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September 18, 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 a supplemental response to the Attorney General's first data request, Items 1-120 and 1-121. I certify that the electronic documents are true and correct copies of the original documents.

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

Submitted By:

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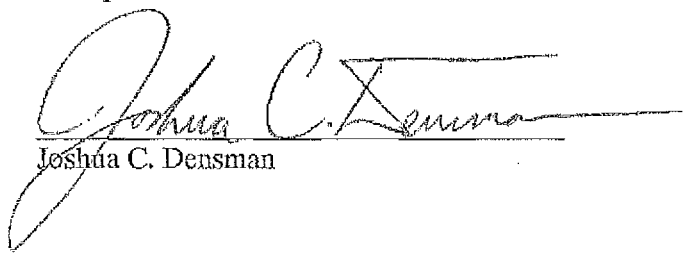
COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF  
RATE APPLICATION OF  
ATMOS ENERGY CORPORATION

)  
) Case No. 2013-00148  
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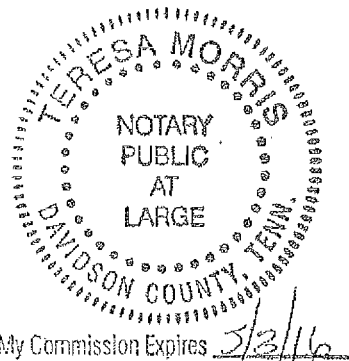
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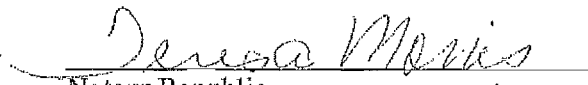
The Affiant, Joshua C. Densman, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.

  
Joshua C. Densman

STATE OF Tennessee  
COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Joshua C. Densman on this the 29<sup>th</sup>  
day of May, 2013.



  
Notary Republic

My Commission Expires: 5/3/16



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-120 (Supplement 1)**  
**Page 1 of 2**

**SUPPLEMENTAL RESPONSE (9/18/2013)**

**REQUEST:**

Reference pages 14 to 15 of Mr. Densman's testimony which addresses the adjustment for labor and benefits and Schedule G-1, page 1 of 1 (also cited as FR 16(13)(g) related to payroll costs and adjustment for the base period and forecasted test period) sponsored by Mr. Densman. Using OAG Schedule 1 (Excel schedule) which is attached to these DRs, provide Atmos' payroll information (assigned/allocated between KY direct, Division General Office, and SSU) showing:

- a. Schedule 1A and 1C - The amount and percent of payroll costs expensed and capitalized by the categories of payroll labor, benefits (if possible, payroll taxes, other payroll (if applicable), and nonregulated payroll (if applicable).
- b. Schedule 1B - The amount and percent of payroll costs expensed and capitalized by primary account in total (although it is not necessary to show these payroll costs by categories of labor, benefits, other, and nonregulated).
- c. Schedule 1A, 1B and 1C - Show the previous information for the periods: forecasted test period, the base period (showing amounts separately for the "forecasted" and the "actual" amounts by month), FYE September 30, 2012, FYE September 30, 2011 and FYE September 30, 2010.
- d. Schedule 1A, 1B and 1C - Reconcile all amounts to Atmos payroll costs and adjustments for the base period and forecasted test period.
- e. Schedule 1A, 1B and 1C - Explain the reasons for changes in the percent of payroll expensed and capitalized for each period and provide related supporting documentation and calculations.
- f. Schedule 1A, 1B and 1C - Explain the reason for changes in the amount of payroll labor, benefits (for each of the benefits categories of pension/retirement, FAS 106, employee insurance ESOP, and other), payroll taxes, other payroll, and nonregulated payroll for each period, when the amount varies by 5% or more between each period and provide supporting documentation and calculations.

**SUPPLEMENTAL RESPONSE:**

Please see Supplemental Attachment 1 for an updated OAG Schedule 1. Please note that the Company did not use this information in this format in preparing the filing. The Company has taken the information as presented in its filing and incorporated it into the format requested.

**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-120 (Supplement 1)**  
**Page 2 of 2**

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_1-120\_Att1\_Suppl - OAG Schedule 1 (Expensed and Capitalized Payroll Costs).xlsx, 4 Pages.

Respondent: Josh Densman

OAG Schedule 1 - Data Request Regarding Expensed and Capitalized Payroll Costs  
 KY - Kentucky Direct, DGO - Division General Office, SSU - Shared Services Unit.

**Schedule 1A:**

Line	Payroll	Change from Base Period to Forecasted Period		Forecasted Test Period		
		Exp. Amount/Percent	Capital. Amount/Percent	Expensed	Capitalized	Total
1	Payroll labor - KY	5.97%	4.13%	\$ 5,339,350	\$ 6,138,968	\$ 11,478,317
2	Payroll labor - DGO	43.91%	24.61%	\$ 1,271,963	\$ 1,742,912	\$ 3,014,875
3	Payroll labor - SSU	15.14%	-8.78%	\$ 3,543,588	\$ 243,279	\$ 3,786,867
4	Total Payroll Labor			\$ 10,154,900	\$ 8,125,159	\$ 18,280,059
5	Benefits - KY (See Sch. C below also)	10.27%	8.35%	\$ 3,161,528	\$ 3,634,972	\$ 6,796,500
6	Benefits - DGO (See Sch. C below also)	83.48%	118.82%	\$ 961,725	\$ 2,658,249	\$ 3,619,974
7	Benefits - SSU (See Sch. C below also)	4.88%	-18.16%	\$ 1,402,740	\$ 96,253	\$ 1,498,993
8	Total Benefits (See Sch. C below also)			\$ 5,525,993	\$ 6,389,474	\$ 11,915,467
9	Payroll Taxes - KY	5.94%	4.10%	\$ 364,805	\$ 419,434	\$ 784,239
10	Payroll Taxes - DGO	23.67%	7.08%	\$ 69,506	\$ 95,241	\$ 164,747
11	Payroll Taxes - SSU	8.95%	-13.68%	\$ 321,281	\$ 22,057	\$ 343,338
12	Total Payroll Taxes			\$ 755,592	\$ 536,732	\$ 1,292,324
13	Other payroll - KY					
14	Other payroll - DGO					
15	Other payroll - SSU					
16	Total Other payroll					
17	Nonregulated payroll - KY					
18	Nonregulated payroll - DGO					
19	Nonregulated payroll - SSU					
20	Total Nonregulated payroll					
21	<b>Grand Total Payroll Costs</b>					

**Schedule 1B:**

**Total Payroll Costs above by Account Designation:**

22	Purchased Gas Cost					
23	Production O&M					
24	Storage O&M	15.71%	0.00%	\$ 198,106	\$ 0	\$ 198,106
25	Transmission O&M	10.02%	0.00%	\$ 289,944	\$ 0	\$ 289,944
26	Distribution O&M	13.47%	7.46%	\$ 4,633,300	\$ 8,125,159	\$ 12,758,459
27	Customer Acct. & Collection	8.88%	0.00%	\$ 1,718,490	\$ 0	\$ 1,718,490
28	Customer Serv. & Info.	4.89%	0.00%	\$ 100,884	\$ 0	\$ 100,884
29	Sales Expense	4.21%	0.00%	\$ 161,985	\$ 0	\$ 161,985
30	Admin. & Gen. Expense	15.09%	0.00%	\$ 3,052,190	\$ 0	\$ 3,052,190
31	<b>Grand Total Payroll Costs</b>			\$ 10,154,900	\$ 8,125,159.07	\$ 18,280,059

**Schedule 1C:**

**Detailed Benefits Amounts**

32	Pension & Retirement Benefits - KY			\$ 998,563	\$ 1,148,100	\$ 2,146,663
33	Pension & Retirement Benefits - DGO			\$ (721,185)	\$ (1,993,386)	\$ (2,714,571)
34	Pension & Retirement Benefits - SSU			\$ 559,776	\$ 38,410	\$ 598,186
35	Total Pension & Retirement Benefits			\$ 837,154	\$ (806,876)	\$ 30,278
36	FAS 106 Benefits - KY			\$ 1,092,149	\$ 1,255,700	\$ 2,347,849
37	FAS 106 Benefits - DGO			\$ 1,021,413	\$ 2,823,230	\$ 3,844,643
38	FAS 106 Benefits - SSU			\$ 267,801	\$ 18,376	\$ 286,177
39	Total FAS 106 Benefits			\$ 2,381,363	\$ 4,097,306	\$ 6,478,669
40	Employee Insurance Benefits - KY			\$ 1,069,899	\$ 1,230,118	\$ 2,300,017
41	Employee Insurance Benefits - DGO			\$ 2,142,540	\$ 5,922,073	\$ 8,064,613
42	Employee Insurance Benefits - SSU			\$ 566,056	\$ 38,841	\$ 604,897
43	Total Employee Insurance Benefits			\$ 3,778,495	\$ 7,191,033	\$ 10,969,528
44	Other Benefits - KY			\$ 917	\$ 1,054.32	\$ 1,971
45	Other Benefits - DGO			\$ (1,481,043)	\$ (4,093,667)	\$ (5,574,710)
46	Other Benefits - SSU			\$ 9,107	\$ 624.90	\$ 9,732
47	Total Other Benefits			\$ (1,471,019)	\$ (4,091,987)	\$ (5,563,006)
48	<b>Grand Total Benefits Costs</b>			\$ 5,525,993	\$ 6,389,475	\$ 11,915,468



OAG Schedule 1 - Data Request Regarding Expensed and Capitalized Payroll  
 KY - Kentucky Direct, DGO - Division General Office, SSU - Shared Service

**Schedule 1A:**

Line	Payroll	Change from Sept. 30, 2012 to Base Period Period		Base Test Period					
		Exp. Amount/Percent	Capital Amount/Percent	Actual Expensed	Forecasted Expensed	Total Exp.	Actual Capit.	Forecasted Exp.	Total Capit.
				\$	\$	\$	\$	\$	\$
1	Payroll labor - KY	6.56%	3.07%	\$ 2,850,347	\$ 2,188,248	\$ 5,038,595	\$ 3,470,453	\$ 2,425,141	\$ 5,895,594
2	Payroll labor - DGO	-22.50%	-28.69%	\$ 450,024	\$ 433,846	\$ 883,870	\$ 911,576	\$ 487,105	\$ 1,398,681
3	Payroll labor - SSU	-2.47%	-21.38%	\$ 1,717,021	\$ 1,360,631	\$ 3,077,652	\$ 212,244	\$ 54,440	\$ 266,684
4	Total Payroll Labor			\$ 5,017,392	\$ 3,982,725	\$ 9,000,116	\$ 4,594,273	\$ 2,966,686	\$ 7,560,959
5	Benefits - KY (See Sch. C below also)	32.87%	46.12%	\$ 1,571,574	\$ 1,295,614	\$ 2,867,188	\$ 2,390,212	\$ 964,661	\$ 3,354,873
6	Benefits - DGO (See Sch. C below also)	-46.48%	-2.48%	\$ 202,869	\$ 321,277	\$ 524,146	\$ 853,976	\$ 360,819	\$ 1,214,795
7	Benefits - SSU (See Sch. C below also)	13.47%	-52.46%	\$ 798,346	\$ 539,140	\$ 1,337,487	\$ 96,006	\$ 21,601	\$ 117,607
8	Total Benefits (See Sch. C below also)			\$ 2,572,790	\$ 2,156,031	\$ 4,728,821	\$ 3,340,194	\$ 1,347,081	\$ 4,687,275
9	Payroll Taxes - KY	1.78%	-26.87%	\$ 205,990	\$ 138,354	\$ 344,344	\$ 250,804	\$ 152,110	\$ 402,914
10	Payroll Taxes - DGO	-20.16%	-46.71%	\$ 33,691	\$ 22,514	\$ 56,205	\$ 57,967	\$ 30,975	\$ 88,942
11	Payroll Taxes - SSU	12.53%	381.03%	\$ 168,661	\$ 126,221	\$ 294,882	\$ 20,336	\$ 5,216	\$ 25,552
12	Total Payroll Taxes			\$ 408,342	\$ 287,089	\$ 695,431	\$ 329,107	\$ 188,301	\$ 517,408
13	Other payroll - KY								
14	Other payroll - DGO								
15	Other payroll - SSU								
16	Total Other payroll								
17	Nonregulated payroll - KY								
18	Nonregulated payroll - DGO								
19	Nonregulated payroll - SSU								
20	Total Nonregulated payroll								
21	<b>Grand Total Payroll Costs</b>			\$ 5,017,392	\$ 3,982,725	\$ 9,000,117	\$ 4,594,273	\$ 2,966,686	\$ 7,560,959

**Schedule 1B:**

**Total Payroll Costs above by Account Designation:**

22	Purchased Gas Cost								
23	Production O&M								
24	Storage O&M	77.05%	0.00%	\$ 90,011	\$ 81,191	\$ 171,202	\$ 0	\$ 0	\$ 0
25	Transmission O&M	12.08%	0.00%	\$ 145,441	\$ 118,100	\$ 263,541	\$ 0	\$ 0	\$ 0
26	Distribution O&M	-0.09%	-1.57%	\$ 2,267,260	\$ 1,816,067	\$ 4,083,327	\$ 4,594,273	\$ 2,966,686	\$ 7,560,959
27	Customer Acct. & Collection	-5.93%	-100.00%	\$ 883,629	\$ 694,701	\$ 1,578,330	\$ 0	\$ 0	\$ 0
28	Customer Serv. & Info.	11.01%	0.00%	\$ 54,835	\$ 41,346	\$ 96,181	\$ 0	\$ 0	\$ 0
29	Sales Expense	47.15%	0.00%	\$ 89,054	\$ 66,387	\$ 155,441	\$ 0	\$ 0	\$ 0
30	Admin. & Gen. Expense	-3.05%	-100.00%	\$ 1,487,162	\$ 1,164,933	\$ 2,652,095	\$ 0	\$ 0	\$ 0
31	<b>Grand Total Payroll Costs</b>			\$ 5,017,392	\$ 3,982,725	\$ 9,000,117	\$ 4,594,273	\$ 2,966,686	\$ 7,560,959

**Schedule 1C:**

**Detailed Benefits Amounts**

32	Pension & Retirement Benefits - KY			\$ 457,190	\$ 409,217	\$ 866,407	\$ 695,342	\$ 304,686	\$ 1,000,028
33	Pension & Retirement Benefits - DGO			\$ 82,471	\$ (200,303)	\$ (117,832)	\$ 347,160	\$ (224,956)	\$ 122,204
34	Pension & Retirement Benefits - SSU			\$ 348,195	\$ 214,263	\$ 562,458	\$ 41,873	\$ 8,583	\$ 50,457
35	Total Pension & Retirement Benefits			\$ 887,856	\$ 423,177	\$ 1,311,033	\$ 1,084,374	\$ 88,315	\$ 1,172,689
36	FAS 106 Benefits - KY			\$ 518,429	\$ 447,569	\$ 965,998	\$ 788,480	\$ 333,242	\$ 1,121,722
37	FAS 106 Benefits - DGO			\$ 56,375	\$ 300,598	\$ 356,972	\$ 237,309	\$ 337,595	\$ 574,904
38	FAS 106 Benefits - SSU			\$ 117,727	\$ 102,674	\$ 220,401	\$ 14,157	\$ 4,114	\$ 18,271
39	Total FAS 106 Benefits			\$ 692,531	\$ 850,841	\$ 1,543,372	\$ 1,039,947	\$ 674,950	\$ 1,714,897
40	Employee Insurance Benefits - KY			\$ 417,047	\$ 438,452	\$ 855,499	\$ 634,288	\$ 326,453	\$ 960,741
41	Employee Insurance Benefits - DGO			\$ (75,628.5)	\$ 715,743.3	\$ 640,114.8	\$ (318,357.3)	\$ 803,836.2	\$ 485,478.9
42	Employee Insurance Benefits - SSU			\$ 186,234.2	\$ 218,827.0	\$ 405,061.2	\$ 22,395.8	\$ 8,767.4	\$ 31,163.2
43	Total Employee Insurance Benefits			\$ 527,653	\$ 1,373,022	\$ 1,900,675	\$ 338,327	\$ 1,139,057	\$ 1,477,384
44	Other Benefits - KY			\$ 178,908	\$ 376	\$ 179,284	\$ 272,102	\$ 280	\$ 272,382
45	Other Benefits - DGO			\$ 139,652	\$ (494,762)	\$ (355,109)	\$ 587,864	\$ (555,656)	\$ 32,208
46	Other Benefits - SSU			\$ 146,190	\$ 3,377	\$ 149,567	\$ 17,580	\$ 135	\$ 17,716
47	Total Other Benefits			\$ 464,751	\$ (491,009)	\$ (26,258)	\$ 877,546	\$ (555,241)	\$ 322,305
48	<b>Grand Total Benefits Costs</b>			\$ 2,572,790	\$ 2,156,031	\$ 4,728,821	\$ 3,340,194	\$ 1,347,081	\$ 4,687,275

OAG Schedule 1 - Data Request Regarding Expensed and Capitalized Payroll  
 KY - Kentucky Direct, DGO - Division General Office, SSU - Shared Service

Schedule 1A:

Line	Payroll	Change from Sept. 30, 2011 to Sept. 30, 2012		FYE September 30, 2012		Total
		Exp. Amount/Percent	Capital Amount/Percent	Exp.	Capit.	
1	Payroll labor - KY	-14.68%	17.96%	\$ 4,728,247	\$ 5,719,869	\$ 10,448,116
2	Payroll labor - DGO	-12.17%	5.29%	\$ 1,140,535	\$ 1,961,495	\$ 3,102,030
3	Payroll labor - SSU	0.08%	96.31%	\$ 3,155,643	\$ 339,195	\$ 3,494,837
4	Total Payroll Labor			\$ 9,024,424	\$ 8,020,559	\$ 17,044,983
5	Benefits - KY (See Sch. C below also)	-13.73%	-5.79%	\$ 2,157,841	\$ 2,296,037	\$ 4,453,878
6	Benefits - DGO (See Sch. C below also)	181.44%	145.43%	\$ 979,368	\$ 1,245,632	\$ 2,225,000
7	Benefits - SSU (See Sch. C below also)	9.95%	32.73%	\$ 1,178,678	\$ 247,410	\$ 1,426,088
8	Total Benefits (See Sch. C below also)			\$ 4,315,887	\$ 3,789,079	\$ 8,104,966
9	Payroll Taxes - KY	-11.05%	-0.99%	\$ 338,313	\$ 550,944	\$ 889,257
10	Payroll Taxes - DGO	-4.51%	-0.73%	\$ 70,394	\$ 166,912	\$ 237,306
11	Payroll Taxes - SSU	-3.25%	5.08%	\$ 262,043	\$ 5,312	\$ 267,355
12	Total Payroll Taxes			\$ 670,749	\$ 723,168	\$ 1,393,917
13	Other payroll - KY					
14	Other payroll - DGO					
15	Other payroll - SSU					
16	Total Other payroll					
17	Nonregulated payroll - KY					
18	Nonregulated payroll - DGO					
19	Nonregulated payroll - SSU					
20	Total Nonregulated payroll					
21	<b>Grand Total Payroll Costs</b>					

Schedule 1B:

Total Payroll Costs above by Account Designation:

22	Purchased Gas Cost					
23	Production O&M					
24	Storage O&M	-42.53%	0.00%	\$ 96,695	\$ -	\$ 96,695
25	Transmission O&M	6.41%	0.00%	\$ 235,143	\$ -	\$ 235,143
26	Distribution O&M	-13.69%	14.45%	\$ 4,086,911	\$ 7,681,365	\$ 11,768,276
27	Customer Acct. & Collection	-11.67%	0.00%	\$ 1,677,744	\$ 2	\$ 1,677,746
28	Customer Serv. & Info.	-55.97%	0.00%	\$ 86,639	\$ -	\$ 86,639
29	Sales Expense	-32.15%	0.00%	\$ 105,633	\$ -	\$ 105,633
30	Admin. & Gen. Expense	4.52%	0.00%	\$ 2,735,658	\$ 339,192	\$ 3,074,850
31	<b>Grand Total Payroll Costs</b>			\$ 9,024,424	\$ 8,020,559	\$ 17,044,983

Schedule 1C:

Detailed Benefits Amounts

32	Pension & Retirement Benefits - KY	-10.62%	13.87%	\$ 403,775	\$ 518,549	\$ 922,324
33	Pension & Retirement Benefits - DGO	857.41%	278.34%	\$ 273,873	\$ 247,984	\$ 521,856
34	Pension & Retirement Benefits - SSU	37.70%	54.15%	\$ 293,693	\$ 57,154	\$ 350,847
35	Total Pension & Retirement Benefits			\$ 971,340	\$ 823,687	\$ 1,795,027
36	FAS 106 Benefits - KY	-24.26%	4.95%	\$ 569,227	\$ 795,130	\$ 1,364,357
37	FAS 106 Benefits - DGO	942.53%	248.70%	\$ 496,143	\$ 380,252	\$ 876,395
38	FAS 106 Benefits - SSU	20.62%	35.43%	\$ 214,893	\$ 41,943	\$ 256,836
39	Total FAS 106 Benefits			\$ 1,280,263	\$ 1,217,325	\$ 2,497,588
40	Employee Insurance Benefits - KY	-6.92%	-18.80%	\$ 928,393	\$ 747,994	\$ 1,676,387
41	Employee Insurance Benefits - DGO	11.10%	169.81%	\$ 64,281	\$ 357,710	\$ 421,991
42	Employee Insurance Benefits - SSU	-2.93%	23.99%	\$ 489,189	\$ 108,629	\$ 597,819
43	Total Employee Insurance Benefits			\$ 1,481,863	\$ 1,214,333	\$ 2,696,196
44	Other Benefits - KY	-14.69%	-22.66%	\$ 256,446	\$ 234,364	\$ 490,810
45	Other Benefits - DGO	-32.19%	29.61%	\$ 145,071	\$ 259,687	\$ 404,758
46	Other Benefits - SSU	2.42%	29.09%	\$ 180,904	\$ 39,682	\$ 220,586
47	Total Other Benefits			\$ 582,420	\$ 533,733	\$ 1,116,154
48	<b>Grand Total Benefits Costs</b>			\$ 4,315,887	\$ 3,789,078	\$ 8,104,964

OAG Schedule 1 - Data Request Regarding Expensed and Capitalized Payroll  
 KY - Kentucky Direct, DGO - Division General Office, SSU - Shared Service

Schedule 1A:

Line	Payroll	Change from Sept. 30, 2010 to Sept. 30, 2011		FYE September 30, 2011			FYE September 30, 2010		
		Exp. Amount/Percent	Capital. Amount/Percent	Exp.	Capit.	Total	Exp.	Capit.	Total
1	Payroll labor - KY	-2.64%	5.26%	\$ 5,541,779	\$ 4,848,853	\$ 10,390,632	\$ 5,692,325	\$ 4,606,711	\$ 10,299,036
2	Payroll labor - DGO	-3.22%	2.29%	\$ 1,298,613	\$ 1,862,894	\$ 3,161,507	\$ 1,341,771	\$ 1,821,200	\$ 3,162,971
3	Payroll labor - SSU	8.05%	77.21%	\$ 3,153,248	\$ 172,781	\$ 3,326,029	\$ 2,918,248	\$ 97,498	\$ 3,015,746
4	Total Payroll Labor			\$ 9,993,640	\$ 6,884,528	\$ 16,878,168	\$ 9,952,343	\$ 6,525,409	\$ 16,477,753
5	Benefits - KY (See Sch. C below also)	7.26%	7.60%	\$ 2,501,338	\$ 2,437,164	\$ 4,938,502	\$ 2,332,011	\$ 2,264,959	\$ 4,596,970
6	Benefits - DGO (See Sch. C below also)	-53.22%	-33.67%	\$ 347,982	\$ 507,532	\$ 855,513	\$ 743,808	\$ 765,153	\$ 1,508,961
7	Benefits - SSU (See Sch. C below also)	7.78%	-5.67%	\$ 1,072,021	\$ 186,402	\$ 1,258,423	\$ 994,640	\$ 197,608	\$ 1,192,248
8	Total Benefits (See Sch. C below also)			\$ 3,921,341	\$ 3,131,097	\$ 7,052,438	\$ 4,070,459	\$ 3,227,720	\$ 7,298,179
9	Payroll Taxes - KY	6.31%	-6.15%	\$ 380,339	\$ 536,435	\$ 916,774	\$ 357,768	\$ 592,930	\$ 950,698
10	Payroll Taxes - DGO	1.00%	-0.50%	\$ 73,715	\$ 168,141	\$ 241,856	\$ 72,988	\$ 168,979	\$ 241,967
11	Payroll Taxes - SSU	1.79%	10.27%	\$ 270,839	\$ 5,055	\$ 275,894	\$ 266,083	\$ 4,584	\$ 270,667
12	Total Payroll Taxes			\$ 724,892	\$ 729,651	\$ 1,454,543	\$ 696,839	\$ 766,493	\$ 1,463,332
13	Other payroll - KY								
14	Other payroll - DGO								
15	Other payroll - SSU								
16	Total Other payroll								
17	Nonregulated payroll - KY								
18	Nonregulated payroll - DGO								
19	Nonregulated payroll - SSU								
20	Total Nonregulated payroll								
21	<b>Grand Total Payroll Costs</b>			\$ 9,993,641	\$ 6,884,528	\$ 16,878,168	\$ 9,952,344	\$ 6,525,409	\$ 16,477,753

Schedule 1B:

Total Payroll Costs above by Account Designation:

22	Purchased Gas Cost								
23	Production O&M								
24	Storage O&M	-15.64%	0.00%	\$ 168,243	\$ -	\$ 168,243	\$ 199,442	\$ -	\$ 199,442
25	Transmission O&M	-26.17%	0.00%	\$ 220,982	\$ -	\$ 220,982	\$ 299,298	\$ -	\$ 299,298
26	Distribution O&M	-2.15%	4.42%	\$ 4,735,230	\$ 6,711,747	\$ 11,446,977	\$ 4,839,047	\$ 6,427,910	\$ 11,266,957
27	Customer Acct. & Collection	19.81%	0.00%	\$ 1,899,430	\$ -	\$ 1,899,430	\$ 1,585,337	\$ -	\$ 1,585,337
28	Customer Serv. & Info.	150.38%	0.00%	\$ 196,788	\$ -	\$ 196,788	\$ 78,594	\$ -	\$ 78,594
29	Sales Expense	-44.64%	0.00%	\$ 155,693	\$ -	\$ 155,693	\$ 281,238	\$ -	\$ 281,238
30	Admin. & Gen. Expense	-1.95%	77.21%	\$ 2,617,276	\$ 172,780	\$ 2,790,056	\$ 2,669,387	\$ 97,499	\$ 2,766,886
31	<b>Grand Total Payroll Costs</b>			\$ 9,993,641	\$ 6,884,528	\$ 16,878,168	\$ 9,952,344	\$ 6,525,409	\$ 16,477,753

Schedule 1C:

Detailed Benefits Amounts

32	Pension & Retirement Benefits - KY	26.87%	24.85%	\$ 451,752	\$ 455,391	\$ 907,143	\$ 356,076	\$ 364,736	\$ 720,812
33	Pension & Retirement Benefits - DGO	-48.69%	-46.57%	\$ 28,606	\$ 65,545	\$ 94,151	\$ 55,746	\$ 122,684	\$ 178,430
34	Pension & Retirement Benefits - SSU	26.00%	8.17%	\$ 213,279	\$ 37,078	\$ 250,357	\$ 169,271	\$ 34,278	\$ 203,549
35	Total Pension & Retirement Benefits			\$ 693,636	\$ 558,014	\$ 1,251,650	\$ 581,093	\$ 521,698	\$ 1,102,791
36	FAS 106 Benefits - KY	9.10%	7.36%	\$ 751,579	\$ 757,633	\$ 1,509,212	\$ 688,911	\$ 705,666	\$ 1,394,577
37	FAS 106 Benefits - DGO	-55.87%	-54.06%	\$ 47,591	\$ 109,047	\$ 156,638	\$ 107,853	\$ 237,361	\$ 345,214
38	FAS 106 Benefits - SSU	9.08%	-6.36%	\$ 178,150	\$ 30,971	\$ 209,121	\$ 163,322	\$ 33,673	\$ 196,995
39	Total FAS 106 Benefits			\$ 977,319	\$ 897,651	\$ 1,874,970	\$ 960,086	\$ 976,699	\$ 1,936,185
40	Employee Insurance Benefits - KY	-2.87%	-0.77%	\$ 997,406	\$ 921,119	\$ 1,918,525	\$ 1,026,903	\$ 928,249	\$ 1,955,152
41	Employee Insurance Benefits - DGO	-59.22%	-57.54%	\$ 57,860	\$ 132,578	\$ 190,438	\$ 141,873	\$ 312,230	\$ 454,102
42	Employee Insurance Benefits - SSU	-1.41%	-15.36%	\$ 503,964	\$ 87,612	\$ 591,576	\$ 511,159	\$ 103,510	\$ 614,669
43	Total Employee Insurance Benefits			\$ 1,559,230	\$ 1,141,309	\$ 2,700,539	\$ 1,679,934	\$ 1,343,989	\$ 3,023,923
44	Other Benefits - KY	15.56%	13.79%	\$ 300,601	\$ 303,022	\$ 603,623	\$ 260,121	\$ 266,308	\$ 526,429
45	Other Benefits - DGO	-51.20%	115.72%	\$ 213,926	\$ 200,362	\$ 414,288	\$ 438,337	\$ 92,879	\$ 531,216
46	Other Benefits - SSU	17.06%	14.93%	\$ 176,629	\$ 30,741	\$ 207,370	\$ 150,888	\$ 26,747	\$ 177,635
47	Total Other Benefits			\$ 691,156	\$ 534,124	\$ 1,225,280	\$ 849,346	\$ 385,934	\$ 1,235,280
48	<b>Grand Total Benefits Costs</b>			\$ 3,921,341	\$ 3,131,098	\$ 7,052,440	\$ 4,070,459	\$ 3,227,720	\$ 7,298,179



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-121 (Supplement 1)**  
**Page 1 of 2**

**SUPPLEMENTAL RESPONSE (9/18/2013)**

**REQUEST:**

Reference pages 14 to 15 of Mr. Densman's testimony which addresses the adjustment for labor and benefits, Schedule G-3 (related to Officer payroll costs and adjustment for the base period and forecasted test period) sponsored by Mr. Densman, and as a follow-up to Staff RFI Set 1, Question 1-36. Using OAG Schedule 2 (Excel schedule) which is attached to these DRs, provide the following detailed payroll information for each Officer that is directly incurred and allocated/assigned to Atmos Kentucky operations and which are included in the revenue requirements in this rate case, including Officer payroll for Kentucky Direct, Division General Office, Shared Services Unit, and all other affiliates which allocate Officer payroll to Atmos Kentucky operations. Provide the following information:

- a. Schedule 2 - The amount of payroll costs for the categories of base salary, long-term incentives, short-term incentives, other bonus, COLA or merit pay, deferred compensation, SERP, benefits, and other (describe all other compensation).
- b. Schedule 2 - Identify the total amount of each Officer's payroll (such as the total amount paid by each affiliate) and the amount directly incurred and assigned/allocated to Kentucky Atmos operations for purposes of this rate case (and related amounts for all other periods).
- c. Schedule 2 - Show the previous information for the periods: forecasted test period, the base period (showing amounts separately for the "forecasted" and the "actual" amounts by month), FYE September 30, 2012, FYE September 30, 2011 and FYE September 30, 2010.
- d. Schedule 2 - For each of the periods, for all compensation that is related to "incentives" per the response to Staff RFI Set No. 1, Question No. 1-34, Attachment 1 (page 7) provide for each Officer, the Incentive Target, the Payout Percentage of Target (and amount) by showing and providing the Performance Pay Matrix, and the calculation of all incentives (multiply Eligible Earnings by the Incentive Target times the Payout Percentage of Target).
- e. Schedule 2 - For each type of "incentive" paid for each period, explain how the incentive was paid - - cash, stock, deferred compensations, rights, grants, etc. And for each, explain when the amount is recognized for expense treatment on the books and how this is determined for each type of incentive.

**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-121 (Supplement 1)**  
**Page 2 of 2**

- f. Schedule 2 - Identify the "names" of each Officer for each of the related periods and identify current positions that are not filled and when such positions will be filled.
- g. Schedule 2 - Reconcile all amounts to Atmos' payroll costs and adjustments for the base period (and show the actual and forecasted portion) and forecasted test period.
- h. Schedule 2 - Reconcile all amounts to Officer compensation at Schedule G-3, page 1 of 1 (FR\_16(13)(g) Attachment 1), sponsored by Mr. Densman.
- i. Schedule 2 - If applicable, identify all Officer payroll that is "capitalized" for each of the years, otherwise confirm that all amounts are expensed.
- j. Schedule 2 - Explain the reasons for changes in the "total" and "assigned/allocated" payroll costs for each Officer, if the change varies by 5% or more for each period. Provide related supporting documentation to support these changes.

**SUPPLEMENTAL RESPONSE:**

Please see Supplemental Attachment 1 for an updated OAG Schedule 2. Please note that the Company did not use this information in this format in preparing the filing. The Company has taken the information as presented in its filing and incorporated it into the format requested.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_1-121\_Att1\_Suppl - OAG Schedule 2.xlsx, 24 Pages.

Respondent: Josh Densman

OAG Schedule 1 - Data Request Regarding Expensed and Capitalized Payroll Costs

Include all Officers for KY - Kentucky Direct, DGO - Division General Office, SSU - Shared Services Unit, plus all other affiliates with amounts assigned/allocated to KY-Atmos

"Total" is total compensation paid, and "Assigned/Allocated" is amount included in Kentucky Atmos operations and for this rate case.

Note - "Assigned/Allocated" includes all amounts recorded on Atmos Kentucky books for purposes of this rate case, including directly incurred and assigned/allocated from all other affiliates.

Line	Robert Best Payroll	Change from Base Period to Forecasted Period		Forecasted Test Period			Net Expense		Change from September 30, 2012 to Base Period		Broken out between actual and fore		
		Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount	Percent	Gross	Capital	Net Expense	
1	All Senior Officers - Base Salary	77,890	3%	2,674,209	#####	1,100,509	61,078		135,714	5.52%	#####	#####	1,063,456
2	All Senior Officers - Long-Term Incentive	126,484	3%	4,342,627	#####	1,761,390	97,757		(4,382,208)	-50.97%	#####	#####	1,710,088
3	All Senior Officers - Short-term Incentive	33,631	3%	1,154,650		714,728	439,922	24,416	823,687	0.00%	#####	693,911	427,108
4	All Senior Officers - Other Bonus								-	0.00%	-	-	
	All Senior Officers - COLA or Merit Pay								-	0.00%	-	-	
5	All Senior Officers - Deferred Comp.								-	0.00%	-	-	
6	All Senior Officers - SERP								-	0.00%	-	-	
7	All Senior Officers - Benefits								-	0.00%	-	-	
8	All Senior Officers - Other (Describe)								-	0.00%	-	-	
9	All Senior Officers - Total Compensation	204,374	3%	8,171,486	#####	3,201,821	183,251		(3,422,807)	-30.14%	#####	#####	3,203,652

OAG Schedule 1 - Data Request Regarding E

Include all Officers for KY - Kentucky Direct, DGO -

"Total" is total compensation paid, and "Assigned/All

Note - "Assigned/Allocated" includes all amounts reco

Base Period

Line	Robert Best Payroll	Actual		Grand Total	Change from Sept. 2011 to Sept. 2012		FYE September 30, 2012			Net Expense		Change from September 2010 to Sept. 2011	
		Assigned/Alloc. To Atmos KY	Forecasted Assigned/Alloc. To Atmos		Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount	Percent	
1	All Senior Officers - Base Salary	56,949	Included in column e	56,949	(67,914)	-2.69%	2,460,605	#####	1,078,124	56,817	115,487	4.79%	
2	All Senior Officers - Long-Term Incentive	91,148	Included in column e	91,148	5,156,219	149.80%	8,598,351	#####	3,707,635	195,392	770,447	28.84%	
3	All Senior Officers - Short-term Incentive	22,765		22,765	(413,409)	-58.17%	297,332	173,910	123,423	6,504	217,991	44.24%	
4	All Senior Officers - Other Bonus				-	0.00%	-	-	-	-	-	0.00%	
	All Senior Officers - COLA or Merit Pay				-	0.00%	-	-	-	-	-	0.00%	
5	All Senior Officers - Deferred Comp.				-	0.00%	-	-	-	-	-	0.00%	
6	All Senior Officers - SERP				-	0.00%	-	-	-	-	-	0.00%	
7	All Senior Officers - Benefits				-	0.00%	-	-	-	-	-	0.00%	
8	All Senior Officers - Other (Describe)				-	0.00%	-	-	-	-	-	0.00%	
9	All Senior Officers - Total Compensation	170,861		#####	4,674,896	69.97%	11,356,288	#####	4,909,181	258,714	1,103,925	19.79%	



Summary (All Sr Officers)

OAG Schedule 1 - Data Request Regarding E  
 Include all Officers for KY - Kentucky Direct, DGO -  
 "Total" is total compensation paid, and "Assigned/All  
 Note - "Assigned/Allocated" includes all amounts recd

Line	Robert Best Payroll	FYE September 30, 2011				FYE September 30, 2010			
		Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY
1	All Senior Officers - Base Salary	2,528,320	#####	1,150,339	56,597	2,413,033	#####	1,163,769	59,585
2	All Senior Officers - Long-Term Incentive	3,442,132	#####	1,547,066	76,116	2,671,684	#####	1,252,693	64,138
3	All Senior Officers - Short-term Incentive	710,741	402,137	308,604	15,183	492,750	279,931	212,819	10,896
4	All Senior Officers - Other Bonus	-	-	-	-	-	-	-	-
5	All Senior Officers - COLA or Merit Pay	-	-	-	-	-	-	-	-
6	All Senior Officers - Deferred Comp.	-	-	-	-	-	-	-	-
7	All Senior Officers - SERP	-	-	-	-	-	-	-	-
8	All Senior Officers - Benefits	-	-	-	-	-	-	-	-
9	All Senior Officers - Other (Describe)	-	-	-	-	-	-	-	-
9	<b>All Senior Officers - Total Compensation</b>	<b>6,681,392</b>	<b>#####</b>	<b>3,006,909</b>	<b>147,896</b>	<b>5,577,467</b>	<b>#####</b>	<b>2,629,281</b>	<b>134,619</b>

**OAG Schedule 1 - Data Request Regarding Expensed and Capitalized Payroll Costs**

Include all Officers for KY - Kentucky Direct, DGO - Division General Office, SSU - Shared Services Unit, plus all other affiliates with amounts assigned/allocated to KY-Atmos  
 "Total" is total compensation paid, and "Assigned/Allocated" is amount included in Kentucky Atmos operations and for this rate case.

Note - "Assigned/Allocated" includes all amounts recorded on Atmos Kentucky books for purposes of this rate case, including directly incurred and assigned/allocated from all other affiliates.

Line	Robert Best Payroll	Change from Base Period to Forecasted Period		Forecasted Test Period			Net Expense		Change from September 30, 2012 to Base Period		broken out between actual and fore		
		Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount	Percent	Gross	Capital	Net Expense	
1	Chairman of the Board - Base Salary	11,638	3%	399,554	#####	152,230	8,449	(131,403)	-25.30%	387,917	#####	147,795	
2	Chairman of the Board - Long-Term Incentive	20,822	3%	714,875	#####	272,367	15,116	(2,460,457)	-78.00%	694,053	#####	264,434	
3	Chairman of the Board - Short-term Incentive							-	0.00%				
4	Chairman of the Board - Other Bonus							-	0.00%				
5	Chairman of the Board - COLA or Merit Pay							-	0.00%				
6	Chairman of the Board - Deferred Comp.							-	0.00%				
7	Chairman of the Board - SERP							-	0.00%				
8	Chairman of the Board - Benefits							-	0.00%				
9	Chairman of the Board - Other (Describe)							-	0.00%				
	<b>Chairman of the Board - Total Compensation</b>	<b>32,459</b>	<b>3%</b>	<b>1,114,429</b>	<b>#####</b>	<b>424,597</b>	<b>23,565</b>	<b>(2,591,850)</b>	<b>-70.55%</b>	<b>#####</b>	<b>#####</b>	<b>412,231</b>	

Note: Robert Best retired from the Company in April 2015.

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Expi**

Include all Officers for KY - Kentucky Direct, DGO - Divi

"Total" is total compensation paid, and "Assigned/Allocat

Note - "Assigned/Allocated" includes all amounts recorded Base Period

Line	Robert Best Payroll	Actual		Forecasted	Grand Total	Change from Sept. 2011 to Sept. 2012		FYE September 30, 2012			Net Expense		Change from September 2010 to Sept. 2011	
		Assigned/Alloc. To Atmos KY	Assigned/Alloc. To Atmos			Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount		
1	Chairman of the Board - Base Salary	7,878	included in column o	7,878		(230,680)	-30.76%	519,320	303,750	215,570	11,361			(125,428)
2	Chairman of the Board - Long-Term Incentive	14,094	included in column o	#####		1,820,740	136.51%	3,154,510	#####	1,309,437	69,007			76,984
3	Chairman of the Board - Short-term Incentive					(529,614)	-100.00%							36,864
4	Chairman of the Board - Other Bonus					-	0.00%							-
5	Chairman of the Board - COLA or Merit Pay					-	0.00%							-
6	Chairman of the Board - Deferred Comp.					-	0.00%							-
7	Chairman of the Board - SERP					-	0.00%							-
8	Chairman of the Board - Benefits					-	0.00%							-
9	Chairman of the Board - Other (Describe)					-	0.00%							-
	<b>Chairman of the Board - Total Compensation</b>	<b>21,972</b>		<b>#####</b>		<b>1,066,446</b>	<b>40.58%</b>	<b>3,673,830</b>	<b>#####</b>	<b>1,525,007</b>	<b>80,368</b>			<b>(11,580)</b>

Note: Robert Best retired from the Company in April 2013.

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

OAG Schedule 1 - Data Request Regarding Expi  
Include all Officers for KY - Kentucky Direct, DGO - Divi  
"Total" is total compensation paid, and "Assigned/Allocat  
Note - "Assigned/Allocated" includes all amounts recorded

Robert Best		FYE September 30, 2011				FYE September 30, 2010			
Line	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY
1	-14.33%	750,000	424,350	325,650	16,022	875,428	497,530	378,097	19,359
2	6.13%	1,333,770	754,647	579,123	28,493	1,256,786	713,980	542,806	27,792
3	7.48%	529,614	299,656	229,958	11,314	492,750	279,931	212,819	10,896
4	0.00%								
5	0.00%								
6	0.00%								
7	0.00%								
8	0.00%								
9	-0.44%	2,613,384	#####	1,134,731	55,829	2,624,964	#####	1,133,722	58,047

Note: Robert Best retired from the Company in April 2013.

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule I - Data Request Regarding Expensed and Capitalized Payroll Costs**

Include all Officers for KY - Kentucky Direct, DGO - Division General Office, SSU - Shared Services Unit, plus all other affiliates with amounts assigned/allocated to KY-Atmos

"Total" is total compensation paid, and "Assigned/Allocated" is amount included in Kentucky Atmos operations and for this rate case.

Note - "Assigned/Allocated" includes all amounts recorded on Atmos Kentucky books for purposes of this rate case, including directly incurred and assigned/allocated from all other affiliates.

Line	Kim Cocklin Payroll	Change from Base Period to Forecasted Period		Forecasted Test Period			Net Expense		Change from September 30, 2012 to Base Period		Not broken out between actual and f		
		Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount	Percent	Gross	Capital	Net Expense	
1	President and CEO - Base Salary	25,930	3%	890,267	531,075	539,192	18,825		18,183	2.15%	864,337	335,025	329,312
2	President and CEO - Long-Term Incentive	60,610	3%	2,080,955	#####	792,844	44,003		(967,105)	-52.37%	#####	#####	769,751
3	President and CEO - Short-term Incentive	29,015	3%	996,169	616,628	379,540	21,064		669,822	22.528%	967,154	598,668	368,486
4	President and CEO - Other Bonus									0.00%			
	President and CEO - COLA or Merit Pay									0.00%			
5	President and CEO - Deferred Comp.									0.00%			
6	President and CEO - SERP									0.00%			
7	President and CEO - Benefits									0.00%			
8	President and CEO - Other (Describe)									0.00%			
9	<b>President and CEO - Total Compensation</b>	<b>115,555</b>	<b>3%</b>	<b>3,967,391</b>	<b>#####</b>	<b>1,811,576</b>	<b>83,392</b>		<b>(279,100)</b>	<b>-6.76%</b>	<b>#####</b>	<b>#####</b>	<b>1,467,549</b>

Note: If FY10 Kim Cocklin was the Sr VP of Utility Operations and was promoted to President and CEO in FY11

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Ex**

Include all Officers for KY - Kentucky Direct, DGO - Di

"Total" is total compensation paid, and "Assigned/Alloc

Note - "Assigned/Allocated" includes all amounts record **Base Period**

Line	Kim Cocklin Payroll	Actual		Forecasted	Grand Total	Change from Sept. 2011 to Sept. 2012		FYE September 30, 2012			Net Expense		Change from September 2010 to Sept. 2011	
		Assigned/Alloc. To Atmos KY	included in column o			Assigned/Alloc. To Atmos	included in column o	Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount
1	President and CEO - Base Salary	17,552	included in column o	#####	#####	102,824	13.83%	846,154	494,915	351,238	18,510	189,684		
2	President and CEO - Long-Term Incentive	41,028	included in column o	#####	#####	2,033,456	213.13%	2,987,450	#####	1,240,090	65,353	396,446		
3	President and CEO - Short-term Incentive	19,640	included in column o	#####	#####	116,205	64.16%	297,332	173,910	123,423	6,504	181,127		
4	President and CEO - Other Bonus					-	0.00%					-		
5	President and CEO - COLA or Merit Pay					-	0.00%					-		
6	President and CEO - Deferred Comp.					-	0.00%					-		
7	President and CEO - SERP					-	0.00%					-		
8	President and CEO - Benefits					-	0.00%					-		
9	President and CEO - Other (Describe)					-	0.00%					-		
	<b>President and CEO - Total Compensation</b>	<b>78,220</b>		<b>#####</b>	<b>#####</b>	<b>2,252,485</b>	<b>119.91%</b>	<b>4,130,936</b>	<b>#####</b>	<b>1,714,751</b>	<b>90,367</b>	<b>767,256</b>		

Note: If FY10 Kim Cocklin was the Sr VP of Utility Operations and was promoted to President and CEO in FY11

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule I - Data Request Regarding Ex**  
 Include all Officers for KY - Kentucky Direct, DGO - Di  
 "Total" is total compensation paid, and "Assigned/Alloc  
 Note - "Assigned/Allocated" includes all amounts record

Line	Kim Cocklin	Payroll	Percent	FYE September 30, 2011				FYE September 30, 2010			
				Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY
1	President and CEO - Base Salary		54.26%	743,550	420,576	322,754	15,879	553,647	#####	259,120	12,243
2	President and CEO - Long-Term Incentive		71.11%	953,995	539,769	414,224	20,380	557,548	#####	240,805	12,329
3	President and CEO - Short-term Incentive		0.00%	181,127	102,482	78,645	3,869				
4	President and CEO - Other Bonus		0.00%								
5	President and CEO - COLA or Merit Pay		0.00%								
6	President and CEO - Deferred Comp.		0.00%								
7	President and CEO - SERP		0.00%								
8	President and CEO - Benefits		0.00%								
9	President and CEO - Other (Describe)		0.00%								
	<b>President and CEO - Total Compensation</b>		<b>59.05%</b>	<b>1,878,451</b>	<b>#####</b>	<b>815,623</b>	<b>40,129</b>	<b>1,111,194</b>	<b>#####</b>	<b>479,925</b>	<b>24,572</b>

Note: If FY10 Kim Cocklin was the Sr VP of Utility Operations and was promoted to President and CEO in FY11

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule I - Data Request Regarding Expensed and Capitalized Payroll Costs**

Include all Officers for KY - Kentucky Direct. DGO - Division General Office, SSU - Shared Services Unit, plus all other affiliates with amounts assigned/allocated to KY-Atmos  
 "Total" is total compensation paid, and "Assigned/Allocated" is amount included in Kentucky Atmos operations and for this rate case.

Note - "Assigned/Allocated" includes all amounts recorded on Atmos Kentucky books for purposes of this rate case, including directly incurred and assigned/allocated from all other affiliates.

Line	Marvin Sweetin Payroll	Change from Base Period to Forecasted Period		Forecasted Test Period			Net Expense		Change from September 30, 2012 to Base Period		Difference between actual s		
		Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount	Percent	Gross	Capital	Net Expense	
1	Sr VP, Utility Operations - Base Salary	8,541	3%	293,255	#####	111,730	6,201			#####	#####	106,476	
2	Sr VP, Utility Operations - Long-Term Incentive	7,342	3%	252,064	#####	96,036	5,330			#####	#####	93,239	
3	Sr VP, Utility Operations - Short-term Incentive												
4	Sr VP, Utility Operations - Other Bonus												
5	Sr VP, Utility Operations - COLA or Merit Pay												
6	Sr VP, Utility Operations - Deferred Comp.												
7	Sr VP, Utility Operations - SERP												
8	Sr VP, Utility Operations - Benefits												
9	Sr VP, Utility Operations - Other (Describe)												
9	<b>Sr VP, Utility Operations - Total Compensation</b>	<b>15,883</b>	<b>3%</b>	<b>545,319</b>	<b>#####</b>	<b>207,767</b>	<b>11,531</b>			<b>#####</b>	<b>#####</b>	<b>201,715</b>	

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.



**OAG Schedule 1 - Data Request Regarding Expense**

Include all Officers for KY - Kentucky Direct, DGO - Division

"Total" is total compensation paid, and "Assigned/Allocated"

Note - "Assigned/Allocated" includes all amounts recorded on Base Period

Line	Marvin Sweetin Payroll	Actual		Grand Total	Change from Sept. 2011 to Sept. 2012		FYE September 30, 2012		Change from September 2010 to Sept. 2011	
		Assigned/Alloc. To Atmos KY	Forecasted Assigned/Alloc. To Atmos		Amount	Percent	Total	Assigned/Alloc. To Atmos	Amount	Percent
1	Sr VP, Utility Operations - Base Salary	5,782	included in column o	5,782						
2	Sr VP, Utility Operations - Long-Term Incentive	4,970	included in column o	4,970						
3	Sr VP, Utility Operations - Short-term Incentive									
4	Sr VP, Utility Operations - Other Bonus									
5	Sr VP, Utility Operations - COLA or Merit Pay									
6	Sr VP, Utility Operations - Deferred Comp.									
7	Sr VP, Utility Operations - SERP									
8	Sr VP, Utility Operations - Benefits									
9	Sr VP, Utility Operations - Other (Describe)									
	<b>Sr VP, Utility Operations - Total Compensation</b>	<b>10,751</b>		<b>#####</b>						

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Expense**

Include all Officers for KY - Kentucky Direct, DGO - Division  
 "Total" is total compensation paid, and "Assigned/Allocated" is  
 Note - "Assigned/Allocated" includes all amounts recorded on

Line	Marvin Sweetin Payroll	FYE September 30, 2011		FYE September 30, 2010	
		Total	Assigned/Alloc. To Atmos	Total	Assigned/Alloc. To Atmos
1	Sr VP, Utility Operations - Base Salary				
2	Sr VP, Utility Operations - Long-Term Incentive				
3	Sr VP, Utility Operations - Short-term Incentive				
4	Sr VP, Utility Operations - Other Bonus				
5	Sr VP, Utility Operations - COLA or Merit Pay				
6	Sr VP, Utility Operations - Deferred Comp.				
7	Sr VP, Utility Operations - SERP				
8	Sr VP, Utility Operations - Benefits				
9	Sr VP, Utility Operations - Other (Describe)				
	<b>Sr VP, Utility Operations - Total Compensation</b>				

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Expensed and Capitalized Payroll Costs**

Include all Officers for KY - Kentucky Direct, DGO - Division General Office, SSU - Shared Services Unit, plus all other affiliates with amounts assigned/allocated to KY-Atmos  
 "Total" is total compensation paid, and "Assigned/Allocated" is amount included in Kentucky Atmos operations and for this rate case.

Note - "Assigned/Allocated" includes all amounts recorded on Atmos Kentucky books for purposes of this rate case, including directly incurred and assigned/allocated from all other affiliates.

Line	Fred Meisenheimer Payroll	Change from Base Period to Forecasted Period		Forecasted Test Period			Net Expense		Change from September 30, 2012 to Base Period		out between actual:			
		Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount	Percent	Gross	Capital	Net Expense		
1	Sr VP, CFO - Base Salary	2,077	3%	71,308	#####	27,168	1,508			(367,918)	-84.16%	69,231	#####	26,377
2	Sr VP, CFO - Long-Term Incentive	2,367	3%	81,253	#####	30,958	1,718			(1,103,553)	-93.53%	78,887	#####	30,056
3	Sr VP, CFO - Short-term Incentive									-	0.00%			
4	Sr VP, CFO - Other Bonus									-	0.00%			
5	Sr VP, CFO - COLA or Merit Pay									-	0.00%			
6	Sr VP, CFO - Deferred Comp.									-	0.00%			
7	Sr VP, CFO - SERP									-	0.00%			
8	Sr VP, CFO - Benefits									-	0.00%			
9	Sr VP, CFO - Other (Describe)									-	0.00%			
	<b>Sr VP, CFO - Total Compensation</b>	<b>4,444</b>	<b>3%</b>	<b>152,561</b>	<b>#####</b>	<b>58,126</b>	<b>3,226</b>			<b>(1,471,472)</b>	<b>-90.85%</b>	<b>#####</b>	<b>#####</b>	<b>56,433</b>

Note: Fred Meisenheimer retired from the Company on October 1, 2012.

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Exper**

Include all Officers for KY - Kentucky Direct, DCO - Divisi

"Total" is total compensation paid, and "Assigned/Allocated

Note - "Assigned/Allocated" includes all amounts recorded Base Period

Line	Fred Meisenheimer Payroll	Actual		Forecasted	Grand Total	Change from Sept. 2011 to Sept. 2012		FYE September 30, 2012		Net Expense		Change from September 2010 to Sept. 2011		
		Assigned/Alloc. To Atmos KY	To Atmos			Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount		
1	Sr VP, CFO - Base Salary	1,406		included in column e	####	38,319	9.61%	437,149	#####	181,461		9,563		25,524
2	Sr VP, CFO - Long-Term Incentive	1,602		included in column e	####	684,384	137.41%	1,182,440	#####	490,831		25,867		158,452
3	Sr VP, CFO - Short-term Incentive					-	0.00%							-
4	Sr VP, CFO - Other Bonus					-	0.00%							-
5	Sr VP, CFO - COLA or Merit Pay					-	0.00%							-
6	Sr VP, CFO - Deferred Comp.					-	0.00%							-
7	Sr VP, CFO - SERP					-	0.00%							-
8	Sr VP, CFO - Benefits					-	0.00%							-
9	Sr VP, CFO - Other (Describe)					-	0.00%							-
	<b>Sr VP, CFO - Total Compensation</b>	<b>3,008</b>			<b>####</b>	<b>722,703</b>	<b>80.58%</b>	<b>1,619,589</b>	<b>#####</b>	<b>672,292</b>		<b>35,430</b>		<b>183,977</b>

Note: Fred Meisenheimer retired from the Company on October 1, 2012.

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Exper**  
 Include all Officers for KY - Kentucky Direct, DGO - Division  
 "Total" is total compensation paid, and "Assigned/Allocated"  
 Note - "Assigned/Allocated" includes all amounts recorded

Line	Fred Meisenheimer Payroll	Percent	FYE September 30, 2011				FYE September 30, 2010			
			Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY
1	Sr VP, CFO - Base Salary	6.84%	398,830	#####	173,172	8,520	373,305	#####	161,251	8,255
2	Sr VP, CFO - Long-Term Incentive	46.66%	498,056	#####	216,256	10,640	539,604	#####	146,675	7,510
3	Sr VP, CFO - Short-term Incentive	0.00%								
4	Sr VP, CFO - Other Bonus	0.00%								
	Sr VP, CFO - COLA or Merit Pay	0.00%								
5	Sr VP, CFO - Deferred Comp.	0.00%								
6	Sr VP, CFO - SERP	0.00%								
7	Sr VP, CFO - Benefits	0.00%								
8	Sr VP, CFO - Other (Describe)	0.00%								
9	<b>Sr VP, CFO - Total Compensation</b>	<b>25.81%</b>	<b>896,886</b>	<b>#####</b>	<b>389,428</b>	<b>19,160</b>	<b>712,909</b>	<b>#####</b>	<b>307,906</b>	<b>15,765</b>

Note: Fred Meisenheimer retired from the Company on October 1, 2012.

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term incentive line.

**OAG Schedule I - Data Request Regarding Expensed and Capitalized Payroll Costs**

Include all Officers for KY - Kentucky Direct, DGO - Division General Office, SSU - Shared Services Unit, plus all other affiliates with amounts assigned/allocated to KY-Atmos  
 "Total" is total compensation paid, and "Assigned/Allocated" is amount included in Kentucky Atmos operations and for this rate case.

Note - "Assigned/Allocated" includes all amounts recorded on Atmos Kentucky books for purposes of this rate case, including directly incurred and assigned/allocated from all other affiliates.

Line	Bret Eckert Payroll	Change from Base Period to Forecasted Period		Forecasted Test Period			Net Expense	Change from September 30, 2012 to Base Period		Out between actual a		
		Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount	Percent	Gross	Capital	Net Expense
1	Sr VP, CFO - Base Salary	9,466	3%	325,005	#####	123,827	6,872	N/A	#####	#####	120,220	
2	Sr VP, CFO - Long-Term Incentive	7,173	3%	246,290	#####	93,836	5,208		#####	#####	91,103	
3	Sr VP, CFO - Short-term Incentive	4,616	3%	158,481	98,100	60,381	3,351		#####	95,243	58,623	
4	Sr VP, CFO - Other Bonus											
5	Sr VP, CFO - COLA or Merit Pay											
6	Sr VP, CFO - Deferred Comp.											
7	Sr VP, CFO - SERP											
8	Sr VP, CFO - Benefits											
9	Sr VP, CFO - Other (Describe)											
	<b>Sr VP, CFO - Total Compensation</b>	<b>21,256</b>	<b>3%</b>	<b>729,776</b>	<b>#####</b>	<b>278,045</b>	<b>15,431</b>		<b>#####</b>	<b>#####</b>	<b>269,946</b>	

Note: Bret Eckert became Sr VP, CFO on October 1, 2012

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Expen**

Include all Officers for KY - Kentucky Direct, DGO - Division

"Total" is total compensation paid, and "Assigned/Allocated

Note - "Assigned/Allocated" includes all amounts recorded cBase Period

Line	Bret Eckert Payroll	Actual		Forecasted	Grand Total	Change from Sept. 2011 to Sept. 2012		FYE September 30, 2012		Change from September 2010 to Sept. 2011	
		Assigned/Alloc. To Atmos KY	Assigned/Alloc. To Atmos	Assigned/Alloc. To Atmos		Amount	Percent	Total	Assigned/Alloc. To Atmos	Amount	Percent
1	Sr VP, CFO - Base Salary	6,408	included in column o		6,408						
2	Sr VP, CFO - Long-Term Incentive	4,856	included in column o		4,856						
3	Sr VP, CFO - Short-term Incentive	3,125	included in column o		3,125						
4	Sr VP, CFO - Other Bonus										
5	Sr VP, CFO - COLA or Merit Pay										
6	Sr VP, CFO - Deferred Comp.										
7	Sr VP, CFO - SERP										
8	Sr VP, CFO - Benefits										
9	Sr VP, CFO - Other (Describe)										
	<b>Sr VP, CFO - Total Compensation</b>	<b>14,388</b>			<b>#####</b>						

Note: Bret Eckert became Sr VP, CFO on October 1, 2012

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Expen**  
 Include all Officers for KY - Kentucky Direct, DGO - Division  
**"Total"** is total compensation paid, and "Assigned/Allocated"  
 Note - "Assigned/Allocated" includes all amounts recorded c

Line	Bret Eckert Payroll	FYE September 30, 2011		FYE September 30, 2010	
		Total	Assigned/Alloc. To Atmos	Total	Assigned/Alloc. To Atmos
1	Sr VP, CFO - Base Salary				
2	Sr VP, CFO - Long-Term Incentive				
3	Sr VP, CFO - Short-term Incentive				
4	Sr VP, CFO - Other Bonus				
5	Sr VP, CFO - COLA or Merit Pay				
6	Sr VP, CFO - Deferred Comp.				
7	Sr VP, CFO - SERP				
8	Sr VP, CFO - Benefits				
9	Sr VP, CFO - Other (Describe)				
	<b>Sr VP, CFO - Total Compensation</b>				

Note: Bret Eckert became Sr VP, CFO on October 1, 2012

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.



**OAG Schedule I - Data Request Regarding Expensed and Capitalized Payroll Costs**

Include all Officers for KY - Kentucky Direct, DGO - Division General Office, SSU - Shared Services Unit, plus all other affiliates with amounts assigned/allocated to KY-Atmos

"Total" is total compensation paid, and "Assigned/Allocated" is amount included in Kentucky Atmos operations and for this rate case.

Note - "Assigned/Allocated" includes all amounts recorded on Atmos Kentucky books for purposes of this rate case, including directly incurred and assigned/allocated from all other affiliates.

Line	Louis Gregory	Payroll	Change from Base Period to Forecasted Period		Forecasted Test Period			Net Expense	Change from September 30, 2012 to Base Period		Out between actual s			
			Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount	Percent	Gross	Capital	Net Expense	
1		Sr VP, General Counsel - Base Salary	10,498	3%	360,422	#####	218,956	12,152		8,611	2.52%	#####	#####	212,579
2		Sr VP, General Counsel - Long-Term Incentive	13,740	3%	471,742	#####	286,583	15,905		(375,090)	-45.02%	#####	#####	278,236
3		Sr VP, General Counsel - Short-term Incentive	-	-	-	-	-	-		-	0.00%	-	-	-
4		Sr VP, General Counsel - Other Bonus	-	-	-	-	-	-		-	0.00%	-	-	-
5		Sr VP, General Counsel - COLA or Merit Pay	-	-	-	-	-	-		-	0.00%	-	-	-
6		Sr VP, General Counsel - Deferred Comp.	-	-	-	-	-	-		-	0.00%	-	-	-
7		Sr VP, General Counsel - SERP	-	-	-	-	-	-		-	0.00%	-	-	-
8		Sr VP, General Counsel - Benefits	-	-	-	-	-	-		-	0.00%	-	-	-
9		Sr VP, General Counsel - Other (Describe)	-	-	-	-	-	-		-	0.00%	-	-	-
		<b>Sr VP, General Counsel - Total Compensation</b>	<b>24,238</b>	<b>3%</b>	<b>832,164</b>	<b>#####</b>	<b>505,540</b>	<b>28,057</b>		<b>(366,479)</b>	<b>-31.21%</b>	<b>#####</b>	<b>#####</b>	<b>490,815</b>

Note: Please note that there was a change between the base period Long-term Incentive for Mr. Gregory in this file compared to Staff I-26 due to a correction that was discovered. There were no other changes made.

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

OAG Schedule 1 - Data Request Regarding Expense

Include all Officers for KY - Kentucky Direct, DGO - Division

"Total" is total compensation paid, and "Assigned/Allocated"

Note - "Assigned/Allocated" includes all amounts recorded or Base Period

Line	Louis Gregory Payroll	Actual		Forecasted		Grand Total	Change from Sept. 2011 to Sept. 2012		FYE September 30, 2012			Net Expense		Change from September 2010 to Sept. 2011		
		Assigned/Alloc. To Atmos	To Atmos	Assigned/Alloc. To Atmos	To Atmos		Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount	Percent		
1	Sr VP, General Counsel - Base Salary		11,330	Included in column e		#####	9,941	3.00%			341,313	#####	198,405	10,456	9,560	2.97%
2	Sr VP, General Counsel - Long-Term Incentive		14,830	Included in column e		#####	501,490	151.23%			833,092	#####	484,277	25,521	70,109	26.81%
3	Sr VP, General Counsel - Short-term Incentive						-	0.00%							-	0.00%
4	Sr VP, General Counsel - Other Bonus						-	0.00%							-	0.00%
5	Sr VP, General Counsel - COLA or Merit Pay						-	0.00%							-	0.00%
6	Sr VP, General Counsel - Deferred Comp.						-	0.00%							-	0.00%
7	Sr VP, General Counsel - SERP						-	0.00%							-	0.00%
8	Sr VP, General Counsel - Benefits						-	0.00%							-	0.00%
9	Sr VP, General Counsel - Other (Describe)						-	0.00%							-	0.00%
	<b>Sr VP, General Counsel - Total Compensation</b>		<b>26,160</b>			#####	<b>511,431</b>	<b>77.14%</b>			<b>1,174,406</b>	#####	<b>682,682</b>	<b>35,977</b>	<b>79,669</b>	<b>13.66%</b>

Note: Please note that there was a change between the base period Long-term incentive for Mr. Gregory in this file compared to Staff I-36 due to a correction that was discovered. There were no other changes made.

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Expens**

Include all Officers for KY - Kentucky Direct, DGO - Division  
 "Total" is total compensation paid, and "Assigned/Allocated"  
 Note - "Assigned/Allocated" includes all amounts recorded or

Line	Louis Gregory Payroll	FYE September 30, 2011				FYE September 30, 2010			
		Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY
1	Sr VP, General Counsel - Base Salary	331,372	#####	196,338	9,660	321,812	61,241	260,571	13,341.24
2	Sr VP, General Counsel - Long-Term Incentive	331,602	#####	196,474	9,667	261,494	49,762	211,731	10,840.65
3	Sr VP, General Counsel - Short-term Incentive								
4	Sr VP, General Counsel - Other Bonus								
5	Sr VP, General Counsel - COLA or Merit Pay								
6	Sr VP, General Counsel - Deferred Comp.								
7	Sr VP, General Counsel - SERP								
8	Sr VP, General Counsel - Benefits								
9	Sr VP, General Counsel - Other (Describe)								
	<b>Sr VP, General Counsel - Total Compensation</b>	<b>662,974</b>	<b>#####</b>	<b>392,812</b>	<b>19,326</b>	<b>583,306</b>	<b>#####</b>	<b>472,303</b>	<b>24,182</b>

Note: Please note that there was a change between the base period Long-term incentive for Mr. Gregory in this file compared to Staff I-36 due to a correction that was discovered. There were no other changes made.

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Expensed and Capitalized Payroll Costs**

Include all Officers for KY - Kentucky Direct, DGO - Division General Office, SSU - Shared Services Unit, plus all other affiliates with amounts assigned/allocated to KY-Atmos  
 "Total" is total compensation paid, and "Assigned/Allocated" is amount included in Kentucky Atmos operations and for this rate case.

Note - "Assigned/Allocated" includes all amounts recorded on Atmos Kentucky books for purposes of this rate case, including directly incurred and assigned/allocated from all other affiliates.

Line	Mike Haefner Payroll	Change from Base Period to Forecasted Period		Forecasted Test Period			Net Expense		Change from September 30, 2012 to Base Period		Total between actual a		
		Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount	Percent	Gross	Capital	Net Expense	
1	Chairman of the Board - Base Salary	9,740	3%	334,398	#####	127,406	7,071.02	7,990	2.52%	#####	#####	123,695	
2	Chairman of the Board - Long-Term Incentive	14,431	3%	495,448	#####	188,766	10,476.49	40,159	9.11%	#####	#####	183,268	
3	Chairman of the Board - Short-term Incentive	-	-	-	-	-	-	-	0.00%	-	-	-	
4	Chairman of the Board - Other Bonus	-	-	-	-	-	-	-	0.00%	-	-	-	
5	Chairman of the Board - COLA or Merit Pay	-	-	-	-	-	-	-	0.00%	-	-	-	
6	Chairman of the Board - Deferred Comp.	-	-	-	-	-	-	-	0.00%	-	-	-	
7	Chairman of the Board - SERP	-	-	-	-	-	-	-	0.00%	-	-	-	
8	Chairman of the Board - Benefits	-	-	-	-	-	-	-	0.00%	-	-	-	
9	Chairman of the Board - Other (Describe)	-	-	-	-	-	-	-	0.00%	-	-	-	
	<b>Chairman of the Board - Total Compensation</b>	<b>24,170</b>	<b>3%</b>	<b>829,846</b>	<b>#####</b>	<b>316,171</b>	<b>17,547.51</b>	<b>48,148</b>	<b>6.36%</b>	<b>#####</b>	<b>#####</b>	<b>306,962</b>	

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Expen**

Include all Officers for KY - Kentucky Direct, DGO - Divisic

"Total" is total compensation paid, and "Assigned/Allocated

Note - "Assigned/Allocated" includes all amounts recorded oBase Period

Line	Mike Haefner Payroll	Actual		Grand Total	Change from Sept. 2011 to Sept. 2012		FYE September 30, 2012			Net Expense		Change from September 2010 to Sept. 2011	
		Assigned/Alloc. To Atmos KY	Forecasted Assumed/Alloc. To Atmos		Amount	Percent	Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Amount		
1	Chairman of the Board - Base Salary	6,593	included in column o	6,593	11,681	3.83%	316,669	#####	131,449	6,927	16,146		
2	Chairman of the Board - Long-Term Incentive	9,768	included in column o	9,768	116,149	35.77%	440,859	#####	183,000	9,644	68,457		
3	Chairman of the Board - Short-term Incentive	-	-	-	-	0.00%	-	-	-	-	-		
4	Chairman of the Board - Other Bonus	-	-	-	-	0.00%	-	-	-	-	-		
5	Chairman of the Board - COLA or Merit Pay	-	-	-	-	0.00%	-	-	-	-	-		
6	Chairman of the Board - Deferred Comp.	-	-	-	-	0.00%	-	-	-	-	-		
7	Chairman of the Board - SERP	-	-	-	-	0.00%	-	-	-	-	-		
8	Chairman of the Board - Benefits	-	-	-	-	0.00%	-	-	-	-	-		
9	Chairman of the Board - Other (Describe)	-	-	-	-	0.00%	-	-	-	-	-		
9	<b>Chairman of the Board - Total Compensation</b>	<b>16,361</b>		<b>#####</b>	<b>127,830</b>	<b>20.30%</b>	<b>757,527</b>	<b>#####</b>	<b>314,450</b>	<b>16,571</b>	<b>84,603</b>		

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.

**OAG Schedule 1 - Data Request Regarding Expen**

Include all Officers for KY - Kentucky Direct, DGO - Divisk  
 "Total" is total compensation paid, and "Assigned/Allocated"  
 Note - "Assigned/Allocated" includes all amounts recorded c

Line	Mike Haefner Payroll	Percent	FYE September 30, 2011				FYE September 30, 2010			
			Gross	Capital	Net Expense	Assigned/Alloc. To Atmos KY	Gross	Capital	Net Expense	Assigned/Alloc. To KY
1	Chairman of the Board - Base Salary	5.59%	304,968	#####	132,426	6,515	288,841	#####	124,750	6,387
2	Chairman of the Board - Long-Term Incentive	26.71%	324,709	#####	140,989	6,937	256,253	#####	110,675	5,667
3	Chairman of the Board - Short-Term Incentive	0.00%			-				-	
4	Chairman of the Board - Other Bonus	0.00%			-				-	
5	Chairman of the Board - COLA or Merit Pay	0.00%			-				-	
6	Chairman of the Board - Deferred Comp.	0.00%			-				-	
7	Chairman of the Board - SERP	0.00%			-				-	
8	Chairman of the Board - Benefits	0.00%			-				-	
9	Chairman of the Board - Other (Describe)	0.00%			-				-	
	<b>Chairman of the Board - Total Compensation</b>	<b>15.52%</b>	<b>629,697</b>	<b>#####</b>	<b>273,414</b>	<b>13,452</b>	<b>545,094</b>	<b>#####</b>	<b>235,426</b>	<b>12,054</b>

Note: The short-term incentive in this schedule is the cash portion of the Management Incentive Plan (MIP) bonus that the Officer elected. If stock was selected it is included in the Long-term Incentive line.