1)	Transmission - Compressor Station Maintenance	-	-	8640	Transmission - Maintenance of compressor station equipment
(1)	Transmission - Compressor Stations	-	-	8530	Transmission - Compressor station labor and expenses
	Turn On/Off - Other Than Non Pay	8780	Distribution - Meter and House Regulator Expenses	-	-
	Valve Maintenance	8940	Distribution - Maintenance of Other Equipment	-	-
(1)	Valve Patrol	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses
	Vehicle - bulk oil and antifreeze	8740	Distribution - Mains and Services Expenses	-	-
	Vehicle - car washes, flat repairs, etc.	8740	Distribution - Mains and Services Expenses	-	-
	Vehicle Repair	8740	Distribution - Mains and Services Expenses	-	-
	Vehicle-Diesel	8740	Distribution - Mains and Services Expenses	-	-
	Vehicle-Gasoline	8740	Distribution - Mains and Services Expenses	-	-
	Vehicle-Tires	8740	Distribution - Mains and Services Expenses	-	-
	Welding qualification tests	8740	Distribution - Mains and Services Expenses	8560	Transmission - Mains expenses

(1) Denotes activity from Old Version of Account Coding Manual

ATMOS ENERGY – Chart of Accounts

Balance Sheet Accounts:

CHART OF ACCOUNTS:

Account: (Utility Plant) – Balance Sheet

1010 - Gas plant in service - The original cost of gas plant owned and used by the utility in its gas operations, and having an expectation of life in service of more than one year from date of installation.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C212	Atmos Energy Marketing LLC
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C982	Atmos Energy Company (BU Elim)
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

10001	Lp - Production Plant
10002	Ng - Production Plant
10003	Ng - Storage Plant
10004	Transmission Plant
10006	General Dist System Plant
10008	General Plant

CHART OF ACCOUNTS:

Account: (Construction Work in Progress) – Balance Sheet

1070 - Construction work in progress - The total of the balances of work orders for gas plant in process of construction.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C237	Phoenix Gas Gathering Company
C080	Atmos Energy-Mid-Tex	C301	Atmos Energy Services LLC
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C212	Atmos Energy Marketing LLC	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc		

Sub-Accounts enabled to use this account:

00000	Default	05331	WAN/LAN/Internet Service
01000	Non-project Labor	05364	Cellular, radio, pager charges
01005	Capitalized Project Labor	05411	Meals & Entertainment
01009	Capital Labor Accrual	05412	Spousal & Dependent Travel
01200	Benefits Load	05413	Transportation
01210	Fica Load	05414	Lodging
01221	Worker's Comp Insurance	05417	Club Dues - Deductible
01290	Benefit Load Projects	05419	Misc Employee Expense
02001	Inventory Materials	05420	Employee Development
02002	Material Cost - Major Items	05424	Books & Manuals
02003	Material Cost - Other	06111	Contract Labor
02004	Warehouse Loading Charge	06121	Legal
02005	Non-Inventory Supplies	07443	Uniforms
03004	Vehicle Expense	07452	Variable Pay & Mgmt Incentive Plans
04070	Insurance	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
04201	Software Maintenance	07499	Misc Employee Welfare Exp
04212	IT Equipment Maintenance	07520	Donations
04301	Equipment Lease	07590	Misc General Expense
04302	Heavy Equipment	07591	Supplies & Expense
04581	Building Lease/Rents	07600	CWIP Accruals
04582	Building Maintenance	07601	Vehicle Cap Accrual
04590	Utilities	07602	Depreciation Cap Accrual
04861	A&G Overhead	07603	Rent Cap Accrual
04862	A&G Overhead Load	07604	Restricted Stock Cap Accrual
04863	A&G Overhead Clearing	07605	Heavy Equipment Cap Accrual
04871	WIP Closing	07606	Insurance Cap Accrual
04873	WIP Interest Cap AFUDC	07607	Telecom Cap Accrual
04882	WIP Removal Cost	07608	Uniform Cap Accrual
04888	Land	07609	Utility Cap Accrual
04889	Land Rights	09278	Storage O/H - Cllg
04890	WIP Expansion Account	09911	Reimbursements
05010	Office Supplies	10003	Ng - Storage Plant
05111	Postage/Delivery Services	10026	Beginning Balance Mid-Tex Assets
05310	Monthly Lines and service	10028	MEC Payment
05316	Telecom Maintenance & Repair		

CHART OF ACCOUNTS:

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1080 - Accumulated provision for depreciation of gas utility plant - At the time of retirement of depreciable gas utility plant, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
04881 WIP Salvage
04882 WIP Removal Cost
04884 MO Commission Order
07600 CWIP Accruals

CHART OF ACCOUNTS:

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1110 - Accumulated provision for amortization and depletion of gas utility plant - Amortization applicable to producing natural gas land and land rights, other gas plant in service, gas plant leased to others, abandonment of leases and gas plant held for future use.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default

CHART OF ACCOUNTS:

Account: (Utility Plant) – Balance Sheet

1140 - Gas plant acquisition adjustments - The difference between (a) the cost to the accounting utility of gas plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise, and (b) the original cost of such property, less the amount or amounts credited by the accounting utility at the time of acquisition to accumulated provisions for depreciation, depletion, and amortization and contributions in aid of construction with respect to such property.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

10011 Acquisition Adj - Winn
 10012 Acquisition Adj-Long Gas
 10017 Acquisition Adj
 10018 Acquisition Adj-Oceana
 10021 Acquisition Adj-prior to purchase
 10024 Acquisition Adj-MVG 1
 10025 Acquisition Adj-MVG 2
 10026 Beginning Balance Mid-Tex Assets

CHART OF ACCOUNTS:

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1150 - Accumulated provision for amortization of gas plant acquisition adjustments - Providing for the extinguishment of amounts in account 114.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

10009 Franklin Acquisition	10021 Acquisition Adj-prior to purchase
10010 Great River Acquisition	10024 Acquisition Adj-MVG 1
10013 Amort-Acquisition Adj	10025 Acquisition Adj-MVG 2
10014 Amort-Acquisition Adj-Winn	10026 Beginning Balance Mid-Tex Assets
10015 Amort-Acquisition Adj-Long	10027 Acquisition Adj-Mid-Tex
10016 Amort-Acqu Adj Oceana	

CHART OF ACCOUNTS:

Account: (Utility Plant) – Balance Sheet

1170 – Gas stored underground – Noncurrent

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default

CHART OF ACCOUNTS:

Account: (Utility Plant) – Balance Sheet

1171 - Gas stored-base gas - The cost of recoverable gas volumes that are necessary to maintain pressure and deliverability requirements for each storage facility.

Companies enabled to use this account:

C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default

CHART OF ACCOUNTS:

Account: (Non-Utility Plant) – Balance Sheet

1210 - Nonutility property - The book cost of land, structures, equipment or other tangible or intangible property owned by the utility, but not used in utility service. This account shall also include the amount recorded under capital leases for property leased from others and used by the utility in its nonutility operations.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C212	Atmos Energy Marketing LLC	C306	Atmos Exploration & Production
C221	Atmos Power Systems Inc		

Sub-Accounts enabled to use this account:

10001	Lp - Production Plant	10224	Nonutility-Furniture & Fixtures
10002	Ng - Production Plant	10225	Nonutility-Communication Equipment
10004	Transmission Plant	10226	Nonutility-Shop Equipment
10006	General Dist System Plant	10227	Nonutility-Transportation Equip-Rental
10008	General Plant	10228	Nonutility-Plant in Service
10201	Nonutility Prop Ss#	10229	Nonutility-Gas Stored Underground-NC
10222	Nonutility-Land	10248	East Diamond Storage Facility
10223	Nonutility-Buildings & Improvements		

CHART OF ACCOUNTS:

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1220 - Accumulated provision for depreciation and amortization of nonutility property - The accumulated provision for depreciation and amortization applicable to nonutility property.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C212	Atmos Energy Marketing LLC	C301	Atmos Energy Services LLC
C221	Atmos Power Systems Inc	C303	Trans Louisiana Gas Pipeline
C232	UCG Storage	C306	Atmos Exploration & Production

Sub-Accounts enabled to use this account:

00000	Default
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CHART OF ACCOUNTS:

Account: (Investment in Subsidiary Companies) – Balance Sheet

1231 - Investment in subsidiary companies - The cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C312	Atmos Energy Holdings Inc
C070	Atmos Energy-Mississippi	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C983	Atmos Storage (Elim)
C236	Atmos Gathering Company, LLC	C987	Other Operating Companies (Elim)
C301	Atmos Energy Services LLC	C989	Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

10204	Investment in TLGP (Prev TLIG)	10232	Investment in AEM-Atmos Energy Marketing
10208	Inv/Assc-Aes Captl	10233	Investment in Atmos Pipeline & Storage I
10210	Investment UCGS	10238	Investment in Egasco LLC
10211	Investment in Atmos Power Systems (Pre.	10250	Inv in Blueflame Insurance
10218	Investment in AEP-Atmos Exploration		

CHART OF ACCOUNTS:

Account: (Deferred Charges and Other Assets) – Balance Sheet

1240 - Other investments - The book cost of investments in securities issued or assumed by nonassociated companies, investment advances to such companies, and any investments not accounted for elsewhere.

Companies enabled to use this account:

C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

10300	Lubbock Country Club
10301	Owensboro Country Club

CHART OF ACCOUNTS:

Account: (Deferred Charges and Other Assets) – Balance Sheet

1280 - Other special funds - The amount of cash and book cost of investments which have been segregated in special funds for insurance, employee pensions, savings, relief, hospital, and other purposes not provided for elsewhere. Also include unrealized holding gains and losses on trading and available-for-sale types of security investments.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

10350 Rent Deposits

CHART OF ACCOUNTS:

Account: (Cash and Temporary Cash Investments) – Balance Sheet

1310 – Cash - The amount of current cash funds except working funds.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C236 Atmos Gathering Company, LLC
C210 Blueflame Insurance Services, LTD	C301 Atmos Energy Services LLC
C212 Atmos Energy Marketing LLC	C303 Trans Louisiana Gas Pipeline
C231 Atmos Pipeline & Storage LLC	C306 Atmos Exploration & Production
C232 UCG Storage	C312 Atmos Energy Holdings Inc
C233 WKG Storage	C321 Mississippi Energies, Inc.

Sub-Accounts enabled to use this account:

10406 Remittance - Bank One 644343238	10490 AEPI-Cash 3751371904
10408 Cash-BoA 0180347500	10493 Cash - BofA
10413 Cash-Fleet Dental	10518 Cash-Oracle AR BoA 3756617812
10437 Cash-3751029418 Storage	10530 Cash-TLIG BoA 3751849928
10483 AEH-Cash 3751371962	10533 Cash - Woodward 3751561125
10485 APSI - Cash 3751371881	10624 Cash-Miss Energies, Inc.# 3752069642
10486 WKG Storage Inc 3751371894	10636 Cash-Blueflame BoB 822397
10487 Atmos Energy Services 3751372000	10638 Atmos Gathering
10489 TLGP 3751371917	10639 Cash-US Bank

CHART OF ACCOUNTS:

Account: (Other Current Assets) – Balance Sheet

1340 - Other special deposits - Deposits with fiscal agents or others for special purposes other than the payment of interest and dividends.

Examples:

1. Cash deposited with federal, state, or municipal authorities as a guaranty for the fulfillment of obligations.
2. Cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of is replaced.
3. Cash realized from the sale of the accounting utility's securities and deposited with trustees to be held until invested in property of the utility, etc.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C212 Atmos Energy Marketing LLC

Sub-Accounts enabled to use this account:

10807	Flex Spending Deposit	10824	Meadow Water
10809	Cntrl Bk Denver Escrow Ac	10825	Odessa Water
10811	Crestd Butte-Franch Escrw	10826	Many Billing Office
10812	Mnt Crestd Butte-Fran Esc	10827	City of Odessa
10814	Pineville Storage Shed #1	10828	Butler MO Deposit
10815	Many Billing Office	10829	Piedmont MO Electric Deposit
10816	Thibodaux Office	10830	Naylor Rectifier-Malden
10817	Thibodaux Warehouse	10831	City of Jackson
10818	Thibodaux Area Rectifiers	10832	County of Williamson
10819	New Iberia Water	10833	City of Brentwood
10822	Oceana Hghts-Util & Sec.	10834	BNP Paribas
10823	Misc. Deposits Under \$100	10835	Docucorp Postage Meter Deposit

CHART OF ACCOUNTS:

Account: (Cash and Temporary Cash Investments) – Balance Sheet

1360 - Temporary cash investments - The book cost of investments, such as demand and time loans, bankers' acceptances, United States Treasury certificates, marketable securities, and other similar investments, acquired for the purpose of temporarily investing cash.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C212 Atmos Energy Marketing LLC
C312 Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

10876 Investment-Money Market
10877 Investment-Tax Free

CHART OF ACCOUNTS:

Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1410 - Notes receivable - The book cost of all collectible obligations in the form of notes receivable and similar evidences of money due on demand or within one year from the date of issue, except, however, notes receivable from associated companies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C312 Atmos Energy Holdings Inc
 C321 Mississippi Energies, Inc.
 C981 Atmos Energy Corporation Cons (Elim)
 C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

11107 Legendary Lighting
 11196 AEH receivable from
 11197 AEH receivable from
 11198 AEH borrowing from AEC
 11199 Woodward Revolving Credit Line
 27341 Cust Adv for Contruction

CHART OF ACCOUNTS:

Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1420 - Customer accounts receivable - Amounts due from customers for utility service, and for merchandising, jobbing, and contract work and shall not include amounts due from associated companies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C212 Atmos Energy Marketing LLC
C020 Atmos Energy-Louisiana	C221 Atmos Power Systems Inc
C030 Atmos Energy-West Texas	C236 Atmos Gathering Company, LLC
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C309 Energas Energy Services Trust, Inc.
C080 Atmos Energy-Mid-Tex	C981 Atmos Energy Corporation Cons (Elim)
C180 Atmos Pipeline - Texas	C987 Other Operating Companies (Elim)
C210 Blueflame Insurance Services, LTD	C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

10911 Unbilled Revenue	10995 AR Trade-WMLLC
10915 Mechanized Billing	10996 Trade AR Pre Petition Bankruptcy (Former
10917 Unapplied Banner Payments	11103 MVG Cust Cont Sales-Merch-CIS
10918 Misc Banner Charges	11104 MVG Flame Guard Sales
10921 Special Billing-Gas Serv	11105 MVG Cust Unearned Interest Adj
10922 Generator Set Receivables	11106 MVG Gas Advantage A/R
10924 Bolivar Handbill AR	11111 Loan Third Party Sale
10926 Mid-Tex Gas Master	11317 Estimated A/R
10933 MVG-Purchased Receivables Clearing	11323 TBS-Accounts Receivable
10990 Premium Receivable	

CHART OF ACCOUNTS:

Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1430 - Other accounts receivable - Amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing, and contract work.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C212	Atmos Energy Marketing LLC
C050	Atmos Energy-KY/Mid-States	C231	Atmos Pipeline & Storage LLC
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production

Sub-Accounts enabled to use this account:

10997	Oracle AR Damage Cl	11345	IBIS AR Estimate
10998	Unidentified Receipts	11346	Employee Advances
10999	Oracle AR Other	11347	Employee Merchandise-Payroll Deduction
11325	Commonwealth Storage Billings	11349	Other A/R Emp Educ Adv
11326	Meter Reading Charges	11350	Other A/R Emp Payroll Ded
11334	OPEB Reimbursements	11358	Misc Accounts Receivable
11335	Meter setting for n	11371	Roadmove Receivables
11337	AR Atmos Employee B	11373	Employee equity advance
11342	Oracle AR Road Move	11376	Dollins Group

CHART OF ACCOUNTS:

Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1440 - Accumulated provision for uncollectible accounts - Amounts provided for losses on accounts receivable which may become uncollectible and also with collections on accounts previously charged hereto.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C212	Atmos Energy Marketing LLC
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C309	Energas Energy Services Trust, Inc.

Sub-Accounts enabled to use this account:

12001	Beginning of Year Reserve
12002	Unwritten Off Accounts
12003	Monthly Bad Debt Provision
12004	Bad debt posting from Banner
12005	Merchandise Ldgr Custmr
12009	Misc-Oracle AR
12011	TBS Net write off
12012	TBS Provision

CHART OF ACCOUNTS:

Account: (Intercompany Accounts – Assets) – Balance Sheet

1460 - Accounts receivable from associated companies - Notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C234	Trans Louisiana Gas Storage
C020	Atmos Energy-Louisiana	C236	Atmos Gathering Company, LLC
C030	Atmos Energy-West Texas	C237	Phoenix Gas Gathering Company
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C308	Enermart Energy Services
C210	Blueflame Insurance Services, LTD	C309	Energas Energy Services Trust, Inc.
C212	Atmos Energy Marketing LLC	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C321	Mississippi Energies, Inc.
C231	Atmos Pipeline & Storage LLC	C981	Atmos Energy Corporation Cons (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)
C233	WKG Storage	C989	Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

00000	Default
12700	Inventory Transfer to West Texas
12701	Inventory Transfer to TransLa
12702	Inventory Transfer to KY
12703	Inventory Transfer to COKS
12704	Inventory Transfer to UCG
12705	Inventory Transfer to MVG
12706	Inventory Transfer to Mid-Tex
12707	Inventory Transfer to APS

CHART OF ACCOUNTS:

Account: (Inventories) – Balance Sheet

1510 - Fuel stock - The book cost of fuel on hand.

Examples:

1. Invoice price of fuel less any cash or other discounts.
2. Freight, switching, demurrage and other transportation charges, not including, however, any charges for unloading from the shipping medium.
3. Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost of fuel.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
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Sub-Accounts enabled to use this account:

00000	Default
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CHART OF ACCOUNTS:

Account: (Inventories) – Balance Sheet

1540 - Plant materials and operating supplies - The cost of materials purchased primarily for use in the utility business for construction, operation and maintenance purposes.

Examples:

1. Invoice price of materials less cash or other discounts.
2. Freight, switching or other transportation charges when practicable to include as part of the cost of particular materials to which they relate.
3. Customs duties and excise taxes.
4. Costs of inspection and special tests prior to acceptance.
5. Insurance and other directly assignable charges.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C030	Atmos Energy-West Texas	C080	Atmos Energy-Mid-Tex
C050	Atmos Energy-KY/Mid-States	C180	Atmos Pipeline - Texas
C060	Atmos Energy-Colorado-Kansas	C221	Atmos Power Systems Inc

Sub-Accounts enabled to use this account:

00000	Default
12900	Plnt M&S General
12906	Receiving Inventory
12911	Project WIP - Energy Generation

CHART OF ACCOUNTS:

Account: (Inventories) – Balance Sheet

1550 – Merchandise - The book cost of materials and supplies, and appliances and equipment held primarily for merchandising, jobbing, and contract work.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
C070	Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

00000	Default
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CHART OF ACCOUNTS:

Account: (Inventories) – Balance Sheet

1560 - Other materials and supplies - The book cost of materials and supplies held primarily for nonutility purposes.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
02001 Inventory Materials
02003 Material Cost - Other
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
04018 Safety
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Inventories) – Balance Sheet

1630 - Stores expense undistributed - The cost of supervision, labor and expenses incurred in the operation of general storerooms, including purchasing, storage, handling and distribution of materials and supplies.

Examples:

Labor:

1. Inspecting and testing materials and supplies when not assignable to specific items.
2. Unloading from shipping facility and putting in storage.
3. Supervision of purchasing and stores department to extent assignable to materials handled through stores.
4. Getting materials from stock and in readiness to go out.
5. Inventorying stock received or stock on hand by stores employees but not including inventories by general department employees as part of internal or general audits.
6. Purchasing department activities in checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to extent applicable to materials handled through stores. (Optional. Purchasing department expenses may be included in administrative and general expenses.)
7. Maintaining stores equipment.
8. Cleaning and tidying storerooms and stores offices.
9. Keeping stock records, including recording and posting of material receipts and issues and maintaining inventory record of stock.
10. Collecting and handling scrap materials in stores.

Supplies and Expenses:

11. Adjustments of inventories of materials and supplies but not including large differences which can readily be assigned to important classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory.
12. Cash and other discounts not practically assignable to specific materials.
13. Freight, express, etc., when not assignable to specific items.
14. Heat, light and power for storerooms and store offices.
15. Brooms, brushes, sweeping compounds and other supplies used in cleaning and tidying storerooms and stores offices.
16. Injuries and damages.
17. Insurance on materials and supplies and on stores equipment.
18. Losses due to breakage, leakage, evaporation, fire or other causes, less credits for amounts received from insurance, transportation companies or others in compensation of such losses.
19. Postage, printing, stationery and office supplies.
20. Rent of storage space and facilities.
21. Communication service.
22. Excise and other similar taxes not assignable to specific materials.
23. Transportation expense on inward movement of stores and on transfer between storerooms but not including charges on materials recovered from retirements which shall be accounted for as part of cost of removal.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C212	Atmos Energy Marketing LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05364	Cellular, radio, pager charges
01008	Expense Labor Accrual	05411	Meals & Entertainment
01200	Benefits Load	05413	Transportation
01221	Worker's Comp Insurance	05414	Lodging
02001	Inventory Materials	05417	Club Dues - Deductible
02003	Material Cost - Other	05419	Misc Employee Expense

02004	Warehouse Loading Charge	05421	Training
02005	Non-Inventory Supplies	06111	Contract Labor
02006	Purchasing Card Charges	07443	Uniforms

Account: (Inventories) - continued

1630 - Stores expense undistributed - The cost of supervision, labor and expenses incurred in the operation of general storerooms, including purchasing, storage, handling and distribution of materials and supplies.

Sub-Accounts enabled to use this account:

03002	Vehicle Lease Payments	07499	Misc Employee Welfare Exp
03004	Vehicle Expense	07590	Misc General Expense
04018	Safety	09172	Receipt O/H Dr/Cr
04581	Building Lease/Rents	09173	W/H Adjmnt - Dr/Cr
04582	Building Maintenance	09174	W/H Obsolete Inv Adj
04590	Utilities	09175	W/H Obsolete Mrch Adj
04802	PGA Recoverable Co. Used Gas	09176	Transferring Inventory
05010	Office Supplies	09278	Storage O/H - Clrg
05111	Postage/Delivery Services		

CHART OF ACCOUNTS:

Account: (Gas Stored Underground) – Balance Sheet

1641 - Gas stored underground - The inventory of gas stored underground.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C030	Atmos Energy-West Texas	C080	Atmos Energy-Mid-Tex
C050	Atmos Energy-KY/Mid-States	C212	Atmos Energy Marketing LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

15900	CIG No Notice	15933	P/L Stor-Tenn Gas-Fs3981	15983	GS Under Muldon-Sng
15901	P/L Stored Gas	15934	P/L Stor-Tenn Gas-Fs4033	15991	Fair Value Hedge Inv
15902	P/L Stored Gas Lig-La	15935	GS Under Amory Storage	15993	WMLLC Storage Gas
15903	P/L Stored Gas Tnn-La	15936	P/L Storage-Cng	15995	Other Systems
15904	P/L Stored Gas Sonat-La	15937	P/L Stor-Etn-Va Early	15996	SNG System
15905	P/L Stored Gas Koch-La	15938	Ppd Comm Etn-Saltville	15997	PEPL
15906	P/L Storage-Wng Tss	15939	GS Under Tenn Storage	15998	Tenn System
15908	P/L Strd Gas-Williams Nat	15941	P/L Stor-Tex Ea-Gss	15999	Consigned Inventory
15909	P/L Strd Gas - K N Enrgy	15943	P/L Stor-Tex Ea-Morn Star	16003	Gulf South -Woodward (NOPSI)
15911	Reliant	15944	P/L Stor-Tex Ea-Wiseman	16005	TLGP-LGSN Stg Est
15912	P/L Storage-Anr	15946	GS Under Texas Eastern	16006	East Diamond Storage Facility
15913	P/L Storage-Mrt	15947	Lng Stored	16007	Huntsman Storage Facility
15914	P/L Storg-Ngpl-Vandalia	15948	P/L Stor - Tetco SS-1 #400184	16008	Gulf South Storg FSS Asset Mgt
15915	P/L Storage-Ngpl-St Elmo	15949	P/L Stor - MRT	16010	Storage gas-City of Daphne
15916	Prepaid Commodity 2	15950	P/L Stor - PEPL	16011	P/L Storage-Transco-Gainesville
15917	P/L Storage-Panhan-Ios	15951	P/L Stor - ANR FSS #30000	16013	Bon Harbor Storage
15918	P/L Storage-Panh-Fs	15952	P/L Stor - ANR FSS #32250	16014	Grandview Storage
15919	P/L Storage-Panh-Ws	15953	GS Under Untd Bisteneau	16015	Hickory Storage
15920	P/L Storage-Panh-Virden	15954	P/L Stor - NGPL DSS	16016	Kirkwood Storage
15921	P/L Storage-Southern	15955	P/L Stor - NGPL NSS	16017	St. Charles Storage
15922	P/L Storage-Transco-Gss	15956	P/L Stor Gas-Williams 545	16018	Egan Hub Storage Miss
15923	P/L Storage-Transco-Wss	15973	Riverway Storage Facility	16019	Gulf South-Park and Loan
15924	P/L Storage-Transco-Ess	15974	Pontchartrain Storage Cavern	16023	Keystone
15929	P/L Stor-Trunkline-Salem	15975	Koch Storage	16025	TECTO Harrisburg
15930	P/L Stor-Trunkline-Metrop	15976	GS Under Bear Creek-Sng	16026	Southern Star Centr

15932 P/L Stor-Tenn Gas-Fs203215977 Gulf South-ISS

CHART OF ACCOUNTS:

Account: (Gas Stored Underground) – Balance Sheet

1643 - Liquefied natural gas held for processing - The cost of base load liquefied natural gas available for vaporization and injection into the utility's natural gas system.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

16012 Southern(LNG)-Columbus

CHART OF ACCOUNTS:

Account: (Other Current Assets) – Balance Sheet

1650 – Prepayments - Payments for undelivered gas and other prepayments of rents, taxes, insurance, interest, and like disbursements made prior to the period to which they apply.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C180 Atmos Pipeline - Texas
C020 Atmos Energy-Louisiana	C210 Blueflame Insurance Services, LTD
C030 Atmos Energy-West Texas	C212 Atmos Energy Marketing LLC
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C989 Blueflame Insurance (Elim)
C080 Atmos Energy-Mid-Tex	

Sub-Accounts enabled to use this account:

13000 Prepaid Expences Misc	13031 Prepaid-Co Puc Assesment	13083 Red Hat Software
13001 Prepaid-Worker's Comp Ins	13035 Prepaid-NationsBank Of Tx	13084 A2D
13003 Prepaid-Auto Liabty Ins	13041 Tennessee Regulatory Authority	13086 Matframe
13004 Prepaid-Liability Insurance-Other	13046 Maintenance contract for TMAN	13087 Indus
13005 Prepaid-Insurance-D&O	13047 Prepaid-Bill Printing Supplies	13088 Dell Server
13006 Prepaid-Aegis General Liability	13054 Prepaid - Rent-Leased Gas Prop.	13089 Prepaid-BlueFlame M
13007 Prepaid-La Occup Licenses	13057 Prepaid - Verint System	13090 Prepaid DOT Fee/Rig
13009 Prepaid-Gross Receipt Tax	13059 Prepaid - Virtual Hold Tech	13091 Digital Dat
13010 Prepaid-Symantec Software	13060 Prepaid - Tx Tech	13092 Antispan Software
13012 Prepaid-COLI Ins Premium	13063 Oracle Maintenance	13093 Scanmail Software
13013 Prepaid-SS Mail Postage Machine	13067 Blueflame Property Insurance	13094 Nationsbank
13015 Prepaid-Postage for Cust Billing	13068 Prepaid Maint - MDSI	13095 Prepaid-Avaya
13019 Prepaid-Other WMLLC	13069 Deloitte & Touche Tech prepaid	13096 Prepaid-Computer Fi
13020 Prepaid-Gilliland G-Prt-I	13072 State Occupation Tax Prepayment	13097 Prepaid-Oracle Infr
13021 Prepaid-Gilliland Ptr-II	13073 Local Gross Receipts Prepayments	13098 Prepaid-Oracle Hype
13022 Pd Rent-Gilliland COKS	13075 Prepaid-Sunguard SW Maint (TBS)	13099 Prepaid-Oracle Appl
13027 Prepaid-Southern Gas Dues	13076 Prepaid-Powerplant	13100 Prepaid-Alfresco
13028 Prepaid-American Gas Dues	13077 Ppd Maint - GE Smallworld	
13030 Prepaid-Ky Psc Assessment	13080 HP Maintenance	

CHART OF ACCOUNTS:

Account: (Other Current Assets) – Balance Sheet

1740 - Miscellaneous current and accrued assets - The book cost of all other current and accrued assets.

Companies enabled to use this account:

C030	Atmos Energy-West Texas	C212	Atmos Energy Marketing LLC
C050	Atmos Energy-KY/Mid-States	C221	Atmos Power Systems Inc
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C321	Mississippi Energies, Inc.
C080	Atmos Energy-Mid-Tex	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

13401	Imbalances Colorado	27390	Columbia Gulf
13403	Exchange Gas	27394	El Paso Imbal
27358	CIG(Colorado Inters	27395	City of Odessa-Oneok Imbal
27359	Deferred Franchise	27396	Home Purchase Plan
27360	Bolivar Lease Rec-Curr	27401	Nymex Swaps-Open Po
27367	Staley Lease Rec-Curr	27403	Options-Open Positi
27371	Amarillo LDC	35251	Fixed Price Futures
27374	Non-Contiguous	35261	Fixed Price Swaps Non-Aff
27375	Columbia Gulf pipeline imbalance	35271	Fixed Price Options MV
27376	Centerpoint (TLGP)	35351	Storage Futures
27381	PSCO Front Range	35361	Storage Swaps-NonAff
27382	PSCO Southern	35801	Basis Swaps-Nonaff
27383	PSCO Western	35921	MTM Reserve NPV-Nonaff
27386	Misc	35931	MTM Reserve Credit-NonAff
27387	Storage Imbalance		

CHART OF ACCOUNTS:

Account: (Deferred Charges and Other Assets) – Balance Sheet

1810 - Unamortized debt expense - Expenses related to the issuance or assumption of debt securities.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C050	Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

13501	Med Terms Ser A-1	13526	LTD Interest rate hedge
13502	Med Terms Ser A-2	13529	4.95 percent Senior notes due 2014
13513	5.125% Sr Notes Due 2013	13530	5.95 percent Senior notes due 2034
13521	Debentures 6.75 percent	13531	Fixed Rate due 2017
13523	7.375 percent Senior Notes	13532	8.50 percent Senior

CHART OF ACCOUNTS:

Account: (Deferred Charges and Other Assets) – Balance Sheet

1823 - Other regulatory assets - The amounts of regulatory-created assets resulting from the ratemaking actions of regulatory agencies.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

13704	KS Ad Valorem-Current	13736	Georgia Rate Case
13705	KS Ad Valorem-Future	13737	MDTX-9762 ACSC
13707	VA WNA	13738	MDTX-9762 ATM
13714	Denton Settlement-Pmt Recovery	13739	MDTX-9762 ATM 03-06
13725	Gas Cost Review-GUD 9233	13740	MDTX-9762 Appeal NC
13729	Pipeline Safety Fee	13741	CO DSM
13730	Georgia Rate Case	13742	TN Rate case 08/09
13731	Empire Pipe - VA	13743	Georgia Rate Case
13732	TN Rate Case FY 200	13744	KS WNA Recovery
13733	TN environmental cl	27725	Income Tax Recover Future
13734	GUD 9695 Rate Case		

CHART OF ACCOUNTS:

Account: (Deferred Charges and Other Assets) – Balance Sheet

1840 - Clearing accounts – The undistributed balances in clearing accounts at the date of the balance sheet.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C212	Atmos Energy Marketing LLC
C020	Atmos Energy-Louisiana	C221	Atmos Power Systems Inc
C030	Atmos Energy-West Texas	C231	Atmos Pipeline & Storage LLC
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

04863	A&G Overhead Clearing	13824	LTD Clearing	13844	Expense Benefits Transfer In
13800	Expense Advance Clearing	13826	Employer ESOP Matching	13845	Expense Benefits Transfer Out
13801	Inventory/PA Clearing Account	13827	ESOP-Other Clearing	13846	Benefits Transferred In
13802	Transportation Clearing	13828	Pension Cost Clearing	13848	Oracle AR Clearing
13803	Benefit Clearing	13829	Deferred Asset Clearing	13850	Work Comp Credits from CC
13805	Employer P/R Taxes Clearing	13830	Proj. Conversion Clearing	13851	Work Comp Variance Clearing
13806	Returns from collection agencies	13834	Main Ext.Proj.Conv. Clear	13852	TBS AMR Equipment
13810	Employer FICA Clearing	13835	Vehicle Insurance Alloc.	13853	Mid Tex Taxes Other
13811	Employer FUTA Clearing	13836	PA Entry Clearing	13855	Mid-Tex Money Pool
13812	Employer SUTA Clearing	13839	Benefit Variance Clearing	13856	Line Pack
13813	Employer Denver City Tax Clear.	13840	Benefit Credits from CC's	13857	AEH 401k Match
13820	Workers' Comp Clearing	13841	Emp. ESOP Match Accr.	13858	Lincoln Rent Cleari

13821 Basic Life Insurance Clearing	13842 Capital Benefits Trans. In	13859 Gilliland Rent Clea
13822 FAS/106 Clearing	13843 Capital Benefits Trans Out	13860 Clearing Account
13823 Medical/Dental Insurance Clearing		

CHART OF ACCOUNTS:

Account: (Deferred Charges and Other Assets) – Balance Sheet

1860 - Miscellaneous deferred debits - All debits not elsewhere provided for.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C221 Atmos Power Systems Inc
C020 Atmos Energy-Louisiana	C234 Trans Louisiana Gas Storage
C030 Atmos Energy-West Texas	C236 Atmos Gathering Company, LLC
C050 Atmos Energy-KY/Mid-States	C302 Egasco
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C312 Atmos Energy Holdings Inc
C080 Atmos Energy-Mid-Tex	C321 Mississippi Energies, Inc.
C180 Atmos Pipeline - Texas	C982 Atmos Energy Company (BU Elim)
C210 Blueflame Insurance Services, LTD	C987 Other Operating Companies (Elim)
C212 Atmos Energy Marketing LLC	

Sub-Accounts enabled to use this account:

13900 Deferred Asset Projects	14153 Investment in Pine Pipeline
13904 Goodwill	14155 LGS Integration Costs
13925 Mo Rate Case	14156 Pearson Note
13927 UCG-Environmental	14157 Staley Lease Rec-LT
13941 Nashville NFL PSL Fee	14160 WT Surcharge
13942 Houston NFL PSL Fee	14162 2 B Universal Shelf Registration
13944 Other Misc Def Dr - Misc	14163 Goodwill - Mid-Tex Acquisition
14152 Goodwill - Citizens Aquisition	14166 KY Rate Case
13953 Goodwill - Comfurt Gas	14176 Sanderson Farm Cons
13956 Line Pack	14177 BC Materials
13957 Def Dr - Payroll Clearing	14184 Lincoln II Construc
13961 Bolivar-Cummins Special Warranty	14194 Right of Way
13992 Deferred Retirement Costs	14195 Gilliland Capital L
13993 Pension Assets Noncurrent	14196 TN rate case
14000 MVG-Unbilled Jobbing Work	14197 Stock Accrual
14001 DSM Project - Ky	14200 Receivable from OIL
14093 Goodwill-Woodward (Formerly Investment)	14201 TransLa PGA-Docket
14096 Transco Expl Invest-Cust	14214 Sports Option #5
14110 Linder Expl-Investment	14215 Def Dr - Shrewsbury
14114 MVG Partnership Investments	14216 Def Dr - Park City
14127 UCG-Morristown Franchise Renewal	14217 Def - Park City - c
14132 COLI Cash surrender Value	27401 Nymex Swaps-Open Po
14133 COLI Loans Against CSV	35261 Fixed Price Swaps Non-Aff
14135 DSM project - KY Recoveries	35262 Fixed Price Swaps Aff
14142 MVG LT A/R MERCH	35361 Storage Swaps-NonAff
14144 Eng-Rate Case exp surcharge-NonSettling	35801 Basis Swaps-Nonaff
14145 Eng-Rate Case exp surcharge-Settling Cit	35902 MTM Reserve Overhead-Aff
14147 Goodwill - MVG Aquisition	35921 MTM Reserve NPV-Nonaff
14148 Bolivar Lease Rec-LT	35922 MTM Reserve NPV-Aff
14151 Customer Contracts	35931 MTM Reserve Credit-NonAff

CHART OF ACCOUNTS:

Account: (Deferred Charges and Other Assets) – Balance Sheet

1890 - Unamortized loss on reacquired debt - The losses on long-term debt reacquired or redeemed.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

13531	Fixed Rate due 2017	19107	Retirement Premium on NP Series T
13533	4.00 percent Senior	19108	Retirement Premium on NP Series U
19100	Retirement of MVG Debt	19110	Retirement Premium
19105	Retirement Premium on NP Series Q	19113	Retirement Premium on NP Series J

CHART OF ACCOUNTS:

Account: (Deferred Income Taxes) – Balance Sheet

1900 - Accumulated deferred income taxes -- For general accounting purposes, taxes that will not be fully reflected in the utility's determination of annual net income until subsequent years.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C060	Atmos Energy-Colorado-Kansas
C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C030	Atmos Energy-West Texas	C080	Atmos Energy-Mid-Tex
C050	Atmos Energy-KY/Mid-States	C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

28201 Accum Defer Fed Income
28206 Accum Defer State Inc Tax

CHART OF ACCOUNTS:

Account: (Deferred Gas Costs) – Balance Sheet

1910 - Unrecovered purchased gas costs - Purchase gas costs related to Commission approved purchased gas adjustment clauses when such costs are not included in the utility's rate schedule on file with the Commission.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C030	Atmos Energy-West Texas	C080	Atmos Energy-Mid-Tex
C050	Atmos Energy-KY/Mid-States	C212	Atmos Energy Marketing LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

13931	Energy Effic Prgm – Iowa	29003	Asset Management
14031	UCG Ks Capacity Rel Rev	29005	Bad Debt Gas Cost
14066	Kansas Hedging Program		
14087	PBR Recoveries	29011	Bad Debt Recovery
14088	Recoveries	29012	Dalhart Gas Cost Recovery
23116	Over/Under-Pr Yr	29013	Asset Management-MS Valley Gas
23117	9530 Refund	29014	Deferred APT Pipeli
27314	Pipeline Refunds	29015	Dallas Res & Comm B
27733	KS Ad Valorem Tax Refund	29016	Environs Res & Comm
29000	Unrealized Gas Cost	29017	Settled Cities Res
29001	Deferred Trans. Riverwood	29020	Settled Cities Indu
29002	MTM-Open Futures Contracts		

CHART OF ACCOUNTS:

Account: (Common Stock) – Balance Sheet

2010 - Common stock issued - Common stock issued.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C212	Atmos Energy Marketing LLC	C306	Atmos Exploration & Production
C221	Atmos Power Systems Inc	C309	Energas Energy Services Trust, Inc.
C231	Atmos Pipeline & Storage LLC	C312	Atmos Energy Holdings Inc
C232	UCG Storage	C321	Mississippi Energies, Inc.
C233	WKG Storage	C981	Atmos Energy Corporation Cons (Elim)
C234	Trans Louisiana Gas Storage	C983	Atmos Storage (Elim)
C301	Atmos Energy Services LLC	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default

CHART OF ACCOUNTS:

Account: (Additional Paid in Capital) – Balance Sheet

2070 - Premium on capital stock - The excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values.

Companies enabled to use this account:

C232 UCG Storage
 C303 Trans Louisiana Gas Pipeline
 C306 Atmos Exploration & Production
 C983 Atmos Storage (Elim)

Sub-Accounts enabled to use this account:

00000 Default

CHART OF ACCOUNTS:

Account: (Additional Paid in Capital) – Balance Sheet

2110 - Miscellaneous paid-in capital - The balance of all other credits for paid in capital.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C303 Trans Louisiana Gas Pipeline
C080 Atmos Energy-Mid-Tex	C312 Atmos Energy Holdings Inc
C210 Blueflame Insurance Services, LTD	C321 Mississippi Energies, Inc.
C212 Atmos Energy Marketing LLC	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C983 Atmos Storage (Elim)
C231 Atmos Pipeline & Storage LLC	C987 Other Operating Companies (Elim)
C232 UCG Storage	C989 Blueflame Insurance (Elim)
C301 Atmos Energy Services LLC	

Sub-Accounts enabled to use this account:

00000 Default	10238 Investment in Egasco LLC
10204 Investment in TLGP (Prev TLIG)	10242 Investment in Woodward Marketing LLC
10208 Inv/Asse-Aes Captl	10251 Non Qualified Stock
10210 Investment UCGS	10252 Restricted Stock Gr
10211 Investment in Atmos Power Systems (Pre.	10253 Restricted Stock Ac
10213 Inv in Nonregulated Shared Svc	10254 Restricted Stock Gr
10214 Investment in UC Propane	10255 Restricted Stock Ac
10218 Investment in AEP-Atmos Exploration	10256 Restricted Stock Gr
10232 Investment in AEM-Atmos Energy Mark.	10257 Restricted Stock Ac
10233 Investment in Atmos Pipeline & Storage I	10260 RSU Grant Value - L
10234 Investment in Enertrust Inc	10261 RSU Accumulated Amo

CHART OF ACCOUNTS:

Account: (Accumulated Other Comprehensive Income) – Balance Sheet

2150 - Appropriated retained earnings - The amount of earned surplus which has been appropriated or set aside for specific purposes.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C212 Atmos Energy Marketing LLC
C303 Trans Louisiana Gas Pipeline
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

20000 Accumulated Other Comprehensive Income
20100 OCI CF Hedge Non-Aff
20101 OCI CF Hedge Aff
20102 OCI-Other
20103 OCI-Scotland T lock
20104 OCI-Suntrust T Lock

CHART OF ACCOUNTS:

Account: (Retained Earnings) -- Balance Sheet

2160 - Unappropriated retained earnings - The balances of unappropriated retained earnings arising from earnings of the utility.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C234 Trans Louisiana Gas Storage
C020 Atmos Energy-Louisiana	C236 Atmos Gathering Company, LLC
C030 Atmos Energy-West Texas	C237 Phoenix Gas Gathering Company
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C302 Egasco
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline
C080 Atmos Energy-Mid-Tex	C306 Atmos Exploration & Production
C180 Atmos Pipeline - Texas	C308 Enermart Energy Services
C210 Blueflame Insurance Services, LTD	C309 Energas Energy Services Trust, Inc.
C212 Atmos Energy Marketing LLC	C312 Atmos Energy Holdings Inc
C221 Atmos Power Systems Inc	C321 Mississippi Energies, Inc.
C231 Atmos Pipeline & Storage LLC	C981 Atmos Energy Corporation Cons (Elim)
C232 UCG Storage	C987 Other Operating Companies (Elim)
C233 WKG Storage	C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

00000 Default

CHART OF ACCOUNTS:

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2210 – Bonds - The face value of the actually issued and unmatured bonds which have not been retired or canceled; also the face value of such bonds issued by others the payment of which has been assumed by the utility.

Companies enabled to use this account:

C221 Atmos Power Systems Inc

Sub-Accounts enabled to use this account:

20016 LTD-Leasing

CHART OF ACCOUNTS:

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2240 - Other long-term debt - All long-term debt not otherwise provided for.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

20200	Med Term Notes	20228	7.375 % Senior Notes
20201	Med Term Notes	20231	4.95% Senior Notes due 2014
20204	10 percent Notes Payable -Mdf	20232	5.95% Senior Notes due 2034
20205	10 percent Notes Payable-Ssf	20233	Fixed Rate due 2017
20223	Debentures 6.75	20234	8.50 % Senior Notes
20226	5.125% Sr Notes Due 2013		

CHART OF ACCOUNTS:

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2260 - Unamortized discount on long-term debt - The excess of the face value of long-term debt securities over the cash value of consideration received related to the issue or assumption of all types and classes of debt.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

13513	5.125% Sr Notes Due 2013	13530	5.95 percent Senior notes due 2034
13521	Debentures 6.75 percent	13531	Fixed Rate due 2017
13523	7.375 percent Senior Notes	13532	8.50 percent Senior
13529	4.95 percent Senior notes due 2014		

CHART OF ACCOUNTS:

Account: (Other Current Liabilities) – Balance Sheet

2281 - Accumulated provision for property insurance – Amounts reserved by the utility for losses through accident, fire, flood, or other hazards to its own property or property leased from others, not covered by insurance.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C210 Blueflame Insurance Services, LTD
C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

28101 Inj & Damages-Ins Reserve
28111 Property Insurance

CHART OF ACCOUNTS:

Account: (Other Current Liabilities) – Balance Sheet

2282 - Accumulated provision for injuries and damages - Amounts charged to meet the probable liability, not covered by insurance, for deaths or injuries to employees and others, and for damages to property neither owned nor held under lease by the utility.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C070 Atmos Energy-Mississippi
C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C212 Atmos Energy Marketing LLC
C060 Atmos Energy-Colorado-Kansas	

Sub-Accounts enabled to use this account:

28101 Inj & Damages-Ins Reserve
28102 Workers' Comp-Ins Reserve

CHART OF ACCOUNTS:

Account: (Other Current Liabilities) – Balance Sheet

2284 - Accumulated miscellaneous operating provisions - All operating provisions which are not provided for elsewhere.

Companies enabled to use this account:

C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

28108 Water Heater Installation Liab
28109 R&D Surcharge

CHART OF ACCOUNTS:

Account: (Notes Payable) – Balance Sheet

2310 – Notes payable - All amounts payable by the utility within one year.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C312	Atmos Energy Holdings Inc
C212	Atmos Energy Marketing LLC	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C987	Other Operating Companies (Elim)
C236	Atmos Gathering Company, LLC		

Sub-Accounts enabled to use this account:

20600	N/P-Anb Master Note	20630	Commercial Paper-JP Morgan Disc (Former
20604	N/P-Sun Trust Bank	20632	Commercial Paper-Su
20627	Commercial Paper - ML	20633	Commercial Paper-Su
20628	Commercial Paper - ML Disc	20634	CP-Wells Fargo
20629	Commercial Paper- JP Morgan (Formerly Ba	20635	CP-Wells Fargo Disc

CHART OF ACCOUNTS:

Account: (Accounts Payable) – Balance Sheet

2320 - Accounts payable - All amounts payable by the utility within one year.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C308	Enermart Energy Services
C180	Atmos Pipeline - Texas	C309	Energas Energy Services Trust, Inc.
C210	Blueflame Insurance Services, LTD	C312	Atmos Energy Holdings Inc
C212	Atmos Energy Marketing LLC	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	21050	Accrued Payroll	21096	AEH 401k Match
21000	Net Payroll Accrual	21052	Vision Plan	21097	IBIS
21001	Curr. Liab-A/P Vouchers	21053	Pretax Flex Medical Plan	21098	Oracle Maintenance
21007	Emp Supp Life Ins	21054	Pretax Depdent Care Plan	21099	Conservation & Ener
21008	Emp Universal Life	21055	A/P Clearing/Suspense	21101	Estimated Gas Cost
21009	Emp Dependent Life	21058	Banner Refunds not issued	21102	Colo. Interstate P/L Co.
21010	Emp Ad&D	21059	Closed Assurant Gro		
21011	Emp Savings Bond	21060	GE FAMG-USP	21115	Other Payable
21012	Emp Esop	21061	GE FAMG-SAH	21170	Emp GVUL Investment
21016	Emp Credit Union	21062	GE FAMG-HP	21250	A/P Brokerage Gas
21017	Emp Union Dues	21063	PT US Able ADD	21251	A/P Brokerage Gas-1
21018	Emp United Way	21064	AFLAC Cancer	21252	Borrowed Gas
21020	Federal PAC	21067	Fix6	21253	Accrued Gas Liability
21021	Emp Nwnl Insurance	21068	Auto Club	21254	Tetco Cashout
21025	Emp Child Support	21069	Employee Direct Deposit	21305	Accrued Gas Payable
21026	401K Match	21070	TLGP-LGSN Stg Est	23115	P/L Refund Panhandle East Pipe Line C
21028	Emp 401K Loan	21072	EDI Payment Outstanding	23500	Contract Retain
21029	Emp 401k	21076	OGLM	23501	Customer Contributions
21032	Empr Esop-Other Exp	21078	Emp voluntary deduction	24603	Other A/P-Def Cr Cl Cur
21033	Empr Esop	21081	AEH Opt Emp Life	24605	Aper Credit Bal. Refund
21035	Empr Ltd Ins	21082	Med AEH Base Plan	24607	EY Atmos Audit 10-K ARS Fees
21036	Empr Basic Life	21083	Med AEH Buy-Up	24610	Employee Awards
21040	Empr Medical/Dental	21084	AEH Vision Plan	24612	Other A/P-Uncashed Checks
21041	Medical Claims Incurred	21085	AEH Dental Plan	24613	Mailed Refunds
21042	Dental Claims Incurred	21086	AEH 401K	24618	Stocked Item PO Clearing
21043	Emp Medical Prem W/H	21087	AEH 401K Loan	24619	Non-Stocked Item PO Clearing
21044	Med. Premiums Incurred	21089	AEH FSA Medical	24634	EY Interim Reviews 10-Q Fees
21045	Emp Dental Prem W/H	21090	AEH FSA Private Health	24635	Internal Audit KPMG Service Fees
21046	Dental Premiums Incurred	21091	AEH FSA DepCare	24637	EY Other Misc Fees
21047	Medical/Dental Clearing	21092	AEH Pre Tax Colonial	24638	Deposits for Customer Assistance
21048	Med/Dent-Oth Exp Pymt	21093	AEH Post Tax Colonial	24641	EY Atmos Energy Holdings Audit
21049	PTO Accrual	21095	APB 10	24644	Atmos-Wrong Payee

CHART OF ACCOUNTS:

Account: (Accounts Payable) – Balance Sheet

2340 - Accounts payable to associated companies - Amounts owing to associated companies on notes, drafts, acceptances, or other similar evidences of indebtedness, and open accounts payable on demand or not more than one year from date of issue or creation.

Companies enabled to use this account:

C212 Atmos Energy Marketing LLC
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

24957 Line of Credit – AEH

CHART OF ACCOUNTS:

Account: (Customer Deposits) – Balance Sheet

2350 - Customer deposits - All amounts deposited with the utility by customers as security for the payment of bills.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C212	Atmos Energy Marketing LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

23501 Customer Contributions
25000 Customer Deposits- Active
25001 Customer Deposits-Non CIS
25004 Cust Dep-Unclaimed

CHART OF ACCOUNTS:

Account: (Other Current Liabilities) – Balance Sheet

2360 - Taxes accrued - The amount of taxes accrued during the accounting period.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C234	Trans Louisiana Gas Storage
C020	Atmos Energy-Louisiana	C236	Atmos Gathering Company, LLC
C030	Atmos Energy-West Texas	C237	Phoenix Gas Gathering Company
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C308	Enermart Energy Services
C210	Blueflame Insurance Services, LTD	C309	Energas Energy Services Trust, Inc.
C212	Atmos Energy Marketing LLC	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C321	Mississippi Energies, Inc.
C231	Atmos Pipeline & Storage LLC	C981	Atmos Energy Corporation Cons (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)
C233	WKG Storage		

Sub-Accounts enabled to use this account:

25102	Empr Fica-Accrual	25120	Tx St/City Use Tax 8.25 percent	26501	Federal Income Tax
25104	Empr Futa-Accrual	25123	TN Use Tax	26502	Fed Inc Tax-Prior Year
25107	State Unemployment Tax	25142	Tx Gas Transportation Tax	26503	State Income Tax
25113	La Superv & Inspect Tax	25144	Severance Tax	26504	Federal Tax Interest
25114	State Franchise Tax Accr	25146	SUT Tennessee	26505	State Tax Interest
25115	Permit Fees	25147	SUT-Kentucky	26506	Fin 48 Liability
25116	Gross Receipts Tax	25179	OH Commerical Activity	27202	Sales Tax
25117	Tx St/City UseTax 0.00 %	25201	Ad Valorem Tax		

CHART OF ACCOUNTS:

Account: (Other Current Liabilities) – Balance Sheet

2370 - Interest accrued - The amount of interest accrued but not matured on all liabilities of the utility.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C212	Atmos Energy Marketing LLC
C050	Atmos Energy-KY/Mid-States	C221	Atmos Power Systems Inc
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC

Sub-Accounts enabled to use this account:

26620	10 percent Notes Payable - 2011	26653	Int-8.50 % Senior N
26628	UCG - Mtn 95-1	26901	Columbus GA IDB
26629	UCG - Mtn 95-2	26903	Int Accr-Amarillo NB
26631	Int Accr-Deb, 6.75	26906	Accrued Bank LC Fees
26641	Int-7.375 % Senior Notes	26907	Int Accr-Sun Trust
26642	Int-5.125 % Senior Notes	26916	Commit Fees-Amarillo NB
26646	Int-4.00 % Senior Notes due 2009	26918	Commit Fees-Nations
26647	Int-4.95 % Senior Notes due 2014	26919	Int On Customer Deposits

26648 Int-5.95 % Senior Notes due 2034 26922 Int On Non-CIS Depo
 26652 Fixed Rate due 2017

CHART OF ACCOUNTS:

Account: (Dividends Declared) – Balance Sheet

2380 - Dividends declared - The amount of dividends which have been declared but not paid.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

00000 Default

CHART OF ACCOUNTS:

Account: (Accounts Payable) – Balance Sheet

2410 - Tax collections payable - The amount of taxes collected by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C180 Atmos Pipeline - Texas
C020 Atmos Energy-Louisiana	C212 Atmos Energy Marketing LLC
C030 Atmos Energy-West Texas	C221 Atmos Power Systems Inc
C050 Atmos Energy-KY/Mid-States	C236 Atmos Gathering Company, LLC
C060 Atmos Energy-Colorado-Kansas	C301 Atmos Energy Services LLC
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline
C080 Atmos Energy-Mid-Tex	

Sub-Accounts enabled to use this account:

07590 Misc General Expense	27240 Illinois State Sales Tax
27201 Emp Fica-Accrual	27242 Mississippi State Sales Tax
27202 Sales Tax	27243 Missouri State Sales Tax
27204 Emp Fit-Accrual	27244 North Carolina State Sales Tax
27205 Emp Sit-Accrual	27248 Virginia State Sales Tax
27206 Emp Local Tax-Accrual	27250 West Virginia State Sales Tax
27208 Emp Co Local Tax-Accrual	27252 Tennessee Sales Tax Collected
27209 City Franchise Tax	27253 Sales Tax-Tupelo 6 1/4%
27210 State Sales Tax	27258 Tupelo MS PA Sales Tax
27211 County Sales Tax	27259 Ohio State Sales Tax
27212 City Sales Tax	27263 Louisiana Pipeline & Safety Fees
27213 Texas State & City Sales Tax	27264 Texas Pipeline & Safety Fees
27214 KY State Sales Tax	27265 Jefferson Parish Permit Fees
27215 KY Utility School Tax	27266 Huntsville Alabama Licence Tax
27217 Iowa Sales Tax	27267 Indiana Utility Receipt Tax
27218 Alabama Sales Tax	27268 Mobile Alabama Tax
27222 Gross Receipts	27269 State-Gross Production
27223 Consumer Tax	27270 3rd Party Transport Tax Estima
27224 Ice Supp Fee	27272 OH CAT Tax
27233 LA State Sales Tax-Code 1	27273 KY School Tax
27235 WKG County-School Taxes	27274 Ohio State Fee
27236 Arkansas State Sales Tax	27275 Payroll Taxes - Misc
27238 Georgia State Sales Tax	27276 IL Severance Tax
27239 Indiana State Sales Tax	90003 Woodward

CHART OF ACCOUNTS:

Account: (Other Current Liabilities) – Balance Sheet

2420 - Miscellaneous current and accrued liabilities - The amount of all other current and accrued liabilities not provided for elsewhere.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C212	Atmos Energy Marketing LLC
C020	Atmos Energy-Louisiana	C221	Atmos Power Systems Inc
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C312	Atmos Energy Holdings Inc
C070	Atmos Energy-Mississippi	C987	Other Operating Companies (Elim)
C080	Atmos Energy-Mid-Tex	C989	Blueflame Insurance (Elim)
C180	Atmos Pipeline - Texas		

Sub-Accounts enabled to use this account:

00000	Default	27361	Def Bolivar Lease IC-Curr
21049	PTO Accrual	27364	Gas Imbalance Payable
21050	Accrued Payroll	27365	Unbilled Financial Settlement-WMLLC
24612	Other A/P-Uncashed Checks	27368	Def Staley Lease IC-Curr
27253	Sales Tax-Tupelo 6 1/4%	27384	Texas Gas Imbalance
27307	Performance Plan	27386	Misc
27318	Fas 106/OPEB Accrual		
27325	Employee Flexible Comp Plan	27401	Nymex Swaps-Open Po
27333	Cust Relations	27404	Nymex Swaps-Closed
27343	Accrued Liabilities - Exp.	27405	Basis Swaps-Closed
27346	Gas Research Institute	27703	Other
27347	Hedging Open Positions	35105	Genl Feed Adjustment
27348	Hedging Closed Positions	35251	Fixed Price Futures
27349	WM Performance Plan	35261	Fixed Price Swaps Non-Aff
27351	Customer Billing Accrual	35271	Fixed Price Options MV
27352	Automated Meter Reading credits	35351	Storage Futures
27353	Deferred Billing AR	35361	Storage Swaps-NonAff
27354	Leased Gas District	35381	Fair Value Hedge In
27355	WAHA accrual	35704	Fixed Fee Options-Affiliate
27356	Environmental-MO	35801	Basis Swaps-Nonaff
27357	Deposit for future	35931	MTM Reserve Credit-NonAff

CHART OF ACCOUNTS:

Account: (Other Current Liabilities) – Balance Sheet

2430 - Obligations under capital leases - The portion due within one year, of the obligations recorded for the amounts applicable to leased property.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
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Sub-Accounts enabled to use this account:

04600	Cleary Fuel Cell Capital Lease
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CHART OF ACCOUNTS:

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2520 - Customer advances for construction - Advances by customers for construction which are to be refunded either wholly or in part.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C060	Atmos Energy-Colorado-Kansas
C030	Atmos Energy-West Texas	C070	Atmos Energy-Mississippi
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

27341 Cust Adv for Construction

CHART OF ACCOUNTS:

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2530 - Other deferred credits - Advance billings and receipts and other deferred credit items not provided for elsewhere.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C312	Atmos Energy Holdings Inc
C070	Atmos Energy-Mississippi	C321	Mississippi Energies, Inc.
C080	Atmos Energy-Mid-Tex	C981	Atmos Energy Corporation Cons (Elim)
C180	Atmos Pipeline - Texas	C982	Atmos Energy Company (BU Elim)
C212	Atmos Energy Marketing LLC	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	27739	Def Bolivar Lease IC - LT	27769	Gretna Lease Leveli
27347	Hedging Open Positions	27742	Def Staley Lease IC - LT	27770	Sugarcube Denver Le
27401	Nymex Swaps-Open Po	27743	FAS 106/OPEB - MVG	27771	Greeley Lease Level
27702	Greenville Off Sub-Lease	27748	Gross up- CIAC	27772	Bristol Lease Level
27703	Other	27749	FAS 106 Ret. Life Ins. Pre.	27773	Franklin Lease Level
27706	Fas 106/OPEB	27750	MVG medical subsidy	27774	Franklin Lease Level
27707	Directors' Def Comp	27751	Medicare Advantage	27775	Franklin Lease Level
27709	Fas106-Veba Trust/Admin	27752	LT Fin 48 Liability	27776	Metarie Lease Level
27710	Fas 106 - Veba Trust	27753	McKinney Lease Leve	27777	Mayfield Lease Level
27712	Deferred Retirement Costs	27754	Olathe Lease Leveli	27778	Bowling Green Lease
27713	Dir Retirement Plan Accr	27755	Canyon Dr Lease Lev	27779	Owensboro Lease Level
27714	Deferred Revenue-Nonaff	27756	Mid-Tex Lease Level	27780	Plano Lease Level
27724	Def Cr-	27757	Louisville Lease Le	35101	Index Price Contracts-Nonaff
27728	FAS 106 Prem. Incurred	27758	Keokuk Lease Leveli	35261	Fixed Price Swaps Non-Aff
27729	FAS 106 Claims Incurred	27759	Mid-Tex Lincoln Lea	35361	Storage Swaps-NonAff
27730	FAS 106 Premiums W/H	27760	Midland Lease Level	35704	Fixed Fee Options-Affiliate
27731	FAS 106 Admin Fees	27761	Austin Lease Leveli	35801	Basis Swaps-Nonaff
27736	Durango Sublease Deposit	27762	SS Lincoln Lease Level	35921	MTM Reserve NPV-Nonaff
27737	Accrued Int. on COLI Pol.	27764	Amarillo CSC Lease		
27738	Capital Lease Adjustment	27768	Farmer's Branch Lea		

CHART OF ACCOUNTS:

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2540 - Other regulatory liabilities - The amounts of regulatory liabilities, not includible in other accounts, imposed on the utility by the ratemaking actions of regulatory agencies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

27339 Inc Tax Pay Future Rates

CHART OF ACCOUNTS:

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2550 - Accumulated deferred investment tax credits - All investment tax credits deferred by companies which have elected to follow deferral accounting, partial or full, rather than recognizing in the income statement the total benefits of the tax credit as realized.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

28001 Deferred Itc - Federal

CHART OF ACCOUNTS:

Account: (Deferred Income Taxes) – Balance Sheet

2820 - Accumulated deferred income taxes—Other property - The tax deferrals resulting from adoption of the principle of comprehensive inter-period income tax allocation.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C309	Energas Energy Services Trust, Inc.
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C212	Atmos Energy Marketing LLC	C321	Mississippi Energies, Inc.
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C987	Other Operating Companies (Elim)
C232	UCG Storage		

Sub-Accounts enabled to use this account:

28201	Accum Defer Fed Income
28206	Accum Defer State Inc Tax

CHART OF ACCOUNTS:

Account: (Deferred Income Taxes) – Balance Sheet

2830 - Accumulated deferred income taxes—Other. - The tax deferrals resulting from adoption of the principle of comprehensive inter-period income tax allocation.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C210	Blueflame Insurance Services, LTD
C030	Atmos Energy-West Texas	C212	Atmos Energy Marketing LLC
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C321	Mississippi Energies, Inc.
C070	Atmos Energy-Mississippi	C987	Other Operating Companies (Elim)
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

28201	Accum Defer Fed Income
28204	Federal - Other
28206	Accum Defer State Inc Tax

CHART OF ACCOUNTS:

Account: (Dividends) – Balance Sheet

4380 - Dividends declared—common stock - Amounts declared payable out of retained earnings as dividends on actually outstanding common capital stock issued by the utility.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

30122 Div-Common Stock

30164 Common stock - Cash equivalent

Income Statement Accounts:

CHART OF ACCOUNTS:

Account: (Depreciation and Amortization) – Income Statement

4030 - Depreciation expense - The amount of depreciation expense for all classes of depreciable gas plant in service.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C234	Trans Louisiana Gas Storage
C070	Atmos Energy-Mississippi	C236	Atmos Gathering Company, LLC
C080	Atmos Energy-Mid-Tex	C239	HNNG JV
C180	Atmos Pipeline - Texas	C301	Atmos Energy Services LLC
C212	Atmos Energy Marketing LLC	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

07600	CWIP Accruals	30051	Stores Depreciation
09344	Depr & Taxes Other Expense	30052	Stores Depreciation Capitalized
30001	Depr Exp-Liquid Propane	30061	Tools & Shop Depreciation
30002	Depr Exp-Natural Gas Prod	30062	Tools & Shop Depreciation Capitalized
30003	Depr Exp-Underground Storage	30071	Lab Depreciation
30004	Depr Exp-Transmission Plant	30072	Lab Depreciation Capitalized
30005	Depr Exp-Distribution Plant	40001	Billed to West Tex Div
30007	Depr Exp-General Plant	40002	Billed to CO/KS Div
30010	Amort-Lease Improvements	40003	Billed to LA Div
30013	Depreciation-Building	40004	Billed to Mid St Div
30014	Depreciation-Office furniture	40008	Billed to Mid-Tex Div
30015	Depreciation-Comm Equip	40009	Billed to MS Div
30031	Vehicle Depreciation	40010	Billed to Atmos Pipeline Div
30032	Vehicle Depreciation Capitalized	41124	Billing for Taxes Other and Depr
30041	Heavy Equipment Depreciation	41130	Billing for SS Depr & Taxes Other
30042	Heavy Equipment Depreciation Capitalized		

CHART OF ACCOUNTS:

Account: (Depreciation and Amortization) – Income Statement

404.3 - Amortization of other limited-term gas plant - Amortization charges applicable to amounts included in the gas plant accounts for limited-term franchises, licenses, patent rights limited-term interests in land, and expenditures on leased property where the service life of the improvements is terminable by action of the lease.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
C212	Atmos Energy Marketing LLC

Sub-Accounts enabled to use this account:

30007	Depr Exp-General Plant
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30021 Customer Contracts - Amort

CHART OF ACCOUNTS:

Account: (Depreciation and Amortization) – Income Statement

4050 - Amortization of other gas plant - Charges for amortization of intangible or other gas utility plant, which does not have a definite or terminable life and which is not subject to charges for depreciation expense.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

30005 Depr Exp-Distribution Plant
30074 Amort of Regulatory Assets

CHART OF ACCOUNTS:

Account: (Depreciation and Amortization) – Income Statement

4060 - Amortization of gas plant acquisition adjustments - Amounts includible in operating expenses for the purpose of providing for the extinguishment of the amount in account 1140 - Gas Plant Acquisition Adjustments.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

30011 Amort Util/Plant Acq Adj

CHART OF ACCOUNTS:

Account: (Depreciation and Amortization) – Income Statement

407.1 - Amortization of property losses, unrecovered plant and regulatory study costs – Amortization of charges associated with Account 182.1 - Extraordinary Property Losses and Account 182.2 - Unrecovered Plant and Regulatory Study Costs.

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

30011 Amort Util/Plant Acq Adj

CHART OF ACCOUNTS:

Account: (Others Income) – Income Statement

407.3 - Regulatory debits - To record regulatory liabilities imposed on the utility by the ratemaking actions of regulatory agencies.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

30023 Amortization of FAS109 Regulatory Items

CHART OF ACCOUNTS:

Account: (Others Income) – Income Statement

407.4 Regulatory credits – To establish regulatory assets.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

30023 Amortization of FAS109 Regulatory Items

CHART OF ACCOUNTS:

Account: (Taxes other than Income Taxes) – Income Statement

408.1 - Taxes other than income taxes, utility operating income - Taxes other than income taxes which relate to utility operating income.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C239	HNNG JV
C080	Atmos Energy-Mid-Tex	C301	Atmos Energy Services LLC
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C212	Atmos Energy Marketing LLC	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc		

Sub-Accounts enabled to use this account:

01210	Fica Load	30108	Dot Transmission User Tax
01211	Futa Load	30109	State Gross Receipts
01212	Suta Load	30110	State Gas Transportation
01213	Fica Load Accrual	30112	Public Serv Comm Assesmnt
01214	Futa Load Accrual	30113	Ill Energy Assist Tax Exp
01215	Suta Load Accrual	40001	Billed to West Tex Div
01220	Denver City Tax Load	40002	Billed to CO/KS Div
01250	LGR - Denton Settlement Recove	40003	Billed to LA Div
01290	Benefit Load Projects	40004	Billed to Mid St Div
09345	Taxes Other Than Inc Tax	40007	Billed to Nonutilities
30101	Ad Valorem - Accrual	40008	Billed to Mid-Tex Div
30102	Taxes Property And Other	40009	Billed to MS Div
30103	Occupational Licenses	40010	Billed to Atmos Pipeline Div
30104	State Supv & Inspection	41124	Billing for Taxes Other and Depr
30105	Corp/State Franchise Tax	41129	Billing for CSC Depr & Taxes Other
30107	City Franchise		

CHART OF ACCOUNTS:

Account: (Income Taxes) – Income Statement

409.1 - Income taxes, utility operating income - Amount of those local, state and federal income taxes which relate to utility operating income.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C236	Atmos Gathering Company, LLC
C020	Atmos Energy-Louisiana	C237	Phoenix Gas Gathering Company
C030	Atmos Energy-West Texas	C239	HNNG JV
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C308	Enermart Energy Services
C210	Blueflame Insurance Services, LTDC	C309	Energas Energy Services Trust, Inc.
C212	Atmos Energy Marketing LLC	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C321	Mississippi Energies, Inc.
C231	Atmos Pipeline & Storage LLC	C324	PDH Holdings
C232	UCG Storage	C981	Atmos Energy Corporation Cons (Elim)
C233	WKG Storage	C982	Atmos Energy Company (BU Elim)
C234	Trans Louisiana Gas Storage	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

30201	Federal Income Taxes
30202	State Income Taxes
30204	State Tax Interest
30205	FIN48 Federal Tax

CHART OF ACCOUNTS:

Account: (Income Taxes) – Income Statement

410.1 - Provision for deferred income taxes, utility operating income - Amounts of those deferrals of taxes and allocations of deferred taxes which relate to Utility Operating Income.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C237	Phoenix Gas Gathering Company
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C309	Energas Energy Services Trust, Inc.
C210	Blueflame Insurance Services, LTDC	C312	Atmos Energy Holdings Inc
C212	Atmos Energy Marketing LLC	C321	Mississippi Energies, Inc.
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC		

Sub-Accounts enabled to use this account:

30201	Federal Income Taxes
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CHART OF ACCOUNTS:

Account: (Investment Tax Credits) – Income Statement

411.4 - Investment tax credit adjustments, utility operations - Amount of those investment tax credit adjustments related to property used in Utility Operations.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

30201 Federal Income Taxes

CHART OF ACCOUNTS:

Account: (Others Income) – Income Statement

4150 - Revenues from merchandising, jobbing and contract work - Revenues derived from the sale of merchandise and jobbing or contract work.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

30301 MJC Warranty Revenues
30303 Gross Sales - Merchandising
30306 Mjc Revenues - Yardlines
30312 revenue from EDS field
30313 Revenue from Barnsley field

CHART OF ACCOUNTS:

Account: (Other Non-Operating Expenses) – Income Statement

4160 - Costs and expenses of merchandising, jobbing and contract work – Expenses derived from the sale of merchandise and jobbing or contract work.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

02001	Inventory Materials	07499	Misc Employee Welfare Exp
02004	Warehouse Loading Charge	07590	Misc General Expense
02005	Non-Inventory Supplies	07591	Supplies & Expense
03004	Vehicle Expense	09927	Cust Uncol Acct-Write Off
04001	Safety,Newspaper	09999	SSU Allocation
04018	Safety	30403	Cost Of Yardlines
04021	Promo Other,Misc	30411	Costs from EDS field
04022	Promo Sales, Misc	30412	Costs from Barnsley field
04040	Community Rel&Trade Shows	40001	Billed to West Tex Div
04046	Cust Relations & Assist	40002	Billed to CO/KS Div
05364	Cellular, radio, pager charges	40003	Billed to LA Div
05411	Meals & Entertainment	40004	Billed to Mid St Div
05412	Spousal & Dependent Travel	40008	Billed to Mid-Tex Div
05413	Transportation	40009	Billed to MS Div
05414	Lodging	40010	Billed to Atmos Pipeline Div
05419	Misc Employee Expense	41134	Billed from BTL SS

CHART OF ACCOUNTS:

Account: (Others Income) – Income Statement

4170 - Revenues from nonutility operations - Revenues and expenses applicable to operations which are nonutility in character but nevertheless constitute a distinct operating activity of the enterprise as a whole.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C301 Atmos Energy Services LLC
C302 Egasco
C309 Energas Energy Services Trust, Inc.
C321 Mississippi Energies, Inc.

Sub-Accounts enabled to use this account:

30526 Misc Other Revenue
30543 Other Misc
30549 Equity in Earnings
30554 Retail Ventures Allocation
31344 Subcontracted Compliance Work

CHART OF ACCOUNTS:

Account: (Interest Income) – Income Statement

4190 - Interest and dividend income - Interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest-bearing assets along with dividends on stocks of other companies. This account may include the pro rata amount necessary to extinguish the difference between the cost to the utility and the face value of interest-bearing securities.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C236	Atmos Gathering Company, LLC
C020	Atmos Energy-Louisiana	C237	Phoenix Gas Gathering Company
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C308	Enermart Energy Services
C180	Atmos Pipeline - Texas	C309	Energas Energy Services Trust, Inc.
C210	Blueflame Insurance Services, LTD	C312	Atmos Energy Holdings Inc
C212	Atmos Energy Marketing LLC	C321	Mississippi Energies, Inc.
C221	Atmos Power Systems Inc	C324	PDH Holdings
C231	Atmos Pipeline & Storage LLC	C981	Atmos Energy Corporation Cons (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

09999	SSU Allocation	30625	CIAC Gross-Up Amort
30601	Int & Div Inc-Other Inv	40001	Billed to West Tex Div
30602	Int & Div Inc-Temp Cash I	40002	Billed to CO/KS Div
30603	Int & Div Incom-Non Oper	40003	Billed to LA Div
30604	Int & Div Incom-Misc	40004	Billed to Mid St Div
30606	Misc Non-Operating Income	40008	Billed to Mid-Tex Div
30608	Invest Income-Tax Free	40009	Billed to MS Div
30609	Int & Div Inc-Alloc	40010	Billed to Atmos Pipeline Div
30612	Int & Div Inc-Interco	41134	Billed from BTL SS
30623	AEH Invest Income-Tax Free		

CHART OF ACCOUNTS:

Account: (PBR) – Income Statement

4210 - Miscellaneous nonoperating income - Revenue and expense items except taxes properly includible in the income account and not provided for elsewhere.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C212 Atmos Energy Marketing LLC
C231 Atmos Pipeline & Storage LLC
C306 Atmos Exploration & Production

Sub-Accounts enabled to use this account:

30606 Misc Non-Operating Income
30607 Incentive Rates Income
30611 Misc Operating Income
40001 Billed to West Tex Div
40002 Billed to CO/KS Div
40003 Billed to LA Div
40004 Billed to Mid St Div
40008 Billed to Mid-Tex Div
40009 Billed to MS Div
40010 Billed to Atmos Pipeline Div
41134 Billed from BTL SS
41136 Billed from BTL HQ

CHART OF ACCOUNTS:

Account: (Others Income) – Income Statement

421.1 - Gain on disposition of property - The gain on the sale, conveyance, exchange or transfer of utility or other property to another. Income taxes on gains recorded in this account shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

30543 Other Misc

CHART OF ACCOUNTS:

Account: (Other Non-Operating Expenses) – Income Statement

421.2 - Loss on disposition of property - The loss on the sale, conveyance, exchange or transfer of utility or other property to another. The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

30543 Other Misc

CHART OF ACCOUNTS:

Account: (Depreciation and Amortization) – Income Statement

4250 - Miscellaneous amortization – The amortization charges not includible in other accounts which are properly deductible in determining the income of the utility before interest charges.

Companies enabled to use this account:

C301 Atmos Energy Services LLC

Sub-Accounts enabled to use this account:

07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Donations) – Income Statement

426.1 – Donations - All payments or donations for charitable, social or community welfare purposes.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C212 Atmos Energy Marketing LLC

Sub-Accounts enabled to use this account:

04146	Public Relations	30736	Community Welfare
07590	Misc General Expense	30740	Misc Income Deductions
30702	Education	40001	Billed to West Tex Div
30703	United Way Agencies	40002	Billed to CO/KS Div
30705	Health	40003	Billed to LA Div
30706	Museums & Arts	40004	Billed to Mid St Div
30709	Salvation Army	40008	Billed to Mid-Tex Div
30710	Youth Clubs & Centers	40009	Billed to MS Div
30711	Heat Help Assist. Program	40010	Billed to Atmos Pipeline Div
30713	American Red Cross	41134	Billed from BTL SS

CHART OF ACCOUNTS:

Account: (Other Non-Operating Expenses) – Income Statement

426.3 – Penalties - Payments by the company for penalties or fines for violation of any regulatory statutes by the company or its officials.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C212 Atmos Energy Marketing LLC

Sub-Accounts enabled to use this account:

07590 Misc General Expense
30118 Penalty - Interest
40001 Billed to West Tex Div
40002 Billed to CO/KS Div
40003 Billed to LA Div
40004 Billed to Mid St Div
40008 Billed to Mid-Tex Div
40009 Billed to MS Div
40010 Billed to Atmos Pipeline Div
41134 Billed from BTL SS

CHART OF ACCOUNTS:

Account: (Other Non-Operating Expenses) – Income Statement

426.4 - Expenditures for certain civic, political and related activities - Expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances or approval, modification, or revocation of franchises.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C212 Atmos Energy Marketing LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05424 Books & Manuals
01008 Expense Labor Accrual	07499 Misc Employee Welfare Exp
01200 Benefits Load	07590 Misc General Expense
01221 Worker's Comp Insurance	30702 Education
04581 Building Lease/Rents	30705 Health
05010 Office Supplies	30736 Community Welfare
05111 Postage/Delivery Services	30737 Political Activities
05331 WAN/LAN/Internet Service	30742 Membership/Club Dues
05375 Call service - all others	30743 Sports Events
05411 Meals & Entertainment	40001 Billed to West Tex Div
05412 Spousal & Dependent Travel	40002 Billed to CO/KS Div
05413 Transportation	40003 Billed to LA Div
05414 Lodging	40004 Billed to Mid St Div
05415 Membership Fees	40008 Billed to Mid-Tex Div
05416 Club Dues - Nondeductible	40009 Billed to MS Div
05417 Club Dues - Deductible	40010 Billed to Atmos Pipeline Div
05419 Misc Employee Expense	41106 Billed from Govt Affairs
05420 Employee Development	41134 Billed from BTL SS
05421 Training	

CHART OF ACCOUNTS:

Account: (Other Non-Operating Expenses) – Income Statement

426.5 - Other deductions - Other miscellaneous expenses which are nonoperating in nature, but which are properly deductible before determining total income before interest charges.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C212	Atmos Energy Marketing LLC
C030	Atmos Energy-West Texas	C231	Atmos Pipeline & Storage LLC
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

02005	Non-Inventory Supplies	05424	Books & Manuals
04001	Safety,Newspaper	07421	Service Awards
04021	Promo Other,Misc	07499	Misc Employee Welfare Exp
04030	Energy Efficiency - Residential	07590	Misc General Expense
04040	Community Rel&Trade Shows	09999	SSU Allocation
04044	Advertising	30702	Education
04046	Cust Relations & Assist	30703	United Way Agencies
04094	Efficiency program in MO	30706	Museums & Arts
04146	Public Relations	30736	Community Welfare
05010	Office Supplies	30740	Misc Income Deductions
05111	Postage/Delivery Services	30742	Membership/Club Dues
05312	Long Distance	30743	Sports Events
05411	Meals & Entertainment	40001	Billed to West Tex Div
05412	Spousal & Dependent Travel	40002	Billed to CO/KS Div
05413	Transportation	40003	Billed to LA Div
05414	Lodging	40004	Billed to Mid St Div
05415	Membership Fees	40008	Billed to Mid-Tex Div
05416	Club Dues - Nondeductible	40009	Billed to MS Div
05417	Club Dues - Deductible	40010	Billed to Atmos Pipeline Div
05419	Misc Employee Expense	41134	Billed from BTL SS
05420	Employee Development		

CHART OF ACCOUNTS:

Account: (Long-Term Interest Expense) – Income Statement

4270 - Interest on long-term debt - The amount of interest on outstanding long-term debt issued or assumed by the utility, the liability for which is included in account 221, Bonds, or account 224, Other Long-Term Debt. This account shall also be so kept or supported as to show the interest accruals on each class and series of long-term debt.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C221 Atmos Power Systems Inc
C312 Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

09999	SSU Allocation	30935	LTD-4.95 % Senior Notes due 2014
30910	10 percent Note Payable	30936	LTD-5.95 % Senior Notes due 2034
30912	UCG - Series P	30937	LTD-Rate Lock
30918	UCG - Mtn 95-1	30939	Fixed rate due 2017
30919	UCG - Mtn 95-2	30940	LTD-8.50 % Senior N
30921	Debentures 6.75 percent	40001	Billed to West Tex Div
30924	LTD-Propane	40002	Billed to CO/KS Div
30926	LTD-Leasing	40003	Billed to LA Div
30928	LTD- 7.375 % Senior Notes	40004	Billed to Mid St Div
30930	Int-5.125 % Senior Notes	40008	Billed to Mid-Tex Div
30931	LTD-Wells Fargo Equip	40009	Billed to MS Div
30932	LTD-US Bank Equip	40010	Billed to Atmos Pipeline Div
30934	LTD-4.00% Senior Notes due 2009	41134	Billed from BTL SS

CHART OF ACCOUNTS:

Account: (Long-Term Interest Expense) – Income Statement

4280 - Amortization of debt discount and expense - The amortization of unamortized debt discount and expense on outstanding long-term debt. Amounts charged to this account shall be credited concurrently to accounts 181, Unamortized Debt Expense, and 226, Unamortized Discount on Long-Term Debt—Debit. This account shall also be so kept or supported as to show the debt discount and expense on each class and series of long-term debt.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

30129	Int On S/T Loan-Misc	40001	Billed to West Tex Div
30131	5.125% Senior Notes discount	40002	Billed to CO/KS Div
30132	1St Mortg Bonds Series I	40003	Billed to LA Div
30134	Debentures 6.75 percent	40004	Billed to Mid St Div
30153	Debt discount expense 7.375% Senior Note	40008	Billed to Mid-Tex Div
30159	Debt expense on Mid-Tex LTD	40009	Billed to MS Div
30161	6.35% Note Amortiza	40010	Billed to Atmos Pipeline Div
30163	8.50% Senior Notes	41134	Billed from BTL SS

CHART OF ACCOUNTS:

Account: (Long-Term Interest Expense) – Income Statement

428.1 - Amortization of loss on reacquired debt - The amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to account 189, Unamortized Loss on Reacquired Debt. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

30131 5.125% Senior Notes discount
30160 FMB Early Retirement Premium
30161 6.35% Note Amortiza
40001 Billed to West Tex Div
40002 Billed to CO/KS Div
40003 Billed to LA Div
40004 Billed to Mid St Div
40008 Billed to Mid-Tex Div
40009 Billed to MS Div
40010 Billed to Atmos Pipeline Div
41134 Billed from BTL SS

CHART OF ACCOUNTS:

Account: (Short-Term Interest Expense) – Income Statement

4300 - Interest on debt to associated companies – The interest accrued on amounts included in account 223, Advances from Associated Companies, and on all other obligations to associated companies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C212 Atmos Energy Marketing LLC
C312 Atmos Energy Holdings Inc
C981 Atmos Energy Corporation Cons (Elim)
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

30128 Int On Debt To Assoc. Co
40001 Billed to West Tex Div
40002 Billed to CO/KS Div
40003 Billed to LA Div
40004 Billed to Mid St Div
40008 Billed to Mid-Tex Div
40009 Billed to MS Div
40010 Billed to Atmos Pipeline Div
41134 Billed from BTL SS

CHART OF ACCOUNTS:

Account: (Short-Term Interest Expense) – Income Statement

4310 - Other interest expense - All interest charges not provided for elsewhere.

Examples:

1. Interest on notes payable on demand or maturing one year or less from date and on open accounts, except notes and accounts with associated companies.
2. Interest on customers' deposits.
3. Interest on claims and judgments, tax assessments, and assessments for public improvements past due.
4. Income and other taxes levied upon bondholders of utility and assumed by it.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C212	Atmos Energy Marketing LLC	C312	Atmos Energy Holdings Inc
C231	Atmos Pipeline & Storage LLC	C321	Mississippi Energies, Inc.
C232	UCG Storage	C981	Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

09999	SSU Allocation	30150	Int On S/T Debt-KBC
30118	Penalty - Interest	30155	Commitment Fees _ Fortis Capital
30119	Cust Deps-By Acct/Div	30156	Int On deferred director comp
30120	Commitment Fees-Anb	30157	Int on Taxes
30121	Commitment Fee-Nations	30162	Comm paper - SunTrust
30128	Int On Debt To Assoc. Co	40001	Billed to West Tex Div
30129	Int On S/T Loan-Misc	40002	Billed to CO/KS Div
30130	Other Interest Expense	40003	Billed to LA Div
30135	Int On S/T Loan-Anb	40004	Billed to Mid St Div
30139	Int On S/T Loan-Nations	40008	Billed to Mid-Tex Div
30146	Other Int Exp Alloc	40009	Billed to MS Div
30147	Comm Paper - Discount-ML	40010	Billed to Atmos Pipeline Div
30148	Comm Paper - Discount-FC	41134	Billed from BTL SS

CHART OF ACCOUNTS:

Account: (Short-Term Interest Expense) – Income Statement

4320 - Allowance for borrowed funds used during construction - Concurrent credits for allowance for borrowed funds used during construction.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default

CHART OF ACCOUNTS:

Account: (Operating Revenues) – Income Statement

4800/4805 - Residential sales/Unbilled residential revenue - The net billing for gas supplied for residential or domestic purposes and records shall be maintained so that the quantity of gas sold and the revenues received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C301 Atmos Energy Services LLC
C309 Energas Energy Services Trust, Inc.

Sub-Accounts enabled to use this account:

31101 Gas Rev-Dist Inc	31134 Fix6 (Mail,Tele) Appliance Guard
31116 Appliance Rental	31181 City franch revenue
31117 Utility Security Plan Revenues	31182 State Occup revenue
31126 Shop At Home - Sales	31183 Surcharge revenue
31127 Home Protection Revenue	31195 WNA
31128 Gas Cost Adjustment Surcharge	31197 GRIP 2006
31133 Auto Club - Sales	31199 GRIP 2007

CHART OF ACCOUNTS:

Account: (Operating Revenues) – Income Statement

4810 - Commercial and industrial sales - The net billing for gas supplied to commercial and industrial customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C212 Atmos Energy Marketing LLC
C236 Atmos Gathering Company, LLC
C303 Trans Louisiana Gas Pipeline
C306 Atmos Exploration & Production
C981 Atmos Energy Corporation Cons (Elim)
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

31121 Service Revenue
31136 Gas Sales-Nonaff
31137 Gas Sales-Aff
31138 Gas Sales-Fuel-Nonaff
31139 Gas Sales Fuel-Aff
31140 Transport Reimbursed-Nonaff
31141 Transport Reimbursed-Aff
31142 Storage Reimbursed-Nonaff
31143 Storage Reimbursed-Aff

CHART OF ACCOUNTS:

Account: (Operating Revenues) – Income Statement

4811/4815 - Commercial revenue banner/Unbilled commercial revenue - The net billing for gas supplied to commercial customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

31101 Gas Rev-Dist Inc
31128 Gas Cost Adjustment Surcharge
31180 Handbill Est. - Unbilled
31181 City franch revenue
31182 State Occup revenue
31183 Surcharge revenue
31195 WNA
31197 GRIP 2006
31199 GRIP 2007

CHART OF ACCOUNTS:

Account: (Operating Revenues) – Income Statement

4812/4816 – Industrial revenue banner/Unbilled industrial revenue - The net billing for gas supplied to industrial customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C212 Atmos Energy Marketing LLC

Sub-Accounts enabled to use this account:

31101 Gas Rev-Dist Inc
31128 Gas Cost Adjustment Surcharge
31180 Handbill Est. - Unbilled
31181 City franch revenue
31182 State Occup revenue
31183 Surcharge revenue
31197 GRIP 2006
31199 GRIP 2007
31304 Gas Transport Rev-Distr

CHART OF ACCOUNTS:

Account: (Operating Revenues) – Income Statement

4813/4819 – Irrigation revenue banner/Unbilled irrigation revenue - The net billing for gas supplied to irrigation customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

31101 Gas Rev-Dist Inc
31180 Handbill Est. - Unbilled

CHART OF ACCOUNTS:

Account: (Operating Revenues) – Income Statement

4820/4825 - Other sales to public authorities/Unbilled public authority - The net billing for gas supplied to municipalities or divisions or agencies of Federal or State Governments, under special contracts or agreements or service classifications, applicable only to public authorities, for general governmental and institutional purposes and records shall be maintained so that the quantity of gas sold and the revenue received from each customer and from each major special contract shall be readily available.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

31101 Gas Rev-Dist Inc
31180 Handbill Est. – Unbilled

CHART OF ACCOUNTS:

Account: (Operating Revenues) – Income Statement

4830 - Sales for resale - The net billing for gas supplied to other gas utilities or to public authorities for resale purposes and records shall be maintained so that there shall be readily available the revenues for each customer under each revenue schedule and the billing determinants.

Companies enabled to use this account:

C030 Atmos Energy-West Texas

Sub-Accounts enabled to use this account:

31113 Sales For Resale
31180 Handbill Est. - Unbilled

CHART OF ACCOUNTS:

Account: (Other Operating Revenue) – Income Statement

4861 – Rental and leasing revenue

Companies enabled to use this account:

C212 Atmos Energy Marketing LLC
C221 Atmos Power Systems Inc
C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

31114 Vehicle Rental
31115 Office Rental
31130 Bolivar Lease Operating Fee
31131 Bolivar Lease Income
31149 Staley Lease Income

CHART OF ACCOUNTS:

Account: (Forfeited Discounts) – Income Statement

4870 - Forfeited discounts - The amount of discounts forfeited or additional charges imposed because of the failure of customers to pay gas bills on or before a specified date.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C212 Atmos Energy Marketing LLC
C301 Atmos Energy Services LLC

Sub-Accounts enabled to use this account:

31201 Forfeited Disc-Dist Plant Inc

CHART OF ACCOUNTS:

Account: (Other Operating Revenue) – Income Statement

4880 - Miscellaneous service revenues - Revenues from all miscellaneous services and charges billed to customers which are not specifically provided for in other accounts.

Examples:

1. Fees for changing, connecting, or disconnecting service.
2. Profit on maintenance of appliances, piping, gas firing, and other utilization facilities, or other installations on customers' premises.
3. Net credit or debit on closing work orders for plant installed for temporary service of less than 1 year.
4. Recovery of expenses in connection with gas diversion cases.
5. Services performed for other gas companies for testing and adjusting meters, changing charts, etc.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C210 Blueflame Insurance Services, LTD
C301 Atmos Energy Services LLC
C303 Trans Louisiana Gas Pipeline
C309 Energas Energy Services Trust, Inc.
C981 Atmos Energy Corporation Cons (Elim)
C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

31121 Service Revenue
31180 Handbill Est. - Unbilled
31301 Misc Service Revenue
31316 NN Natural Gas & Pipeline Services
31365 Financial
31366 Entergy Demand
31367 Asset management
31369 Capacity Utilization

CHART OF ACCOUNTS:

Account: (Transportation Revenue) – Income Statement

4890 – Revenue from transportation of gas of others

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

31180 Handbill Est. - Unbilled
31304 Gas Transport Rev-Distr

CHART OF ACCOUNTS:

Account: (Transportation Revenue) – Income Statement

4891 - Revenues from transportation of gas of others through gathering facilities - Revenues from transporting gas for other companies through the gathering facilities of the utility.

Companies enabled to use this account:

C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

31141 Transport Reimbursed-Aff

CHART OF ACCOUNTS:

Account: (Transportation Revenue) – Income Statement

4892 - Revenues from transportation of gas of others through transmission facilities - Revenues from transporting gas for other companies through the transmission facilities of the utility.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C180 Atmos Pipeline - Texas
C981 Atmos Energy Corporation Cons (Elim)
C990 Mid-Tex Eliminations

Sub-Accounts enabled to use this account:

31304	Gas Transport Rev-Distr	31337	Pipeline
31319	HUB Transaction Revenue	31338	Pipeline-311(A)(2)-Texas
31323	Electric Gen-311(A)(2)-Texas	31340	Compress Rev-Transp Customers
31324	Parking Transp Rev- 311(A)(2)	31341	Other Transport Related Rev
31325	LDC Transp - 3rd parties	31342	HUB Trans Rev - 311(A)(2)Texas
31326	Industrial Transportation	31345	Parking Trans Rev-Affiliate/AEM
31332	Trans for Midtex-Rate CGS	31347	Pipeline-311(a)(2)-Texas-Affiliate/AEM
31333	Electric Generation	31348	Pipeline-Affiliate/AEM
31335	Parking Transportation Revenue	31349	Hub Trans Revenue-Affiliate/AEM
31336	Lending Transportation Revenue	31360	Lending Rev-Affiliate-AEM

CHART OF ACCOUNTS:

Account: (Transportation Revenue) – Income Statement

4893 - Revenues from transportation of gas of others through distribution facilities - Revenues from transporting gas for other companies through the distribution facilities of the utility.

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

31181 City franch revenue
31183 Surcharge revenue
31197 GRIP 2006
31199 GRIP 2007
31326 Industrial Transportation

CHART OF ACCOUNTS:

Account: (Transportation Revenue) – Income Statement

4894 - Revenues from storing gas of others - Revenues from storing gas for other companies.

Companies enabled to use this account:

C180 Atmos Pipeline - Texas
C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

31321 Rev-Storing 311 Gas for Others
31343 Rev-Storing Gas of Others
31350 Rev-Storage Affiliate/AEM
31361 Storage 311(a)2-Affiliate/AEM

CHART OF ACCOUNTS:

Account: (Transportation Revenue) – Income Statement

4895 – Revenue – Transportation commercial

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

31101 Gas Rev-Dist Inc
31180 Handbill Est. - Unbilled
31304 Gas Transport Rev-Distr
31318 CAST-GA

CHART OF ACCOUNTS:

Account: (Transportation Revenue) – Income Statement

4896 – Revenue – Transportation industrial

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C212 Atmos Energy Marketing LLC
C234 Trans Louisiana Gas Storage
C303 Trans Louisiana Gas Pipeline
C981 Atmos Energy Corporation Cons (Elim)
C983 Atmos Storage (Elim)
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

31101 Gas Rev-Dist Inc
31180 Handbill Est. - Unbilled
31201 Forfeited Disc-Dist Plant Inc
31301 Misc Service Revenue
31304 Gas Transport Rev-Distr
31305 Sales For Resale
31306 Intraco Transport Rev
31318 CAST-GA
31368 Intercompany transportation

CHART OF ACCOUNTS:

Account: (Transportation Revenue) – Income Statement

4897 – Revenue from lost margin

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

31304 Gas Transport Rev-Distr

CHART OF ACCOUNTS:

Account: (Transportation Revenue) – Income Statement

4898 – Discount on revenue from lost margin

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

31304 Gas Transport Rev-Distr

CHART OF ACCOUNTS:

Account: (Other Operating Revenue) – Income Statement

4900 - Sales of products extracted from natural gas - Revenues from sales of gasoline, butane, propane, and other products extracted from natural gas and records shall be maintained so that the quantity, sales price, and revenues for each type of product sold to each purchaser shall be readily available.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

31307 Op Inc&Exp-Prod Extr Ng

CHART OF ACCOUNTS:

Account: (Other Operating Revenue) – Income Statement

4920 - Incidental gasoline and oil sales - Revenues from natural gas gasoline produced direct from gas wells or recovered from drips or obtained in connection with purification or dehydration processes and revenues from oil obtained from wells which produce oil and gas.

Companies enabled to use this account:

C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

31309 Other Gas Revenues

CHART OF ACCOUNTS:

Account: (Other Operating Revenue) – Income Statement

4930 - Rent from gas property - Rents received for the use by others of land, buildings, and other property devoted to gas operations by the utility.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C050 Atmos Energy-KY/Mid-States
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

31308 Rent From Gas Property

CHART OF ACCOUNTS:

Account: (Other Operating Revenue)/(Other Gas Revenues) – Income Statement

4950/4951/4952 - Other gas revenues/Other gas revenues (Realized)/Other gas revenues (Unrealized) - Revenues derived from gas operations not includible in any of the foregoing accounts.

Examples:

1. Commission on sale or distribution of gas of others when sold under rates filed by such others.
2. Compensation for minor or incidental services provided for others such as customer billing, engineering, etc.
3. Profit or loss on sale of material and supplies not ordinarily purchased for resale and not handled through merchandising and jobbing accounts.
4. Sales of steam, water, or electricity, including sales or transfers to other departments of the utility.
5. Miscellaneous royalties received.
6. Revenues from dehydration and other processing of gas of others, except products extraction where products are received as compensation.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C232 UCG Storage
C030 Atmos Energy-West Texas	C233 WKG Storage
C050 Atmos Energy-KY/Mid-States	C239 HNNG JV
C060 Atmos Energy-Colorado-Kansas	C306 Atmos Exploration & Production
C070 Atmos Energy-Mississippi	C981 Atmos Energy Corporation Cons (Elim)
C080 Atmos Energy-Mid-Tex	C212 Atmos Energy Marketing LLC
C180 Atmos Pipeline - Texas	C303 Trans Louisiana Gas Pipeline
C231 Atmos Pipeline & Storage LLC	

Sub-Accounts enabled to use this account:

31132 Realized Enhancement	35271 Fixed Price Options MV
31198 Meter Maint and Repair	35311 Storage Inv
31301 Misc Service Revenue	35351 Storage Futures
31309 Other Gas Revenues	35361 Storage Swaps-NonAff
31312 Monthly Demand	35362 Storage Swaps-Aff
31314 Storage Rent	35551 Enhance Futures
31318 CAST-GA	35561 Enhance Swaps-Nonaff
31363 Kansas Ad Valorem	35701 Fixed Fees-Nonaff
31364 Easements	35801 Basis Swaps-Nonaff
35582 Transp Rev-Pooling Transf	35802 Basis Swaps-Aff
35591 Transp-Rev Pooling-Affiliate/AEM	35901 MTM Reserve Overhead-Nonaff
35103 FP CF Hedge Ineffectiveness Non-Aff	35902 MTM Reserve Overhead-Aff
35104 FP CF Hedge Ineffectiveness Aff	

CHART OF ACCOUNTS:

Account: (Intersegment Revenue Elimination) – Income Statement

4970 – Intersegment elimination – revenues

Companies enabled to use this account:

C981 Atmos Energy Corporation Cons (Elim)
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7330 - Gas mixing expenses - The cost of labor, materials used and expenses incurred in operating equipment for mixing natural and manufactured gas, or vaporized liquefied petroleum gases for delivery to the distribution system.

Examples:

Labor:

1. Supervising.
2. Mixing enrichment gas and other gases or air, including mixing of liquid petroleum gas with air in a liquid petroleum air gas plant, and operation of air jetting equipment and controls.
3. Operating, cleaning and lubricating of cleaners, reducers, calorimeters, calorimixers, appliances and mixing apparatus with their related recorders, gauges, valves and controls, and gravitometers.
4. Inspecting, testing and adjusting mixing equipment.
5. Reading instruments and gauges, changing charts, and recording instrument and gauge readings.

Materials and expenses:

6. Packing, waste, lubricants, etc.
7. Small hand tools.
8. Building service, communication service, transportation.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7350 - Miscellaneous production expenses - The cost of labor, materials used and expenses incurred in manufacturing gas production operations not includible in any of the foregoing accounts.

Examples:

Labor:

1. Supervising.
2. Cleaning gas works yard of coke dust and other waste materials.
3. Humidifying gas or oil fogging gas at the production plant.
4. Cutting grass and care of the grounds around the gas works.
5. Clearing gas works yard of snow.
6. Janitor service and messenger service.
7. Operating elevators and other conveyances for general use at the gas works.
8. General clerical and stenographic work at gas works.
9. Guarding and patrolling plant and yard.
10. Testing plant instruments not elsewhere provided for.
11. Laboratory labor, except that chargeable to other accounts.
12. Reading manufactured gas meters, and calculating and recording hourly volumes produced.
13. Pumping drips (water) at plant (not provided for elsewhere).
14. Odorizing manufactured gas.
15. Operating, cleaning, and lubricating of air compressors with their tanks, instruments, meters, gauges, and controls when used to supply compressed air into the plant's air system.
16. Operating effluent water treatment systems, including chemical treatment ozonation, filter, and related equipment, including treatment of carbon and residual sludge, and removing spent oxide, and spent filtering materials.
17. Pumping water for cooling and condensing.
18. Cleaning filters and other operating duties of water system.

Materials and expenses:

19. Producer gas transferred from coke oven plant to water gas plant for dilution purposes.
20. Building service, communication service, transportation.
21. First aid supplies and safety equipment.
22. Office supplies, printing and station-ery.
23. Meals, travelling and incidental expenses.
24. Fuel for heating plant, water for fire protection or general use, and similar items.
25. Lubricants, packing, waste, etc.
26. Odorizing chemicals.
27. Hand tools, drills, saw blades, files, etc.
28. Fire protection supplies.
29. Fogging oils, alcohol, etc.
30. Chemicals, filter materials, etc., and payments to others for disposal of plant effluents and waste.
31. Chemicals for water treatment.
32. Research, development, and demonstration expenses.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies
04590 Utilities
05411 Meals & Entertainment
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7420 - Maintenance of production equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment for the production of manufactured gas.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
02001 Inventory Materials
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
04582 Building Maintenance
05411 Meals & Entertainment
07120 Environmental & Safety
07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7500 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of the operation of production and gathering systems.

Examples:

1. Supervision.
2. Gas depletion and gas reserve activities.
3. Geological activities in connection with gas production.
4. Rights-of-way office activities and supervision, not in connection with construction or retirement work, or storage.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies
04582 Building Maintenance
05411 Meals & Entertainment
05419 Misc Employee Expense
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7520 - Gas wells expenses - The cost of labor, materials used and expenses incurred in operating producing gas wells.

Examples:

Labor:

1. Supervising.
2. Testing, bailing, swabbing, blowing and gauging producing gas wells.
3. Cleaning off old well locations.
4. Painting signs, etc.
5. Minor upkeep of well roads and fences, etc.
6. Turning wells off and on.
7. Pumping wells.

Materials and expenses:

8. Gas, gasoline, and oil used in pumping, bailing, heating, and swabbing.
9. Lumber, nails, and other materials used for upkeep of fences, making signs, etc.
10. Materials for upkeep of well roads, etc.
11. Well swabs.
12. Employees' transportation and travel expenses.
13. Freight, express, parcel post, trucking and other transportation.
14. Transportation: company and rented vehicles.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02001 Inventory Materials
02005 Non-Inventory Supplies
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7530 - Field lines expenses - The cost of labor, materials used and expenses incurred in operating field lines.

Examples:

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, operating and cleaning scrubbers, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, tool boxes, etc., used in line operations, erecting line markers and warning signs, repairing old line roads.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating valve boxes or drip riser boxes.
11. Cleaning and repairing tools used in mains operations, making tool boxes, etc.
12. Cleaning structures and equipment.
13. Driving trucks.

Materials and expenses:

14. Line markers and warning signs.
15. Lumber, nails, etc., used in building and repairing gate boxes, foot bridges, stiles, tool boxes, etc.
16. Charts.
17. Scrubber oil.
18. Hand tools.
19. Lubricants, wiping rags, waste, etc.
20. Freight, express, parcel post, trucking and other transportation charges.
21. Employees' transportation and travel expenses.
22. Janitor and washroom supplies.
23. Utility services: light, water, telephone.
24. Gas used in field line operations.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies
05411 Meals & Entertainment
05419 Misc Employee Expense

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7540 - Field compressor station expenses - The cost of labor, materials used, except fuel, and expenses incurred in operating field compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.
3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment when not specifically to determine necessity for repairs or replacement of parts.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures, cutting grass and weeds, and minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks.
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to test waters.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02001 Inventory Materials
02005 Non-Inventory Supplies
04302 Heavy Equipment
05411 Meals & Entertainment
05413 Transportation
05419 Misc Employee Expense
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7560 - Field measuring and regulating station expenses - The cost of labor, materials used and expenses incurred in operating field measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc., except gas purchases and sales.
4. Calculating gas volumes from meter charts, except for gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc., not in connection with maintenance or construction.
6. Testing gas samples, inspecting and testing gas sample tanks and other meter engineer's equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment not specifically to determine necessity for repairs including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records, preparing reports of operations, etc.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipes.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, etc., blowing meter drips.
14. Moving equipment, minor structures, etc., not in connection with construction, retirement, or maintenance work.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Employees' transportation and travel expense.
18. Freight, express, parcel post, trucking and other transportation.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
02005 Non-Inventory Supplies
05411 Meals & Entertainment
05414 Lodging
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7570 - Purification expenses - The cost of labor, materials used and expenses incurred in operating equipment used for purifying, dehydrating, and conditioning of natural gas.

Examples:

Labor:

1. Supervising.
2. Changing charts on fuel meters.
3. Emptying, cleaning and refilling purifier boxes.
4. Oiling dip sheets of purifier covers.
5. Removing spent oxide to refuse piles.
6. Revivifying oxide.
7. Taking readings of inlet and outlet pressures and temperature.
8. Unloading and storing glycol.
9. Watching station and equipment.
10. Cutting grass and weeds, and minor grading around equipment and stations.
11. Hauling operating employees, materials, supplies and tools, etc.
12. Inspecting and testing equipment, not specifically to determine necessity for repairs or replacement of parts.
13. Lubricating equipment, valves, etc.
14. Operating and checking equipment, valves, instruments, etc.

Materials and expenses:

15. Liquid purifying supplies.
16. Iron oxide.
17. Odorizing materials.
18. Charts, printed forms, etc.
19. Employees' transportation and travel expenses.
20. Freight, express, parcel post, trucking, and other transportation.
21. Gas used in operations.
22. Janitor, washroom, and landscaping supplies.
23. Lubricants, wiping rags, waste, etc.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02001 Inventory Materials
02005 Non-Inventory Supplies
05411 Meals & Entertainment
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7590 - Other expenses - The cost of labor, materials used and expenses incurred in producing and gathering natural gas and not includible in any of the foregoing accounts.

Examples:

Labor:

1. Moving cleaning tools between locations.
2. Operating communications system.
3. Reading limited and unlimited free gas meters.

Materials and expenses:

4. Miscellaneous small tools, etc.
5. Research, development, and demonstration expenses.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies
05411 Meals & Entertainment
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7610 - Maintenance supervision and engineering - The cost of labor, materials used and expenses incurred in the general supervision and direction of maintenance of the production and gathering facilities as a whole.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies
05411 Meals & Entertainment
05413 Transportation

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7640 - Maintenance of field lines - The cost of labor, materials used and expenses incurred in maintenance of field lines.

Examples:

1. Electrolysis and leak inspections (not routine).
2. Installing and removing temporary lines, when necessitated by maintenance.
3. Lamping and watching while making repairs.
4. Lowering and changing location of portion of lines, when the same pipe is used.
5. Protecting lines from fires, floods, land slides, etc.
6. Rocking creek crossings.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
02005 Non-Inventory Supplies
05411 Meals & Entertainment
05414 Lodging

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7660 - Maintenance of field measuring and regulating station equipment - The cost of labor, materials used and expenses incurred in maintenance of field measuring and regulating station equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7670 - Maintenance of purification equipment - The cost of labor, materials used and expenses incurred in the maintenance of purification equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7690 - Maintenance of other equipment - The cost of labor, materials used and expenses incurred in maintenance of other production and gathering equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

05419 Misc Employee Expense

CHART OF ACCOUNTS:

Account: (Production Expenses) – Income Statement

7740 – Power - The cost of electricity purchased for operation of facilities used in the extraction of gasoline, butane, propane, or other salable products from natural gas.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

04590 Utilities

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8000 - Natural gas well head purchases - The cost at well head of natural gas purchased from producers in gas fields or production areas where only the utility's facilities are used in bringing the gas from the well head into the utility's natural gas system and the records supporting this account shall be so maintained that there shall be readily available for each vendor and well head the quantity of gas, basis of charges, and amount paid for the gas.

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

04751 Gas Purchases

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8001 - Natural gas well-head purchases; intracompany transfers - The amount recorded for gas supplied by the production division when the price is not determined by a cost-of-service rate proceeding and the records supporting this account shall be so maintained that there will be readily available for each well-head, the quantity of gas, the basis of intracompany charges, and the amount of intracompany charges for gas.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

04743 Hedging Settlements
04753 Hedging

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8010 - Natural gas field line purchases - The cost, at point of receipt by the utility, of natural gas purchased in gas fields or production areas at points along gathering lines.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

04751 Gas Purchases

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8020 - Natural gas gasoline plant outlet purchases - The cost, at point of receipt by the utility, of natural gas purchased at the outlet side of vendor's natural gas products extraction plants and the records supporting this account shall be so maintained that there shall be readily available for each vendor and for each products extraction plant, the quantity of gas, basis of the charges, and the amount paid for the gas.

Companies enabled to use this account:

C030 Atmos Energy-West Texas

C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

04751 Gas Purchases

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8030 - Natural gas transmission line purchases - The cost, at point of receipt by the utility, of natural gas purchased at points along the utility's transmission lines not within gas fields or production areas and the records supporting this account shall be so maintained that there shall be readily available for each vendor and each point of receipt, the quantity of gas, basis of charges, and the amount paid for the gas.

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

04751 Gas Purchases

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8032 – Cost of commercial/industrial sales

Companies enabled to use this account:

C212 Atmos Energy Marketing LLC
C236 Atmos Gathering Company, LLC
C303 Trans Louisiana Gas Pipeline
C981 Atmos Energy Corporation Cons (Elim)
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

04780 Other Gas Costs
04783 Gas Commissions
04784 Gas Cost - Nonaff
04785 Gas Cost - Aff
04786 Storage Hedges
04787 FP Basis Swaps
04788 Customer Settlements (Fin'l Trades)
04789 Futures Allocations
04792 Gas Transport Cost - Nonaff
04793 Gas Transport Cost-Aff
04794 Gas Storage Cost-Nonaff
04795 Gas Storage Cost-Aff
04797 Line of Credit Fees

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8040 - Natural gas city gate purchases - The cost, at point of receipt by the utility, of natural gas purchased which is received at the entrance to the distribution system of the utility and the records supporting this account shall be so maintained that there shall be readily available for each vendor and each point of receipt, the quantity of gas, basis of the charges, and the amount paid for the gas.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C212 Atmos Energy Marketing LLC
C234 Trans Louisiana Gas Storage
C301 Atmos Energy Services LLC
C303 Trans Louisiana Gas Pipeline
C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

04740 Cashouts
04741 Traingle Shipper
04751 Gas Purchases
04771 Demand Charges-Transportation
04775 PGA Recoveries
04776 Imbalances

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8045 – Transportation to city gate

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C212 Atmos Energy Marketing LLC
C303 Trans Louisiana Gas Pipeline
C981 Atmos Energy Corporation Cons (Elim)
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

04751 Gas Purchases
04771 Demand Charges-Transportation
04772 Commodity-Transportation
04773 Demand-Storage
04774 Capacity Release
04775 PGA Recoveries

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8050 - Other gas purchases - The cost, at point of receipt by the utility, of manufactured gas, refinery gas, or any gas other than natural gas, or other than any mixed gas in which the natural gas is an important proportion of the mixture and the records supporting this account shall be so maintained that there shall be readily available for each vendor and each point of receipt, the kind and quantity of gas, Btu content, basis of the charges, and the amount paid for the gas.

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex
C212 Atmos Energy Marketing LLC

Sub-Accounts enabled to use this account:

04742 CNG Charges
04751 Gas Purchases
04776 Imbalances
04800 Reimbursements for

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8051/8052/8053/8054/8055/8057/8058/8059 - Purchased gas cost adjustments for residential/PGA for commercial/PGA for industrial/PGA for public authority/PGA for irrigation sales/PGA for transportation sales/Unbilled PGA cost/PGA offset to unrecovered gas - Debited or credited with decreases or increases in purchased gas costs related to Commission approved purchased gas adjustment clauses when such costs are not included in the utility's rate schedules on file with the Commission.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C212 Atmos Energy Marketing LLC
C303 Trans Louisiana Gas Pipeline
C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

04760 Estimated Gas Cost
04771 Demand Charges-Transportation
04772 Commodity-Transportation
04775 PGA Recoveries
04819 Unbilled PGA-Res
04820 Unbilled PGA-Comm
04821 Unbilled PGA-Ind
04822 Unbilled PGA-PA
04832 West Texas Irr unbilled est

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8060 - Exchange gas - The cost of gas in unbalanced transactions where gas is received from or delivered to another party in exchange, load balancing, or no-notice transportation transactions.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

04741 Traingle Shipper
04756 Storage Injection/Withdrawal
04773 Demand-Storage
04776 Imbalances

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8070 - Purchased gas expenses - Expenses incurred directly in connection with the purchase of gas for resale and special items directly related to gas purchases which are not includible in other accounts.

Companies enabled to use this account:

C233 WKG Storage
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02001 Inventory Materials
04302 Heavy Equipment
04590 Utilities
06111 Contract Labor
07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8081 - Gas withdrawn from storage - The cost of gas withdrawn from storage during the year.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C212 Atmos Energy Marketing LLC
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

04756 Storage Injection/Withdrawal

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8082 - Gas delivered to storage - The cost of gas delivered to storage during the year.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C212 Atmos Energy Marketing LLC
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

04756 Storage Injection/Withdrawal

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8120 - Gas used for other utility operations - Charges which are made to operating expenses or other accounts of the gas department for gas consumed from the common system supply for operating and utility purposes.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

04801 Company Used Gas
04802 PGA Recoverable Company Used Gas

CHART OF ACCOUNTS:

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8130 - Other gas supply expenses - The cost of labor, materials used and expenses incurred in connection with gas supply functions not provided for in any other accounts.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C303 Trans Louisiana Gas Pipeline
C981 Atmos Energy Corporation Cons (Elim)
C983 Atmos Storage (Elim)

Sub-Accounts enabled to use this account:

04755 Purchase Gas-Ind-Actual
04771 Demand Charges-Transportation
04777 Realignment Costs
04824 Other Gas Supply Exp O&M - Atmos P/L Tx

CHART OF ACCOUNTS:

Account: (Production Expenses) INTERSEGMENT GAS COST ELIM – Income Statement

8135 – Intersegment elimination – Intersegment elimination.

Companies enabled to use this account:

C981 Atmos Energy Corporation Cons (Elim)
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8140 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of underground storage operations.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage
C306 Atmos Exploration & Production

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05412 Spousal & Dependent Travel
01008 Expense Labor Accrual	05413 Transportation
02001 Inventory Materials	05414 Lodging
02005 Non-Inventory Supplies	05415 Membership Fees
03003 Capitalized transportation costs	05417 Club Dues - Deductible
03004 Vehicle Expense	05419 Misc Employee Expense
04582 Building Maintenance	05420 Employee Development
04590 Utilities	05421 Training
04596 Utilities not allocated	05422 Operator Qualifications Training
05010 Office Supplies	05427 Technical (Job Skills) Training
05111 Postage/Delivery Services	06111 Contract Labor
05312 Long Distance	07443 Uniforms
05376 Call service for MDT's, PC's, etc	07444 Uniforms Capitalized
05399 Capitalized Telecom Costs	07499 Misc Employee Welfare Exp
05411 Meals & Entertainment	07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8150 - Maps and records - The cost of labor, materials used and expenses incurred in the preparation and maintenance of storage maps and land records.

Examples:

Labor:

With respect to land records:

1. Supervising.
2. Abstracting titles to date for extension and renewal of leases.
3. Adjusting land and well rentals.
4. Renewing and extending leases or replacing leases not involving additional consideration.
5. Transferring, assigning, pooling, and merging leases.
6. Delivering rental checks.
7. Clerical work in maintaining storage land and lease records.
8. Preparing and maintaining lease expiration calendars.

With respect to maps:

9. Supervising.
10. Preparing maps, well location plats, etc.
11. Reproducing maps (blueprints or photostats).
12. Posting and revising maps.
13. Surveying deeds, leases, rights-of-way, well locations, etc., for map revisions.
14. Maintaining files of maps and tracings.
15. Field checking boundaries, markers, etc. in connection with preparation of maps.

Materials and expenses (general):

16. Reproduction of land and lease records and maps (blueprints, photostats, etc.).
17. Drafting materials and supplies.
18. Surveying materials and supplies.
19. Employees' transportation and travel expenses.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
05411 Meals & Entertainment

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8160 - Wells expenses - The cost of labor, materials used and expenses incurred in operating storage gas wells.

Examples:

Labor:

1. Supervising.
2. Testing, bailing, swabbing, blowing, and gauging storage wells.
3. Painting signs, etc.
4. Minor upkeep of well roads, fences, etc.
5. Turning storage wells on and off.
6. Moving cleaning out tools between locations.
7. Driving trucks.

Materials and expenses:

8. Gas, gasoline, and oil used in pumping, bailing, heating, and swabbing.
9. Lumber, nails, and other materials used for repairing old well roads and fences.
10. Well swabs.
11. Employees' transportation and travel expenses.
12. Freight, express, parcel post, trucking, and other transportation.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04590 Utilities
01008 Expense Labor Accrual	05411 Meals & Entertainment
02001 Inventory Materials	05413 Transportation
02004 Warehouse Loading Charge	05414 Lodging
02005 Non-Inventory Supplies	05419 Misc Employee Expense
03003 Capitalized transportation costs	05427 Technical (Job Skills) Training
03004 Vehicle Expense	06111 Contract Labor
04582 Building Maintenance	

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8170 - Lines expenses - The cost of labor, materials used and expenses incurred in operating underground storage lines.

Examples:

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, operating and cleaning scrubbers, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, tool boxes, etc., used in line operations, erecting line markers and warning signs, repairing old line roads.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating valve boxes or drip riser boxes.
11. Cleaning and repairing tools used in storage lines operations.
12. Cleaning structures and equipment.
13. Driving trucks.

Materials and expenses:

14. Line markers and warning signs.
15. Lumber, nails, etc., used in building and repairing gate boxes, foot bridges, stiles, etc.
16. Charts.
17. Scrubber oil.
18. Hand tools.
19. Lubricants, wiping rags, waste, etc.
20. Freight, express, parcel post, trucking and other transportation.
21. Employees' transportation and travel expenses.
22. Janitor and washroom supplies.
23. Utility services: light, water, telephone.
24. Gas used in operations.

Companies enabled to use this account:

- | | |
|------|------------------------------|
| C050 | Atmos Energy-KY/Mid-States |
| C060 | Atmos Energy-Colorado-Kansas |
| C070 | Atmos Energy-Mississippi |
| C180 | Atmos Pipeline - Texas |
| C231 | Atmos Pipeline & Storage LLC |
| C232 | UCG Storage |
| C233 | WKG Storage |

Sub-Accounts enabled to use this account:

- | | |
|-------|---------------------------|
| 01000 | Non-project Labor |
| 01008 | Expense Labor Accrual |
| 02005 | Non-Inventory Supplies |
| 04590 | Utilities |
| 05010 | Office Supplies |
| 05111 | Postage/Delivery Services |
| 05411 | Meals & Entertainment |
| 05415 | Membership Fees |
| 06111 | Contract Labor |
| 07590 | Misc General Expense |

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8180 - Compressor station expenses - The cost of labor, materials used and expenses incurred in operating underground storage compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment, valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.
3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment when not specifically to determine necessity for repairs or replacement of parts.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures housing equipment, cutting grass and weeds, and minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to test water.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C180 Atmos Pipeline - Texas
- C231 Atmos Pipeline & Storage LLC
- C232 UCG Storage
- C233 WKG Storage
- C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

- | | | | |
|-------|----------------------------------|-------|--------------------------------------|
| 01000 | Non-project Labor | 05373 | Call service - Field technicians |
| 01008 | Expense Labor Accrual | 05374 | Cell svc-field tech supervisors |
| 02001 | Inventory Materials | 05375 | Call service - all others |
| 02004 | Warehouse Loading Charge | 05377 | Cell phone equipment and accessories |
| 02005 | Non-Inventory Supplies | 05399 | Capitalized Telecom Costs |
| 03003 | Capitalized transportation costs | 05411 | Meals & Entertainment |
| 03004 | Vehicle Expense | 05412 | Spousal & Dependent Travel |
| 04212 | IT Equipment Maintenance | 05413 | Transportation |
| 04302 | Heavy Equipment | 05414 | Lodging |
| 04307 | Heavy Equipment Capitalized | 05417 | Club Dues - Deductible |
| 04582 | Building Maintenance | 05419 | Misc Employee Expense |

Account: (Storage Expenses) – continued

8180 - Compressor station expenses - The cost of labor, materials used and expenses incurred in operating underground storage compressor stations.

Sub-Accounts enabled to use this account:

04590	Utilities	05420	Employee Development
04596	Utilities not allocated	05427	Technical (Job Skills) Training
04599	Capitalized Utility Costs	06111	Contract Labor
04799	Compressor Repairs/Maint	07443	Uniforms
04801	Company Used Gas	07444	Uniforms Capitalized
05010	Office Supplies	07499	Misc Employee Welfare Exp
05111	Postage/Delivery Services	07510	Association Dues
05310	Monthly Lines and service	07590	Misc General Expense
05312	Long Distance	09911	Reimbursements
05364	Cellular, radio, pager charges		

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8190 - Compressor station fuel and power - The cost of gas, coal, oil, or other fuel, or electricity, used for the operation of underground storage compressor stations, including applicable amounts of fuel stock expenses.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline - Texas
C231	Atmos Pipeline & Storage LLC
C232	UCG Storage
C233	WKG Storage

Sub-Accounts enabled to use this account:

04590	Utilities
04801	Company Used Gas

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8200 - Measuring and regulating station expenses - The cost of labor, materials used and expenses incurred in operating underground storage measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except gas purchases and sales.
4. Calculating gas volumes from meter charts except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc., not in connection with construction or maintenance.
6. Testing gas samples, inspecting and testing gas sample tanks and other meter engineers equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment not specifically to determine necessity for repairs, including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records, preparing reports of operation, etc.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, etc., blowing meter drips.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Employees' transportation and travel expense.
18. Freight, express, parcel post, trucking and other transportation.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
02001 Inventory Materials
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
04590 Utilities
04596 Utilities not allocated
05411 Meals & Entertainment
05419 Misc Employee Expense
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8210 - Purification expenses - The cost of labor, materials used and expenses incurred in operating equipment used for purifying, dehydrating, and conditioning of natural gas in connection with underground storage operations.

Examples:

Labor:

1. Supervising.
2. Changing charts on fuel meters.
3. Emptying, cleaning and refilling purifier boxes.
4. Oiling dip sheets of purifier covers.
5. Removing spent oxide to refuse piles.
6. Revivifying oxide.
7. Taking readings of inlet and outlet pressures and temperature.
8. Unloading and storing glycol.
9. Watching station and equipment.
10. Cutting grass and weeds, and minor grading around equipment and stations.
11. Hauling operating employees, materials, supplies and tools, etc.
12. Inspecting and testing equipment, not specifically to determine necessity for repairs or replacement of parts.
13. Lubricating equipment, valves, etc.
14. Operating and checking equipment, valves, instruments, etc.

Materials and expenses:

15. Liquid purifying supplies.
16. Iron oxide.
17. Odorizing materials.
18. Charts, printed forms, etc.
19. Employees' transportation and travel expenses in connection with purification and dehydration operations.
20. Freight, express, parcel post, trucking and other transportation.
21. Gas used in operations.
22. Janitor, washroom and landscaping supplies.
23. Lubricants, wiping rags, waste, etc.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
02005 Non-Inventory Supplies
04590 Utilities
05411 Meals & Entertainment
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8230 - Gas losses - The amounts of inventory adjustments representing the cost of gas lost or unaccounted for in underground storage operations due to cumulative inaccuracies of gas measurements or other causes.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8240 - Other expenses - The cost of labor, material used and expenses incurred in operating underground storage plant, and other underground storage operating expenses.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
02005 Non-Inventory Supplies
04590 Utilities
05316 Telecom Maintenance & Repair
05399 Capitalized Telecom Costs
07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8250 - Storage well royalties - Royalties, rents, and other payments includible in operating expenses for gas wells and gas land acreage located within and comprising underground storage projects of the utility.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage
C234 Trans Louisiana Gas Storage

Sub-Accounts enabled to use this account:

04580 Building Lease/Rents Capitalized
04581 Building Lease/Rents
04780 Other Gas Costs

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8260 – Rents - Rents for property of others used in connection with the storage of gas underground, other than rents and royalties paid with respect to storage wells and gas lands utilized for the holding of gas in underground storage.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

04889 Land Rights

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8300 - Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of underground storage facilities.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
05411 Meals & Entertainment
05413 Transportation
05414 Lodging
05419 Misc Employee Expense

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8310 - Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in the maintenance of structures, the book cost of which is includible in account 351, Structures and Improvements.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

02001 Inventory Materials
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
04582 Building Maintenance
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8320 - Maintenance of reservoirs and wells - The cost of labor, materials used and expenses incurred in the maintenance of storage wells.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
02001 Inventory Materials
02005 Non-Inventory Supplies

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8330 - Maintenance of lines - The cost of labor, materials used and expenses incurred in the maintenance of underground storage lines.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
02005 Non-Inventory Supplies
05111 Postage/Delivery Services
05411 Meals & Entertainment
05414 Lodging
06111 Contract Labor
07499 Misc Employee Welfare Exp

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8340 - Maintenance of compressor station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05411	Meals & Entertainment
01008	Expense Labor Accrual	05412	Spousal & Dependent Travel
02001	Inventory Materials	05413	Transportation
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	05417	Club Dues - Deductible
03003	Capitalized transportation costs	05419	Misc Employee Expense
03004	Vehicle Expense	05420	Employee Development
04582	Building Maintenance	05427	Technical (Job Skills) Training
04590	Utilities	06111	Contract Labor
05010	Office Supplies	07590	Misc General Expense
05111	Postage/Delivery Services		

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8350 - Maintenance of measuring and regulating station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000	Non-project Labor
01008	Expense Labor Accrual
02005	Non-Inventory Supplies
03003	Capitalized transportation costs
03004	Vehicle Expense
05411	Meals & Entertainment
06111	Contract Labor
07590	Misc General Expense

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8360 - Maintenance of purification equipment - The cost of labor, materials used and expenses incurred in the maintenance of purification equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C180 Atmos Pipeline - Texas
 C231 Atmos Pipeline & Storage LLC
 C232 UCG Storage
 C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
 01008 Expense Labor Accrual
 02001 Inventory Materials
 02004 Warehouse Loading Charge
 02005 Non-Inventory Supplies
 05411 Meals & Entertainment
 05413 Transportation
 06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8400 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of the operation of other storage facilities. Direct supervision of specific activities such as operation of gas holders shall be charged to the appropriate account.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C180 Atmos Pipeline - Texas
 C231 Atmos Pipeline & Storage LLC
 C232 UCG Storage
 C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05413 Transportation
03003 Capitalized transportation costs	05414 Lodging
03004 Vehicle Expense	05419 Misc Employee Expense
04582 Building Maintenance	05421 Training
05111 Postage/Delivery Services	05427 Technical (Job Skills) Training
05373 Call service - Field technicians	06111 Contract Labor
05374 Cell svc-field tech supervisors	07590 Misc General Expense
05375 Call service - all others	

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8410 - Operation labor and expenses - The cost of labor, materials used and expenses incurred in operating storage holders and other storage equipment.

Examples:

Labor:

1. Supervising.
2. Operating, checking, lubricating, cleaning, and polishing equipment, machinery, valves, instruments, and other local storage equipment.
3. Reading meters, gauges and other instruments, changing charts, preparing operating reports, etc.
4. Pumping inlet and outlet holder drips.
5. Inspecting and testing equipment when not specifically for repairs or replacement of parts.
6. Cleaning structures and housing equipment, cutting grass and weeds, and doing minor grading work around structures and equipment.
7. Cleaning and repairing hand tools used for operations, etc.
8. Operating steam lines for heating storage facilities.

Materials and expenses:

9. Charts for pressure gauges and meters, printed forms, etc.
10. Lubricants, wiping rags, waste, etc.
11. Janitor and washroom supplies, land-scaping supplies, etc.
12. Employee travel and transportation expenses.
13. Freight, express, parcel post, trucking, and other transportation.
14. Utility services: light, water, and telephone.
15. Chemicals.
16. Refrigerants.
17. Research, development, and demonstration expenses.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage
C236 Atmos Gathering Company, LLC
C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05414 Lodging
01008 Expense Labor Accrual	05419 Misc Employee Expense
02001 Inventory Materials	05429 Work Environment Training
02005 Non-Inventory Supplies	06111 Contract Labor
03003 Capitalized transportation costs	07120 Environmental & Safety
03004 Vehicle Expense	07443 Uniforms
05111 Postage/Delivery Services	07444 Uniforms Capitalized
05411 Meals & Entertainment	07499 Misc Employee Welfare Exp
05413 Transportation	

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8420 – Rents - Rents for property of others used or operated in connection with other storage operations.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

04592 Misc Rents

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8432 - Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in the maintenance of structures.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
02005 Non-Inventory Supplies
04201 Software Maintenance
04302 Heavy Equipment
04307 Heavy Equipment Capitalized
05010 Office Supplies
05111 Postage/Delivery Services
05424 Books & Manuals
06111 Contract Labor
07443 Uniforms
07444 Uniforms Capitalized
07499 Misc Employee Welfare Exp
07590 Misc General Expense
09911 Reimbursements

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8433 - Maintenance of gas holders - The cost of labor, materials used and expenses incurred in the maintenance of gas holders.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

05111 Postage/Delivery Services

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8435 - Maintenance of liquefaction equipment - The cost of labor, materials used and expenses incurred in the maintenance of liquefaction equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
02001 Inventory Materials
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
04302 Heavy Equipment
04307 Heavy Equipment Capitalized
05111 Postage/Delivery Services
05411 Meals & Entertainment
05413 Transportation
05414 Lodging
05419 Misc Employee Expense
06111 Contract Labor
07120 Environmental & Safety
07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Storage Expenses) – Income Statement

8436 - Maintenance of vaporizing equipment - The cost of labor, materials used and expenses incurred in the maintenance of vaporizing equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
02005 Non-Inventory Supplies
04302 Heavy Equipment
04307 Heavy Equipment Capitalized
07120 Environmental & Safety
07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8500 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of the operation of transmission facilities.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05414 Lodging
01002 Capital Labor Contra	05415 Membership Fees
01008 Expense Labor Accrual	05417 Club Dues - Deductible
01010 PTO Accrual	05419 Misc Employee Expense
01011 Capital Labor Transfer In	05420 Employee Development
01013 Expense Labor Transfer In	05421 Training
02005 Non-Inventory Supplies	05425 Regulatory Compliance Training
03003 Capitalized transportation costs	05426 Safety Training
03004 Vehicle Expense	05427 Technical (Job Skills) Training
04201 Software Maintenance	06111 Contract Labor
04590 Utilities	07443 Uniforms
05010 Office Supplies	07444 Uniforms Capitalized
05111 Postage/Delivery Services	07499 Misc Employee Welfare Exp
05411 Meals & Entertainment	07510 Association Dues
05413 Transportation	09911 Reimbursements

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8510 - System control and load dispatching - The cost of labor and expenses incurred in dispatching and controlling the supply and flow of gas through the system.

Examples:

Labor:

1. Supervising.
2. Analyses of pressures for irregularities, as received.
3. Collecting pressures by telephone and radio.
4. Controlling mixture of various gases to maintain proper Btu content.
5. Correspondence and records, typing and maintaining files.
6. Controlling production and storage inputs and withdrawals.
7. Instructing field men to increase or decrease pressures at regulators.
8. Maintaining pressures at compressor stations, key line junctions and regulating stations to divide the available gas during heavy demand periods.
9. Maintaining pressure log sheets.
10. Maintaining proper compression ratios at compressor stations, consistent with economical operations.
11. Maintaining lowest necessary line pressures consistent with satisfactory service.
12. Maintaining well operation record by well classification.
13. Requesting pressure changes at compressor stations, regulating stations, and key line junctions.
14. Rerouting gas during emergencies and planned shut downs.

Materials and expenses:

15. Consultants' fees and expenses.
16. Meals, traveling, and incidental expenses in connection with system load dispatching.
17. Office supplies, stationery and printed forms.
18. Transportation: company and rental vehicles.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05377 Cell phone equipment and accessories
01008 Expense Labor Accrual	05399 Capitalized Telecom Costs
02001 Inventory Materials	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05413 Transportation
04201 Software Maintenance	05414 Lodging
05010 Office Supplies	05415 Membership Fees
05111 Postage/Delivery Services	05417 Club Dues - Deductible
05310 Monthly Lines and service	05419 Misc Employee Expense
05331 WAN/LAN/Internet Service	05424 Books & Manuals
05373 Call service - Field technicians	06111 Contract Labor
05374 Cell svc-field tech supervisors	07499 Misc Employee Welfare Exp
05375 Call service - all others	07510 Association Dues

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8520 - Communication system expenses - The cost of labor, materials used and expenses incurred in connection with the operation of transmission communications facilities.

Examples:

Labor:

1. Supervising.
2. Operating switchboards, radio equipment, power generators, microwave equipment, etc. (except general office switchboards.)
3. Tagging telephone poles.
4. Testing and replacing telephone batteries, radio tubes, etc.
5. Cutting weeds and grass along telephone rights-of-way and around structures and equipment.
6. Changing radio frequencies.
7. Securing FCC authorization to change frequencies.
8. Taking FCC radio operator tests.
9. Transferring mobile radios between vehicles.
10. Changing locations of telephones and other communications equipment not in connection with maintenance or construction.
11. Inspecting and testing not specifically to determine necessity for repairs.
12. Cleaning and lubricating equipment.
13. Cleaning structures housing equipment.

Materials and expenses:

14. Payments to others for communications services.
15. Telephone batteries, radio tubes, etc.
16. Radio crystals and other materials used in changing radio frequencies.
17. Lubricants, wiping rags, and waste.
18. Employees' transportation and travel expenses.
19. Freight, express, parcel post, trucking, and other transportation.

Companies enabled to use this account:

- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C180 Atmos Pipeline - Texas
- C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05323 Measurement & Meter Reading
01008 Expense Labor Accrual	05364 Cellular, radio, pager charges
02001 Inventory Materials	05373 Call service - Field technicians
02004 Warehouse Loading Charge	05374 Cell svc-field tech supervisors
02005 Non-Inventory Supplies	05375 Call service - all others
03003 Capitalized transportation costs	05376 Call service for MDT's, PC's, SCADA and others
03004 Vehicle Expense	05377 Cell phone equipment and accessories
04201 Software Maintenance	05399 Capitalized Telecom Costs
04582 Building Maintenance	05411 Meals & Entertainment
04590 Utilities	05413 Transportation
04596 Utilities not allocated	05414 Lodging
05010 Office Supplies	05417 Club Dues - Deductible
05111 Postage/Delivery Services	05419 Misc Employee Expense
05310 Monthly Lines and service	05420 Employee Development
05312 Long Distance	06111 Contract Labor
05316 Telecom Maintenance & Repair	07499 Misc Employee Welfare Exp

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8530 - Compressor station labor and expenses - The cost of labor, materials used and expenses incurred (other than fuel and power) in operating transmission compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.
3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment not specifically to determine necessity for repairs.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures housing equipment, cutting grass and weeds, and minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks.
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to treat water.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05111 Postage/Delivery Services	05420 Employee Development
01008 Expense Labor Accrual	05310 Monthly Lines and service	05421 Training
02001 Inventory Materials	05312 Long Distance	05426 Safety Training
02004 Warehouse Loading Chrg	05316 Telecom Maintenance & Repair	05427 Technical (Job Skills) Training
02005 Non-Inventory Supplies	05331 WAN/LAN/Internet Service	06111 Contract Labor
03003 Capitalized trans. costs	05399 Capitalized Telecom Costs	07443 Uniforms
03004 Vehicle Expense	05411 Meals & Entertainment	07444 Uniforms Capitalized
04582 Building Maintenance	05413 Transportation	07590 Misc General Expense
04596 Utilities not allocated	05414 Lodging	
05010 Office Supplies	05419 Misc Employee Expense	

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8540 - Gas for compressor station fuel - The cost of gas used for the operation of transmission compressor stations and records shall be maintained to show the Dth of gas consumed at each compressor station and the cost of such gas.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

04590 Utilities

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8550 - Other fuel and power for compressor stations - The cost of coal, oil, and other fuel, or electricity, used for the operation of transmission compressor stations and records shall be maintained to show the quantity of each type of fuel consumed at each compressor station and the cost of such fuel or power.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies
04596 Utilities not allocated
05310 Monthly Lines and service
05399 Capitalized Telecom Costs

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8560 - Mains expenses - The cost of labor, materials used and expenses incurred in operating transmission mains.

Examples:

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, operating and cleaning scrubbers, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, etc., used in line operations, erecting line markers and warning signs, repairing old line roads.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating valve boxes or drip riser boxes.
11. Cleaning and repairing tools used in mains operations, making tool chests, etc.
12. Cleaning structures and equipment.
13. Driving trucks.

Materials and expenses:

14. Line markers and warning signs.
15. Lumber, nails, etc., used in building and repairing gate boxes, foot bridges, stiles, etc.
16. Charts.
17. Scrubber oil.
18. Hand tools.
19. Lubricants, wiping rags, waste, etc.
20. Freight, express, parcel post, trucking and other transportation.
21. Employees' transportation and travel expenses.
22. Janitor and washroom supplies.
23. Utility services: light, water, telephone.
24. Gas used in mains operations.

Companies enabled to use this account:

- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C180 Atmos Pipeline - Texas
- C232 UCG Storage
- C233 WKG Storage
- C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

- | | |
|------------------------------------|--|
| 01000 Non-project Labor | 05316 Telecom Maintenance & Repair |
| 01001 Capital Labor | 05323 Measurement & Meter Reading |
| 01002 Capital Labor Contra | 05331 WAN/LAN/Internet Service |
| 01006 O&M Project Labor and Contra | 05364 Cellular, radio, pager charges |
| 01008 Expense Labor Accrual | 05373 Call service - Field technicians |
| 01011 Capital Labor Transfer In | 05374 Cell svc-field tech supervisors |
| 01012 Capital Labor Transfer Out | 05375 Call service - all others |
| 01013 Expense Labor Transfer In | 05376 Call service for MDT's, PC's, SCADA and others |
| 01014 Expense Labor Transfer Out | 05377 Cell phone equipment and accessories |
| 02001 Inventory Materials | 05380 Video Conference |
| 02004 Warehouse Loading Charge | 05390 Audio Conference |

Account: (Transmission Expenses) - continued

8560 - Mains expenses - The cost of labor, materials used and expenses incurred in operating transmission mains.

Sub-Accounts enabled to use this account:

02005	Non-Inventory Supplies	05399	Capitalized Telecom Costs
03002	Vehicle Lease Payments	05411	Meals & Entertainment
03003	Capitalized transportation costs	05412	Spousal & Dependent Travel
03004	Vehicle Expense	05413	Transportation
04070	Insurance	05414	Lodging
04201	Software Maintenance	05415	Membership Fees
04212	IT Equipment Maintenance	05417	Club Dues - Deductible
04301	Equipment Lease	05419	Misc Employee Expense
04302	Heavy Equipment	05420	Employee Development
04306	Parts	05421	Training
04307	Heavy Equipment Capitalized	05422	Operator Qualifications Training
04580	Building Lease/Rents Capitalized	05424	Books & Manuals
04581	Building Lease/Rents	05425	Regulatory Compliance Training
04582	Building Maintenance	05426	Safety Training
04585	Railroad easements and crossings	05427	Technical (Job Skills) Training
04590	Utilities	05428	Computer Skills & Systems Training
04592	Misc Rents	06111	Contract Labor
04596	Utilities not allocated	07120	Environmental & Safety
04599	Capitalized Utility Costs	07443	Uniforms
05010	Office Supplies	07444	Uniforms Capitalized
05111	Postage/Delivery Services	07499	Misc Employee Welfare Exp
05310	Monthly Lines and service	07510	Association Dues
05312	Long Distance	07590	Misc General Expense
05314	Toll Free Long Distance	09911	Reimbursements

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8570 - Measuring and regulating station expenses - The cost of labor, materials used and expenses incurred in operating transmission measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc., except gas purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc. not in connection with construction or maintenance.
6. Testing gas samples, inspecting and testing gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment not specifically to determine necessity for repairs including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records, preparing reports of operations, etc.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, etc., blowing meter drips.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms.
16. Lubricants, wiping rags, waste.
17. Employees' transportation and travel expense.
18. Freight, express, parcel post, trucking and other transportation.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C180 Atmos Pipeline - Texas
- C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05010 Office Supplies	05412 Spousal & Dependent Travel
01008 Expense Labor Accrual	05111 Postage/Delivery Services	05413 Transportation
02001 Inventory Materials	05310 Monthly Lines and service	05414 Lodging
02004 Warehouse Loading Chrg	05312 Long Distance	05417 Club Dues - Deductible
02005 Non-Inventory Supplies	05323 Measurement & Meter Reading	05419 Misc Employee Expense
03003 Capitalized trans. costs	05364 Cellular, radio, pager charges	05420 Employee Development
03004 Vehicle Expense	05373 Call service - Field technicians	05421 Training
04212 IT Equip. Maintenance	05374 Cell svc-field tech supervisors	05422 Operator Qualifications Training
04302 Heavy Equipment	05375 Call service - all others	05427 Technical (Job Skills) Training
04307 Heavy Equip. Capitalized	05376 Call service for MDT's, PC's, etc.	06111 Contract Labor
04582 Building Maintenance	05377 Cell phone equip. & accessories	07499 Misc Employee Welfare Exp
04590 Utilities	05399 Capitalized Telecom Costs	07590 Misc General Expense
04596 Utilities not allocated	05411 Meals & Entertainment	09911 Reimbursements

CHART OF ACCOUNTS:

Account: (Transmission Expenses)/(Purchased Gas Costs) – Income Statement

8580 - Transmission and compression of gas by others - Amounts paid to others for the transmission and compression of gas of the utility.

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C990 Mid-Tex Eliminations

Sub-Accounts enabled to use this account:

04775 PGA Recoveries
 04780 Other Gas Costs
 04825 Trans/Comp Exp O&M-Atmos P/L Tx
 04827 3rd Party Transport
 04828 City Gate Service-Residential
 04829 City Gate Service-Commercial
 04830 City Gate Service-Industrial
 04831 City Gate Service-Transport

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8590 - Other expenses - The cost of labor, material used and expenses incurred in operating transmission system equipment and other transmission system expenses not includible in any other accounts.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C180 Atmos Pipeline - Texas
 C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05413 Transportation
01008 Expense Labor Accrual	05414 Lodging
02005 Non-Inventory Supplies	05415 Membership Fees
03003 Capitalized transportation costs	05419 Misc Employee Expense
03004 Vehicle Expense	06111 Contract Labor
04582 Building Maintenance	07443 Uniforms
05010 Office Supplies	07444 Uniforms Capitalized
05111 Postage/Delivery Services	07499 Misc Employee Welfare Exp
05411 Meals & Entertainment	09911 Reimbursements

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8600 – Rents -Rents for property of others used, occupied or operated in connection with the operation of the transmission system.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

04580 Building Lease/Rents Capitalized
04581 Building Lease/Rents
04585 Railroad easements and crossings

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8610 - Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of transmission system facilities.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
03003 Capitalized transportation costs
03004 Vehicle Expense
05312 Long Distance
05399 Capitalized Telecom Costs
05411 Meals & Entertainment
05413 Transportation
05414 Lodging
05419 Misc Employee Expense
05421 Training
06111 Contract Labor
07499 Misc Employee Welfare Exp

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8620 - Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in the maintenance of structures.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
02005 Non-Inventory Supplies
04201 Software Maintenance
04582 Building Maintenance
05411 Meals & Entertainment
05414 Lodging
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8630 - Maintenance of mains - The cost of labor, materials used and expenses incurred in the maintenance of mains.

Examples:

1. Supervising.
2. Electrolysis and leak inspection.
3. Installing and removing temporary lines, when necessitated by maintenance.
4. Lamping and watching while making repairs.
5. Lowering and changing location of lines, when the same pipe is used.
6. Protecting lines from fires, floods, landslides, etc.
7. Rocking creek crossings.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05111 Postage/Delivery Services
01006 O&M Project Labor and Contra	05310 Monthly Lines and service
01008 Expense Labor Accrual	05323 Measurement & Meter Reading
01013 Expense Labor Transfer In	05399 Capitalized Telecom Costs
01014 Expense Labor Transfer Out	05411 Meals & Entertainment
02001 Inventory Materials	05413 Transportation
02004 Warehouse Loading Charge	05414 Lodging
02005 Non-Inventory Supplies	05417 Club Dues - Deductible
03003 Capitalized transportation costs	05419 Misc Employee Expense
03004 Vehicle Expense	05420 Employee Development
04302 Heavy Equipment	05421 Training
04307 Heavy Equipment Capitalized	05425 Regulatory Compliance Training
04582 Building Maintenance	05427 Technical (Job Skills) Training
04590 Utilities	06111 Contract Labor
04596 Utilities not allocated	07499 Misc Employee Welfare Exp
05010 Office Supplies	07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8640 - Maintenance of compressor station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04596 Utilities not allocated
01008 Expense Labor Accrual	05010 Office Supplies
02001 Inventory Materials	05111 Postage/Delivery Services
02004 Warehouse Loading Charge	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05413 Transportation
03003 Capitalized transportation costs	05414 Lodging
03004 Vehicle Expense	05419 Misc Employee Expense
04302 Heavy Equipment	05427 Technical (Job Skills) Training
04582 Building Maintenance	06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8650 - Maintenance of measuring and regulating station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05377 Cell phone equipment and accessories
01008 Expense Labor Accrual	05399 Capitalized Telecom Costs
02001 Inventory Materials	05411 Meals & Entertainment
02004 Warehouse Loading Charge	05413 Transportation
02005 Non-Inventory Supplies	05414 Lodging
03003 Capitalized transportation costs	05419 Misc Employee Expense
03004 Vehicle Expense	05427 Technical (Job Skills) Training
04306 Parts	06111 Contract Labor
05010 Office Supplies	07499 Misc Employee Welfare Exp
05111 Postage/Delivery Services	07590 Misc General Expense
05310 Monthly Lines and service	

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8660 - Maintenance of communication equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual
02001 Inventory Materials
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
03003 Capitalized transportation costs
03004 Vehicle Expense
04302 Heavy Equipment
04307 Heavy Equipment Capitalized
05010 Office Supplies
05111 Postage/Delivery Services
05411 Meals & Entertainment
05414 Lodging
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Transmission Expenses) – Income Statement

8670 - Maintenance of other equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C221 Atmos Power Systems Inc

Sub-Accounts enabled to use this account:

01000 Non-project Labor
02001 Inventory Materials
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
04302 Heavy Equipment
04307 Heavy Equipment Capitalized
04782 Bolivar-Hickory Valley Substation
04799 Compressor Repairs/Maint
06111 Contract Labor

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8700 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of distribution system operations.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C237	Phoenix Gas Gathering Company
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C308	Enermart Energy Services
C212	Atmos Energy Marketing LLC	C321	Mississippi Energies, Inc.
C221	Atmos Power Systems Inc		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05351	AMI Towers and Fees
01001	Capital Labor	05364	Cellular, radio, pager charges
01002	Capital Labor Contra	05373	Call service - Field technicians
01003	Deferred Project Labor	05374	Cell svc-field tech supervisors
01004	Deferred Project Labor Contra	05375	Call service - all others
01006	O&M Project Labor and Contra	05376	Call service for MDT's, PC's, SCADA and others
01008	Expense Labor Accrual	05377	Cell phone equipment and accessories
01010	PTO Accrual	05380	Video Conference
01011	Capital Labor Transfer In	05390	Audio Conference
01012	Capital Labor Transfer Out	05399	Capitalized Telecom Costs
01013	Expense Labor Transfer In	05411	Meals & Entertainment
01014	Expense Labor Transfer Out	05412	Spousal & Dependent Travel
01015	Deferred Project Labor Transfer In	05413	Transportation
01016	Deferred Proj Labor Transfer Out	05414	Lodging
02001	Inventory Materials	05415	Membership Fees
02004	Warehouse Loading Charge	05416	Club Dues - Nondeductible
02005	Non-Inventory Supplies	05417	Club Dues - Deductible
03001	Vehicle Depreciation	05419	Misc Employee Expense
03002	Vehicle Lease Payments	05420	Employee Development
03003	Capitalized transportation costs	05421	Training
03004	Vehicle Expense	05422	Operator Qualifications Training
04302	Heavy Equipment	05424	Books & Manuals
04306	Parts	05425	Regulatory Compliance Training
04307	Heavy Equipment Capitalized	05426	Safety Training
04582	Building Maintenance	05427	Technical (Job Skills) Training
04590	Utilities	05428	Computer Skills & Systems Training
04599	Capitalized Utility Costs	05429	Work Environment Training
04799	Compressor Repairs/Maint	06111	Contract Labor
05010	Office Supplies	07120	Environmental & Safety
05111	Postage/Delivery Services	07443	Uniforms
05310	Monthly Lines and service	07444	Uniforms Capitalized
05312	Long Distance	07499	Misc Employee Welfare Exp
05314	Toll Free Long Distance	07510	Association Dues
05316	Telecom Maintenance & Repair	07590	Misc General Expense
05317	Telephone Directory	09345	Taxes Other Than Inc Tax
05323	Measurement & Meter Reading	09911	Reimbursements
05331	WAN/LAN/Internet Service		

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8710/8711 - Distribution load dispatching/Oderization - The cost of labor, materials used and expenses incurred in dispatching and controlling the supply and flow of gas through the distribution system.

Examples:

Labor:

1. Supervising.
2. Analyzing pressures for irregularities.
3. Collecting pressures by telephone and radio.
4. Controlling mixture of various gases to maintain proper Btu content.
5. Correspondence and records, typing and maintaining files.
6. Controlling gas-make and inputs to distribution system.
7. Maintaining pressures at key points to divide the available gas during heavy demand periods.
8. Maintaining pressure log sheets.
9. Maintaining lowest necessary line pressures consistent with satisfactory service.
10. Rerouting gas during emergencies and planned shut downs.

Materials and expenses:

11. Consultants' fees and expenses.
12. Meals, traveling, and incidental expenses.
13. Office supplies, stationery and printed forms.
14. Transportation: company and rented vehicles.
15. Utility services: light, water, telephone.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C212 Atmos Energy Marketing LLC

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05323	Measurement & Meter Reading
01008	Expense Labor Accrual	05411	Meals & Entertainment
02001	Inventory Materials	05413	Transportation
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	05415	Membership Fees
03003	Capitalized transportation costs	05417	Club Dues - Deductible
03004	Vehicle Expense	05419	Misc Employee Expense
04302	Heavy Equipment	05426	Safety Training
04307	Heavy Equipment Capitalized	06111	Contract Labor
04590	Utilities	07120	Environmental & Safety
05111	Postage/Delivery Services		

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8720 - Compressor station labor and expenses - The cost of labor, materials used and expenses incurred in operating distribution compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.
3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment and instruments when not specifically to determine necessity for repairs or replacement of parts.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures housing equipment, cutting grass and weeds, and doing minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks.
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to test water.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

- | | |
|------|------------------------------|
| C020 | Atmos Energy-Louisiana |
| C030 | Atmos Energy-West Texas |
| C050 | Atmos Energy-KY/Mid-States |
| C060 | Atmos Energy-Colorado-Kansas |
| C070 | Atmos Energy-Mississippi |
| C080 | Atmos Energy-Mid-Tex |

Sub-Accounts enabled to use this account:

- | | |
|-------|---------------------------|
| 01000 | Non-project Labor |
| 01008 | Expense Labor Accrual |
| 02001 | Inventory Materials |
| 02004 | Warehouse Loading Charge |
| 05111 | Postage/Delivery Services |

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8740 - Mains and services expenses - The cost of labor, materials used and expenses incurred in operating distribution system mains and services.

Examples:

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, etc. used in distribution mains operations, erecting line markers and warning signs, etc.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing equipment not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating and inspecting valve boxes or drip riser boxes, service lines, mains, etc.
11. Cleaning and repairing tools used in mains operations, making tool boxes, etc.
12. Cleaning structures and equipment.
13. Driving trucks used in mains and service operations.
14. Making routine leak survey.
15. Oil fogging.

Materials and Expenses:

1. Line markers and warning signs.
2. Lumber, nails, etc., used in building and repairing gate boxes (foot bridges, stiles, tool boxes, etc.).
3. Charts and printed forms.
4. Scrubber oils.
5. Hand tools.
6. Lubricants, wiping rags, waste, etc.
7. Freight, express, parcel post, trucking and other transportation.
8. Uniforms.
9. Employee transportation and travel expenses.
10. Janitor and washroom supplies.
11. Utility services: light, water, telephone.
12. Gas used in mains operation.
13. Oil for fogging.

Companies enabled to use this account:

- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex
- C180 Atmos Pipeline - Texas
- C212 Atmos Energy Marketing LLC
- C236 Atmos Gathering Company, LLC
- C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

- | | | | |
|-------|------------------------------|-------|--|
| 01000 | Non-project Labor | 05364 | Cellular, radio, pager charges |
| 01006 | O&M Project Labor and Contra | 05373 | Call service - Field technicians |
| 01008 | Expense Labor Accrual | 05374 | Cell svc-field tech supervisors |
| 01013 | Expense Labor Transfer In | 05375 | Call service - all others |
| 01014 | Expense Labor Transfer Out | 05376 | Call service for MDT's, PC's, SCADA and others |

Account: (Distribution Expenses) - continued

8740 - Mains and services expenses - The cost of labor, materials used and expenses incurred in operating distribution system mains and services.

Sub-Accounts enabled to use this account:

02001	Inventory Materials	05377	Cell phone equipment and accessories
02002	Material Cost - Major Items	05399	Capitalized Telecom Costs
02004	Warehouse Loading Charge	05411	Meals & Entertainment
02005	Non-Inventory Supplies	05412	Spousal & Dependent Travel
03001	Vehicle Depreciation	05413	Transportation
03002	Vehicle Lease Payments	05414	Lodging
03003	Capitalized transportation costs	05415	Membership Fees
03004	Vehicle Expense	05416	Club Dues - Nondeductible
04146	Public Relations	05417	Club Dues - Deductible
04201	Software Maintenance	05419	Misc Employee Expense
04212	IT Equipment Maintenance	05420	Employee Development
04301	Equipment Lease	05421	Training
04302	Heavy Equipment	05422	Operator Qualifications Training
04304	Heavy Equipment Depreciation	05424	Books & Manuals
04306	Parts	05425	Regulatory Compliance Training
04307	Heavy Equipment Capitalized	05426	Safety Training
04582	Building Maintenance	05427	Technical (Job Skills) Training
04590	Utilities	05429	Work Environment Training
04596	Utilities not allocated	06111	Contract Labor
04799	Compressor Repairs/Maint	07120	Environmental & Safety
05010	Office Supplies	07443	Uniforms
05111	Postage/Delivery Services	07444	Uniforms Capitalized
05310	Monthly Lines and service	07499	Misc Employee Welfare Exp
05312	Long Distance	07510	Association Dues
05323	Measurement & Meter Reading	07590	Misc General Expense
05331	WAN/LAN/Internet Service	09911	Reimbursements

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8750 - Measuring and regulating station expenses—General - The cost of labor, materials used and expenses incurred in operating general distribution measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc.
6. Taking and testing gas samples, inspecting and testing valves, regulators, gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting & testing equipment and instruments not specially to determine necessity for repairs, including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, blowing meter drips, etc.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Uniforms.
18. Employee transportation and travel expenses.
19. Freight, express, parcel post, trucking and other transportation.
20. Utility services: light, water, telephone.

Companies enabled to use this account:

- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex
- C212 Atmos Energy Marketing LLC
- C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04590 Utilities	05419 Misc Employee Expense
01008 Expense Labor Accrual	04596 Utilities not allocated	05420 Employee Development
02001 Inventory Materials	05010 Office Supplies	05421 Training
02004 Warehouse Loading Chrg	05111 Postage/Delivery Services	05426 Safety Training
02005 Non-Inventory Supplies	05312 Long Distance	05427 Technical (Job Skills) Training
03003 Capitalized trans. costs	05316 Telecom Maint. & Repair	06111 Contract Labor
03004 Vehicle Expense	05323 Measure. & Meter Read	07120 Environmental & Safety
04146 Public Relations	05399 Capitalized Telecom Cost	07443 Uniforms
04212 IT Equip. Maintenance	05411 Meals & Entertainment	07444 Uniforms Capitalized
04302 Heavy Equipment	05412 Spousal & Depend. Travel	07499 Misc Employee Welfare Exp
04306 Parts	05413 Transportation	07590 Misc General Expense
04307 Heavy Equip. Capitalized	05414 Lodging	
04582 Building Maintenance	05417 Club Dues - Deductible	

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8760 - Measuring and regulating station expenses—Industrial - The cost of labor, materials used and expenses incurred in operating large measuring and regulating stations located on local distribution systems to serve specific commercial and industrial customers.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc.
6. Taking and testing gas samples, inspecting and testing valves, regulators, gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment and instruments not specially to determine necessity for repairs, including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, blowing meter drips, etc.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Uniforms.
18. Employee transportation and travel expenses.
19. Freight, express, parcel post, trucking and other transportation.
20. Utility services: light, water, telephone.

Companies enabled to use this account:

- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex
- C212 Atmos Energy Marketing LLC
- C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

- | | |
|--|---------------------------------------|
| 01000 Non-project Labor | 05111 Postage/Delivery Services |
| 01008 Expense Labor Accrual | 05312 Long Distance |
| 02001 Inventory Materials | 05399 Capitalized Telecom Costs |
| 02004 Warehouse Loading Charge | 05411 Meals & Entertainment |
| 02005 Non-Inventory Supplies | 05412 Spousal & Dependent Travel |
| 03003 Capitalized transportation costs | 05413 Transportation |
| 03004 Vehicle Expense | 05414 Lodging |
| 04302 Heavy Equipment | 05427 Technical (Job Skills) Training |
| 04307 Heavy Equipment Capitalized | 06111 Contract Labor |
| 05010 Office Supplies | 07590 Misc General Expense |

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8770 - Measuring and regulating station expenses—City gate check stations - The cost of labor, materials used and expenses incurred in operating measuring and regulating stations used to measure and regulate the receipt of gas at entry points to distribution systems.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc.
6. Taking and testing gas samples, inspecting and testing valves, regulators, gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting & testing equipment and instruments not specially to determine necessity for repairs, including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, blowing meter drips, etc.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Uniforms.
18. Employee transportation and travel expenses.
19. Freight, express, parcel post, trucking and other transportation.
20. Utility services: light, water, telephone.

Companies enabled to use this account:

- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

- | | |
|--|--|
| 01000 Non-project Labor | 05312 Long Distance |
| 01008 Expense Labor Accrual | 05323 Measurement & Meter Reading |
| 02001 Inventory Materials | 05376 Call service for MDT's, PC's, SCADA and others |
| 02004 Warehouse Loading Charge | 05399 Capitalized Telecom Costs |
| 02005 Non-Inventory Supplies | 05411 Meals & Entertainment |
| 03003 Capitalized transportation costs | 05413 Transportation |
| 03004 Vehicle Expense | 05414 Lodging |
| 04302 Heavy Equipment | 06111 Contract Labor |
| 04307 Heavy Equipment Capitalized | 07499 Misc Employee Welfare Exp |
| 04582 Building Maintenance | 07590 Misc General Expense |
| 04590 Utilities | |

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8780 - Meter and house regulator expenses - The cost of labor, materials used and expenses incurred in connection with removing, resetting, changing, testing, and servicing customer meters and house regulators.

Examples:

Labor:

(a) Removing, reinstalling, and changing or exchanging customer meters and house regulators:

1. Initiating or terminating service, including incidental meter reading.
2. Periodic replacement of meters and house regulators because of age.
3. Changing or exchanging meters and house regulators because of complaints or removal for inspection.
4. Resetting meters on existing connections.
5. Handling meters and house regulators to and from customer premises and meter shop.
6. Listing, tagging, and placing meter labels, etc., for removed and reset meters.
7. Changing position of meters or house regulators on the same premises.
8. Installing or removing blank linings.
9. Unproductive calls, etc.

(b) Turning on and turning off meters, except for failures of customers to pay bills:

10. Turning on meters, including necessary time to insure that gas lines are proper to use and that appliances are in usable condition.
11. Turning off meters including time to make safety precautions.

(c) Other:

12. Supervising.
13. Clerical work on meter history and associated equipment record cards, test cards, and reports.
14. Handling and recording meters for stock.
15. Inspecting and testing meters and house regulators.
16. Inspecting and adjusting meter testing equipment.
17. Driving trucks used in meter operations.

Materials and expenses:

18. Meter locks and seals.
19. Lubricants, wiping rags, waste, etc.
20. Uniforms.
21. Freight, express, parcel post, trucking, and other transportation.
22. Utility services: light, water, telephone, heating.
23. Office supplies, stationery and printing.
24. Employees' transportation expenses.
25. Janitor, washroom, first aid supplies, etc.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05374	Cell svc-field tech supervisors
01006	O&M Project Labor and Contra	05375	Call service - all others
01008	Expense Labor Accrual	05376	Call service for MDT's, PC's, SCADA and others
01013	Expense Labor Transfer In	05377	Cell phone equipment and accessories
01014	Expense Labor Transfer Out	05399	Capitalized Telecom Costs
02001	Inventory Materials	05411	Meals & Entertainment
02004	Warehouse Loading Charge	05412	Spousal & Dependent Travel
02005	Non-Inventory Supplies	05413	Transportation

Account: (Distribution Expenses) - continued

8780 - Meter and house regulator expenses - The cost of labor, materials used and expenses incurred in connection with removing, resetting, changing, testing, and servicing customer meters and house regulators.

Sub-Accounts enabled to use this account:

03001	Vehicle Depreciation	05414	Lodging
03003	Capitalized transportation costs	05415	Membership Fees
03004	Vehicle Expense	05416	Club Dues - Nondeductible
04201	Software Maintenance	05417	Club Dues - Deductible
04212	IT Equipment Maintenance	05419	Misc Employee Expense
04302	Heavy Equipment	05420	Employee Development
04306	Parts	05421	Training
04307	Heavy Equipment Capitalized	05426	Safety Training
04582	Building Maintenance	05427	Technical (Job Skills) Training
04590	Utilities	06111	Contract Labor
05010	Office Supplies	07120	Environmental & Safety
05111	Postage/Delivery Services	07443	Uniforms
05310	Monthly Lines and service	07444	Uniforms Capitalized
05312	Long Distance	07499	Misc Employee Welfare Exp
05316	Telecom Maintenance & Repair	07510	Association Dues
05323	Measurement & Meter Reading	07590	Misc General Expense
05373	Call service - Field technicians	09911	Reimbursements

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8790 - Customer installations expenses - The cost of labor, materials used and expenses incurred in work on customer premises other than expenses includible in account 8780.

Examples:

Labor:

1. Supervising.
2. Altering customer-owned service extensions or meter connections.
3. Investigating and correcting pressure difficulties or stoppages in customer-owned piping.
4. Adjusting and repairing burner pilots because of impurities in the gas or failure of the distribution system.
5. Oiling or spraying noisy customer meters.
6. Investigating and stopping gas leaks on customers' premises caused by defective meter, customer-owned piping, or customer appliances.
7. Inspecting new installations to determine that the customers' equipment and piping are properly installed and connected.
8. Consolidating meter installations, without change of size, due to elimination of separate meters for different service classifications.
9. Investigating and adjusting complaints of service on customers' premises.
10. Gas load surveys including the incidental preparations and replacement of meters.
11. Unproductive calls.
12. Stenographic and clerical work.
13. Janitorial services, etc.
14. Installing demand or test meters.
15. Inspecting, cleaning, repairing and adjusting customer-owned appliances for domestic, industrial, or commercial use, including house heating furnaces and other space heating appliances, hotel and restaurant appliances.
16. Replacing defective parts in customer-owned appliances and salvaging reusable appliance parts.

Materials and expenses:

17. Lubricants, wiping rags, waste, etc.
18. Uniforms.
19. Replacement parts for appliances.
20. Office supplies, printing and stationery.
21. Janitor, washroom, first aid supplies, etc.
22. Employees' transportation and travel expenses.
23. Utility services: light, water, telephone.

Companies enabled to use this account:

- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04590 Utilities	05420 Employee Development
01008 Expense Labor Accrual	05010 Office Supplies	05421 Training
02001 Inventory Materials	05111 Postage/Delivery Services	06111 Contract Labor
02004 Warehouse Loading Chrg	05312 Long Distance	07120 Environmental & Safety
02005 Non-Inventory Supplies	05377 Cell phone equip. & acces	07443 Uniforms
03003 Capitalized trans. costs	05399 Capitalized Telecom Cost	07444 Uniforms Capitalized
03004 Vehicle Expense	05411 Meals & Entertainment	07499 Misc Employee Welfare Exp
04212 IT Equip. Maintenance	05413 Transportation	07590 Misc General Expense
04302 Heavy Equipment	05414 Lodging	09911 Reimbursements
04307 Heavy Equip. Capitalized	05417 Club Dues - Deductible	
04582 Building Maintenance	05419 Misc Employee Expense	

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8800 - Other expenses - The cost of distribution maps and records, distribution office expenses, and the cost of labor and materials used and expenses incurred in distribution systems operations not provided for elsewhere.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05374	Cell svc-field tech supervisors
01006	O&M Project Labor and Contra	05375	Call service - all others
01008	Expense Labor Accrual	05376	Call service for MDT's, PC's, SCADA and others
01013	Expense Labor Transfer In	05377	Cell phone equipment and accessories
01014	Expense Labor Transfer Out	05380	Video Conference
02001	Inventory Materials	05390	Audio Conference
02004	Warehouse Loading Charge	05399	Capitalized Telecom Costs
02005	Non-Inventory Supplies	05411	Meals & Entertainment
03002	Vehicle Lease Payments	05412	Spousal & Dependent Travel
03003	Capitalized transportation costs	05413	Transportation
03004	Vehicle Expense	05414	Lodging
04201	Software Maintenance	05415	Membership Fees
04212	IT Equipment Maintenance	05416	Club Dues - Nondeductible
04302	Heavy Equipment	05417	Club Dues - Deductible
04306	Parts	05419	Misc Employee Expense
04307	Heavy Equipment Capitalized	05420	Employee Development
04582	Building Maintenance	05421	Training
04590	Utilities	05422	Operator Qualifications Training
04596	Utilities not allocated	05424	Books & Manuals
04599	Capitalized Utility Costs	05426	Safety Training
04801	Company Used Gas	05427	Technical (Job Skills) Training
05010	Office Supplies	05428	Computer Skills & Systems Training
05111	Postage/Delivery Services	05429	Work Environment Training
05310	Monthly Lines and service	06111	Contract Labor
05312	Long Distance	07120	Environmental & Safety
05314	Toll Free Long Distance	07443	Uniforms
05316	Telecom Maintenance & Repair	07444	Uniforms Capitalized
05317	Telephone Directory	07499	Misc Employee Welfare Exp
05323	Measurement & Meter Reading	07510	Association Dues
05331	WAN/LAN/Internet Service	07590	Misc General Expense
05364	Cellular, radio, pager charges	09911	Reimbursements
05373	Call service - Field technicians		

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8810 – Rents - Rents for property of others used, occupied or operated in connection with the operation of the distribution system.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

04580 Building Lease/Rents Capitalized
04581 Building Lease/Rents
04585 Railroad easements and crossings
04889 Land Rights
04592 Misc Rents
04593 Leased Gas Districts

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8850 - Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of distribution system facilities.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05411 Meals & Entertainment
01008 Expense Labor Accrual	05412 Spousal & Dependent Travel
02005 Non-Inventory Supplies	05413 Transportation
03002 Vehicle Lease Payments	05414 Lodging
03003 Capitalized transportation costs	05415 Membership Fees
03004 Vehicle Expense	05416 Club Dues - Nondeductible
04302 Heavy Equipment	05417 Club Dues - Deductible
04307 Heavy Equipment Capitalized	05419 Misc Employee Expense
04582 Building Maintenance	05421 Training
05010 Office Supplies	05426 Safety Training
05111 Postage/Delivery Services	05427 Technical (Job Skills) Training
05312 Long Distance	05428 Computer Skills & Systems Training
05373 Call service - Field technicians	05429 Work Environment Training
05374 Cell svc-field tech supervisors	06111 Contract Labor
05375 Call service - all others	07120 Environmental & Safety
05377 Cell phone equip & accessories	07499 Misc Employee Welfare Exp
05399 Capitalized Telecom Costs	07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8860 - Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in the maintenance of structures.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000 Non-project Labor
02001 Inventory Materials
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
04582 Building Maintenance
05411 Meals & Entertainment
06111 Contract Labor
07499 Misc Employee Welfare Exp

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8870 - Maintenance of mains - The cost of labor, materials used and expenses incurred in the maintenance of distribution mains.

Examples:

1. Supervising.
2. Trenching, backfilling, and breaking and restoring pavement in connection with the installation of leak or reinforcing clamps.
3. Work performed as the result of municipal improvements, such as street widening, sewers, etc., where the gas mains are not retired.
4. Municipal inspections relating to maintenance work.
5. Other work of the following character:
 - a. Locating leaks incident to maintenance.
 - b. Cutting off mains without replacement. (Minor cuts not retired.)
 - c. Repairing leaking joints.
 - d. Repairing broken mains.
 - e. Repairing leaks on main drip riser or valve test pipe.
 - f. Bringing main valve box, main drip riser box, valve test pipe box, or pressure pipe roadway box up to grade.
 - g. Cleaning, repainting, coating, and wrapping exposed mains.
 - h. Repacking main valves.
 - i. Locating and clearing gas main faults.
 - j. Lowering and changing location of mains.
 - k. Trenching, backfilling, cutting-in or removal of pipe not retired in connection with the installation of leak clamps, valves, or drips.
 - l. Watching and lamping open cuts associated with maintenance.
 - m. Restoration of permanent pavement in connection with work chargeable to maintenance.
 - n. Emergency stand-by time associated with maintenance.
 - o. Repairing sewers, drains, walls, etc., when damaged by maintenance work.
 - p. Making electrolysis tests to maintain life of plant.
 - q. Repairing property of others damaged by maintenance work.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01006 O&M Proj.Labor &Contra	05010 Office Supplies	05417 Club Dues - Deductible
01008 Expense Labor Accrual	05111 Postage/Delivery Services	05419 Misc Employee Expense
01013 Expense Labor Trans. In	05312 Long Distance	05420 Employee Development
01014 Expense Labor Trans. Out	05323 Measurement & Meter Reading	05421 Training
02001 Inventory Materials	05364 Cellular, radio, pager charges	05425 Regulatory Compliance Training
02004 Warehouse Loading Chrg	05373 Call service - Field technicians	05426 Safety Training
02005 Non-Inventory Supplies	05374 Cell svc-field tech supervisors	05427 Technical (Job Skills) Training
03003 Capitalized trans. costs	05375 Call service - all others	06111 Contract Labor
03004 Vehicle Expense	05377 Cell phone equip. & accessories	07120 Environmental & Safety
04201 Software Maintenance	05399 Capitalized Telecom Costs	07443 Uniforms
04302 Heavy Equipment	05411 Meals & Entertainment	07444 Uniforms Capitalized
04306 Parts	05412 Spousal & Dependent Travel	07499 Misc Employee Welfare Exp
04307 Heavy Equip.Capitalized	05413 Transportation	07590 Misc General Expense
04582 Building Maintenance	05414 Lodging	09911 Reimbursements
04590 Utilities	05415 Membership Fees	
04596 Utilities not allocated	05416 Club Dues - Nondeductible	

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8880 - Maintenance of compressor station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies
04582 Building Maintenance
04590 Utilities
05010 Office Supplies
05411 Meals & Entertainment
05413 Transportation
05414 Lodging
07499 Misc Employee Welfare Exp

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8890 - Maintenance of measuring and regulating station equipment—General - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05364	Cellular, radio, pager charges
01008	Expense Labor Accrual	05373	Call service - Field technicians
02001	Inventory Materials	05374	Cell svc-field tech supervisors
02004	Warehouse Loading Charge	05375	Call service - all others
02005	Non-Inventory Supplies	05377	Cell phone equipment and accessories
03003	Capitalized transportation costs	05399	Capitalized Telecom Costs
03004	Vehicle Expense	05411	Meals & Entertainment
04212	IT Equipment Maintenance	05412	Spousal & Dependent Travel
04302	Heavy Equipment	05413	Transportation
04306	Parts	05414	Lodging
04307	Heavy Equipment Capitalized	05417	Club Dues - Deductible
04582	Building Maintenance	05419	Misc Employee Expense
04596	Utilities not allocated	05421	Training
05010	Office Supplies	05427	Technical (Job Skills) Training
05111	Postage/Delivery Services	06111	Contract Labor
05312	Long Distance	07499	Misc Employee Welfare Exp
05323	Measurement & Meter Reading	07590	Misc General Expense

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8900 - Maintenance of measuring and regulating station equipment—Industrial - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C212 Atmos Energy Marketing LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05399 Capitalized Telecom Costs
01008 Expense Labor Accrual	05411 Meals & Entertainment
02001 Inventory Materials	05412 Spousal & Dependent Travel
02004 Warehouse Loading Charge	05413 Transportation
02005 Non-Inventory Supplies	05414 Lodging
03003 Capitalized transportation costs	05427 Technical (Job Skills) Training
03004 Vehicle Expense	06111 Contract Labor
05312 Long Distance	

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8910 - Maintenance of measuring and regulating station equipment—City gate check stations - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05111 Postage/Delivery Services
01008 Expense Labor Accrual	05312 Long Distance
02001 Inventory Materials	05399 Capitalized Telecom Costs
02004 Warehouse Loading Charge	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05413 Transportation
04302 Heavy Equipment	05414 Lodging
04307 Heavy Equipment Capitalized	06111 Contract Labor
04582 Building Maintenance	07120 Environmental & Safety
04590 Utilities	07590 Misc General Expense
05010 Office Supplies	

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8920 - Maintenance of services - The cost of labor, materials used and expenses incurred in the maintenance of services.

Examples:

1. Supervising.
2. Testing pipe for leaks and condition of wrapping.
3. Testing for, locating, and clearing trouble on company maintained services.
4. Inspecting and testing after repairs have been made.
5. Reporting on the condition of gas services to determine the need for repairs.
6. Making minor repairs and changes.
7. Rearranging and changing the location of services not retired.
8. Repairing service valves for reuse.
9. Stopping leaks on service pipes and drip risers.
10. Lowering and raising curb boxes to grade.
11. Replacing less than a complete service when not retired.
12. Installing fittings, valves, drips, frost protection devices, or replacing similar items on existing services.
13. Cutting and replacing pavement, pavement base and sidewalks in connection with maintenance work.
14. Restoring condition of services damaged by fire, storm, leakage, flood, accident or other casualties.
15. Repairing property of others damaged by maintenance work.
16. Transferring services in connection with the installation of new mains.
17. Installing, maintaining, and removing temporary facilities to prevent the interruption of service.
18. Converting low pressure gas distribution service to medium or high pressure service.
19. Relocating and rerouting gas service temporarily during alterations of buildings.
20. Performing work resulting from municipal improvements, such as street widening, sewers, etc.
21. Replacing service valve box or drip riser box.
22. Installing, removing or replacing service valve, drip pot, or drip riser.
23. Repacking service valve.

Companies enabled to use this account:

- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05411 Meals & Entertainment
01008 Expense Labor Accrual	05412 Spousal & Dependent Travel
02001 Inventory Materials	05413 Transportation
02004 Warehouse Loading Charge	05414 Lodging
02005 Non-Inventory Supplies	05415 Membership Fees
03003 Capitalized transportation costs	05417 Club Dues - Deductible
03004 Vehicle Expense	05418 Settlement
04302 Heavy Equipment	05419 Misc Employee Expense
04306 Parts	05420 Employee Development
04307 Heavy Equipment Capitalized	05421 Training
04582 Building Maintenance	06111 Contract Labor
05010 Office Supplies	07499 Misc Employee Welfare Exp
05111 Postage/Delivery Services	07590 Misc General Expense
05312 Long Distance	09911 Reimbursements
05399 Capitalized Telecom Costs	

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8930 - Maintenance of meters and house regulators - The cost of labor, materials used and expenses incurred in the maintenance of meters and house regulators.

Examples:

1. Inspecting and testing meters and house regulators on customers' premises or in shops in connection with repairs.
2. Cleaning, repairing, and painting meters, house regulators, and accessories and equipment.
3. Repairing testing equipment.
4. Rebuilding and overhauling meters without changing their rated capacities.
5. Resealing house regulators with mercury, replacing diaphragms, springs and other defective or worn parts.
6. Replacing or adding any item not constituting a retirement unit.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05377	Cell phone equipment and accessories
01008	Expense Labor Accrual	05399	Capitalized Telecom Costs
02001	Inventory Materials	05411	Meals & Entertainment
02004	Warehouse Loading Charge	05412	Spousal & Dependent Travel
02005	Non-Inventory Supplies	05413	Transportation
03003	Capitalized transportation costs	05414	Lodging
03004	Vehicle Expense	05416	Club Dues - Nondeductible
04302	Heavy Equipment	05417	Club Dues - Deductible
04307	Heavy Equipment Capitalized	05419	Misc Employee Expense
04595	Refurbished Meters	05420	Employee Development
05010	Office Supplies	06111	Contract Labor
05111	Postage/Delivery Services	07499	Misc Employee Welfare Exp
05312	Long Distance	07590	Misc General Expense

CHART OF ACCOUNTS:

Account: (Distribution Expenses) – Income Statement

8940 - Maintenance of other equipment - The cost of labor, materials used and expenses incurred in the maintenance of street lighting equipment and all other distribution system equipment not provided for elsewhere.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05373	Call service - Field technicians
01008	Expense Labor Accrual	05374	Cell svc-field tech supervisors
02001	Inventory Materials	05375	Call service - all others
02004	Warehouse Loading Charge	05377	Cell phone equipment and accessories
02005	Non-Inventory Supplies	05399	Capitalized Telecom Costs
03002	Vehicle Lease Payments	05411	Meals & Entertainment
03003	Capitalized transportation costs	05414	Lodging
03004	Vehicle Expense	05417	Club Dues - Deductible
04302	Heavy Equipment	05427	Technical (Job Skills) Training
04306	Parts	06111	Contract Labor
04307	Heavy Equipment Capitalized	07443	Uniforms
05010	Office Supplies	07444	Uniforms Capitalized
05111	Postage/Delivery Services	07590	Misc General Expense
05310	Monthly Lines and service	09911	Reimbursements

CHART OF ACCOUNTS:

Account: (Customer Accounts Expenses) – Income Statement

9010 – Supervision - The cost of labor and expenses incurred in the general direction and supervision of customer accounting and collecting activities.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05411	Meals & Entertainment
01008	Expense Labor Accrual	05412	Spousal & Dependent Travel
02005	Non-Inventory Supplies	05413	Transportation
03002	Vehicle Lease Payments	05414	Lodging
03003	Capitalized transportation costs	05417	Club Dues - Deductible
03004	Vehicle Expense	05419	Misc Employee Expense
05010	Office Supplies	05429	Work Environment Training
05111	Postage/Delivery Services	06111	Contract Labor
05312	Long Distance	07499	Misc Employee Welfare Exp
05377	Cell phone equip & accessories	07590	Misc General Expense
05399	Capitalized Telecom Costs		

CHART OF ACCOUNTS:

Account: (Customer Accounts Expenses) – Income Statement

9020 - Meter reading expenses - The cost of labor, materials used and expenses incurred in reading customer meters, and determining consumption when performed by employees engaged in reading meters.

Examples:

Labor:

1. Addressing forms for obtaining meter readings by mail.
2. Changing and collecting meter charts used for billing purposes.
3. Inspecting time clocks, checking seals, etc., when performed by meter readers and the work represents a minor activity incidental to regular meter reading routine.
4. Meter reading—small consumption, and obtaining load information for billing purposes. (Exclude and charge to account 878, Meter and House Regulator Expenses, or to account 903, Customer Records and Collection Expenses, as applicable, the cost of obtaining meter readings, first and final, if incidental to the operation of removing or resetting, sealing or locking, and disconnecting, or reconnecting meters.)
5. Measuring gas—large consumption, including reading meters, changing charts, calculating charts, estimating lost meter registrations, determining specific gravity, etc., for billing purposes.
6. Computing consumption from meter reader's book or from reports by mail when done by employees engaged in reading meters.
7. Collecting from prepayment meters when incidental to meter reading.
8. Maintaining record of customers' keys.
9. Computing estimated or average consumption when performed by employees engaged in reading meters.

Materials and expenses:

10. Badges, lamps, and uniforms.
11. Demand charts, meter books and binders and forms for recording readings, but not the cost of preparation.
12. Postage and supplies used in obtaining meter readings by mail.
13. Transportation, meals and incidental expenses.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C060	Atmos Energy-Colorado-Kansas
C030	Atmos Energy-West Texas	C070	Atmos Energy-Mississippi
C050	Atmos Energy-KY/Mid-States	C080	Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05310	Monthly Lines and service	05414	Lodging
01001	Capital Labor	05312	Long Distance	05417	Club Dues - Deductible
01008	Expense Labor Accrual	05323	Measurement & Meter Reading	05419	Misc Employee Expense
02005	Non-Inventory Supplies	05351	AMI Towers and Fees	05420	Employee Development
03002	Vehicle Lease Payments	05364	Cellular, radio, pager charges	05421	Training
03003	Capitalized trans. costs	05373	Call service - Field technicians	05424	Books & Manuals
03004	Vehicle Expense	05374	Cell svc-field tech supervisors	05426	Safety Training
04201	Software Maintenance	05375	Call service - all others	05427	Technical (Job Skills) Training
04212	IT Equip. Maintenance	05376	Call service for MDT's, PC's, etc.	06111	Contract Labor
04582	Building Maintenance	05377	Cell phone equip. & accessories	07120	Environmental & Safety
04590	Utilities	05399	Capitalized Telecom Costs	07443	Uniforms
04596	Utilities not allocated	05411	Meals & Entertainment	07444	Uniforms Capitalized
05010	Office Supplies	05412	Spousal & Dependent Travel	07499	Misc Employee Welfare Exp
05111	Postage/Delivery Services	05413	Transportation	07590	Misc General Expense

CHART OF ACCOUNTS:

Account: (Customer Accounts Expenses) – Income Statement

9030 - Customer records and collection expenses - The cost of labor, materials used and expenses incurred in work on customer applications, contracts, orders, credit investigations, billing and accounting, collections and complaints.

Examples:

Labor:

1. Receiving, preparing, recording and handling routine orders for service, disconnections, transfers or meter tests initiated by the customer, excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.
2. Investigations of customers' credit and keeping of records pertaining thereto, including records of uncollectible accounts written off.
3. Receiving, refunding or applying customer deposits and maintaining customer deposit, line extension, and other miscellaneous records.
4. Checking consumption shown by meter readers' reports where incidental to preparation of billing data.
5. Preparing address plates and addressing bills and delinquent notices.
6. Preparing billing data.
7. Operating billing and bookkeeping machines.
8. Verifying billing records with contracts or rate schedules.
9. Preparing bills for delivery, and mailing or delivering bills.
10. Collecting revenues, including collection from prepayment meters unless incidental to meter reading operations.
11. Balancing collections, preparing collections for deposit, and preparing cash reports.
12. Posting collections and other credits or charges to customer accounts and extending unpaid balances.
13. Balancing customer accounts and controls.
14. Preparing, mailing, or delivering delinquent notices and preparing reports of delinquent accounts.
15. Final meter reading of delinquent accounts when done by collectors incidental to regular activities.
16. Disconnecting and reconnecting services because of nonpayment of bills.
17. Receiving, recording, and handling of inquiries, complaints, and requests for investigations from customers, including preparation of necessary orders, but excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.
18. Statistical and tabulating work on customer accounts and revenues, but not including special analyses for sales department, rate department, or other general purposes, unless incidental to regular customer accounting routines.
19. Preparing and periodically rewriting meter reading sheets.
20. Determining consumption and computing estimated or average consumption when performed by employees other than those engaged in reading meters.

Materials and expenses:

21. Address plates and supplies.
22. Cash overages and shortages.
23. Commissions or fees to others for collecting.
24. Payments to credit organizations for investigations and reports.
25. Postage.
26. Transportation expenses, including transportation of customer bills and meter books under centralized billing procedure.
27. Transportation, meals, and incidental expenses.
28. Bank charges, exchange, and other fees for cashing and depositing customers' checks.
29. Forms for recording orders for services, removals, etc.
30. Rent of mechanical equipment.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C239	HNNG JV
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C212	Atmos Energy Marketing LLC	C303	Trans Louisiana Gas Pipeline

Account: (Customer Accounts Expenses) - continued

9030 - Customer records and collection expenses - The cost of labor, materials used and expenses incurred in work on customer applications, contracts, orders, credit investigations, billing and accounting, collections and complaints.

Companies enabled to use this account:

C221	Atmos Power Systems Inc	C306	Atmos Exploration & Production
C231	Atmos Pipeline & Storage LLC	C312	Atmos Energy Holdings Inc
C232	UCG Storage	C321	Mississippi Energies, Inc.

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05399	Capitalized Telecom Costs
01008	Expense Labor Accrual	05411	Meals & Entertainment
02005	Non-Inventory Supplies	05412	Spousal & Dependent Travel
03003	Capitalized transportation costs	05413	Transportation
03004	Vehicle Expense	05414	Lodging
04130	Bank Service Charge	05415	Membership Fees
04201	Software Maintenance	05417	Club Dues - Deductible
04582	Building Maintenance	05419	Misc Employee Expense
04590	Utilities	05420	Employee Development
04596	Utilities not allocated	05421	Training
05010	Office Supplies	05424	Books & Manuals
05111	Postage/Delivery Services	06111	Contract Labor
05310	Monthly Lines and service	06112	Collection Fees
05316	Telecom Maintenance & Repair	06116	Bill Print Fees
05364	Cellular, radio, pager charges	07120	Environmental & Safety
05373	Call service - Field technicians	07443	Uniforms
05374	Cell svc-field tech supervisors	07444	Uniforms Capitalized
05375	Call service - all others	07499	Misc Employee Welfare Exp
05376	Call service for MDT's, PC's, SCADA & others	07510	Association Dues
05377	Cell phone equipment & accessories	07590	Misc General Expense

CHART OF ACCOUNTS:

Account: (Customer Accounts Expenses) – Income Statement

9040 - Uncollectible accounts - Amounts sufficient to provide for losses from uncollectible utility revenues.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C212 Atmos Energy Marketing LLC
C306 Atmos Exploration & Production

Sub-Accounts enabled to use this account:

09927 Cust Uncol Acct-Write Off

CHART OF ACCOUNTS:

Account: (Customer Accounts Expenses) – Income Statement

9050 - Miscellaneous customer accounts expenses - The cost of labor, materials used and expenses incurred not provided for in other accounts.

Examples:

Labor:

1. General clerical and stenographic work.
2. Miscellaneous labor.

Materials and expenses:

3. Communication service.
4. Miscellaneous office supplies and expenses and stationery and printing other than those specifically provided for in accounts 902 and 903.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05111 Postage/Delivery Services
01008 Expense Labor Accrual	05317 Telephone Directory
02005 Non-Inventory Supplies	05411 Meals & Entertainment
03003 Capitalized transportation costs	05413 Transportation
03004 Vehicle Expense	05414 Lodging
04582 Building Maintenance	06111 Contract Labor
04590 Utilities	07499 Misc Employee Welfare Exp
05010 Office Supplies	07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Customer Accounts Expenses) -- Income Statement

9070 -- Supervision - The cost of labor and expenses incurred in the general direction and supervision of customer service activities, the object of which is to encourage safe, efficient and economical use of the utility's service.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05412	Spousal & Dependent Travel
01008	Expense Labor Accrual	05413	Transportation
04021	Promo Other,Misc	05414	Lodging
04040	Community Rel&Trade Shows	05415	Membership Fees
04044	Advertising	05417	Club Dues - Deductible
04046	Cust Relations & Assist	05419	Misc Employee Expense
05010	Office Supplies	05420	Employee Development
05111	Postage/Delivery Services	05424	Books & Manuals
05312	Long Distance	06111	Contract Labor
05331	WAN/LAN/Internet Service	07499	Misc Employee Welfare Exp
05399	Capitalized Telecom Costs	07590	Misc General Expense
05411	Meals & Entertainment		

CHART OF ACCOUNTS:

Account: (Customer Accounts Expenses) – Income Statement

9080 - Customer assistance expenses - The cost of labor, materials used, and expenses incurred in providing instructions or assistance to customers, the object of which is to promote safe, efficient and economical use of the utility's service.

Examples:

Labor:

1. Direct supervision of department.
2. Processing customer inquiries relating to the proper use of gas equipment, the replacement of such equipment and information related to such equipment.
3. Advice directed to customers as to how they may achieve the most efficient and safest use of gas equipment.
4. Demonstrations, exhibits, lectures, and other programs designed to instruct customers in the safe, economical or efficient use of gas service, and/or oriented toward conservation of energy.
5. Engineering and technical advice to customers, the object of which is to promote safe, efficient and economical use of the utility's service.

Materials and expenses:

6. Supplies and expenses pertaining to demonstrations, exhibits, lectures, and other programs.
7. Loss in value on equipment and appliances used for customer assistance programs.
8. Office supplies and expenses.
9. Transportation, meals, and incidental expenses.

Companies enabled to use this account:

- C010 Atmos Regulated Shared Services
- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05375 Call service - all others
01008 Expense Labor Accrual	05377 Cell phone equipment and accessories
02005 Non-Inventory Supplies	05399 Capitalized Telecom Costs
04021 Promo Other,Misc	05411 Meals & Entertainment
04022 Promo Sales, Misc	05412 Spousal & Dependent Travel
04030 Energy Efficiency - Residential	05413 Transportation
04040 Community Rel&Trade Shows	05414 Lodging
04041 Gas Light Relight Program	05415 Membership Fees
04044 Advertising	05417 Club Dues - Deductible
04046 Cust Relations & Assist	05419 Misc Employee Expense
04094 Efficiency program in MO	05420 Employee Development
04146 Public Relations	05424 Books & Manuals
05010 Office Supplies	05429 Work Environment Training
05111 Postage/Delivery Services	07499 Misc Employee Welfare Exp
05312 Long Distance	07510 Association Dues
05373 Call service - Field technicians	07590 Misc General Expense
05374 Cell svc-field tech supervisors	

CHART OF ACCOUNTS:

Account: (Customer Accounts Expenses) – Income Statement

9090 - Informational and instructional advertising expenses - The cost of labor, materials used and expenses incurred in activities which primarily convey information as to what the utility urges or suggests customers should do in utilizing gas service to protect health and safety, to encourage environmental protection, to utilize their gas equipment safely and economically, or to conserve natural gas.

Examples:

Labor:

1. Direct supervision of informational activities.
2. Preparing informational materials for newspapers, periodicals, billboards, etc., and preparing and conducting informational motion pictures, radio and television programs.
3. Preparing informational booklets, bulletins, etc., used in direct mailings.
4. Preparing informational window and other displays.
5. Employing agencies, selecting media and conducting negotiations in connection with the placement and subject matter of information programs.

Materials and expenses:

6. Use of newspapers, periodicals, billboards, radio, etc., for informational purposes.
7. Postage on direct mailings to customers exclusive of postage related to billings.
8. Printing of informational booklets, dodgers, bulletins, etc.
9. Supplies and expenses in preparing informational materials by the utility.
10. Office supplies and expenses.

Companies enabled to use this account:

- C010 Atmos Regulated Shared Services
- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

- | | |
|-------------------------------------|----------------------------------|
| 01000 Non-project Labor | 05312 Long Distance |
| 01008 Expense Labor Accrual | 05317 Telephone Directory |
| 02005 Non-Inventory Supplies | 05399 Capitalized Telecom Costs |
| 04001 Safety,Newspaper | 05411 Meals & Entertainment |
| 04002 Required By Law, Safety | 05412 Spousal & Dependent Travel |
| 04018 Safety | 05413 Transportation |
| 04021 Promo Other,Misc | 05414 Lodging |
| 04023 GCA Public Notice Publication | 05415 Membership Fees |
| 04040 Community Rel&Trade Shows | 05416 Club Dues - Nondeductible |
| 04044 Advertising | 05417 Club Dues - Deductible |
| 04046 Cust Relations & Assist | 05419 Misc Employee Expense |
| 04120 Newswire/Blast Fax/Mail List | 05420 Employee Development |
| 04212 IT Equipment Maintenance | 05421 Training |
| 04582 Building Maintenance | 06111 Contract Labor |
| 05010 Office Supplies | 07499 Misc Employee Welfare Exp |
| 05111 Postage/Delivery Services | 07590 Misc General Expense |

CHART OF ACCOUNTS:

Account: (Customer Accounts Expenses) – Income Statement

9100 - Miscellaneous customer service and informational expenses - The cost of labor, materials used and expenses incurred in connection with customer service and informational activities which are not includible in other customer information expense accounts.

Examples:

Labor:

1. General clerical and stenographic work not assigned to specific customer service and information programs.
2. Miscellaneous labor.

Materials and expenses:

3. Communication service.
4. Printing, postage and office supplies expenses.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05399 Capitalized Telecom Costs
01008 Expense Labor Accrual	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05412 Spousal & Dependent Travel
04001 Safety,Newspaper	05413 Transportation
04002 Required By Law, Safety	05414 Lodging
04021 Promo Other,Misc	05415 Membership Fees
04040 Community Rel&Trade Shows	05416 Club Dues - Nondeductible
04044 Advertising	05417 Club Dues - Deductible
04046 Cust Relations & Assist	05419 Misc Employee Expense
04146 Public Relations	05420 Employee Development
04590 Utilities	05421 Training
05010 Office Supplies	05424 Books & Manuals
05111 Postage/Delivery Services	06111 Contract Labor
05310 Monthly Lines and service	07499 Misc Employee Welfare Exp
05312 Long Distance	07590 Misc General Expense
05377 Cell phone equip. & accessories	

CHART OF ACCOUNTS:

Account: (Sales Expenses) – Income Statement

9110 – **Supervision** - The cost of labor and expenses incurred in the general direction and supervision of sales activities, except merchandising.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05399	Capitalized Telecom Costs
01008	Expense Labor Accrual	05411	Meals & Entertainment
03003	Capitalized transportation costs	05412	Spousal & Dependent Travel
03004	Vehicle Expense	05413	Transportation
04021	Promo Other,Misc	05414	Lodging
04022	Promo Sales, Misc	05415	Membership Fees
04040	Community Rel&Trade Shows	05416	Club Dues - Nondeductible
04044	Advertising	05417	Club Dues - Deductible
04046	Cust Relations & Assist	05419	Misc Employee Expense
04146	Public Relations	05420	Employee Development
04590	Utilities	05421	Training
05010	Office Supplies	05424	Books & Manuals
05111	Postage/Delivery Services	07499	Misc Employee Welfare Exp
05312	Long Distance	07590	Misc General Expense
05377	Cell phone equip. & accessories		

CHART OF ACCOUNTS:

Account: (Sales Expenses) – Income Statement

9120 - Demonstrating and selling expenses - The cost of labor, materials used and expenses incurred in promotional, demonstrating, and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present and prospective customers.

Examples:

Labor:

1. Demonstrating uses of utility services.
2. Conducting cooking schools, preparing recipes, and related home service activities.
3. Exhibitions, displays, lectures, and other programs designed to promote use of utility services.
4. Experimental and development work in connection with new and improved appliances and equipment, prior to general public acceptance.
5. Solicitation of new customers or of additional business from old customers, including commissions paid employees.
6. Engineering and technical advice to present or prospective customers in connection with promoting or retaining the use of utility services.
7. Special customer canvasses when their primary purpose is the retention of business or the promotion of new business.

Materials and expenses:

8. Supplies and expenses pertaining to demonstration, and experimental and development activities.
9. Booth and temporary space rental.
10. Loss in value on equipment and appliances used for demonstration purposes.
11. Transportation, meals, and incidental expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C212	Atmos Energy Marketing LLC
C060	Atmos Energy-Colorado-Kansas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05373	Call service - Field technicians
01008	Expense Labor Accrual	05374	Cell svc-field tech supervisors
02005	Non-Inventory Supplies	05375	Call service - all others
03003	Capitalized transportation costs	05377	Cell phone equipment and accessories
03004	Vehicle Expense	05399	Capitalized Telecom Costs
04001	Safety,Newspaper	05411	Meals & Entertainment
04017	Promo Sales,Consumer Rel	05412	Spousal & Dependent Travel
04018	Safety	05413	Transportation
04021	Promo Other,Misc	05414	Lodging
04022	Promo Sales, Misc	05415	Membership Fees
04040	Community Rel&Trade Shows	05416	Club Dues - Nondeductible
04044	Advertising	05417	Club Dues - Deductible
04046	Cust Relations & Assist	05418	Settlement
04120	Newswire/Blast Fax/Mail List	05419	Misc Employee Expense
04146	Public Relations	05420	Employee Development
05010	Office Supplies	05421	Training
05111	Postage/Delivery Services	05424	Books & Manuals
05310	Monthly Lines and service	05429	Work Environment Training
05312	Long Distance	06111	Contract Labor
05316	Telecom Maintenance & Repair	07499	Misc Employee Welfare Exp
05317	Telephone Directory	07590	Misc General Expense
05331	WAN/LAN/Internet Service		

CHART OF ACCOUNTS:

Account: (Sales Expenses) – Income Statement

9130 - Advertising expenses - The cost of labor, materials used and expenses incurred in advertising designed to promote or retain the use of utility service, except advertising the sale of merchandise by the utility.

Examples:

Labor:

1. Direct supervision of department.
2. Preparing advertising material for newspapers, periodicals, billboards, etc., and preparing and conducting motion pictures, radio and television programs.
3. Preparing booklets, bulletins, etc., used in direct mail advertising.
4. Preparing window and other displays.
5. Clerical and stenographic work.
6. Investigating advertising agencies and media and conducting negotiations in connection with the placement and subject matter of sales advertising.

Materials and expenses:

7. Advertising in newspapers, periodicals, billboards, radio, etc., for sales promotion purposes, but not including institutional or goodwill advertising includible in account 930.1, General Advertising Expenses.
8. Materials and services given as prizes or otherwise in connection with canning, or cooking contests, bazaars, etc., in order to publicize and promote the use of utility services.
9. Fees and expenses of advertising agencies and commercial artists.
10. Novelties for general distribution.
11. Postage on direct mail advertising.
12. Premiums distributed generally, such as recipe books, etc., when not offered as inducement to purchase appliances.
13. Printing booklets, dodgers, bulletins, etc.
14. Supplies and expenses in preparing advertising material.
15. Office supplies and expenses.

Companies enabled to use this account:

- C010 Atmos Regulated Shared Services
- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex
- C180 Atmos Pipeline - Texas
- C212 Atmos Energy Marketing LLC

Sub-Accounts enabled to use this account:

- | | |
|---------------------------------|----------------------------------|
| 01000 Non-project Labor | 05317 Telephone Directory |
| 01008 Expense Labor Accrual | 05411 Meals & Entertainment |
| 02005 Non-Inventory Supplies | 05412 Spousal & Dependent Travel |
| 04001 Safety,Newspaper | 05413 Transportation |
| 04021 Promo Other,Misc | 05414 Lodging |
| 04022 Promo Sales, Misc | 05415 Membership Fees |
| 04040 Community Rel&Trade Shows | 05417 Club Dues - Deductible |
| 04044 Advertising | 05419 Misc Employee Expense |
| 04046 Cust Relations & Assist | 05420 Employee Development |
| 04146 Public Relations | 05421 Training |
| 05010 Office Supplies | 05424 Books & Manuals |
| 05111 Postage/Delivery Services | 06111 Contract Labor |
| 05310 Monthly Lines and service | 07499 Misc Employee Welfare Exp |
| 05312 Long Distance | 07590 Misc General Expense |

CHART OF ACCOUNTS:

Account: (Sales Expenses) – Income Statement

9160 - Miscellaneous sales expenses - The cost of labor, materials used and expenses incurred in connection with sales activities, except merchandising, which are not includible in other sales expense accounts.

Examples:

Labor:

1. General clerical and stenographic work not assigned to specific functions.
2. Special analysis of customer accounts and other statistical work for sales purposes not a part of the regular customer accounting and billing routine.
3. Miscellaneous labor.

Materials and expenses:

4. Communication service.
5. Printing, postage, and office supplies and expenses applicable to sales activities, except those chargeable to account 913, Advertising Expenses.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C212 Atmos Energy Marketing LLC
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05399	Capitalized Telecom Costs
01008	Expense Labor Accrual	05411	Meals & Entertainment
04021	Promo Other,Misc	05412	Spousal & Dependent Travel
04040	Community Rel&Trade Shows	05413	Transportation
04044	Advertising	05414	Lodging
04046	Cust Relations & Assist	05415	Membership Fees
05010	Office Supplies	05417	Club Dues - Deductible
05111	Postage/Delivery Services	05419	Misc Employee Expense
05373	Call service - Field technicians	05420	Employee Development
05374	Cell svc-field tech supervisors	07443	Uniforms
05375	Call service - all others	07444	Uniforms Capitalized
05377	Cell phone equip & accessories	07499	Misc Employee Welfare Exp
		07590	Misc General Expense

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9200 - Administrative and general salaries - The compensation of officers, executives, and other employees of the utility properly chargeable to utility operations and not chargeable directly to a particular operating function.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C212	Atmos Energy Marketing LLC
C030	Atmos Energy-West Texas	C221	Atmos Power Systems Inc
C050	Atmos Energy-KY/Mid-States	C231	Atmos Pipeline & Storage LLC
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor
01001	Capital Labor
01002	Capital Labor Contra
01008	Expense Labor Accrual
01010	PTO Accrual
01011	Capital Labor Transfer In
01012	Capital Labor Transfer Out
04863	A&G Overhead Clearing

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9210 - Office supplies and expenses - Office supplies and expenses incurred in connection with the general administration of the utility's operations which are assignable to specific administrative or general departments and are not specifically provided for in other accounts.

Examples:

1. Automobile service, including charges through clearing account.
2. Bank messenger and service charges.
3. Books, periodicals, bulletins and subscriptions to newspapers, newsletters, tax services, etc.
4. Building service expenses for customer accounts, sales, and administrative and general purposes.
5. Communication service expenses.
6. Cost of individual items of office equipment used by general departments which are of small value or short life.
7. Membership fees and dues in trade, technical, and professional associations paid by a utility for employees. (Company memberships are includible in account 930.2.)
8. Office supplies and expenses.
9. Payment of court costs, witness fees, and other expenses of legal department.
10. Postage, printing and stationery.
11. Meals, traveling and incidental expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C234	Trans Louisiana Gas Storage
C070	Atmos Energy-Mississippi	C236	Atmos Gathering Company, LLC
C080	Atmos Energy-Mid-Tex	C237	Phoenix Gas Gathering Company
C180	Atmos Pipeline - Texas	C301	Atmos Energy Services LLC
C210	Blueflame Insurance Services, LTD	C303	Trans Louisiana Gas Pipeline
C212	Atmos Energy Marketing LLC	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

04065	Offsite Storage	05331	WAN/LAN/Internet Service	05417	Club Dues - Deductible
04130	Bank Service Charge	05364	Cellular, radio, pager charges	05418	Settlement
04141	Web Site	05373	Call service - Field technicians	05419	Misc Employee Expense
04146	Public Relations	05374	Cell svc-field tech supervisors	05420	Employee Development
04201	Software Maintenance	05375	Call service - all others	05421	Training
04212	IT Equipment Maint.	05376	Call service for MDT's, PC's, etc	05424	Books & Manuals
04301	Equipment Lease	05377	Cell phone equip. & accessories	05425	Regulatory Compliance Training
04582	Building Maintenance	05380	Video Conference	05426	Safety Training
04590	Utilities	05390	Audio Conference	05427	Technical (Job Skills) Training
05010	Office Supplies	05399	Capitalized Telecom Costs	05428	Computer Skills & Sys Training
05111	Postage/Delivery Services	05411	Meals & Entertainment	05429	Work Environment Training
05310	Monthly Lines and service	05412	Spousal & Dependent Travel	07499	Misc Employee Welfare Exp
05312	Long Distance	5413	Transportation	07510	Association Dues
05314	Toll Free Long Distance	05414	Lodging	07590	Misc General Expense
05316	Telecom Maint. & Repair	05415	Membership Fees	07592	Vendor Comp Sales Tax
05323	Measure. & Meter Read	05416	Club Dues - Nondeductible		

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9220 - Administrative expenses transferred - Expenses transferred to general offices or rate divisions.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C212	Atmos Energy Marketing LLC
C030	Atmos Energy-West Texas	C221	Atmos Power Systems Inc
C050	Atmos Energy-KY/Mid-States	C231	Atmos Pipeline & Storage LLC
C060	Atmos Energy-Colorado-Kansas	C239	HNNG JV
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

09341	Admin & General Exp	41101	Billed from Accounting	41115	Billed from Planning & Budget
40001	Billed to West Tex Div	41103	Billed from Cust Serv Center	41116	Billed from Rates
40002	Billed to CO/KS Div	41105	Billed from Gas Control	41117	Billed from Purchasing
40003	Billed to LA Div	41106	Billed from Govt Affairs	41119	Billed from Treasury
40004	Billed to Mid St Div	41107	Billed from HR	41120	Billed from Risk Mgmt
40005	Billed to KY Div	41108	Billed from HR Other	41121	Billed from Mgmt Committee
40007	Billed to Nonutilities	41109	Billed from IT	41122	Billed from Allocations & Other
40008	Billed to Mid-Tex Div	41112	Billed from Investor Relations	41123	Billing for Overhead Capitalized
40009	Billed to MS Div	41113	Billed from Legal	41127	Billed from Utility Mark. Council
40010	Billed to Atmos Pipeline	41114	Billed from Corp Secretary	41133	Billed from Non Call Cust Serv

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9230 - Outside services employed - The fees and expenses of professional consultants and others for general services which are not applicable to a particular operating function or to other accounts and the pay and expenses of persons engaged for a special or temporary administrative or general purpose in circumstances where the person so engaged is not considered as an employee of the utility.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C239	HNNG JV
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C212	Atmos Energy Marketing LLC	C321	Mississippi Energies, Inc.
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons
C231	Atmos Pipeline & Storage LLC		

Sub-Accounts enabled to use this account:

04141	Web Site
04146	Public Relations
05430	Gas Supplies Services
06111	Contract Labor
06112	Collection Fees
06121	Legal

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9240 - Property insurance - The cost of insurance or reserve accruals to protect the utility against losses and damages to owned or leased property used in its utility operations and the cost of labor and related supplies and expenses incurred in property insurance activities. Recoveries from insurance companies or others for property damages shall be credited to the account charged with the cost of the damage.

Examples:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to account 228.1, Accumulated Provision for Property Insurance; for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C237	Phoenix Gas Gathering Company
C080	Atmos Energy-Mid-Tex	C239	HNNG JV
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C210	Blueflame Insurance Services, LTD	C306	Atmos Exploration & Production
C212	Atmos Energy Marketing LLC	C989	Blueflame Insurance
C221	Atmos Power Systems Inc		

Sub-Accounts enabled to use this account:

04069	Blueflame Property Insurance
04070	Insurance
04072	Insurance Capitalized
07115	Insurance Reserve

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9250 - Injuries and damages - The cost of insurance or reserve accruals to protect the utility against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in settlement of injuries and damages claims and the cost of labor and related supplies and expenses incurred in injuries and damages activities. Reimbursements from insurance companies or others for expenses charged will be credited to this account.

Examples:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to account 228.2, Accumulated Provision for Injuries and Damages; for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries, or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Note A.)
8. Cost of safety, accident prevention and similar educational activities.

Companies enabled to use this account:

- C010 Atmos Regulated Shared Services
- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex
- C180 Atmos Pipeline - Texas
- C212 Atmos Energy Marketing LLC

Sub-Accounts enabled to use this account:

- | | |
|-------------------------------|----------------------------------|
| 01000 Non-project Labor | 05418 Settlement |
| 01008 Expense Labor Accrual | 05419 Misc Employee Expense |
| 01201 Benefits Variance | 06111 Contract Labor |
| 01221 Worker's Comp Insurance | 07114 Pub Liab & Prop Damage Ins |
| 01290 Benefit Load Projects | 07115 Insurance Reserve |
| 02005 Non-Inventory Supplies | 07119 Insurance - D&O |
| 04070 Insurance | 07120 Environmental & Safety |
| 05010 Office Supplies | 07499 Misc Employee Welfare Exp |
| 05411 Meals & Entertainment | 07590 Misc General Expense |

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9260 - Employee pensions and benefits - Pensions paid to or on behalf of retired employees or accruals to provide for pensions or payments for the purchase of annuities for this purpose, when the utility has committed itself to a pension plan. Also include expenses incurred in medical, educational, recreational and administrative expenses in connection with employee pensions and benefits.

Examples:

1. Payment of pensions under a non-accrual or non-funded basis.
2. Accruals for or payments to pension funds or to insurance companies for pension purposes.
3. Group and life insurance premiums (credit dividends received).
4. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
5. Payments for accident, sickness, hospital, and death benefits or insurance.
6. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed, when not the result of occupational injuries, or in excess of statutory awards.
7. Expenses in connection with educational and recreational activities for the benefit of employees.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C239	HNNG JV
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C212	Atmos Energy Marketing LLC		

Sub-Accounts enabled to use this account:

01200	Benefits Load	07421	Service Awards
01201	Benefits Variance	07443	Uniforms
01221	Worker's Comp Insurance	07444	Uniforms Capitalized
01239	Employer 401K Expense	07447	Education Assistance Program
01244	Retirement Plan-Other Exp	07450	Capitalized Restricted Stock
01290	Benefit Load Projects	07452	Variable Pay & Mgmt Incentive Plans
04146	Public Relations	07453	Exec Compensation-Other
05010	Office Supplies	07454	VPP & MIP - Capital Credit
05111	Postage/Delivery Services	07456	Restricted Stock -Long Term Incentive Plan - Time Lapse
05411	Meals & Entertainment	07457	Restricted Stock - Management Incentive Plan
05420	Employee Development	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
05421	Training	07486	Rabbi Trust Gain/Loss
05422	Operator Qualifications Training	07487	COLI CSV & Premiums
05425	Regulatory Compliance Training	07488	COLI Loan Interest
05426	Safety Training	07489	NQ Retirement Cost
05427	Technical (Job Skills) Training	07499	Misc Employee Welfare Exp
05428	Computer Skills & Sys. Training	09911	Reimbursements

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9270 - **Franchise requirements** - Payments to municipal or other governmental authorities and the cost of materials, supplies and services furnished to such authorities without reimbursement in compliance with franchise, ordinance, or similar requirements.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline – Texas

Sub-Accounts enabled to use this account:

07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9280 - **Regulatory commission expenses** - All expenses incurred by the utility in connection with formal cases before regulatory commissions or other regulatory bodies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01006 O&M Project Labor and Contra
01008 Expense Labor Accrual
01013 Expense Labor Transfer In
01014 Expense Labor Transfer Out
05111 Postage/Delivery Services
05411 Meals & Entertainment
05413 Transportation
05414 Lodging
05419 Misc Employee Expense
06111 Contract Labor
06121 Legal
07590 Misc General Expense

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9301 - General advertising expenses - The cost of labor, materials used, and expenses incurred in advertising and related activities, the cost of which by their content and purpose are not provided for elsewhere.

Examples:

Labor:

1. Supervision.
2. Preparing advertising material for newspapers, periodicals, billboards, etc., and preparing or conducting motion pictures, radio and television programs.
3. Preparing booklets, bulletins, etc., used in direct mail advertising.
4. Preparing window and other displays.
5. Clerical and stenographic work.
6. Investigating and employing advertising agencies, selecting media and conducting negotiations in connection with the placement and subject matter of advertising.

Materials and expenses:

7. Advertising in newspapers, periodicals, billboards, radio, etc.
8. Advertising matter such as posters, bulletins, booklets and related items.
9. Fees and expenses of advertising agencies and commercial artists.
10. Postage and direct mail advertising.
11. Printing of booklets, dodgers, bulletins, etc.
12. Supplies and expenses in preparing advertising materials.
13. Office supplies and expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C212	Atmos Energy Marketing LLC
C050	Atmos Energy-KY/Mid-States	C221	Atmos Power Systems Inc
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

04001	Safety,Newspaper
04021	Promo Other,Misc
04023	GCA Public Notice Publication
04040	Community Rel&Trade Shows
04044	Advertising
04046	Cust Relations & Assist
05111	Postage/Delivery Services
07590	Misc General Expense

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9302 - Miscellaneous general expenses - The cost of labor and expenses incurred in connection with the general management of the utility not provided for elsewhere.

Examples:

Labor:

1. Miscellaneous labor not elsewhere provided for:

Expenses:

2. Industry Association dues for company memberships.
3. Contributions for conventions and meetings of the industry.
4. Research, development, and demonstration expenses not charged to other operation and maintenance expense accounts on a functional basis.
5. Communication service not chargeable to other accounts.
6. Trustee, registrar, and transfer agent fees and expenses.
7. Stockholders meeting expenses.
8. Dividend and other financial notices.
9. Printing and mailing dividend checks.
10. Directors' fees and expenses.
11. Publishing and distributing annual reports to stockholders.
12. Public notices of financial, operating, and other data required by regulatory statutes, not including, however, notices required in connection with security issues or acquisitions of property.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C212	Atmos Energy Marketing LLC
C050	Atmos Energy-KY/Mid-States	C221	Atmos Power Systems Inc
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

02005	Non-Inventory Supplies	04140	Analyst Activities	05413	Transportation
03003	Capitalized transportation costs	04141	Web Site	05414	Lodging
03004	Vehicle Expense	04145	Printing/Slides/Graphics	05415	Membership Fees
04111	Director's Fees	04146	Public Relations	05416	Club Dues - Nondeductible
04112	Board Meeting Expenses	04201	Software Maintenance	05417	Club Dues - Deductible
04113	Directors Retirement Exps	04582	Building Maintenance	05419	Misc Employee Expense
04120	Newswire/Blast Fax/Mail List	04596	Utilities not allocated	05420	Employee Development
04121	Inv Relations/Bnkg Inst	05010	Office Supplies	05421	Training
04122	Annual Rep Design, Print & Dist.	05111	Postage/Delivery Services	05424	Books & Manuals
04124	Fin Notice & Qtrly Rpt	05310	Monthly Lines & service	05425	Regulatory Compliance Training
04125	Proxy Solicitation Exp	05312	Long Distance	05427	Technical (Job Skills) Training
04126	Transfer Agent Administration	05316	Telecom Maint. & Repair	06111	Contract Labor
04127	Tr & Reg of Bonds/Debt Fee	05377	Cell phone equip & access	07499	Misc Employee Welfare Exp
04129	NYSE Fees & Exps	05399	Capitalized Telecom Costs	07510	Association Dues
04130	Bank Service Charge	05411	Meals & Entertainment	07590	Misc General Expense
04135	Reimbursement of Fraud Payments	05412	Spousal & Dependent Travel		

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9310 – Rents - Rents properly includible in utility operating expenses for the property of others used, occupied, or operated in connection with the customer accounts, customer service and informational, sales, and general and administrative functions of the utility.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C212 Atmos Energy Marketing LLC
 C303 Trans Louisiana Gas Pipeline
 C981 Atmos Energy Corporation Cons

Sub-Accounts enabled to use this account:

04580 Building Lease/Rents Capitalized
 04581 Building Lease/Rents

CHART OF ACCOUNTS:

Account: (Administrative and General Expenses) – Income Statement

9320 - Maintenance of general plant - The cost assignable to customer accounts, sales and administrative and general functions of labor, materials used and expenses incurred in the maintenance of property.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C070 Atmos Energy-Mississippi
C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C212 Atmos Energy Marketing
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05111 Postage/Delivery Services
01008 Expense Labor Accrual	05316 Telecom Maintenance & Repair
02005 Non-Inventory Supplies	05411 Meals & Entertainment
03003 Capitalized transportation costs	05413 Transportation
03004 Vehicle Expense	05417 Club Dues - Deductible
04201 Software Maintenance	06111 Contract Labor
04212 IT Equipment Maintenance	07443 Uniforms
04582 Building Maintenance	07444 Uniforms Capitalized
04590 Utilities	07499 Misc Employee Welfare Exp
05010 Office Supplies	

Company Listings – Description of Company Names

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C210 Blueflame Insurance Services, LTD
C212 Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)
C221 Atmos Power Systems Inc (Formerly Atmos Leasing)
C231 Atmos Pipeline & Storage LLC (Formerly Atmos Storage)
C232 UCG Storage
C233 WKG Storage
C234 Trans Louisiana Gas Storage
C236 Atmos Gathering Company, LLC
C237 Phoenix Gas Gathering Company
C239 HNNG JV
C301 Atmos Energy Services LLC (Previous Inc)
C302 Egasco
C303 Trans Louisiana Gas Pipeline (Formerly Trans Louisiana Industrial Gas)
C306 Atmos Exploration & Production (Formerly WKGR)
C308 Enermart Energy Services (Formerly Enermart Trust)
C312 Atmos Energy Holdings Inc (Formerly Atmos Propane Inc)
C321 Mississippi Energies, Inc.

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Company Cost Centers – Description of Company Cost Centers

C010Atmos Regulated Shared Services – Cost Centers

Cost Center	Description
1001 SS Dallas Chairman & CEO	Costs associated with the Chairman, President and CEO
1101 SS Dallas Chief Financial Officer	Costs associated with the CFO
1105 SS Dallas Audit	Costs associated with Internal Audit services provided by KPMG
1106 SS Dallas Treasurer	Costs associated with the VP, Treasurer who manages Treasury, Procurement and Risk Management. The Treasurer supports the overall financing needs of the Company for both O&M and capital projects.
1107 SS Dallas Treasury	Costs associated with treasury operations
1108 SS Dallas Risk Management	Costs associated with insurance and risk management
1109 SS Dallas Payment Applications	Costs associated with the application of customer payments
1110 SS Dallas Procurement	Costs with associated with purchasing and mail room activities
1111 SS Dallas Purchasing	Costs associated with procurement activities
1112 SS Dallas Mail & Supply	Costs associated with mail services at the Dallas corporate office
1114 SS Dallas Vice Pres & Controller	Costs associated with the VP, Controller
1115 SS Dallas Billing Services	Costs associated with maintaining and operating the Company's billing system. Formerly provided services to only Mid-Tex and now provides similar services to Atmos' other divisions. These services include billing verification, performing functions initiated from the contact centers through customer requests, return mail processing, bill adjustments and other customer maintenance requirements in the Customer Information System.
1116 SS Dallas Taxation	Costs associated with management of Income Tax and Property & Sales Tax departments
1117 SS Dallas Acctg Services	Costs associated with management of General Accounting, Accounts Payable, Plant Accounting and Payroll departments
1118 SS Dallas Supply Chain	Costs associated with inventory management
1119 SS Dallas General Accounting	Costs associated with maintaining the general books and records of the Company
1120 SS Dallas Accounts Payable	Costs associated with the processing and payment of the Company's bills
1121 SS Dallas Plant Accounting	Costs associated with the recordkeeping for the Company's fixed assets
1123 SS Dallas Gas Accounting	Costs associated with the management of Gas Purchase Accounting, Revenue Accounting and Rate Administration departments
1125 SS Dallas Financial Reporting	Costs associated with the preparation and distribution of both internal and external reporting
1126 SS Dallas Payroll	Costs associated with paying the Company's employees
1128 SS Dallas Property & Sales Tax	Costs associated with the management and handling of the company's property and sales tax activities
1129 SS Dallas Income Tax	Costs associated with the processing of the Company's income taxes
1130 SS Dallas Business Planning and Analysis	Costs associated with the planning and budgeting activities of the Company

C010Atmos Regulated Shared Services – Cost Centers – continued

Cost Center	Description
1132 SS Dallas Investor Relations	<p>Performs a number of significant activities directly related to attracting capital investment and maintaining important relationships with the investing community.</p> <p>Such activities include, but are not limited to:</p> <ol style="list-style-type: none"> 1.) Accompanying executive management at all discussions with the investing public and financial press to maintain compliance with SEC Regulation FD, applicable to all publicly trade companies. 2.) Initiating, building and maintaining relationships with the financial analyst community and individual investors, as well as serving as the first point of contact between the Company and institutional and individual investors. 3.) Preparing and presenting financial presentations throughout the year as needed and overseeing the issuance of financial press releases at least four times per year to report and explain the financial performance of the Company. 4.) Keeping executive management apprised of investor opinions and concerns. 5.) Reviewing research reports submitted by analysts and providing accurate feedback to foster reporting accuracy. 6.) Maintaining knowledge of other companies that are considered to be Atmos Energy's peers. 7.) Providing management and the Company's Board of Directors with information regarding developments in the financial markets and perceptions of investors that may have use in formulating the Company's long and short-term practices and policies. 8.) Serving on the Company's 7-member Financial Information Committee to review all SEC filings to ensure appropriate and accurate disclosures are made. 9.) Providing input and guidance on the design and production of the annual report to shareholders. 10.) Overseeing the Stock Transfer Agent's administration of the Company's Direct Stock Purchase Plan and Dividend Reinvestment Plan, as well as ongoing plan redesign to ensure best practices. <p>Providing investors with reliable, comprehensive information about the Company is a critical step in attracting equity investment capital. This information may be especially important in attracting non-institutional equity investors who do not have access to the range of analysts' reports, and attracting such investment has both near-term and longer-term direct benefits to the Company. The near-term benefits result from rising equity prices, which immediately translate to lower cost common equity, and ultimately ratemaking benefits through lower rates. For example, increased investment and higher equity prices lowers the yield calculation, as shown in the common Discounted Cash Flow formulation of the cost of capital. In a similar vein, the longer-term benefits derive from providing lower cost equity to maintain and expand the utility system.</p>
1133 SS Dallas Communications	Costs associated with internal and external corporate communications including the annual report to shareholders
1134 SS Dallas IT	Costs associated with the VP, CIO who manages all IT functions
1135 SS Dallas IT Application Support	Costs associated with the maintenance and support of the Company's information systems (software)
1137 SS Dallas IT Operations	Costs associated with the maintenance and support of the Company's data center. Purpose is to provide operational services including the network operations center, data center operations, helpdesk, desktop support and security administration. The cost center supports hardware maintenance and software maintenance (for infrastructure items).

C010 Atmos Regulated Shared Services – Cost Centers – continued

Cost Center	Description
1139 SS Dallas IT Telecommunications	Costs associated with the negotiation and management of Telcom contracts and services including data and voice networks, long distance, maintenance of phone switches, cell phones, and management of radio licenses. This cost center was created to provide greater visibility into the costs of telecommunication services. This cost center tracks activities related to the management of office phones and mobile phones as well as fees to service providers such as AT&T. These activities were previously performed in each departments individual cost centers.
1141 SS Dallas Gas Purchase Accounting	Costs associated with the accounting for the utility's gas purchases
1142 SS Dallas Rates	Costs associated with the oversight and preparation of rate filings/activities throughout the Company
1144 SS Dallas Rate Administration	Costs associated with filing PGA, tariffs and recovering gas costs
1145 SS Dallas Revenue Accounting	Costs associated with the accounting for the utility's revenues
1146 SS Dallas IT Enterprise Solutions	Project management office for IT projects. To develop and deploy new software technical solutions to the Company. Costs in this center include internal and contractor labor, business systems projects, planning and overseeing development of IT projects and hardware and software.
1148 SS Dallas Revenue System Support	Costs associated with maintenance and operation of the customer billing System. Ensures billing accuracy, controls changes to billing tables and balances the overall billing systems. On a daily basis a sample of bills is retrieved and manually verified to ensure bill accuracy. Any change to the billing parameters or system rules is performed in this area. Also, daily control reports are reviewed and any out of balance condition is resolved. This area also determines the severity of system issues and routes the issue to the correct area for a program fix, table change or to help a user to understand the system.
1150 SS Dallas Strategic Planning	Costs associated with the VP, Strategic Planning who manages Business Planning & Analysis and Rates
1153 SS Dallas Distribution Acctg	Costs associated with gas accounting for the Mid-Tex Division
1154 SS Dallas Rates & Regulatory	Costs associated with rate case and regulatory work. Purpose is to manage the Company's rate strategy for regulated rates as well as the rate and regulatory activity for Atmos' twelve state operating area. The primary activity is the establishment of base rates through rate cases or formula ratemaking mechanisms. The department currently has approximately twenty-eight base rate case filings or formula mechanisms to manage in order to effect rate changes in its various jurisdictions as well as numerous monthly, quarterly and annual reports to meet reporting requirements.
1155 SS Dallas Texas Gas Pipeline Acctg	Costs associated with accounting for the Texas Gas Pipeline System
1158 SS CCC IT Support	Costs associated with supporting the IT activities in the Customer Contact Centers. Supports both the Amarillo and Waco customer contact centers, providing telephone and IT support for our contact centers. Costs in this center include labor and related expenses, hardware maintenance and software maintenance for call center equipment and software, and telephone access charges (not long distance).
1159 SS Dallas Director Technical Training	Costs associated with the planning, development and management of the company's technical training activities. Provides oversight of technical training for the regulated divisions of the Company. Costs in this center include labor and related expenses plus the technical training materials given to students. The new Technical Training Organization provides safety training including the recent DOT mandated Operator Qualification training to all of the utility employees for Atmos Energy. The technical training from all Atmos utility divisions, including Mid-Tex, is now managed from the Shared Services organization.
1161 SS Dallas Benefits & Payroll Acctg	Costs associated with management of payroll and benefits departments
1165 SS Dallas IT Production Services & Support	Costs associated with providing direction for the production and support of all enterprise systems including supporting apps like Advantage and the Oracle Financial / HR system. This cost center was created to provide greater visibility into the costs of supporting existing computer applications. This cost center tracks activities related to management and quality assurance.

C010 Atmos Regulated Shared Services – Cost Centers – continued

Cost Center	Description
1166 SS Dallas IT Systems Engineering	Costs associated with System Engineering support of the IT infrastructure (servers, disk storage, operating systems, databases) used by various applications and systems used by employees across the enterprise. This cost center was created to provide visibility into the costs of engineering and support of the technical infrastructure, including the design and maintenance of the data center, servers and data network.
1167 SS Dallas IT Enterprise Architecture	Costs associated with defining an overall technical architecture and technology standards for the Company's IT structure. This cost center was created to provide visibility into the costs of the Enterprise Architecture function. This cost center tracks activities related to overall design of major technologies in order to develop business solutions in a manner that is more secure and reliable.
1168 SS Dallas IT Strategy & Planning	Costs associated with working with other non-IT groups across the enterprise to determine where IT should focus its resources, and determining how IT can better serve the enterprise. Created to provide visibility into costs of the IT planning function. Tracks activities related to work with various business units to prioritize IT investments and govern IT spending.
1171 SS Dallas Regulatory Accounting	Costs associated with regulatory accounting work on rate cases, special studies and other Commission requests. This cost center was created to clearly identify personnel who devote their time to working on the regulatory accounting side of the business on rate cases, special studies, and other commission requests such as documenting the company's cost allocation methodologies.
1200 SS Customer Revenue Collections	Costs associated with the management and collection of past due customer accounts
1201 SS Dallas President & COO	Costs associated with the SVP, Utility Operations
1203 SS Amarillo Customer Support Center	Costs associated with the operations of the Customer Support Center
1209 SS Dallas Safety & Compliance	Costs associated with the VP, Security & Compliance
1210 SS Waco Customer Support Center	Costs associated with the operations of the Customer Support Center
1212 SS CSC-Customer Contact Management	Costs associated with both the Waco and Amarillo Customer Support Centers that are not specifically assigned to either support center.
1215 SS Dispatch Operations	Service Orders to Service techs for emergency calls and same day service. To alert first responders of emergency situations and to communicate service order information to the approximately 750 service technicians throughout the regulated divisions. Costs in this center include the labor and related expenses to staff the dispatch function twenty-four hours a day as well as building maintenance and telecom costs.
1225 SS Dallas Regulated Operations	Costs of management for coordination of enterprise-wide utility operations projects
1226 SS Dallas Customer Service	Costs of management and administration of customer service organization (revenue management, customer contact and program development). Includes overall CSO management and administration, Regulated Operations initiatives and CSO human resources. CSO management and CSO human resources provide support to the contact centers as well as other CSO departments.
1227 SS Dallas Customer Program Management	Costs of managing ongoing customer service measurement, quality assurance, continuous improvements and resolution of escalated customer complaints. Purpose is the continuous improvement function within customer service. The group monitors customer satisfaction including the ongoing customer survey to identify opportunities for improvement. The Customer Program Management group also performs user acceptance testing on changes to customer systems to help ensure functional requirements are met.
1228 SS Dallas Customer Revenue Management	Costs associated with managing customer revenue functions of Payment Applications, Billing, Billing Systems and Collections. This cost center is for the Director of Revenue Management and the Energy Assistance Program Specialist. The director is responsible for the centers of Payment Applications (1109), Billing Services (1115), Revenue System Support (1148) and Collections (1200). These centers provide day-to-day support and transaction processing for customers in all states served by Atmos. Also, the coordination in all 12 states of Atmos' energy assistance programs is overseen in this area.
1350 SS Dallas Management Committee	Costs associated with the SVP, Non-Utility Operations

C010 Atmos Regulated Shared Services – Cost Centers – continued

Cost Center	Description
1401 SS Dallas Employment & Employee Relations	Costs associated with recruiting, union negotiations, and maintenance of HR employee data base. Purpose is to develop, implement and administer employment related activities for the enterprise including: employee relations, labor relations, human resource management systems, corporate compliance, AA/EEO and all other components of employment. Costs charged to this cost center include labor and related expenses, software maintenance, professional association dues, contract labor, legal fees and professional reference books. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
1402 SS Dallas Executive Compensation	Costs associated with the compensation committee of the Board of Directors. Costs incurred for executive compensation work for the Human Resources Committee of the Atmos Energy Board of Directors. Also included are costs related to corporate officer annual physical exams paid by the Company. These costs are a necessary component of providing human resource services to the corporate officers that are necessary for the provision of safe and reliable service.
1403 SS Dallas Human Resources - Vice Pres	Costs associated with the VP, Human Resources
1405 SS Dallas Compensation & Benefits	Costs associated with the management of the Company's compensation and benefit plans. The purpose is to ensure Atmos provides its employees the most cost effective pay and benefit plans that are 1) competitive within the utility sector and general industry overall, and 2) consistently applied to all nonunion employees regardless of where they work, unless the union has bargained for these benefits. Specifically, this cost center is accountable for: Group Medical Plan and Retiree Medical Plan; Group Dental Plan; Employee Assistance Plan; Group Life Insurance Plan; Optional Life Insurance Coverage (Group Variable Universal Life, Dependent Spouse and Child(ren)); Flexible Benefits Plan; Business Travel & Accident Insurance; Service Awards Program; Two Defined Contribution Plans (DC); Two Defined Benefit Plans (DB); The Master Trust (holds assets of the two DB plans); Taxable and Tax Exempt VEBA Trusts; Pension Payments to 1,500 retirees; Collection of Retiree Medical Contributions; Workers' Compensation; Group Long-Term Disability Plan; Short-Term Disability; Family Medical Leave; and Compensation Administration (Executive and Non-Executive). Costs specifically charged to this cost center are: Compensation and Benefits Costs for employees assigned to this cost center; Service Awards Program for Shared Services; Compensation Consulting Costs and Compensation Surveys; Training Costs for assigned employees; and Business Travel and Accident Insurance Policy for all of Atmos. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
1407 SS Dallas Facilities	Costs associated with the management of the Company's facilities (offices)
1408 SS Dallas Employee Development	Costs associated with designing, developing and implementing training and development opportunities for all employees in areas of customer service, leadership, culture shaping and communication. All training and development costs including those that go into the development and delivery of training programs or participant manuals go into this cost center. This cost center also provides training and development support to both customer support centers and all divisions.
1411 SS Emp Dev Administration	Costs associated with training administration services (scheduling, enrollment, record keeping and training delivery)
1412 SS Emp Dev Instructional Design	Costs associated with employee development, including training and development design
1414 SS Tech Training Delivery	Costs associated with technical training delivery
1415 SS Tech Training Prog & Curriculum	Costs associated with the technical training curriculum and program development

C010Atmos Regulated Shared Services – Cost Centers – continued

Cost Center	Description
1420 SS Dallas EAPC	Costs associated with the Shared Services Employee Activities Planning Committee (EAPC). This committee organizes various Dallas employee-related team building activities throughout the year, including the Company's Lincoln Center United Way campaign. This includes meals incurred by the EAPC as well as office supplies and materials. This does not include employee compensation for their work on the EAPC. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
1463 SS HR Benefit Variance	Used to accumulate the differences between the actual cost of employee benefits and the budgeted benefits rate
1501 SS Dallas Legal	Costs associated with the VP, General Counsel
1502 SS Dallas Corporate Secretary	Costs associated with the Corporate Secretary and the Board of Directors. Costs such as Director's fees, board meeting expenses, proxy solicitation expenses and NYSE fees are recorded in this cost center.
1503 SS Dallas Governmental Affairs	Costs associated with governmental relations
1504 SS Dallas Central Records	Costs associated with the storage and maintenance of Company records
1505 SS Dallas Gas Contract Admin	Costs associated with maintaining and administrating the Company's gas contracts
1507 SS Dallas Texas Lobbying	Costs associated with lobbying activities in Texas - all costs are booked below the line
1821 SS Gas Supply Executive	Costs associated with the VP, Gas Supply
1822 SS Dallas-Regional Gas Supply	Costs associated with the management of the Regional Supply department
1823 SS Dallas Gas Contract Admin	Costs associated with maintaining and administrating the company's gas contracts
1825 SS Franklin-Gas Control & Storage	Costs associated with the manager of Gas control for all areas excluding Mid-Tex
1826 SS New Orleans Gas Supply & Services	Costs associated with the director of all the Gas supply, planning & hedging departments excluding Mid-Tex.
1827 SS Regional Supply Planning	Costs associated with the management of the Regional Supply Planning department except for Mid-Tex
1828 SS Jackson-West Region Gas Supply & Services	Costs associated with the management of the Jackson Gas Supply and Services department
1829 SS Franklin-East Region Gas Supply & Services	Costs associated with the management of the Franklin Gas Supply and Services department. Region includes KY/Mid-States
1831 SS Dallas Gas Supply	Costs associated with the management of the Gas Supply department
1832 SS Dallas-Supply Planning	Costs associated with the management of the Gas Supply Planning department
1833 SS New Orleans-Hedging Administration	Costs associated with the management of the New Orleans Hedging Administration for all regions except Mid-Tex. The timing of the fixed physical purchases, and support for fixed purchase plans are services provided by this cost center.
1835 SS Franklin Gas Control	Costs associated with operating the gas control system in Franklin Tennessee for all areas except Mid-Tex
1836 SS TBS-System Support	Software platform organization utilized to capture gas supply transactions including purchases and transportation activities. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1836 is the overall management of the TBS group. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
1837 SS TBS-Application Support	User interface support including training for the TBS system. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1837 is the application support group that works with end users and is also responsible for loading contract change data into the application. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.

C010 Atmos Regulated Shared Services – Cost Centers – continued

Cost Center	Description
1838 SS TBS-Technical Support	Provide technical support for the TBS suite. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1838 is the Technical Support group which is responsible for polling all of the electronic meters as well as providing programming support to the TBS application. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
1839 SS TBS-Transportation & Scheduling	Provide transportation, nomination & scheduling services to the divisions using TBS. to provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1839 is the Scheduling Group for the Atmos Utility Divisions. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
1901 SS Dallas Employee Relocation Exp	Used to accumulate costs associated with the relocation of employees to Shared Services. Charges include transportation of household goods, closing costs, incidentals, etc.
1903 SS Dallas Controllor – Misc.	Used to accumulate costs which do not specifically relate to another SS Cost Center
1904 SS Dallas Performance Plan	Costs of the Management Incentive Plan ("MIP") and Variable Payment Plan ("VPP") for individuals in Shared Service Cost Centers. The two plans are intended to provide the Company a means by which it can engender and sustain a sense of personal commitment on the part of its employees (through the VPP) and its executives and senior managers (through the MIP) in the continued growth, development, and financial success of the Company and encourage them to remain with and devote their best efforts to the business of the Company, thereby advancing the interests of the Company and its shareholders. Accordingly, the Company may award to employees, executives and senior managers the respective annual incentive compensation.
1905 SS Outside Director Retirement	Cost Accrued retirement costs for the non-employee members of the Board of Directors. Cost associated with the annual grant of share units to non-employee directors for their service on the Board of Directors. Like all publicly held corporations, Atmos has a board of directors, and the activities of the board benefit the Company and its customers as a whole. These directors require compensation. Part of the compensation package includes annual grants of shares of the Company's stock. The expense recorded in this cost center is not invoiced from a third-party. Rather, it is calculated in accordance with the provisions of Statement of Financial Accounting Standard No. 123(R), Accounting for Stock-Based Compensation. Essentially, this standard requires shared-based compensation to be recognized over the requisite service period. The amount of the compensation cost recorded in this cost center is based upon the number of shares granted and the grant date fair value of the stock award.

C010 Atmos Regulated Shared Services – Cost Centers – continued

Cost Center	Description
1908 SS Dallas SEBP	Atmos Energy Corporation has implemented and maintained over the past many years a supplemental executive retirement plan (“SERP”) as an integral part of its executive compensation program. The SERP plan has been instrumental in helping the Company to attract, motivate, and retain a high quality senior management team responsible for the leadership of the Atmos organization. To capture the cost associated with the Supplemental Executive Benefit Plan (SEBP). Additionally, a small portion relates to Atmos Energy’s Company-Owned Life Insurance (COLI) policies. The SEBP represents a supplemental defined benefit plan for Shared Services officers, and the cost is actuarially determined by an independent third-party actuary in accordance with SFAS 87. The COLI policies were executed on certain executives (now retired) in prior years and are being phased out. Currently, no new policies are being executed. Finally, this cost center is used to record the independent actuary’s cost to perform the annual SFAS 87 and SFAS 106 calculations required for Atmos Energy’s SEC filings. This includes third-party costs associated with the administration of the SEBP (Haynes Boone, State Street, Towers Perrin, LCG Associates). These costs are part of the overall executive compensation plan and are not incentive compensation. These costs are necessarily incurred to hire and retain qualified executive management. The Company regularly hires outside consultants to ensure that the entirety of executive compensation including SEBP is competitive in the utility industry.
1910 SS Dallas Overhead Capitalized	Represents the portion of Shared Services that is capitalized through the overhead pool throughout the year. Capitalization rates are based on estimated support of capital activities by each cost center.
1913 SS Dallas Fleet Management	Costs associated with managing Atmos’ vehicle fleet
1915 SS Dallas Insurance	Used for booking property insurance costs related to Shared Services.
1954 SS Dallas Diversity Council	Costs associated with the diversity council which recommends and develops programs relative to the company’s diversity activities

C020 Atmos Energy-Louisiana – Cost Centers

Cost Center	Description	Activities
2401 LA Div Administration	Costs associated with business unit President and executive assistant.	<ul style="list-style-type: none"> -Develop and maintain business relationships with key governmental, regulatory and community offices -Responsible for short and long term strategic plans -Lead the business unit in maintaining safe and reliable natural gas service
2402 LA Div Information Technology	Costs associated with the maintenance and support of the business unit's information systems	<ul style="list-style-type: none"> -PC Rollout -PC Support -Meter reading technology support -Network support -Mobile phone provisioning and support -Field dispatch system support -File and print server support -GIS system support -AMI technology support
2403 LA Div Human Resources	Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.	<ul style="list-style-type: none"> -Employee training and development -Address employee benefit concerns -Hiring of personnel -Address payroll matters
2404 LA Div Rates & Regulatory Affairs	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.	<ul style="list-style-type: none"> -Develop and maintain strong business relationships with key regulatory personnel -Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return -Manage the preparation, training, and presentation of written and/or oral expert testimony -Ensure compliance with all Commission orders and regulations -Coordinate Customer Advisory Boards
2405 LA Div Tech Services	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules	<ul style="list-style-type: none"> -Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels -Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets -Set local performance measures for key suppliers and develop cost savings initiatives -Ensure warehouse cycle counts are completed accurately and on schedule -Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules. - Coordinate and obtain Right-of-Way when necessary - Work with Finance to budget, project and manage capital spending

C020 Atmos Energy-Louisiana – Cost Centers - continued

<p>2406 LA Div Engineering Services</p> <p>2467 LA Div Drafting</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions</p>	<ul style="list-style-type: none"> -Design and verification of construction of plant assets. -Create and maintain maps of Company's physical plant assets -Support local operations by providing updated maps and responding to requests about our distribution facilities. -Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
<p>2406 LA Div Engineering Services</p> <p>2467 LA Div Drafting</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions</p>	<ul style="list-style-type: none"> -Design and verification of construction of plant assets. -Create and maintain maps of Company's physical plant assets -Support local operations by providing updated maps and responding to requests about our distribution facilities. -Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
<p>2407 LA Div Finance</p>	<p>Costs associated with the organization and coordination of all financial activities at the business unit level.</p>	<ul style="list-style-type: none"> -Prepare annual budget -Financial Reporting -Analysis of O&M and Capital expenditures -Revenue / Billing Analysis -Collections -Administer and act as liaison with Dallas Accounting for various financial systems -Monitor and reconcile Main Extension Contracts
<p>2408 LA Div Marketing</p> <p>2532 LA Div Western Sales</p> <p>4032 LA Div Eastern Sales</p>	<p>Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers</p>	<ul style="list-style-type: none"> -Develop programs and promotions promoting load building and energy conservation -Participate in studies and procure data necessary for monitoring market results -Oversee all sales and marketing functions in all business unit locations -Maintain and build relationships with key customers and decision makers
<p>2409 LA Div Measurement</p>	<p>Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level</p>	<ul style="list-style-type: none"> -Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) -Oversee outside contractor bidding process as well as the awarding of those contracts -Work with Operations regarding budgets on pipe projects to ensure cost savings
<p>2412 LA Div Corrosion Control</p> <p>2415 LA Div Compliance</p>	<p>Costs associated with the administration of company wide compliance services, standards, and corrosion activities</p>	<ul style="list-style-type: none"> -Review state and federal rules for business unit -Work with state regulatory agencies in audits -Monitor the Operator Qualification program -Liaison between regulatory personnel and field operations -Monitor all measurement work for business unit -Data input of meter tests in business unit -Oversight of corrosion compliance activities

C020 Atmos Energy-Louisiana – Cost Centers - continued

<p>2418 LA Div Safety :Tech Services</p>	<p>Costs associated with the implementation and administration of the business unit's safety and health programs.</p>	<ul style="list-style-type: none"> -Coordinate and implement the Occupation Safety and Health Programs of the Enterprise -Conduct field safety audits for the Company as well as contractor personnel -Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
<p>2421 LA Div Relocation Expense</p>	<p>Costs associated with the relocation of employees within the business unit.</p>	<ul style="list-style-type: none"> -Capture expenses related to employee relocations per the company's relocation policy.
<p>2433 LA Div Public Affairs 2541 LA-Metairie-E Region Public Affairs 2542 LA-Monroe-W Region Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.</p>	<ul style="list-style-type: none"> -Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers -Facilitate the city franchise renewal process -Coordinate customer advisory boards -Provide operation support (i.e. media relations at emergency site) -Prepare customer communication materials and media releases -Develop message content and design for customer bill inserts -Coordinate local advertising
<p>2444 LA Div Pipeline Integrity Management</p>	<p>Costs associated with pipeline integrity.</p>	<ul style="list-style-type: none"> -Direct assessment of transmission line High Consequence Areas -Administer pipeline integrity management program
<p>2463 LA Div HR Benefit Variance</p>	<p>Costs associated with the variance that occurs between budgeted employee benefits and actual costs</p>	<ul style="list-style-type: none"> -Capture the variance between budgeted employee benefits and actual costs.
<p>2435 LA Div Pineville Service/C&M</p>	<p>Costs associated with operations, construction, and service</p>	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Meter / Regulator testing -Line Locates
<p>2450 LA Div Lafayette Operations</p>	<p>Costs associated with operations and management in the Lafayette, LA area and surrounding communities.</p>	<ul style="list-style-type: none"> -General administration responsibilities -Collections -Overall management of Lafayette, LA Operations
<p>2451 LA Div Lafayette C&M</p>	<p>Costs associated with operations, and construction</p>	<ul style="list-style-type: none"> -Compliance -New Construction Work -Other Construction Work -General maintenance. -Line Locates -Meter / Regulator testing -General administration responsibilities
<p>2453 LA Div Lafayette Service</p>	<p>Costs associated with operations and service</p>	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -General administration responsibilities

C020 Atmos Energy-Louisiana – Cost Centers - continued

2454 LA Div Natchitoches Operations	No longer used	No longer used
2455 LA Div Natchitoches Services/C&M	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -New Construction Work -Other Construction Work -General maintenance -Line Locates -General administration responsibilities
2470 LA Div Metro East Operations	Costs associated with operations and management in the Metro East area of the Eastern Region of Louisiana	-General administration responsibilities -Collections -Overall management of St Bernard and East Jeff Service areas
2472 LA Div St Tammany C&M	Costs associated with operations, construction, and service	-New Construction Work -Other Construction Work -General maintenance. -Line Locates -General administration responsibilities
2473 LA Div St Tammany Services	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -General administration responsibilities
2474 LA Div Tangipahoa Services/C&M	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -New Construction Work -Other Construction Work -Line Locates -General maintenance. -General administration responsibilities
2475 LA Div Ascension Service/C&M	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -New Construction Work -Other Construction Work -Line Locates -General maintenance. -General administration responsibilities
2515 LA Div Monroe Compliance	Costs associated with the administration of company wide compliance services, standards, and corrosion activities for the Monroe and Natchitoches areas	-Monitor all measurement work for Monroe and Natchitoches areas -Data input of meter tests in business unit -Oversight of corrosion compliance activities -Compliance -Meter / Regulator testing

C020 Atmos Energy-Louisiana -- Cost Centers -- continued

<p>2516 LA Div Western Region Administration</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Louisiana's Western Region.</p>	<ul style="list-style-type: none"> -Develop and maintain business relationships with key governmental, regulatory and community offices -Monitor federal, state, and local regulations pertaining to all functional areas in order to ensure compliance -Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. -Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
<p>2535 LA Div Monroe Operations</p>	<p>Costs associated with operations and management in Monroe, LA area and surrounding cities.</p>	<ul style="list-style-type: none"> -General administration responsibilities -Collections -Overall management of Monroe and Natchitoches service areas
<p>2536 LA Div Monroe C&M</p>	<p>Costs associated with operations, construction, and service</p>	<ul style="list-style-type: none"> -New Construction Work -Other Construction Work -General maintenance. -Line Locates -General administration responsibilities
<p>2538 LA Div Richland Service/C&M</p>	<p>Costs associated with operations, construction, and service</p>	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -New Construction Work -Other Construction Work -Line Locates -General maintenance. -General administration responsibilities
<p>2539 LA Div Monroe Service</p>	<p>Costs associated with operations, construction, and service</p>	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -General administration responsibilities
<p>4016 LA Div Eastern Region Administrative</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within the Eastern Region of Louisiana.</p>	<ul style="list-style-type: none"> -Develop and maintain business relationships with key governmental, regulatory and community offices -Monitor federal, state, and local regulations pertaining to all functional areas in order to ensure compliance -Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. -Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
<p>4034 LA Div East Jefferson Service</p>	<p>Costs associated with operations, construction, and service</p>	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -General administration responsibilities

C020 Atmos Energy-Louisiana – Cost Centers – continued

4035 LA Div West Jefferson Service	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -General administration responsibilities
4036 LA Div River Parishes Service	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -General administration responsibilities
4039 LA Div East Jefferson C&M # 1	Costs associated with operations, construction, and service	-New Construction Work -Other Construction Work -General maintenance. -Line Locates -General administration responsibilities
4040 LA Div East Jefferson C&M # 2	Costs associated with operations, construction, and service	-New Construction Work -Other Construction Work -General maintenance. -Line Locates -General administration responsibilities
4041 LA Div West Jefferson C&M # 1	Costs associated with operations, construction, and service	-New Construction Work -Other Construction Work -General maintenance. -Line Locates -General administration responsibilities
4042 LA Div West Jefferson C&M # 2	Costs associated with operations, construction, and service	-New Construction Work -Other Construction Work -General maintenance. -Line Locates -General administration responsibilities
4043 LA Div St Bernard C&M	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -New Construction Work -Other Construction Work -Line Locates -General maintenance. -General administration responsibilities
4044 LA Div River Parishes C&M	Costs associated with operations, construction, and service	-New Construction Work -Other Construction Work -General maintenance. -Line Locates -General administration responsibilities
4050 LA Div North Lake Operations	Costs associated with operations and management in the St Tammany, Tangipahoa and Ascension Parish service areas	-General administration responsibilities -Collections -Overall management of North Lake Operations
4051 LA Div Metro West Operations	Costs associated with operations and management in the West Jefferson and River Parishes area of Louisiana	-General administration responsibilities -Collections -Overall management of Metro West Operations
4066 LA Div Gas Procurement	Costs associated with Gas Supply Services	-Capture the costs billed to division by Gas Supply

C030 Atmos Energy-West Texas – Cost Centers

Cost Center	Description	Activities
2001 West Texas Div Lubbock Administration	Costs associated with business unit President and executive assistant.	-Develop and maintain business relationships with key governmental, regulatory and community offices -Responsible for short and long term strategic plans -Lead the business unit in maintaining safe and reliable natural gas service
2002 West Texas Div Lubbock Information Services	Costs associated with the maintenance and support of the business unit's information systems.	-PC Rollout -PC Support -Meter reading technology support -Network support -Mobile phone provisioning and support -Field dispatch system support -File and print server support -GIS system support
2003 West Texas Div Lubbock Human Resources	Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.	-Employee training and development -Address employee benefit concerns -Hiring of personnel -Address payroll matters
2004 West Texas Div Lubbock Regulatory Affairs	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.	-Develop and maintain strong business relationships with key regulatory personnel -Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return -Manage the preparation, training, and presentation of written and/or oral expert testimony -Ensure compliance with all Commission orders and regulations
2005 West Texas Div Lubbock Technical Services	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.	-Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels -Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets -Set local performance measures for key suppliers and develop cost savings initiatives -Ensure warehouse cycle counts are completed accurately and on schedule -Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.
2006 West Texas Div Lubbock Engineering Services 2013 West Texas Div Lubbock Maps & Records	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	-Create and maintain maps of Company's physical plant assets -Support local operations by providing updated maps and responding to requests about our distribution facilities. -Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
2007 West Texas Div Lubbock Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	-Prepare annual budget -Financial Reporting -Analysis of O&M and Capital expenditures -Revenue / Billing Analysis -Collections

C030 Atmos Energy-West Texas – Cost Centers - continued

Cost Center	Description	Activities
2008 West Texas Div Lubbock Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.	<ul style="list-style-type: none"> -Develop programs and promotions promoting load building and energy conservation -Participate in studies and procure data necessary for monitoring market results -Oversee all sales and marketing functions in all business unit locations -Maintain and build relationships with key customers and decision makers
2009 West Texas Div Lubbock Measurement Center	Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.	<ul style="list-style-type: none"> -Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) -Oversee outside contractor bidding process as well as the awarding of those contracts -Work with Operations regarding budgets on pipe projects to ensure cost savings
2012 West Texas Div Lubbock Compliance	Costs associated with administration of company wide compliance services, standards, and activities.	<ul style="list-style-type: none"> -Review state and federal rules for business unit -Work with state regulatory agencies in audits -Monitor the Operator Qualification program -Liaise between regulatory personnel and field operations -Monitor all measurement work for business unit -Data input of meter tests in business unit -Oversight of corrosion compliance activities
2014 West Texas Div Lubbock Supply Chain 2018 West Texas Div Safety :Tech Services	Costs associated with the implementation and administration of the business unit's safety and health programs.	<ul style="list-style-type: none"> -Coordinate and implement the Occupation Safety and Health Programs of the Enterprise -Conduct field safety audits for the Company as well as contractor personnel -Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
2021 West Texas Div Relocation Expense	Costs associated with the relocation of employees within the business unit.	<ul style="list-style-type: none"> -Capture expenses related to employee relocations per the company's relocation policy.
2025 West Texas Div Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	<ul style="list-style-type: none"> -Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers -Facilitate the city franchise renewal process -Coordinate customer advisory boards -Provide operation support (i.e. media relations at emergency site) -Prepare customer communication materials and media releases -Develop message content and design for customer bill inserts -Coordinate local advertising
2032 West Texas Div Lubbock Central Region Bus Development 2132 West Texas Div Amarillo Northern Region Bus Development 2232 West Texas Div Midland Southern Region Bus Development	Costs associated with the design, development, and implementation of business development programs.	<ul style="list-style-type: none"> -Manage the negotiation, development, and administration of customer sales and service contracts -Monitor and manage functional area budgets to ensure the most efficient utilization of resources -Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. -Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.

C030 Atmos Energy-West Texas – Cost Centers - continued

Cost Center	Description	Activities
<p>2034 West Texas Div Lubbock C&M/Service</p> <p>2035 West Texas Div Littlefield C&M/Service</p> <p>2036 West Texas Div Plainview C&M/Service</p> <p>2038 West Texas Div Triangle Operations</p> <p>2134 West Texas Div Amarillo C&M/Service</p> <p>2135 West Texas Div Pampa C&M/Service</p> <p>2136 West Texas Div Hereford C&M/Service</p> <p>2234 West TX Div Permian Basin C&M/Service (Formerly Midland)</p> <p>2236 West Texas Div Big Spring C&M/Service</p> <p>2237 West Texas Div Seminole/Brownfield C&M/Service</p>	<p>Costs associated with operations, construction, and service</p>	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
<p>2037 West Texas Div Lubbock Ag and Industrial Svcs</p>	<p>Costs associated with the personnel, administration and marketing efforts related to large volume sales and transportation customers</p>	
<p>2044 West Texas Div Pipeline Integrity Management</p>	<p>Costs associated with pipeline integrity.</p>	<ul style="list-style-type: none"> -Direct assessment of transmission line High Consequence Areas -Administer pipeline integrity management program
<p>2063 West Texas Div HR Benefit Variance</p>	<p>Costs associated with the variance that occurs between budgeted employee benefits and actual costs.</p>	<ul style="list-style-type: none"> -Capture the variance between budgeted employee benefits and actual costs.
<p>2131 West Texas Div Amarillo Northern Region Administration</p> <p>2231 West Texas Div Midland Southern Region Administration</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit.</p>	<ul style="list-style-type: none"> -Develop and maintain business relationships with key governmental, regulatory and community offices -Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance -Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. -Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.

C050 Atmos Energy-KY/Mid-States – Cost Centers

Cost Center	Description	Activities
2602 KMD-Owensboro Information Services 3302 KMD-Franklin Information Services	Costs associated with the maintenance and support of the business unit's information systems.	<ul style="list-style-type: none"> -PC Rollout -PC Support -Meter reading technology support -Network support -Mobile phone provisioning and support -Field dispatch system support -File and print server support -GIS system support
2604 KMD-Owensboro Rates & Regulatory Affairs 3304 KMD-Franklin Rates & Regulatory Affairs	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.	<ul style="list-style-type: none"> -Develop and maintain strong business relationships with key regulatory personnel -Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return -Manage the preparation, training, and presentation of written and/or oral expert testimony -Ensure compliance with all Commission orders and regulations
2605 KMD-Owensboro Technical Services 3305 KMD-Franklin Tech Services Administration	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.	<ul style="list-style-type: none"> -Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels -Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets -Set local performance measures for key suppliers and develop cost savings initiatives -Ensure warehouse cycle counts are completed accurately and on schedule -Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.
2606 KMD-Owensboro Engineering 3306 KMD-Franklin Project Engineering & Maps/Records	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	<ul style="list-style-type: none"> -Create and maintain maps of Company's physical plant assets -Support local operations by providing updated maps and responding to requests about our distribution facilities. -Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
2609 KMD-Owensboro Storage & Transmission	Costs associated with operation and maintenance of storage fields in Kentucky and the associated transmission facilities.	<ul style="list-style-type: none"> - Maintain storage fields in Kentucky - Maintain transmission facilities associated with storage fields.
2612 KMD Owensboro Compliance 3320 KMD-Compliance	Costs associated with administration of company wide compliance services, standards, and activities	<ul style="list-style-type: none"> -Review state and federal rules for business unit -Work with state regulatory agencies in audits -Monitor the Operator Qualification program -Liaise between regulatory personnel and field operations -Monitor all measurement work for business unit -Data input of meter tests in business unit -Oversight of corrosion compliance activities

C050 Atmos Energy-KY/Mid-States – Cost Centers - continued

Cost Center	Description	Activities
2618 KMD-Owensboro Safety: Tech Services 3318 KMD-Safety: Tech Services	Costs associated with the implementation and administration of the business unit's safety and health programs.	-Coordinate and implement the Occupation Safety and Health Programs of the Enterprise -Conduct field safety audits for the Company as well as contractor personnel -Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
2621 KMD-Relocation Expense 3321 KMD-Relocation Expense	Costs associated with the relocation of employees within the business unit.	-Capture expenses related to employee relocations per the company's relocation policy.
2631 KMD-Owensboro-N Reg Admin 2731 KMD-Bowling Green East Region Administration 3331 KMD-Franklin Central Region Administration	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit.	-Develop and maintain business relationships with key governmental, regulatory and community offices -Monitor Federal, state, and local regulations
2634 KMD-Madisonville C&M/Service	Costs associated with operations, construction, and service in Madisonville, KY and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
2635 KMD-Princeton C&M/Service	Costs associated with operations, construction, and service in Princeton, KY and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
2636 KMD-Owensboro C&M/Service	Costs associated with operations, construction, and service in Owensboro, KY and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
2637 KMD-Paducah C&M/Service	Costs associated with operations, construction, and service in Paducah, KY and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
2638 KMD-Mayfield C&M/Service	Costs associated with operations, construction, and service in Mayfield, KY and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
2651 KMD-Owensboro Operations	Costs associated with operations and management in the Owensboro, KY and surrounding cities.	-General administration responsibilities -Collections -Overall management of Owensboro Kentucky Operations

C050 Atmos Energy-KY/Mid-States – Cost Centers - continued

Cost Center	Description	Activities
2663 KMD-HR Benefit Variance 3363 KMD-HR Benefit Variance	Costs associated with the variance that occurs between budgeted employee benefits and actual costs.	-Capture the variance between budgeted employee benefits and actual costs.
2703 KMD-Owensboro Governmental Affairs	Costs associated with creating and enhancing a favorable business environment for the company at the business unit level.	-Monitor legislation to identify bills that impact the natural gas industry -Collaborate with other utilities and trade associations to develop and advocate public policy -Develop networks with key policymakers to provide credible information on the natural gas industry and Atmos Energy
2732 KMD-Bowling Green East Region Marketing 3432 KMD-Southeast Marketing	Costs associated with the design, development, and implementation of business development programs.	-Manage the negotiation, development, and administration of customer sales and service contracts -Monitor and manage functional area budgets to ensure the most efficient utilization of resources -Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. -Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.
2734 KMD-Bowling Green C&M/Service	Costs associated with operations, construction, and service in Bowling Green, KY and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
2735 KMD-Glasgow C&M/Service	Costs associated with operations, construction, and service in Glasgow, KY and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
2736 KMD-Hopkinsville C&M/Service	Costs associated with operations, construction, and service in Hopkinsville, KY and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
2737 KMD-Danville C&M/Service	Costs associated with operations, construction, and service in Danville, KY and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.

C050 Atmos Energy-KY/Mid-States – Cost Centers - continued

Cost Center	Description	Activities
2738 KMD-Campbellsville C&M/Service	Costs associated with operations, construction, and service in Campbellsville, KY and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
2739 KMD-Shelbyville C&M/Service	Costs associated with operations, construction, and service in Shelbyville, KY and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
2750 KMD-Bowling Green Operations	Costs associated with operations and management in the Bowling Green, KY and surrounding cities.	-General administration responsibilities -Collections -Overall management of Western Kentucky Operations
2751 KMD-Danville Operations	Costs associated with operations and management in Danville KY and surrounding cities	-General administration responsibilities -Collections -Overall management of KY Division
3301 KMD-Franklin Administration	Costs associated with business unit President and executive assistant.	-Develop and maintain business relationships with key governmental, regulatory and community offices -Responsible for short and long term strategic plans -Lead the business unit in maintaining safe and reliable natural gas service
3303 KMD-Franklin Human Resources	Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.	-Employee training and development -Address employee benefit concerns -Hiring of personnel -Address payroll matters
3307 KMD-Franklin Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	-Prepare annual budget -Financial Reporting -Analysis of O&M and Capital expenditures -Revenue / Billing Analysis -Collections
3308 KMD-Franklin Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.	-Develop programs and promotions promoting load building and energy conservation -Participate in studies and procure data necessary for monitoring market results -Oversee all sales and marketing functions in all business unit locations -Maintain and build relationships with key customers and decision makers
3314 KMD-Franklin Environmental Services	Costs associated with monitoring the business unit's compliance with all applicable environmental laws and regulations.	-Environmental regulation interpretation -Environmental compliance and regulatory support to field operations -Project management for remediation of former manufactured gas plants -Environmental permitting support for construction projects.
3315 KMD-Franklin Measurement & Corrosion Control	Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.	-Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) -Oversee outside contractor bidding process as well as the awarding of those contracts -Work with Operations regarding budgets on pipe projects to ensure cost savings

C050 Atmos Energy-KY/Mid-States – Cost Centers - continued

Cost Center	Description	Activities
3333 KMD-Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	<ul style="list-style-type: none"> -Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers -Facilitate the city franchise renewal process -Coordinate customer advisory boards -Provide operation support (i.e. media relations at emergency site) -Prepare customer communication materials and media releases -Develop message content and design for customer bill inserts -Coordinate local advertising
3334 KMD-Keokuk Operations	Costs associated with operations, construction, and service in Keokuk, IA and surrounding communities.	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3335 KMD-Canton Operations	Costs associated with operations, construction, and service in Canton, MO and surrounding communities.	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3336 KMD-Hannibal Operations	Costs associated with operations, construction, and service in Hannibal, MO and surrounding communities.	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3337 KMD-Harrisburg-C&M/Service	Costs associated with operations, construction, and service in Harrisburg, IL and surrounding communities.	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3338 KMD-ILWTN Union City Operations	Costs associated with operations, construction, and service in Union City, TN and surrounding communities.	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3339 KMD-Virden Operations	Costs associated with operations, construction, and service in Virden, IL and surrounding communities.	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.

C050 Atmos Energy-KY/Mid-States – Cost Centers - continued

Cost Center	Description	Activities
3340 KMD-Vandalia Operations	Costs associated with operations, construction, and service in Vandalia, IL and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3341 KMD-Columbia Operations	Costs associated with operations, construction, and service in Columbia, TN and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3342 KMD-Franklin Operations	Costs associated with operations, construction, and service in Franklin, TN and surrounding communities	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3343 KMD-Murfreesboro Operations	Costs associated with operations, construction, and service in Murfreesboro, TN and surrounding communities	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3344 KMD-Shelbyville Operations	Costs associated with operations, construction, and service in Shelbyville, TN and surrounding communities	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3345 KMD-Metropolis-C&M/Service	Costs associated with operations, construction, and service in Metropolis, IL and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3350 KMD-Keokuk/Missouri Administration	Costs associated with operations and management in Northeastern Missouri, Northern Illinois and Iowa	-General administration responsibilities -Collections -Overall management of NE Missouri, Illinois and Iowa Operations.
3351 KMD-Harrisburg/West Tn Sub Region Administration	Costs associated with operations and management in Southeastern Missouri, Southern Illinois, West Tennessee and Kentucky.	-General administration responsibilities -Collections -Overall management of SE Missouri, Illinois, West TN, and KY Operations.
3352 KMD-Central Region South Compliance	Costs associated with maintaining field compliance on a day to day basis in Middle Tennessee.	-Day to day field compliance for Middle Tennessee operations. - Leak Survey -Meter Testing

C050 Atmos Energy-KY/Mid-States – Cost Centers - continued

Cost Center	Description	Activities
3370 KMD-Kirksville Operations	Costs associated with operations, construction, and service in Kirksville, MO and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3373 KMD-Caruthersville Operations	Costs associated with operations, construction, and service in Caruthersville, MO and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3374 KMD-Sikeston Operations	Costs associated with operations, construction, and service in Sikeston, MO and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3375 KMD-Jackson Operations	Costs associated with operations, construction, and service in Jackson, MO and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3376 KMD-Malden Operations	Costs associated with operations, construction, and service in Malden, MO and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3434 KMD-Maryville Operations	Costs associated with operations, construction, and service in Maryville, TN and surrounding communities	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3435 KMD-Greenville/Morristown Operations	Costs associated with operations, construction, and service in Greenville/Morristown, TN	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3436 KMD-Johnson City Tri-Cities Operations	Costs associated with operations, construction, and service in Johnson City, TN and surrounding communities	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.

C050 Atmos Energy-KY/Mid-States – Cost Centers - continued

Cost Center	Description	Activities
3438 KMD-New River North Operations	Costs associated with operations, construction, and service in Radford, VA and surrounding communities.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3439 KMD-New River South Operations	Costs associated with operations, construction, and service in Bristol TN, Bristol, VA and Marion VA.	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3444 KMD-Pipeline Integrity Management	Costs associated with pipeline integrity.	-Direct assessment of transmission line High Consequence Areas -Administer pipeline integrity management program
3450 KMD-Mid-Tn Sub Region Administration	Costs associated with operations and management in Middle Tennessee and associated cities	-General administration responsibilities -Collections -Overall management of Middle TN Operations
3451 KMD-Johnson City Tri-Cities/Gaffney Administration	Costs associated with operations and management in East Tennessee and Virginia and associated cities.	-General administration responsibilities -Collections -Overall management of East TN and Virginia Operations
3534 KMD- Gainesville-C&M/Service	Costs associated with operations, construction, and service in Gainesville, GA	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance.
3535 KMD-Columbus Operations	Costs associated with operations and management in GA	-General administration responsibilities -Collections -Overall management of GA Division
3536 KMD-Columbus-Construction	Costs associated with construction in Columbus, GA	-Compliance -New Construction Work -Other Construction Work -General maintenance.
3537 KMD-Columbus-Service	Costs associated with service in Columbus, GA	-Customer service requests -Meter Reading -Collections -Meter / Regulator testing
3561 KMD-Columbus Sub Region Lng	Costs associated with LNG Plant in Columbus, GA	-Liquefy natural gas and maintain the inventory in storage -Vaporize LNG and transport to Columbus distribution system -Operate and maintain all structures and equipment associated with plant -Provide assistance to monitor and maintain odorization equipment for Columbus
3562 KMD-Georgia Cast Iron Replacement	Costs associated with cast iron replacement in Columbus, GA	-Replacement of cast iron pipe
3563 KMD-Gainesville BareSteel	Costs associated with bare steel replacement in Gainesville, GA	-Replacement of bare steel pipe

C060 Atmos Energy-Colorado-Kansas -- Cost Centers

Cost Center	Description	Activities
3001 CO/KS Div Denver Administration	Costs associated with the business unit President and Executive Assistant.	-Develop and maintain business relationships with key governmental, regulatory and community offices -Responsible for short and long term strategic plans -Lead the business unit in maintaining safe and reliable natural gas service
3002 CO/KS Div Denver Information Technology	Costs associated with the maintenance and support of the business unit's information systems.	-PC Rollout -PC Support -Meter reading technology support -Network support -Mobile phone provisioning and support -Field dispatch system support -File and print server support -GIS system support
3003 CO/KS Div Denver Human Resources	Costs associated with coordinating and directing human resources, safety, and training activities at the business unit level.	-Employee training and development -Address employee benefit concerns -Hiring of personnel -Address payroll matters
3004 CO/KS Div Regulatory Affairs	Costs associated with organizing and coordinating rate related political and public activities within state and local arenas.	-Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers -Facilitate the city franchise renewal process -Coordinate customer advisory boards -Provide operation support (i.e. media relations at emergency site) -Prepare customer communication materials and media releases -Develop message content and design for customer bill inserts -Coordinate local advertising
3005 CO/KS Div Denver Tech Services	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.	-Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels -Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets -Set local performance measures for key suppliers and develop cost savings initiatives -Ensure warehouse cycle counts are completed accurately and on schedule -Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.
3006 CO/KS Div Denver Engineering & Design	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	-Design and verification of construction of plant assets. -Create and maintain maps of the Company's physical plant assets -Support local operations by providing updated maps and responding to requests about our distribution facilities. -Maintain construction records for the Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
3007 CO/KS Div Denver Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	-Prepare annual budget -Financial Reporting -Analysis of O&M and Capital expenditures -Revenue / Billing Analysis-Collections

C060 Atmos Energy-Colorado-Kansas – Cost Centers - continued

Cost Center	Description	Activities
3008 CO/KS Div Denver Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.	-Develop programs and promotions promoting load building and energy conservation -Participate in studies and procure data necessary for monitoring market results -Oversee all sales and marketing functions in all business unit locations -Maintain and build relationships with key customers and decision makers
3009 CO/KS Div Storage	Costs associated with the maintenance of regional storage facilities.	-operations related to injection/withdrawal of gas for the Liberty, KS Storage field
3012 CO/KS Div Denver Engineering & Compliance	Costs associated with the administration of company wide compliance services, standards, and activities.	-Review state and federal rules for business unit -Work with state regulatory agencies in audits -Monitor the Operator Qualification program -Liaison between regulatory personnel and field operations -Monitor all measurement work for business unit -Data input of meter tests in business unit -Oversight of corrosion compliance activities
3017 CO/KS Div Denver Employee Development	not currently used	not currently used
3018 CO/KS Div Safety :Tech Services	Costs associated with the implementation and administration of the business unit's safety and health programs.	-Coordinate and implement the Occupation Safety and Health Programs of the Enterprise -Conduct field safety audits for the Company as well as contractor personnel -Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
3019 CO/KS Div Denver Measurement Center	not currently used	not currently used
3021 CO/KS Div Relocation Expense	Costs associated with the relocation of employees.	-Capture expenses related to employee relocations per the company's relocation policy.
3031 CO/KS Div Colorado Region Administration	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Colorado.	-Develop and maintain business relationships with key governmental, regulatory and community offices -Monitor federal, state, and local regulations pertaining to all functional areas in order to ensure compliance -Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. -Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
3032 CO/KS Div Colorado Region Marketing	Costs associated with the design, development, and implementation of business development programs.	-Manage the negotiation, development, and administration of customer sales and service contracts -Monitor and manage functional area budgets to ensure the most efficient utilization of resources -Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. -Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.

C060 Atmos Energy-Colorado-Kansas – Cost Centers - continued

Cost Center	Description	Activities
3033 CO/KS Div Colorado Region Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities within state and local arenas.	<ul style="list-style-type: none"> -Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers -Facilitate the city franchise renewal process -Coordinate customer advisory boards -Provide operation support (i.e. media relations at emergency site) -Prepare customer communication materials and media releases -Develop message content and design for customer bill inserts -Coordinate local advertising
3034 CO/KS Div Greeley C&M/Service	Costs associated with construction, maintenance, and service in Greeley, CO	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3035 CO/KS Div Steamboat Springs C&M/Service	Costs associated with construction, maintenance, and service in Steamboat Springs, CO	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3036 CO/KS Div Craig C&M/Service	Costs associated with construction, maintenance, and service in Craig, CO	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3037 CO/KS Div Canon City C&M/Service	Costs associated with construction, maintenance, and service in Canon City, CO	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing

C060 Atmos Energy-Colorado-Kansas – Cost Centers - continued

Cost Center	Description	Activities
3038 CO/KS Div Salida C&M/Service	Costs associated with construction, maintenance, and service in Salida, CO	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3039 CO/KS Div Gunnison C&M/Service	Costs associated with construction, maintenance, and service in Gunnison, CO	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3040 CO/KS Div Lamar C&M/Service	Costs associated with construction, maintenance, and service in Lamar, CO	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3041 CO/KS Div Durango C&M/Service	Costs associated with construction, maintenance, and service in Durango, CO	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3042 CO/KS Div Cortez C&M/Service	Costs associated with construction, maintenance, and service in Cortez, CO	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3044 COKS Div Pipeline Integrity Management	not currently used	not currently used
3050 CO/KS Div Operations	Costs associated with operations and management in Northern Colorado	<ul style="list-style-type: none"> -General administration responsibilities -Collections -Overall management of Northern Colorado operations.

C060 Atmos Energy-Colorado-Kansas – Cost Centers - continued

Cost Center	Description	Activities
3051 CO/KS Div Canon City Operations	Costs associated with operations and management in Southern Colorado	<ul style="list-style-type: none"> -General administration responsibilities -Collections -Overall management of Southern Colorado operations.
3063 CO/KS Div HR Benefit Variance	Costs associated with the variance that occurs between budgeted employee benefits and actual employee benefits.	<ul style="list-style-type: none"> -Capture the variance between budgeted employee benefits and actual costs.
3131 CO/KS Div Bonner Springs Kansas Region Administration	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Kansas.	<ul style="list-style-type: none"> -Develop and maintain business relationships with key governmental, regulatory and community offices -Monitor federal, state, and local regulations pertaining to all functional areas in order to ensure compliance -Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. -Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
3132 CO/KS Div Bonner Springs Kansas Region Marketing	Costs associated with the design, development, and implementation of business development programs.	<ul style="list-style-type: none"> -Manage the negotiation, development, and administration of customer sales & service contracts -Monitor and manage functional area budgets to ensure the most efficient utilization of resources -Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. -Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.
3136 CO/KS Div Herington C&M/Service	Costs associated with construction, maintenance, and service in Herington, KS	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3139 CO/KS Div Ulysses C&M/Service	Costs associated with construction, maintenance, and service in Ulysses, KS	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3141 CO/KS Div Olathe Operations	Costs associated with operations and management in Northern Kansas	<ul style="list-style-type: none"> -General administration responsibilities -Collections -Overall management of Northern Kansas operations.
3142 CO/KS Div Olathe Service Use 3143	not currently used	not currently used

C060 Atmos Energy-Colorado-Kansas – Cost Centers - continued

Cost Center	Description	Activities
3143 CO/KS Div Olathe C&M	Costs associated with construction, maintenance, and service in Olathe, KS	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3144 CO/KS Div Independence Operations	Costs associated with operations and management in Southern Kansas	-General administration responsibilities -Collections -Overall management of Southern Kansas operations.
3145 CO/KS Div Independence C&M	Costs associated with construction, maintenance, and service in Independence, KS	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3146 CO/KS Div Yates Center C&M	Costs associated with construction, maintenance, and service in Yates Center, KS	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing
3371 CO/KS Div Butler Operations	Costs associated with operations, construction, and service in Butler, MO	-Customer service requests -Meter Reading -Collections -Compliance -New Construction Work -Other Construction Work -General maintenance. -General administration responsibilities -Collections -Meter / Regulator testing -Overall management of Butler, MO operations.

C070 Atmos Energy-Mississippi – Cost Centers

Cost Center	Description	Activities
5001 MS Div Jackson Administration	Costs associated with the business unit President and Executive Assistant. Also costs associated with coordinating and directing the business unit's political and public activities within state and local arenas.	<ul style="list-style-type: none"> -Develop and maintain business relationships with key governmental, regulatory and community offices -Responsible for short and long term strategic plans -Lead the business unit in maintaining safe and reliable natural gas service -Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers -Facilitate the city franchise renewal process -Coordinate customer advisory boards -Provide operation support (i.e. media relations at emergency site) -Prepare customer communication materials and media releases -Develop message content and design for customer bill inserts
5002 MS Div Jackson Information Services	Costs associated with the maintenance and support of the business unit's information systems.	<ul style="list-style-type: none"> -PC Rollout -PC Support -Meter reading technology support -Network support -Mobile phone provisioning and support -Field dispatch system support -File and print server support -GIS system support
5003 MS Div Jackson Human Resources	Costs associated with coordinating and directing human resources, safety, and training activities at the business unit level.	<ul style="list-style-type: none"> -Employee training and development -Address employee benefit concerns -Hiring of personnel -Address payroll matters
5004 MS-Jackson Regulatory Affairs	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level	<ul style="list-style-type: none"> -Develop and maintain strong business relationships with key regulatory personnel -Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return -Manage the preparation, training, and presentation of written and/or oral expert testimony -Ensure compliance with all Commission orders and regulations -Coordinate Customer Advisory Boards
5005 MS Div Technical Services	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules	<ul style="list-style-type: none"> -Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels -Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets -Set local performance measures for key suppliers and develop cost savings initiatives -Ensure warehouse cycle counts are completed accurately and on schedule -Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules. - Coordinate and obtain Right-of-Way when necessary - Work with Finance to budget, project and manage capital spending

C070 Atmos Energy-Mississippi – Cost Centers

Cost Center	Description	Activities
5006 MS Div Jackson Engineering	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	-Design and verification of construction of plant assets. -Create and maintain maps of the Company's physical plant assets -Support local operations by providing updated maps and responding to requests about our distribution facilities. -Maintain construction records for the Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
5007 MS Div Jackson Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	-Prepare annual budget -Financial Reporting -Analysis of O&M and Capital expenditures -Revenue / Billing Analysis -Collections
5008 MS Div Jackson Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.	-Develop programs and promotions promoting load building and energy conservation -Participate in studies and procure data necessary for monitoring market results -Oversee all sales and marketing functions in all business unit locations -Maintain and build relationships with key customers and decision makers
5009 MS Div Jackson Measurement Center	Costs associated with the direction of all measurement programs at the business unit level and with the costs associated with rebuilding meters.	-Monitor all measurement work for business unit - Data input of meter tests in business unit -Routine/rebuild meters -Tracks and monitors LNU. -Inputs volumes for large volume customers
5018 MS –Safety - Tech Services	Costs associated with the implementation and administration of the business unit's safety and health programs.	-Coordinate and implement the Occupation Safety and Health Programs of the Enterprise -Conduct field safety audits for the Company as well as contractor personnel -Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
5019 MS Div Jackson Meter Reading	-Costs associated with meter reading for the Jackson metro area	-Reads meters - Helps to investigate high bill complaints with re-reads
5021 MS Div Relocation Expense	Costs associated with the relocation of employees.	-Capture expenses related to employee relocations per the company's relocation policy.
5031 MS Div Southern Region Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Natchez, Meridian and the Jackson Metro area.	-General administration responsibilities -Collections -Overall management of the Natchez, Meridian and the Jackson Metro area.
5032 MS Div South Region Marketing	Costs associated with the design, development, and implementation of business development programs.	-Manage the negotiation, development, and administration of customer sales and service contracts -Monitor and manage functional area budgets to ensure the most efficient utilization of resources -Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. -Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.

C070 Atmos Energy-Mississippi – Cost Centers

Cost Center	Description	Activities
5034 MS Div Greenville	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5035 MS Div Indianola	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5038 MS Div Yazoo City	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5039 MS Div Meridian	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5040 MS Div Natchez	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5065 MS Div Central Storeroom	<p>Costs associated with inventory management</p> <p>(Effective with FY11, this cost center will not be used. CC 5067 should be used in its place.)</p>	<ul style="list-style-type: none"> -Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels -Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets -Set local performance measures for key suppliers and develop cost savings initiatives -Ensure warehouse cycle counts are completed accurately and on schedule -Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules

C070 Atmos Energy-Mississippi – Cost Centers

Cost Center	Description	Activities
5067 MS Div Purchasing Department	Costs associated with inventory management	-Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels -Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets -Set local performance measures for key suppliers and develop cost savings initiatives -Ensure warehouse cycle counts are completed accurately and on schedule -Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules
5068 MS Div Industrial Drive	Costs associated with maintenance and upkeep of our Industrial Drive location.	-Utilities -Maintenance of building -Costs associated with certain events held at that location.
5070 MS Div Jackson Summary	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within the Jackson Metro area.	-General administration responsibilities -Collections -Overall management of the Jackson Metro area.
5071 MS Div Jackson Service	Costs associated with activities of all service technicians in the Jackson Metro area.	-Customer service requests - High bill complaints -Collections -General administration responsibilities - Meter / Regulator testing
5072 MS Div Jackson Local Office Operations	Costs associated with activities of all customer service associates in the Jackson call center.	-Customer service requests - High bill complaints -Collections -General administration responsibilities
5073 MS Div Jackson Construction	Costs associated with activities of all construction crews in the Jackson Metro area.	- New Construction Work - Other Construction Work -General maintenance - Leak repair
5091 MS Div Building Services	Not currently used	Not currently used
5093 MS Div Operating Services	Costs associated with the administration of company wide compliance services, standards, and corrosion activities	-Review state and federal rules for business unit -Work with state regulatory agencies in audits -Monitor the Operator Qualification program -Liaison between regulatory personnel and field operations -Oversight of corrosion compliance activities
5096 MS Div Jackson District Vehicle Shop	Costs associated with vehicle maintenance performed on company owned vehicles and equipment	-Repair company vehicles and equipment -Performs routine maintenance on company vehicles and equipment
5131 MS Div Northern Region Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within the Northern Region of Mississippi	-General administration responsibilities -Collections -Overall management of the Northern Region of Mississippi

C070 Atmos Energy-Mississippi – Cost Centers

Cost Center	Description	Activities
5132 MS Div North Region Marketing	Costs associated with the design, development, and implementation of business development programs.	<ul style="list-style-type: none"> -Manage the negotiation, development, and administration of customer sales and service contracts -Monitor and manage functional area budgets to ensure the most efficient utilization of resources -Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. -Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.
5134 MS Div Southaven	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5135 MS Div Clarksdale	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5136 MS Div Cleveland	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5140 MS Div Grenada	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5142 MS Div Kosciusko	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5144 MS Div Louisville	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing

C070 Atmos Energy-Mississippi – Cost Centers

Cost Center	Description	Activities
5145 MS Div Columbus	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5146 MS Div Starkville	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5148 MS Div West Point	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5163 MS Div HR Benefit Variance	Costs associated with the variance that occurs between budgeted employee benefits and actual costs	-Capture the variance between budgeted employee benefits and actual costs.
5170 MS Div Tupelo	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5171 MS Div Amory	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -Compliance -Construction Work -General maintenance -General administration responsibilities -Meter / Regulator testing
5172 MS Div Amory Storage	Costs associated with operating and maintaining the Amory Storage Field	- Maintain transmission facilities - Operations related to injection/withdrawal of gas
5173 MS Div Goodwin Storage Field	Costs associated with operating and maintaining the Goodwin Storage Field	- Maintain transmission facilities - Operations related to injection/withdrawal of gas
5178 MS Div Rabbi Trust	Not currently used	Not currently used

C080 Atmos Energy-Mid-Tex – Cost Centers

Cost Center	Description	Activities
4101 MDTX-President	Costs associated with business unit President and executive assistant.	<ul style="list-style-type: none"> -Develop and maintain business relationships with key governmental, regulatory and community offices -Responsible for short and long term strategic plans -Lead the business unit in maintaining safe and reliable natural gas service.
4102 MDTX- Div Information Technology	Costs associated with the maintenance and support of the business unit's information systems.	<ul style="list-style-type: none"> -PC Rollout -PC Support -Meter reading technology support -Network support -Mobile phone provisioning and support -Field dispatch system support -File and print server support -GIS system support
4103 MDTX-Human Resources	Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.	<ul style="list-style-type: none"> -Employee training and development -Address employee benefit concerns -Hiring of personnel -Address payroll matters
4104 MDTX-Regulatory	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.	<ul style="list-style-type: none"> -Develop and maintain strong business relationships with key regulatory personnel -Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return -Manage the preparation, training, and presentation of written and/or oral expert testimony -Ensure compliance with all Commission orders and regulations
4106 MDTX-Technical Services Admin 4131 MDTX-Operations-Southwest Region Admin 4165 MDTX-North Region West Director Admin 4231 MDTX-Div North Region Admin 4330 MDTX-SE Region South Director Admin 4331 MDTX-SW Region West Director Admin 4345 MDTX-SE Reg East Mgr 4431 MDTX-SW RegionWest Director Admin 4531 MDTX-SE Region Admin 4541 MDTX-Dallas Director Admin 4561 MDTX-North Region East Director Admin 4562 MDTX-SE Region Dallas Mgr 4567 MDTX-Ft Worth SW Region Mgr 4570 MDTX-North Region East Mgr 4581 MDTX-SW Reg Ft Worth/Arlington Director Admin 4582 MDTX-North Region West Mgr 4583 MDTX-SW Region Arlington Mgr 4590 MDTX-SE Region East Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	<ul style="list-style-type: none"> -Develop and maintain business relationships with key governmental, regulatory and community offices -Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance -Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service -Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities

C080 Atmos Energy-Mid-Tex – Cost Centers – continued

Cost Center	Description	Activities
4107 MDTX-Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	<ul style="list-style-type: none"> -Prepare annual budget -Financial Reporting -Analysis of O&M and Capital expenditures -Revenue/Billing Analysts -Collections
4108 MDTX-Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.	<ul style="list-style-type: none"> -Develop programs and promotions promoting load building and energy conservation -Participate in studies and procure data necessary for monitoring market results -Oversee all sales and marketing functions in all business unit locations -Maintain and build relationships with key customers and decision makers
4109 MDTX-Gas Measurement Svcs 4122 MDTX-Gas Measurement 4123 MDTX-Gas Meter Shop	Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas	<ul style="list-style-type: none"> -Directs and oversees efficient operation of measurement and regulation, and field measurement -monitors gas quality by sampling and analysis
4111 MDTX-Claims	Costs associated with investigation, administration and fiscal recovery of third party damages to company property	<ul style="list-style-type: none"> -Develops and recommends policies, practices and strategies to reduce damages to company assets -Directs and participates in on-site investigations of significant damages -Manages and directs negotiations with claimants, insurance companies, attorneys or mediators -Receives and processes escalated settlements
4113 MDTX-Public Affairs 4133 MDTX-Abilene Area Public Affairs 4134 MDTX-Waco Area Public Affairs 4135 MDTX-Arlington Area Public Affairs 4136 MDTX-Fort Worth Area Public Affairs 4137 MDTX-Plano Area Public Affairs 4138 MDTX-Dallas Area Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	<ul style="list-style-type: none"> -Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers -Facilitate the city franchise renewal process -Coordinate customer advisory boards -Provide operation support (i.e. media relations at emergency site) -Prepare customer communication materials and media releases -Develop message content and design for customer bill inserts -Coordinate local advertising

C080 Atmos Energy-Mid-Tex – Cost Centers – continued

Cost Center	Description	Activities
4118 MDTX-Environmental & Supply Chain	-Costs associated with monitoring the business unit's compliance with all applicable environmental laws and Regulations and Supply Chain Management.	<ul style="list-style-type: none"> -Environmental regulation interpretation -Environmental compliance and regulatory support to field operations -Project management for remediation of former manufactured gas plants -Environmental permitting support for construction projects -Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels -Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets -Set local performance measures for key suppliers and develop cost savings initiatives -Ensure warehouse cycle counts are completed accurately and on schedule -Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules
4119 MDTX-Regulatory & Compliance 4600 MDTX- Div Compliance PB 4601 MDTX- Compliance Leaks	Costs associated with administration of company wide compliance services, standards, and activities.	<ul style="list-style-type: none"> -Review state and federal rules for business unit -Work with state regulatory agencies in audits -Monitor the Operator Qualification program -Liaise between regulatory personnel and field operations -Monitor all measurement work for business unit -Data input of meter tests in business unit -Oversight of corrosion compliance activities
4121 MDTX-Relocation Expense	Costs associated with the relocation of employees within the business unit.	-Capture expenses related to employee relocations per the company's relocation policy
4124 MDTX-Construction Mgt 4145 MDTX-Support Services	Costs associated with analysis and development of construction and maintenance projects	<ul style="list-style-type: none"> -Identifies, develops and provides construction cost estimates for natural gas projects -Initiates and administers process of solicitation, evaluation and recommendation of external bids -Coordinates, schedules, and monitors construction activities
4125 MDTX-Engineering Services Central 4126 MDTX-Engineering Services South 4127 MDTX-Engineering Services West 4128 MDTX-Engineering Services Programs 4129 MDTX-Engineering Services Admin	Costs associated with designing, developing, and executing engineering efforts	<ul style="list-style-type: none"> -Design of system mains, regulator and meter settings and corrosion control protection -Conducts product evaluation and makes recommendations to standards committee -Provides engineering specifications, surveys and directions for construction projects

C080 Atmos Energy-Mid-Tex – Cost Centers – continued

Cost Center	Description	Activities
<p>4140 MDTX-Gas Storage & Compression</p> <p>4175 MDTX-West Storage</p> <p>4176 MDTX-East Storage</p>	<p>Gas Storage & Compression</p>	<p>-Note all costs should be recorded to the corresponding APT cost centers. Mid-Tex cost centers are necessary because personnel are Mid-Tex employees</p>
<p>4141 MDTX-Asset Planning</p> <p>4153 MDTX-Info Mgt LP Assets</p> <p>4154 MDTX-Info Mgt HP Assets</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>-Create and maintain maps of Company's physical plant assets -Support local operations by providing updated maps and responding to requests about our distribution facilities. -Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
<p>4144 MDTX-Pipeline Integrity</p>	<p>Costs associated with pipeline integrity. Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.</p>	<p>-Direct assessment of transmission line High Consequence Areas -Administer pipeline integrity management program -Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) -Oversee outside contractor bidding process as well as the awarding of those contracts -Work with Operations regarding budgets on pipe projects to ensure cost savings</p>
<p>4147 MDTX-Safety & Insp</p>	<p>Costs associated with the implementation and administration of the business unit's safety and health programs.</p>	<p>-Coordinate and implement the Occupation Safety and Health Programs of the Enterprise -Conduct field safety audits for the Company as well as contractor personnel -Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier</p>
<p>4149 MDTX-SCADA/RTU</p>	<p>Costs associated with Scada system</p>	<p>-Monitors gas flow through system. Note the majority of costs should be recorded to the the corresponding APT cost centers, unless the lines belong to the distribution system.</p>
<p>4155 MDTX-Right of Way</p>	<p>Costs associated with acquisition of right-of-way agreements and land rights to support construction, maintenance, and operations of gas facilities</p>	<p>-Researches determine legal ownership -Prepares right-of-way documents -Negotiates to obtain land rights from property owners -Negotiates monetary settlements for property damage -Maintains land right files</p>
<p>4160 MDTX-GS&D Contract Administration Supply</p> <p>4163 MDTX-GS&D Marketing Manager</p> <p>4164 MDTX-GS&D Industrial Marketing</p>	<p>Costs associated with organizing, coordinating and overseeing Company's transportation and large volume sales</p>	<p>-Negotiates new gas transportation sales and delivery contracts -Researches, analyzes and maintains data relative to large volume sales -Assists in developing strategies and designing marketing plans and programs</p>

C080 Atmos Energy-Mid-Tex -- Cost Centers -- continued

Cost Center	Description	Activities
4166 MDTX-SE Region Meter Reading 4167 MDTX-Ft Worth-SW Region Meter Reading 4168 MDTX-Garland Area Meter Reading 4169 MDTX-Farmers Branch Area Meter Reading 4170 MDTX-Grand Prairie Area Meter Reading 4172 MDTX- SW Region MR and S&C	Costs associated with Meter Reading	-Meter Reading
4173 MDTX-SW Region Sweetwater Area 4174 MDTX-Southeast Region Groesbeck Area 4235 MDTX-Athens Area 4237 MDTX-Greenville Area 4239 MDTX-Longview Area 4241 MDTX-Paris Area 4335 MDTX-Bryan North 4336 MDTX-Bryan South 4339 MDTX-Corsicana Area 4341 MDTX-Temple Area 4342 MDTX-Killeen Area 4436 MDTX-Kerrville Area 4438 MDTX-Brownwood Area 4439 MDTX-Stephenville Area 4440 MDTX-Eastland Area 4532 MDTX-Mesquite District 4563 MDTX-McKinney District 4565 MDTX-Garland District 4566 MDTX-Rockwall District 4584 MDTX-DeSoto North 4585 MDTX-DeSoto South 4588 MDTX-Irving District 4592 MDTX-Denton District 4593 MDTX-HEB District 4594 MDTX-Farmers Branch District 4595 MDTX-Boyd District	Costs associated with operations, construction, and service	-Customer service requests -Meter Reading -Collections -New Construction work -Other Construction work -General Maintenance

C080 Atmos Energy-Mid-Tex – Cost Centers – continued

Cost Center	Description	Activities
4232 MDTX-North Reg Compliance East 4233 MDTX-North Reg Compliance WF 4234 MDTX-SE Reg Compliance ATH/LNG/COR 4247 MDTX-North Reg Compliance SHE/PAR 4332 MDTX-SE Reg Compliance BRY/GRO/KAT 4333 MDTX-SW Reg Compliance South 4334 MDTX-SE Reg Compliance WAS/DES 4432 MDTX-SW Reg Compliance EAS 4433 MDTX-SW Reg Compliance ABL 4543 MDTX-SE Reg Compliance GAR 4544 MDTX-North Reg Compliance DEN/BOYD 4545 MDTX-SE Reg Compliance DAL 4546 MDTX-SW Reg Compliance FW 4548 MDTX-SW Compliance ARL/IRV	Costs associated with compliance & measurement	-Compliance -Meter/Regulator testing & maintenance
4243 MDTX-Sherman Area 4245 MDTX-Wichita Area 4337 MDTX-Round Rock Area 4343 MDTX-Waco Area 4434 MDTX-Abilene Area 4437 MDTX-San Angelo Area 4547 MDTX- Div CNG Operations 4571 MDTX-Dallas C&M North 4572 MDTX-Dallas C&M South 4576 MDTX-Dallas C&M Central 4586 MDTX-Plano C&M District 4591 MDTX-Arlington C&M District 4598 MDTX-Fort Worth C&M North 4599 MDTX-Fort Worth C&M South	Costs associated with construction	-New Construction Work -Other Construction Work -General Maintenance
4244 MDTX-Sherman Area CS 4246 MDTX-Wichita Area CS 4338 MDTX-Round Rock Area CS 4344 MDTX-Waco Area CS 4435 MDTX-Abilene Area CS 4441 MDTX-San Angelo CS 4564 MDTX-Plano CS District 4573 MDTX-Dallas CS North 4574 MDTX-Dallas CS Central 4575 MDTX-Dallas CS South 4587 MDTX-Arlington CS District 4596 MDTX-Fort Worth CS North 4597 MDTX-Fort Worth CS South District	Costs associated with service	-Customer service requests -Collections
4542 MDTX-Pressure Control	Costs associated with monitoring gas pressure on the gas distribution system	-Monitors pressure to ensure reliable gas distribution to customers -Alerts Operations to low or high pressure points on system

C180 Atmos Pipeline – Texas – Cost Centers

Cost Center	Description	Activities
<p>9603 APT - Texas Gas Mktg & Transportation 9604 APT - Texas Ind Gas Mktg & Transportation 9606 APT - Texas Contract Administration</p>	<p>Costs associated with organizing, coordinating and overseeing Company's transportation and large volume sales</p>	<p>-Negotiates new gas transportation sales and delivery contracts -Researches, analyzes and maintains data relative to large volume sales -Assists in developing strategies and designing marketing plans and programs</p>
<p>9607 APT - Texas Pipeline Marketing</p>	<p>Costs associated with formulation, coordination, negotiation and administration of various contractual and purchasing agreements for obtaining gas and transportation services from local and national suppliers/contractors</p>	<p>-Establish natural gas purchases agreements with quality and experienced contractors for use by gas distribution and pipeline services' engineering, construction and operation staffs -Assumes a key role during contract negotiations for the benefit of the client consistent with procurement practices and established business ethics</p>
<p>9611 APT - Texas Information Technology</p>	<p>-Costs associated with the maintenance and support of the business unit's information systems.</p>	<p>-PC Rollout -PC Support -Meter reading technology support -Network support -Mobile phone provisioning and support -Field dispatch system support -File and print server support -GIS system support</p>
<p>9612 APT - Texas Gas Control 9614 APT - Texas Gas Control Operations</p>	<p>Costs associated with monitoring and controlling the flow of natural gas through the pipeline system</p>	<p>-Monitor and control gas storage facilities and related compression within prescribed guidelines to balance the pipeline system -Respond to SCADA alarms and appropriately address the condition either by remote control operation or by dispatching appropriate personnel to the site.</p>
<p>9613 APT - Texas Gas Scheduling</p>	<p>Costs associated with administering transportation nomination, scheduling, and confirmation processes</p>	<p>-Confirms nominations at pipeline interconnections; resolves discrepancies in shippers' nominations; and provides confirmed nominations to Gas Control -Analyzes and controls capacity utilization when pipeline locations are constrained -Monitors pipeline web sites on a daily basis, obtains scheduled volumes, reconciles differences from the original or confirmed nominations, and appropriately applies adjustments to affected shipper accounts</p>
<p>9618 APT - Texas Info Mgt LP Assets 9644 APT - Texas Asset Planning 9652 APT - Texas Info Mgt HP Assets</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>-Create and maintain maps of Company's physical plant assets -Support local operations by providing updated maps and responding to requests about our distribution facilities. -Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>

C180 Atmos Pipeline – Texas – Cost Centers - continued

Cost Center	Description	Activities
<p>9619 APT - Texas Engineering Services Programs 9624 APT - Texas Engineering Services Admin 9639 APT - Texas Engineering Services Central 9640 APT - Texas Engineering Services South 9641 APT - Texas Engineering Services West</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>-Design of system mains, regulator and meter settings and corrosion control protection -Conducts product evaluation and makes recommendations to standards committee -Provides engineering specifications, surveys and directions for construction projects</p>
<p>9620 APT - Texas Regulatory</p>	<p>Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.</p>	<p>-Develop and maintain strong business relationships with key regulatory personnel -Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return -Manage the preparation, training, and presentation of written and/or oral expert testimony -Ensure compliance with all Commission orders and regulations</p>
<p>9621 APT-Div-President</p>	<p>Costs associated with business unit President and executive assistant.</p>	<p>-Develop and maintain business relationships with key governmental, regulatory and community offices -Responsible for short and long term strategic plans -Lead the business unit in maintaining safe and reliable natural gas service.</p>
<p>9622 APT - Texas Human Resources</p>	<p>Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.</p>	<p>-Employee training and development -Address employee benefit concerns -Hiring of personnel -Address payroll matters</p>
<p>9625 APT - Texas Finance</p>	<p>Costs associated with the organization and coordination of all financial activities at the business unit level.</p>	<p>-Prepare annual budget -Financial Reporting -Analysis of O&M and Capital expenditures -Revenue/Billing Analysts -Collections</p>
<p>9626 APT - Texas Marketing</p>	<p>Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.</p>	<p>-Develop programs and promotions promoting load building and energy conservation -Participate in studies and procure data necessary for monitoring market results -Oversee all sales and marketing functions in all business unit locations -Maintain and build relationships with key customers and decision makers</p>
<p>9627 APT - Texas Gas Measurement Svcs 9636 APT - Texas Gas Measurement 9637 APT - Texas Gas Meter Shop</p>	<p>Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas</p>	<p>-Directs and oversees efficient operation of measurement and regulation, and field measurement -monitors gas quality by sampling and analysis</p>
<p>9628 APT - Texas Claims</p>	<p>Costs associated with investigation, administration and fiscal recovery of third party damages to company property</p>	<p>-Develops and recommends policies, practices and strategies to reduce damages to company assets -Directs and participates in on-site investigations of significant damages -Manages and directs negotiations with claimants, insurance companies, attorneys or mediators -Receives and processes escalated settlements</p>

C180 Atmos Pipeline – Texas – Cost Centers - continued

Cost Center	Description	Activities
9629 APT - Texas Public Affairs 9711 APT - Texas Abilene Area Public Affairs 9712 APT - Texas Waco Area Public Affairs 9713 APT - Texas Arlington Area Public Affairs 9714 APT - Texas Fort Worth Area Public Affairs 9715 APT-Plano Area Public Affairs 9716 APT - Dallas Area Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	<ul style="list-style-type: none"> -Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers -Facilitate the city franchise renewal process -Coordinate customer advisory boards -Provide operation support (i.e. media relations at emergency site) -Prepare customer communication materials and media releases -Develop message content and design for customer bill inserts -Coordinate local advertising
9634 APT - Texas Environmental & Supply Chain	Costs associated with monitoring the business unit's compliance with all applicable environmental laws and Regulations and Supply Chain Management.	<ul style="list-style-type: none"> -Environmental regulation interpretation -Environmental compliance and regulatory support to field operations -Project management for remediation of former manufactured gas plants -Environmental permitting support for construction projects -Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels -Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets -Set local performance measures for key suppliers and develop cost savings initiatives -Ensure warehouse cycle counts are completed accurately and on schedule -Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules
9635 APT - Texas Regulatory & Compliance 9748 APT- Compliance PB 9749 APT- Compliance Leaks	-Costs associated with administration of company wide compliance services, standards, and activities.	<ul style="list-style-type: none"> -Review state and federal rules for business unit -Work with state regulatory agencies in audits -Monitor the Operator Qualification program -Liaise between regulatory personnel and field operations -Monitor all measurement work for business unit -Data input of meter tests in business unit -Oversight of corrosion compliance activities
9638 APT - Texas Construction Mgt 9646 APT - Texas Support Services	Costs associated with analysis and development of construction and maintenance projects	<ul style="list-style-type: none"> -Identifies, develops and provides construction cost estimates for natural gas projects -Initiates and administers process of solicitation, evaluation and recommendation of external bids -Coordinates, schedules, and monitors construction activities

C180 Atmos Pipeline – Texas – Cost Centers - continued

Cost Center	Description	Activities
<p>9642 APT-SW Region Admin 9654 APT-North Region Admin 9664 APT-SW Region South Director Admin 9673 APT-SW Region West Director Admin 9680 APT-SE Region Admin 9684 APT-North Region East Director Admin 9685 APT-North Region East Mgr 9686 APT-SW Region Ft Worth/Arlington Director Admin 9687 APT-North Region West Mgr 9689 APT-SE Region East Director Admin 9690 APT - Texas Technical Services Admin 9695 APT-SE Region South Director Admin 9696 APT-SW Region Arlington Mgr 9730 APT-SE Region Dallas Mgr 9806 APT-North Reg West Dir 9807 APT-SE Reg Dallas Dir 9808 APT-SE Reg East Mgr 9809 APT-Ft Worth SW Region Mgr</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>-Develop and maintain business relationships with key governmental, regulatory and community offices -Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance -Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service -Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9643 APT - Texas Gas Storage & Compression 9811 APT-West Storage 9812 APT-East Storage</p>	<p>Cost associated with storage of natural gas</p>	<p>-Monitors maintenance, capital projects and safety issues at compression and storage sites -Ensures that Gas Control group receives adequate supply of gas and that pressure volume orders are processed efficiently</p>
<p>9645 APT - Texas Pipeline Integrity Team</p>	<p>Costs associated with pipeline integrity. Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.</p>	<p>-Direct assessment of transmission line High Consequence Areas -Administer pipeline integrity management program -Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) -Oversee outside contractor bidding process as well as the awarding of those contracts -Work with Operations regarding budgets on pipe projects to ensure cost savings</p>
<p>9648 APT - Texas Safety & Insp</p>	<p>Costs associated with the implementation and administration of the business unit's safety and health programs.</p>	<p>-Coordinate and implement the Occupation Safety and Health Programs of the Enterprise -Conduct field safety audits for the Company as well as contractor personnel -Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier</p>
<p>9650 APT - SCADA/RTU Operations</p>	<p>Costs associated with upkeep and maintenance of SCADA systems to ensure flow of natural gas through the transmission system</p>	<p>-Installs, troubleshoots and maintains various types of SCAD communications equipment -Verifies data being sent to host computers from remote sites is accurate and timely -Provides field equipment installation and maintenance support</p>

C180 Atmos Pipeline – Texas – Cost Centers - continued

Cost Center	Description	Activities
9653 APT - Texas Right of Way	Costs associated with acquisition of right-of-way agreements and land rights to support construction, maintenance, and operations of gas facilities	<ul style="list-style-type: none"> -Researches determine legal ownership -Prepares right-of-way documents -Negotiates to obtain land rights from property owners -Negotiates monetary settlements for property damage -Maintains land right files
9655 APT-North Reg Compliance East 9656 APT-North Reg Compliance WF 9657 APT-SE Reg Compliance ATH/LNG/COR 9665 APT-SE Reg Compliance BRY/GRO/KAT 9666 APT-SW Reg Compliance South 9667 APT-SE Reg Compliance WAC/DES 9674 APT-SW Reg Compliance EAS 9675 APT-SW Reg Compliance ABL 9682 APT-SE Reg Compliance GAR 9683 APT-SE Reg Compliance DAL 9765 APT-North Reg Compliance SHE/PAR 9802 APT-North Reg Compliance DEN/BOYD 9803 APT-SW Reg Compliance FW 9810 APT-SW Compliance ARL-IRV	Costs associated with compliance & measurement	<ul style="list-style-type: none"> -Compliance -Meter/Regulator testing & maintenance
9658 APT - Texas Athens Area 9659 APT - Texas Greenville Area 9660 APT - Texas Longview Area 9661 APT - Texas Paris Area 9668 APT - Bryan North 9670 APT - Texas Corsicana Area 9671 APT - Texas Temple Area 9677 APT - Texas Kerrville Area 9679 APT-Brownwood Area 9694 APT - Texas Killeen Area 9697 APT Denton District 9698 APT - HEB District 9699 APT-Mesquite District 9701 APT-Irving District 9702 APT - Bryan South 9720 APT-McKinney District 9721 APT-Garland District 9723 APT-Rockwall District 9737 APT - Farmers Branch District 9738 APT-Boyd District 9745 APT- DeSoto North 9746 APT- DeSoto South 9760 APT-Eastland Area 9770 APT-Southeast Region Groesbeck Area 9775 APT-Sweetwater Area 9776 APT-Stephenville Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> -Customer service requests -Meter Reading -Collections -New Construction work -Other Construction work -General Maintenance

C180 Atmos Pipeline – Texas – Cost Centers - continued

Cost Center	Description	Activities
9662 APT - Texas Sherman Area 9663 APT - Texas Wichita Area 9669 APT - Texas Round Rock Area 9672 APT - Texas Waco Area 9676 APT - Texas Abilene Area 9678 APT - Texas San Angelo Area 9688 APT - Texas Plano C&M District 9731 APT - Dallas C&M North 9732 APT - Dallas C&M South 9739 APT- Fort Worth C&M North 9740 APT- Fort Worth C&M South 9747 APT- Arlington C&M District 9751 APT-Dallas C&M Central 9804 APT- CNG Operations	Costs associated with construction	-New Construction Work -Other Construction Work -General Maintenance
9681 APT -Pressure Control	Costs associated with monitoring gas pressure on the gas distribution system	-Monitors pressure to ensure reliable gas distribution to customers -Alerts Operations to low or high pressure points on system
9691 APT - Texas Northside Loop Project	Costs associated with the Northside Loop Pipeline system	-Accumulates costs of joint-owned system for billing partner
9692 APT - Texas Relocation Expense	Costs associated with the relocation of employees within the business unit.	-Capture expenses related to employee relocations per the company's relocation policy
9703 APT-Waco Area CS 9704 APT-Wichita Falls CS 9705 APT-Sherman CS 9706 APT-Plano CS 9707 APT-Round Rock CS 9722 APT-Arlington South 9741 APT-SW Region Meter Reading/Survey & Corrosion 9778 APT-Abilene CS 9777 APT-San Angelo CS	Costs associated with work performed on the Pipeline System	-General Maintenance

C212 Atmos Energy Marketing LLC – Cost Centers

Cost Center	Description
8550 TLIG - Corporate	Not Used
8551 TLIG - Administration	Not Used
8555 TLIG - Operations	Operating revenues/expenses associated with New Orleans based customers
8560 Woodward - Corporate	All operating costs not allocable to specific cost centers
8583 AEH – Service Committee	Costs associated to the Atmos Service Committee in Houston, Texas
8650 United Cities Energy Services - Corporate	Not used
8701 AEM – Corporate	Legal and miscellaneous expenses specific to AEM corporate structure
8702 AEM – Woodward	Not used
8703 AEM – Relocation	Not used
8561 AEH Corporate	Costs associated with AEH management
8562 AEH Financial Reporting	Costs associated with the AEH Financial Reporting Group
8564 AEH Gas Accounting	Costs associated with the AEH Gas Accounting Group, including billing, receivable management, cash application, payables and pipeline balancing
8565 AEH Information Technology	Costs associated with the AEH IT Group and maintaining the Company’s information systems.
8566 AEH Contracts and Trading	Costs associated with AEH Contract Administration group and review and processing of commercial contracts
8567 AEH Risk Analysis	Costs associated with AEH Risk Analysis Group, including trade book valuation and risk management
8568 AEH Credit & Finance	Costs associated with the AEH Credit and Finance Group, including customers credit analysis, bank relations and cash management
8569 AEH Human Resources	Costs with associated with AEH HR department and functions
8570 AEH Marketing	Costs associated with AEH’s marketing group management
8571 AEH Customer Service	Costs associated with AEH’s Customer Service Group
8572 AEH Marketing Dallas	Costs associated with the AEH Marketing Group located in Dallas, Texas
8573 AEH Marketing Franklin	Costs associated with the AEH Marketing Group located in Franklin, Tenn
8574 AEH New Orleans	Costs associated with the AEH Marketing Group in Louisiana
8575 AEH Origination	Costs associated with the AEH Origination Group
8576 AEH Storage and Structuring	Costs associated with the AEH Storage and Structuring Group
8577 AEH Trading	Costs associated with the AEH Trading Group
8578 AEH Transportation and Scheduling	Costs associated with the AEH Scheduling Group including the scheduling of customer deliveries.
8579 AEH Gas Supply	Costs associated with the AEH Gas Supply group, including the acquisition of gas.
8580 AEH Business Development	Costs associated with AEH Business Development Group
8581 AEH Producer Services	Costs associated with the AEH Producer Services Group
8582 AEH Field Operations	Costs associated with AEH Field Operations

C221 Atmos Power Systems Inc (Formerly Atmos Leasing) – Cost Centers

Cost Center	Description
8600 Atmos Power Systems Inc. (Previously Atmos Leasing)	Operations associated with Power Gen facilities Bolivar and Staley
8601 Power Systems	Not used

C231 Atmos Pipeline & Storage LLC (Formerly Atmos Storage) – Cost Centers

Cost Center	Description
8520 Atmos Pipeline & Storage Corporate (Formerly Atmos Storage)	Revenues and expenses associated with core holding company as well as activity related our interest on the North Side Loop joint venture.

C232 UCG Storage – Cost Centers

Cost Center	Description
8501 UCG Storage - Corporate	Revenue/cost associated with shared services
8502 UCG Storage – Barnsley, KY	Operations related to the Barnsley Storage facility, including Demand charges collected from AEC
8563 UCG Storage – Corporate HR Benefit Variance	Not used

C233 WKG Storage – Cost Centers

Cost Center	Description
8530 WKG Storage - Corporate	Costs associated with shared services from various entities
8531 WKG Storage – East Diamond	Costs associated with storage management agreement with WMLLC
8533 WKG Storage – Alcan Pipeline	Not used
8534 WKG Storage – Tar Spring Storage Field	Not used

C234 Trans Louisiana Gas Storage – Cost Centers

Cost Center	Description
8540 TLGS - Corporate	Revenue/expenses related to operations of TLGS Storage facility primarily intercompany activity with TLGP

C236 Atmos Gathering Company, LLC – Cost Centers

Cost Center	Description
9825 Atmos Gathering Company	Revenues/expenses relating to Shrewsbury, Pioneer, and other various AGC service areas
9830 Atmos HNNG	Revenues/expenses relating to HNNG and Park City

C237 Phoenix Gas Gathering Company – Cost Centers

Cost Center	Description
9820 Phoenix Gas Gathering Company	Not used

C301 Atmos Energy Services LLC (Previous Inc) – Cost Centers

Cost Center	Description
9110 AES – Retail Services	Not used
9130 AES – Eastern Region	Allocated labor and other operating costs related to Gas Supply Services provided to AEC
9140 AES – Southwest Region	Allocated labor and other operating costs related to Gas Supply Services provided to AEC
9163 AESI – HR Benefit Variance	Not used

C302Egasco – Cost Centers

Cost Center	Description
8801 Egasco - Corporate	Not used

C303 Trans Louisiana Gas Pipeline (Formerly Trans Louisiana Industrial Gas)

Cost Center	Description
9001 TLGP – Lafayette Region	Not used
9002 TLGP - Administration	Not used
9006 TLGP – TLGP Opertions	Operating revenue/expense related to activity serviced off the TLGP system
9007 TLGP - Marketing	Not used
9008 TLGP – Pine Pipeline	Operating revenue/expenses related to activity transacted on Pine pipeline

C306 Atmos Exploration & Production (Formerly WKGR) – Cost Centers

Cost Center	Description
8401 AEP - Corporate	Revenue/expenses associated with royalty interests owned by Atmos

C308 Enermart Energy Services (Formerly Enermart Trust) – Cost Centers

Cost Center	Description
8001 Enermart Trust – Corporate Center	Not used

C312 Atmos Energy Holdings Inc (Formerly Atmos Propane Inc) – Cost Centers

Cost Center	Description
8900 Nonregulated Financial Services	Revenue/expenses related to corporate Holding Company as well as intercompany billings related to AES
8963 Nonregulated Financial Services HR Benefit Variance	Primarily legal and administrative costs as well as lending activities both upstream to AEC and downstream to AEM

C321 Mississippi Energies, Inc. – Cost Centers

Cost Center	Description
9300 MS Energy	Non-regulated related revenues/expenses acquired through Mississippi Valley Gas acquisition.

Company Sub-Accounts – Description of Company Sub-Accounts

Sub Account	Sub Account Name	Sub Account Purpose
01000	Non-project Labor	Non-project labor related to expense
01001	Capital Labor	Labor related to capital projects
01002	Capital Labor Contra	Contra to capital labor account
01003	Deferred Project Labor	No activity since Oct '07 - should inactive
01004	Deferred Project Labor Contra	No activity since Mar '08 - should inactive
01005	Capitalized Project Labor	Capitalized Project Labor
01006	O&M Project Labor and Contra	Project labor related to expense
01008	Expense Labor Accrual	To record expense labor accrual
01009	Capital Labor Accrual	To record capital labor accrual
01010	PTO Accrual	Expense of Accrual for Paid Time Off
01011	Capital Labor Transfer In	Labor related to capital projects transferred in from another division.
01012	Capital Labor Transfer Out	Labor related to capital projects transferred out to another division.
01013	Expense Labor Transfer In	Labor related to expense transferred in from another division.
01014	Expense Labor Transfer Out	Labor related to expense transferred out to another division.
01015	Deferred Project Labor Transfer In	No activity since Oct '07 - should inactive
01016	Deferred Project Labor Transfer Out	No activity since Oct '07 - should inactive
01200	Benefits Load	Record benefit loading expense for the year
01201	Benefits Variance	Record benefit variance expense for the year
01210	Fica Load	Record FICA Tax Expense for the year
01211	Futa Load	Record FUTA Tax Expense for the year
01212	Suta Load	Record SUTA Tax Expense for the year
01213	Fica Load Accrual	Used to accrue FICA Liability on Accrued Payroll
01214	Futa Load Accrual	Used to accrue FUTA Liability on Accrued Payroll
01215	Suta Load Accrual	Used to accrue SUTA Liability on Accrued Payroll
01220	Denver City Tax Load	Record Denver City Tax Expense
01221	Worker's Comp Insurance	Record Workers' Comp Expense
01239	Employer 401K Expense	Record 401k Match Expense
01242	Short Term Disability	Record Short Term Disability Expense
01244	Retirement Plan-Other Exp	Record Administrative Expenses for Retirement Plans - Cantey Hanger direct from AP
01250	LGR - Denton Settlement Recove	LGR - Denton Settlement Recove
01290	Benefit Load Projects	Record benefit Loading Project expense for the year
02001	Inventory Materials	Materials w/ overhead charges
02002	Material Cost - Major Items	Material Cost - Major Items
02004	Warehouse Loading Charge	Warehouse Loading Charge
02005	Non-Inventory Supplies	Materials w/o overhead charges

03001	Vehicle Depreciation	Depreciation on company owned vehicles
03002	Vehicle Lease Payments	Vehicle Lease, fuel, maintenance expenses
03003	Capitalized transportation costs	Capitalized transportation costs
03004	Vehicle Expense	Vehicle Expense
04001	Safety,Newspaper	Safety,Newspaper
04002	Required By Law, Safety	Required By Law, Safety
04017	Promo Sales,Consumer Rel	Promo Sales,Consumer Rel
04018	Safety	Safety
04021	Promo Other,Misc	Promo Other,Misc
04022	Promo Sales, Misc	Promo Sales, Misc
04023	GCA Public Notice Publication	GCA Public Notice Publication
04030	Energy Efficiency - Residential	Energy Efficiency - Residential
04038	Natural Gas Vehicle Demo	Natural Gas Vehicle Demo
04040	Community Rel&Trade Shows	Community Rel&Trade Shows
04041	Gas Light Relight Program	Gas Light Relight Program
04044	Advertising	Advertising
04046	Cust Relations & Assist	Cust Relations & Assist
04065	Offsite Storage	Offsite Storage
04069	Blueflame Property Insurance	Blueflame Property Insurance
04070	Insurance	BTA insurance for active employees
04072	Insurance Capitalized	not used
04094	Efficiency program in MO	Efficiency program in MO
04111	Director's Fees	Payment of directors' quarterly retainers
04112	Board Meeting Expenses	Expenses associated with BOD meetings
04113	Directors Retirement Exps	Equity incentive stock awarded to directors upon retirement
04120	NewsWire/Blast Fax/Mail List	NewsWire/Blast Fax/Mail List
04121	Inv Relations/Bnkg Inst	Inv Relations/Bnkg Inst
04122	Annual Report Design, Printing & Dist.	Annual Report Design, Printing & Dist.
04124	Fin Notice & Qtrly Rpt	Fin Notice & Qtrly Rpt
04125	Proxy Solicitation Exp	Expenses associated with production and mailing of proxy statement
04126	Transfer Agent Administration	Transfer Agent Administration
04127	Tr & Reg of Bonds/Debt Fee	Tr & Reg of Bonds/Debt Fee
04129	NYSE Fees & Exps	Fees to list common stock on NYSE
04130	Bank Service Charge	Bank Service Charge
04135	Reimbursement of Fraud Payments	Reimbursement of Fraud Payments
04140	Analyst Activities	Analyst Activities
04141	Web Site	Web Site
04145	Printing/Slides/Graphics	Printing/Slides/Graphics
04146	Public Relations	Public Relations
04201	Software Maintenance	Recurring charges for software licenses or maintenance contracts. Also purchases of software packages to small to capitalize.

04212	IT Equipment Maintenance	Recurring charges for hardware maintenance agreements. Also one time charges for replacement parts and/or service fees for items not covered under a maintenance agreement.
04301	Equipment Lease	Equipment Lease
04302	Heavy Equipment	Equipment lease, fuel, maintenance expense
04304	Heavy Equipment Depreciation	Heavy Equipment Depreciation
04306	Parts	Local purchase parts and supplies
04307	Heavy Equipment Capitalized	Heavy Equipment Capitalized
04580	Building Lease/Rents Capitalized	Capitalized costs of lease/rent payments.
04581	Building Lease/Rents	Includes all lease/rents paid for office and office space.
04582	Building Maintenance	Includes all payments for maintenance of office and office space.
04585	Railroad easements and crossings	Railroad easements and crossings
04590	Utilities	Utilities
04592	Misc Rents	Includes all rents paid for any type item used by the company other than rents specified by the other rent cost elements.
04593	Leased Gas Districts	Leased Gas Districts
04595	Refurbished Meters	Refurbished Meters
04596	Utilities not allocated	Utilities not allocated
04599	Capitalized Utility Costs	Capitalized Utility Costs
04600	Cleary Fuel Cell Capital Lease	Cleary Fuel Cell Capital Lease
04740	Cashouts	Cashouts
04741	Traingle Shipper	Traingle Shipper
04742	CNG Charges	CNG purchased for maintaining line pressure
04743	Hedging Settlements	Hedging Settlements
04751	Gas Purchases	Gas Purchases - Third Party
04753	Hedging	Hedging
04755	Purchase Gas-Ind-Actual	Purchased gas costs
04756	Storage Injection/Withdrawal	Gas withdrawal from storage & gas delivered to storage
04760	Estimated Gas Cost	Estimated Gas Cost
04771	Demand Charges-Transportation	Demand Charges-Transportation
04772	Commodity-Transportation	Commodity-Transportation
04773	Demand-Storage	Demand-Storage
04774	Capacity Release	Capacity Release
04775	PGA Recoveries	PGA Recoveries
04776	Imbalances	Reduction to gas cost resulting from imbalance penalties charged to shippers
04777	Realignment Costs	Realignment Costs
04780	Other Gas Costs	this acct shall include royalties, rents and other payments includible in operating expenses for gas wells and gas land acreage located within and comprising underground storage projects
04782	Bolivar-Hickory Valley Substation	Bolivar-Hickory Valley Substation
04783	Gas Commissions	Gas Commissions
04784	Gas Cost - Nonaff	Gas Cost - Nonaffiliated
04785	Gas Cost - Aff	Gas Cost - Aff
04786	Storage Hedges	Storage Hedges
04787	FP Basis Swaps	FP Basis Swaps
04788	Customer Settlements (Fin'l Trades)	Customer Settlements (Fin'l Trades)
04789	Futures Allocations	Futures Allocations

04792	Gas Transport Cost - Nonaff	Gas Transport Cost - Nonaffiliated
04793	Gas Transport Cost-Aff	Gas Transport Cost-Aff
04794	Gas Storage Cost-Nonaff	Gas Storage Cost-Nonaff
04795	Gas Storage Cost-Aff	Gas Storage Cost-Aff
04797	Line of Credit Fees	Line of Credit Fees
04799	Compressor Repairs/Maint	Compressor Repairs/Maint
04800	Reimbursements for	Reimbursed gas costs due to third party damages
04801	Company Used Gas	Credit to gas cost for gas used at a company facility that is reclassified to an operating expense
04802	PGA Recoverable Company Used Gas	PGA Recoverable Company Used Gas
04819	Unbilled PGA-Res	Unbilled PGA-Res
04820	Unbilled PGA-Comm	Unbilled PGA-Comm
04821	Unbilled PGA-Ind	Unbilled PGA-Ind
04822	Unbilled PGA-PA	Unbilled PGA-PA
04824	Other Gas Supply Exp O&M - Atmos P/L Tx	Other Gas Supply Exp O&M
04825	Trans/Comp Exp O&M- Atmos P/L Tx	Trans/Comp Exp O&M
04827	3rd Party Transport	Transport fees charged by a 3rd party
04828	City Gate Service-Residential	Transport fees allocated to residential class
04829	City Gate Service-Commercial	Transport fees allocated to commercial class
04830	City Gate Service-Industrial	Transport fees allocated to industrial sales class
04831	City Gate Service-Transport	Transport fees allocated to transport class
04832	West Texas Irr unbilled est	West Texas Irr unbilled est
04862	A&G Overhead Load	A&G Overhead Load
04863	A&G Overhead Clearing	A&G Overhead Clearing
04871	WIP Closing	WIP Closing
04873	WIP Interest Cap AFUDC	WIP Interest Cap AFUDC
04881	WIP Salvage	WIP Salvage
04883	MVG SS Allocation Reclass	MVG SS Allocation Reclass
04884	MO Commission Order	MO Commission Order
04888	Land	Land
04889	Land Rights	Interest and privileges held by the utility in land owned by others
04890	WIP Expansion Account	WIP Expansion Account
05010	Office Supplies	Includes all cost of stationery, printing, forms, charts, engineering, drafting, reproduction supplies and other office supplies.
05111	Postage/Delivery Services	Includes all costs of postage, express, freight and delivery charges paid to persons outside the company.
05310	Monthly Lines and service	Monthly charges for telephone lines/service.
05312	Long Distance	Monthly charges for outbound long distance telephone service.
05314	Toll Free Long Distance	Monthly charges for inbound long distance service commonly known as 1-800 or toll-free service.
05316	Telecom Maintenance & Repair	Recurring charges for telephone maintenance agreements. Also one time charges for replacement parts and/or service fees for items not covered under a maintenance agreement.

05317	Telephone Directory	Recurring charges for company listings in the various yellow pages. The company has contracted with an outside service to manage this due to the number of yellow page companies servicing our customers.
05323	Measurement & Meter Reading	Charges for telecommunications lines used to support the company's measurement and meter reading functions.
05331	WAN/LAN/Internet Service	Charges for telecommunications lines used provide data services to company sites.
05351	AMI Towers and Fees	Charges for telecommunications lines used provide data services to the company's AMI towers.
05364	Cellular, radio, pager charges	All monthly charges for cellular phone service other than that related to purely data devices (PC's, MDT's, SCADA, etc.). These charges are moved to 05373-05375 by accounting on a monthly basis.
05373	Call service - Field technicians	All monthly charges for cellular phone service for field technicians. No charges should be directly charged to this account. Charges are moved to it on a monthly basis from 05364.
05374	Cell svc-field tech supervisors	All monthly charges for cellular phone service for field technician supervisory personnel. No charges should be directly charged to this account. Charges are moved to it on a monthly basis from 05364.
05375	Call service - all others	All monthly charges for cellular phone service for all other employees. No charges should be directly charged to this account. Charges are moved to it on a monthly basis from 05364.
05376	Call service for MDT's, PC's, SCADA and others	All monthly charges for cellular phone service for non-voice usage. This would related to data usage for MDT's, PC's, SCADA points, etc.
05377	Cell phone equipment and accessories	Miscellaneous charges for cell phone maintenance, replacements, accessories, etc.
05380	Video Conference	Telecommunications charges for data networks dedicated to video conferencing and maintenance on video conferencing equipment.
05390	Audio Conference	Telecommunications charges for the internal audio conferencing 1-800 number and any charges for outside audio conferencing services
05399	Capitalized Telecom Costs	Capitalized Telecom Costs
05411	Meals & Entertainment	Meals & Entertainment
05412	Spousal & Dependent Travel	All travel expenses incurred by spouse, dependent or other individuals accompanying an employee on a business trip.
05413	Transportation	Transportation
05414	Lodging	Lodging
05415	Membership Fees	Includes all dues to which individual members for the company belong.
05416	Club Dues - Nondeductible	Includes all payments of dues and expenses for Company memberships in Associations and Organizations which are non-deductible. Also includes dues and expenses of individual employee memberships in Professional Clubs, such as: Engineering, Sales and Accounting Clubs.
05417	Club Dues - Deductible	Includes all payments of dues and expenses for Company memberships in Associations and Organizations which are deductible. Also includes dues and expenses of individual employee memberships in Professional Clubs, such as: Engineering, Sales and Accounting Clubs.
05418	Settlement	Settlement
05419	Misc Employee Expense	Misc Employee Expense
05420	Employee Development	NEO booklets provided to new hires
05421	Training	Training
05422	Operator Qualifications Training	Training necessary to cover the Operator Qualification process. Instructor-led using Industrial Training Service materials.
05424	Books & Manuals	Books and manuals for emp dev training
05425	Regulatory Compliance Training	Training necessary to maintain compliance. May include Operator Qualification training or other topics.
05426	Safety Training	Training on specific Safety-related topics
05427	Technical (Job Skills) Training	Training on necessary job skills for field-based roles.
05428	Computer Skills &	Employee systems training

05429	Systems Training Work Environment Training	Work Environment Training
05430	Gas Supplies Services	Gas Supplies Services
06111	Contract Labor	Includes all payments to outsiders for contract work performed.
06112	Collection Fees	Payments to 3rd Party Utility Collection Agencies
06116	Bill Print Fees	Monthly Bill Print invoice from external vendor (Kubra) is assigned to this sub-account and the appropriate portion is then allocated to each Division.
06121	Legal	Includes the cost of outside attorneys for legal services.
07111	Damages	Damages
07114	Pub Liab & Prop Damage Ins	Pub Liab & Prop Damage Ins
07115	Insurance Reserve	Insurance Reserve
07119	Insurance - D&O	Insurance for Directors and Officers, Aviation, and Liability
07120	Environmental & Safety	Aegis Loss Control Reviews
07421	Service Awards	Service Awards
07443	Uniforms	Includes all cost of uniforms issued to employee.
07444	Uniforms Capitalized	Capitalized costs of uniforms.
07447	Education Assistance Program	Assistance for employee continuing education
07450	Capitalized Restricted Stock	Capitalized Restricted Stock
07452	Variable Pay & Mgmt Incentive Plans	Bonus-Variable Pay & Mgmt Incentive Plans
07453	Exec Compensation- Other	Exec Compensation-Other
07454	VPP & MIP - Capital Credit	VPP & MIP - Capital Credit (Contra)
07456	Restricted Stock -Long Term Incentive Plan - Time Lapse	Record Amortization of Restricted Stock Expense
07457	Restricted Stock - Management Incentive Plan	Record Amortization of Restricted Stock Expense
07458	Restricted Stock - Long Term Incentive Plan - Performance Based	Record Amortization of Restricted Stock Expense
07460	RSU-Long Term Incentive Plan - Time Lapse	Record Amortization of Restricted Stock Units Expense
07463	RSU-Managment Incentive Plan	Record Amortization of Restricted Stock Units Expense
07486	Rabbi Trust Gain/Loss	Record gains and losses related to Supplemental Retirement Trusts
07487	COLI CSV & Premiums	Record income and expense related to Premiums and Cash Surrender Value changes for Company Owned Life Insurance
07488	COLI Loan Interest	Record Interest Expense related to Loans against Company Owned Life Insurance
07489	NQ Retirement Cost	Record Expense for Legacy NonQualified Retirement Plans
07499	Misc Employee Welfare Exp	Includes welfare expenditures such as: flowers for employees or their families, coffee for employees and items of similar expense.
07510	Association Dues	Association Dues
07590	Misc General Expense	Includes all cost not provided elsewhere in specific cost elements.
07592	Vendor Comp Sales Tax	Timely filing discounts on transaction tax returns
07600	CWIP Accruals	A/P, Mass Allocations monthly accruals that reverse in the next month.
07601	Vehicle Cap Accrual	This account is where a portion of vehicle O&M expenses are capitalized through the mass allocation process.
07602	Depreciation Cap Accrual	This account is where a portion of depreciation O&M expenses are capitalized through the mass allocation process.

07603	Rent Cap Accrual	This account is where a portion of rent O&M expenses are capitalized through the mass allocation process.
07604	Restricted Stock Cap Accrual	This account is where a portion of restricted stock O&M expenses are capitalized through the mass allocation process.
07605	Heavy Equipment Cap Accrual	This account is where a portion of heavy equipment O&M expenses are capitalized through the mass allocation process.
07606	Insurance Cap Accrual	This account is where a portion of insurance O&M expenses are capitalized through the mass allocation process.
07607	Telecom Cap Accrual	This account is where a portion of telecom O&M expenses are capitalized through the mass allocation process.
07608	Uniform Cap Accrual	This account is where a portion of uniform O&M expenses are capitalized through the mass allocation process.
07609	Utility Cap Accrual	This account is where a portion of utility O&M expenses are capitalized through the mass allocation process.
09172	Receipt O/H Dr/Cr	Receipt O/H Dr/Cr
09173	W/H Adjmnt - Dr/Cr	W/H Adjmnt - Dr/Cr
09174	W/H Obsolete Inv Adj	W/H Obsolete Inv Adj
09175	W/H Obsolete Mrch Adj	W/H Obsolete Mrch Adj
09176	Transferring Inventory	Transferring Inventory
09195	UCG Beginning Balance 3-31-98	UCG Beginning Balance 3-31-98
09278	Storage O/H - Clearing	Storage O/H - Clearing
09341	Admin & General Expenses	Admin & General Expenses
09344	Depr & Taxes Other Expense	Depr & Taxes Other Expense
09345	Taxes Other Than Inc Tax	Taxes Other Than Inc Tax
09910	Customer Installation Rev	Customer Installation Rev
09911	Reimbursements	Reimbursements
09927	Cust Uncol Acct-Write Off	Includes all amounts of losses from uncollectible customer accounts and other amounts due the company.
09999	SSU Allocation	SSU Allocation
10001	Lp - Production Plant	Liquid Propane - Production Plant in Service
10002	Ng - Production Plant	Natural Gas - Production Plant in Service
10003	Ng - Storage Plant	Natural Gas - Storage Plant in Service
10004	Transmission Plant	Transmission Plant in Service
10006	General Dist System Plant	Distribution Plant in Service
10008	General Plant	General Plant in Service
10009	Franklin Acquisition	Franklin Acquisition
10010	Great River Acquisition	Great River Acquisition
10011	Acquistion Adj - Winn	Acquistion Adjustment - Winn
10012	Acquistion Adj-Long Gas	Acquistion Adjustment-Long Gas
10013	Amort-Acquistion Adj	Amortortization-Acquistion Adjustment
10014	Amort-Acquistion Adj-Winn	Amortortization-Acquistion Adjustment-Winn
10015	Amort-Acquistion Adj-Long	Amort-Acquistion Adjustment-Long
10016	Amort-Acqu Adj Oceana	Amortization-Acquistion Adjustment Oceana
10017	Acquistion Adj	Acquistion Adjustment
10018	Acquistion Adj-Oceana	Acquistion Adj-Oceana
10021	Acquistion Adj-prior to purchase	Acquistion Adj-prior to purchase
10024	Acquistion Adj-MVG 1	Acquistion Adjustment-MVG 1

10025	Acquisition Adj-MVG 2	Acquisition Adjustment-MVG 2
10026	Beginning Balance Mid-Tex Assets	Beginning Balance Mid-Tex Plant in Service from Acquisition
10027	Acquisition Adj-Mid-Tex	Acquisition Adj-Mid-Tex
10028	MEC Payment	Main Extension Contract Payment
10201	Nonutility Prop Ss#	Nonutility Prop Ss#
10204	Investment in TLGP (Prev TLIG)	This account is a contribution the parent company pays to the subsidiary company TLGP.
10208	Inv/Assc-Aes Captl	This account is a contribution the parent company pays to the subsidiary company AES.
10210	Investment UCGS	This account is a contribution the parent company pays to the subsidiary company UCGS.
10211	Investment in Atmos Power Systems (Pre.	This account is a contribution the parent company pays to the subsidiary company APS.
10213	Inv in Nonregulated Shared Svc	This account is a contribution the parent company pays to the subsidiary company Non-reg SS.
10214	Investment in UC Propane	This account is a contribution the parent company pays to the subsidiary company UC Propan.
10218	Investment in AEP- Atmos Exploration	This account is a contribution the parent company pays to the subsidiary company AEP-Atmos Exploration.
10222	Nonutility-Land	Nonutility-Land
10223	Nonutility-Buildings & Improvements	Nonutility-Buildings & Improvements
10224	Nonutility-Furniture & Fixtures	Nonutility-Furniture & Fixtures
10225	Nonutility- Communication Equipment	Nonutility-Communication Equipment
10226	Nonutility-Shop Equipment	Nonutility-Shop Equipment
10227	Nonutility- Transportation Equip- Rental	Nonutility-Transportation Equip-Rental
10228	Nonutility-Plant in Service	Nonutility-Plant in Service
10229	Nonutility-Gas Stored Underground-NC	Nonutility-Gas Stored Underground-NC
10230	Nonutility-appliances	Nonutility-appliances
10232	Investment in AEM- Atmos Energy Marketing	This account is a contribution the parent company pays to the subsidiary company AEM-.
10233	Investment in Atmos Pipeline & Storage I	This account is a contribution the parent company pays to the subsidiary company Atmos Pipeline & Storage.
10234	Investment in Enertrust Inc	This account is a contribution the parent company pays to the subsidiary company Enertrust Inc.
10238	Investment in Egaseco LLC	This account is a contribution the parent company pays to the subsidiary company Egaseco LLC.
10242	Investment in Woodward Marketing LLC	This account is a contribution the parent company pays to the subsidiary company Woodward Marketing LLC.
10245	Nonutility-Power Generation	Nonutility-Power Generation
10248	East Diamond Storage Facility	East Diamond Storage Facility
10250	Inv in Blueflame Insurance	This account is the investment that the parent company holds in Blueflame.
10251	Non Qualified Stock	This account is where the value of Non-Qualified Stock Options are recorded when shares are issued.

10252	Restricted Stock Gr	This account is where the value of Restricted Stock Time Lapse is recorded when shares are issued. The cost is then amortized over 3 years(vested period).
10253	Restricted Stock Ac	This is account is where the amortization of cost is recorded for Restricted Stock Time Lapse.
10254	Restricted Stock Gr	This account is where the value of Restricted Stock MIP is recorded when shares are issued. The cost is then amortized over 3 years(vested period).
10255	Restricted Stock Ac	This is account is where the amortization of cost is recorded for Restricted Stock MIP
10256	Restricted Stock Gr	This account is where the value of Restricted Stock Performance is recorded when shares are issued. The cost is then amortized over 3 years(vested period).
10257	Restricted Stock Ac	Restricted Stock Ac
10258	Company Owned Homes	Company Owned Homes
10259	Investment in Atmos	Investment in Atmos
10260	RSU Grant Value - L	RSU Grants
10261	RSU Accumulated Amo	RSU Accumulated Amoritzation
10300	Lubbock Country Club	Lubbock Country Club
10301	Owensboro Country Club	Owensboro Country Club
10350	Rent Deposits	Security Deposit made with Gilliland Building Leases and will get it back at the end of the lease.- no change 2007-2009
10400	Cash-ANB 523	Bank drafts are received through this account. Also, expense reports and the ANB loan are in this account
10406	Remittance - Bank One 644343238	Main remittance bank account for Atmos utility
10408	Cash-BoA 0180347500	Main wires account for Atmos
10413	Cash-Fleet Dental	Dental expense account. Funded weekly drawn down by daily by Group Dental Plan
10437	Cash-3751029418 Storage	ZBA Account for subsidiary checks
10438	Cash-3751029405	Cash-3751029405
10468	Cash Payroll 82821	Payroll bank account
10483	AEH-Cash 3751371962	ZBA Account for subsidiary checks
10485	APSI - Cash 3751371881	APSI - Cash 3751371881
10486	WKG Storage Inc 3751371894	ZBA Account for subsidiary checks
10487	Atmos Energy Services 3751372000	ZBA Account for subsidiary checks
10488	Egasco LLC 3751371991	ZBA Account for subsidiary checks
10489	TLGP 3751371917	ZBA Account for subsidiary checks
10490	AEPI-Cash 3751371904	ZBA Account for subsidiary checks
10493	Cash - BofA	Cash - BofA
10514	Cash-TLGS Inc BoA 3751592628	Cash-TLGS Inc BoA 3751592628
10515	Cash-ANB 00531	Main Atmos check writing account
10516	Cash-AmSouth Bank 5990002443	Emergency field check account
10517	Cash-Banner Refunds ANB 082805	Account for issuing Banner refunds
10518	Cash-Oracle AR BoA 3756617812	Oracle AR bankaccount
10519	BOA	BOA
10521	Cash-HNNG-ANB	Cash-HNNG-ANB
10530	Cash-TLIG BoA 3751849928	TLIG Deposit account

10533	Cash - Woodward 3751561125	Cash acct for WMLLC
10543	BOA Sweep -WMLLC	Not used
10624	Cash-Miss Energies, Inc.# 3752069642	Mississippi energies bank account receives Ledgendary Lighting payments
10636	Cash-Blueflame BoB 822397	Blueflame office account
10638	Atmos Gathering	Atmos Gathering
10639	Cash-US Bank	Cash-US Bank
10807	Flex Spending Deposit	Flex Spending Deposit - Reserve required when we established business with Payflex.
10809	Cntrl Bk Denver Escrow Ac	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10811	Crestd Butte-Franch Escrw	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10812	Mnt Crestd Butte-Fran Esc	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10814	Pineville Storage Shed #1	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10815	Many Billing Office	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10816	Thibodaux Office	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10817	Thibodaux Warehouse	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10818	Thibodaux Area Rectifiers	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10819	New Iberia Water	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10822	Oceana Hghts-Util & Sec.	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10823	Miscellaneous Deposits Under \$100	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10824	Meadow Water	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10825	Odessa Water	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10826	Many Billing Office	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10827	City of Odessa	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10828	Butler MO Deposit	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10829	Piedmont MO Electric Deposit	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10830	Naylor Rectifier- Malden	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10831	City of Jackson	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10832	County of Williamson	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10833	City of Brentwood	Misc Deposits-FERC requires specific I.D.- no change 2007-2009
10834	BNP Paribas	Deposits-FERC requires specific I.D.- done by Houston
10835	Docucorp Postage Meter Deposit	Deposit with Docucorp for the customer billing postage machine- no change 07-09
10876	Investment-Money Market	Investment-Money Market
10877	Investment-Tax Free	Short term investment of excess deposited funds
10911	Unbilled Revenue	This sub-account is used to accrue the current month unbilled banner revenue
10915	Mechanized Billing	Mechanized Billing
10917	Unapplied Banner Payments	This sub-account is used to record the payments received that have not yet been assigned to an invoice.
10918	Misc Banner Charges	This sub-account is a pass through account used to transfer miscellaneous banner charges.
10921	Special Billing-Gas Serv	Special Billing-Gas Service
10922	Generator Set Receivables	Staley Receivable related to Power Generation LT Capital Lease
10924	Bolivar Handbill AR	Bolivar Receivable related to Power Generation LT Capital Lease
10926	Mid-Tex Gas Master	used to reclass receivables from the Other Account Receivable account to the Customer Account receivable account.

10933	MVG-Purchased Receivables Clearing	used to reclass receivables among different MS townships.
10990	Premium Receivable	This account is the loss reserve that is recoverable related to Blueflame property insurance.
10995	AR Trade-WMLLC	AR related to physical gas sales and financial trades
10996	Trade AR Pre Petition Bankruptcy (Former	AR balance relating to defaulted companies
10997	Oracle AR Damage Cl	Used for recording Third Party Damage Claims transactions in Oracle AR.
10998	Unidentified Receipts	Used for recording Oracle AR cash receipts
10999	Oracle AR Other	Used for recording Oracle AR transactions other than Damage Claims such as CIAC or Miscellaneous.
11103	MVG Cust Cont Sales-Merch-CIS	used to record all current receivable on contracts for merchandise loans.
11104	MVG Flame Guard Sales	used to record receivable on contracts for merchandise loans.
11105	MVG Cust Unearned Interest Adj	This sub account hasn't been used within the past ten years
11106	MVG Gas Advantage A/R	used to record receivable on contracts for merchandise loans.
11107	Legendary Lighting	This account is a note Mississippi Energies carries with Legendary . Payments of 6k are made monthly of which about 4k is applied to principal. This note is paid in full around Apr 2010
11111	Loan Third Party Sale	this subaccount's data is imported from Banner. This subaccount affects the Customer accounts receivable. Gas Revenue doesn't book a manual entry to this subaccount.
11196	AEH receivable from	AEH receivable from
11197	AEH receivable from	AEH receivable from
11198	AEH borrowing from AEC	This account is the revolving line of credit b/e AEH/AEC.
11199	Woodward Revolving Credit Line	This account is the revolving line of credit b/e AEM/AEH.
11313	Misc - Cleared Currently	To record misc receivable transactions that are expected to be cleared with in the fiscal year.
11317	Estimated A/R	This account is used to record estimated receivables for transportation revenues
11323	TBS-Accounts Receivable	This account is used to record receivables for transportation revenues
11325	Commonwealth Storage Billings	Commonwealth Storage Billings
11326	Meter Reading Charges	used to record a receivable associated with Acadia Police Jury revenue.
11327	Co-Generation Transp.	used to record receivables for other revenue. At the end of the fiscal year, the receivables are moved to an intercompany receivable account.
11334	OPEB Reimbursements	Tracks the receivable related to Part D Medicare Subsidy for MVG Medical Plan
11335	Meter setting for n	Cost to set up meters to homes and will be cleared up over time as the builder sets meters on new homes
11337	AR Atmos Employee B	Audit for Employee Benefit Plan. We accrue for the plan and will receive refund from the plan in the 4th quarter.
11339	Insurance Company R	After deducting our insurance deductible (usually \$1mm) the net receivable from insurance is coded here.
11342	Oracle AR Road Move	Oracle AR Road Move
11345	IBIS AR Estimate	Used to book the gas cost, sales and AR related to the IBIS company. Since the actual bill is on a month lag, the company uses the subaccount to book a monthly estimate.
11346	Employee Advances	Employees that receive an advance for travel expenses
11347	Employee Merchandise-Payroll Deduction	Employee Merchandise-Payroll Deduction
11349	Other A/R Emp Educ Adv	Other A/R Emp Educ Adv

11350	Other A/R Emp Payroll Ded	Other A/R Emp Payroll Ded
11354	La Interstate Gas Company	La Interstate Gas Company
11358	Misc Accounts Receivable	Miscellaneous AR realting to net outs and items to be researched
11371	Roadmove Receivables	Roadmove Receivables
11373	Employee equity advance	Employee relocates we pay the equity and then when the home sells the closing proceeds are offset in this account. The difference is reclassified to the expense
11376	Dollins Group	Dollins Group
12001	Beginning of Year Reserve	Used for recording the beginning of the year bad debt reserve for the Oracle AR outstanding balances
12002	Unwritten Off Accounts	This sub-account is used to record writeoffs or recoveries of unwritten off accounts.
12003	Monthly Bad Debt Provision	Used for recording the adjustments (normally done on a quarterly basis) to the bad debt reserve for the Oracle AR outstanding balances
12004	Bad debt posting from Banner	This sub-account is used to record the writeoffs and recovers of bad debt
12005	Merchandise Ldgr Custmr	This sub-account is used to record the writeoffs and recovers of bad debt
12009	Misc-Oracle AR	Allowance Account for Damage claims
12010	Specific customer reserve	Used for recording reserves related to Mid-Tex Oracle AR transactions.
12011	TBS Net write off	TBS write offs
12012	TBS Provision	Provision for TBS BD
12136	Allegro Intercompany	Intercompany between New Orleans and WMLLC
12147	Interco between AGC	Intercompany between Atmos Gathering Company and WMLLC
12148	Line of credit intercompany	The revolving line of credit b/e AEH/AEC and AEM/AEH accrues interest daily on the used portion.
12700	Inventory Transfer to West Texas	Inventory Transfer to West Texas
12701	Inventory Transfer to TransLa	Inventory Transfer to TransLa
12702	Inventory Transfer to KY	Inventory Transfer to KY
12703	Inventory Transfer to COKS	Inventory Transfer to COKS
12704	Inventory Transfer to UCG	Inventory Transfer to UCG
12705	Inventory Transfer to MVG	Inventory Transfer to MVG
12706	Inventory Transfer to Mid-Tex	Inventory Transfer to Mid-Tex
12707	Inventory Transfer to APS	Inventory Transfer to APS
12800	FA Transfer	FA Transfer
12900	Plnt M&S General	Plnt M&S General
12906	Receiving Inventory	Receiving Inventory
12911	Project WIP - Energy Generation	Entries in this account are inventory related to Atmos Power Systems. Items include a control system for the 1 meg Diesel unit
13000	Prepaid Expences Misc	Used to books annual contracts and expense over the life of the contract.
13001	Prepaid-Worker's Comp Ins	Accumulates AP payments related to Workers' Comp which is then cleared to the Accumulated Provision Account
13003	Prepaid-Auto Liability Ins	Atmos pays for annual Prepaid Auto insurance for the period from Apr to Mar each year.
13004	Prepaid-Liability Insurance-Other	Atmos pays for annual Prepaid Aviation insurance for the period from Jan to Dec each year.
13005	Prepaid-Insurance-D&O	Atmos pays for annual Prepaid D&O insurance for the period from July to June each year.
13006	Prepaid-Aegis General Liability	Atmos pays for annual Prepaid Liability insurance mostly for the period from Oct to Sep each year.

13007	Prepaid-La Occup Licenses	Prepayment of the LA Occupational Business License fee paid in Feb that is expensed throughout the year.
13009	Prepaid-Gross Receipt Tax	Prepayment of the state Gross Receipts tax that is expensed over a a quarter for Texas or fiscal year (July-June) for TN.
13010	Prepaid-Symantec Software	Atmos pays for Symantec software maintenance and this cost amortized over the appropriate contractual period (Oct 08through Sept 11).
13012	Prepaid-COLI Ins Premium	Holds prepaid premiums for COLI that are amortized over one year to expense
13013	Prepaid-SS Mailroom Postage Machine	Prepaid postage for the mail room Postage Machine. We have OD facility with USPS.
13015	Prepaid-Postage for Cust Billing	Postage for the customer bill printing that we prepaid to USPS.
13019	Prepaid-Other WMLLC	Prepaid expense to be amortized for credit facility fees
13020	Prepaid-Gilliland G-Prt-I	Deposit made with Gilliland group for building lease and we will get the refund at the end of the lease- No change 07-08
13021	Prepaid-Gilliland Ptr-II	Deposit made with Gilliland group for building lease and we will get the refund at the end of the lease- No change 07-08
13022	Pd Rent-Gilliland COKS	Deposit made with Gilliland group for building lease and we will get the refund at the end of the lease- No change 07-08
13027	Prepaid-Southern Gas Dues	Atmos pays for annual Prepaid SGA Dues for the period from Oct to Sep each year.
13028	Prepaid-American Gas Dues	Atmos pays for annual Prepaid AGA Dues for the period from Jan to Dec each year.
13030	Prepaid-Ky Psc Assessment	Atmos pays for annual Prepaid Kentucky Public Service Commission Assessment for the period from Jul to Jun each year.
13031	Prepaid-Co Puc Assesemnt	Atmos pays for the annual Prepaid Tennessee Regulatory Authority for the period from Mar to Feb each year.
13035	Prepaid-NationsBank Of Tx	Bank fee for the revolving credit that is amortized over the life of the notes.
13041	Tennessee Regulatory Authority	Atmos pays for the annual Prepaid Tennessee Regulatory Authority for the period from Mar to Feb each year.
13046	Maintenance contract for TMAN	Atmos pays for annual TMAN software maintenance in July each year.
13047	Prepaid-Bill Printing Supplies	Postage for the customer bill printing that we prepaid to USPS.
13054	Prepaid - Rent-Leased Gas Property	Prepaid - Rent-Leased Gas Property
13057	Prepaid - Verint System	Atmos pays for Verint software maintenance and the current contract runs Dec 08 through Jan 2010.
13059	Prepaid - Virtual Hold Tech	Atmos pays for telecommunication maintenance fees to Virtual Hold every 3 months. The current contract runs Apr 09 through Jun 09 and is amortized over a 3 month period with a renewal at the end of the 3rd month.
13060	Prepaid - Tx Tech	Atmos prepays the suite at Tx Tech and then we spread the cost over football season.
13062	Prepaid - EMC Hardware	Atmos pays for hardware maintenance fees to EMC and the current contract runs through July 2009 .
13063	Oracle Maintenance	Oracle Maintenance
13064	Markview Maint	Atmos pays for annual software maintenance fees to Markview.
13067	Blueflame Property Insurance	Atmos pays Blueflame for property insurance at the beginning of the year.
13068	Prepaid Maint - MDSI	Atmos pays for annual software maintenance fees that extends through October 2009.
13069	Deloitte & Touche Tech prepaid	Atmos pays for annual tax software maintenance that extends through September 2009.
13072	State Occupation Tax Prepayment	Prepaid state Gross Receipts tax that is expensed over a quarter for Texas or fiscal year (July-June) for TN.
13073	Local Gross Receipts Prepayments	To record franchise fees paid with-in their priviledge period for Mid-Tex.
13075	Prepaid-Sunguard SW Maint (TBS)	Prepaid-Sunguard SW Maint (TBS)

13076	Prepaid-Powerplant	Atmos pays for software maintenance that extends through September 2009.
13077	Ppd Maint - GE Smallworld	Atmos pays for annual software maintenance that extends through December 2009.
13080	HP Maintenance	Atmos pays for annual hardware maintenance that extends through May 2009.
13083	Red Hat Software	Atmos pays for software maintenance for a period of 3 years, extended through November 2009.
13084	A2D	Atmos pays for a software settlement approved by Bob Best through September 2009.
13086	Matframe	Atmos pays for an annual software maintenance to Mapframe through November 2009.
13087	Indus	Atmos pays for an annual software maintenance to Ventyx through December 2009.
13088	Dell Server	Atmos pays for hardware maintenance fees to Dell and the current contract runs through January 2010
13089	Prepaid-BlueFlame M	Atmos pays Blueflame for property insurance at the beginning of the year.
13090	Prepaid DOT Fee/Rig	Atmos pays for annual DOT (Department of Transportation) Fees for the period of Jan-Dec each year for Co. 080 and 180.
13091	Digital Dat	Atmos pays for software maintenance for a period of 2 years, extended through February 2010.
13092	Antispan Software	Atmos pays for software maintenance for a period of 3 years, extended through May 2011.
13093	Scanmail Software	Atmos pays for software maintenance for a period of 3 years, extended through May 2011
13094	Nationsbank	Nationsbank
13095	Prepaid-Avaya	Atmos pays for an annual software maintenance to Avaya through July 2009.
13096	Prepaid-Computer Fi	Prepaid-Computer Fi
13097	Prepaid-Oracle Infr	Prepaid-Oracle Infr
13098	Prepaid-Oracle Hype	Prepaid-Oracle Hype
13099	Prepaid-Oracle Appl	Prepaid-Oracle Appl
13100	Prepaid-Alfresco	Prepaid-Alfresco
13101	Prepaid-Utopy	Prepaid-Utopy
13401	Imbalances Colorado	Imbalances Colorado
13403	Exchange Gas	Imbalance with APT
13405	Imbalances Mississi	Imbalances Mississi
13501	Med Terms Ser A-1	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13502	Med Terms Ser A-2	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13513	5.125% Sr Notes Due 2013	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13521	Debentures 6.75 percent	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13522	Debt Discount Expenses	Atmos acquired the unamortized debt discount from UCG Storage.
13523	7.375 percent Senior Notes	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13526	LTD Interest rate hedge	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13528	4.00 percent Senior notes due 2009	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13529	4.95 percent Senior notes due 2014	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.

13530	5.95 percent Senior notes due 2034	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13531	Fixed Rate due 2017	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13532	8.50 percent Senior	8.50 percent Senior
13533	4.00 percent Senior	4.00 percent Senior
13701	Other Regulatory Assets	WINS expenses were accumulated consisting of IT Severance costs and Consulting costs and will be amortized through May 2009 (5 years) and expensed monthly
13703	Mid-Tex Rate Case	
	Regulatory Assets	used to assign Regulatory assets to the respective county and township
13704	KS Ad Valorem-Current	Account used to record the KS ad valorem recovery from prior calendar year to be billed back to KS customers over the current calendar year.
13705	KS Ad Valorem-Future	Account used to record the KS ad valorem recovery to be billed back to KS customers over the next calendar year.
13707	VA WNA	This sub-account is used to accrue for the WNA each month. Beginning in August after the WNA year (May-April), these amounts are then either refund to or recovered from the customer over the next year.
13714	Denton Settlement-Pmt Recovery	Deferred Denton Settlement Costs
13725	Gas Cost Review-GUD 9233	Deferred GUD 9233 Costs
13729	Pipeline Safety Fee	Deferred pipeline safety fees
13730	Georgia Rate Case	GA Rate Case cost is to be amortized over 5 years per Commission order. It will be fully amortized as of December 2010.
13731	Empire Pipe - VA	Cost to move gas pipe due to bridge construction and it is amortized over 7 years. It will be fully amortized as of Sept 2011.
13732	TN Rate Case FY 200	TN Rate Case cost is to be amortized over 3 years per Commission order. It will be fully amortized as of October 2009.
13733	TN environmental cl	used to record Industrial Transportation Revenue and reduce Other Regulatory Assets associated with the Environmental Cost Recovery Rider
13734	GUD 9695 Rate Case	GUD 9695 Rate Case
13735	KS WNA	KS WNA
13736	Georgia Rate Case	The Georgia Rate Case Document No. 27163 is amortized three years per Commission order at the rate of \$8,333.33 each month. The allowed amount is \$300,000 and is expensed to 050.3304.9280.07590.095000.
13737	MDTX-9762 ACSC	MDTX-9762 ACSC
13738	MDTX-9762 ATM	MDTX-9762 ATM
13739	MDTX-9762 ATM 03-06	MDTX-9762 ATM 03-06
13740	MDTX-9762 Appeal NC	MDTX-9762 Appeal NC
13741	CO DSM	CO DSM
13742	TN Rate case 08/09	TN Rate case 08/09
13743	Georgia Rate Case	Georgia Rate Case
13744	KS WNA Recovery	KS WNA Recovery
13800	Expense Advance Clearing	When an employee pays back an advance overpayment the check is coded here and then offset by the entry that is recorded in AP.
13801	Inventory/PA Clearing Account	Clearing account between Inventory and Project system - should not be used anymore
13803	Benefit Clearing	Tracks Capitalized Benefit Costs
13805	Employer P/R Taxes Clearing	Used as a Clearing Account for Capitalized portion of Payroll Taxes
13806	Returns from collection agencies	This sub account hasn't been used within the past ten years
13810	Employer FICA Clearing	Clearing account for FICA Tax Gross Costs
13811	Employer FUTA	Clearing account for FUTA Tax Gross Costs

	Clearing	
13812	Employer SUTA Clearing	Clearing account for SUTA Tax Gross Costs
13813	Employer Denver City Tax Clearing	Clearing account Denver Tax Gross Costs
13820	Workers' Comp Clearing	Tracks Workers' Comp Gross Costs - cleared at the end of year
13821	Basic Life Insurance Clearing	Tracks Life Insurance Gross Costs - cleared at the end of the year
13822	FAS/106 Clearing	Tracks FAS 106 OPEB Gross Costs
13823	Medical/Dental Insurance Clearing	Tracks Medical/Dental Gross Costs
13824	LTD Clearing	Tracks Long Term Disability Gross Costs
13826	Employer ESOP Matching	Tracks ESOP Matching Gross Costs
13827	ESOP-Other Clearing	Tracks ESOP Administrative Gross Costs
13828	Pension Cost Clearing	Tracks Pension Gross Costs
13829	Deferred Asset Clearing	Clearing for Deferred Projects
13830	Project Conversion Clearing	Clearing account for conversion of Capital projects - should not be used anymore
13832	Deferred Project Conversion Clearing	Clearing account for conversion of Deferred projects - should not be used anymore
13834	Main Extension Project Conversion Cleari	Clearing account for conversion of MEC projects - should not be used anymore
13835	Vehicle Insurance Allocation	Not Used Currently - should inactive
13836	PA Entry Clearing	Clearing account for capital projects - should not be used anymore
13839	Benefit Variance Clearing	Used to offset Benefit Variance expensed
13840	Benefit Credits from Cost Centers	Used to offset to Benefits Expense charged to Cost Centers
13841	Employer ESOP Matching Accrual	Tracks the Accrued Gross Costs of ESOP Matching
13842	Capital Benefits Transfer In	Capital Benefits transferred in from a cost center other than the project owning cost center
13843	Capital Benefits Transfer Out	Capital Benefits transferred out from a cost center other than the project owning cost center
13844	Expense Benefits Transfer In	O&M Benefits transferred in from a cost center other than the project owning cost center
13845	Expense Benefits Transfer Out	O&M Benefits transferred out from a cost center other than the project owning cost center
13846	Benefits Transferred In	Capital Benefits transferred in
13848	Oracle AR Clearing	Used to record project related Oracle AR transactions and Projects should clear this monthly to a zero balance.
13850	Worker's Comp Credits from Cost Centers	Used offset the Workers' Comp Expense charged to Cost Centers
13851	Worker's Comp Variance Clearing	Used to offset Workers' Comp variance expensed
13852	TBS AMR Equipment	TBS AMR Equipment
13853	Mid Tex Taxes Other	Used in a MassAllocation. Zeros out every month.
13854	Benefits Transfers	Used in a MassAllocation. Zeros out every month.
13855	Mid-Tex Money Pool	Mid-Tex Money Pool
13856	Line Pack	Line Pack
13857	AEH 401k Match	Company match to employees contributions
13858	Lincoln Rent Cleari	Lincoln Rent Cleari
13859	Gilliland Rent Clea	Gilliland Rent Clea
13860	Clearing Account	Clearing Account
13900	Deferred Asset Projects	charges relating to deferred projects
13904	Goodwill	Goodwill relating to Southern Resources acquisition

13925	Mo Rate Case	Missouri Rate case expenses were accumulated through a project and are amortized monthly to company 050 and 060 and amortization will be for 3 years
13927	UCG-Environmental	MidStates cost for the environmental site cleanings.
13931	Energy Effic Prgm - Iowa	Energy Effic Prgm - Iowa
13941	Nashville NFL PSL Fee	Deposit/Fee for season tickets for New Orleans Saints
13942	Houston NFL PSL Fee	Deposit/Fee for season tickets for Houston Texans
13944	Other Misc Def Dr - Misc	Adjusting or accrual entries are made in this account and cleared in the same quarter.
13945	Stock Issuance Costs	American Stock invoices that need to be expensed.
13953	Goodwill - Comfort Gas	Goodwill - Comfort Gas
13956	Line Pack	This account is used to record monthly Transmission Line Pack
13957	Def Dr - Payroll Clearing	Clearing account set up for relocation and stock
13961	Bolivar-Cummins Special Warranty	Atmos purchased a extended warranty related to the Bolivar-cummins Lease for 11 Gen-Sets in Hickory Valley, TN. and amortized over 7 yrs ending in Sep 2011.
13992	Deferred Retirement Costs	Track SERP Supplemental Retirement Trust Balances
13993	Pension Assets Noncurrent	Tracks Assets of the Qualified Pension Plan
14000	MVG-Unbilled Jobbing Work	this subaccount is used to reclass receivable from Other Accounts Receivable to Miscellaneous deferred debits
14001	DSM Project - Ky	See Subaccount 14135. The DSM spending is recorded in this Subaccount.
14031	UCG Ks Capacity Rel Rev	UCG Ks Capacity Rel Rev
14066	Kansas Hedging Program	Kansas Hedging Program
14087	PBR Recoveries	PBR Recoveries
14088	Recoveries	Over or under recovered gas cost
14093	Goodwill-Woodward (Formerly Investment)	Goodwill-Woodward (Formerly Investment)
14096	Transco Expl Invest-Cust	Oil Exploration properties that it came from UCG.
14110	Linder Expl-Investment	Oil Exploration properties that it came from UCG.
14114	MVG Partnership Investments	Missippi Energies owns 50% of Legendary Lighting. LL provides Atmos with quarterly financial statements which reflects the NI.
14127	UCG-Morristown Franchise Renewal	Accumulated costs for the Morristown and Maryville Franchise renewal
14132	COLI Cash surrender Value	Tracks the Cash Surrender Value of Company Owned Life Insurance
14133	COLI Loans Against CSV	Tracks Loans taken against the Cash Value of COLI
14135	DSM project - KY Recoveries	KY DSM (demand side management) provides for recovery through a surcharge that is recalculated annually to recover approved demand side management costs (mostly installing things to improve energy efficiency in old homes).
14142	MVG LT A/R MERCH	used to record all non- current receivable on contracts for merchandise loans.
14144	Eng-Rate Case exp surcharge-NonSettling	Eng-Rate Case exp surcharge-NonSettling
14145	Eng-Rate Case exp surcharge-Settling Cit	Eng-Rate Case exp surcharge-Settling Cit
14147	Goodwill - MVG Aquisition	Goodwill - MVG Aquisition
14148	Bolivar Lease Rec-LT	Bolivar Lease Income Receivable Long Term portion (Minimum Lease Payments + Salvage Value related to Power Generation capital lease)..
14151	Customer Contracts	Atmos acquired the unamortized value of customer contracts from LGS.
14152	Goodwill - Citizens Aquisition	Goodwill - Citizens Aquisition
14153	Investment in Pine Pipeline	Investment related to the LGS aquisition

14155	LGS Integration Costs	Unamortized balance of Integration costs will be fully amortized in year 2022.
14156	Pearson Note	We have an offsetting liability in 2420.27703.
14157	Staley Lease Rec-LT	Staley Lease Income Receivable Long Term portion (Minimum Lease Payments + Salvage Value related to Power Generation capital lease)
14160	WT Surcharge	WT Surcharge
14162	2 B Universal Shelf Registration	Unused portion for the cost of public offerings will be applied to the next offerings- last booked to Aug 2007.
14163	Goodwill - Mid-Tex Acquisition	Goodwill - Mid-Tex Acquisition
14166	KY Rate Case	Kentucky Rate case expenses were accumulated through a project and are amortized monthly for 3 years and end in Jul 2010.
14175	HNNG Promissory note	Atmos and HNNG have formed a partnership in which Atmos has agreed to contribute and "initial amount" of up to \$5 Million dollars. This account is where the promissory note wires, which are included in the initial amount, are recorded
14176	Sanderson Farm Cons	Relating to construction costs for Sanderson Farm
14177	BC Materials	Relating to construction costs for BC Materials
14184	Lincoln II Construc	Lincoln II Construc
14194	Right of Way	Not used
14195	Gilliland Capital L	Adjusting entry to the Gilliland Capital Lease
14196	TN rate case	Tennessee Rate case expenses were accumulated through a project and are amortized monthly to company 050.3304.9280.07590.093000. The amortization will be for 3 years and end in Oct 2010.
14197	Stock Accrual	This account is used to accrue stock that is issued in one month but the funds are not wired until the following month.
14198	Gardner Gibson	Gardner Gibson
14200	Receivable from OIL	Receivable from OIL
14201	TransLa PGA-Docket	Louisiana PSC expenses were accumulated through a project and are amortized monthly for 3 years and end in Sep 2010.
14210	Midland Level Lease	Midland Level Lease
14214	Sports Option #5	Sports Option #5
14215	Def Dr - Shrewsbury	Long Term AR for Shrewsbury
14216	Def Dr - Park City	AR for RET and interest(ST/LT)
14217	Def - Park City - c	AR for RET and interest(ST/LT)
15900	CIG No Notice	CIG No Notice
15901	P/L Stored Gas	P/L Stored Gas
15902	P/L Stored Gas Lig-La	P/L Stored Gas Lig-La
15903	P/L Stored Gas Tnn-La	P/L Stored Gas Tnn-La
15904	P/L Stored Gas Sonat-La	P/L Stored Gas Sonat-La
15905	P/L Stored Gas Koch-La	P/L Stored Gas Koch-La
15906	P/L Storage-Wng Tss	P/L Storage-Wng Tss
15908	P/L Stord Gas-Wiliams Nat	P/L Stord Gas-Wiliams Nat
15909	P/L Stord Gas - K N Enrgy	P/L Stord Gas - K N Enrgy
15911	Reliant	Reliant
15912	P/L Storage-Anr	P/L Storage-Anr
15913	P/L Storage-Mrt	P/L Storage-Mrt
15914	P/L Storage-Ngpl-Vandalia	P/L Storage-Ngpl-Vandalia
15915	P/L Storage-Ngpl-St Elmo	P/L Storage-Ngpl-St Elmo
15916	Prepaid Commodity 2	Prepaid Commodity 2
15917	P/L Storage-Panhan-Ios	P/L Storage-Panhan-Ios
15918	P/L Storage-Panh-Fs	P/L Storage-Panh-Fs
15919	P/L Storage-Panh-Ws	P/L Storage-Panh-Ws
15920	P/L Storage-Panh-	P/L Storage-Panh-Virden

	Virden	
15921	P/L Storage-Southern	P/L Storage-Southern
15922	P/L Storage-Transco-Gss	P/L Storage-Transco-Gss
15923	P/L Storage-Transco-Wss	P/L Storage-Transco-Wss
15924	P/L Storage-Transco-Ess	P/L Storage-Transco-Ess
15929	P/L Stor-Trunkline-Salem	P/L Stor-Trunkline-Salem
15930	P/L Stor-Trunkline-Metrop	P/L Stor-Trunkline-Metrop
15932	P/L Stor-Tenn Gass-Fs2032	P/L Stor-Tenn Gass-Fs2032
15933	P/L Stor-Tenn Gas-Fs3981	P/L Stor-Tenn Gas-Fs3981
15934	P/L Stor-Tenn Gas-Fs4033	P/L Stor-Tenn Gas-Fs4033
15935	GS Under Amory Storage	GS Under Amory Storage
15936	P/L Storage-Cng	P/L Storage-Cng
15937	P/L Stor-Etn-Va Early	P/L Stor-Etn-Va Early
15938	Ppd Comm Etn-Saltville	Ppd Comm Etn-Saltville
15939	GS Under Tenn Storage	GS Under Tenn Storage
15941	P/L Stor-Tex Ea-Gss	P/L Stor-Tex Ea-Gss
15943	P/L Stor-Tex Ea-Morn Star	P/L Stor-Tex Ea-Morn Star
15944	P/L Stor-Tex Ea-Wiseman	P/L Stor-Tex Ea-Wiseman
15946	GS Under Texas Eastern	GS Under Texas Eastern
15947	Lng Stored	Lng Stored
15948	P/L Stor - Tetco SS-1 #400184	P/L Stor - Tetco SS-1 #400184
15949	P/L Stor - MRT	P/L Stor - MRT
15950	P/L Stor - PEPL	P/L Stor - PEPL
15951	P/L Stor - ANR FSS #30000	P/L Stor - ANR FSS #30000
15952	P/L Stor - ANR FSS #32250	P/L Stor - ANR FSS #32250
15953	GS Under Untd Bisteneau	GS Under Untd Bisteneau
15954	P/L Stor - NGPL DSS	P/L Stor - NGPL DSS
15955	P/L Stor - NGPL NSS	P/L Stor - NGPL NSS
15956	P/L Stor Gas-Williams 545	P/L Stor Gas-Williams 545
15973	Riverway Storage Facility	Riverway Storage Facility
15974	Pontchartrain Storage Cavern	Pontchartrain Storage Cavern
15975	Koch Storage	Koch Storage
15976	GS Under Bear Creek-Sng	GS Under Bear Creek-Sng
15977	Gulf South-ISS	Gulf South-ISS
15983	GS Under Muldon-Sng	GS Under Muldon-Sng
15991	Fair Value Hedge Inv	Physical gas activity relating to storage
15993	WMLLC Storage Gas	Physical gas activity relating to storage
15995	Other Systems	Physical gas activity relating to storage
15996	SNG System	Not used
15997	PEPL	PEPL

15998	Tenn System	Tenn System
15999	Consigned Inventory	Physical gas activity relating to consigned storage
16003	Gulf South -Woodward (NOPSI)	Gulf South -Woodward (NOPSI)
16005	TLGP-LGSN Stg Est	TLGP-LGSN Storage Estimate
16006	East Diamond Storage Facility	East Diamond Storage Facility
16007	Huntsman Storage Facility	Huntsman Storage Facility
16008	Gulf South Storage FSS Asset Mgmt	Gulf South Storage FSS Asset Mgmt
16010	Storage gas-City of Daphne	Storage gas-City of Daphne
16011	P/L Storage-Transco-Gainesville	P/L Storage-Transco-Gainesville
16012	Southern(LNG)-Columbus	Southern(LNG)-Columbus
16013	Bon Harbor Storage	Bon Harbor Storage
16014	Grandview Storage	Grandview Storage
16015	Hickory Storage	Hickory Storage
16016	Kirkwood Storage	Kirkwood Storage
16017	St. Charles Storage	St. Charles Storage
16018	Egan Hub Storage Miss	Egan Hub Storage Miss
16019	Gulf South-Park and Loan	Trades relating to Gulf South Park and Loans
16023	Keystone	Keystone
16025	TECTO Harrisburg	TECTO Harrisburg
16026	Southern Star Centr	Southern Star Centr
19100	Retirement of MVG Debt	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables, and fully amortized end in Jan 2013.
19105	Retirement Premium on NP Series Q	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19107	Retirement Premium on NP Series T	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19108	Retirement Premium on NP Series U	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19110	Retirement Premium	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19113	Retirement Premium on NP Series J	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
20000	Accumulated Other Comprehensive Income	Tresury Lock
20016	LTD-Leasing	Long Term Notes Payables due in July 2013
20100	OCI CF Hedge Non-Aff	Other comprehensive income hedging to non-affiliates
20101	OCI CF Hedge Aff	Other comprehensive income hedging to affiliates
20102	OCI-Other	Treasury Lock- Cost Amortization
20103	OCI-Scotland T lock	Treasury Lock- Gain
20104	OCI-Suntrust T Lock	OCI-Suntrust T Lock
20200	Med Term Notes	Long Term Notes Payables due in December 2025- no change 07-08
20201	Med Term Notes	Long Term Notes Payables due in December 2010- no change 07-08
20204	10 percent Notes Payable -Mdf	Long Term Notes Payables due in December 2011- no change 07-08
20205	10 percent Notes Payable-Ssf	Long Term Notes Payables due in December 2011- no change 07-08
20207	LTD US Bank Equipment	Long Term Notes Payables due in April 2009
20223	Debentures 6.75	Long Term Notes Payables due in July 2028- no change 07-08
20226	5.125% Sr Notes Due 2013	Long Term Notes Payables due in January 2013- no change 07-08

20228	7.375 % Senior Notes	Long Term Notes Payables due in May 2011- no change 07-08
20230	4.00% Senior Notes due 2009	Long Term Notes Payables due in October 2009- no change 07-08
20231	4.95% Senior Notes due 2014	Long Term Notes Payables due in October 2014- no change 07-08
20232	5.95% Senior Notes due 2034	Long Term Notes Payables due in October 2034- no change 07-08
20233	Fixed Rate due 2017	Fixed Rate Note due 2017
20234	8.50 % Senior Notes	8.50 % Senior Notes
20600	N/P-Anb Master Note	N/P-Anb Master Note
20604	N/P-Sun Trust Bank	N/P-Sun Trust Bank
20609	AEH borrowings from AEC	This account is the revolving line of credit b/e AEH/AEC.
20614	AGC payable to AEH	AGC payable to AEH
20615	APS payable to AEH	APS payable to AEH
20627	Commercial Paper - ML	Short Term Notes Payables
20628	Commercial Paper - ML Disc	Short Term Notes Payables- PASS
20629	Commercial Paper- JP Morgan (Formerly Ba	Short Term Notes Payables
20630	Commercial Paper-JP Morgan Disc (Former	Short Term Notes Payables- Amortizes and Settles
20632	Commercial Paper-Su	Commercial Paper-Su
20633	Commercial Paper-Su	Commercial Paper-Su
20634	CP-Wells Fargo	CP-Wells Fargo
20635	CP-Wells Fargo Disc	CP-Wells Fargo Disc
21000	Net Payroll Accrual	Records net pay (labor less deductions and payroll taxes) vs disbursements
21001	Current Liab-A/P Vouchers	Accrual for all AP vouchers and then offset by the AP payment
21007	Emp Supp Life Ins	Employee deductions related to supplemental life ins plan to be paid to vendor
21008	Emp Universal Life	Closed Account
21009	Emp Dependent Life	Employee deductions related to GVUL life ins plan to be paid to vendor
21010	Emp Ad&D	Employee deductions related to AD&D plan to be paid to vendor
21011	Emp Savings Bond	Emp Savings Bond
21012	Emp Esop	Employee deductions related to 401K plan excluding MVG union to be paid to vendor
21016	Emp Credit Union	Emp Credit Union
21017	Emp Union Dues	Emp Union Dues
21018	Emp United Way	Emp United Way
21020	Federal PAC	Federal PAC
21021	Emp Nwnl Insurance	Closed Account
21025	Emp Child Support	Emp Child Support
21026	401K Match	Employer match related to the 401K plan for MVG Union only to be paid to vendor
21028	Emp 401K Loan	Employee deductions for repayment of loans against the 401K to be paid to vendor
21029	Emp 401k	Employee deductions related to 401K plan for MVG Union only to be paid to vendor
21032	Empr Esop-Other Exp	To record accrual for Empr ESOP adm fees
21033	Empr Esop	Employer match related to the 401K plan excluding MVG Union to be paid to vendor
21035	Empr Ltd Ins	To record accrual for Ltd Insurance
21036	Empr Basic Life	To record accrual for Basic Life
21040	Empr Medical/Dental	Tracks Outstanding Medical/Dental Liability
21041	Medical Claims Incurred	Tracks Medical Claims Incurred from BCBS
21042	Dental Claims Incurred	Tracks Dental Claims Incurred from MetLife
21043	Emp Medical Prem W/H	Tracks Active Employee Contributions for Medical Costs
21044	Medical Premiums Incurred	Tracks Medical Premiums Incurred from BCBS
21045	Emp Dental Prem W/H	Tracks Active Employee Contributions for Medical Costs

21046	Dental Premiums Incurred	Tracks Dental Premiums Incurred from MetLife
21047	Medical/Dental Clearing	Used as a Clearing Account for Medical/Dental Gross Costs
21048	Med/Dental-Other Exp Pymt	Not Used Currently - should inactive
21049	PTO Accrual	Tracks Paid Time Off Expense Accrued
21050	Accrued Payroll	Used to Accrue Payroll at Month End
21052	Vision Plan	Employee deductions related to the vision plan to be paid to the vendor
21053	Pretax Flex Medical Plan	Employee deductions related to the pretax flex medical plan to be paid to the vendor and the accrual for the employer wellness portion recorded to Medical Dental Gross cost.
21054	Pretax Dependent Care Plan	Employee deductions related to the pretax dependent care plan .
21055	A/P Clearing/Suspense	A/P Clearing/Suspense
21058	Banner Refunds not issued	this subaccount's data is imported from Banner. This subaccount affects the Accounts Payable. Gas Revenue doesn't book a manual entry to this subaccount.
21060	GE FAMG-USP	When a customer signs up for a retail service and they pay, Banner posts the payment to 2320.21060. 85% of the payment is then paid to GE and an entry is posted to 2320.21060. 15% is reclassified from 2320.21060 to revenue.
21061	GE FAMG-SAH	When a customer signs up for the Shop At Home service and they pay, Banner posts the payment to 2320.21061. 85% of the payment is then paid to GE and an entry is posted to 2320.21061. 15% is reclassified from 2320.21061 to 4800.31126.
21062	GE FAMG-HP	When a customer signs up for the Home Protection service and they pay, Banner posts the payment to 2320.21062. 85% of the payment is then paid to GE and an entry is posted to 2320.21062. 15% is reclassified from 2320.21062 to 4800.31127.
21063	PT US Able ADD	ANG voluntary benefits
21064	AFLAC Cancer	Closed Account - should be closed
21067	Fix6	When a customer signs up for the Appliance Warranty service and they pay, Banner posts the payment to 2320.21067. 85% of the payment is then paid to GE and an entry is posted to 2320.21067. 15% is reclassified from 2320.21067 to 4800.31134.
21068	Auto Club	When a customer signs up for the Auto Club service and they pay, Banner posts the payment to 2320.21068. 85% of the payment is then paid to GE and an entry is posted to 2320.21068. 15% is reclassified from 2320.21068 to 4800.31133.
21069	Employee Direct Deposit	Employee Direct Deposit
21070	TLGP-LGSN Stg Est	TLGP-LGSN Storage Estimate
21072	EDI Payments Outstanding	EDI Payments Outstanding
21076	OGLM	This account is used to record Estimated Native Gas Purchase Expense, Suspended Royalty Interest Payments, and Accrued T&E Expense.
21078	Emp voluntary deduction	Employee deductions related to the home/auto insurance plan to be paid to the vendor
21081	AEH Opt Emp Life	Optional employee life insurance
21082	Med AEH Base Plan	Employee health insurance base plan
21083	Med AEH Buy-Up	Employee health insurance buy-up plan
21084	AEH Vision Plan	Employee vision insurance
21085	AEH Dental Plan	Employee dental insurance
21086	AEH 401K	Employee 401k Deferral from pay
21087	AEH 401K Loan	Employee 401k loan
21089	AEH FSA Medical	Employee flexible spending for medical
21090	AEH FSA Private Health	Employee flexible spending for private health care coverage
21091	AEH FSA DepCare	Employee flexible spending for dependent care coverage
21092	AEH Pre Tax Colonial	Withholding from employee for insurance pre-tax
21093	AEH Post Tax Colonial	Withholding from employee for insurance post-tax
21095	APB 10	APB 10
21096	AEH 401k Match	Employer match up to employees contribution

21097	IBIS	IBIS
21098	Oracle Maintenance	Oracle Maintenance
21099	Conservation & Ener	The Rider CEE program is for a period of two years from Oct08 to Sep10 and will accrue \$166,666.66 each month.
21101	Estimated Gas Cost	same as sub description
21102	Colo. Interstate P/L Co.	Colo. Interstate P/L Co.
21115	Other Payable	Other Payable
21170	Emp GVUL Investment	Emp GVUL Investment
21250	A/P Brokerage Gas	Physical gas trading acitivity
21251	A/P Brokerage Gas-1	Physical gas trading acitivity
21252	Borrowed Gas	Gas borrowed relating to storage
21253	Accrued Gas Liability	Accrual of gas cost to be incurred
21254	Tetco Cashout	Cash outs relating to TETCO pipeline
21305	Accrued Gas Payable	Accrual of gas cost to be incurred
23115	P/L Refund Panhandle Eastern Pipe Line C	P/L Refund Panhandle Eastern Pipe Line C
23116	Over/Under-Pr Yr	Over/Under-Pr Yr
23117	9530 Refund	9530 Refund
23500	Contract Retain	Retainers are accrued then reclassified when paid
23501	Customer Contributions	This subaccount is used to accumulate monthly contributions made by customers for the Share the Warmth program. Quarterly, these funds are distributed to the designated agencies.
24603	Other A/P-Def Cr Cl Cur	Adjusting or accrual entries are made in this account and cleared in the same quarter
24605	Apcr Credit Bal. Refund	This sub account hasn't been used within the past ten years
24607	EY Atmos Audit 10-K ARS Fees	E & Y Audit fee accrual. Total cost is evenly accrued every month for the year and the payment is made every quarter.
24610	Employee Awards	We accrue employee service awards for the next round of ceremonies. The prior year is closed out by HR on April 1 each year.
24612	Other A/P-Uncashed Checks	Unclaimed property accrual. We cancel checks and pull them off bank recons after their stale date (typically 90 days) or after approx 1 year if no stale date. Paid to the states over various holding periods ranging from 1 to 7 years.
24613	Mailed Refunds	used to reduce account payable and book respective refunds. Note: this subaccount is rarely used.
24618	Stocked Item PO Clearing	Stocked Item PO Clearing
24619	Non-Stocked Item PO Clearing	Non-Stocked Item PO Clearing
24634	EY Interim Reviews 10-Q Fees	E & Y Audit fee accrual. Total cost is evenly accrued every month for the year and the payment is made every quarter.
24635	Internal Audit KPMG Service Fees	KPMG Audit fee accrual. Total cost is evenly accrued every month for the year and the payment is made every quarter.
24637	EY Other Misc Fees	E & Y Audit fee accrual. Total cost is evenly accrued every month for the year and the payment is made every quarter.
24638	Deposits for Customer Assistance	this subaccount's data is imported from Banner. This subaccount affects the Accounts Payable. Gas Revenue doesn't book a manual entry to this subaccount.
24641	EY Atmos Energy Holdings Audit	E & Y Audit fee accrual. Total cost is evenly accrued every month for the year and the payment is made every quarter.
24644	Atmos-Wrong Payee	When check sent in error this subaccount used to create audit trail
24957	Line of Credit - AEH	This account is the revolving line of credit b/e AEM/AEH. .
25000	Customer Deposits-Active	Active Customer Deposits
25001	Customer Deposits-Non CIS	same as sub description
25004	Cust Dep-Unclaimed	same as sub description
25102	Empr Fica-Accrual	Empr Fica-Accrual
25104	Empr Futa-Accrual	Empr Futa-Accrual
25107	State Unemployment	State Unemployment Tax

	Tax	
25113	La Superv & Inspect Tax	To record the prior quarter LA State Inspection and Supervision Fee to be expensed over the current quarter.
25114	State Franchise Tax Accrl	Used to accrue state/corp franchise tax payments which are reversed by actual state tax interest payments
25115	Permit Fees	Account used to record local franchise fees paid after their priviledge period.
25116	Gross Receipts Tax	Accrual for the estimated annual MS Regulatory tax paid in July each year.
25117	Tx St/City Use Tax 0.00 percent	Use Tax accrual account
25120	Tx St/City Use Tax 8.25 percent	Use Tax accrual account
25123	TN Use Tax	Use Tax accrual account
25142	Tx Gas Transportation Tax	Accrual for the RRC Natural Gas Utility Tax on transportation.
25144	Severance Tax	Collected Natural gas severance tax
25146	SUT Tennessee	Accrual for TN Sales and Use Tax Audit and recovery
25147	SUT-Kentucky	Accrual for the KY Sales, Use, and School Tax Audit and recovery
25179	OH Commerical Activity	Accrual for OH CAT tax
25201	Ad Valorem Tax	Accrual account for ad valorem taxes.
26501	Federal Income Tax	Used to accrue federal income tax payments which are reversed by actual federal income tax payments
26502	Fed Inc Tax-Prior Year	Fed Inc Tax-Prior Year
26503	State Income Tax	Used to accrue state income tax payments which are reversed by actual state tax payments
26504	Federal Tax Interest	Used to accrue federal income tax interest payments which are reversed by actual federal income tax interest payments
26505	State Tax Interest	Used to accrue state income tax interest payments which are reversed by actual state tax interest payments
26506	Fin 48 Liability	used to accrue taxes for uncertain tax postions taken by Atmos
26620	10 percent Notes Payable - 2011	Interest Payable on Long Term Notes.
26628	UCG - Mtn 95-1	Interest Payable on Long Term Notes.
26629	UCG - Mtn 95-2	Interest Payable on Long Term Notes.
26631	Int Accr-Deb. 6.75	Interest Payable on Long Term Notes.
26641	Int-7.375 % Senior Notes	Interest Payable on Long Term Notes.
26642	Int-5.125 % Senior Notes	Interest Payable on Long Term Notes.
26646	Int-4.00 % Senior Notes due 2009	Interest Payable on Long Term Notes.
26647	Int-4.95 % Senior Notes due 2014	Interest Payable on Long Term Notes.
26648	Int-5.95 % Senior Notes due 2034	Interest Payable on Long Term Notes.
26652	Fixed Rate due 2017	Accrued Interest on Fixed Rate Note due 2017
26653	Int-8.50 % Senior N	Int-8.50 % Senior N
26901	Columbus GA IDB	Interest Payable on Long Term Notes.
26903	Int Accr-Amarillo NB	Interest Payable on Long Term Notes.
26906	Accrued Bank LC Fees	Accrual of bank LC fees to be paid
26907	Int Accr-Sun Trust	Int Accr-Sun Trust
26916	Commit Fees-Amarillo NB	Interest Payable on Long Term Notes.
26918	Commit Fees-Nations	Interest Payable on Long Term Notes.
26919	Int On Customer Deposits	Interest Payable on Long Term Notes.
26922	Int On Non-CIS Depo	Interest Payable on Long Term Notes.
27201	Emp Fica-Accrual	Emp Fica-Accrual
27202	Sales Tax	Collected Sales Tax

27204	Emp Fit-Accrual	Emp Fit-Accrual
27205	Emp Sit-Accrual	Emp Sit-Accrual
27206	Emp Local Tax-Accrual	Emp Local Tax-Accrual
27208	Emp Co Local Tax-Accrual	Emp Co Local Tax-Accrual
27209	City Franchise Tax	Franchise fees collected from customers and paid to cities.
27210	State Sales Tax	Collected Sales Tax
27211	County Sales Tax	Franchise fees collected from customers and paid to counties/VA Collected Local Consumption Tax
27212	City Sales Tax	Collected Sales Tax account
27213	Texas State & City Sales Tax	TX Collected Sales Tax
27214	KY State Sales Tax	KY Collected Sales and use tax
27215	KY Utility School Tax	KY Collected School tax
27217	Iowa Sales Tax	IA Collected Sales Tax
27218	Alabama Sales Tax	AL Collected Sales Tax
27222	Gross Receipts	CIAC collected franchise fees.
27223	Consumer Tax	VA Collected Consumers Use Tax
27224	Ice Supp Fee	IL Collected Admin Services Tax
27233	LA State Sales Tax-Code 1	LA Collected Sales Tax Account
27235	WKG County-School Taxes	WKG County-School Taxes
27236	Arkansas State Sales Tax	AR Collected Sales Tax
27238	Georgia State Sales Tax	GA Collected Sales Tax
27239	Indiana State Sales Tax	IN Collected Sales Tax
27240	Illinois State Sales Tax	IL Collected Gas Tax
27242	Mississippi State Sales Tax	MS Collected Sales Tax
27243	Missouri State Sales Tax	MO Collected Sales Tax/MS Collected Tax
27244	North Carolina State Sales Tax	NC Collected Sales Tax
27248	Virginia State Sales Tax	VA Collected Sales Tax
27250	West Virginia State Sales Tax	WVA Collected Sales Tax
27252	Tennessee Sales Tax Collected	TN Collected Sales Tax/MS Collected Tax
27253	Sales Tax-Tupelo 6 1/4%	MS Collected Sales Tax (AIC)
27258	Tupelo MS PA Sales Tax	Sales Tax collected account for MS (unused)
27259	Ohio State Sales Tax	OH Collected Sales Tax
27263	Louisiana Pipeline & Safety Fees	Louisiana Pipeline & Safety Fees
27264	Texas Pipeline & Safety Fees	this subaccount's data is imported from Banner. This subaccount affects the Tax collections account. Gas Revenue doesn't book a manual entry to this subaccount.
27265	Jefferson Parish Permit Fees	Jefferson Parish Permit Fees
27266	Huntsville Alabama Licence Tax	AL Collected Huntsville License Tax
27267	Indiana Utility Receipt Tax	IN Collected Utility Receipts Tax
27268	Mobile Alabama Tax	AL Collected Mobile License Tax
27269	State-Gross Production	This account is used to record monthly severance taxes resulting from condensate sales and gas purchases
27270	3rd Party Transport Tax Estima	Estimated franchise fees charged on 3rd party transport gas
27272	OH CAT Tax	Collected OH CAT Tax (no longer used)

27273	KY School Tax	Collected KY Natural Gas Severance Tax
27274	Ohio State Fee	Tax collections for Ohio State Fees
27275	Payroll Taxes - Misc	Payroll Taxes - Misc
27276	IL Severance Tax	Collected IL Natural Gas Severance Tax
27307	Performance Plan	Used to Accrue MIP/VPP Costs
27314	Pipeline Refunds	Pipeline Refunds
27318	Fas 106/OPEB Accrual	Reflects the Current Portion of the FAS 106 Liability
27325	Employee Flexible Comp Plan	AEH employee flex compensation plan
27333	Cust Relations	Builder trips.
27339	Inc Tax Pay Future Rates	Inc Tax Pay Future Rates
27341	Cust Adv for Conrtuction	Money received in Advance for Construction that could potentially be refunded to the customer.
27343	Accrued Liabilities - Exp.	Adjusting or accrual entries are made in this account and cleared in the same quarter.
27346	Gas Research Institute	This account is used to record donations and subsequent payments to the Gas Research Institute
27347	Hedging Open Positions	The market value of future contracts that have not been settled as a benefit(profit) to Atmos are recorded to this account.
27348	Hedging Closed Positions	The market value of future contracts that have been settled as a benefit(profit) to Atmos are recorded to this account.
27349	WM Performance Plan	AEH bonus accrual
27351	Customer Billing Accrual	The balance is for the accrued bill printing expense.
27352	Automated Meter Reading credits	Transactions from AMR for the COKS division. The fund is colleted from customers on RA's. AMR meters are debited to this Sub.
27353	Deferred Billing AR	This subaccount is used to reclass the prepayments related the deferred budget billing from the A/R account to a liability.
27354	Leased Gas District	Leased Gas District
27355	WAHA accrual	WAHA Header accrual estimate each month i
27356	Environmental-MO	Cost related to energy efficiency and conservation program (MO tariff)
27357	Deposit for future	Deposit from counterparty for future gas purchase
27358	CIG(Colorado Inters	CIG(Colorado Inters
27359	Deferred Franchise	Deferred franchise fees
27360	Bolivar Lease Rec-Curr	Bolivar Lease Income Receivable Current Portion
27361	Def Bolivar Lease IC- Curr	Bolivar Lease - current portion of unearned income.
27364	Gas Imbalance Payable	Gas imbalance relating to gas in storage
27365	Unbilled Financial Settlement-WMLLC	Financial settlement that has not been billed to customer
27367	Staley Lease Rec-Curr	Staley Lease Income Receivable Current Portion
27368	Def Staley Lease IC- Curr	Deferred income earned for Bolivar and Staley lease
27370	West Texas LDC	West Texas LDC
27371	Amarillo LDC	Amarillo LDC
27374	Non-Contiguous	Non-Contiguous
27375	Columbia Gulf pipeline imbalance	Columbia Gulf pipeline imbalance
27376	Centerpoint (TLGP)	Centerpoint (TLGP)
27381	PSCO Front Range	PSCO Front Range
27382	PSCO Southern	PSCO Southern
27383	PSCO Western	PSCO Western
27384	Texas Gas Imbalance	Texas Gas Imbalance
27386	Misc	This is to book the imbalances for the Kansas Pooling Customers.
27387	Storage Imbalance	Storage Imbalance
27390	Columbia Gulf	Columbia Gulf
27392	Interruptible Trans	Interruptible Trans

27394	El Paso Imbal	El Paso Imbal
27395	City of Odessa-Oneok Imbal	City of Odessa-Oneok Imbal
27396	Home Purchase Plan	Home Relocation related to LSGD(Lone Star Gas Distribution) for ATMDS(Mid-Tex);
27398	City of Midland-Oneok Imbal	City of Midland-Oneok Imbal
27399	Interruptible Transport Imbal	Interruptible Transport Imbal
27400	Short-Term Open Pos	Short term open position related to financial trades
27401	Nymex Swaps-Open Po	The market value of future contracts (greater than one year) that have not been settled as a benefit(profit) to Atmos are recorded to this account. The market value of future contracts (one year or less) that have not been settled as a benefit(profit) to Atmos are recorded to this account.
27402	Basis Swaps-Open Po	Basis swaps open position relating to Financial trades
27403	Options-Open Positi	The market value of future contracts (one year or less) that have not been settled as a benefit(profit) to Atmos are recorded to this account.
27404	Nymex Swaps-Closed	The market value of future contracts(one year or less) that have been settled as a benefit(profit) to Atmos are recorded to this account.
27405	Basis Swaps-Closed	Basis swaps closed relating to Financial trades
27702	Greenville Off Sub-Lease	Greenville Off Sub-Lease
27703	Other	This liability in SS offsets the Pearson note
27706	Fas 106/OPEB	Tracks Accrued Liability of FAS 106 OPEB Costs
27707	Directors' Def Comp	Tracks Deferred Compensation of Directors
27709	Fas106-Veba Trust/Admin	Tracks Administrative Costs associated with VEBA Trusts
27710	Fas 106 - Veba Trust	Tracks Contributions made to VEBA Trusts
27712	Deferred Retirement Costs	Tracks Actuarially Determined Costs and Payments associated with SERP
27713	Dir Retirement Plan Accr	Tracks Liability for NonQualified Legacy Retirement Plans
27714	Deferred Revenue-Nonaff	Deferred revenue relating to storage activity
27724	Def Cr-	Def Cr-
27725	Income Tax Recover Future	Income Tax Recover Future
27728	FAS 106 Premiums Incurred	Tracks Premiums Paid Related to OPEB FAS 106 Plan
27729	FAS 106 Claims Incurred	Tracks Accrued Liability of FAS 106 OPEB Costs
27730	FAS 106 Premiums W/H	Tracks Retiree Contributions to the OPEB Plan
27731	FAS 106 Admin Fees	Tracks Administrative Costs associated with the OPEB Plan
27733	KS Ad Valorem Tax Refund	KS Ad Valorem Tax Refund
27736	Durango Sublease Deposit	This sublease is being closed out because Gilliland is selling the building. The deposit will be refunded and coded here.
27737	Accrued Interest on COLI Policies	Tracks Accrued Interest Liability associated with Company Owned Life Insurance
27738	Capital Lease Adjustment	Lease Obligation for Gilliland Capital Lease will be zero in February 2018.
27739	Def Bolivar Lease IC - LT	Bolivar Deferred Lease Income. Lease Obligation for Bolivar Lease will be zero in August 2011.
27742	Def Staley Lease IC - LT	Staley Deferred Lease Income. Lease Obligation for Staley Lease will be zero in October 2012.
27743	FAS 106/OPEB - MVG	Tracks the Actuarially Determined Costs of the Mississippi/MedTex/Pipeline OPEB Plans

27748	Gross up- CIAC	Holds balances related to Mid-Tex and Pipeline CIAC. This account was previously used to record the time value of money with the balances amortized over a 15 year tax life. This process was changed to be consistent with Atmos processes
27749	FAS 106 Retiree Life Insurance Premiums	Tracks the Life Insurance Premiums incurred associated with the OPEB Plan
27750	MVG medical subsidy	Tracks the Offsetting Liability of the Part D Medicare Subsidy Receivable
27751	Medicare Advantage	Medicare Advantage (Retiree reimbursement) - Medicare Part D opt out Atmos Plan
27752	LT Fin 48 Liability	used to accrue taxes for uncertain tax postions taken by Atmos over the long term
27753	McKinney Lease Leve	McKinney Lease Leve
27754	Olathe Lease Leveli	Olathe Lease Leveli
27755	Canyon Dr Lease Lev	Canyon Dr Lease Lev
27756	Mid-Tex Lease Level	Mid-Tex Lease Level
27757	Louisville Lease Le	Louisville Lease Le
27758	Keokuk Lease Leveli	Keokuk Lease Leveli
27759	Mid-Tex Lincoln Lea	Mid-Tex Lincoln Lea
27760	Midland Lease Level	Midland Lease Level
27761	Austin Lease Leveli	Austin Lease Leveli
27762	SS Lincoln Lease Level	SS Lincoln Lease Level
27764	Amarillo CSC Lease	Amarillo CSC Lease
27768	Farmer's Branch Lea	Farmer's Branch Lea
27769	Gretna Lease Leveli	Gretna Lease Leveli
27770	Sugarcube Denver Le	Sugarcube Denver Le
27771	Greeley Lease Level	Greeley Lease Level
27772	Bristol Lease Level	Bristol Lease Level
27773	Franklin Lease Level	Franklin Lease Level
27774	Franklin Lease Level	Franklin Lease Level
27775	Franklin Lease Level	Franklin Lease Level
27776	Metarie Lease Level	Metarie Lease Level
27777	Mayfield Lease Level	Mayfield Lease Level
27778	Bowling Green Lease	Bowling Green Lease
27779	Owensboro Lease Level	Owensboro Lease Level
27780	Plano Lease Level	Plano Lease Level
28001	Deferred Itc - Federal	Deferred Itc - Federal
28101	Inj & Damages-Ins Reserve	Accrual for General Legal Liabilites.
28102	Workers' Comp-Ins Reserve	Tracks the Liability Reserve of Workers' Comp Insurance
28108	Water Heater Installation Liab	Atmos aquired a 7 year water heater warranty liability with the MVG acquisition. We are amortizing this balance over the 7 years.
28109	R&D Surcharge	this subaccount's data is imported from Mart. This subaccount affects the account that is assigned to 2284. Gas Revenue doesn't book a manual entry to this subaccount. Note: Gas Revenue was unable to located the account # within the chart of accounts
28111	Property Insurance	This account is the outstanding loss reserve accrual related to Blueflame property insurance
28201	Accum Defer Fed Income	Accum Defer Fed Income
28204	Federal - Other	Federal - Other
28206	Accum Defer State Inc Tax	Accum Defer State Inc Tax
29000	Unrealized Gas Cost	Unrealized Gas Cost
29001	Deferred Transportation Riverwood	Deferred Transportation Riverwood
29002	MTM-Open Futures Contracts	MTM-Open Futures Contracts
29003	Asset Management	Asset Management
29005	Bad Debt Gas Cost	Deferred bad debt gas cost
29006	Sales Adjustment	Sales Adjustment Mechanism (SAM)

	Mechanism (SAM)	
29011	Bad Debt Recovery	Recovery of bad debt gas cost via PGA
29012	Dalhart Gas Cost Recovery	Dalhart Gas Cost Recovery
29013	Asset Management-MS Valley Gas	Asset Management-MS Valley Gas
29014	Deferred APT Pipeli	Under or Over collected pipeline fees
29015	Dallas Res & Comm B	Deferred R&C bad debt gas cost - Dallas
29016	Environs Res & Comm	Deferred R&C bad debt gas cost - Environs
29017	Settled Cities Res	Deferred R&C bad debt gas cost - SC
29020	Settled Cities Indu	Deferred Industrial bad debt gas cost - SC
30001	Depr Exp-Liquid Propane	Depreciation expense for assets associated with Liquid Propane - Production Plant in Service
30002	Depr Exp-Natural Gas Prod	Depreciation expense for assets associated with Natural Gas - Production Plant in Service
30003	Depr Exp-Underground Storage	Depreciation expense for assets associated with underground storage Plant in Service
30004	Depr Exp-Transmission Plant	Depreciation expense for assets associated with Transmission Plant in Service
30005	Depr Exp-Distribution Plant	Depreciation expense for assets associated with Distribution Plant in Service
30007	Depr Exp-General Plant	Depreciation expense for assets associated with General Plant in Service
30008	Depr Exp-Credits-Other Accounts	Depreciation expense for assets associated with Other Plant in Service
30010	Amort-Lease Improvements	Amortization of non-utility Lease Improvments
30011	Amort Util/Plant Acq Adj	Amortization of utility plant acquisition adjustment
30012	Vehicle Depreciation	Depreciation on non utility company owned vehicles
30013	Depreciation-Building	Depreciation expense on company owned buldings
30014	Depreciation-Office furniture	Depreciation expense on company owned office furniture
30015	Depreciation-Comm Equip	Depreciation expense on company owned communication equipments
30016	Depreciation-Shop Equip	Depreciation expense on company owned shop equipment
30021	Customer Contracts - Amort	Other Cust contract with limited terms
30023	Amortization of FAS109 Regulatory Items	Amortization of FAS109 Regulatory Items
30031	Vehicle Depreciation	Depreciation expense on company owned vehicles
30032	Vehicle Depreciation Capitalized	Capitalized portion of depreciation expense on company owned vehicles - used for capital activities
30041	Heavy Equipment Depreciation	Depreciation expense on company owned heavy equipment
30042	Heavy Equipment Depreciation Capitalized	Capitalized portion of depreciation expense on company owned heavy equipment - used for capital activities
30051	Stores Depreciation	Depreciation expense on company owned stores equipment
30052	Stores Depreciation Capitalized	Capitalized portion of depreciation expense on company owned stores equipment - used for capital activities
30061	Tools & Shop Depreciation	Depreciation expense on company owned tools & shop equipment
30062	Tools & Shop Depreciation Capitalized	Capitalized portion of depreciation expense on company owned tools & shop equipment - used for capital activities
30071	Lab Depreciation	Depreciation expense on company owned lab equipment
30072	Lab Depreciation Capitalized	Capitalized portion of depreciation expense on company owned lab equipment - used for capital activities

30074	Amort of Regulatory Assets	Amort of Regulatory Assets
30101	Ad Valorem - Accrual	Account used to record ad valorem tax expense.
30102	Taxes Property And Other	Misc state and local tax expense.
30103	Occupational Licenses	Occupational License Fee Expense
30104	State Supv & Inspection	LA State Supervision& Inspection Fees/LA Natural Gas Fran Tax Expense
30105	Corp/State Franchise Tax	Used to accrue state/corp franchise tax payments which are reversed by actual state tax interest payments
30107	City Franchise	Local Franchise Fee expense
30108	Dot Transmission User Tax	Dot Transmission User Tax
30109	State Gross Receipts	State Gross Receipts Tax expense for TX and TN
30110	State Gas Transportation	RRC Natural Gas Utility (Transportation) Tax Expense
30112	Public Serv Comm Assessment	CO PUC Assessment fee expense
30113	Ill Energy Assist Tax Exp	Ill Energy Assist Tax Exp
30118	Penalty - Interest	Penalty - Interest
30119	Cust Deps-By Acct/Div	this subaccount's data is imported from Banner. This subaccount affects the Interest Expense account. Gas Revenue doesn't book a manual entry to this subaccount.
30120	Commitment Fees-Anb	Commitment Fees-Anb
30121	Commitment Fee-SunTrust	Commitment Fee-SunTrust
30122	Div-Common Stock	Div-Common Stock
30128	Int On Debt To Assoc. Co	Int On Debt To Assoc. Co
30129	Int On S/T Loan-Misc	Int On S/T Loan-Misc
30130	Other Interest Expense	Other Interest Expense
30131	5.125% Senior Notes discount	5.125% Senior Notes discount
30132	1St Mortg Bonds Series I	1St Mortg Bonds Series I
30134	Debentures 6.75 percent	Debentures 6.75 percent
30135	Int On S/T Loan-Anb	Int On S/T Loan-Anb
30139	Int On S/T Loan-Sun Trust Formerly Nations	Int On S/T Loan-Sun Trust Formerly Nations
30146	Other Int Exp Alloc	Other Int Exp Alloc
30147	Comm Paper - Discount-ML	Comm Paper - Discount-ML
30148	Comm Paper - Discount-FC	Comm Paper - Discount-FC
30150	Int On S/T Debt-KBC	Int On S/T Debt-KBC
30153	Debt discount expense 7.375% Senior Note	Debt discount expense 7.375% Senior Note
30155	Commitment Fees _ Fortis Capital	Quarterly commitment fees relating to credit facility
30156	Int On deferred director comp	Tracks Interest Owed on Deferred Directors' Compensation
30157	Int on Taxes	used to record the interest expense associated with Gas Cost Recovery
30159	Debt expense on Mid-Tex LTD	Debt expense on Mid-Tex LTD
30160	FMB Early Retirement Premium	FMB Early Retirement Premium
30161	6.35% Note Amortization	6.35% Note Amortization
30162	Comm Paper-Suntrust	Comm Paper-Suntrust
30163	8.50% Senior Notes disc	8.50% Senior Notes disc

30164	Common stock - Cash equivalent - R	Common stock - Cash equivalent - R
30165	CP-Wells Fargo Interest Exp	CP-Wells Fargo Interest Exp
30201	Federal Income Taxes	Federal Income Taxes
30202	State Income Taxes	State Income Taxes
30204	State Tax Interest/Penalties	Used to accrue state income tax interest and penalties payments which are reversed by actual state tax interest payments
30205	FIN48 Federal Tax Expense	used to accrue current taxes for uncertain tax positions taken by Atmos over the long term
30301	MJC Warranty Revenues	this subaccount's data is imported from Banner. This subaccount affects the Revenues from Merchandising account. Gas Revenue doesn't book a manual entry to this subaccount.
30303	Gross Sales - Merchandising	this subaccount's data is imported from both Mart and Banner. This subaccount affects the Revenues from Merchandising account. Gas Revenue doesn't book a manual entry to this subaccount.
30306	Mjc Revenues - Yardlines	this subaccount's data is imported from Banner. This subaccount affects the Revenues from Merchandising account. Gas Revenue doesn't book a manual entry to this subaccount.
30312	revenue from EDS field	used to book revenue associated with an operations agreement with East Diamond
30403	Cost Of Yardlines	this subaccount's data is imported from the Payroll system. This subaccount affects the Revenues from Merchandising account. Gas Revenue doesn't book a manual entry to this subaccount.
30411	Costs from EDS field	this subaccount's data is imported from the Payable system. This subaccount affects the Revenues from Merchandising account. Gas Revenue doesn't book a manual entry to this subaccount.
30412	Costs from Barnsley field	Costs from Barnsley field
30526	Misc Other Revenue	used to book revenue associated with AGC/Midstates Maintenance fee. The account used to book the revenue is Revenues from nonutility opera
30543	Other Misc	used to book losses associated with Miscellaneous deferred debits
30549	Equity in Earnings	Equity in Earnings
30554	Retail Ventures Allocation	Retail Ventures Allocation
30601	Int & Div Income-Other Inv	Int & Div Income-Other Inv
30602	Int & Div Income-Temp Cash I	Int & Div Income-Temp Cash I
30603	Int & Div Income-Non Operation	Int & Div Income-Non Operation
30604	Int & Div Income-Misc	this subaccount's data is imported from Banner. This subaccount affects the Interest and dividend Income account. Gas Revenue doesn't book a manual entry to this subaccount.
30606	Misc Non-Operating Income	Other non-operating revenue outside of G&A
30607	Incentive Rates Income	Income related to incentive rates
30608	Invest Income-Tax Free	Income related to investment account that is tax free
30609	Int & Div Inc-Alloc	Int & Div Inc-Alloc
30611	Misc Operating Income	Other operating income outside of revenue from gas sales
30612	Int & Div Inc-Interco	Int & Div Inc-Interco
30623	AEH Invest Income-Tax Free	Investment bank account that is tax free
30625	CIAC Gross-Up Amort	CIAC Gross-Up Amort
30702	Education	Education
30703	United Way Agencies	United Way Agencies
30705	Health	Health
30706	Museums & Arts	Museums & Arts
30709	Salvation Army	Salvation Army
30710	Youth Clubs & Centers	Youth Clubs & Centers
30711	Heat Help Assist.	Heat Help Assist. Program

	Program	
30713	American Red Cross	American Red Cross
30736	Community Welfare	Community Welfare
30737	Political Activities	Political Activities
30740	Misc Income	
	Deductions	Misc Income Deductions
30742	Membership/Club Dues	Membership/Club Dues
30743	Entertainment & Sports	
	Events	Entertainment & Sports Events
30910	10 percent Note Payable	10 percent Note Payable
30912	UCG - Series P	UCG - Series P
30918	UCG - Mtn 95-1	UCG - Mtn 95-1
30919	UCG - Mtn 95-2	UCG - Mtn 95-2
30921	Debentures 6.75 percent	Debentures 6.75 percent
30924	LTD-Propane	LTD-Propane
30926	LTD-Leasing	LTD-Leasing
30928	LTD- 7.375 % Senior	
	Notes	LTD- 7.375 % Senior Notes
30930	Int-5.125 % Senior	
	Notes	Int-5.125 % Senior Notes
30931	LTD-Wells Fargo Equip	LTD-Wells Fargo Equip
30932	LTD-US Bank Equip	LTD-US Bank Equip
30934	LTD-4.00 % Senior	
	Notes due 2009	LTD-4.00 % Senior Notes due 2009
30935	LTD-4.95 % Senior	
	Notes due 2014	LTD-4.95 % Senior Notes due 2014
30936	LTD-5.95 % Senior	
	Notes due 2034	LTD-5.95 % Senior Notes due 2034
30937	LTD-Rate Lock	LTD-Rate Lock
30939	Fixed Rate due 2017	Fixed Rate due 2017
30940	LTD-8.50 % Senior	
	Notes due 2019	LTD-8.50 % Senior Notes due 2019
31100	GRIP 2008	Revenue from 2008 GRIP filing fees
31101	Gas Rev-Dist Inc	Revenue from gas sales
31113	Sales For Resale	used to record a receivable associated with Sales For Resale revenue
31114	Vehicle Rental	Vehicle Rental
31115	Office Rental	Office Rental
31116	Appliance Rental	Appliance Rental
31117	Utility Security Plan	
	Revenues	Utility Security Plan Revenues
31121	Service Revenue	Revenue from miscellaneous service fees
31126	Shop At Home - Sales	Shop At Home - Sales
31127	Home Protection	
	Revenue	Home Protection Revenue
31128	Gas Cost Adjustment	this subaccount's data is imported from Banner. This subaccount affects the Mex-
	Surcharge	Tex Residential sales. Gas Revenue doesn't book a manual entry to this subaccount.
31130	Bolivar Lease Operating	
	Fee	Bolivar Lease Operating Fee
31131	Bolivar Lease Income	Bolivar Lease Income
31132	Realized Enhancement	Realized Enh related to financial trades
31133	Auto Club - Sales	Auto Club - Sales
31134	Fix6 (Mail,Tele)	
	Appliance Guard	Fix6 (Mail,Tele) Appliance Guard
31136	Gas Sales-Nonaff	Physical Gas sales related to non-affiliates
31137	Gas Sales-Aff	Physical Gas sales related to affiliates
31138	Gas Sales-Fuel-Nonaff	Fuel relating to gas sales to non-affiliates
31139	Gas Sales Fuel-Aff	Fuel relating to gas sales to affiliates
31140	Transport Reimbursed-	
	Nonaff	Transport reimbursement for non-affiliates

31141	Transport Reimbursed-Aff	Transport reimbursement for affiliates
31142	Storage Reimbursed-Nonaff	Storage reimbursement related to non-affiliates
31143	Storage Reimbursed-Aff	Storage reimbursement related to affiliates
31149	Staley Lease Income	Staley Lease Income
31180	Handbill Est. - Unbilled	Gas Revenue use this subaccount to book it's monthly estimates associated with commercial, industrial and PA revenue
31181	City franch revenue	Revenue related to franchise fees
31182	State Occup revenue	Revenue related to state gross receipts tax
31183	Surcharge revenue	Revenue related to surcharge fees
31192	GRIP 2003	Revenue from 2003 GRIP filing fees
31193	GRIP 2004	Revenue from 2004 GRIP filing fees
31194	GRIP 2005	Revenue from 2005 GRIP filing fees
31195	WNA	Weather normalization revenue adjustments
31197	GRIP 2006	Revenue from 2006 GRIP filing fees
31198	Meter Maint & Repair Revenues	This account is used to record revenues from meter maintenance and repairs
31199	GRIP 2007	Revenue from 2007 GRIP filing fees
31201	Forfeited Disc-Dist Plant Inc	this subaccount's data is imported from Banner. This subaccount affects the Forfeited discounts account. Gas Revenue doesn't book a manual entry to this subaccount.
31301	Misc Service Revenue	Misc Service Revenue
31304	Gas Transport Rev-Distr	Gas Transport Rev-Distr
31305	Sales For Resale	used to record an intercompany receivable associated with Industrial Transportation Revenue.
31306	Intraco Transport Rev	This is the sub account we use to book city gate charge b/w div 1 and 3. It is an inter company revenue that gets eliminated at the top level
31307	Op Inc&Exp-Prod Extr Ng	the treasury department uses this subaccount when booking revenue associated with Sales fo products extracted (i.e. account # 49)
31308	Rent From Gas Property	This account is used to record revenues on rental property
31309	Other Gas Revenues	Gas revenues related to financial trades
31312	Monthly Demand	Monthly Demand
31314	Storage Rent	Storage Rent
31316	NN Natural Gas & Pipeline Services	NN Natural Gas & Pipeline Services
31318	CAST-GA	this subaccount's data is imported from Banner. This subaccount affects the Other gas revenues account. Gas Revenue doesn't book a manual entry to this subaccount.
31319	HUB Transaction Revenue	This account is used to record revenues for HUB transactions
31321	Rev-Storing 311 Gas for Others	This account is used to record revenues where Section 311 gas is stored for others
31323	Electric Gen-311(A)(2)-Texas	This account is used to record revenues on Section 311 Electric Generation contracts for transportation
31324	Parking Transp Rev-311(A)(2)	This account is used to record revenues on Section 311 Parking contracts
31325	LDC Transp - 3rd parties	This account is used to record revenues on LDC contracts for transportation
31326	Industrial Transportation	This account is used to record revenues on Industrial contracts for transportation
31332	Trans for Midtex-Rate CGS	This account is used to record revenues on MidTex-Rate GCS contracts for transportation
31333	Electric Generation	This account is used to record revenues on Electric Generation contracts for transportation
31335	Parking Transportation Revenue	This account is used to record revenues on Parking contracts
31336	Lending Transportation Revenue	This account is used to record revenues on Lending contracts

31337	Pipeline	This account is used to record revenues on Pipeline contracts
31338	Pipeline-311(A)(2)- Texas	This account is used to record revenues on Section 311 Pipeline contracts
31340	Compress Rev-Transp Customers	This account is used to record revenues on Compression contracts
31341	Other Transport Related Rev	This account is used to record revenues on contracts from TBS that are not categorized in other accounts
31342	HUB Trans Rev - 311(A)(2)Texas	This account is used to record revenues for Section 311 HUB transactions
31343	Rev-Storing Gas of Others	This account is used to record revenues where gas is stored for others
31344	Subcontracted Compliance Work	the treasury department uses this subaccount when booking revenue associated with Sales fo products extracted (i.e. account # 49)
31345	Parking Trans Rev- Affiliate/AEM	This account is used to record revenues on Affiliated AEM Parking contracts
31347	Pipeline-311(a)(2)- Texas-Affiliate/AEM	This account is used to record revenues on Section 311 Pipeline contracts with AEM
31348	Pipeline-Affiliate/AEM	This account is used to record revenues on Pipeline contracts with AEM
31349	Hub Trans Revenue- Affiliate/AEM	This account is used to record revenues for HUB transactions with AEM
31360	Lending Rev-Affiliate- AEM	This account is used to record revenues on Lending contracts with AEM
31361	Storage 311(a)2- Affiliate/AEM	This account is used to record revenues where Section 311 gas is stored for AEM
31363	Kansas Ad Valorem Surcharge	this subaccount's data is imported from Banner. This subaccount affects the Kansas Other gas revenues account. Gas Revenue doesn't book a manual entry to this subaccount.
31364	Easements	This account is used to record revenues on Easements
31365	Financial	Financial
31366	Entergy Demand	Entergy Demand
31367	Asset Management	Asset Management
31368	Intercompany transportation revenue	Intercompany transportation revenue
31369	Capacity Utilization	Capacity Utilization
35101	Index Price Contracts- Nonaff	Index price contracts related to financial trades for non-affiliates
35103	FP CF Hedge Ineffectiveness Non-Aff	Fix price hedge ineffectiveness for non-affiliates
35104	FP CF Hedge Ineffectiveness Aff	Fix price hedge ineffectiveness for affiliates
35105	Genl Feed Adjustment	Not used
35251	Fixed Price Futures	Financial trades for fixed price futures
35261	Fixed Price Swaps Non- Aff	Financial trades for fixed price swaps for non-affiliates
35262	Fixed Price Swaps Aff	Financial trades for fixed price swaps for affiliates
35271	Fixed Price Options MV	Financial trades for fixed price options
35311	Storage Inv	Storage inventory for AR, AP and revenue
35351	Storage Futures	Storage Futures for AR, AP and revenue
35361	Storage Swaps-NonAff	Storage swaps for non-affiliates
35362	Storage Swaps-Aff	Storage swaps for affiliates
35381	Fair Value Hedge In	Fair value hedge of storage inventory
35551	Enhance Futures	Financial trades for enhanced futures
35561	Enhance Swaps-Nonaff	Financial trades for enhanced swaps non-affiliate
35562	Enhance Swaps-Aff	Financial trades for enhanced swaps affiliate
35571	Enhance Options MV	Financial trades for enhanced options MV
35582	Transp Rev-Pooling Transfer	Transport revenue related to pooling transfers on physical gas
35701	Fixed Fees-Nonaff	Financial trades for fixed fee non-affiliates

35702	Fixed Fees-Aff	Financial trades for fixed fee affiliates
35703	Fixed Fee Options-Nonaff	Financial trades for fixed fee options for non-affiliates
35704	Fixed Fee Options-Affiliate	Financial trades for fixed fee options for affiliates
35801	Basis Swaps-Nonaff	Financial trades for basis swaps for non-affiliates
35802	Basis Swaps-Aff	Financial trades for basis swaps for affiliates
35901	MTM Reserve Overhead-Nonaff	Mark-to-market reserves for overhead relating to non-affiliates
35902	MTM Reserve Overhead-Aff	Mark-to-market reserves for overhead relating to affiliates
35921	MTM Reserve NPV-Nonaff	Mark-to-market reserves for net present value relating to non-affiliates
35922	MTM Reserve NPV-Aff	Mark-to-market reserves for net present value relating to affiliates
35931	MTM Reserve Credit-NonAff	Mark-to-market reserves for credit relating to non-affiliates
40001	Billed to West Tex Div	Billed to West Tex Div
40002	Billed to CO/KS Div	Billed to CO/KS Div
40003	Billed to LA Div	Billed to LA Div
40004	Billed to Mid St Div	Billed to Mid St Div
40005	Billed to KY Div	Billed to KY Div
40007	Billed to Nonutilities	Billed to Nonutilities
40008	Billed to Mid-Tex Div	Billed to Mid-Tex Div
40009	Billed to MS Div	Billed to MS Div
40010	Billed to Atmos Pipeline Div	Billed to Atmos Pipeline Div
40517	Intercompany billing for AEH AEM and AES	Intercompany billing for AEH AEM and AES
41101	Billed from Accounting	Billed from Accounting
41103	Billed from Cust Service Center	Billed from Cust Service Center
41105	Billed from Gas Control	Billed from Gas Control
41106	Billed from Govt Affairs	Billed from Govt Affairs
41107	Billed from HR	Billed from HR
41108	Billed from HR Other	Billed from HR Other
41109	Billed from IT	Billed from IT
41112	Billed from Investor Relations	Billed from Investor Relations
41113	Billed from Legal	Billed from Legal
41114	Billed from Corp Secretary	Billed from Corp Secretary
41115	Billed from Planning & Budget	Billed from Planning & Budget
41116	Billed from Rates	Billed from Rates
41117	Billed from Purchasing	Billed from Purchasing
41119	Billed from Treasury	Billed from Treasury
41120	Billed from Risk Mgmt	Billed from Risk Mgmt
41121	Billed from Management Committee	Billed from Management Committee
41122	Billed from Allocations & Other	Billed from Allocations & Other
41123	Billing for Overhead Capitalized	Billing for Overhead Capitalized
41124	Billing for Taxes Other and Depr	Billing for Taxes Other and Depr
41127	Billed from Utility Marketing Council	Billed from Utility Marketing Council

41129	Billing for CSC Depr & Taxes Other	Billing for CSC Depr & Taxes Other
41130	Billing for SS Depr & Taxes Other	Billing for SS Depr & Taxes Other
41131	Billing for CSC O&M	Billing for CSC O&M
41132	Billing for SS O&M	Billing for SS O&M
41133	Billed from Non Call Center Customer Service	Billed from Non Call Center Customer Service
41134	Billed from BTL SS	Billed from BTL SS
41136	Billed from BTL HQ	Billed from BTL HQ
41137	Billed from BTL State	Billed from BTL State

Company Service Areas – Description of Company Service Areas

C010 Atmos Regulated Shared Services – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C010	Atmos Regulated Shared Services	002DIV	Dallas Atmos Rate Division - 002DIV
C010	Atmos Regulated Shared Services	012DIV	Call Center Division - 012DIV

C020 Atmos Energy-Louisiana – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C020	Atmos Energy-Louisiana	007DIV	Trans La Division - 007DIV
C020	Atmos Energy-Louisiana	047DIV	Trans La CNG Division - 047DIV
C020	Atmos Energy-Louisiana	077DIV	AE Louisiana - LGS Division - 077DIV
C020	Atmos Energy-Louisiana	107DIV	AEL Overhead Division - 107DIV

C030 Atmos Energy-West Texas – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C030	Atmos Energy-West Texas	001DIV	Amarillo Transmission Division - 001DIV
C030	Atmos Energy-West Texas	003DIV	Amarillo City Plant Division - 003DIV
C030	Atmos Energy-West Texas	004DIV	Fritch & Sanford City Plant Division - 004DIV
C030	Atmos Energy-West Texas	005DIV	West Texas City Plant Division - 005DIV
C030	Atmos Energy-West Texas	006DIV	Dalhart City Plant Division - 006DIV
C030	Atmos Energy-West Texas	008DIV	West Texas Rural Irrigation Division - 008DIV
C030	Atmos Energy-West Texas	010DIV	West Texas Div Division - 010DIV
C030	Atmos Energy-West Texas	013DIV	Amarillo Rural Division - 013DIV
C030	Atmos Energy-West Texas	014DIV	Non-Regulated Industrial - 014DIV
C030	Atmos Energy-West Texas	015DIV	Regulated Industrial - 015DIV
C030	Atmos Energy-West Texas	016DIV	Lubbock City Plant Division - 016DIV
C030	Atmos Energy-West Texas	017DIV	Dalhart Rural Division - 017DIV
C030	Atmos Energy-West Texas	018DIV	Dalhart Rural Irrigation Division - 018DIV
C030	Atmos Energy-West Texas	019DIV	West Texas Div- Triangle Pipeline - 019DIV
C030	Atmos Energy-West Texas	020DIV	West Texas Lubbock Environs Division - 020DIV
C030	Atmos Energy-West Texas	021DIV	West Texas Rural Division - 021DIV
C030	Atmos Energy-West Texas	022DIV	West Texas Div Meter Shop Division - 022DIV
C030	Atmos Energy-West Texas	040DIV	Texas CNG Division - 040DIV

C050 Atmos Energy-KY/Mid-States – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C050	Atmos Energy-KY/Mid-States	009DIV	Kentucky Division - 009DIV
C050	Atmos Energy-KY/Mid-States	070DIV	Kirksville Division - 070DIV
C050	Atmos Energy-KY/Mid-States	072DIV	Southeast Missouri Division - 072DIV
C050	Atmos Energy-KY/Mid-States	091DIV	Brentwood Division - 091DIV
C050	Atmos Energy-KY/Mid-States	092DIV	Illinois Division - 092DIV
C050	Atmos Energy-KY/Mid-States	093DIV	Tennessee Division - 093DIV
C050	Atmos Energy-KY/Mid-States	095DIV	Georgia Div - 095DIV
C050	Atmos Energy-KY/Mid-States	096DIV	Virginia Division - 096DIV
C050	Atmos Energy-KY/Mid-States	097DIV	Northeast Missouri Rate Division - 097DIV
C050	Atmos Energy-KY/Mid-States	098DIV	Iowa Division - 098DIV
C050	Atmos Energy-KY/Mid-States	099DIV	Fort Benning System Div - 099DIV

C060 Atmos Energy-Colorado-Kansas – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C060	Atmos Energy-Colorado-Kansas	024DIV	COKS Meter Shop Division - 024DIV
C060	Atmos Energy-Colorado-Kansas	029DIV	Missouri Division - 029DIV
C060	Atmos Energy-Colorado-Kansas	030DIV	GGC/Denver Company Division - 030DIV
C060	Atmos Energy-Colorado-Kansas	031DIV	Colorado ADM Division - 031DIV
C060	Atmos Energy-Colorado-Kansas	033DIV	Northeast Colorado Division - 033DIV
C060	Atmos Energy-Colorado-Kansas	034DIV	Northwest & Central Colorado Division - 034DIV
C060	Atmos Energy-Colorado-Kansas	035DIV	Southeast Colorado Division - 035DIV
C060	Atmos Energy-Colorado-Kansas	036DIV	Southwest Colorado Division - 036DIV
C060	Atmos Energy-Colorado-Kansas	041DIV	Buena Vista Division - 041DIV
C060	Atmos Energy-Colorado-Kansas	071DIV	West Missouri Division - 071DIV
C060	Atmos Energy-Colorado-Kansas	079DIV	Liberty/Buffalo Storage Division - 079DIV
C060	Atmos Energy-Colorado-Kansas	080DIV	GGC-Kansas ADM Division - 080DIV
C060	Atmos Energy-Colorado-Kansas	081DIV	KS Division - 081DIV
C060	Atmos Energy-Colorado-Kansas	086DIV	Southwest Kansas Division - 086DIV

C070 Atmos Energy-Mississippi – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C070	Atmos Energy-Mississippi	170DIV	Mississippi Division - 170DIV

C080 Atmos Energy-Mid-Tex – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C080	Atmos Energy-Mid-Tex	190DIV	Mid Tex Gas Division - 190DIV
C080	Atmos Energy-Mid-Tex	200DIV	Division 200 - 200DIV
C080	Atmos Energy-Mid-Tex	201DIV	Division Inside City Limits served from the City Gate - 201DIV
C080	Atmos Energy-Mid-Tex	202DIV	Division Outside City Limits served from the City Gate - 202DIV
C080	Atmos Energy-Mid-Tex	203DIV	Division Inside City Limits served from the Mainline - 203DIV
C080	Atmos Energy-Mid-Tex	204DIV	Division Outside City Limits served from the Mainline - 204DIV
C080	Atmos Energy-Mid-Tex	205DIV	Division IC Limits served from a CG diff from the town number
C080	Atmos Energy-Mid-Tex	206DIV	Division OC Limits served from a CG diff from the town number
C080	Atmos Energy-Mid-Tex	207DIV	Division Inside City Limits but service has not been established
C080	Atmos Energy-Mid-Tex	208DIV	Division Outside City Limits but service has not been established

C180 Atmos Pipeline – Texas – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C180	Atmos Pipeline - Texas	700DIV	Atmos Pipeline - Texas Division - 700DIV
C180	Atmos Pipeline - Texas	710DIV	NSL-Atmos Only Division - 710DIV
C180	Atmos Pipeline - Texas	711DIV	NSL-Partnership - 711DIV

C210 Blueflame Insurance Services, LTD – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C210	Blueflame Insurance Services, LTD	830DIV	Blueflame Division - 830DIV

C212 Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Description</u>
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	056DIV	TLGP-LGSI Division
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	059DIV	TLIG Division
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	815DIV	AEM LLC Division
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	821DIV	Woodward Corp. Division
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	823DIV	TLIG Service Areas
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	824DIV	WMLLC Franklin Division
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	825DIV	WMLLC Owensboro Div
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	826DIV	WMLLC New Orleans Div
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	827DIV	WMLLC Dallas Division
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	828DIV	AEM-Louisiana Division
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	870DIV	Utility Service Areas
C212	Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)	880DIV	Rental Service Areas

C221 Atmos Power Systems Inc (Formerly Atmos Leasing) – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C221	Atmos Power Systems Inc (Formerly Atmos Leasing)	890DIV	Leasing Service Areas

C231 Atmos Pipeline & Storage LLC (Formerly Atmos Storage) – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C231	Atmos Pipeline & Storage LLC (Formerly Atmos Storage)	818DIV	Atmos Storage - 818DIV

C232 UCG Storage – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C232	UCG Storage	800DIV	Storage Service Areas - 800DIV

C233 WKG Storage – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C233	WKG Storage	817DIV	WKG Storage roll up - 817DIV

C234 Trans Louisiana Gas Storage – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C234	Trans Louisiana Gas Storage	822DIV	TLGS Service Areas - 822DIV

C236 Atmos Gathering Company, LLC – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C236	Atmos Gathering Company, LLC	861DIV	Shrewsbury Division - 861DIV
C236	Atmos Gathering Company, LLC	863DIV	O'Brien Resources Division - 863DIV
C236	Atmos Gathering Company, LLC	867DIV	Straight Cr Gathering Co LLP Div - 867DIV
C236	Atmos Gathering Company, LLC	868DIV	Park City Div - 868DIV
C236	Atmos Gathering Company, LLC	869DIV	Pioneer CBM Division - 869DIV

C237 Phoenix Gas Gathering Company – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C237	Phoenix Gas Gathering Company	866DIV	Phoenix Gas Gathering Company Div - 866DIV

C239 HNNG JV – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C239	HNNG JV	864DIV	NHHG LLC Division - 864DIV

C301 Atmos Energy Services LLC (Previous Inc) – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C301	Atmos Energy Services LLC (Previous Inc)	055DIV	Atmos Energy Services Inc Division
C301	Atmos Energy Services LLC (Previous Inc)	812DIV	UC Energy Services Division

C302 Egasco – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C302	Egasco	050DIV	Egasco Division - 050DIV

C303 Trans Louisiana Gas Pipeline (Formerly Trans Louisiana Industrial Gas)

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Description</u>
C303	Trans Louisiana Gas Pipeline (Formerly Trans LA Industrial Gas)	052DIV	TLGP Division - 052DIV
C303	Trans Louisiana Gas Pipeline (Formerly Trans LA Industrial Gas)	057DIV	TLGP-LGSN Division
C303	Trans Louisiana Gas Pipeline (Formerly Trans LA Industrial Gas)	058DIV	TLGP-Pine Pipeline JV Div
C303	Trans Louisiana Gas Pipeline (Formerly Trans LA Industrial Gas)	060DIV	TLGP-Sport Pipeline Div

C306 Atmos Exploration & Production (Formerly WKGR) – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C306	Atmos Exploration & Production (Formerly WKGR)	053DIV	Atmos Energy Exploration - 053DIV

C308 Enermart Energy Services (Formerly Enermart Trust) – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C308	Enermart Energy Services (Formerly Enermart Trust)	054DIV	Enermart Trust Division - 054DIV

C312 Atmos Energy Holdings Inc (Formerly Atmos Propane Inc) – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C312	Atmos Energy Holdings Inc (Formerly Atmos Propane Inc)	820DIV	AEHI Corporate Division - 820DIV
C312	Atmos Energy Holdings Inc (Formerly Atmos Propane Inc)	850DIV	Propane Division - 850DIV

C321 Mississippi Energies, Inc. – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C321	Mississippi Energies, Inc.	930DIV	Mississippi Energies Division - 930DIV

Eliminations – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C981	Atmos Energy Corporation Cons (Elim)	981DIV	Atmos Energy Corporation Cons (Elim) Division
C982	Atmos Energy Company (BU Elim)	982DIV	Atmos Energy Company (BU Elim) Division
C987	Other Operating Companies (Elim)	987DIV	Other Operating Companies (Elim) Division
C990	Mid-Tex Eliminations	990DIV	Mid-Tex Eliminations Division - 990DIV

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-030
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Densman at page 2. Provide copies of all testimonies, or specific references to public links where the information can be found, of the witness.

RESPONSE:

Documents can be found on the Tennessee Regulatory Authority website at the following location: <http://www.state.tn.us/tra/dockets/1200064.htm>.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-031
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Densman at page 5 at lines 21 and 22.

- a. Provide the names, positions, titles, and company affiliation of each member of the "Company's Management Committee."
- b. Is any representative from "Kentucky/Mid-States Division of Atmos Corporation" allowed to participate in the "Company's Management Committee"? If not, why not? If yes, explain in detail who and how the participation takes place.

RESPONSE:

- a) The members of the Company's Management Committee are:

Kim Cocklin	President & CEO	Atmos Energy Corporation
Bret Eckert	Sr VP and CFO	Atmos Energy Corporation
Marvin Sweetin	Sr VP Utility Operations	Atmos Energy Corporation
Louis Gregory	Sr VP General Counsel & Corporate Secretary	Atmos Energy Corporation
Michael Haefner	Sr VP Human Resources	Atmos Energy Corporation

- b) The President of the Kentucky/Mid-States Division, Kevin Akers, reports directly to Marvin Sweetin, Sr VP Utility Operations. Management issues pertaining to policy, performance, personnel, operations, etc. of the Kentucky/Mid-States Division are represented on the Management Committee through this reporting relationship. In addition, the governance philosophy of Atmos Energy is one of collaboration and involvement. Recommendations for major policy decisions of the Company are made by teams of employees representing all aspects and geographical areas of the Company.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-032
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Densman at page 6 at lines 5 through 13.

- a. Provide the names, positions, titles, and company affiliation of each member of the "Planning and Budgeting Department."
- b. Is any representative from "Kentucky/Mid-States Division of Atmos Corporation" allowed to participate in the "Planning and Budgeting Department"? If not, why not? If yes, explain in detail who and how the participation takes place.

RESPONSE:

- a) The members of the Company's Planning and Budgeting Department are:

Joel Bradshaw	Director Business Planning & Analysis	Atmos Energy Corporation
Bryan Stroud	Business Analysis Manager	Atmos Energy Corporation
Dan Urteaga	Sr Business Planning Analyst	Atmos Energy Corporation
William Matthews	Sr Business Planning Analyst	Atmos Energy Corporation

- b) Please reference the Direct Testimony of Mr. Densman, page 6 lines 5-13 for a description of the collaborative process followed in preparing the annual budgets. The Planning and Budgeting Department works closely with the Company's operating divisions throughout the year to understand and incorporate the issues, concerns, goals and objectives of the divisions into the Company's annual budget and planning process.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-033
Page 1 of 1

REQUEST:

Reference the testimony of Mr. Densman at page 6 at line 18. Please list each and every "certain budget guidelines."

RESPONSE:

Please see the Company's response to Staff DR No. 1-09, Attachment 5 - Overview for Fiscal 2013 Budget Process.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-034
Page 1 of 2

REQUEST:

Reference the testimony of Mr. Densman beginning at page 7. As it relates to the "Company"s Shared Service Unit" or SSU:

- a. Provide the names, positions, titles, and company affiliation of each member of the "SSU."
- b. Is any representative from "Kentucky/Mid-States Division of Atmos Corporation" allowed to participate in the "SSU"? If not, why not? If yes, explain in detail who and how the participation takes place.
- c. State specifically each and every service, as well as cost, for each of the last five years that the SSU has provided to the Applicant.

RESPONSE:

- a) Please see Attachment 1 for a breakdown of SSU employees, which includes General Office and Customer Service Organization at July 31, 2013.
- b) Employees are located in the Company's Kentucky/Mid-States division, SSU or one of the other business units. There is nothing in SSU in which Kentucky/Mid-States employees would "participate". Employees from one business unit may work with employees in other business units.
- c) Please see Attachment 2, which includes the name and description of each cost center within Shared Services and the O&M expense for each cost center for the last five fiscal years. For the amounts for centralized services in the base and test period of this case, please see FR 16(13)(c). The schedules in that FR designated as Rate Division 002 schedule the costs by FERC account for the Shared Services General Office. The schedules in that FR designated as Rate Division 012 schedule the costs by FERC account for the Shared Services Customer Service Organization. The schedules in that FR designated as rate division 091 schedule the costs by FERC account for the Kentucky/Mid-States General Office.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-034_Att1 - SSU Employees.xlsx, 5 Pages.

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-034
Page 2 of 2

ATTACHMENT 2 - Atmos Energy Corporation, OAG_1-034_Att2 - SSU O&M by Cost Center.xlsx, 3 Pages.

Respondent: Josh Densman

Atmos Energy Corporation
 Shared Service General Office and Customer Service Organization Employees
 at July 31, 2013

Organization	Location	Cost Center	Job Position	Number of Employees	
Customer Service Organization	ATM-Amarillo CCC	ATM-CSO-Customer Contact Center [1212]	CCC Business Specialist	1	
			Cust Support Assoc-PT	15	
			Customer Account Supv	7	
			Customer Support Associate	114	
			Dir Customer Contact Center	1	
			Mgr Customer Accounts	1	
			Mgr Customer Operations	2	
			Sr Admin Assistant	3	
			Supv Customer Operations	13	
			ATM-Dal-Customer Program Mgmt [1227]	Business Process Analyst II	1
		ATM-Dal-Customer Service [1226]	Human Resources Coord	1	
			Instructor	2	
		ATM-Dal-Dispatch Operations [1215]	Knowledge Mgmt Specialist	1	
			Sr HR Generalist	1	
		ATM-Dal-Dispatch Operations [1215]	Dispatcher	17	
	Sr Dispatcher		1		
	ATM-Dal-Quality Assurance [1213]	Supv Dispatching	1		
		Quality Assurance Specialist	8		
	ATM-Dal-Workforce Management [1214]	Supv Quality Monitoring	1		
		Wkforce Mgmt Forecast Analyst	1		
	ATM-Dal-Workforce Management [1214]	Workforce Management Analyst	2		
		ATM-Dal-Lincoln III	ATM-Dal-Customer Program Mgmt [1227]	Business Process Analyst I	9
	Business Process Analyst II			4	
	Business Process Lead			2	
	Dir Business Processes and Change Management			1	
	Manager Business Support			1	
	Mgr Business Processes			3	
	Mgr Change Management			1	
	ATM-Dal-Customer Revenue Management [1228]			Bankruptcy Specialist	3
				Billing Controls Analyst	4
Billing Controls Specialist				6	
Collections & Bankruptcy Anst		1			
Collections Coordinator		9			
Collections Specialist		3			
Customer Care Specialist		4			
Dir Customer Revenue Mgmt		1			
Lead Rev Assurance Analyst		1			
Mgr Billing Services		4			
Mgr Customer Care	2				
Mgr Customer Care	2				
Payment Applications Analyst	2				
Revenue Mgmt Coord	35				
Revenue Mgmt Spec	50				
Revenue Systems Analyst	1				
Supv Billing Controls	1				
Supv Billing Services	6				
ATM-Dal-Customer Service [1226]	ATM-Dal-Customer Service [1226]	Executive Assistant	1		
		Human Resources Coord	1		
		Instructor	1		
		Knowledge Mgmt Specialist	2		
		Mgr Customer Svc & Knowledge Mgmt	1		
		Mgr Finance	1		
		Mgr Human Resources	1		
		Sr HR Generalist	1		
		Supv Knowledge Mgmt	1		
		VP Customer Service	1		
ATM-Dal-Quality Assurance [1213]	Mgr Customer Service Quality	1			
ATM-Plano Training Center	ATM-Dal-Dispatch Operations [1215]	Mgr Customer Service Quality	1		
		Dir Dispatching	1		
		Dispatch Quality Specialist	1		
		Dispatch Systems Analyst	1		
		Dispatch Systems Specialist	3		
		Dispatcher	19		
		Mgr Dispatch	1		
		Sr Admin Assistant	1		
		Sr Dispatcher	11		
		Supv Dispatching	3		
ATM-Waco-CCC	ATM-CSO-Customer Contact Center [1212]	Administrative Assistant	1		
		CCC Business Specialist	1		
		Cust Support Assoc-PT	6		
		Customer Account Supv	14		
		Customer Support Associate	170		
		Dir Customer Contact Center	1		
		Mgr Customer Accounts	1		
		Mgr Customer Operations	3		
		Sr Admin Assistant	3		
		Supv Customer Operations	17		
ATM-Dal-Customer Service [1226]	ATM-Dal-Customer Service [1226]	Human Resources Coord	1		
		Human Resources Generalist	1		
		Instructor	3		
ATM-Dal-Quality Assurance [1213]	ATM-Dal-Quality Assurance [1213]	Quality Assurance Specialist	7		
		Supv Quality Monitoring	1		
ATM-Dal-Workforce Management [1214]	Mgr Workforce Management	1			
ATM-Dal-Workforce Management [1214]	Workforce Management Analyst	4			
General Office	ATM-Amarillo CCC	ATM-Dal-Facilities [1407]	Facilities Specialist	1	
		ATM-Dal-IT Customer Services Systems [1156]	Desktop Support Technician	2	
		ATM-Dal-IT Customer Services Systems [1156]	Supv Desktop Supt & Svc Desk	1	
	ATM-Dal-IT Operations [1137]	Sr Network Engineer	1		
	ATM-Austin Pub Aff	ATM-Dal-Texas Lobbying [1507]	Dir Governmental Relations	1	
ATM-Dallas Lincoln II	ATM-Dal-Busi Planning & Analysis [1130]	Business Analysis Mgr	1		

Atmos Energy Corporation
Shared Service General Office and Customer Service Organization Employees
at July 31, 2013

Organization	Location	Cost Center	Job Position	Number of Employees
			Dir Busi Planning & Analysis	1
			Sr Business Planning Analyst	2
		ATM-Dal-Distribution Acctg [1153]	Accountant Specialist	1
			Accounting Assistant	1
			Sr Accountant	2
		ATM-Dal-Facilities [1407]	Dir Facilities Management	1
			Supv Facilities Mgmt	1
		ATM-Dal-Gas Contract Admin [1823]	Mgr Gas Supply Admin	1
			Sr Contract Administrator	1
		ATM-Dal-Gas Pipeline Accounting [1155]	Gas Pipeline Accountant	3
			Mgr Pipeline Accounting	1
			Sr Gas Pipeline Accountant	2
		ATM-Dal-Gas Supply [1831]	Gas Coordinator	1
			Gas Supply Representative	1
			Mgr Marketing Svcs Finance	1
			Sr Gas Supply Rep	2
		ATM-Dal-IT [1134]	Dir Customer Service Systems	1
			Dir E&G Corporate Systems	1
			Dir IT Common Services	1
			Director IT Operations	1
			Executive Assistant	1
			Mgr Enterprise Architecture	1
			VP & Chief Info Officer	1
		ATM-Dal-IT Common Services [1165]	Applications Developer	4
			Database Admin	1
			IT Lead QA & ITSM	1
			IT Security Administrator	1
			IT Security Technician	1
			IT Service Mgmt Admin	1
			Mgr Basis & Database Administration	1
			Mgr QA & IT Controls	1
			Senior Basis Administrator	1
			Sr Applications Developer	1
			Sr Database Admin	3
			Sr IT Project Manager	6
			Sr IT City Assurance Analyst	2
		ATM-Dal-IT Customer Services Systems [1156]	Applications Developer	3
			Business Systems Analyst	1
			Lead Applications Developer	2
			Mgr Applications Dev/Support	1
			Sr Applications Developer	7
		ATM-Dal-IT E&O Corporate Systems [1195]	Applications Developer	7
			Lead Applications Developer	3
			Mgr Applications Dev/Support	2
			Mgr Solutions Delivery	2
			Sr Applications Developer	6
		ATM-Dal-IT Operations [1137]	Desktop Support Technician	4
			IT Operations Admin	3
			Lead IT Sys Engineering	1
			Mgr IT Operations	1
			Mgr Telecommunications Vendor Mgmt	1
			Network Engineer	1
			Service Desk Coordinator	4
			Sr Network Engineer	2
			Sr Systems Engineer	3
			Supv Desktop Supt & Svc Desk	1
			Systems Engineer	4
			Telecommunications Admin	2
			Telecommunications Engineer	1
		ATM-Dal-Rates & Regulatory [1194]	Dir Rates & Reg Affairs	2
			Mgr Rates&Regulatory Affairs	2
			Rate Analyst	3
			Rates & Regulatory Proj Mgr	2
			Rates Coordinator	1
			Rates Director	1
			Sr Rate Analyst	3
		ATM-Dal-Regional Gas Supply [1822]	Mgr Regional Gas Supply	1
			Sr Admin Assistant	1
			Sr Gas Supply Rep	1
		ATM-Dal-Strategic Planning [1150]	Executive Assistant	1
			VP Strategic Planning	1
		ATM-Dal-Supply Planning [1832]	Regional Planning Analyst	1
		ATM-Dal-TBS Application Support [1837]	Mgr TBS Application Support	1
			Sr TBS App Support Specialist	5
			Sys Assurance Anly	1
		ATM-Dal-TBS System Support [1836]	Dir TBS System Support	1
		ATM-Dal-TBS Technical Support [1838]	Mgr TBS Technical Support	1
			Sr TBS Technical Support Spec	2
			TBS Technical Support Analyst	1
			TBS Technical Support Spec	2
		ATM-Dal-TBS Transportation & Scheduling [1839]	Gas Scheduling Analyst	2
			Transportation Coordinator	1
ATM-Dal-Linear III		ATM-Dal-Accounting Svcs [1117]	Dir Acctg Services	1
		ATM-Dal-Accounts Payable [1120]	Accounts Payable Coordinator	8
			Mgr Accounts Payable	1
			Staff Accountant II	3
		ATM-Dal-Benefits & Payroll Accounting [1161]	Financial Analyst-Benefits	1
			Mgr Benefits & Payroll Acct	1

Atmos Energy Corporation
 Shared Service General Office and Customer Service Organization Employees
 at July 31, 2013

Organization	Location	Cost Center	Job Position	Number of Employees
			Sr Benefits & Payroll Acct	1
		ATM-Dal-Central Records [1504]	Lead Records Coordinator	1
			Records Assistant	1
			Supv Records Management	1
		ATM-Dal-Chief Fin Officer [1101]	Executive Assistant	1
			Sr VP & CFO	1
		ATM-Dal-Comp & Benefits [1405]	Benefits Specialist	2
			Compensation Analyst	1
			Dir Compensation & Benefits	1
			Dir Human Resources	1
			Human Resources Assistant	1
			Mgr Compensation	1
			Mgr Disability & Retirement	1
			Senior Compensation Analyst	1
			Sr Benefits Specialist	3
		ATM-Dal-Corporate Communications [1133]	Corporate Communication Specialist	1
			Dir External Communications	1
			Dir Internal Communications	1
			Emp Communications Spec	1
			Executive Assistant	1
			Mgr Marketing Services	1
			Sr Marketing Analyst	1
		ATM-Dal-Distribution Acctg [1153]	Mgr Dist Revenue Acctg	1
			Sr Accountant	2
		ATM-Dal-Employee Dev [1408]	Dir AtmoSprit	1
			Dir Employee Development	1
			EE & Org Dev Spec	1
			Learning Mgmt Sys Specialist	1
			Prgrm Lead Leadership Dev	1
			Sr Instructional Designer	1
			Training Coordinator	1
			Training Delivery Specialist	1
		ATM-Dal-Employment & Emp Rel [1401]	Dir Employment & Emp Rel	1
			HRMS Manager	1
			HRMS Specialist	1
			Human Resources Coord	2
			Lead Employee Relations Spec	1
			Lead Recruitment and Staffing	1
			Sr Admin Assistant	1
			Sr HRMS Specialist	1
		ATM-Dal-Energy Assistance [1508]	Dir Energy Assistance	1
			Energy Assistance Coord	6
		ATM-Dal-Facilities [1407]	Executive Receptionist	1
		ATM-Dal-Financial Reporting [1125]	Dir Financial Reporting	1
			Financial Reporting Spec	1
			Mgr Financial Reporting Sys	1
			Mgr US GAAP Fin Rept	1
			Sr Financial Reptng Analyst	3
		ATM-Dal-Fleet Management [1913]	Fleet Ops & Compliance Spec	1
			Fleet Services Coordinator	1
			Fleet Sourcing Analyst	1
			Mgr Fleet & Corporate Sourcing	1
			Procurement Analyst	1
			Sourcing Systems Coord	1
			Sr Strategic Sourcing Coord	1
		ATM-Dal-Gas Accounting [1123]	Dir Gas Acctg & Rate Admin	1
			Financial Analyst-Gas Acct	1
			Gas Accounting Financial/Systems Anlst	1
		ATM-Dal-Gas Contract Admin [1823]	Gas Contract Admin Specialist	2
		ATM-Dal-Gas Contracts Adm [1505]	Paralegal	1
			Realty Contract Admin Spec	1
		ATM-Dal-Gas Purchase Acctg [1141]	Accountant I	1
			Mgr Dist Purchase Acctg	1
			Sr Accountant	4
		ATM-Dal-General Accounting [1119]	Accounting Coordinator	1
			Mgr General Accounting	1
			Sr Accountant- General Acct	3
			Staff Accountant I	2
		ATM-Dal-Governmental Affairs [1503]	Dir Government & Public Aff	1
			VP Governmental & Pub Affairs	1
		ATM-Dal-Human Resources [1403]	Dir HR CSO and SS	1
			Executive Assistant	1
			Sr VP Human Resources	1
		ATM-Dal-Income Tax [1129]	Dir Income Tax	1
			Income Tax Accountant	1
			Mgr Income Taxes	1
			Sr Income Tax Accountant	3
		ATM-Dal-Investor Relations [1132]	Lead Investor Rel Analyst	2
			VP Investor Relations	1
		ATM-Dal-IT Operations [1137]	IT Operations Technician	3
		ATM-Dal-Legal [1501]	Assistant Corporate Secretary	1
			Assoc General Counsel & Asst Corp Secretary	1
			Attorney	3
			Deputy General Counsel	1
			Executive Assistant	3
			Paralegal	1
			Sr Attorney	4
			Sr Paralegal	1

Atmos Energy Corporation
 Shared Service General Office and Customer Service Organization Employees
 as July 31, 2013

Organization	Location	Cost Center	Job Position	Number of Employees
			Sr VP General Counsel & Corporate Secretary	1
		ATM-Dal-Mail & Supply [1112]	Mail Room Assoc	2
			Mail Room Coord	1
		ATM-Dal-Media Relations [1131]	Dir Media Relations	1
		ATM-Dal-Payroll [1126]	Mgr Payroll Accounting	1
			Payroll Analyst	2
			Payroll Supervisor	1
			Payroll Systems Analyst	2
			Payroll Tax Accountant	1
			Sr Payroll Tax Accountant	1
		ATM-Dal-Plant Accounting [1121]	Financial Analyst-Plant Acct	2
			Mgr Plant Accounting	1
			Plant Accountant I	2
			Sr Plant Accountant	2
		ATM-Dal-President & CEO [1203]	Executive Assistant to CEO	1
			President & CEO	1
		ATM-Dal-Procurement [1110]	Dir Procurement	1
		ATM-Dal-Property & Sales Tax [1128]	Dir State & Local Tax	1
			Mgr Property Tax	1
			Mgr Transaction Tax	1
			Revenue Tax Systems Spec	1
			Sr Property Tax Representative	1
			Sr State & Local Tax Acct	3
			State & Local Tax Acct	6
			State & Local Tax Coordinator	2
		ATM-Dal-Rate Administration [1144]	Mgr Rate Administration	1
			Rate Admin Analyst	4
			Sr Rate Admin Analyst	3
		ATM-Dal-Regional Gas Supply [1822]	Gas Supply Representative	1
		ATM-Dal-Regulatory Accounting [1171]	Mgr Regulatory Reporting	1
			Regulatory Accounting Analyst	1
		ATM-Dal-Revenue Accounting [1145]	Mgr Dist Gross Margin Acctg	1
			Sr Acct Complex Billing	1
			Supv Complex Billed Acct	1
		ATM-Dal-Risk Management [1108]	Claims Coordinator	1
			Dir Risk Management	1
			Lead Risk Mgmt Analyst	1
		ATM-Dal-Supply Chain [1118]	Mgr Supply Chain & Operational Sourcing	1
			Procurement Project Coordinator	1
			Small Business Prgrm Coord	1
			Sr Contract Administrator	1
			Sr Strategic Sourcing Coord	1
			Sr Supply Chain Coord	1
			Supply Chain Systems Coord	1
		ATM-Dal-Taxation [1116]	VP Tax	1
		ATM-Dal-TBS Application Support [1837]	Sr TBS App Support Specialist	1
		ATM-Dal-Treasurer [1106]	Dir Capital Markets	1
			Executive Assistant	1
			VP & Treasurer	1
		ATM-Dal-Treasury [1107]	Asst Treasurer	1
			Sr Treasury Analyst	2
			Treasury Coordinator	1
			Treasury Specialist	1
		ATM-Dal-VP & Controller [1114]	Executive Assistant	1
			VP & Controller	1
		ATM-SS Dallas SVP Utility Operations [1205]	Sr VP Utility Operations	1
ATM-Franklin		ATM-Dal-Tech Training Delivery [1414]	Sr Instructor	2
		ATM-Franklin-East Region Gas Supply & Services [1829]	Gas Supply Representative	3
			Mgr Regional Gas Supply	1
			Sr Admin Assistant	1
		ATM-Franklin-Gas Control & Storage [1825]	Dir Storage & Gas Control Op	1
			Gas Control Administrator	1
		ATM-Franklin-Gas Control [1835]	Gas Controller	1
			Mgr Gas Control	1
			Sr Gas Controller	8
		ATM-Regional Supply Planning [1827]	Regional Planning Analyst	1
ATM-New Orleans		ATM-Corporate Gas Supply Risk Mgmt [1833]	Gas Supply Financial Trader	1
		ATM-Dal-Gas Supply Executive [1821]	Gas Contract Admin Specialist	1
			VP Gas Supply & Services	1
		ATM-Jackson-West Region Gas Supply & Services [1828]	Gas Supply Representative	1
		ATM-New Orleans-Gas Supply & Services [1826]	Dir Gas Supply & Services	1
		ATM-Regional Supply Planning [1827]	Mgr Gas Supply Planning	1
			Regional Planning Analyst	1
ATM-Plano Training Center		ATM-Dal-Facilities [1407]	Facilities Specialist	1
		ATM-Dal-Regulated Operations [1225]	Dir Regulated Operations	1
		ATM-Dal-Security & Compliance [1209]	Dir SafetySecurity&Compliance	1
		ATM-Dal-SS Dallas Pipeline Safety [1229]	VP Pipeline Safety	1
		ATM-Dal-Tech Training Delivery [1414]	Instructor	2
			Mgr Technical Training	1
			Sr Admin Assistant	1
			Sr Instructor	3
			Training Coordinator	1
		ATM-Dal-Tech Trng Prog & Curriculum [1415]	Sr Instructional Designer	2
		ATM-Dal-Technical Training [1159]	Dir Technical Training	1
			Program Coordinator	1
ATM-Waco-CCC		ATM-Dal-Facilities [1407]	Facilities Specialist	1
		ATM-Dal-IT Customer Services Systems [1156]	Desktop Support Technician	1
			Telecommunications Engineer	1

Atmos Energy Corporation
 Shared Service General Office and Customer Service Organization Employees
 at July 31, 2013

Organization	Location	Cost Center	Job Position	Number of Employees
		ATM-Dal-IT Operations [1137]	Telecommunications Engineer	1
	KMD-Hopkinsville	ATM-Dal-Employee Dev [1408]	EE & Org Dev Spec	1
	MDTX-Austin-PubAffrs	ATM-Dal-Texas Lobbying [1507]	Dir Governmental Relations	1
	MDTX-Dallas-SC	ATM-Dal-Facilities [1407]	Facilities Project Specialist	1
	MDTX-Fort Worth-MS	ATM-Dal-Risk Management [1108]	Claims Representative	1
			Sr Claims Representative	1
	MS-Flowood HQ	ATM-Jackson-West Region Gas Supply & Services [1828]	Gas Supply Representative	3
			Gas Supply Specialist	1
			Mgr Gas Supply & Services	1
Grand Total				1,061

Atmos Energy Corporation, Shared Services
Shared Services O&M by Cost Center
For Fiscal Years 2008, 2009, 2010, 2011 and 2012

Cost Center	Cost Center Description	Division	Division Description	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012
1001	SS Dallas Executive Chairman	002DIV	Dallas Atmos Rate Division	3,901,267.02	3,436,102.70	3,037,469.07	2,752,703.96	3,883,473.60
1101	SS Dallas Chief Financial Officer	002DIV	Dallas Atmos Rate Division	1,788,145.69	1,607,918.80	1,134,891.73	1,291,783.48	2,321,820.67
1105	SS Dallas Audit	002DIV	Dallas Atmos Rate Division	2,960,930.20	3,486,372.92	3,502,796.00	3,488,965.00	4,097,198.00
1106	SS Dallas Treasurer	002DIV	Dallas Atmos Rate Division	611,550.17	654,104.46	306,185.00	325,593.01	451,712.17
1107	SS Dallas Treasury	002DIV	Dallas Atmos Rate Division	1,184,411.60	1,392,180.90	1,348,561.57	1,214,492.74	1,348,679.18
1108	SS Dallas Risk Management	002DIV	Dallas Atmos Rate Division	841,966.92	794,570.19	536,668.13	877,753.30	614,847.65
1109	Use 1228 SS Dallas Payment Applications	002DIV	Dallas Atmos Rate Division	2,463,555.17	1,325,249.12	4,415.09	-	-
1109	Use 1228 SS Dallas Payment Applications	012DIV	Call Center Division	-	-	586,096.26	-	-
1110	SS Dallas Procurement	002DIV	Dallas Atmos Rate Division	242,021.67	212,304.94	204,597.30	211,608.89	171,361.27
1111	SS Dallas Purchasing	002DIV	Dallas Atmos Rate Division	446,182.74	353,571.59	432,692.84	476,258.07	325,962.62
1112	SS Dallas Mail & Supply	002DIV	Dallas Atmos Rate Division	431,084.22	592,761.17	496,827.64	498,413.51	462,832.74
1114	SS Dallas Vice Pres & Controller	002DIV	Dallas Atmos Rate Division	613,707.32	410,876.50	462,563.94	517,914.00	572,513.53
1115	Use 1228 SS Dallas Billing Services	002DIV	Dallas Atmos Rate Division	3,664,876.90	3,784,425.22	(298,667.36)	-	-
1115	Use 1228 SS Dallas Billing Services	012DIV	Call Center Division	-	69.60	3,302,654.28	-	-
1116	SS Dallas Taxation	002DIV	Dallas Atmos Rate Division	732,454.70	980,218.31	937,954.98	705,374.02	600,864.68
1117	SS Dallas Acctg Services	002DIV	Dallas Atmos Rate Division	487,930.11	320,957.73	237,587.88	330,729.12	252,640.56
1118	SS Dallas Supply Chain	002DIV	Dallas Atmos Rate Division	252,973.91	353,679.58	342,283.15	373,925.56	424,151.52
1119	SS Dallas General Accounting	002DIV	Dallas Atmos Rate Division	687,392.19	702,226.86	763,371.52	860,674.00	839,507.80
1120	SS Dallas Accounts Payable	002DIV	Dallas Atmos Rate Division	779,636.30	829,113.57	807,758.24	859,515.49	898,751.56
1121	SS Dallas Plant Accounting	002DIV	Dallas Atmos Rate Division	547,597.68	605,112.13	741,906.68	726,095.15	761,504.55
1123	SS Dallas Gas Accounting	002DIV	Dallas Atmos Rate Division	562,965.81	533,117.77	535,057.99	508,560.14	515,405.42
1125	SS Dallas Financial Reporting	002DIV	Dallas Atmos Rate Division	1,281,204.99	1,274,782.84	1,220,847.56	1,346,909.05	1,248,669.10
1126	SS Dallas Payroll	002DIV	Dallas Atmos Rate Division	826,251.29	892,487.59	824,981.47	859,652.65	982,726.75
1128	SS Dallas Property & Sales Tax	002DIV	Dallas Atmos Rate Division	1,556,373.28	1,838,043.04	1,678,206.71	1,792,188.42	1,848,343.17
1129	SS Dallas Income Tax	002DIV	Dallas Atmos Rate Division	714,698.48	708,314.29	558,798.65	671,936.15	714,670.86
1130	SS Dallas Business Planning and Analysis	002DIV	Dallas Atmos Rate Division	907,278.67	815,479.36	814,639.01	832,831.80	876,216.46
1131	SS Dallas Media Relations	002DIV	Dallas Atmos Rate Division	-	-	-	-	111,488.61
1132	SS Dallas Investor Relations	002DIV	Dallas Atmos Rate Division	920,876.76	992,605.91	1,023,899.47	1,022,224.29	1,152,445.78
1133	SS Dallas Communications	002DIV	Dallas Atmos Rate Division	2,156,564.96	2,350,693.16	2,365,276.11	2,359,562.06	2,293,285.81
1134	SS Dallas IT	002DIV	Dallas Atmos Rate Division	1,135,535.93	1,063,985.20	2,261,862.56	2,310,436.37	2,755,806.36
1135	SS Dal-IT E&O, Corporate Systems	002DIV	Dallas Atmos Rate Division	2,934,125.27	6,269,233.77	4,523,316.31	5,817,117.50	6,042,923.29
1137	SS Dallas IT Operations	002DIV	Dallas Atmos Rate Division	10,109,765.57	6,299,412.84	6,750,343.67	7,855,954.41	8,761,175.58
1139	SS Dallas IT Telecommunications	002DIV	Dallas Atmos Rate Division	107,693.93	986,196.44	1,233,427.48	1,278,654.32	1,056,689.59
1141	SS Dallas Gas Purchase Accounting	002DIV	Dallas Atmos Rate Division	507,017.00	532,423.98	530,849.73	611,526.46	669,756.02
1142	SS Dallas Rates	002DIV	Dallas Atmos Rate Division	564,887.16	6,524.48	-	-	-
1144	SS Dallas Rate Administration	002DIV	Dallas Atmos Rate Division	936,897.12	992,790.60	997,955.58	1,052,629.28	1,019,510.11
1145	SS Dallas Revenue Accounting	002DIV	Dallas Atmos Rate Division	462,522.25	479,706.26	407,820.84	476,025.05	370,647.74
1146	SS Dallas IT Enterprise Solutions	002DIV	Dallas Atmos Rate Division	815,217.28	1,217,977.64	1,172,463.66	1,052,557.13	793,558.94
1146	SS Dallas IT Enterprise Solutions	012DIV	Call Center Division	0.03	-	-	-	-
1148	Use 1228 SS Dallas Revenue System Support	002DIV	Dallas Atmos Rate Division	1,332,888.35	1,416,739.59	(113,059.09)	-	-
1148	Use 1228 SS Dallas Revenue System Support	012DIV	Call Center Division	-	-	1,357,668.19	-	-
1150	SS Dallas Strategic Planning	002DIV	Dallas Atmos Rate Division	873,274.01	943,325.68	837,116.23	829,842.35	830,692.75
1153	SS Dallas Distribution Acctg	002DIV	Dallas Atmos Rate Division	734,286.74	730,812.40	91,516.13	88,308.39	845,157.03
1154	SS Dallas Rates & Regulatory	002DIV	Dallas Atmos Rate Division	1,579,409.15	2,525,539.25	2,640,711.14	2,737,138.75	2,674,414.26
1155	SS Dallas Texas Gas Pipeline Accounting	002DIV	Dallas Atmos Rate Division	485,049.60	572,867.45	39,011.80	1,701.37	5,805.12
1156	SS Dal-IT Customer Services Systems	002DIV	Dallas Atmos Rate Division	-	-	2,527,981.25	-	-
1156	SS Dal-IT Customer Services Systems	012DIV	Call Center Division	-	-	(0.00)	2,110,111.16	4,556,616.41
1158	SS CCC IT Support	012DIV	Call Center Division	3,415,473.59	3,289,363.02	3,112,871.77	2,954,358.70	2,494,906.60
1159	SS Dallas Director Technical Training	002DIV	Dallas Atmos Rate Division	213,720.70	820,788.05	652,841.97	444,043.08	714,751.71
1161	SS Dallas Benefits and Payroll Accounting	002DIV	Dallas Atmos Rate Division	156,249.57	293,361.72	307,286.79	321,954.48	333,049.21
1162	SS Dallas Benefits Accounting	002DIV	Dallas Atmos Rate Division	43,174.27	-	-	-	-
1165	SS Dal-IT Common Services	002DIV	Dallas Atmos Rate Division	60,280.53	468,945.26	318,639.97	710,776.03	934,796.64

Atmos Energy Corporation, Shared Services
Shared Services O&M by Cost Center
For Fiscal Years 2008, 2009, 2010, 2011 and 2012

Cost Center	Cost Center Description	Division	Division Description	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012
1166	SS Dallas IT Systems Engineering	002DIV	Dallas Atmos Rate Division	189,304.67	1,948,770.93	1,275,820.88	-	-
1167	SS Dallas IT Enterprise Architecture	002DIV	Dallas Atmos Rate Division	93,365.96	239,184.60	(3,225.98)	-	-
1168	SS Dallas IT Strategy & Planning	002DIV	Dallas Atmos Rate Division	72,760.95	270,243.72	(1,116.92)	-	-
1171	SS Dallas Regulatory Accounting	002DIV	Dallas Atmos Rate Division	34,232.48	358,394.90	309,208.88	328,553.89	240,254.91
1200	Use 1228 SS Customer Revenue Collections	002DIV	Dallas Atmos Rate Division	975,313.76	1,120,113.26	43,450.85	-	-
1200	Use 1228 SS Customer Revenue Collections	012DIV	Call Center Division	-	-	1,487,330.47	-	-
1201	SS Dallas President & CEO	002DIV	Dallas Atmos Rate Division	1,437,505.91	3,028,136.77	2,128,613.53	2,301,756.60	4,635,534.09
1203	SS Amarillo Customer Support Center	012DIV	Call Center Division	13,774,490.37	10,726,548.73	5,732,569.48	10,299,184.44	(197,058.06)
1209	SS Dallas Safety & Compliance	002DIV	Dallas Atmos Rate Division	333,091.40	354,193.80	300,411.08	437,413.35	532,135.81
1210	SS Waco Customer Support Center	012DIV	Call Center Division	13,523,859.13	12,949,177.73	9,516,557.74	13,638,628.63	(272,417.45)
1212	SS CSC-Customer Contact Management	012DIV	Call Center Division	-	2,734,536.89	694,120.93	679,267.99	22,627,180.41
1213	SS Dallas Quality Assurance	012DIV	Call Center Division	-	-	1,809,648.99	1,866,901.30	1,805,104.63
1214	SS Dallas Workforce Management	012DIV	Call Center Division	-	-	492,385.07	648,078.96	637,976.83
1215	SS Dispatch Operations	002DIV	Dallas Atmos Rate Division	2,476,033.61	2,785,130.07	1,856,332.62	-	-
1215	SS Dispatch Operations	012DIV	Call Center Division	-	-	1,020,037.15	3,308,835.60	4,149,210.19
1225	SS Dallas Regulated Operations	002DIV	Dallas Atmos Rate Division	-	-	-	-	119,893.06
1225	SS Dallas Regulated Operations	012DIV	Call Center Division	216,306.03	229,488.55	243,742.88	221,010.60	141,301.83
1226	SS Dallas Customer Service	012DIV	Call Center Division	1,108,276.66	1,569,611.59	1,714,780.30	1,466,237.58	2,261,796.11
1227	SS Dallas Customer Program Management	012DIV	Call Center Division	2,541,575.72	3,935,441.08	3,623,677.83	2,090,208.63	1,263,036.55
1228	SS Dallas Customer Revenue Management	002DIV	Dallas Atmos Rate Division	-	(8,890.08)	-	-	-
1228	SS Dallas Customer Revenue Management	012DIV	Call Center Division	272,000.01	276,013.04	199,025.18	4,148,941.74	4,035,509.50
1229	SS Dallas Pipeline Safety	002DIV	Dallas Atmos Rate Division	-	-	-	-	140,161.00
1350	SS Dallas Management Committee	002DIV	Dallas Atmos Rate Division	616,486.29	(46,326.02)	(115,725.27)	-	-
1401	SS Dallas Employment & Employee Relations	002DIV	Dallas Atmos Rate Division	714,044.08	911,977.71	823,973.80	1,136,019.44	1,139,301.47
1402	SS Dallas Executive Compensation	002DIV	Dallas Atmos Rate Division	302,514.91	344,483.74	409,796.37	275,896.73	254,151.96
1403	SS Dallas Human Resources - Vice Pres	002DIV	Dallas Atmos Rate Division	1,296,526.05	1,114,437.12	1,026,417.48	1,129,501.71	1,253,953.78
1405	SS Dallas Compensation & Benefits	002DIV	Dallas Atmos Rate Division	1,041,592.29	1,169,386.72	1,367,918.39	1,596,409.46	1,690,816.15
1406	Use 1133 SS Dallas Employee Communications	002DIV	Dallas Atmos Rate Division	143,380.65	-	-	-	-
1407	SS Dallas Facilities	002DIV	Dallas Atmos Rate Division	693,487.05	664,506.69	778,717.59	1,230,026.85	1,345,668.44
1408	SS Dallas Employee Development	002DIV	Dallas Atmos Rate Division	1,721,640.00	1,844,910.53	2,760,058.28	2,268,155.89	1,889,421.01
1410	SS Dallas Corporate Development	002DIV	Dallas Atmos Rate Division	-	-	547,098.08	(140,519.17)	974.25
1411	SS Emp Dev Administration	002DIV	Dallas Atmos Rate Division	-	693,261.28	612.99	-	-
1412	SS Emp Dev Instructional Design	002DIV	Dallas Atmos Rate Division	-	223,651.41	(0.00)	-	-
1414	SS Tech Training Delivery	002DIV	Dallas Atmos Rate Division	-	1,034,596.18	1,164,487.42	1,545,930.03	1,531,054.74
1415	SS Tech Training Prog & Curriculum	002DIV	Dallas Atmos Rate Division	-	171,942.39	174,139.79	240,242.58	347,021.03
1420	SS Dallas EAPC	002DIV	Dallas Atmos Rate Division	62,367.35	43,760.67	39,048.02	53,211.65	34,329.53
1463	SS HR Benefit Variance	002DIV	Dallas Atmos Rate Division	(690,160.91)	33,107.74	1,865,366.91	101,642.13	1,381,373.84
1501	SS Corporate Legal	002DIV	Dallas Atmos Rate Division	3,390,340.18	3,715,358.02	3,613,803.03	4,020,341.72	4,579,323.49
1502	SS Corporate Secretary	002DIV	Dallas Atmos Rate Division	2,221,864.34	2,153,110.71	1,605,167.13	1,813,071.26	1,556,095.42
1503	SS Corporate Governmental Affairs	002DIV	Dallas Atmos Rate Division	739,273.68	617,700.27	645,710.62	643,331.84	791,868.48
1504	SS Corporate Central Records	002DIV	Dallas Atmos Rate Division	494,177.33	538,435.93	431,687.70	483,810.70	566,710.86
1505	SS Corporate Gas Contract Administration	002DIV	Dallas Atmos Rate Division	255,007.99	251,006.95	267,460.20	230,824.71	178,718.95
1507	SS Corporate Texas Lobbying	002DIV	Dallas Atmos Rate Division	2,294.13	4,170.47	2,500.00	-	-
1508	SS Corporate Energy Assistance	002DIV	Dallas Atmos Rate Division	-	-	-	562,305.04	702,265.56
1821	SS Gas Supply Executive	002DIV	Dallas Atmos Rate Division	485,844.46	562,898.98	235,188.70	470,050.82	566,983.07
1822	SS Dallas-Regional Gas Supply	002DIV	Dallas Atmos Rate Division	212,343.85	239,354.91	99,128.73	231,776.72	329,649.10
1823	SS Dallas Gas Contract Admin	002DIV	Dallas Atmos Rate Division	266,385.97	309,416.11	331,337.73	460,055.52	519,988.16
1825	SS Franklin-Gas Control & Storage	002DIV	Dallas Atmos Rate Division	200,456.92	296,045.25	314,752.38	345,989.24	389,630.09
1826	SS New Orleans Gas Supply & Services	002DIV	Dallas Atmos Rate Division	569,982.43	797,469.97	496,396.99	314,631.25	376,937.11
1827	SS Regional Supply Planning	002DIV	Dallas Atmos Rate Division	247,587.49	260,883.32	395,933.22	377,190.92	382,392.88
1828	SS Jackson-West Region Gas Supply & Services	002DIV	Dallas Atmos Rate Division	539,843.90	565,677.66	115,519.00	156,887.03	203,980.59
1829	SS Franklin-East Region Gas Supply & Services	002DIV	Dallas Atmos Rate Division	464,314.94	488,876.90	57,627.33	41,404.63	20,363.86

Atmos Energy Corporation, Shared Services
Shared Services O&M by Cost Center
For Fiscal Years 2008, 2009, 2010, 2011 and 2012

Cost Center	Cost Center Description	Division	Division Description	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012
1831	SS Dallas Gas Supply	002DIV	Dallas Atmos Rate Division	1,136,704.10	828,713.05	200,240.74	166,036.24	174,011.81
1832	SS Dallas-Supply Planning	002DIV	Dallas Atmos Rate Division	211,610.14	223,528.92	16,844.51	10,181.74	11,269.08
1833	SS Dallas-Corporate Gas Supply Risk Mgmt	002DIV	Dallas Atmos Rate Division	118,617.44	71,683.90	126,628.18	152,313.67	169,162.69
1835	SS Franklin Gas Control	002DIV	Dallas Atmos Rate Division	1,014,583.33	1,096,750.96	1,147,340.08	1,174,414.58	1,215,472.12
1836	SS TBS-System Support	002DIV	Dallas Atmos Rate Division	370,297.26	400,802.94	364,910.49	353,243.65	60,177.82
1837	SS TBS-Application Support	002DIV	Dallas Atmos Rate Division	509,452.53	624,260.19	787,532.84	950,350.57	955,071.35
1838	SS TBS-Technical Support	002DIV	Dallas Atmos Rate Division	959,915.34	1,017,105.14	1,063,646.14	647,730.78	777,233.91
1839	SS TBS-Transportation & Scheduling	002DIV	Dallas Atmos Rate Division	132,454.24	171,660.96	241,961.04	276,660.94	283,786.11
1901	SS Dallas Employee Relocation Exp	002DIV	Dallas Atmos Rate Division	733,481.36	488,577.52	435,536.43	518,093.92	295,130.72
1901	SS Dallas Employee Relocation Exp	012DIV	Call Center Division	-	-	69,168.01	109,881.16	77,204.71
1903	SS Controller - Miscellaneous	002DIV	Dallas Atmos Rate Division	866,177.87	52.32	4,525,504.71	(4,091,050.27)	2,052,657.48
1904	SS Dallas Performance Plan	002DIV	Dallas Atmos Rate Division	5,934,282.44	5,173,870.78	5,808,555.41	5,569,561.25	8,450,657.73
1905	SS Outside Director Retirement Cost	002DIV	Dallas Atmos Rate Division	1,066,501.78	1,023,808.92	1,571,813.50	1,415,134.44	1,269,786.49
1908	SS Dallas SEBP	002DIV	Dallas Atmos Rate Division	7,146,939.62	13,880,133.04	10,499,868.71	8,072,403.97	6,825,034.82
1910	SS Corporate Overhead Capitalized	002DIV	Dallas Atmos Rate Division	(34,248,148.77)	(39,002,759.66)	(38,005,422.76)	(38,579,953.30)	(45,399,011.22)
1913	SS Dallas Fleet Management	002DIV	Dallas Atmos Rate Division	341,108.98	300,063.32	338,685.05	433,480.89	538,110.47
1915	SS Dallas Insurance	002DIV	Dallas Atmos Rate Division	6,085,427.24	7,345,834.04	9,582,344.94	11,415,474.73	13,289,637.28
1952	SS Dallas Utility Marketing Council	002DIV	Dallas Atmos Rate Division	63,236.41	1,988.14	-	-	-
1953	SS Dallas Atmos Finance Committee	002DIV	Dallas Atmos Rate Division	2,330.39	-	-	-	-
1954	SS Dallas Diversity Council	002DIV	Dallas Atmos Rate Division	17,908.97	8,077.07	-	-	-
Total				103,533,959.50	115,331,682.62	108,233,398.48	105,175,765.66	117,829,317.82