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PROFESSIONAL SERVICE CORPORATION
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September 25, 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 responses to the Commission's third data request dated September 11, 2013. Included with the filing is a petition for confidentiality for certain of the responses. 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.

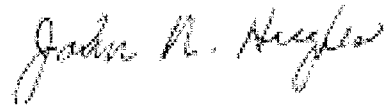
If you have any questions about this filing, please contact me.

Submitted By:

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

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

And

A handwritten signature in cursive script that reads "John N. Hughes".

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

Attorneys for Atmos Energy Corporation

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

IN THE MATTER OF:

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

**PETITION FOR CONFIDENTIALITY
FOR RESPONSES TO OF THE COMMISSION'S
THIRD SET OF INFORMATION REQUESTS**

Atmos Energy Corporation (Atmos Energy) petitions for an order granting confidential protection of certain responses to the third data request dated September 11, 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.

Item 3-06 of requires Atmos Energy to provide customer information. 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. Information that identifies customer name, customer identifiable information, such as contracts, location, maps and specific volumetric usage and plant facilities associated with the customer 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).

Item 3-22 refers to a presentation made to the Company's Management Committee regarding the CSS. 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.

These portions of Atmos Energy's Response contain proprietary information that would aid competitors of Atmos Energy and such proprietary information is subject to protection from disclosure pursuant to Kentucky law. The information sought in the data request 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.

Atmos Energy requests that the information be held confidentially indefinitely.

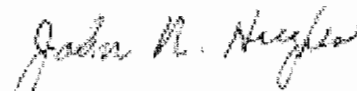
The statutes cited above do not allow for disclosure at any time. Given the competitive nature of the natural gas business and the efforts of non-regulated competitors to encroach upon traditional markets, it is imperative that regulated information remain protected and that the integrity of the information 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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124 West Todd Street
Frankfort, KY 40601
502 227 7270
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Attorneys for Atmos Energy Corporation

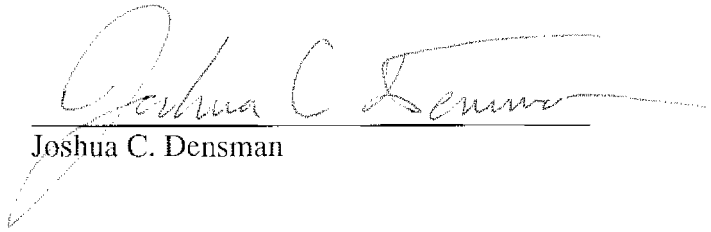
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT


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



Joshua C. Densman

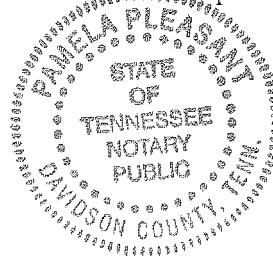
STATE OF Tennessee
COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Joshua C. Densman on this the 23
day of September, 2013.



Notary Public

My Commission Expires: May 3, 2016



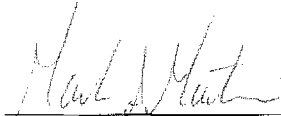
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

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



Mark A. Martin

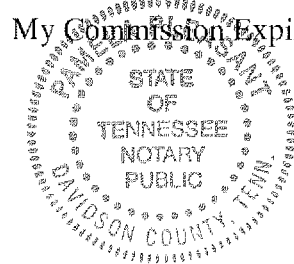
STATE OF Tennessee
COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 23 day of September, 2013.



Notary Public

My Commission Expires: May 3, 2016



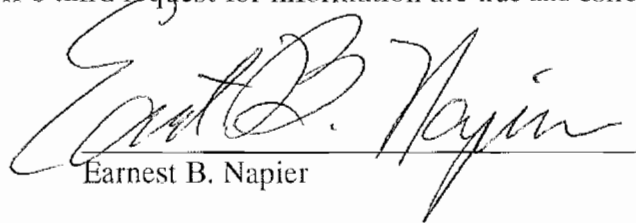
COMMONWEALTH OF KENTUCKY

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 Commission Staff's third 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 23 day of September, 2013.


Notary Public
My Commission Expires May 3, 2016

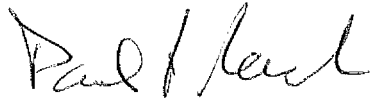


COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

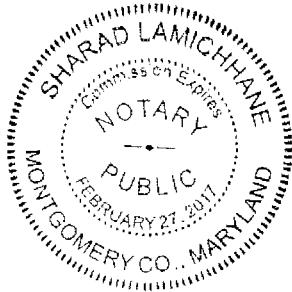
The Affiant, Paul H. Raab, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.



Paul H. Raab

STATE OF Maryland
COUNTY OF Montgomery

SUBSCRIBED AND SWORN to before me by Paul H. Raab on this the 19th day of September, 2013.



Notary Public

My Commission Expires: 2/27/2017

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, James H. Vander Weide, PH.D., being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

James H. Vander Weide
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 23rd day of September, 2013.

SANDRA W BUMPASS
Notary Public
Durham County, NC

Sandra W. Bumpass
Notary Public
My Commission Expires: 05-30-2018


COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

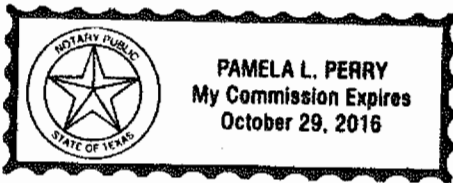
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

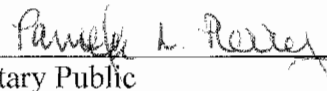


Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 23rd day of September, 2013.





Notary Public
My Commission Expires: 10-29-16

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-01
Page 1 of 1

REQUEST:

Refer to the responses to Item 2 of Commission Staff's Second Request for Information ("Staff's Second Request"), Item 24 of the Office of Attorney General's First Request for Information ("AG-1"), and to page 31 of the Testimony of Mark A. Martin.

- a. State whether any sales customers, besides the G-1 customer switching to T-4 transportation service, has expressed interest in offering natural gas as a motor-vehicle fuel.
- b. Describe in detail: the G-1 customers that Atmos believes would make use of the tariff revision; the likeliest use a G-1 customer would make of the proposed tariff revision; and any actions Atmos would need to take to accommodate a G-1 customer proposing to offer natural gas as a motor-vehicle fuel.

RESPONSE:

- a) Yes. There has been at least one customer in our service territory who has expressed interest in offering natural gas as a motor-vehicle fuel. This service will be in conjunction with convenience stores that the customer operates. The Company is also aware of companies that are interested in building natural gas refueling stations.
- b) The Company believes that there are small business owners who may want to offer CNG service. The likeliest small business owners would be gasoline stations. Other likely users may be small fleet operators who offer CNG fueling to the public. The Company is not proposing to install and/or to operate CNG fueling apparatus at this time. The Company is purely attempting to offer the same option to its G-1 and G-2 customers that its current T-3 and T-4 customer possess. Any action to accommodate such would be minimal.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-02
Page 1 of 1

REQUEST:

Refer to the response to Item 3.a. of Staff's Second Request and to the response to Item 10 of AG-1. Describe how the composite daily Heating Degree Days ("HDD") are calculated based on the individual daily updates from the five weather stations.

RESPONSE:

Please see Attachment 1 for the sample calculation.

For each of the five weather stations, the Company receives the daily HDD (heating degree days), low temperature, high temperature and average temperature from NOAA. The composite weighting for each station is multiplied times the daily low and daily high temperatures. This sample calculation is based on those factors computed in conjunction with Case No. 2009-00354; these factors would change modestly based upon the weighting computed in this case. The sum of the daily lows and highs are computed and rounded to the nearest integer. From these composite daily low and high temperatures, the composite HDD is then computed in the same manner as NOAA applies.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-02_Att1 - Kentucky Composite HDD Calculation.xlsx, 1 Page.

Respondent: Mark Martin

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Kentucky Composite HDD Calculation

Line	Weather Date	Region Code	Weather Zone	HDD	Lo Temp	Hi Temp	Avg Temp	Composite			Station	Weight
								Lo Temp	Hi Temp	Avg Temp		
	a	b	c	d	e	f	g	h	i	j	k	l
1	2013-05-12	EVV	WEVA	15	39	61	50	9.02	14.11	11.57	WEVA	0.23132
2	2013-05-12	LEX	WLEX	15	40	60	50	5.73	8.60	7.16	WLEX	0.14329
3	2013-05-12	SDF	WLOU	13	42	61	52	1.66	2.42	2.06	WLOU	0.03961
4	2013-05-12	BNA	WNAS	11	43	65	54	9.82	14.85	12.33	WNAS	0.22840
5	2013-05-12	PAH	WPAD	13	40	64	52	14.30	22.87	18.58	WPAD	0.35738
6								Σ	41	63	52	
7												
8								HDD	13			

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-03
Page 1 of 1

REQUEST:

State whether Atmos is satisfied with the calculation of the customer bill adjustments with respect to heating-only customers by using the class factors as set out in its Weather Normalization Adjustment Rider ("WNA"), as opposed to using customer-specific factors.

RESPONSE:

The Company is satisfied with all calculations of customer bill adjustments using the class factors as set out in its WNA Rider. The application of customer class factors to individual customer usage patterns has existed since inception of WNA Rider in the winter of 2000-2001. Company requests for continuing the WNA Rider in Case No. 2005-00268, Case No. 2010-00243 and Case No. 2011-00205 have been granted by the Commission after extensive review of the Riders' operation and underlying calculations.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-04
Page 1 of 2

REQUEST:

Refer to the responses to Items 5, 6, and 41 ,e of Staff's Second Request.

- a. Provide by year for the last five calendar years the amount of Atmos's revenue loss in Kentucky due to the Alternative Fuel Responsive Flex Provision and negotiated rates with bypass candidates.
- b. Provide the Margin Loss Rider tariff sheet approved for Atmos in Tennessee, state when it was approved, and describe its operation.
- c. Define and describe the "RSC" approved for Atmos in Louisiana; the Stable/Rate Adjustment Rider approved for Atmos in Mississippi; and the Rider Rev approved for Atmos Pipeline Texas. If Atmos Pipeline Texas is not a distribution utility, explain the service it provides.
- d. Confirm that no Atmos operating company has a System Development Rider ("SDR").

RESPONSE:

- a) There have not been any new special contracts within the past five years in regards to negotiated rates. For the Alternative Fuel Responsive Flex provision, the Company has only flexed its rate for Western Kentucky University's Boiler Account once during the month of February 2010. The rate was flexed down to \$.42/Mcf to compete with coal. The revenue lost was approximately \$3,543.
- b) Please see Attachment 1. The Margin Loss Rider was approved in 1989 at 100% recovery and was updated in 1995 to the current 90%.
- c) The "RSC" refers to the rate stabilization clause tariffs in Atmos Energy's Louisiana jurisdictions of Trans-Louisiana Gas ("TransLa") and Louisiana Gas Services ("LGS"). The RSCs are comprehensive annual rate reviews to determine whether the Company's tariff rates should be increased, decreased or remain the same. Please see Attachment 2 and Attachment 3 for the tariffs detailing the descriptions of the TransLa RSC and LGS RSC operations, respectively. .

The "Stable/Rate Adjustment" is a Mississippi Division tariff describing comprehensive annual rate reviews to determine whether the Company's tariff rates should be increased, decreased or remain the same. Please see Attachment 4 for the tariff providing a detailed description of the operation of the Mississippi Stable/Rate Adjustment.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-04
Page 2 of 2

The "Rider REV" is an Atmos Pipeline - Texas ("APT") tariff describing the annual reviews of Other Revenues produced during a 12-month period compared to a benchmark, then calculating appropriate adjustments to City Gate Service rates and Pipeline Transportation rates. Please see Attachment 5 for the tariff providing a detailed description of the operation of the Rider REV adjustment. APT is not a distribution utility; it is a regulated intrastate pipeline providing service to distribution utilities, producers, suppliers, and other shippers.

- d) No. While the programs are not called System Development Rider, the Company has similar programs in two states, Mississippi and Virginia. In Mississippi, the Company has a Supplemental Growth Rider (SGR) to support economic development and job creation. In 2012, the Virginia Legislature passed legislation ("NEED," §56-605-608), which allows for recovery of eligible investments to serve new growth, but specifically economic investments to make natural gas available in order to assist local and state economic development authorities be able to recruit new industry.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-04_Att1 - TN MLR Tariff.pdf, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_3-04_Att2 - TransLa RSC Tariff.pdf, 7 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_3-04_Att3 - LGS RSC Tariff.pdf, 7 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_3-04_Att4 - MS Stable Rate Adjustment Tariff.pdf, 26 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_3-04_Att5 - APT Rider REV Tariff.pdf, 2 Pages.

Respondent: Mark Martin

T.R.A. No. 1
1st Revised Sheet No. 44
Cancelling Original Sheet No. 44

ATMOS ENERGY CORPORATION

MARGIN LOSS RECOVERY RIDER

Intent and Applicability

This Margin Loss Recovery Rider is intended to authorize the Company to recover not more than ninety percent (90%) of the gross profit margin losses that result from rates negotiated under the provisions of Rate Schedule 291 or from customers who transfer from Rate Schedule 240 to optional service.

Determination of Gross Profit Margin Losses

The gross profit margin loss shall be calculated as ninety percent (90%) of the difference between the normally applicable Rate Margin as determined in the Company's most recent rate case order of the Tennessee Regulatory Authority and the Actual Negotiated Rate Margin and/or the margin loss incurred from the transfer of customers from Rate Schedule 240 to optional service. Any amount of gross profit margin losses shall be recovered from the commodity component of gas costs as determined under the presently effective Purchased Gas Adjustment Rider.

Filing With the Tennessee Regulatory Authority

Each gross profit margin loss accounting/recovery period shall correspond with the Company's Actual Cost Adjustment period.

Issued by: Patricia J. Childers, VP Rates and Regulatory Affairs
Date Issued: September 4, 2002

Effective Date: October 4, 2002

ATMOS ENERGY CORPORATION
Trans Louisiana Gas Rate Division
Issued: 07/06/12
Issued by: Christine A. Tabor, Vice-President
Rates & Regulatory Affairs

Original Volume 1-AT
Second Revised Page 45
Superseding First Revised Page 45
Effective: 07/06/12

RATE STABILIZATION CLAUSE
Rider RSC

A. APPLICATION

This clause is applicable to gas service under any rate schedule incorporating Rider Schedule RSC by reference. This clause will initially be in effect for a period of three years, during which period the capital structure and return on equity (ROE) shall be frozen at the levels stated herein. After the initial 3-year period, the clause will continue to operate under this same structure until either the Company or the Commission undertakes a proceeding to change the RSC mechanism, capital structure, or the ROE, and such proceeding results in a change.

B. RSC FACTORS AND ADJUSTMENT CALCULATION PROCEDURE

- (1) Under this RSC, the Company shall be allowed to earn ROE of 10.40%. A range equal to 40 basis points above and below the allowed ROE is established, such that the range between 10.00% and 10.80% ROE is hereinafter referred to as the "Neutral Return Range." If earnings are below the Neutral Return Range in any test year, the Company's rates shall be adjusted upward to the bottom of the range. If earnings are above the Neutral Return Range in any test year, the Company's rates shall be adjusted downward to the top of the range.
- (2) The Company will file an annual report showing earnings for the 12-month period ended September 30 (test year). Such filing shall be made by December 31 immediately following the close of the test year. Any appropriate rate change will become effective with the first billing cycle of April in the year following the close of the test year.
- (3) The Company's annual report showing earnings shall be based on actual costs recorded in the books of the Company, and shall include any allowed adjustments as per rules stated herein. If the ROE calculated in the report is below or above the Neutral Return Range, the base rates under the respective rate schedules subject to RSC shall be increased or decreased for that amount necessary, in total, to restore the ROE to the Neutral Return Range. The RSC rate adjustment shall be developed using the formula described in Paragraph C.
- (4) The RSC adjustment will be applied to all charges on the rate schedules to which RSC is applicable. Revised rate schedules will be filed by the Company with the Commission each time they are adjusted pursuant to the RSC and shall then become the filed rates of the Company.

ATMOS ENERGY CORPORATION
Trans Louisiana Gas Rate Division
Issued: 07/06/12
Issued by: Christine A. Tabor, Vice-President
Rates & Regulatory Affairs

Original Volume 1-AT
Second Revised Page 46
Superseding First Revised Page 46
Effective: 07/06/12

RATE STABILIZATION CLAUSE
Rider RSC

C. RSC ADJUSTMENT FORMULA

- (1) The RSC adjustment formula will be applied whenever the calculated return on common equity (ROE) for the test year is below the Neutral Return Range. The RSC adjustment shall be applied so as to adjust the base rates under the respective schedules to which this rider is applicable.
- (2) **Step 1**
Whenever the ROE is less than 10.00%, calculate the total adjustment necessary to bring the ROE to the Neutral Return Range as follows:

$$\text{Total Adjustment} = \frac{(.1000 - \text{ROE}) * (\text{CE})}{(1 - T)} \times \text{RCF}$$

Where, for the test year:

ROE = Return on Common Equity Capital Investment
CE = Common Equity Capital Investment
T = Combined Federal and State Income Tax Rate
RCF = Revenue Tax Conversion Factor

- (3) **Step 1-a**
Apply first to the rate schedules a customer charge increase of up to \$0.50 per month per residential bill, and proportional increases in the customer charge for other customer classes. Any remaining increase will be recovered through a uniform increase in the commodity rates of all schedules to which the RSC is applicable, in Steps 1-b and 1-c.
- (4) **Step 1-b**
Allocate the total remaining adjustment, if any, among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.
- (5) **Step 1-c**
For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting increase or decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.

ATMOS ENERGY CORPORATION
Trans Louisiana Gas Rate Division
Issued: 07/06/12
Issued by: Christine A. Tabor, Vice-President
Rates & Regulatory Affairs

Original Volume 1-AT
Second Revised Page 47
Superseding First Revised Page 47
Effective: 07/06/12

**RATE STABILIZATION CLAUSE
Rider RSC**

(6) Step 2

Whenever the ROE is greater than 10.80%, calculate the total adjustment necessary to bring the ROE to the Neutral Return Range as follows:

$$\text{Total Adjustment} = \frac{(\text{ROE} - .1080) * (\text{CE})}{(1 - T)} \times \text{RCF}$$

Where, for the test year:

ROE = Return on Common Equity Capital Investment
CE = Common Equity Capital Investment
T = Combined Federal and State Income Tax Rate
RCF = Revenue Tax Conversion Factor

(7) Step 2-a

Any rate reduction adjustment will be achieved through a uniform decrease in the commodity rates of all schedules to which the RSC is applicable. Allocate the total adjustment among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.

(8) Step 2-b

For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.

D. ANNUAL EARNINGS CALCULATIONS

(1) Rate base will include, but not be limited to, end of period plant in service, accumulated depreciation and accumulated deferred income taxes (ADIT). ADIT will be limited to rate base/ cost of service items, inclusive of ADIT associated with gains and losses on reacquired debt. Items to be included in the calculation of ADIT for inclusion in rate base are:

Environmental Activities
Directors Deferred Comp
Self Insurance – Adjustment
Vacation Accrual
Worker's Comp Insurance Reserve
Customer Advances
RAR 91/93 Bond Cost Amortized
RAR 86/90 Lease Expense Amortized

ATMOS ENERGY CORPORATION
Trans Louisiana Gas Rate Division
Issued: 07/06/12
Issued by: Christine A. Tabor, Vice-President
Rates & Regulatory Affairs

Original Volume 1-AT
Second Revised Page 48
Superseding First Revised Page 48
Effective: 07/06/12

RATE STABILIZATION CLAUSE
Rider RSC

Rabbi Trust – True Up
SEBP Adjustment – Amended Item
SEBP Adjustment
Rabbi Trust
Capitalized Selling Expense
UNICAP Section 263A Costs
Allowance for Doubtful Accounts
Clearing Account – Adjustment
RAR CFWE 1990-1985
Prepaid Dues
Prepayments
Inventory Adjustment
Section 481(a) Prepayments
Pension Expense
Customer Forfeiture
Section 481(a) Cushion Gas
Section 481(a) Line Pack Gas
Amended Cost of Removal
Amended Book Amortization
Capitalized Overhead – True Up
Fixed Asset Cost Adjustment
Fixed Asset Accumulation Adjustment
CWIP (see note below)
IRS Audit Adjustment – Cost
IRS Audit Adjustment – Accumulation
Provision Differences – Cost
Other Plant
Amended Item – Book Depreciation Not Reversed
Amended Item – Tax Depreciation Not Claimed
ST – State Net Operating Loss
ST – State Bonus Depreciation
FD – FAS 115 Adjustment
FD – R & D Credit Valuation Allow
FD – Federal Benefit on State Bonus

In addition, the amount of CWIP included in rate base in the RSC is the amount which is not eligible to receive an amount of AFUDC, as stated in section (3) below. In order to be consistent, the percentage of ineligible CWIP to total CWIP will be applied to the CWIP amount used in determining ADIT.

Additional or new book/ tax differences shall be reviewed to determine their appropriate treatment in the calculation of ADIT for Louisiana consistent with the phrase "but not be limited to" stated in first paragraph of this section.

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**RATE STABILIZATION CLAUSE
Rider RSC**

To be consistent with rate base methodology, revenues will also be adjusted to reflect year-end customer levels.

Year-end balances of the reserves for injuries and damages, self insurance reserve, uncollectibles reserve and similar items for which the Company utilizes reserve accounting will be recognized as rate base additions or deductions.

- (2) For the following rate base items, 13-month average of average balances will be used: materials and supplies; prepayments; and customer deposits. The balance of underground storage will be based on the average of the 12 monthly average balances. (This is derived by using a 13-month average that only gives one-half weight to the first and the last month in the test period.)
- (3) Only that portion of Construction Work in Progress (CWIP) that is not eligible for AFUDC is to be included in rate base.
- (4) A cash working capital allowance equal to 1/16th of non-gas O&M expense shall be included in rate base. O&M expense must be adjusted to exclude any non-cash expenses, including uncollectibles.
- (5) Adjustments to test year expenses is allowed for certain items. The following are eligible for annualization at year-end levels:
 - (a) changes in income and franchise tax rates, the applicable items being depreciation, salaries and wages, payroll taxes and certain benefits items.
 - (b) employee wages based on end-of-test-year employee levels and wage rates.
 - (c) payroll taxes based on end-of-test-year employee levels, wage rates and payroll tax rates.
 - (d) pension expense based on the most recent actuarial report
 - (e) property and casualty insurance premiums in effect at the end of test year.
 - (f) depreciation expense based on end-of-test-year plant.

Annualized salaries and wages shall consider both wage rate changes and force level changes during that test year. To the extent necessary, adjustments shall be made to exclude incentive compensation expense and to reflect post retirement benefits expense other than pension on a pay-as-you-go or cash basis, consistent with Commission policy.

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- (6) Adjustments to normalize anomalies and out of period items will be made in order to reflect ongoing cost levels for the period in which rates will be in effect. All such adjustments will be subject to review at the time of each RSC filing.
- (7) Changes in Atmos' actual cost of debt shall be recognized in the determination of ROE. The cost of debt will be calculated to include short-term debt amounts (13-month average) and interest.
- (8) Weather-normalized sales will equal the total of actual sales revenue and weather normalization adjustments in the test year.

E. FILING and RESOLUTION PROCEDURES

- (1) The Company will file an annual Evaluation Report showing its earnings for the test year ended September 30, on or before the following December 31. A copy of the report will be provided to the Commission Staff ("Staff") at the time it is filed with the Commission. At the time each such Evaluation Report is filed, the Company will provide Staff with work papers supporting the data and calculations reflected in the Evaluation Report. Staff may request clarification and additional supporting data.
- (2) Staff shall then have until the subsequent March 15, or 75 days after filing, whichever is longer, to review the Evaluation Report to ensure that it complies with the requirements of the RSC. If the Staff should detect any errors in the application of the principles and procedures of the RSC, such errors shall be communicated in writing to the Company by March 15, or 75 days after filing, whichever is longer. Each such indicated error shall include documentation of the proposed correction, to the extent possible. However, the inability to fully document a potential correction shall not serve as a basis for not considering that correction. The Company shall then have ten (10) days to review any proposed corrections, to work with the Staff to resolve any differences and to file a revised Evaluation Report reflecting all corrections upon which the Parties agree. The Company shall provide the Staff with appropriate work papers supporting any revisions made to the initial filing.
- (3) Except where there is an unresolved dispute, which shall be addressed in accordance with the provisions described below, the appropriate adjustment to rates shall become effective for bills rendered on and after the first billing cycle for the month of April in the year following the close of the test year.
- (4) In the event there is a dispute regarding any Evaluation Report, the Company and the Staff will work together in good faith to resolve such dispute. If the dispute is not resolved

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by the end of the ten (10) day period noted above, revised rates reflecting all revisions to the initially filed Evaluation Report on which the Staff and the Company agree shall become effective no earlier than April 1 as described above. Any disputed issues shall be submitted to the Commission for resolution.

- (5) If the Commission's final ruling on any disputed issues requires changes in the rates initially implemented, the Company shall file a revised Evaluation Report reflecting the required changes within fifteen (15) days after receiving the Commission's order resolving the dispute. The Company shall provide a copy of the filing to the Staff together with appropriate supporting documentation. Such modified rate adjustments shall then be implemented with the next applicable monthly billing cycle.
- (6) Within 60 days after receipt of the Commission's final ruling on disputed issues, the Company shall determine the amount to be refunded or surcharged to customers, if any, together with interest at the legal rate of interest. Such refund/ surcharge amount shall be applied on a percentage basis and shall be based on the customer's applicable base revenue during the period the interim rates were billed. Such refund/ surcharge amount shall be applied to customers' bills in the manner prescribed by the Commission.

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RATE STABILIZATION CLAUSE
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A. APPLICATION

This clause is applicable to gas service under any rate schedule incorporating Rider Schedule RSC by reference. This clause will initially be in effect for a period of three years, during which period the capital structure and return on equity (ROE) shall be frozen at the levels stated herein. After the initial 3-year period, the clause will continue to operate under this same structure until either the Company or the Commission undertakes a proceeding to change the RSC mechanism, capital structure, or the ROE, and such proceeding results in a change.

B. RSC FACTORS AND ADJUSTMENT CALCULATION PROCEDURE

- (1) Under this RSC, the Company shall be allowed to earn ROE of 10.40%. If the earned ROE is below or above the allowed ROE, rates will be increased or decreased by the amount necessary to increase or decrease the earned ROE to equal the allowed ROE.
- (2) The Company will file an annual report showing earnings for the 12-month period ended December 31 (test year). Such filing shall be made by March 31 immediately following the close of the test year. Any appropriate rate change will become effective with the first billing cycle of July in the year following the close of the test year.
- (3) The Company's annual report showing earnings shall be based on actual costs recorded in the books of the Company, and shall include any allowed adjustments as per rules stated herein. If the ROE calculated in the report is below or above the allowed ROE, the base rates under the respective rate schedules subject to RSC shall be increased or decreased for that amount necessary, in total, to restore the ROE to the allowed level. The RSC rate adjustment shall be developed using the formula described in Paragraph C.
- (4) The RSC adjustment will be applied to all charges on the rate schedules to which RSC is applicable. Revised rate schedules will be filed by the Company with the Commission each time they are adjusted pursuant to the RSC and shall then become the filed rates of the Company.

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C. RSC ADJUSTMENT FORMULA

- (1) The RSC adjustment formula will be applied whenever the calculated return on common equity (ROE) for the test year is below or above the allowed ROE. The RSC adjustment shall be applied so as to adjust the base rates under the respective schedules to which this rider is applicable.
- (2) **Step 1**
Whenever the ROE is less than 10.40%, calculate the total adjustment necessary to bring the ROE to 10.40% as follows:

$$\text{Total Adjustment} = \frac{(.1040 - \text{ROE}) * (\text{CE})}{(1 - T)} \times \text{RCF}$$

Where, for the test year:

ROE = Return on Common Equity Capital Investment
CE = Common Equity Capital Investment
T = Combined Federal and State Income Tax Rate
RCF = Revenue Tax Conversion Factor

- (3) **Step 1-a**
Apply first to the rate schedules a customer charge increase of up to \$0.50 per month per residential bill, and proportional increases in the customer charge for other customer classes. Any remaining increase will be recovered through a uniform increase in the commodity rates of all schedules to which the RSC is applicable, in Steps 1-b and 1-c.
- (4) **Step 1-b**
Allocate the total remaining adjustment, if any, among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.
- (5) **Step 1-c**
For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting increase or decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.

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(6) Step 2

Whenever the ROE is greater than 10.40%, calculate the total adjustment necessary to bring the ROE to 10.40% as follows:

$$\text{Total Adjustment} = \frac{(\text{ROE} - .1040) * (\text{CE})}{(1 - \text{T})} \times \text{RCF}$$

Where, for the test year:

ROE = Return on Common Equity Capital Investment
CE = Common Equity Capital Investment
T = Combined Federal and State Income Tax Rate
RCF = Revenue Tax Conversion Factor

(7) Step 2-a

Any rate reduction adjustment will be achieved through a uniform decrease in the commodity rates of all schedules to which the RSC is applicable. Allocate the total adjustment among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.

(8) Step 2-b

For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.

D. ANNUAL EARNINGS CALCULATIONS

- (1) Rate base will include, but not be limited to, end of period plant in service, accumulated depreciation and accumulated deferred income taxes (ADIT). ADIT will be limited to rate base/ cost of service items, inclusive of ADIT associated with gains and losses on reacquired debt. Items to be included in the calculation of ADIT for inclusion in rate base are:

Environmental Activities
Directors Deferred Comp
Self Insurance – Adjustment
Vacation Accrual
Worker's Comp Insurance Reserve
Customer Advances
RAR 91/93 Bond Cost Amortized
RAR 86/90 Lease Expense Amortized

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Rabbi Trust – True Up
SEBP Adjustment – Amended Item
SEBP Adjustment
Rabbi Trust
Capitalized Selling Expense
UNICAP Section 263A Costs
Allowance for Doubtful Accounts
Clearing Account – Adjustment
RAR CFWE 1990-1985
Prepaid Dues
Prepayments
Inventory Adjustment
Section 481(a) Prepayments
Pension Expense
Regulatory Asset – LGS Amortization
Customer Forfeiture
Section 481(a) Cushion Gas
Section 481(a) Line Pack Gas
Amended Cost of Removal
Amended Book Amortization
Capitalized Overhead – True Up
Fixed Asset Cost Adjustment
Fixed Asset Accumulation Adjustment
CWIP (see note below)
IRS Audit Adjustment – Cost
IRS Audit Adjustment – Accumulation
Provision Differences – Cost
Other Plant
Amended Item – Book Depreciation Not Reversed
Amended Item – Tax Depreciation Not Claimed
ST – State Net Operating Loss
ST – State Bonus Depreciation
FD – FAS 115 Adjustment
FD – R & D Credit Valuation Allow
FD – Federal Benefit on State Bonus

In addition, the amount of CWIP included in rate base in the RSC is the amount which is not eligible to receive an amount of AFUDC, as stated in section (3) below. In order to be consistent, the percentage of ineligible CWIP to total CWIP will be applied to the CWIP amount used in determining ADIT.

Additional or new book/ tax differences shall be reviewed to determine their appropriate treatment in the calculation of ADIT for Louisiana consistent with the phrase "but not be limited to" stated in first paragraph of this section.

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To be consistent with rate base methodology, revenues will also be adjusted to reflect year-end customer levels.

Year-end balances of the reserves for injuries and damages, self insurance reserve, uncollectibles reserve and similar items for which the Company utilizes reserve accounting will be recognized as rate base additions or deductions.

- (2) For the following rate base items, 13-month average of average balances will be used: materials and supplies; prepayments; and customer deposits. The balance of underground storage will be based on the average of the 12 monthly average balances. (This is derived by using a 13-month average that only gives one-half weight to the first and the last month in the test period.)
- (3) Only that portion of Construction Work in Progress (CWIP) that is not eligible for AFUDC is to be included in rate base.
- (4) A cash working capital allowance equal to 1/16th of non-gas O&M expense shall be included in rate base. O&M expense must be adjusted to exclude any non-cash expenses, including uncollectibles.
- (5) Adjustments to test year expenses is allowed for certain items. The following are eligible for annualization at year-end levels:
 - (a) changes in income and franchise tax rates, the applicable items being depreciation, salaries and wages, payroll taxes and certain benefits items.
 - (b) employee wages based on end-of-test-year employee levels and wage rates.
 - (c) payroll taxes based on end-of-test-year employee levels, wage rates and payroll tax rates.
 - (d) pension expense based on the most recent actuarial report
 - (e) property and casualty insurance premiums in effect at the end of test year.
 - (f) depreciation expense based on end-of-test-year plant.

Annualized salaries and wages shall consider both wage rate changes and force level changes during that test year. To the extent necessary, adjustments shall be made to exclude incentive compensation expense and to reflect post retirement benefits expense other than pension on a pay-as-you-go or cash basis, consistent with Commission policy.

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- (6) Adjustments to normalize anomalies and out of period items will be made in order to reflect ongoing cost levels for the period in which rates will be in effect. All such adjustments will be subject to review at the time of each RSC filing.
- (7) The earned ROE will be calculated using the benchmark adjusted O&M, according to the mechanism established in LPSC Docket No. U-25003. A new O&M benchmark of \$39,886,000 has been established as of December 31, 2003. This benchmark will be adjusted each year for changes in the CPI-U Index, ACA Wage Index and changes in customers, according to the mechanism established in LPSC Docket No. U-25003.
- (8) Changes in Atmos' actual cost of debt shall be recognized in the determination of ROE. The cost of debt will be calculated to include short-term debt amounts (13-month average) and interest.
- (9) Weather-normalized sales will equal the total of actual sales revenue and weather normalization adjustments in the test year.

E. FILING and RESOLUTION PROCEDURES

- (1) The Company will file an annual Evaluation Report showing its earnings for the test year ended December 31, on or before the following March 31. A copy of the report will be provided to the Commission Staff ("Staff") at the time it is filed with the Commission. At the time each such Evaluation Report is filed, the Company will provide Staff with work papers supporting the data and calculations reflected in the Evaluation Report. Staff may request clarification and additional supporting data.
- (2) Staff shall then have until the subsequent June 15, or 75 days after filing, whichever is longer, to review the Evaluation Report to ensure that it complies with the requirements of the RSC. If the Staff should detect any errors in the application of the principles and procedures of the RSC, such errors shall be communicated in writing to the Company by June 15, or 75 days after filing, whichever is longer. Each such indicated error shall include documentation of the proposed correction, to the extent possible. However, the inability to fully document a potential correction shall not serve as a basis for not considering that correction. The Company shall then have ten (10) days to review any proposed corrections, to work with the Staff to resolve any differences and to file a revised Evaluation Report reflecting all corrections upon which the Parties agree. The Company shall provide the Staff with appropriate work papers supporting any revisions made to the initial filing.

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- (3) Except where there is an unresolved dispute, which shall be addressed in accordance with the provisions described below, the appropriate adjustment to rates shall become effective for bills rendered on and after the first billing cycle for the month of July in the year following the close of the test year.
- (4) In the event there is a dispute regarding any Evaluation Report, the Company and the Staff will work together in good faith to resolve such dispute. If the dispute is not resolved by the end of the ten (10) day period noted above, revised rates reflecting all revisions to the initially filed Evaluation Report on which the Staff and the Company agree shall become effective no earlier than July 1 as described above. Any disputed issues shall be submitted to the Commission for resolution.
- (5) If the Commission's final ruling on any disputed issues requires changes in the rates initially implemented, the Company shall file a revised Evaluation Report reflecting the required changes within fifteen (15) days after receiving the Commission's order resolving the dispute. The Company shall provide a copy of the filing to the Staff together with appropriate supporting documentation. Such modified rate adjustments shall then be implemented with the next applicable monthly billing cycle.
- (6) Within 60 days after receipt of the Commission's final ruling on disputed issues, the Company shall determine the amount to be refunded or surcharged to customers, if any, together with interest at the legal rate of interest. Such refund/ surcharge amount shall be applied on a percentage basis and shall be based on the customer's applicable base revenue during the period the interim rates were billed. Such refund/ surcharge amount shall be applied to customers' bills in the manner prescribed by the Commission.

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MISSISSIPPI PUBLIC SERVICE COMMISSION
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RIDER SCHEDULE 327
STABLE / RATE ADJUSTMENT RIDER

APPLICABILITY

Stable/Rate is applicable to all Company rate schedules except Rate Schedule 319 (Flex Rate), Rate Schedule 323 (Spot Gas Sales and/or Transportation) and Rate Schedule 325 (Municipal Gas Distributors). Stable/Rate is not applicable to special contracts with manufacturers specifically approved by the Commission under MCA §77-3-35(1). To the extent that any provision in this plan may conflict with applicable statutes, said statutes shall be controlling.

EXPLANATION

Immediately following the end of each Annual Period during the operation of this tariff, a determination is made in accordance with this tariff as to whether or not the Company's jurisdictional revenues should be increased, decreased, or remain the same. If it is determined that jurisdictional revenues should be increased or decreased, billings under the above referenced rate schedules are adjusted in the manner and for the time period provided. This adjustment is added to or subtracted from the billings rendered under other rate schedules then in effect and the revised billings constitute the rates in effect until changed as provided by this tariff or as otherwise provided by law. The determination of whether to change revenues and, if so, the calculation of the Stable/Rate adjustment is made for each Annual Period as follows:

- (1) Determine Company's Expected Return which is expressed as a percentage return on Rate Base Equity.
- (2) Annually determine the Benchmark Return on Rate Base Equity.
- (3) Annually determine the Company's current Performance Adjuster.
- (4) Add or subtract the Company's Performance Adjuster to or from the Benchmark Return to establish the Company's Performance Based Benchmark Return.
- (5) Compare Company's Expected Return to the Company's Performance Based Benchmark Return to determine whether revenues should be increased, decreased, or remain the same.
- (6) If the Expected Return is either higher or lower than the Performance Based Benchmark Return by more than 100 basis points, then the revenue increase or decrease necessary to achieve the Performance Based Benchmark Return is calculated in accord with Appendix "C". If the difference between Expected Return and the Performance Based Benchmark Return is 100 basis points or less, it is within the Allowed Return and no change in revenues is deemed necessary.
- (7) If it is determined that a change in revenues should be made, then a change shall be made as follows:
 - (a) If, for the twelve month period ended June 30, the Company's Expected Return as defined below, is greater than 100 basis points below the Performance Based Benchmark Return as defined below, the Stable/Rate Adjustment factor shall be increased by the amount necessary to make the Expected Return equal to the Performance Based Benchmark Return less 25 basis points.
 - (b) If, for the twelve month period ended June 30, the Company's Expected Return as defined below, is greater than 100 basis points above the Performance Based Benchmark Return as defined below, then the Stable/Rate Adjustment Factor shall be decreased by the amount necessary to make the Expected Return equal to the Performance Based Benchmark Return plus 25 basis points.

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RIDER SCHEDULE 327
STABLE / RATE ADJUSTMENT RIDER

DEFINITIONS

- (1) "Expected Return" is defined as Net Income divided by average Rate Base Equity expressed as a percentage return on Rate Base Equity and calculated in accordance with Appendix "A".
- (2) "Net Income" is defined as Revenues less Expenses, all as more fully set forth in Appendix "A".
- (3) "Revenues" are defined as those Test Year jurisdictional revenues specified in Appendix "A" and adjusted for Known and Measurable Changes.
- (4) "Expenses" are defined as those jurisdictional Test Year expenses, including allocated expenses, specified in Appendix "A" and adjusted for Known and Measurable Changes.
- (5) "Rate Base Equity" is defined as a sum equal to Company's total Rate Base times the percentage of Company's total capitalization attributable to equity capital as more fully set forth in Appendix "A".
- (6) "Rate Base" is defined as the average of the expected rate base at the beginning and the end of the Rate Period. Projections of Rate Base are limited to the following: plant-in-service, accumulated depreciation and accumulated deferred income tax. All other rate base balances are based on the historic test period, with the beginning rate period and ending rate period amounts being the same as the per book evaluation amount. Projection of future increases in plant in service shall be based on Board approved capital expenditure budget numbers only and on reasonable numbers for October agreed upon by the parties on an ad hoc basis. Any items included in the Company budget as contingent shall be evaluated by the Company at the evaluation date and excluded if expenditure during the budget period is unlikely. The calculation of Rate Base shall be adjusted up or down to account for any prior errors in calculation. These calculations shall be made in accordance with and in the manner set forth in Appendix "A".
- (7) "Benchmark Return" is defined as the number calculated in accordance with Appendix "B".
- (8) "Performance Based Benchmark Return" or "PBBR" is defined as Benchmark Return plus or minus Company's current Performance Adjuster.
- (9) "Allowed Return" is defined as a range of 100 basis points above and 100 basis points below the Performance based Benchmark Return. Expected Returns within the Allowed Range shall not cause any adjustment in revenues.
- (10) "Performance Adjuster" or "PA" is defined as the number calculated in accordance with Appendix "E".

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STABLE / RATE ADJUSTMENT RIDER

DEFINITIONS-continued

- (11) "Known and Measurable Changes" in revenues are defined as changes which: a) will accrue as a result of prior rate changes or prior Stable/Rate adjustments, b) will accrue as a result of normal weather, or (c) are attributable to industrial or large commercial customer load which is known to be lost or added as of the Annual Evaluation Date. In regard to expense, "Known and Measurable Changes", shall mean changes in non-managerial and non-executive wage and benefit levels, tax rates and assessments, postage rates, or levels of other items of expense (a) in effect as of the Annual Evaluation Date and (b) established by contract or government action as of the Annual Evaluation Date and which will occur at some time during the Rate Period. The calculation of depreciation expense shall be based on plant account balances at the end of the Test Year.
- (12) "Annual Evaluation Date" shall be September 5 each year.
- (13) "Test Year" is defined as the 12-month period ending as of the last day of June of each year.
- (14) "Rate Period" is defined as the 12-month period in which a given rate adjustment is to be effective. A Rate Period begins November 1 of each year.
- (15) "Company" is defined as the Mississippi business unit operations of Atmos Energy Corporation and that portion of Atmos Energy Corporation's assets, liabilities, expenses, revenues and capital properly allocated to such operations.

EVALUATION PROCEDURES

On or before each Annual Evaluation Date, Company will submit a sworn evaluation with supporting work papers including a calculation of Expected Return, Allowed Return, a calculation of any revenue adjustment needed, and any proposed revision to the Stable/Rate adjustment factor. With each annual filing, Company shall provide complete documentation supporting each item in Appendix "A" and "B". If (1) the Public Utilities Staff ("Staff") disputes whether the calculation of any needed adjustment has been made strictly in accord with the provisions of this Tariff or (2) the Staff believes some item of expense or revenue was improperly recorded to an account or is imprudent in amount or purpose, then, in such event, the Staff may request clarification and additional data, and the Company will provide the same. Staff shall notify the Company in writing and with particularity setting forth the basis for such dispute and the adjustment or amount that Staff believes to be correct. Such notification shall occur on or before the end of the October following the end of the Test Year. This notification shall also notify of any rejected revisions to originally filed numbers. The Staff and the Company shall work in good faith to resolve any disputes by written stipulation. If the Company and the Staff are not able to resolve a disputed matter by agreement prior to the end of the November following the end of the Test Year, then, in such event, the Company and Staff shall jointly submit to the Commission a statement of the issues to be resolved. The Company and Staff may submit separate memoranda supporting their respective positions. The Commission shall resolve the matter by written order on or before the end of the January following the end of the Test Year.

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RIDER SCHEDULE 327
STABLE / RATE ADJUSTMENT RIDER

EVALUATION PROCEDURES-continued

Items that are disputed by Staff as described above and which are unresolved by agreement on or before the end of the October following the end of the Test Year are not put into effect. All portions of the adjustment as calculated by the Company that are undisputed as of the last day of the October following the end of the Test Year are put into effect. An appropriate adjustment to rates is made (including an adjustment for the time value of money at the Company's current total cost of capital) to collect for Company's benefit or to refund to the benefit of Company's customers any over or under charge associated with a disputed item that was erroneously not placed into effect or which was erroneously placed into effect as determined by subsequent Commission order.

HEARINGS

Each annual revenue adjustment is separately considered for the purpose of determining whether a hearing is required pursuant to Mississippi Code Annotated § 77-3-39(1) (Supp. 1997), and no such hearing is required if the amount of any separate annual adjustment to the level of jurisdictional revenues of the utility is not a "major change" as defined in Mississippi Code § 77-3-37(8) (Supp. 1997). A hearing is required as provided in Mississippi Code Annotated § 77-3-2(3)(c)(ii) (Supp. 1997), if the cumulative change in any calendar year exceeds the greater of Two Hundred Thousand Dollars (\$200,000) or four percent (4%) of the annual revenues of the utility.

The effective date of any adjustment is the first day of the month in which any such adjustment is to be made as set forth in the Evaluation Procedures described above.

TERM

This tariff shall be effective upon approval by the Mississippi Public Service Commission. The first evaluation shall be made on the first Annual Evaluation Date after the tariff becomes effective. Nothing herein shall prevent the Company or Staff from proposing, in the manner provided by law, changes in or abandonment of this tariff at any time but this tariff shall continue in effect until modified or terminated as provided by MCA § 77-3-41 (Supp. 1997).

MAJOR MODIFICATIONS AND FORCE MAJEURE PROVISIONS

It is recognized that Company must from time to time construct or acquire major plant, make major modifications to existing plant, or comply with environmental laws and regulations. The addition or modification of such plant may significantly increase the Company's revenue requirements and require a significant rate adjustment. This tariff is not designed to handle any rate increase occasioned by such major addition or modification of plant. Should the Company construct, have constructed, or purchase in place major modifications to existing plants, the Company may file for rate or other relief outside this tariff, but in accordance with the law of the State of Mississippi governing such filings, and the request shall be handled by the Commission in this regular manner.

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MAJOR MODIFICATIONS AND FORCE MAJEURE PROVISIONS- continued

If any cause beyond the reasonable control of the Company, such as natural disaster, damage or loss of capacity, orders or acts of civil or military authority, the happening of any event or events which cause increased cost to the Company, or other causes whether similar or not, results in a deficiency in revenues which is not readily capable of being redressed in a timely manner under this tariff, the Company may file for rate or other relief outside this tariff, but in strict accord with the law of the State of Mississippi governing such filings and the said request shall be handled by the Commission in its regular manner.

RATE DESIGN

Experimental, developmental, and alternative rate schedules are appropriate tools for the Company to use to meet the requirements of the changing business environment and the increasing competition being experienced by the Company and throughout the natural gas industry. Therefore, nothing in this tariff shall be interpreted as preventing the Company from revising, adopting, or implementing rate schedules as may be appropriate and as provided by law. Any such schedules shall be filed with the Commission in accordance with the procedures then in effect during the term of this tariff.

ADJUSTMENT CLAUSES

The Company's PGA and WNA Riders are not to be affected by this tariff in any manner. The revenues received by the Company as a result of such clauses are included in the Company's revenues to determine the Company's Expected Return. However, revenue changes as a result of the PGA or WNA riders are not included for purposes of the limitations expressed in the Hearings section above.

CHARITABLE CONTRIBUTIONS AND ADVERTISING EXPENSES

The Company reports to the Commission the name of the recipient of each charitable contribution made by the Company and which is included in the Stable/Rate calculation together with the amount of such contribution. Additionally, Company reports the total of its recoverable and non-recoverable advertising expenses. The Company's report of charitable contributions and advertising expenses is made annually in the format set forth in Appendix "D" and as part of its Annual Stable/Rate Evaluation.

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(1)	(2)	(3)	(4)	(5)	(6)
LINE #	RATE BASE	PER BOOK EVALUATION	BEGINNING PERIOD	ENDING PERIOD	SOURCE
1.	PLANT-IN-SERVICE				FERC ACCTS. 101,102,106
2.	GAS PLANT HELD FOR FUTURE USE				FERC ACCT. 105
3.	GAS PLANT ACQUISITION ADJ.				FERC ACCT. 114****
4.	NON-CURRENT GAS STORED				FERC ACCT. 117
5.	CONST. WORK-IN-PROGRESS				FERC ACCT. 107*
6.	LESS: DEPRECIATION				FERC ACCTS. 108; 111; 115****
7:	NET PLANT				LINES 1, 2, 3, 4 & 5 LESS LINE 6
	PLUS:				
8.	WORKING CAPITAL				12.5% OF OPER. EXP.**
8A	WATER HEATER PROGRAM				
	FINANCING NET OF RESERVES				FROM FERC ACCT. 142 SUB-ACCT. 11104
	INVENTORY:				
9.	MATERIAL & SUPPLIES				FERC ACCT. 154
10.	GAS STORED UNDERGROUND				FERC ACCT. 164.1***
11.	TOTAL INVENTORY				SUM OF LINES 9 & 10
12.	PREPAYMENTS				FERC ACCT. 165
	LESS:				
13.	DEFERRED INCOME TAX*****				FERC ACCTS 281-283 NET OF ACCT 190
14.	CUSTOMER ADVANCES FOR CONST.				FERC ACCT. 252
15.	BAD DEBT				RESERVE FERC ACCT 144
15A.	INJURY AND DAMAGE RESERVE				FERC ACCT 228.2
15B.	VACATION ACCRUALS				FROM FERC ACCT 232.0 SUB- ACCT.21049
15C.	R AND D SURCHARGE FUND				FROM FERC ACCT 228.4 SUB- ACCT.28109
16.	UNFUNDED POST-RETIREMENT BENEFITS				FROM FERC ACCTS. 242 & 253
17.	UNFUNDED PENSION LIABILITY (SFAS 87)				FROM FERC ACCTS 186 & 253
18.	RATE BASE				LINES 7, 8,8A, 11, 12, LESS LINES 13-17
19.	AVERAGE RATE BASE FOR PERIOD				(LINE 18 (COL. 4 PLUS COL. 5)) DIVIDED BY 2
20.	ADJUSTMENT FOR PRIOR ESTIMATION ERROR				APPENDIX "A", PAGE 3 LINE 7
21.	ADJUSTED RATE BASE				LINE 19 PLUS LINE 20

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Footnote applicable to APPENDIX "A" Page 1: Projections of Rate Base are limited to the following: plant-in-service, accumulated depreciation and accumulated deferred income tax. All other rate base balances are based on the historic test period, with the beginning rate period and ending rate period amounts being the same as the per book evaluation amount.

*Less than one year in duration, only.

**See Page 2 of this Appendix.

***This value is an average of the past 12 months.

****Excludes amounts arising from Yazoo Investments merger.

*****Deferred Income Taxes will include only those taxes which are associated with an item actually included in rate base. The deferred income taxes will be calculated in a manner consistent with the tax accounting methods, elections and positions utilized by the Company in preparing its income tax filings. Deferred income taxes reflected in rate base will be sufficient so as to prevent the Company from violating the normalization provisions of the Internal Revenue Code.

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(1) LINE # WORKING CAPITAL	(2) PER BOOK TEST YEAR	(3) ADJUSTMENTS (A)	(4) ADJUSTED TEST YEAR	(5) SOURCE
A. OPERATING AND MAINTENANCE EXPENSE				FERC ACCTS. 401 & 402, EXCEPT FERC O&M DETAIL 800-813, 858, AND 881
B. RENT OF DIST. PROPERTY				FERC ACCT. 401-881
C. GENERAL TAXES				FERC ACCT. 408.1
D. MISC. INCOME DEDUCTIONS				FERC ACCTS. 426.1
E. TOTAL OPERATING EXP.				SUM OF LINE A-D
F. NON-RECOVERABLE LOBBYING EXP.				LOBBYING EXPENSE RECORDED IN O&M
G. ALLOWABLE O. & M. TIME 1/8 ALLOWANCE				LINE E LESS LINE F
H. ALLOWED WORKING CAPITAL				LINE G TIMES 12.5%

Note:
(A) Adjustments only for "known and measurable changes" as defined in the definitions section.

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ADJUSTMENT TO RATE BASE CALCULATION					
For Prior Estimation Error For Period Ended Twelve Months Prior					
To Beginning of Rate Period - Current Evaluation					
(1)	(2)	(3)	(4)	(5)	(6)
LINE #	ITEMS	ACTUAL BEGINNING RATE PERIOD	ACTUAL ENDING RATE PERIOD		SOURCE
1.	PLANT-IN-SERVICE				FERC ACCTS. 101, 102, 106
2.	LESS: DEPRECIATION				FERC ACCTS. 108; 111; 115
3.	DEFERRED INCOME TAX				FERC ACCTS 281-283 NET OF ACCT 190 (see footnote APPENDIX A - Page 1A)
4.					LINE 1 LESS LINES 2 AND 3
5.	ACTUAL AVERAGE PLANT LESS ACCUM DEPREC & LESS DEFERRED INCOME TAX				LINE 4 (COL 3 PLUS COL 4) DIVIDED BY 2
6.	AVG PLANT, A/D & DEF INC TAX PROJECTED IN THE STABLE/RATE EVALUATION MADE TWO FILINGS PRIOR TO THE CURRENT FILING				EVALUATION 2 YRS PRIOR, APPENDIX A - Page 1, THE AVERAGE PROJECTIONS ON LINES 1, 6 & 13
7.	RATE BASE ADJUSTMENT TO CURRENT EVALUATION				LINE 5 LESS LINE 6

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THIS PAGE IS NO
LONGER BEING USED.

APPENDIX "A"
Page 4
CALCULATION OF EXPECTED RETURN

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(1) LINE #	(2) EXPECTED EQUITY RETURN ON RATE BASE	(3) TEST YEAR	(4) ADJUSTMENTS (A)	(5) ADJUSTED TEST YEAR	(6) SOURCE
1.	OPERATING REVENUE				FERC ACCT. 400
2.	LESS GAS PURCHASED FOR RESALE				FERC ACCTS. 401-800 THROUGH 401-813, AND 401-858
3.	MARGIN				LINE 1 LESS LINE 2
4.	LESS: OPERATING AND MAINTENANCE EXPENSE				FERC ACCTS. 401 & 402, EXCEPT FERC O&M DETAIL 800-813, 858 AND 881
5.	RENT OF DIST. PROPERTY				FERC ACCT. 401-881
6.	GENERAL TAXES				FERC ACCT. 408.1
7.	MISC. INCOME DEDUCTIONS				FERC ACCT. 426.1
8.	DEPRECIATION				FERC ACCT. 403 & 404
9.	AMORT. OF GAS INVESTMENT				FERC ACCT. 405
10.	AMORT. OF DEBT EXPENSE				FERC ACCT. 428 & 428.1 (ALLOC FROM CONSOL)
11.	ALLOW. FOR FUNDS USED DURING CONST.				FERC ACCT. 432
11A.	AMORT. OF INV. TAX CREDIT				FERC ACCT. 411.4
12.	TOTAL OPER. REV. DEDUCTIONS				SUM OF LINES 4-11
13.	NET OPERATING REVENUE				LINE 3 LESS LINE 12
14.	INTEREST ON LONG-TERM DEBT				(SEE APPENDIX "A", PAGE 7, LINE 1)
15.	INTEREST ON CUSTOMER DEP.				(SEE APPENDIX "A", PAGE 7, LINE 2)
16.	TOTAL DEBT EXPENSE				SUM OF LINES 14 & 15
17.	FUNDS AVAIL. FOR INC. TAX AND EQUITY				LINE 13 LESS LINE 16
18.	LESS TAXES:				EFFECTIVE TAX RATE TIMES LINE 17
19.	ADJ. INCOME AVAILABLE FOR EQUITY				LINE 17 LESS LINE 18
20.	RETURN ON EQUITY RATE BASE		N/A		LINE 19 DIVIDED BY EQUITY RATE BASE FROM LINE 4, PAGE 7 OF APPENDIX "A"

Note:

(A) Adjustments only for "known and measurable changes" as defined in the definitions section.

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DETAIL OF KNOWN AND MEASURABLE CHANGES:

A. ANNUALIZED PRIOR ADJUSTMENTS	EXPLANATION
<hr/>	
1. ADJUSTABLE ANNUAL REVENUE FROM THE TEST PERIOD \$XXXXXX	FROM APPENDIX C PAGE 3, COL 3.
2. MOST RECENT AUTHORIZED STABLE RATE FACTOR MINUS 1 .XXXXX	FROM COMMISSION ORDER.
3. ANNUALIZED STABLE RATE REVENUE FROM MOST RECENT EVALUATION <u>XXXXXX</u>	LINE 1 TIMES LINE 2 (THIS IS THE AMT OF STABLE RATE REVENUE THAT WOULD HAVE BEEN COLLECTED IF THE MOST RECENT FACTOR HAD BEEN IN PLACE THE ENTIRE TEST YR).
LESS: 4. ACTUAL STABLE RATE REV COLLECTED IN THE TEST PERIOD XXXXXX	FROM APPENDIX C PAGE 3, COL 1.
5. ADJ. TO ANNUALIZE REVENUE FROM MOST RECENT STABLE RATE FACTOR <u>XXXXXX</u>	LINE 3 LESS LINE 4.
LESS: 6. MUNICIPAL FRANCHISE TAX XXXXXX	LINE 5 TIMES AVG MUNIC FRANCHISE TAX RATE, APPENDIX C PAGE 2.
7. ANNUALIZED PRIOR ADJUSTMENT <u>\$XXXXXX</u>	LINE 5 LESS LINE 6 (ADJ. ON LINE 7 CARRIES FORWARD TO PAGE 6B, 1A).

B. OTHER KNOWN AND MEASURABLE CHANGES

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LINE #	TYPE OF CAPITAL	PERCENTAGE OF CAPITAL	CAPITAL ALLOCATED/ RATE BASE	ACTUAL INTEREST RATE & EQUITY RET.	DEBT* & EQUITY COST
1.	LONG TERM DEBT	0.000%	0	0.00%	0
2.	CUSTOMER DEPOSITS	0.000%	0	0.00%	0
3.	TOTAL DEBT	0.000%			
4.	COMMON EQUITY**	0.000%	0	(PBBR)	0
5.	TOTAL EQUITY	<u>0.000%</u>			
6.	TOTAL CAPITALIZATION	<u>0.000%</u>			

Long term debt is accounts 181, 189, and 221 through 226 (sub-accounts related to zero interest notes if applicable).

Customer deposits is account 235.

Common equity is accounts 201 through 217, (excludes Yazoo Investment merger adjustment).

Percent of Capital balances are determined as of the end of the Test Period.

The Customer Deposit percentage of capital shall be equal to the ratio of Mississippi Customer Deposits to Rate Base. The Long Term Debt and Equity percentages shall be based on the Company's consolidated capital amounts.

*Derived by actual interest rate and equity return times allocated rate base.

**Excludes amounts arising from Yazoo Investment merger.

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CALCULATION OF BENCHMARK RETURN ON RATE BASE EQUITY

The Company's initial Benchmark Return on Rate Base Equity is 10.80%. Benchmark Return is recalculated in connection with the Company's annual evaluation.

To calculate Benchmark Return each year, the results from the following two methodologies are averaged:

- I. Discount Cash Flow (DCF)
- II. Regression Analysis

Notwithstanding any other provision to the contrary, the data utilized in the annual recalculation of Benchmark is data that is no more recent than June of the year in which the recalculation is made.

Discounted Cash Flow

The following annual version of the DCF model is used.

$$k = \frac{D_1}{P_0} + g$$

Where:

- k = Cost of common equity for each gas utility.
- D₁ = The dividend for the next annual period as calculated as Utility's dividend for the current year As determined from The Value Line Investment Survey at June 30 times (one plus "g").
- P₀ = Stock price for the gas utility. The stock price used in the formula shall be the average of the weekly closing stock prices for April through June as published by Yahoo.
- g = Growth rate for the gas utility. The average of the projected earnings growth rates for the gas utility reported by First Call (I/B/E/S 5-year median) and Zack's (120 day mean/consensus estimate) and the Value Line Investment Survey.

The DCF model shall be applied to a group of gas utilities derived from the companies contained in the Natural Gas (Distribution) Industry group in the Value Line Investment Survey. The gas companies included in the group shall be those with annual operating revenues not less than one-half nor more than twice those of Atmos Energy Corporation. In the event that the aforementioned selection criteria results in fewer than 10 sample companies, such group shall be represented by the ten companies in The Value Line Investment Survey list having the closest annual revenues to Atmos Energy Corporation. Provided, however, that no company shall be included in the group if the required information concerning the company is not available or if the dividend growth rate is zero or a negative number, or it does not pay a cash dividend.

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The DCF model described above shall be performed for each comparable utility. The truncated mean, derived by discarding the highest and the lowest results of the DCF calculations for the group, shall be used as the DCF cost of equity.

Regression Analysis

The regression analysis shall be estimated via ordinary least squares (OLS) regression with an adjustment for serial correlation. The serial correlation adjustment shall be the Prais-Winsten technique. If the Rho coefficient is found to be statistically significant at the 0.10 level, then the adjusted equation shall be used. If serial correlation is not detected, then the unadjusted equation shall be used.

$$Y = a + b (\text{Bond}) + c (\text{Dummy})$$

The model shall use data for the period 1982 to the present. The dependent variable, Y, is the average return on common equity allowed in all gas cases by state (sometimes local) regulatory commissions as reported as reported by Regulatory Research Associates for a given calendar year. The independent variable, b (Bond), is Moody's average annual A-rated public utility bond seasoned yields for a given calendar year. The independent variable, c (Dummy), is a dummy variable to take account of unusual fluctuations in Y and b (Bond) at the beginning of the period of analysis. C (Dummy) takes on the value of one for the years 1982 – 1986 and zero for the remaining years. Parameters, a and b, from the estimated equation along with the monthly Moody's A-rated utility bond yields for the most recent calendar quarter are used to solve the equation and calculate the projected Y for the Company. Parameter c does not enter the final calculation, since Dummy is zero for all years after 1986. If Rho is present, it does not enter the calculation either.

The most current version of the LIMDEP model will be used to estimate the equation.

Flotation Costs

Flotation Costs of 12.5 basis points shall be added to the average of the DCF and Regression Analysis calculations as an adjustment for issuance costs.

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LINE #	DETERMINATION OF REVENUE ADJUSTMENT	SOURCE
A.	EXPECTED RETURN ON EQUITY (AFTER ADJ.)	APPENDIX A, PAGE 5, LINE 20, COL. 5
B.	PERFORMANCE BASED BENCHMARK RETURN	APPENDIX B AND APPENDIX E
C.	DIFFERENCE PBBR/ER	LINE A LESS LINE B
D.	ALLOWED DIFFERENCE PBBR/ER	PAGE 1, ITEMS 6 AND 7 OF RIDER SCHEDULE
E.	ALLOWED ADJUSTMENT TO RATES	EQUALS LINE D
F.	RATE BASE--EQUITY PORTION	FROM APPENDIX A, PAGE 7, LINE 4
G.	CHANGE IN EQUITY REV. FOR REQ. RET.	LINE E TIMES F
H.	TAX EXPANSION	LINE G DIVIDED BY TAX EXPANSION LESS LINE G (SEE PAGE 2, APPENDIX "C")
I.	TOTAL REVENUE CHANGE REQUIRED	LINE G PLUS LINE H
J.	ACTUAL GROSS REV. FROM TEST PERIOD	ACCTS. 4800-4950 TRIAL BAL.
K.	FOUR PERCENT OF GROSS REVENUE	LINE J TIMES 4%
L.	NET ADJUSTMENT ALLOWED	LINE I OR LINE K, WHICHEVER IS LESS

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TAX EXPANSION FACTOR

LINE #

1	GROSS REQUIREMENT	1.0000
2	MUNICIPAL FRANCHISE TAX	- <u>0.0166</u>
3	LINE 1-2	0.9834
4		
5	STATE INCOME TAX [5% X Line 3]	- <u>0.0492</u>
6	LINE 3-5	0.9342
7		
8	FEDERAL INCOME TAX [35% X LINE 6]	- <u>0.3272</u>
9	LINE 6-8	0.6070
10		
11	EXPANSION FACTOR	<u>0.6070</u>

NOTE: TAX RATES SUBJECT TO CHANGE. EFFECTIVE MUNICIPAL FRANCHISE TAX RATE RECALCULATED EACH EVALUATION.

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DETERMINATION OF FACTOR APPLIED TO RATES
 TO ACHIEVE REQUIRED REVENUE CHANGE

	CALCULATION OF TEST PERIOD REVENUE			
	(1)	(2)	(3)	
	ACTUAL	EFFECTIVE	ADJUSTABLE	
	<u>COLLECTION</u>	<u>RATE</u>	<u>REVENUE</u>	<u>EXPLANATION</u>
1. Jul	_____	_____	_____	LINE 1 THROUGH LINE 12: COLUMN 1 CONTAINS THE ACTUAL STABLE/RATE COLLECTION FOR EACH MONTH IN THE TEST PERIOD AS OBTAINED FROM COMPANY REVENUE REPORTS PROVIDED STAFF. COLUMN 2 CONTAINS THE EFFECTIVE STABLE/RATE FACTOR FOR EACH MONTH LESS 1. COLUMN 3 IS DETERMINED BY DIVIDING COL 1 BY COL 2.
2. Aug	_____	_____	_____	
3. Sep	_____	_____	_____	
4. Oct	_____	_____	_____	
5. Nov	_____	_____	_____	
6. Dec	_____	_____	_____	
7. Jan	_____	_____	_____	
8. Feb	_____	_____	_____	
9. Mar	_____	_____	_____	
10. Apr	_____	_____	_____	
11. May	_____	_____	_____	
12. Jun	_____	_____	_____	
13. Total	=====	=====	=====	SUM OF LINES 1 THROUGH 12.
14. Current Net Adjustment Allowed			FROM APP.C, PAGE 1, LINE 4.
15. Annualized Stable Rate Revenue from most recent Evaluation			FROM APP.A, PAGE 6, LINE 3.
16. Net Annual Change to Base Revenue			=====	LINE 14 + LINE 15.
17. Rate Adjustment Factor			=====	ONE + (LINE 16 DIVIDED BY LINE 13 COL 3).

THE RATE ADJUSTMENT FACTOR
 WILL BE APPLIED TO THE
 ADJUSTABLE RATE REVENUE
 IN THE NEXT RATE PERIOD.

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TO BE FILED WITH EACH ANNUAL EVALUATION.

Charitable Contributions 7/1/___ to 6/30/___

Account Nos. _____

RECIPIENT AMOUNT

(Detail)

Advertising Expenses 7/1/___ to 6/30/___

RECOVERABLE NON-RECOVERABLE

Account Nos. _____ Account Nos. _____

(Detail)

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PERFORMANCE ADJUSTER

The following performance indicators are used to measure the operational performance of the Company and to determine the Company's Performance Adjuster. The Company's Performance Adjuster is determined annually in conjunction with the Company's annual evaluation. Based on the Company's performance, a score of 0 to 10 on each indicator is determined, the scores are weighted as provided herein, and the overall score is rounded to the nearest tenth (.05 and greater being rounded to .1). This performance score is then multiplied by .001 and .005 is subtracted from the resulting number to determine the Performance Adjuster which may be a positive or negative number. This Performance Adjuster is then added to the Benchmark Return to calculate the Company's Performance Based Benchmark Return. The Performance Adjuster falls between a positive and a negative 50 basis points.

If for any reason beyond the reasonable control of the Company, an indicator's score cannot be calculated and no provision is made in the indicator or by agreement between Company and Staff, the last available score is used.

I. Customer Price

A. General Description

The Customer Price Indicator compares the average price per delivered Mcf paid by Company's residential customers against the average price paid to a group of comparable gas local distribution companies. This indicator measures how the Company's firm residential rates compare with other gas utilities in the same general geographic area.

B. Formula and Data Source:

For each comparison company, the comparison company's most recent EIA 176 ("Supply and Disposition of Natural Gas") Report filed with the United States Department of Energy, Energy Information Administration, is the source of the data used to calculate the average price. The indicator is calculated by comparing the weighted average price paid by the firm residential customers of the comparison companies to the weighted average price paid by the firm residential customers of Atmos Energy Mississippi. The comparison companies are: all gas distribution companies located in the states of Mississippi, Alabama, Louisiana, Florida, Tennessee, Arkansas and Georgia who file such reports indicating at least one BCF of annual sales to residential customers.

ATMOS ENERGY CORPORATION
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C. Scale:

The Company's score on this performance indicator is measured by dividing Company's weighted average price by the weighted average price of the comparison companies and scoring the results as follows:

<u>Customer Price Indicator (%)</u>	<u>Scale</u>
114% - above	0
111% - 113%	1
108% - 110%	2
105% - 107%	3
102% - 104%	4
99% - 101%	5
96% - 98%	6
93% - 95%	7
90% - 92%	8
87% - 89%	9
below - 86%	10

II. Customer Satisfaction

A. General Description:

The Customer Satisfaction Indicator measures the public's perception of the quality of the Company's service through an annual Customer Survey.

B. Formula and Data Source:

An independent survey firm conducts a customer's opinion survey in the first quarter of each calendar year.

The survey firm shall be selected by the Commission and shall be a competent, professional, and national recognized survey firm. The Company will provide a list of firms meeting the criteria from which the Commission shall make its selection.

The scales used in this indicator were developed from data obtained by a nationally recognized, professional survey firm's asking the questions listed below. If the survey firm is changed or different questions are asked, new scales will be developed which are compatible with the new data and will yield the same results as though the questions used below had been asked. Should such a change occur, the last survey, asking the questions below, will be used until a new surveyor, questions, and/or compatible scales can be developed.

If there is considerable difference in the price of the surveying firms, the Commission will choose the lower cost firm. Provided, however, there is a reason to select a firm other than the lowest cost firm, the Commission will inform the Company as to the reason.

The survey shall accurately reflect the overall customer satisfaction of Company's customers using statistical methods generally accepted by the industry.

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The following questions are asked as part of the customer opinion survey:

Have you or anyone in your household contacted Atmos Energy in the last 3 months (If yes, 1 month)? (If yes, to contact) Were you the person who made the contact? (If yes, continue to Q1, if no, ask to speak to the person who did or call back if they are not there) If not contact, thank and terminate.

1. *How did you contact Atmos Energy?*
By calling on the phone
*By visiting your local office**
By calling the emergency 800 number
Other. Please specify:

2. *What was the purpose of your call (or visit*) with Atmos Energy?*
To inquire about or make changes to your account such as address change, etc.
(Go to Q 3)
To question the charges or payments on your bill (Go to Q4)
To make a payment at local office (Go to Q4a)*
To turn on service or request non-emergency service (Go to Q5)
To request emergency service – possible gas leak (Go to Q6)
Other. Please specify: (Go to Q3)

3. *For the following statements, please tell me whether you entirely agree, mostly agree, mostly disagree, entirely disagree or don't know/don't remember.*
It was easy and convenient to contact Atmos Energy.
The representative listened and was knowledgeable.
The representative was professional and courteous.
The representative handled my inquiry or request in that one call (or visit).*

Skip to Q7

7. *Considering the overall experience you described, were you very satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied with the service level of Atmos Energy?*

8. *If very or somewhat dissatisfied response to Q7, why?*

Survey Firm collect/validate required info to close interview

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4. *Considering only your interaction with the Atmos Energy representative, please tell me whether you entirely agree, mostly agree, mostly disagree, entirely disagree or don't know/don't remember with each of the following statements.*

*It was easy and convenient to contact Atmos Energy.
The representative listened and was knowledgeable.
The representative was professional and courteous.
The representative handled my bill/payment inquiry or request in that one call (or visit*).*

Skip to Q7

7. *Considering the overall experience you described, were you very satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied with the service level of Atmos Energy?*

8. *If very or somewhat dissatisfied response to Q7, why?*

Survey Firm collect/validate required info to close interview

- 4.a. *Considering only your visit to the local office, please tell me whether you entirely agree, mostly agree, mostly disagree, entirely disagree or don't know/don't remember with each of the following statements.*

*It was easy and convenient to make a payment.
The office representative (if assistance) was professional and courteous.*

Skip to Q7

7. *Considering the overall experience you described, were you very satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied with the service level of Atmos Energy?*

8. *If very or somewhat dissatisfied response to Q7, why?*

Survey Firm collect/validate required info to close interview

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5. *For the following statements, please tell me whether you entirely agree, mostly agree, mostly disagree, entirely disagree or don't know/don't remember.*

*It was easy and convenient to contact Atmos Energy.
The representative on the call (or visit*) listened and was knowledgeable.
The representative on the call (or visit*) was professional and courteous.
The representative handled my inquiry or request in that one call (or visit*).
The Atmos technician arrived at my residence on time.
The Atmos technician was professional and courteous.
The Atmos technician addressed my issue with that visit.*

Skip to Q7

7. *Considering the overall experience you described, were you very satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied with the service level of Atmos Energy?*

8. *If very or somewhat dissatisfied response to Q7, why?*

Survey Firm collect/validate required info to close interview

6. *For the following statements, please tell me whether you entirely agree, mostly agree, mostly disagree, entirely disagree or don't know/don't remember.*

*It was easy and convenient to contact Atmos Energy.
The representative on the call (or visit*) listened and was knowledgeable.
The representative on the call (or visit*) was professional and courteous.
The Atmos technician arrived at my residence quickly.
The Atmos technician was professional and courteous.
The Atmos technician addressed the issue promptly.*

7. *Considering the overall experience you described, were you very satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied with the service level of Atmos Energy?*

8. *If very or somewhat dissatisfied response to Q7, why?*

Survey Firm collect/validate required info to close interview

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Customer Satisfaction Index (CSI)

The Index calculation takes into account the results of: The overall customer experience question (Q7); and the four (4) service performance factor questions with regard to a call inquiry (or visit), and when applicable up to six (6) service performance factor questions with regard to an inquiry and service technician visit.

A factor index will be developed for each of the following six (6) performance factor questions. The indices are formed based upon the ratios of entirely agree and mostly agree responses for each question to the total number of customers expressing an opinion. The favorable rating ratio becomes the factor index.

- *It was easy and convenient to contact (if office, visit) Atmos Energy.*
- *The representative listened and was knowledgeable.*
- *The representative was professional and courteous: and/or the technician was professional and courteous.*
- *The representative handled my inquiry or request in that one call.*
- *The Atmos technician arrived on time; or the Atmos technician arrived quickly (if emergency service call).*
- *The Atmos technicians resolved the issue with visit; or addressed the issue promptly (if Emergency service call).*

The average of factor index ratings (sum of indices divided by 6) is used to create a "Composite Factor" rating. An "Overall Experience" rating is created from Q7 customer satisfaction results with the rating based upon the ratio of very and somewhat satisfied responses to the total number of customers expressing an opinion. The Composite Factor rating and Overall Experience rating are weighted equally to form the Index.

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Customer Satisfaction Indicator

The Customer Satisfaction Indicator (CSI) score shall be the simple average of the scores for the Composite Factor index rating and the Overall Experience index rating, such that:

$$CSI = \frac{\text{Composite Factor rating} + \text{Overall Experience rating}}{2}$$

The Customer Satisfaction Score shall be determined using the following formula:

$$\text{Customer Satisfaction Score} = (30 \times CSI) - 16$$

The score used for the Customer Satisfaction Score shall fall between 0 and 10.

III. Weighting

Company's scores on the Performance Indicator are weighted and averaged as follows:

<u>Performance Score</u>	X	<u>Weight</u>	=	<u>Weighted Score</u>
Customer price	X	.75	=	
Customer satisfaction	X	.25	=	
		1.00		
COMPANY'S PERFORMANCE SCORE (CPS)				

The Company's Performance Adjuster (PA) is calculated as follows:

$$(CPS \times .10) - .50 = PA$$

**ATMOS PIPELINE-TEXAS
ATMOS ENERGY CORPORATION**

REVISION NO: 0

RIDER:	REV – REVENUE ADJUSTMENT	
APPLICABLE TO:	Rate CGS – Mid-Tex, Rate CGS – Other and Rate PT	
EFFECTIVE DATE:	04/18/2011	PAGE: 16

Applicability

This Rider will apply to Rate CGS – Mid-Tex, Rider CGS - Other and Rate PT.

Adjustment Mechanism

Effective each November 1, rate schedules subject to this Rider will be adjusted based on the change in 1) the level of Other Revenue for the twelve-month period from July 1 of the prior year through June 30 of the current year from 2) the level of Other Revenue credited to the total cost of service in GUD Docket No. 10000.

Seventy-five percent of the difference between 1) the level of Other Revenue for the twelve-month period from July 1 of the prior year through June 30 of the current year less revenue related taxes and 2) the level of Other Revenue credited to the total cost of service in GUD Docket No. 10000 less revenue related taxes shall be allocated to the Rate CGS class and the Rate PT class in the same proportion as the Other Revenue was allocated to each class in GUD Docket No. 10000, as determined from the dollar amounts for Other Revenue Credit On Schedule J to the Final Order in GUD 10000, Columns (d) and (e), Line 6 for each class, respectively, as compared to the Total System Other Revenue Credit on Schedule J, Column (c), Line 6. The allocated portion of the difference in Other Revenue for each class shall be divided by the then current MDQ for such class, and that result shall be divided by 12 to calculate a monthly amount. The resulting amount shall be added to or subtracted from the capacity charge for each class.

Such adjusted capacity charge will then be adjusted for any Interim Rate Adjustments approved by the Commission after the issuance of the Final Order in GUD Docket No. 10000.

Adjustment Review Process

No later than August 15th of each year, Atmos Pipeline – Texas shall file with the Commission an "Other Revenue Adjustment" Report showing the following:

1. The actual Other Revenue billed by APT during the twelve-month period from July 1 of the prior year through June 30 of the current year by FERC Account;
2. A listing of the customers in the Other Revenue class by coded reference showing monthly volumes and monthly revenues for each customer;
3. The then current MDQ for each class (CGS and PT);
4. the Other Revenue allocation percentages for each class derived from Schedule J;
5. The calculations described in the Adjustment Mechanism Section of this Rider REV (similar to the attached illustrative schedule) and supporting schedules;
6. A confidential cross reference listing of the Customer codes and names (for Railroad Commission Staff only);
7. A statement on whether or not the proposed adjustment would generate additional revenue of more than 2 ½% of Atmos Pipeline – Texas' annual per books revenue for the twelve-month period ending on June 30 of the current year; and
8. Proposed tariffs showing the proposed adjusted rates.

Atmos Pipeline – Texas shall provide notice to all directly affected customers by bill insert or direct mail within 30 days of the date of the filing of the Other Revenue Adjustment Report. The notice shall provide the customers with the proposed adjustment and contact information on where the customer can inspect a copy of the filing.

ATMOS PIPELINE-TEXAS
ATMOS ENERGY CORPORATION

REVISION NO: 0

RIDER:	REV – REVENUE ADJUSTMENT	
APPLICABLE TO:	Rate CGS – Mid-Tex, Rate CGS – Other and Rate PT	
EFFECTIVE DATE:	04/18/2011	PAGE: 17

The Commission shall have the opportunity to review the Other Revenue Adjustment Report and may submit discovery requests until the 40th day following the filing date of the Other Revenue Adjustment Report. Directly affected customers may also submit discovery requests until that date. The Commission shall advise Atmos Pipeline – Texas of its intent to approve, adjust or deny the proposed Other Revenue Adjustment on or before the 10th day before November 1 of the current year. Atmos Pipeline – Texas shall have the right to appeal the commission's decision by filing a Motion for Rehearing with the Commission within 20 days following the issuance of the Commission's decision.

Atmos Pipeline – Texas shall promptly reimburse the Commission for the cost of reviewing each Other Revenue Adjustment Report upon the invoicing of such cost.

The Other Revenue Adjustment, as adjusted by the Commission, shall be implemented on November 1, of the current year and shall remain in effect until revised on the following November 1st.

This Rider REV will expire on the fourth November 1st following its effective date unless an extension of Rider REV for an additional 3-year period is approved by the Commission. Atmos Pipeline – Texas may request an extension by filing such request with the third Other Revenue Adjustment Report. The request shall include a statement on how Rate CGS and Rate PT customers have benefited from the use of Rider REV, information on the number of customers gained or lost, the annual volumes and revenues for each of the three years on which adjustments have been based, the number of customers who have shifted from Rate PT to Other Revenue and the number of customers who have shifted from Other Revenue to Rate PT.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-05
Page 1 of 2

REQUEST:

Refer to the response to Item 6 of Staff's Second Request. Part a. of the response contains the statement, "No system improvements that would occur in the ordinary course of business would be included in the SDR." Part b., however, indicates that Atmos would request a Certificate of Public Convenience and Necessity ("CPCN") only if one is needed.

- a. Does Atmos agree that any construction project that is not an ordinary extension of its existing system in the usual course of business will require a CPCN before construction can begin?
- b. If the response to a. is no, explain why a CPCN would not be needed.
- c. Provide a list of the projects undertaken by Atmos since January 1, 2009 that would have qualified for cost recovery under the proposed SDR tariff if that tariff had been in effect at the time the project was started. Provide a detailed description of each project on the list, including the size and length of pipe installed, the total cost of the project, and the Commission case number if a CPCN was issued. Also include any economic analysis that was performed to support the construction of each project, and identify the specific rate methodology being used to recover the cost of each project in the absence of the SDR tariff.
- d. Provide a list of the projects that Atmos anticipates undertaking over the period 2014 through 2019 that will qualify for the SDR tariff if that tariff is approved in this case. Provide a detailed description of each project on the list, including the size and length of pipe anticipated to be installed, the estimated total cost of the project, and whether a CPCN will be requested for the project. Also include any economic analysis that has been performed to support the construction of each project, and identify the specific rate methodology that will be used to recover the cost of each project in the absence of the SDR tariff.

RESPONSE:

- a) Yes.
- b) Not applicable.
- c) No projects have been undertaken since 2009 that would qualify.
- d) There are no projects at this time. If a project presents itself and would qualify under the SDR, the Company would budget/plan for the project and file a SDR

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Page 2 of 2

application on August 1st of that year with rates to go into effect October 1st. Without the SDR, the Company's deficiency build increases and triggers the need for another case sooner rather than later.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-06
Page 1 of 1

REQUEST:

Refer to Atmos's responses to Items 9 through 11 of Staff's Second Request.

- a. Explain whether the customers identified in Item 11 were likely to have been able to achieve savings if they had been eligible for transportation service based on their indicated usage levels and the up-front costs, monthly administration fees, and potential cash-out obligations associated with transportation service.
- b. State what additional costs Atmos would incur, if any, in lowering its transportation thresholds so that customers such as those identified in Item 11 would be eligible.

RESPONSE:

Information provided by the Company in this response referencing customer name is Confidential. The public copy of the response redacts the Confidential information.

- a) Customers identified would have achieved only minimal savings. Please see Attachment 1.
- b) The Company is unaware of any costs at this point. The Company would point out that the existing threshold is not an outlier compared to other LDCs and that the Company has not received a large number of inquiries from customers that do not qualify.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-06_Att1 - Transport (CONFIDENTIAL - REDACTED).xlsx, 4 Pages.

Respondent: Mark Martin

Atmos Energy Corporation
Customer - _____

Estimated Natural Gas Charges
Firm Sales Schedule G-1

	Volume Mcf	Customer Charge	Distribution Charge	GCA	PRP Fixed	Franchise Fee	School Fee	Total Charges
May	322	\$ 30.00	\$ 346.71	\$ 1,327.27	\$ 5.70	\$ 34.19	\$ 52.32	\$ 1,796.19
June	240	\$ 30.00	\$ 264.00	\$ 990.19	\$ 5.70	\$ 25.80	\$ 39.47	\$ 1,355.16
July	220	\$ 30.00	\$ 242.33	\$ 908.91	\$ 5.70	\$ 23.74	\$ 36.32	\$ 1,247.00
August	242	\$ 30.00	\$ 266.42	\$ 996.07	\$ 5.70	\$ 25.96	\$ 39.72	\$ 1,363.88
September	-	\$ 30.00	\$ -	\$ -	\$ 5.70	\$ 0.71	\$ 1.09	\$ 37.51
October	641	\$ 30.00	\$ 592.26	\$ 2,634.53	\$ 5.70	\$ 65.25	\$ 99.83	\$ 3,427.58
November	463	\$ 30.00	\$ 455.82	\$ 2,124.97	\$ 5.70	\$ 52.33	\$ 80.06	\$ 2,748.88
December	468	\$ 30.00	\$ 459.05	\$ 2,249.76	\$ 5.70	\$ 54.89	\$ 83.98	\$ 2,883.39
January	719	\$ 30.00	\$ 652.25	\$ 3,456.92	\$ 5.70	\$ 82.90	\$ 126.83	\$ 4,354.59
February	633	\$ 30.00	\$ 586.41	\$ 3,152.02	\$ 5.70	\$ 75.48	\$ 115.49	\$ 3,965.10
March	593	\$ 30.00	\$ 555.38	\$ 2,951.35	\$ 5.70	\$ 70.85	\$ 108.40	\$ 3,721.68
April	411	\$ 30.00	\$ 415.47	\$ 2,046.57	\$ 5.70	\$ 49.95	\$ 76.43	\$ 2,624.13
Total	4,951	\$ 360.00	\$ 4,836.10	\$ 22,838.58	\$ 68.40	\$ 562.06	\$ 859.95	\$ 29,525.09

Estimated Natural Gas Charges
Firm Transport Schedule T-4

Customer Charge	Admin Fee	EFM Charge	Distribution Charge	PRP Fixed	PRP Charge	Franchise Fee	School Fee	Marketer NYMEX Charge	Marketer Charge 0.35	Pipeline Fuel 2%	Atmos L&U 1%	Total Charges	Savings
\$ 300.00	\$ 50.00	\$ 75.00	\$ 346.71	\$ 28.33	\$ 29.31	\$ 16.59	\$ 25.38	\$ 651.76	\$ 112.60	\$ 13.04	\$ 7.46	\$ 1,656.17	\$ 140.01
\$ 300.00	\$ 50.00	\$ 75.00	\$ 264.00	\$ 28.33	\$ 23.99	\$ 14.88	\$ 22.68	\$ 582.96	\$ 84.00	\$ 11.66	\$ 6.51	\$ 1,463.97	\$ (108.81)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 242.33	\$ 28.33	\$ 22.71	\$ 14.37	\$ 21.98	\$ 611.11	\$ 77.11	\$ 12.22	\$ 6.72	\$ 1,461.88	\$ (234.88)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 266.42	\$ 28.33	\$ 24.14	\$ 14.88	\$ 22.76	\$ 729.02	\$ 84.77	\$ 14.58	\$ 7.95	\$ 1,617.85	\$ (253.97)
\$ 300.00	\$ 50.00	\$ 75.00	\$ -	\$ 28.33	\$ -	\$ 9.07	\$ 13.87	\$ -	\$ -	\$ -	\$ -	\$ 476.27	\$ (438.76)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 592.26	\$ 28.33	\$ 50.07	\$ 21.91	\$ 33.53	\$ 1,936.53	\$ 224.21	\$ 38.73	\$ 21.11	\$ 3,371.70	\$ 55.88
\$ 300.00	\$ 50.00	\$ 75.00	\$ 455.82	\$ 28.33	\$ 38.54	\$ 18.95	\$ 29.00	\$ 1,608.46	\$ 162.19	\$ 32.17	\$ 17.31	\$ 2,815.77	\$ (66.89)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 459.05	\$ 28.33	\$ 38.81	\$ 19.02	\$ 29.11	\$ 1,728.25	\$ 163.66	\$ 34.56	\$ 18.49	\$ 2,944.29	\$ (60.90)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 652.25	\$ 28.33	\$ 55.14	\$ 23.21	\$ 35.52	\$ 2,409.85	\$ 251.48	\$ 48.20	\$ 26.01	\$ 3,954.98	\$ 399.61
\$ 300.00	\$ 50.00	\$ 75.00	\$ 586.41	\$ 28.33	\$ 49.58	\$ 21.79	\$ 33.33	\$ 2,042.06	\$ 221.55	\$ 40.84	\$ 22.12	\$ 3,471.01	\$ 494.09
\$ 300.00	\$ 50.00	\$ 75.00	\$ 555.38	\$ 28.33	\$ 46.95	\$ 21.11	\$ 32.30	\$ 2,031.18	\$ 207.45	\$ 40.62	\$ 21.88	\$ 3,410.21	\$ 311.46
\$ 300.00	\$ 50.00	\$ 75.00	\$ 415.47	\$ 28.33	\$ 35.13	\$ 18.08	\$ 27.66	\$ 1,634.14	\$ 143.85	\$ 32.68	\$ 17.38	\$ 2,777.72	\$ (153.59)
\$ 3,600.00	\$ 600.00	\$ 900.00	\$ 4,836.10	\$ 339.96	\$ 414.38	\$ 213.81	\$ 327.13	\$ 15,965.33	\$ 1,732.85	\$ 319.31	\$ 172.97	\$ 29,421.82	\$ 103.26

Marketer Charges are all estimates
Assumes Marketer price is based off of NYMEX

Atmos Energy Corporation
Customer - _____

Estimated Natural Gas Charges
Firm Sales Schedule G-1

	Volume Mcf	Customer Charge	Distribution Charge	GCA	PRP Fixed	School Fee	State Tax	Total Charges
May	383	\$ 30.00	\$ 393.91	\$ 1,580.18	\$ 5.70	\$ 60.29	\$ 124.21	\$ 2,194.29
June	151	\$ 30.00	\$ 166.10	\$ 623.00	\$ 5.70	\$ 24.74	\$ 50.97	\$ 900.51
July	157	\$ 30.00	\$ 172.70	\$ 647.75	\$ 5.70	\$ 25.68	\$ 52.91	\$ 934.75
August	44	\$ 30.00	\$ 48.40	\$ 180.95	\$ 5.70	\$ 7.95	\$ 16.38	\$ 289.39
September	102	\$ 30.00	\$ 112.20	\$ 419.49	\$ 5.70	\$ 17.02	\$ 35.06	\$ 619.47
October	131	\$ 30.00	\$ 144.10	\$ 538.75	\$ 5.70	\$ 21.56	\$ 44.41	\$ 784.51
November	563	\$ 30.00	\$ 532.51	\$ 2,561.69	\$ 5.70	\$ 94.50	\$ 194.66	\$ 3,439.06
December	1250	\$ 30.00	\$ 1,061.50	\$ 6,014.13	\$ 5.70	\$ 213.34	\$ 439.48	\$ 7,764.14
January	1260	\$ 30.00	\$ 1,069.20	\$ 6,062.24	\$ 5.70	\$ 215.01	\$ 442.93	\$ 7,825.08
February	1432	\$ 30.00	\$ 1,201.64	\$ 7,130.64	\$ 5.70	\$ 251.04	\$ 517.14	\$ 9,136.16
March	2534	\$ 30.00	\$ 2,050.18	\$ 12,618.05	\$ 5.70	\$ 441.12	\$ 908.70	\$ 16,053.75
April	0	\$ 30.00	\$ -	\$ -	\$ 5.70	\$ 1.07	\$ 2.21	\$ 38.98
3007	\$ 360.00	\$ 6,952.44	\$ 38,396.87	\$ 68.40	\$ 1,373.33	\$ 2,829.06	\$ 49,980.10	

Estimated Natural Gas Charges
Firm Transport Schedule T-4

Customer Charge	Admin Fee	EFM Charge	Distribution Charge	PRP Fixed	PRP Charge	School Fee	State Tax	NYMEX Charge	Charge 0.35	Fuel 2%	Atmos L&U 1%	Marketer Sales Tax	Total Charges	Savings
\$ 300.00	\$ 50.00	\$ 75.00	\$ 393.91	\$ 28.33	\$ 33.30	\$ 26.42	\$ 54.42	\$ 775.96	\$ 134.05	\$ 15.52	\$ 8.89	\$ 56.06	\$ 1,951.85	\$ 242.44
\$ 300.00	\$ 50.00	\$ 75.00	\$ 166.10	\$ 28.33	\$ 18.20	\$ 19.13	\$ 39.41	\$ 366.78	\$ 52.85	\$ 7.34	\$ 4.10	\$ 25.86	\$ 1,153.09	\$ (252.58)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 172.70	\$ 28.33	\$ 18.59	\$ 19.34	\$ 39.84	\$ 435.52	\$ 54.95	\$ 8.71	\$ 4.79	\$ 30.24	\$ 1,238.01	\$ (303.26)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 48.40	\$ 28.33	\$ 11.23	\$ 15.39	\$ 31.70	\$ 132.44	\$ 15.40	\$ 2.65	\$ 1.44	\$ 9.12	\$ 721.10	\$ (431.72)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 112.20	\$ 28.33	\$ 15.01	\$ 17.42	\$ 35.88	\$ 268.67	\$ 35.70	\$ 5.37	\$ 2.97	\$ 18.76	\$ 965.31	\$ (345.84)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 144.10	\$ 28.33	\$ 16.90	\$ 18.43	\$ 37.97	\$ 396.01	\$ 45.85	\$ 7.92	\$ 4.32	\$ 27.25	\$ 1,152.07	\$ (867.56)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 532.51	\$ 28.33	\$ 43.02	\$ 30.93	\$ 63.71	\$ 1,954.17	\$ 197.05	\$ 39.08	\$ 21.03	\$ 132.68	\$ 3,469.51	\$ (30.44)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 1,061.50	\$ 28.33	\$ 89.75	\$ 48.14	\$ 99.16	\$ 4,620.00	\$ 437.50	\$ 92.40	\$ 49.44	\$ 311.96	\$ 7,263.17	\$ 500.97
\$ 300.00	\$ 50.00	\$ 75.00	\$ 1,069.20	\$ 28.33	\$ 90.40	\$ 48.39	\$ 99.68	\$ 4,226.04	\$ 441.00	\$ 84.52	\$ 45.61	\$ 287.83	\$ 6,846.00	\$ 979.08
\$ 300.00	\$ 50.00	\$ 75.00	\$ 1,201.64	\$ 28.33	\$ 101.59	\$ 52.70	\$ 108.56	\$ 4,619.63	\$ 501.20	\$ 92.39	\$ 50.05	\$ 315.80	\$ 7,496.88	\$ 1,639.28
\$ 300.00	\$ 50.00	\$ 75.00	\$ 2,050.18	\$ 28.33	\$ 173.33	\$ 80.31	\$ 165.43	\$ 8,684.02	\$ 886.90	\$ 173.68	\$ 93.55	\$ 590.29	\$ 13,851.01	\$ 2,702.74
\$ 300.00	\$ 50.00	\$ 75.00	\$ -	\$ 28.33	\$ -	\$ 13.60	\$ 28.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494.95	\$ (455.97)
\$ 3,600.00	\$ 600.00	\$ 900.00	\$ 6,952.44	\$ 339.96	\$ 623.33	\$ 390.17	\$ 803.75	\$ 26,479.24	\$ 2,802.45	\$ 529.58	\$ 286.19	\$ 1,805.85	\$ 46,102.96	\$ 3,877.14

Marketer Charges are all estimates
Assumes Marketer price is based off of NYMEX

Atmos Energy Corporation
Customer - _____

Estimated Natural Gas Charges
Firm Sales Schedule G-1

	Customer Charge	Distribution Charge	GCA	PRP Fixed	Franchise Fee	Total Charges	
May	432	\$ 30.00	\$ 431.64	\$ 1,782.35	\$ 5.70	\$ 44.99	\$ 2,294.68
June	437	\$ 30.00	\$ 435.49	\$ 1,802.97	\$ 5.70	\$ 45.48	\$ 2,319.65
July	425	\$ 30.00	\$ 426.25	\$ 1,753.47	\$ 5.70	\$ 44.31	\$ 2,259.72
August	413	\$ 30.00	\$ 417.01	\$ 1,698.50	\$ 5.70	\$ 43.02	\$ 2,194.24
September	499	\$ 30.00	\$ 483.23	\$ 2,052.19	\$ 5.70	\$ 51.42	\$ 2,622.54
October	470	\$ 30.00	\$ 460.90	\$ 1,932.92	\$ 5.70	\$ 48.59	\$ 2,478.11
November	507	\$ 30.00	\$ 489.39	\$ 2,324.90	\$ 5.70	\$ 57.00	\$ 2,906.99
December	518	\$ 30.00	\$ 497.86	\$ 2,492.25	\$ 5.70	\$ 60.52	\$ 3,086.33
January	538	\$ 30.00	\$ 513.26	\$ 2,588.48	\$ 5.70	\$ 62.75	\$ 3,200.19
February	495	\$ 30.00	\$ 480.15	\$ 2,464.85	\$ 5.70	\$ 59.61	\$ 3,040.32
March	491	\$ 30.00	\$ 430.87	\$ 2,146.16	\$ 5.70	\$ 52.25	\$ 2,654.99
April	460	\$ 30.00	\$ 453.20	\$ 2,290.57	\$ 5.70	\$ 55.59	\$ 2,835.06
	5625	\$ 360.00	\$ 5,519.25	\$ 25,329.62	\$ 68.40	\$ 625.55	\$ 31,902.81

Estimated Natural Gas Charges
Firm Transport Schedule T-4

	Customer Charge	Admin Fee	EFM Charge	Distribution Charge	PRP Fixed	PRP Charge	Franchise Fee	NYMEX Charge	Charge 0.35	Fuel 2%	Atmos L&U 1%	Total Charges	Savings
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 431.64	\$ 28.33	\$ 36.49	\$ 18.43	\$ 875.23	\$ 151.20	\$ 17.50	\$ 10.02	\$ 1,993.85	\$ 300.83
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 435.49	\$ 28.33	\$ 36.82	\$ 18.51	\$ 1,061.47	\$ 152.95	\$ 21.23	\$ 11.86	\$ 2,191.67	\$ 127.98
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 426.25	\$ 28.33	\$ 36.04	\$ 18.31	\$ 1,178.95	\$ 148.75	\$ 23.58	\$ 12.97	\$ 2,298.18	\$ (38.46)
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 417.01	\$ 28.33	\$ 35.26	\$ 18.11	\$ 1,243.13	\$ 144.55	\$ 24.86	\$ 13.56	\$ 2,349.81	\$ (153.57)
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 483.23	\$ 28.33	\$ 40.85	\$ 19.55	\$ 1,314.37	\$ 174.65	\$ 26.29	\$ 14.55	\$ 2,526.81	\$ 95.73
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 460.90	\$ 28.33	\$ 38.97	\$ 19.06	\$ 1,420.81	\$ 164.50	\$ 28.42	\$ 15.49	\$ 2,601.48	\$ (123.37)
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 489.39	\$ 28.33	\$ 41.38	\$ 19.62	\$ 1,759.80	\$ 177.45	\$ 35.20	\$ 18.94	\$ 2,995.16	\$ (88.17)
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 497.86	\$ 28.33	\$ 42.09	\$ 19.87	\$ 1,914.53	\$ 181.30	\$ 38.29	\$ 20.49	\$ 3,167.75	\$ (81.42)
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 513.26	\$ 28.33	\$ 43.39	\$ 20.20	\$ 1,804.45	\$ 188.30	\$ 36.09	\$ 19.48	\$ 3,078.50	\$ 121.69
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 480.15	\$ 28.33	\$ 40.59	\$ 19.48	\$ 1,596.87	\$ 173.25	\$ 31.94	\$ 17.30	\$ 2,812.91	\$ 227.40
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 430.87	\$ 28.33	\$ 36.43	\$ 18.41	\$ 1,477.04	\$ 150.85	\$ 29.54	\$ 15.91	\$ 2,612.38	\$ 52.61
	\$ 300.00	\$ 50.00	\$ 75.00	\$ 453.20	\$ 28.33	\$ 38.32	\$ 18.90	\$ 1,828.96	\$ 161.00	\$ 36.58	\$ 19.45	\$ 3,009.74	\$ (174.68)
	\$ 3,600.00	\$ 600.00	\$ 900.00	\$ 5,519.25	\$ 339.96	\$ 466.63	\$ 228.52	\$ 17,475.61	\$ 1,968.75	\$ 348.51	\$ 190.02	\$ 31,698.24	\$ 264.57

Marketer Charges are all estimates
Assumes Marketer price is based off of NYMEX

Atmos Energy Corporation
Customer - _____

Estimated Natural Gas Charges
Firm Sales Schedule G-1

Estimated Natural Gas Charges
Firm Transport Schedule T-4

	Customer Charge	Distribution Charge	GCA	PRP Fixed	Franchise Fee	School Fee	Total Charges	
May	367	\$ 30.00	\$ 381.59	\$ 1,514.17	\$ 5.70	\$ 38.63	\$ 59.10	\$ 2,029.19
June	347	\$ 30.00	\$ 366.19	\$ 1,431.65	\$ 5.70	\$ 36.67	\$ 56.11	\$ 1,926.32
July	313	\$ 30.00	\$ 340.01	\$ 1,291.38	\$ 5.70	\$ 33.34	\$ 51.01	\$ 1,751.44
August	334	\$ 30.00	\$ 356.18	\$ 1,373.61	\$ 5.70	\$ 35.31	\$ 54.02	\$ 1,854.82
September	372	\$ 30.00	\$ 385.44	\$ 1,529.89	\$ 5.70	\$ 39.02	\$ 59.70	\$ 2,049.75
October	381	\$ 30.00	\$ 392.37	\$ 1,566.90	\$ 5.70	\$ 39.90	\$ 61.05	\$ 2,095.92
November	408	\$ 30.00	\$ 413.16	\$ 1,870.92	\$ 5.70	\$ 46.40	\$ 70.99	\$ 2,437.17
December	440	\$ 30.00	\$ 437.80	\$ 2,116.97	\$ 5.70	\$ 51.81	\$ 79.27	\$ 2,721.55
January	509	\$ 30.00	\$ 537.13	\$ 2,737.63	\$ 5.70	\$ 66.21	\$ 101.30	\$ 3,477.97
February	511	\$ 30.00	\$ 492.47	\$ 2,544.52	\$ 5.70	\$ 61.45	\$ 94.02	\$ 3,228.17
March	489	\$ 30.00	\$ 475.53	\$ 2,434.98	\$ 5.70	\$ 58.92	\$ 90.13	\$ 3,085.28
April	381	\$ 30.00	\$ 392.37	\$ 1,897.19	\$ 5.70	\$ 46.51	\$ 71.15	\$ 2,442.92
	4912	\$ 360.00	\$ 4,970.24	\$ 22,309.81	\$ 68.40	\$ 554.17	\$ 847.88	\$ 29,110.50

Customer Charge	Admin Fee	EFM Charge	Distribution Charge	PRP Fixed	PRP Charge	Franchise Fee	School Fee	NYMEX Charge	Atmos			Total Charges	Savings
									Charge 0.35	Fuel 2%	L&U 1%		
\$ 300.00	\$ 50.00	\$ 75.00	\$ 381.59	\$ 28.33	\$ 32.26	\$ 17.34	\$ 26.54	\$ 743.54	\$ 128.45	\$ 14.87	\$ 8.51	\$ 1,806.44	\$ 222.75
\$ 300.00	\$ 50.00	\$ 75.00	\$ 366.19	\$ 28.33	\$ 30.96	\$ 17.01	\$ 26.02	\$ 842.86	\$ 121.45	\$ 16.86	\$ 9.42	\$ 1,884.10	\$ 42.22
\$ 300.00	\$ 50.00	\$ 75.00	\$ 340.01	\$ 28.33	\$ 28.75	\$ 16.44	\$ 25.16	\$ 868.26	\$ 109.55	\$ 17.37	\$ 9.55	\$ 1,868.41	\$ (116.97)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 356.18	\$ 28.33	\$ 30.11	\$ 16.79	\$ 25.69	\$ 1,005.34	\$ 116.90	\$ 20.11	\$ 10.97	\$ 2,035.42	\$ (180.60)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 385.44	\$ 28.33	\$ 32.59	\$ 17.43	\$ 26.66	\$ 979.85	\$ 130.20	\$ 19.60	\$ 10.84	\$ 2,055.94	\$ (6.19)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 392.37	\$ 28.33	\$ 33.17	\$ 17.58	\$ 26.89	\$ 1,151.76	\$ 133.35	\$ 23.04	\$ 12.56	\$ 2,244.05	\$ (148.13)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 413.16	\$ 28.33	\$ 34.93	\$ 18.03	\$ 27.58	\$ 1,416.17	\$ 142.80	\$ 28.32	\$ 15.24	\$ 2,549.56	\$ (112.40)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 437.80	\$ 28.33	\$ 37.01	\$ 18.56	\$ 28.40	\$ 1,626.24	\$ 154.00	\$ 32.52	\$ 17.40	\$ 2,805.28	\$ (83.73)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 537.13	\$ 28.33	\$ 45.41	\$ 20.72	\$ 31.70	\$ 1,908.43	\$ 199.15	\$ 38.17	\$ 20.60	\$ 3,254.63	\$ 223.34
\$ 300.00	\$ 50.00	\$ 75.00	\$ 492.47	\$ 28.33	\$ 41.64	\$ 19.75	\$ 30.22	\$ 1,648.49	\$ 178.85	\$ 32.97	\$ 17.86	\$ 2,915.57	\$ 312.61
\$ 300.00	\$ 50.00	\$ 75.00	\$ 475.53	\$ 28.33	\$ 40.20	\$ 19.38	\$ 29.65	\$ 1,675.20	\$ 171.15	\$ 33.52	\$ 18.05	\$ 2,916.62	\$ 178.66
\$ 300.00	\$ 50.00	\$ 75.00	\$ 392.37	\$ 28.33	\$ 33.17	\$ 17.58	\$ 26.89	\$ 1,514.86	\$ 133.35	\$ 30.30	\$ 16.11	\$ 2,617.96	\$ (175.04)
\$ 3,600.00	\$ 600.00	\$ 900.00	\$ 4,970.24	\$ 339.96	\$ 420.21	\$ 216.61	\$ 331.41	\$ 15,381.60	\$ 1,719.20	\$ 307.63	\$ 167.12	\$ 28,953.98	\$ 156.52

Marketer Charges are all estimates
Assumes Marketer price is based off of NYMEX

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-07
Page 1 of 2

REQUEST:

Refer to the responses to Items 12 and 13 of Staff's Second Request, and to the response to Item 25 of AG-1.

- a. The responses to Items 12.b and 27 of Staff's Second Request appear to be in conflict with the response to Item 25.a. of AG-1. Confirm that the proposed Door Tag Fee will not be charged to a customer who fails to appear at an agreed appointment time. If that is the case, provide a revised Sheet No. 70 showing the correct description.
- b. Confirm that prior to terminating a delinquent customer's service, Atmos gives ten days' written notice to the customer, and that the envelope is easily distinguishable as a termination notice.
- c. Confirm that if the delinquent customer does not pay his or her bill, the \$10 fee would be included with all other fees that would have to be paid before service is reconnected.
- d. State whether Atmos is aware that the Commission's regulations require cost support to be provided for proposals to establish non-recurring charges.

RESPONSE:

- a) The Door Tag Fee is only designed for those situations in which a customer has become delinquent. Once a customer becomes delinquent, the Company sends the customer a letter after five or ten days depending on their pay history with the Company, notifying the customer of their delinquent status. The door tag fee will provide the Company the option to, additionally, make a trip to the customer's premise and leave a door tag notifying the customer of possible disconnection. The proposed fee, while nominal, is designed to help offset the cost of dispatching an employee to the customer's premise to leave the door tag. The intent of the door tags is to benefit customers by preventing disconnection. The modest door tag charge would potentially eliminate more costly reconnection charges for the customer. The Company will only assess a Door Tag Fee if a door tag is hung.
- b) Yes, the Company gives ten days written notice to a customer prior to terminating due to delinquency. The envelope will be distinguishable.
- c) Yes, the Door Tag Fee would be included with all other fees that would have to be paid before service is restored.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
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Page 2 of 2

- d) Yes, the Company is aware of the Commission's regulations which require cost support to be provided for proposals to establish non-recurring charges. The cost of gasoline alone is cost support for the door tag fee.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-08
Page 1 of 1

REQUEST:

Refer to the response to Item 26.b of Staffs Second Request. State at what point Atmos would consider a time period ending 2010 to be too "stale" for use in weather normalization in a rate case.

RESPONSE:

The Company does not have a specific point in time in which the time period ending 2010 would become too stale for use in weather normalization in a rate case. As stated in the response, the Company believes use of NOAA's published 30-year normal is beneficial, since NOAA thoroughly analyzes their collected data and "smoothes" the average daily HDDs to produce daily normals.

The Company is open to more current 30-year normal HDD calculations and to HDD normals computed on shorter time periods if the Weather Normalization Adjustment is synchronized to the same basis for normal HDDs as the rate case in which base rates are set.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-09
Page 1 of 2

REQUEST:

Refer to the response to Item 26.i of Staff's Second Request. Provide an assessment of the possible weather sensitivity of Firm Industrial and Interruptible Commercial sales based on the information provided in response to Item 10 of AG-1.

RESPONSE:

Please see Attachment 1 for the requested assessment of the possible weather sensitivity of Firm Industrial and Interruptible Commercial sales. Data from the Company's response to OAG DR No. 1-010 has been converted to Mcf per customer for each month from October 2006 through December 2012 (in columns a through f). Calendar year composite HDDs are shown in column g.

To determine the degree of influence of HDDs to usage for each class, the Company has calculated the R-squared correlation for each customer class (on Attachment 1, line 77). R-squared is a statistical measure of how close the data are to the fitted regression line. It is also known as the coefficient of determination. The definition of R-squared is fairly straight-forward; it is the percentage of the response variable variation that is explained by a linear model. Or:

R-squared = Explained variation / Total variation
R-squared is always between 0 and 100%:

- 0% indicates that the model explains none of the variability of the response data around its mean.
- 100% indicates that the model explains all the variability of the response data around its mean.

In general, the higher the R-squared, the better the model fits your data.

The R-Squared for Residential, Commercial and Public Authority Firm Sales is greater than 80% while the R-Squared for Firm Industrial and Interruptible Commercial is less than 35%. In conclusion, the usage per customer for Firm Industrial and Interruptible Commercial has a significantly lower dependence on HDDs than that of Residential, Commercial and Public Authority.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-09
Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-09_Att1 - Weather Sensitivity by
Tariff Class.xls, 1 Page.

Respondent: Mark Martin

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Weather Sensitivity for each Tariff

Line #	Month	Firm Residential Usage (a)	Firm Commercial Usage (b)	Firm Public Authority Usage (c)	Firm Industrial Usage (d)	Interruptible Commercial Usage (e)	Interruptible Industrial Usage (f)	Composite HDDs (g)
1	Oct-06	2.4	14.1	40.9	196.7	727.3	1,407.3	306
2	Nov-06	6.1	21.8	73.2	281.4	845.4	1,701.0	491
3	Dec-06	9.2	32.7	100.6	380.8	853.5	2,581.3	672
4	Jan-07	10.2	36.5	113.5	475.5	788.7	3,097.4	821
5	Feb-07	14.4	53.1	152.4	640.2	593.9	2,915.3	904
6	Mar-07	10.6	37.6	113.8	320.5	219.5	2,714.6	324
7	Apr-07	5.0	18.8	58.5	274.3	246.1	2,545.6	323
8	May-07	2.8	12.1	38.2	149.4	56.6	2,556.4	30
9	Jun-07	1.5	9.0	24.3	(273.4)	78.1	2,056.1	0
10	Jul-07	1.2	9.8	18.6	106.4	72.6	3,075.4	0
11	Aug-07	1.3	8.2	18.4	156.1	76.2	950.1	0
12	Sep-07	1.1	8.3	17.3	125.2	49.1	1,729.1	7
13	Oct-07	1.3	8.7	26.0	156.8	58.7	3,112.7	147
14	Nov-07	4.4	16.3	53.0	295.2	516.4	2,934.8	526
15	Dec-07	8.9	30.7	92.3	408.4	677.3	2,729.9	728
16	Jan-08	12.8	47.0	138.5	665.2	2,301.1	2,553.9	950
17	Feb-08	13.4	49.6	141.9	558.3	2,371.7	2,542.5	776
18	Mar-08	11.0	40.2	116.7	408.1	2,946.9	1,632.9	546
19	Apr-08	6.7	24.1	73.4	214.4	3,668.9	1,711.4	281
20	May-08	3.2	13.2	37.6	195.5	1,231.1	3,179.9	83
21	Jun-08	1.4	3.8	23.6	501.4	2,719.3	989.0	0
22	Jul-08	1.3	8.3	17.8	90.7	208.2	1,627.5	0
23	Aug-08	1.1	8.0	16.8	130.1	804.8	906.0	0
24	Sep-08	1.1	8.6	17.6	101.5	1,449.5	687.4	3
25	Oct-08	1.6	11.5	29.1	209.4	296.9	1,592.8	233
26	Nov-08	4.7	17.2	57.3	262.5	464.2	1,281.0	606
27	Dec-08	11.2	40.5	123.3	562.8	762.9	2,152.1	845
28	Jan-09	14.0	51.0	144.9	476.9	590.1	1,943.2	1033
29	Feb-09	12.3	46.2	131.5	509.4	446.0	1,767.5	674
30	Mar-09	9.7	35.8	104.1	353.4	416.7	2,098.4	443
31	Apr-09	5.4	19.2	59.9	244.2	171.3	2,654.4	266
32	May-09	2.7	12.2	37.0	131.3	39.0	2,123.2	55
33	Jun-09	1.2	8.2	19.7	98.1	31.8	232.2	3
34	Jul-09	1.4	8.7	18.4	47.0	38.5	2,094.6	0
35	Aug-09	1.2	8.4	19.0	160.8	58.7	914.0	0
36	Sep-09	1.1	8.9	18.3	34.0	26.6	1,258.3	16
37	Oct-09	2.1	14.8	29.3	79.7	264.3	733.9	309
38	Nov-09	4.5	25.8	55.1	154.3	414.2	1,240.5	431
39	Dec-09	9.6	26.8	102.9	422.6	754.8	1,659.5	880
40	Jan-10	15.8	57.2	158.9	511.2	858.1	1,734.4	1082
41	Feb-10	13.4	50.3	140.1	584.9	820.1	846.8	921
42	Mar-10	12.0	42.5	117.9	348.4	893.6	1,461.6	521
43	Apr-10	4.5	17.0	50.6	104.9	550.1	1,404.0	142
44	May-10	2.0	9.7	29.0	197.3	760.7	2,358.6	49
45	Jun-10	1.3	8.3	19.5	(75.0)	626.5	2,018.9	0
46	Jul-10	1.1	7.6	16.4	61.0	673.0	1,505.1	0
47	Aug-10	1.1	8.8	17.0	59.3	722.2	1,801.5	0
48	Sep-10	1.0	8.1	18.6	63.8	646.4	1,954.9	12
49	Oct-10	1.6	9.6	26.6	(1,365.8)	523.2	1,523.4	173
50	Nov-10	4.1	15.1	57.3	1,721.2	1,011.3	2,494.5	492
51	Dec-10	11.2	40.5	104.8	618.4	1,116.8	3,033.4	1031
52	Jan-11	15.9	58.2	157.8	639.2	1,176.4	1,911.8	1047
53	Feb-11	13.9	50.7	137.0	627.9	1,135.3	1,900.6	695
54	Mar-11	9.1	32.8	89.5	342.3	1,043.1	2,283.1	504
55	Apr-11	5.6	20.4	58.3	199.6	805.5	1,294.5	158
56	May-11	2.7	11.1	33.9	92.8	592.8	7,399.9	120
57	Jun-11	1.4	8.6	21.5	43.4	649.5	1,764.0	0
58	Jul-11	1.3	8.1	16.2	100.2	21.0	2,365.5	0
59	Aug-11	1.1	8.3	18.6	87.2	1,500.7	2,394.6	0
60	Sep-11	1.1	9.8	21.7	79.2	15.0	5,706.2	43
61	Oct-11	1.8	12.0	27.4	100.8	44.5	(1,510.4)	245
62	Nov-11	4.6	17.4	47.2	186.5	174.8	1,811.3	420
63	Dec-11	8.4	30.0	84.9	348.9	370.3	2,938.3	710
64	Jan-12	11.3	40.4	113.1	573.3	639.0	1,430.7	774
65	Feb-12	10.6	38.4	106.7	406.5	649.0	1,324.7	645
66	Mar-12	7.6	27.6	77.2	275.0	543.1	1,504.3	208
67	Apr-12	2.5	11.6	34.7	127.8	226.7	1,481.7	209
68	May-12	2.0	9.8	28.1	90.3	14.7	1,865.5	13
69	Jun-12	1.2	8.8	18.6	73.8	23.7	5,239.0	8
70	Jul-12	1.0	7.8	16.0	56.5	21.0	12,729.3	0
71	Aug-12	1.1	9.8	19.0	90.6	15.2	8,301.4	0
72	Sep-12	1.0	9.1	19.6	82.7	1,076.0	12,312.8	41
73	Oct-12	2.0	12.6	34.4	91.2	416.2	9,546.0	276
74	Nov-12	5.7	20.2	61.7	212.8	1,433.1	6,285.5	581
75	Dec-12	7.8	27.8	84.2	291.8	1,209.6	3,293.0	638
76								
77	R-Squared	83.8%	81.8%	84.9%	34.6%	9.9%	1.5%	

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-10
Page 1 of 1

REQUEST:

Refer to the response to Item 30 of Staff's Second Request. Provide a brief description of the two legal settlements referenced in the response, along with the amount allocated to Atmos's Kentucky division for each settlement.

RESPONSE:

The two referenced legal settlements are personal injury matters. The amounts allocated to Kentucky were \$259,463 and \$440,537. These amounts are not included in the forecasted test period.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-11
Page 1 of 1

REQUEST:

Refer to the response to Item 31 of Staff's Second Request.

- a. Of the \$3,157,690 increase in Operating and Maintenance ("O&M") from fiscal year 2012 to the test period, provide the portion of the increase that can be attributed to the sale of Atmos's Georgia, Illinois, Iowa, and Missouri properties.
- b. Describe the various expenses that are responsible for the increase in allocated O&M expenses for Atmos's Kentucky division.
- c. Explain in detail why the expenses identified in response to part b. of this request did not decrease as a result of the sale of the Georgia, Illinois, Iowa, and Missouri properties.

RESPONSE:

- a) The portion of the test year expenses attributable to the sale of Atmos Energy's properties is approximately \$2,620,332. Please see Attachment 1.
- b) Please see Exhibit JCD-1 to Mr. Josh Densman's Direct Testimony for the detail by cost elements of the anticipated increases.
- c) The physical make-up of the General Office (Division 091) and Shared Services (Divisions 2 and 12) did not change as a result of the asset sales to Liberty Utilities.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-11_Att1 - Expense.xlsx, 1 Page.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-12
Page 1 of 1

REQUEST:

Refer to the responses to part b. of Item 32, part b. of Item 60, and part c. of Item 62 of Staff's Second Request, all of which relate to employee benefits.

- a. The response to Item 62, part c. indicates that the benefits load rate increased by 14.2 percent from fiscal year 2012 to fiscal year 2013. Provide the load rates for each of these fiscal years.
- b. The response to Item 32, part b. states that benefits are based on annual actuarial data from Towers Watson. Provide a general description of the factors identified in the data from Towers Watson that are primarily responsible for the increase in benefits to the point where they equal approximately 59 percent of labor in the test year.

RESPONSE:

- a) The benefits load rate for FY 2012 was 46.50%. The FY 2013 load rate is 60.74%. These benefit rates are based on annual actuarial data from Towers Watson.
- b) The increase in benefits to approximately 59% of labor was due mainly to the fact that Atmos Energy experienced unexpected demographic changes, a change in the discount rate assumptions from 5% to 4.75% and an increase in new claims.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-13
Page 1 of 1

REQUEST:

Refer to the response to Item 35 of Staff's Second Request.

- a. Part a. of the response indicates that Atmos expects to issue \$500 million of 30-year bonds and \$75 million of 10-year bonds in October of 2014. Provide the approximate time period when it expects to issue the common stock that will result in its equity ratio being greater in the test year than it was at March 31, 2013.
- b. Part b. of the response states that the second capital structure referenced in the request is for informational purposes only. Explain what information the second capital structure is intended to convey.

RESPONSE:

- a) The Company has no plans for a public offering of common stock prior to the end of the test year. The \$575 million of new debt planned for October of 2014 replaces \$500 million of expiring debt in the same month. The Company's equity ratio is projected to increase due to that fact combined with rising equity primarily related to retained earnings and, to a much lesser extent, issuances through the Company's incentive plans.
- b) The second capital structure referenced is intended to convey the Company's capital structure calculated inclusive of short term debt. The presentation is consistent with the Company's recent general rate filings, including Case Nos. 2006-00464 and 2009-00354.

Respondent: Greg Waller

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-14
Page 1 of 1

REQUEST:

Refer to the responses to Items 36 and 59.e of Staffs Second Request. Provide the estimated cost savings due to the WMR project for the fiscal year that will end September 2015.

RESPONSE:

The Company anticipates the cost savings through FY 2015 to be minimal, but expects cost savings over time through several ways during the life of the project. Please refer to the Direct Testimony of Mr. Earnest Napier at page 13, line 14 through page 14, line 2 for ways in which the Company expects to achieve cost savings over time through WMR during the life of the project.

Respondent: Earnest Napier

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-15
Page 1 of 1

REQUEST:

Refer to the response to Item 38 of Staff's Second Request. Part b. of the request confirms that the revenue requirement in this case includes investment in the Pipe Replacement Program ("PRP") only through September 30, 2014. However, it did not provide the information sought in part b. of the request. Provide the amount of PRP expenditures budgeted for the test year.

RESPONSE:

The amount of PRP expenditures budgeted for FY 2014 (which ends Sept 30, 2014) is \$20 million. The amount included in the test year is \$15,779,792, which is the portion of that \$20 million budgeted for Dec 1, 2013 - Sept 30, 2014. While the Company will plan to make PRP investments in October and November of calendar 2014, those amounts will be budgeted and included in the Company's annual PRP filing which will be made in August of 2014. The PRP expenditures for those two months are not included in the test period of this case.

Respondent: Earnest Napier

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-16
Page 1 of 1

REQUEST:

Refer to the attachment to the response to Item 39 of Staff's Second Request, which shows the annual budget for the Shared Services Unit ("SSU") for fiscal year 2013. In a comparable format, provide the annual budgets for the SSU for fiscal years 2010, 2011, and 2012, with the actual expenditures for those same fiscal years provided in comparative form

RESPONSE:

Please see Attachment 1 for the SSU budgets for FY 2011 and FY 2012 and the actual expenditures for FY 2010, FY 2011 and FY 2012. Due to computer system conversions, the SSU budget information in this format for periods prior to FY 2011 is not available.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-16_Att1 - SSU Cap Ex.xlsx, 4 Pages.

Respondent: Greg Waller

Atmos Energy Corporation
Capital Expenditures
Co 010 - SSU
FY 2011 and FY 2012 Budget, and FY 2010, FY 2011 and FY 2012 Actuals

		Budget 2011 Total Year	Budget 2012 Total Year	Fiscal 2010 Total Year	Fiscal 2011 Total Year	Fiscal 2012 Total Year
Equipment	Equipment	246,044	0	433,698	1,544,626	177,262
CB.010.11613	Call Center Screens.1156.012: Call Center Screens - FY10	0	0	337,173	0	0
CB.010.11615	Call Recording.1156.012: Call Recording	0	0	612,560	340,384	10,672
CB.010.11617	AMI Enhancements.1156.012: AMI Enhancements	0	0	213,058	29,356	0
CB.010.11738	CB11.1156.01.IT.012: Customer Service System FY11	25,005,545	31,641,939	0	27,313,226	36,724,047
CB.010.11739	CB11.1156.02.IT.012: Credit Card Consolidation	831,737	0	0	0	0
CB.010.11742	CB11.1158.03.IT.012: Aspect Upgrade	50,505	0	0	51,718	0
CB.010.11743	CB11.1158.04.IT.012: Call Recording Licenses	100,277	0	0	0	0
CB.010.12882	IVR and SoftPhone Rewrite: Rewrite Call Center IVR and SoftPhone applications	0	0	0	801,812	191,308
CB.010.14440	CB12.1156.05.IT.012: IVR Rewrite	0	1,574,825	0	0	1,495,305
CB.010.14438	CB12.1158.03.IT.012: Aspect Licenses	0	55,264	0	0	55,651
CB.010.14439	CB12.1158.04.IT.012: Call Center Payroll Automation	0	591,358	0	0	0
CSO		25,988,064	33,863,385	1,162,791	28,536,496	38,476,983
CB.010.11721	CB11.1146.05.IT.002: Service Line Capture *	386,225	225,950	0	128,551	11,081
CB.010.11723	CB11.1146.05.IT.002: DIM / Compliance Reporting	436,364	0	0	623,346	125,195
CB.010.11724	CB11.1146.06.IT.002: GIS Data Integrity	298,100	0	0	736,843	14,283
CB.010.14429	CB12.1146.11.IT.002: MapFrame Upgrade	0	366,641	0	0	387,883
CB.010.14432	CB12.1146.12.IT.002: SmallWorld Upgrade	0	286,835	0	0	266,487
CB.010.14433	CB12.1146.13.IT.002: Line Locate Interface Upgrade	0	93,049	0	0	34,758
CB.010.14434	CB12.1146.14.IT.002: Reservoir Simulation System	0	140,803	0	0	114,735
CB.010.11585	Order Auto-Compliance.1146.002: Order Automation - Compliance	0	0	825,704	234,805	23,494
CB.010.11587	Field Mobile Connect.1146.002: Field Mobility Connectivity	0	0	265,921	0	0
CB.010.11588	Integrity Management.1146.002: Integrity Management	0	0	1,135,820	20,990	0
CB.010.11586	Order Auto-Construct.1146.002: Order Automation - Construction	0	0	88,985	0	0
CB.010.11719	CB11.1146.01.IT.002: Construction Work Enhancement	276,972	0	0	0	0
CB.010.11720	CB11.1146.02.IT.002: Premise Geo-Codin	58,324	0	0	0	0
CB.010.11722	CB11.1146.04.IT.002: Banner LandU Reporting	401,133	0	0	0	0
CB.010.14427	CB12.1146.10.IT.002: GIS Enhancement Phase II	0	249,403	0	0	16,236
Utility Ops		1,857,119	1,362,681	2,316,430	1,744,335	995,152
CB.010.11727	CB11.1146.09.IT.002: PGAS Upgrade	376,301	0	0	282,730	0
CB.010.11728	CB11.1146.10.IT.002: Aligne Supply FY11	135,826	0	0	150,850	639
CB.010.11729	CB11.1135.11.IT.002: Aligne Pipe FY11	1,666,650	1,304,743	260,748	1,231,026	635,444
CB.010.11590	Aligne Supply - FY10.1146.002: Aligne Supply - FY10	0	0	2,142,417	29,879	0
CB.010.11726	CB11.1146.08.IT.002: Gas Control Phone System *	22,461	0	0	14,622	0
CB.010.11594	Logbook.1146.002: Logbook	0	0	18,795	1,631	0
CB.010.11595	Refresh SCADA Infrac.1146.002: Refresh SCADA Infrastructure	0	0	34,548	898	0
CB.010.11598	Upgrade Wonderware.1146.002: Upgrade Wonderware	0	0	57,251	(312)	0
CB.010.13014	Ops Mgmt System (CRM compliance): This project will bring our Operations Managem	0	0	0	162,915	63,866
CB.010.14391	CB12.1135.02.IT.002:- Franklin Gas Control Hot Site	0	520,258	0	0	531,613
CB.010.15305	Ops Mgmt Sys_CRM Phase II: Operations Management System (CRM Compliance) Phase I	0	0	0	0	137,928
CB.010.11591	Complex Billing 4.1146.002: Complex Billing 4 - FY10	0	0	4,797	0	0
CB.010.11593	Complex Billing 6.1146.002: Complex Billing 6 - FY10	0	0	3,334	0	0
Gas Supply		2,201,238	1,825,000	2,521,890	1,874,239	1,369,490

Atmos Energy Corporation
 Capital Expenditures
 Co 010 - SSU
 FY 2011 and FY 2012 Budget, and FY 2010, FY 2011 and FY 2012 Actuals

		Budget 2011 Total Year	Budget 2012 Total Year	Fiscal 2010 Total Year	Fiscal 2011 Total Year	Fiscal 2012 Total Year
CB.010.11605	Enterprise Mdl Upgrd.1146.002: Enterprise Model Upgrade	0	0	70,321	0	0
CB.010.11600	MART II ETL.1146.002: MART II ETL	0	0	205,742	0	0
CB.010.11601	Oracle Upgrade and IFRS.1146.002: Oracle Upgrade and IFRS - FY10	0	0	393,575	(3,579)	0
CB.010.11602	PowerPlant IFRS Upgrd.1146.002: PowerPlant Upgrade - FY10	662,810	0	365,045	740,618	48,107
CB.010.11604	Tax Juris Upgrade.1146.002: Tax Juris Upgrade - FY10	0	0	21,716	0	0
CB.010.11730	CB11.1135.12.IT.002: Oracle R12 Upgrade	1,078,856	495,495	0	907,665	1,859,412
CB.010.11752	CB11.1146.14.IT.002: AETax	117,808	0	0	100,283	3,172
CB.010.14004	EIS Reporting Modules: EIS Reporting Modules for Oracle Procurement, Financials,	0	0	0	96,242	13,580
CB.010.14422	CB12.1146.02.IT.002: iSupplier	0	153,327	0	0	0
CB.010.14426	Markview : Markview Advisor and Capture - KTM	0	54,176	0	0	39,885
CB.010.11751	CB11.1146.13.IT.002: P-Card Enhancements	133,182	0	0	140,042	0
CB.010.13790	Markview KCIC Enhancement: Enhancement to KOFAX Markview application to include	0	0	0	68,027	142,446
CB.010.11735	CB11.1146.15.IT.002: iProcurement	166,033	0	0	215,355	0
Accounting/finance		2,158,689	702,997	1,056,398	2,264,652	2,106,601
CB.010.11754	CB11.1146.18.IT.002: Employee Self Service	254,243	0	0	77,678	(1,759)
CB.010.11735	CB11.1146.19.IT.002: Safety Compliance Reporting	142,165	0	0	163,285	0
CB.010.11736	CB11.1146.20.IT.002: HR Advanced Benefits Ph 2	162,697	0	0	160,467	0
CB.010.11737	CB11.1146.21.IT.002: Stock Admin Interfaces	43,423	0	0	30,637	2,260
CB.010.11610	Advanced Benefits.1146.002: Advanced Benefits	0	0	547,873	154,678	0
CB.010.14274	CB12.1135.03.IT.002-: Software purchase of IHS Impact Enterprise Safety and Risk	0	467,767	0	205,937	731,563
CB.010.14424	CB12.1146.05.IT.002: Contract Mgmt System	0	265,155	0	0	0
CB.010.14425	CB12.1146.06.IT.002: Accutrack Upgrade	0	165,096	0	0	0
CB.010.14421	CB12.1146.01.IT.002: HR Comp Workbench	0	136,612	0	0	0
CB.010.14423	CB12.1146.04.IT.002: Meta-Data Scubber	0	14,495	0	0	0
CB.010.11611	Applicant Tracking.1146.002: Applicant Tracking	0	0	72,668	0	0
HR/Legal		602,528	1,049,123	620,542	792,683	732,064
CB.010.11307	CB08.1134.12.IT.002: 1134-016 Data Retention: e Discovery	0	0	23,588	0	0
CB.010.11312	CB08.1134.18.IT.002: 1134-001 MART for Advantage	0	0	3,949	0	0
CB.010.11417	CB09.1137.02.IT.002: Data Center Refresh	0	0	1,754	0	0
CB.010.11418	CB09.1137.03.IT.002: Data Center UPS	0	0	96	0	0
CB.010.11420	CB09.1137.05.IT.002: Replacement PCs for SSH Dallas, and Call Centers	0	0	3,262	0	0
CB.010.11421	CB09.1159.01.IT.002: New Cabinets	0	0	21,713	0	0
CB.010.11422	CB09.1146.01.IT.002: Advantage 4.1.1	0	0	(1,107)	0	0
CB.010.11426	CB09.1146.05.IT.002: ARES	0	0	33,511	0	0
CB.010.11428	CB09.1146.07.IT.002: Atmos6 Franchise Fee System	0	0	21,309	1,849	0
CB.010.11430	CB09.1146.09.IT.002: Banner Uplift	0	0	36,177	0	0
CB.010.11432	CB09.1146.11.IT.002: Complex Billing Rollout CO/KS	0	0	(302)	0	0
CB.010.11435	CB09.1146.14.IT.002: Damage Prevention	0	0	9,137	0	0
CB.010.11438	CB09.1146.17.IT.002: GIS Rollout	0	0	4,850	0	0
CB.010.11445	CB09.1146.24.IT.002: Service Suite 8.1	0	0	374	0	0
CB.010.11448	CB09.1146.27.IT.002: Treasury Management Software	0	0	13,618	0	0
CB.010.11449	CB09.1146.28.IT.002: GTM	0	0	37,430	0	0
CB.010.11450	CB09.1146.29.IT.002: Universal SCADA Server	0	0	37,628	1,320	0

Atmos Energy Corporation
Capital Expenditures
Co 010 - SSU
FY 2011 and FY 2012 Budget, and FY 2010, FY 2011 and FY 2012 Actuals

		Budget 2011 Total Year	Budget 2012 Total Year	Fiscal 2010 Total Year	Fiscal 2011 Total Year	Fiscal 2012 Total Year
CB.010.11581	Data Center - FY10.1137.002: Data Center - FY10	0	0	6,785,021	211,985	0
CB.010.11582	Data Network - FY10.1137.002: Data Network - FY10	0	0	198,613	12,778	0
CB.010.11583	Replacement PCs - SSU.1137.002: Replacement PC s - SSU	0	0	875,767	45,012	0
CB.010.11584	Banner Uplift - FY10.1146.002: Banner Uplift - FY10	0	0	1,677,287	(342)	0
CB.010.11608	FACTA I - FY10.1146.002: FACTA I - FY10	0	0	553,923	0	0
CB.010.11612	Archive Mgr - FY10.1156.012: Archive Manager - FY10	0	0	372,378	0	0
CB.010.11618	PBX Upgrade.1158.012: PBX Upgrade	0	0	1,125,963	0	0
CB.010.11621	Quality Center.1165.002: Quality Center	0	0	150,827	0	0
CB.010.11709	CB11.1108.01.IT.002: Laptop replacements for Jacqueline Madrid and Jimmy Jones	6,241	0	0	6,174	0
CB.010.11712	CB11.1137.01.IT.002: Application Monitoring	532,885	0	0	1,331,354	47,987
CB.010.11713	CB11.1137.02.IT.002: DR Center Refresh - Server Environment	751,343	0	0	709,158	1,854
CB.010.11714	CB11.1137.03.IT.002: DR Center Refresh - Disk Storage	1,402,216	0	0	2,643,763	(143)
CB.010.11715	CB11.1137.04.IT.002: DR Center Refresh - Network Environment	678,021	0	0	536,082	52,685
CB.010.11716	CB11.1137.05.IT.002: PC Replacements	707,033	0	0	297,803	4,663
CB.010.11717	CB11.1137.06.IT.002: Phone System Admin Tools	92,470	0	0	0	0
CB.010.11718	CB11.1137.07.IT.002: Data Center Move FY11	3,777,098	0	0	3,730,712	143,659
CB.010.11725	CB11.1146.07.IT.002: IT Service Management	681,036	0	0	0	0
CB.010.11740	CB11.1158.01.IT.012: Waco Server Refresh	476,206	0	0	60,869	699
CB.010.11741	CB11.1158.02.IT.012: Waco Phone System Update	9,796	0	0	0	0
CB.010.11750	CB11.1228.01.IT.012: Call recording for Customer Care and IVG	84,474	0	0	5,813	84,613
CB.010.11751	CB11.1228.02.IT.012: 2nd monitor (65)	12,314	0	0	0	0
CB.010.11752	CB11.1228.03.IT.012: Laptops for grade 4 analysts	8,469	0	0	0	0
CB.010.12192	PC For Steve Easley CC1836: Desktop and monitors for Steve	0	0	0	3,483	0
CB.010.12193	MacBook for Ian Rinesine: Macbook for Ian	0	0	0	6,096	0
CB.010.12305	Purchase 12 desktops for Rev Mgmt: Purchase 12 desktops for revenue management	0	0	0	30,099	0
CB.010.12321	Computers and Software: Purchase of Computers and Software	0	0	0	32,286	13,719
CB.010.12406	Purchase 4 Desktops w/Dual Monitors: Purchase 4 desktops with dual monitors and	0	0	0	7,660	0
CB.010.12723	WebSphere Message Broker: Implement additional WebSphere Message Broker licenses	0	0	0	318,979	153,302
CB.010.12825	CC1215 - BT Laptop Replacement: Laptop replacement for Bryan Traves.	0	0	0	1,441	0
CB.010.12957	CC1228 - Two Desktops for New Hires: CC1228 - Purchase desktops and standard sof	0	0	0	3,402	0
CB.010.13248	CC1213 - QA Manager Laptop : Purchase a laptop, monitor, keyboard, and standard	0	0	0	2,184	0
CB.010.13250	Computer Equipment for New Hire: New computer equipment for new employee - Laure	0	0	0	10,099	0
CB.010.13729	Amarillo Call Center-IT: Amarillo Call Center-IT	0	0	0	2,224,776	7,435
CB.010.13774	CC1228 - 1 PC W/Monitor : 1 PC, monitor and software in Revenue Mgmt/Customer Ca	0	0	0	684	13
CB.010.13909	CB.010.1226.PC.MgrandInst: PC S for Nancy Dod and instructors in cc 1226.	0	0	0	11,146	908
CB.010.13975	QR Codes for CKV: Creation of Atmos iOS applicaion for QR (Quick Response) codes	0	0	0	20,960	19,790
CB.010.14057	CC1203 Laptop and Docking Sta.: 1 Dell laptop and docking station for new CCC su	0	0	0	1,386	120
CB.010.14218	CC1228 - PCs new hires (1115): Purchased desktops and software for new hires in	0	0	6,536	1,469	120
CB.010.14246	Aspect License: Aspect license for cost centers 1203 and 1210.	0	0	0	23,602	2,037
CB.010.14366	UC4 Workload Automation: Software Licenses and Consulting for UC4 for version 9.	0	0	0	0	249,311
CB.010.14408	CB12.1137.03.IT.002: Infrastructure Management Licenses	0	59,465	0	0	0
CB.010.14409	CB12.1137.04.IT.002: Database Licenses	0	1,178,298	0	0	654,380
CB.010.14410	CB12.1137.05.IT.002: Disk Storage	0	1,761,717	0	0	2,162,153
CB.010.14412	CB12.1137.06.IT.002: Meeting Exchange Software	0	44,211	0	0	95,291
CB.010.14416	CB12.1137.08.IT.002: Phone Switch Upgrade	0	137,247	0	0	151,446
CB.010.14417	CB12.1137.09.IT.002: Windows 7 and Office 10 Upgrade	0	1,100,388	0	0	491,451

Atmos Energy Corporation
Capital Expenditures
Co 010 - SSU
FY 2011 and FY 2012 Budget, and FY 2010, FY 2011 and FY 2012 Actuals

		Budget 2011 Total Year	Budget 2012 Total Year	Fiscal 2010 Total Year	Fiscal 2011 Total Year	Fiscal 2012 Total Year
CB.010.14418	CB12.1137.10.IT.002: Additional Capacity at GVA	0	74,983	0	0	0
CB.010.14419	CB12.1137.11.IT.002: LC DR Enhancements	0	555,924	0	0	0
CB.010.14420	CB12.1139.01.IT.002: WinBill	0	15,347	0	0	0
CB.010.14428	CB12.1137.07.IT.002: PC Replacement - Shared Services	0	284,050	0	0	292,926
CB.010.14436	CB12.1158.01.IT.012: PC Replacement - Contact Centers	0	152,209	0	0	35,121
CB.010.14437	CB12.1158.02.IT.012: Contact Center Infrastructure Improvements	0	398,276	0	0	371,983
CB.010.14441	CB12.1165.01.IT.002: QA Lab	0	21,424	0	0	31,067
CB.010.15291	CKV - IT Equipment: Monitors for Ian Rinesline at CKV Center.	0	0	0	0	8,428
CB.010.15473	CC1215 1 Laptop : Adding 1 Laptop for Plano Dispatch	0	0	0	0	1,761
CB.010.15476	CC1215 8 Monitors : Purchase 8 monitors for Dispatch at CKV	0	0	0	0	1,521
CB.010.16169	CC1228-2 Desktops and 4 Monitors: Purchase 2 Desktops, Keyboards, Mice and 4 Mon	0	0	0	0	2,752
CB.010.16199	IT Equipment : Purchase (1) Laptop w/docking station, monitor and software-Amari	0	0	0	0	3,604
CB.010.16368	Laptop - Allen Chandler: Purchase new Laptop/Docking station - Allen Chandler.	0	0	0	0	1,532
CB.010.16505	Enterprise Placement Licenses: Enterprise Leak and Demand Point placement servic	0	0	0	0	22,527
CB.010.16719	CKV-GX Software Maint.: Purchase - GX Software Suite Support.	0	0	0	0	1,560
CB.010.17008	Software_TechTrng: Purchase Storyline Software for e-Learning Development.	0	0	0	0	3,230
CB.010.17298	PlanIt Security Upgrade: PlanIt security upgrade from Infor MPC version 7.2.5 to	0	0	0	0	60,135
CB.010.17214	PlanIt Reporting Enhancement: PlanIt Reporting Enhancement - Infor 10 ION BI App	0	0	0	0	9,381
CB.010.17259	CC1227- (6) 24 inchscreen: CC1227 - Purchase 6 Monitors with 24 inch widescreen	0	0	0	0	1,553
CB.010.17267	Atmos cyber security enhance.: initial hardware/software and maintenance for our	0	0	0	0	234,657
CB.010.18100	CC1228-2Desktop PCsand4 Moni: Purchase 2 Desktops, Keyboards, Mice and 4 Monitor	0	0	0	0	2,965
CB.010.18157	CB Franklin GC Simulator: Franklin Gas Control Simulator	0	0	0	0	46,441
NCB.010.00003	Default FP: Company 010 - Information Technology	0	0	1,910,788	281,573	13
Technology Refresh		9,219,601	5,783,539	13,902,092	12,575,652	5,470,648
Information Technology	Information Technology	42,027,238	44,586,727	21,580,143	47,788,256	49,150,937
Misc	Misc	0	0	254,539	(816,001)	40,016
Structures	Structures	13,760,337	195,000	11,719,648	12,194,552	374,246
Capital	Capital	56,033,619	44,781,727	33,988,028	60,711,433	49,742,462

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-17
Page 1 of 1

REQUEST:

Refer to the response to Item 41 of Staffs Second Request. Provide a definition and explanation of "RSC," "Stable/Rate Adjustment Rider," "Rider Rev," "RDAC," "Margin Decoupling Tracker," and "RNA" in the column Margin Loss Recovery Rider; and of "EDS," "Economic Development Rider" and "Economic Development Rate Clause" in the column System Development Rider. The explanations should include whether the defined mechanisms listed in the Margin Loss Recovery Rider column are intended and used for the same purpose as Atmos's proposed rider MLR, and whether the mechanisms listed in the System Development Rider column are for the same purpose as Atmos's proposed SDR, or if they are more similar to the EDR that Atmos currently has in its tariff.

RESPONSE:

Please see Attachment 1 for a copy of the utility tariff pages defining these terms. As noted in the Company's response to Staff DR No. 2-41, Dr. Vander Weide has not conducted a study of the regulatory mechanisms requested in that data request and the information provided in Attachment 2 to the Company's response to Staff DR No. 2-41 was information the Company was able to compile from proxy companies' public 10-K filings. Neither Dr. Vander Weide nor the Company has conducted a study comparing these mechanisms to Atmos Energy's current EDR or proposed MLR and SDR.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-17_Att1 - Rider Tariffs.pdf, 41 Pages.

Respondents: Dr. Jim Vander Weide and Greg Waller

RSC

ATMOS ENERGY CORPORATION
Trans Louisiana Gas Rate Division
Issued: 07/06/12
Issued by: Christine A. Tabor, Vice-President
Rates & Regulatory Affairs

Original Volume 1-AT
Second Revised Page 45
Superseding First Revised Page 45
Effective: 07/06/12

RATE STABILIZATION CLAUSE
Rider RSC

A. APPLICATION

This clause is applicable to gas service under any rate schedule incorporating Rider Schedule RSC by reference. This clause will initially be in effect for a period of three years, during which period the capital structure and return on equity (ROE) shall be frozen at the levels stated herein. After the initial 3-year period, the clause will continue to operate under this same structure until either the Company or the Commission undertakes a proceeding to change the RSC mechanism, capital structure, or the ROE, and such proceeding results in a change.

B. RSC FACTORS AND ADJUSTMENT CALCULATION PROCEDURE

- (1) Under this RSC, the Company shall be allowed to earn ROE of 10.40%. A range equal to 40 basis points above and below the allowed ROE is established, such that the range between 10.00% and 10.80% ROE is hereinafter referred to as the "Neutral Return Range." If earnings are below the Neutral Return Range in any test year, the Company's rates shall be adjusted upward to the bottom of the range. If earnings are above the Neutral Return Range in any test year, the Company's rates shall be adjusted downward to the top of the range.
- (2) The Company will file an annual report showing earnings for the 12-month period ended September 30 (test year). Such filing shall be made by December 31 immediately following the close of the test year. Any appropriate rate change will become effective with the first billing cycle of April in the year following the close of the test year.
- (3) The Company's annual report showing earnings shall be based on actual costs recorded in the books of the Company, and shall include any allowed adjustments as per rules stated herein. If the ROE calculated in the report is below or above the Neutral Return Range, the base rates under the respective rate schedules subject to RSC shall be increased or decreased for that amount necessary, in total, to restore the ROE to the Neutral Return Range. The RSC rate adjustment shall be developed using the formula described in Paragraph C.
- (4) The RSC adjustment will be applied to all charges on the rate schedules to which RSC is applicable. Revised rate schedules will be filed by the Company with the Commission each time they are adjusted pursuant to the RSC and shall then become the filed rates of the Company.

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Trans Louisiana Gas Rate Division
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**RATE STABILIZATION CLAUSE
Rider RSC**

C. RSC ADJUSTMENT FORMULA

- (1) The RSC adjustment formula will be applied whenever the calculated return on common equity (ROE) for the test year is below the Neutral Return Range. The RSC adjustment shall be applied so as to adjust the base rates under the respective schedules to which this rider is applicable.
- (2) **Step 1**
Whenever the ROE is less than 10.00%, calculate the total adjustment necessary to bring the ROE to the Neutral Return Range as follows:

$$\text{Total Adjustment} = \frac{(.1000 - \text{ROE}) * (\text{CE})}{(1 - T)} \times \text{RCF}$$

Where, for the test year:

ROE = Return on Common Equity Capital Investment
CE = Common Equity Capital Investment
T = Combined Federal and State Income Tax Rate
RCF = Revenue Tax Conversion Factor

- (3) **Step 1-a**
Apply first to the rate schedules a customer charge increase of up to \$0.50 per month per residential bill, and proportional increases in the customer charge for other customer classes. Any remaining increase will be recovered through a uniform increase in the commodity rates of all schedules to which the RSC is applicable, in Steps 1-b and 1-c.
- (4) **Step 1-b**
Allocate the total remaining adjustment, if any, among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.
- (5) **Step 1-c**
For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting increase or decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.

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**RATE STABILIZATION CLAUSE
Rider RSC**

(6) Step 2

Whenever the ROE is greater than 10.80%, calculate the total adjustment necessary to bring the ROE to the Neutral Return Range as follows:

$$\text{Total Adjustment} = \frac{(\text{ROE} - .1080) * (\text{CE})}{(1 - \text{T})} \times \text{RCF}$$

Where, for the test year:

ROE = Return on Common Equity Capital Investment
CE = Common Equity Capital Investment
T = Combined Federal and State Income Tax Rate
RCF = Revenue Tax Conversion Factor

(7) Step 2-a

Any rate reduction adjustment will be achieved through a uniform decrease in the commodity rates of all schedules to which the RSC is applicable. Allocate the total adjustment among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.

(8) Step 2-b

For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.

D. ANNUAL EARNINGS CALCULATIONS

- (1) Rate base will include, but not be limited to, end of period plant in service, accumulated depreciation and accumulated deferred income taxes (ADIT). ADIT will be limited to rate base/ cost of service items, inclusive of ADIT associated with gains and losses on reacquired debt. Items to be included in the calculation of ADIT for inclusion in rate base are:

Environmental Activities
Directors Deferred Comp
Self Insurance -- Adjustment
Vacation Accrual
Worker's Comp Insurance Reserve
Customer Advances
RAR 91/93 Bond Cost Amortized
RAR 86/90 Lease Expense Amortized

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RATE STABILIZATION CLAUSE
Rider RSC

Rabbi Trust – True Up
SEBP Adjustment – Amended Item
SEBP Adjustment
Rabbi Trust
Capitalized Selling Expense
UNICAP Section 263A Costs
Allowance for Doubtful Accounts
Clearing Account – Adjustment
RAR CFWE 1990-1985
Prepaid Dues
Prepayments
Inventory Adjustment
Section 481(a) Prepayments
Pension Expense
Customer Forfeiture
Section 481(a) Cushion Gas
Section 481(a) Line Pack Gas
Amended Cost of Removal
Amended Book Amortization
Capitalized Overhead – True Up
Fixed Asset Cost Adjustment
Fixed Asset Accumulation Adjustment
CWIP (see note below)
IRS Audit Adjustment – Cost
IRS Audit Adjustment – Accumulation
Provision Differences – Cost
Other Plant
Amended Item – Book Depreciation Not Reversed
Amended Item – Tax Depreciation Not Claimed
ST – State Net Operating Loss
ST – State Bonus Depreciation
FD – FAS 115 Adjustment
FD – R & D Credit Valuation Allow
FD – Federal Benefit on State Bonus

In addition, the amount of CWIP included in rate base in the RSC is the amount which is not eligible to receive an amount of AFUDC, as stated in section (3) below. In order to be consistent, the percentage of ineligible CWIP to total CWIP will be applied to the CWIP amount used in determining ADIT.

Additional or new book/ tax differences shall be reviewed to determine their appropriate treatment in the calculation of ADIT for Louisiana consistent with the phrase “but not be limited to” stated in first paragraph of this section.

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Trans Louisiana Gas Rate Division
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**RATE STABILIZATION CLAUSE
Rider RSC**

To be consistent with rate base methodology, revenues will also be adjusted to reflect year-end customer levels.

Year-end balances of the reserves for injuries and damages, self insurance reserve, uncollectibles reserve and similar items for which the Company utilizes reserve accounting will be recognized as rate base additions or deductions.

- (2) For the following rate base items, 13-month average of average balances will be used: materials and supplies; prepayments; and customer deposits. The balance of underground storage will be based on the average of the 12 monthly average balances. (This is derived by using a 13-month average that only gives one-half weight to the first and the last month in the test period.)
- (3) Only that portion of Construction Work in Progress (CWIP) that is not eligible for AFUDC is to be included in rate base.
- (4) A cash working capital allowance equal to 1/16th of non-gas O&M expense shall be included in rate base. O&M expense must be adjusted to exclude any non-cash expenses, including uncollectibles.
- (5) Adjustments to test year expenses is allowed for certain items. The following are eligible for annualization at year-end levels:
 - (a) changes in income and franchise tax rates, the applicable items being depreciation, salaries and wages, payroll taxes and certain benefits items.
 - (b) employee wages based on end-of-test-year employee levels and wage rates.
 - (c) payroll taxes based on end-of-test-year employee levels, wage rates and payroll tax rates.
 - (d) pension expense based on the most recent actuarial report
 - (e) property and casualty insurance premiums in effect at the end of test year.
 - (f) depreciation expense based on end-of-test-year plant.

Annualized salaries and wages shall consider both wage rate changes and force level changes during that test year. To the extent necessary, adjustments shall be made to exclude incentive compensation expense and to reflect post retirement benefits expense other than pension on a pay-as-you-go or cash basis, consistent with Commission policy.

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RATE STABILIZATION CLAUSE
Rider RSC

- (6) Adjustments to normalize anomalies and out of period items will be made in order to reflect ongoing cost levels for the period in which rates will be in effect. All such adjustments will be subject to review at the time of each RSC filing.
- (7) Changes in Atmos' actual cost of debt shall be recognized in the determination of ROE. The cost of debt will be calculated to include short-term debt amounts (13-month average) and interest.
- (8) Weather-normalized sales will equal the total of actual sales revenue and weather normalization adjustments in the test year.

E. FILING and RESOLUTION PROCEDURES

- (1) The Company will file an annual Evaluation Report showing its earnings for the test year ended September 30, on or before the following December 31. A copy of the report will be provided to the Commission Staff ("Staff") at the time it is filed with the Commission. At the time each such Evaluation Report is filed, the Company will provide Staff with work papers supporting the data and calculations reflected in the Evaluation Report. Staff may request clarification and additional supporting data.
- (2) Staff shall then have until the subsequent March 15, or 75 days after filing, whichever is longer, to review the Evaluation Report to ensure that it complies with the requirements of the RSC. If the Staff should detect any errors in the application of the principles and procedures of the RSC, such errors shall be communicated in writing to the Company by March 15, or 75 days after filing, whichever is longer. Each such indicated error shall include documentation of the proposed correction, to the extent possible. However, the inability to fully document a potential correction shall not serve as a basis for not considering that correction. The Company shall then have ten (10) days to review any proposed corrections, to work with the Staff to resolve any differences and to file a revised Evaluation Report reflecting all corrections upon which the Parties agree. The Company shall provide the Staff with appropriate work papers supporting any revisions made to the initial filing.
- (3) Except where there is an unresolved dispute, which shall be addressed in accordance with the provisions described below, the appropriate adjustment to rates shall become effective for bills rendered on and after the first billing cycle for the month of April in the year following the close of the test year.
- (4) In the event there is a dispute regarding any Evaluation Report, the Company and the Staff will work together in good faith to resolve such dispute. If the dispute is not resolved

Stable/Rate Adjustment Rider

ATMOS ENERGY CORPORATION
Availability: As indicated below
And in Company's Current
Index of Application
Docket No. 05-UN-0503

MISSISSIPPI PUBLIC SERVICE COMMISSION
PSC Rate Schedule No. 327 (Second Revised)

Date Filed: April 11, 2011
Date Effective: May 11, 2011

Schedule consists of: Twenty-Six Pages
Page 1 of 26

RIDER SCHEDULE 327
STABLE / RATE ADJUSTMENT RIDER

APPLICABILITY

Stable/Rate is applicable to all Company rate schedules except Rate Schedule 319 (Flex Rate), Rate Schedule 323 (Spot Gas Sales and/or Transportation) and Rate Schedule 325 (Municipal Gas Distributors). Stable/Rate is not applicable to special contracts with manufacturers specifically approved by the Commission under MCA §77-3-35(1). To the extent that any provision in this plan may conflict with applicable statutes, said statutes shall be controlling.

EXPLANATION

Immediately following the end of each Annual Period during the operation of this tariff, a determination is made in accordance with this tariff as to whether or not the Company's jurisdictional revenues should be increased, decreased, or remain the same. If it is determined that jurisdictional revenues should be increased or decreased, billings under the above referenced rate schedules are adjusted in the manner and for the time period provided. This adjustment is added to or subtracted from the billings rendered under other rate schedules then in effect and the revised billings constitute the rates in effect until changed as provided by this tariff or as otherwise provided by law. The determination of whether to change revenues and, if so, the calculation of the Stable/Rate adjustment is made for each Annual Period as follows:

- (1) Determine Company's Expected Return which is expressed as a percentage return on Rate Base Equity.
- (2) Annually determine the Benchmark Return on Rate Base Equity.
- (3) Annually determine the Company's current Performance Adjuster.
- (4) Add or subtract the Company's Performance Adjuster to or from the Benchmark Return to establish the Company's Performance Based Benchmark Return.
- (5) Compare Company's Expected Return to the Company's Performance Based Benchmark Return to determine whether revenues should be increased, decreased, or remain the same.
- (6) If the Expected Return is either higher or lower than the Performance Based Benchmark Return by more than 100 basis points, then the revenue increase or decrease necessary to achieve the Performance Based Benchmark Return is calculated in accord with Appendix "C". If the difference between Expected Return and the Performance Based Benchmark Return is 100 basis points or less, it is within the Allowed Return and no change in revenues is deemed necessary.
- (7) If it is determined that a change in revenues should be made, then a change shall be made as follows:
 - (a) If, for the twelve month period ended June 30, the Company's Expected Return as defined below, is greater than 100 basis points below the Performance Based Benchmark Return as defined below, the Stable/Rate Adjustment factor shall be increased by the amount necessary to make the Expected Return equal to the Performance Based Benchmark Return less 25 basis points.
 - (b) If, for the twelve month period ended June 30, the Company's Expected Return as defined below, is greater than 100 basis points above the Performance Based Benchmark Return as defined below, then the Stable/Rate Adjustment Factor shall be decreased by the amount necessary to make the Expected Return equal to the Performance Based Benchmark Return plus 25 basis points.

ATMOS ENERGY CORPORATION
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RIDER SCHEDULE 327
STABLE / RATE ADJUSTMENT RIDER

DEFINITIONS

- (1) "Expected Return" is defined as Net Income divided by average Rate Base Equity expressed as a percentage return on Rate Base Equity and calculated in accordance with Appendix "A".
- (2) "Net Income" is defined as Revenues less Expenses, all as more fully set forth in Appendix "A".
- (3) "Revenues" are defined as those Test Year jurisdictional revenues specified in Appendix "A" and adjusted for Known and Measurable Changes.
- (4) "Expenses" are defined as those jurisdictional Test Year expenses, including allocated expenses, specified in Appendix "A" and adjusted for Known and Measurable Changes.
- (5) "Rate Base Equity" is defined as a sum equal to Company's total Rate Base times the percentage of Company's total capitalization attributable to equity capital as more fully set forth in Appendix "A".
- (6) "Rate Base" is defined as the average of the expected rate base at the beginning and the end of the Rate Period. Projections of Rate Base are limited to the following: plant-in-service, accumulated depreciation and accumulated deferred income tax. All other rate base balances are based on the historic test period, with the beginning rate period and ending rate period amounts being the same as the per book evaluation amount. Projection of future increases in plant in service shall be based on Board approved capital expenditure budget numbers only and on reasonable numbers for October agreed upon by the parties on an ad hoc basis. Any items included in the Company budget as contingent shall be evaluated by the Company at the evaluation date and excluded if expenditure during the budget period is unlikely. The calculation of Rate Base shall be adjusted up or down to account for any prior errors in calculation. These calculations shall be made in accordance with and in the manner set forth in Appendix "A".
- (7) "Benchmark Return" is defined as the number calculated in accordance with Appendix "B".
- (8) "Performance Based Benchmark Return" or "PBBR" is defined as Benchmark Return plus or minus Company's current Performance Adjuster.
- (9) "Allowed Return" is defined as a range of 100 basis points above and 100 basis points below the Performance based Benchmark Return. Expected Returns within the Allowed Range shall not cause any adjustment in revenues.
- (10) "Performance Adjuster" or "PA" is defined as the number calculated in accordance with Appendix "E".

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MISSISSIPPI PUBLIC SERVICE COMMISSION
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RIDER SCHEDULE 327
STABLE / RATE ADJUSTMENT RIDER

DEFINITIONS-continued

- (11) "Known and Measurable Changes" in revenues are defined as changes which: a) will accrue as a result of prior rate changes or prior Stable/Rate adjustments, b) will accrue as a result of normal weather, or (c) are attributable to industrial or large commercial customer load which is known to be lost or added as of the Annual Evaluation Date. In regard to expense, "Known and Measurable Changes", shall mean changes in non-managerial and non-executive wage and benefit levels, tax rates and assessments, postage rates, or levels of other items of expense (a) in effect as of the Annual Evaluation Date and (b) established by contract or government action as of the Annual Evaluation Date and which will occur at some time during the Rate Period. The calculation of depreciation expense shall be based on plant account balances at the end of the Test Year.
- (12) "Annual Evaluation Date" shall be September 5 each year.
- (13) "Test Year" is defined as the 12-month period ending as of the last day of June of each year.
- (14) "Rate Period" is defined as the 12-month period in which a given rate adjustment is to be effective. A Rate Period begins November 1 of each year.
- (15) "Company" is defined as the Mississippi business unit operations of Atmos Energy Corporation and that portion of Atmos Energy Corporation's assets, liabilities, expenses, revenues and capital properly allocated to such operations.

EVALUATION PROCEDURES

On or before each Annual Evaluation Date, Company will submit a sworn evaluation with supporting work papers including a calculation of Expected Return, Allowed Return, a calculation of any revenue adjustment needed, and any proposed revision to the Stable/Rate adjustment factor. With each annual filing, Company shall provide complete documentation supporting each item in Appendix "A" and "B". If (1) the Public Utilities Staff ("Staff") disputes whether the calculation of any needed adjustment has been made strictly in accord with the provisions of this Tariff or (2) the Staff believes some item of expense or revenue was improperly recorded to an account or is imprudent in amount or purpose, then, in such event, the Staff may request clarification and additional data, and the Company will provide the same. Staff shall notify the Company in writing and with particularity setting forth the basis for such dispute and the adjustment or amount that Staff believes to be correct. Such notification shall occur on or before the end of the October following the end of the Test Year. This notification shall also notify of any rejected revisions to originally filed numbers. The Staff and the Company shall work in good faith to resolve any disputes by written stipulation. If the Company and the Staff are not able to resolve a disputed matter by agreement prior to the end of the November following the end of the Test Year, then, in such event, the Company and Staff shall jointly submit to the Commission a statement of the issues to be resolved. The Company and Staff may submit separate memoranda supporting their respective positions. The Commission shall resolve the matter by written order on or before the end of the January following the end of the Test Year.

ATMOS ENERGY CORPORATION
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Docket No. 05-UN-0503

MISSISSIPPI PUBLIC SERVICE COMMISSION
PSC Rate Schedule No. 327 (Third Revised)

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RIDER SCHEDULE 327
STABLE / RATE ADJUSTMENT RIDER

EVALUATION PROCEDURES-continued

Items that are disputed by Staff as described above and which are unresolved by agreement on or before the end of the October following the end of the Test Year are not put into effect. All portions of the adjustment as calculated by the Company that are undisputed as of the last day of the October following the end of the Test Year are put into effect. An appropriate adjustment to rates is made (including an adjustment for the time value of money at the Company's current total cost of capital) to collect for Company's benefit or to refund to the benefit of Company's customers any over or under charge associated with a disputed item that was erroneously not placed into effect or which was erroneously placed into effect as determined by subsequent Commission order.

HEARINGS

Each annual revenue adjustment is separately considered for the purpose of determining whether a hearing is required pursuant to Mississippi Code Annotated § 77-3-39(1) (Supp. 1997), and no such hearing is required if the amount of any separate annual adjustment to the level of jurisdictional revenues of the utility is not a "major change" as defined in Mississippi Code § 77-3-37(8) (Supp. 1997). A hearing is required as provided in Mississippi Code Annotated § 77-3-2(3)(c)(ii) (Supp. 1997), if the cumulative change in any calendar year exceeds the greater of Two Hundred Thousand Dollars (\$200,000) or four percent (4%) of the annual revenues of the utility.

The effective date of any adjustment is the first day of the month in which any such adjustment is to be made as set forth in the Evaluation Procedures described above.

TERM

This tariff shall be effective upon approval by the Mississippi Public Service Commission. The first evaluation shall be made on the first Annual Evaluation Date after the tariff becomes effective. Nothing herein shall prevent the Company or Staff from proposing, in the manner provided by law, changes in or abandonment of this tariff at any time but this tariff shall continue in effect until modified or terminated as provided by MCA § 77-3-41 (Supp. 1997).

MAJOR MODIFICATIONS AND FORCE MAJEURE PROVISIONS

It is recognized that Company must from time to time construct or acquire major plant, make major modifications to existing plant, or comply with environmental laws and regulations. The addition or modification of such plant may significantly increase the Company's revenue requirements and require a significant rate adjustment. This tariff is not designed to handle any rate increase occasioned by such major addition or modification of plant. Should the Company construct, have constructed, or purchase in place major modifications to existing plants, the Company may file for rate or other relief outside this tariff, but in accordance with the law of the State of Mississippi governing such filings, and the request shall be handled by the Commission in this regular manner.

ATMOS ENERGY CORPORATION
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And in Company's Current
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MISSISSIPPI PUBLIC SERVICE COMMISSION
PSC Rate Schedule No. 327 (Second Revised)

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Schedule consists of: Twenty-Six Pages
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RIDER SCHEDULE 327
STABLE / RATE ADJUSTMENT RIDER

MAJOR MODIFICATIONS AND FORCE MAJEURE PROVISIONS- continued

If any cause beyond the reasonable control of the Company, such as natural disaster, damage or loss of capacity, orders or acts of civil or military authority, the happening of any event or events which cause increased cost to the Company, or other causes whether similar or not, results in a deficiency in revenues which is not readily capable of being redressed in a timely manner under this tariff, the Company may file for rate or other relief outside this tariff, but in strict accord with the law of the State of Mississippi governing such filings and the said request shall be handled by the Commission in its regular manner.

RATE DESIGN

Experimental, developmental, and alternative rate schedules are appropriate tools for the Company to use to meet the requirements of the changing business environment and the increasing competition being experienced by the Company and throughout the natural gas industry. Therefore, nothing in this tariff shall be interpreted as preventing the Company from revising, adopting, or implementing rate schedules as may be appropriate and as provided by law. Any such schedules shall be filed with the Commission in accordance with the procedures then in effect during the term of this tariff.

ADJUSTMENT CLAUSES

The Company's PGA and WNA Riders are not to be affected by this tariff in any manner. The revenues received by the Company as a result of such clauses are included in the Company's revenues to determine the Company's Expected Return. However, revenue changes as a result of the PGA or WNA riders are not included for purposes of the limitations expressed in the Hearings section above.

CHARITABLE CONTRIBUTIONS AND ADVERTISING EXPENSES

The Company reports to the Commission the name of the recipient of each charitable contribution made by the Company and which is included in the Stable/Rate calculation together with the amount of such contribution. Additionally, Company reports the total of its recoverable and non-recoverable advertising expenses. The Company's report of charitable contributions and advertising expenses is made annually in the format set forth in Appendix "D" and as part of its Annual Stable/Rate Evaluation.

Rider REV

**ATMOS PIPELINE-TEXAS
ATMOS ENERGY CORPORATION**

REVISION NO: 0

RIDER:	REV – REVENUE ADJUSTMENT	
APPLICABLE TO:	Rate CGS – Mid-Tex, Rate CGS – Other and Rate PT	
EFFECTIVE DATE:	04/18/2011	PAGE: 16

Applicability

This Rider will apply to Rate CGS – Mid-Tex, Rider CGS - Other and Rate PT.

Adjustment Mechanism

Effective each November 1, rate schedules subject to this Rider will be adjusted based on the change in 1) the level of Other Revenue for the twelve-month period from July 1 of the prior year through June 30 of the current year from 2) the level of Other Revenue credited to the total cost of service in GUD Docket No. 10000.

Seventy-five percent of the difference between 1) the level of Other Revenue for the twelve-month period from July 1 of the prior year through June 30 of the current year less revenue related taxes and 2) the level of Other Revenue credited to the total cost of service in GUD Docket No. 10000 less revenue related taxes shall be allocated to the Rate CGS class and the Rate PT class in the same proportion as the Other Revenue was allocated to each class in GUD Docket No. 10000, as determined from the dollar amounts for Other Revenue Credit On Schedule J to the Final Order in GUD 10000, Columns (d) and (e), Line 6 for each class, respectively, as compared to the Total System Other Revenue Credit on Schedule J, Column (c), Line 6. The allocated portion of the difference in Other Revenue for each class shall be divided by the then current MDQ for such class, and that result shall be divided by 12 to calculate a monthly amount. The resulting amount shall be added to or subtracted from the capacity charge for each class.

Such adjusted capacity charge will then be adjusted for any Interim Rate Adjustments approved by the Commission after the issuance of the Final Order in GUD Docket No. 10000.

Adjustment Review Process

No later than August 15th of each year, Atmos Pipeline – Texas shall file with the Commission an "Other Revenue Adjustment" Report showing the following:

1. The actual Other Revenue billed by APT during the twelve-month period from July 1 of the prior year through June 30 of the current year by FERC Account;
2. A listing of the customers in the Other Revenue class by coded reference showing monthly volumes and monthly revenues for each customer;
3. The then current MDQ for each class (CGS and PT);
4. the Other Revenue allocation percentages for each class derived from Schedule J;
5. The calculations described in the Adjustment Mechanism Section of this Rider REV (similar to the attached illustrative schedule) and supporting schedules;
6. A confidential cross reference listing of the Customer codes and names (for Railroad Commission Staff only);
7. A statement on whether or not the proposed adjustment would generate additional revenue of more than 2 ½% of Atmos Pipeline – Texas' annual per books revenue for the twelve-month period ending on June 30 of the current year; and
8. Proposed tariffs showing the proposed adjusted rates.

Atmos Pipeline – Texas shall provide notice to all directly affected customers by bill insert or direct mail within 30 days of the date of the filing of the Other Revenue Adjustment Report. The notice shall provide the customers with the proposed adjustment and contact information on where the customer can inspect a copy of the filing.

**ATMOS PIPELINE-TEXAS
ATMOS ENERGY CORPORATION**

REVISION NO: 0

RIDER:	REV – REVENUE ADJUSTMENT	
APPLICABLE TO:	Rate CGS – Mid-Tex, Rate CGS – Other and Rate PT	
EFFECTIVE DATE:	04/18/2011	PAGE: 17

The Commission shall have the opportunity to review the Other Revenue Adjustment Report and may submit discovery requests until the 40th day following the filing date of the Other Revenue Adjustment Report. Directly affected customers may also submit discovery requests until that date. The Commission shall advise Atmos Pipeline – Texas of its intent to approve, adjust or deny the proposed Other Revenue Adjustment on or before the 10th day before November 1 of the current year. Atmos Pipeline – Texas shall have the right to appeal the commission's decision by filing a Motion for Rehearing with the Commission within 20 days following the issuance of the Commission's decision.

Atmos Pipeline – Texas shall promptly reimburse the Commission for the cost of reviewing each Other Revenue Adjustment Report upon the invoicing of such cost.

The Other Revenue Adjustment, as adjusted by the Commission, shall be implemented on November 1, of the current year and shall remain in effect until revised on the following November 1st.

This Rider REV will expire on the fourth November 1st following its effective date unless an extension of Rider REV for an additional 3-year period is approved by the Commission. Atmos Pipeline – Texas may request an extension by filing such request with the third Other Revenue Adjustment Report. The request shall include a statement on how Rate CGS and Rate PT customers have benefited from the use of Rider REV, information on the number of customers gained or lost, the annual volumes and revenues for each of the three years on which adjustments have been based, the number of customers who have shifted from Rate PT to Other Revenue and the number of customers who have shifted from Other Revenue to Rate PT.

RDAC

BAY STATE GAS COMPANY
d/b/a Columbia Gas of Massachusetts

M.D.P.U. No. 109
Cancels M.D.P.U. No. 104
Page 1 of 8

REVENUE DECOUPLING ADJUSTMENT CLAUSE

Section

- 1.0** Purpose
- 2.0** Effective Date
- 3.0** Applicability
- 4.0** Definitions
- 5.0** Benchmark Base Revenue Per Customer
- 6.0** Calculation of the Decoupling Revenue Adjustment
- 7.0** Calculation of the Reconciliation Adjustment
- 8.0** Application of Decoupling Revenue Adjustment to Bills
- 9.0** Information Required to be Filed with the Department

1.0 Purpose

The purpose of the Revenue Decoupling Adjustment Clause ("RDAC") is to establish procedures that allow Bay State Gas Company d/b/a Columbia Gas of Massachusetts ("CMA" or the "Company") subject to the jurisdiction of the Department of Public Utilities ("Department") to adjust, on a semi-annual basis, its rates for firm gas sales and firm transportation service in order to reconcile actual base revenue recoveries with Benchmark base revenues. CMA's RDAC eliminates the link between customer sales and CMA earnings in order to align the interests of the Company and customers with respect to lowering customer usage.

2.0 Effective Date

The Peak Period Revenue Decoupling Adjustment Factor ("RDAF") shall be effective on the first day of each Peak Period as defined herein. The Off-peak RDAF shall become effective on the first day of each Off-peak Period as defined herein.

Issued by: Stephen H. Bryant
President

Issued On: November 9, 2012
Effective: November 1, 2012

BAY STATE GAS COMPANY
d/b/a Columbia Gas of Massachusetts

M.D.P.U. No. 109
Cancels M.D.P.U. No. 104
Page 2 of 8

REVENUE DECOUPLING ADJUSTMENT CLAUSE

3.0 Applicability

The RDAC shall apply to all of the Company's firm sales and firm transportation Rate Schedules, subject to the jurisdiction of the Department, as determined in accordance with the provisions of this mechanism.

4.0 Definitions

The following definitions shall apply throughout the provisions of this Revenue Decoupling tariff:

- (1) **Actual Base Revenue per Customer** is the actual base revenue divided by the respective number of customers booked by the Company over a given season for a Customer Class Group exclusive of customers and associated revenues for customers connected to the Company's distribution system since the end of the test period for the Company's most recent base rate case
- (2) **Base Rate Element** is any customer, volumetric or demand charge reflected in the Company's Rate Schedules that recovers a portion of the Company's base revenue requirement as established in its most recent base rate case or other proceeding that results in a base rate adjustment.
- (3) **Base Rates** are the collection of Base Rate Elements for all of the Company's Rate Schedules.
- (4) **Customer Class** is the group of customers all taking service pursuant to the same Rate Schedule.
- (5) **Customer Class Group** is the group of Rate Schedules combined for purposes of calculating the Revenue Decoupling Adjustment amounts.
- (6) **Off-peak Period** is the continuous period from May 1st through October 31st.
- (7) **Peak Period** is the continuous period from November 1st through April 30th.

Issued by: Stephen H. Bryant
President

Issued On: November 9, 2012
Effective: November 1, 2012

BAY STATE GAS COMPANY
d/b/a Columbia Gas of Massachusetts

M.D.P.U. No. 109
Cancels M.D.P.U. No. 104
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REVENUE DECOUPLING ADJUSTMENT CLAUSE

- (8) **Benchmark Base Revenue per Customer ("BRPC")** is the allowed average revenue per Customer for a given season for a Customer Class Group, reflecting the base revenue for the Company's base rate case or other proceeding that results in an adjustment to base rates.

5.0 Benchmark Base Revenue per Customer

5.1 Description of Benchmark Base Revenue per Customer Calculations

The Benchmark Base RPC shall be determined separately for each Customer Class Group for the Peak Period and for the Off-peak period. For purposes of this revenue decoupling tariff, there are three Customer Class Groups as follows:

1. The Residential Heating Customer Class Group shall consist of all sales and transportation customers taking service pursuant to one of the Company's residential heating rate schedules.
2. The Residential Non-Heating Customer Class Group shall consist of all sales and transportation customers taking service pursuant to one of the Company's residential non-heating rate schedules.
3. The Commercial and Industrial Customer Class Group shall consist of all sales and transportation customers taking service pursuant to one of the Company's general service rate schedules.

The Benchmark Base RPC for the applicable Customer Class Group shall be determined by first multiplying the then effective base rates for each rate schedule by the corresponding test period billing determinants utilized to design base rates in the Company's most recent base rate case to yield benchmark base revenues by Customer Class. The resulting benchmark base revenues by Customer Class for all Rate Schedules within the same Customer Class Group shall be added together and divided by the total test period number of customers for the corresponding Customer Classes in order to yield the Benchmark Base RPC. For purposes of calculating the RPC, the non-discounted base rate elements shall replace the discounted rates of the low income rate schedules.

Issued by: Stephen H. Bryant
President

Issued On: November 9, 2012
Effective: November 1, 2012

BAY STATE GAS COMPANY
 d/b/a Columbia Gas of Massachusetts

M.D.P.U. No. 109
 Cancels M.D.P.U. No. 104
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REVENUE DECOUPLING ADJUSTMENT CLAUSE

5.2 Benchmark Base RPC Formula

$$BRPC_T^{cg} = \frac{\sum_{n=1}^{n=I} \sum_{e=1}^{e=J} BR^{n,e} \times TPBD^{n,e}}{\sum_{n=1}^{n=I} TPCUSTS^n}$$

Where:

- $BRPC_T^{cg}$ The Benchmark Base Revenue Per Customer for the applicable Customer Class Group (*cg*) and Peak or Off-peak Period (*T*).
- $BR^{n,e}$ The Base Rate Element *e* shown for Rate Schedule *n*.
- $TPBD^{n,e}$ The Test Period Billing Determinant corresponding to Base Rate Element *e* applicable to Rate Schedule *n*.
- I* The total number of Rate Schedules included in the Customer Class Group.
- J* The total number of Base Rate Elements for Rate Schedule *n*.
- $TPCUSTS^n$ The Test Period number of customers corresponding to Rate Schedule *n*.

Issued by: Stephen H. Bryant
 President

Issued On: November 9, 2012
 Effective: November 1, 2012

BAY STATE GAS COMPANY
d/b/a Columbia Gas of Massachusetts

M.D.P.U. No. 109
Cancels M.D.P.U. No. 104
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REVENUE DECOUPLING ADJUSTMENT CLAUSE

5.3 Currently Effective Benchmark Base RPC

The Benchmark Base RPC established by the Department in D.P.U. 12-25 by Customer Class Group for each season is as follows:

<u>Customer Class Group</u>	<u>Winter BRPC</u>	<u>Summer BRPC</u>
Residential Non-heating	\$ 122.49	\$ 99.40
Residential Heating	\$ 344.96	\$ 130.21
Commercial and Industrial	\$1,479.43	\$ 485.19

6.0 Calculation of Decoupling Revenue Adjustment

6.1 Description of Decoupling Revenue Adjustment

At the conclusion of each Peak or Off-peak Period, the Company shall calculate a Decoupling Revenue Adjustment to be applied to customer bills in the next corresponding season. The Decoupling Revenue Adjustment for the Peak Period will be applied to customer bills in the next Peak Period and the Decoupling Revenue Adjustment for the Off-peak Period will be applied to customer bills in the next Off-peak Period.

The Decoupling Revenue Adjustment shall be calculated by comparing the difference between the actual Revenue per Customer to the Benchmark Base Revenue per Customer for the applicable Customer Class Group. The Decoupling Revenue Adjustment shall equal the sum of the adjustments calculated for each of the three Customer Class Groups and shall include a reconciliation component.

Issued by: Stephen H. Bryant
President

Issued On: November 9, 2012
Effective: November 1, 2012

BAY STATE GAS COMPANY
 d/b/a Columbia Gas of Massachusetts

M.D.P.U. No. 109
 Cancels M.D.P.U. No. 104
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REVENUE DECOUPLING ADJUSTMENT CLAUSE

6.2 Decoupling Revenue Adjustment Formula

$$RD = \frac{\sum_{cg=1}^{cg=3} ((BRPC_{T-1}^{cg} - ARPC_{T-1}^{cg}) * \sum_{n=1}^{n=I} ACUSTS_{T-1}^{cg}) + RF_{RD}}{TP_{VOL}}$$

Where:

RD		The Revenue Decoupling Adjustment for the Peak or Off-peak Period (T-1).
ARPC	$\frac{cg}{T-1}$	The Actual Base Revenue Per Customer for the applicable Customer Class Group for the most recently completed Peak or Off-peak Period (T-1), as defined in Section 4.0. For purposes of calculating the Actual Base Revenue Per Customer, the non-discounted base revenues shall replace the discounted base revenues charged through low income rate schedules.
BRPC	$\frac{cg}{T-1}$	The Benchmark Base Revenue Per Customer for the applicable Customer Class Group as determined in accordance with Section 5 of this tariff for the most recently completed Peak or Off-peak Period (T-1).
I		The total number of Rate Schedules included in the Customer Class Group.
ACUSTS	$\frac{cg}{T-1}$	The Actual number of customers for the applicable Customer Class Group for the most recently completed Peak or Off-peak Period (T-1), exclusive of customers connected to the Company's distribution system since the end of the test period for the Company's most recent base rate case.

Issued by: Stephen H. Bryant
 President

Issued On: November 9, 2012
 Effective: November 1, 2012

BAY STATE GAS COMPANY
 d/b/a Columbia Gas of Massachusetts

M.D.P.U. No. 109
Cancels M.D.P.U. No. 104
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REVENUE DECOUPLING ADJUSTMENT CLAUSE

TP	VOL	Forecast Throughput Volumes inclusive of all firm sales and firm transportation throughput for the Peak or Off-peak Period.
RF	RD	Revenue Decoupling Reconciliation Adjustment - Account 182 as outlined in Section 7.0.

6.3 Revenue Decoupling Adjustment Cap

The total Revenue Decoupling Adjustment determined in accordance with Section 6.2 may not exceed three percent (3%) of total revenues from firm sales and transportation throughput for the most recent corresponding Peak or Off-peak Period, with transportation revenues being adjusted by imputing the Company's cost of gas charges for that period. To the extent that the application of the Revenue Cap results in a Revenue Decoupling Adjustment that is less than that calculated in accordance with Section 6.2, the difference shall be deferred and included in the Revenue Decoupling Reconciliation for recovery in the subsequent year during the corresponding Peak or Off-peak Period. Carrying charges shall be calculated on the average deferred balance using the consensus prime rate as reported by the *Wall Street Journal* and then added to the end-of-month balance

7.0 Reconciliation Component

Accounts 182.01 (Res. Heat), 182.02 (Res. Non-heat), and 182.03 (C&I) shall contain the accumulated difference between revenues toward Revenue Decoupling Adjustment for the Peak Period, and Accounts 182.81 (Res. Heat), 182.82 (Res. Non-heat) and 182.83 (C&I) for the Off-peak Period, as calculated by multiplying the RD times corresponding seasonal firm sales and transportation throughput and revenue decoupling adjustment allowed revenues for the Peak or Off-peak Period as calculated pursuant to Section 6.2 of this tariff, plus carrying charges calculated on the average monthly balance using the consensus prime rate as reported by the *Wall Street Journal* and then added to the end-of-month balance.

Issued by: Stephen H. Bryant
 President

Issued On: November 9, 2012
 Effective: November 1, 2012

BAY STATE GAS COMPANY
d/b/a Columbia Gas of Massachusetts

M.D.P.U. No. 109
Cancels M.D.P.U. No. 104
Page 8 of 8

REVENUE DECOUPLING ADJUSTMENT CLAUSE

8.0 Application of the RDAC to Customer Bills

The RDAFs (\$ per therm) for each Customer Class Group shall be truncated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm sales and firm transportation throughput for each customer in a Customer Class Group.

9.0 Information to be Filed with the Department

Information pertaining to the RDAC will be filed with the Department forty-five (45) days prior to the effective dates of the November 1 Peak Period and May 1 Off-peak Period RDAF. Such information shall include the calculation of the updated benchmark revenue per customer, applicable revenue decoupling revenue adjustment and revenue decoupling reconciliation adjustment. In addition, with each Peak Period and Off-peak Period RDAC filings, such information shall include the number of new High Annual Use and Extra High Annual Use Commercial and Industrial class customers and associated usage and base revenue.

Issued by: Stephen H. Bryant
President

Issued On: November 9, 2012
Effective: November 1, 2012

Margin Decoupling Tracker

**PIEDMONT NATURAL GAS COMPANY, INC.
NORTH CAROLINA SERVICE REGULATIONS**

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APPENDIX C

Margin Decoupling Tracker

1. Provision for Adjustment

The base rates per therm (100,000 Btu) for gas service set forth in Rate Schedules 101, 102 and 152 of Piedmont Natural Gas Company (Company) shall be adjusted by an amount hereinafter described which amount is referred to as the "Margin Decoupling Adjustment." The Margin Decoupling Adjustment shall be calculated, as a decrement or an increment, and applied to Rate Schedules 101, 102 and 152 to refund or recover the balance in the "Margin Decoupling Deferred Account." The Margin Decoupling Deferred Account shall be established by a monthly adjustment hereinafter described, which monthly adjustment is referred to as the "Margin Decoupling Deferred Account Adjustment."

2. Definitions

For the purposes of this Rider:

"Commission" means the North Carolina Utilities Commission

"Relevant Rate Order" means the final order of the Commission in the most recent litigated rate case of the Company fixing the rates of the Company or the most recent final order of the Commission specifically prescribing or fixing the factors and procedures to be used in the application of this Rider.

3. Computation of Margin Decoupling Deferred Account Adjustment

The Margin Decoupling Deferred Account Adjustment, for each of the Rate Schedules 101, 102 and 152, shall be computed monthly to the nearest dollar by the following formulas:

Base Load Therms_i = Actual Customers_i X Base Load_i

Heat Sensitive Therms_i = Actual Customers_i X Heat Sensitivity Factor_i X Normal Degree Days

Normalized Therms_i = Base Load Therms_i + Heat Sensitive Therms_i

Normalized Margin_i = Normalized Therms_i X R Factor_i

Actual Margin_i = Actual Therms_i X R Factor_i

Margin Decoupling Deferred Account Adjustment_i = Normalized Margin_i – Actual Margin_i

Issued by Thomas E Skains, Chairman, President and CEO
Issued to comply with authority granted by
The North Carolina Utilities Commission
Docket No. G-9, Sub 550

Issued: 10/30/2008
Effective: 11/01/2008

**PIEDMONT NATURAL GAS COMPANY, INC.
NORTH CAROLINA SERVICE REGULATIONS**

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APPENDIX C

Where:

- i = any particular rate schedule
- Actual Customers _{i} = Actual customers billed for the billing cycle month for the i^{th} rate schedule
- Actual Therms _{i} = Actual therms used for the billing cycle month for the i^{th} rate schedule
- R Factor _{i} = base rate (approved rate less fixed and commodity cost of gas) for the i^{th} schedule or classification utilized by the Commission in the Relevant Rate Order for the purpose of determining normalized test year revenues.
- Heat Sensitivity Factor _{i} = heat sensitive factor for the i^{th} schedule of classification utilized by the Commission in the Relevant Rate Order for the purpose of determining normalized test year revenues.
- Normal Degree Days = normal, 15th to 15th, heating degree days utilized by the Commission in the Relevant Rate Order for the purpose of determining normalized test year revenues.
- Base Load _{i} = base load sales for the i^{th} schedule or classification utilized by the Commission in the Relevant Rate Order for the purpose of determining normalized test year revenues.

4. Filing with Commission

The Company will file monthly as directed by the Commission (a) a copy of each computation of the Margin Decoupling Deferred Account Adjustment by rate schedule, (b) a schedule showing the effective date of each such Margin Decoupling Deferred Account Adjustment, and (c) a schedule showing the factors of values derived from the Relevant Rate Order used in calculating such Margin Decoupling Deferred Account Adjustment. Such reports will be filed within 45 days after the end of the month for which the report is being filed.

**PIEDMONT NATURAL GAS COMPANY, INC.
NORTH CAROLINA SERVICE REGULATIONS**

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APPENDIX C

5. Computation of Margin Decoupling Adjustment

Effective for both the first day of April's Bill Cycle Month and the first day of November's Bill Cycle Month, the Margin Decoupling Adjustment to refund or recover the balance in the Margin Decoupling Deferred Account, shall be calculated to the nearest one-thousandth cent per therm by the following formula:

$$\text{Margin Decoupling Adjustment} = \frac{\text{Margin Decoupling Deferred Account Balance}}{\text{Annual Therms}_{ii}}$$

Where:

Margin Decoupling Deferred Account Balance = Balance at January 31 and August 31

Annual Therms = Normalized volumes assigned in most recent rate case

ii = Total for Rate Schedules 101, 102 and 152

6. Interest

Interest will be applied to the Margin Decoupling Deferred Account at the Company's authorized overall rate of return.

7. Filing with Commission

The Company will file revised tariffs for Commission approval upon 14 days notice to implement a decrement or an increment each April and November. With the filing the Company will include a copy of each computation of the Margin Decoupling Adjustment.

RNA

WASHINGTON GAS LIGHT COMPANY - MARYLAND
P.S.C. Md. No. 6 - Cancels and Replaces P.S.C. Md. No. 5
Original Page No. 98

GENERAL SERVICE PROVISIONS (Continued)

30. REVENUE NORMALIZATION ADJUSTMENT

I. PROVISION FOR ADJUSTMENT

The monthly Distribution Charges billed under the Company's Rate Schedule Nos. 1, 1A, 2, 2A, 3 and 3A shall be subject to an adjustment which is called a Revenue Normalization Adjustment (RNA).

II. APPLICATION

A. The RNA shall be computed monthly and comprised of: (a) a "current factor", as determined in III. A. below, and (b) a "reconciliation factor", as determined in III. B. below. The RNA charge or credit shall be applied to monthly bills beginning with the billing month of December, 2005.

B. The RNA shall be combined with the Distribution Charge as appropriate by designated rate schedule and applied to customer bills. The Company shall furnish Commission Staff sufficient workpapers for the review and audit of the RNA.

III. COMPUTATION

A. Current Factor

The current factor, calculated to the nearest .01¢ per therm, shall be computed and filed monthly, by dividing the respective total amount allocated (as hereinafter defined) by the estimated total firm throughput for the applicable period by firm rate schedule.

The amount to be charged or credited to each customer shall be determined as follows:

1. Test year firm non-gas revenue shall be utilized from the latest base rate proceeding.
2. Such revenues shall be adjusted to reflect the change in the number of customers by rate class from test year levels (on a monthly basis).
3. The current System Charge from each rate schedule shall be multiplied by the net change in customers from the test year for each rate class to arrive at a customer growth adjustment to System Charge revenue for the test year.

ISSUED: September 1, 2005

EFFECTIVE: For meter readings on and after October 1, 2005

Adrian P. Chapman - Vice President, Regulatory Affairs & Energy Acquisition

WASHINGTON GAS LIGHT COMPANY - MARYLAND
P.S.C. Md. No. 6 - Cancels and Replaces P.S.C. Md. No. 5
Original Page No. 99

GENERAL SERVICE PROVISIONS (Continued)

30. REVENUE NORMALIZATION ADJUSTMENT (Continued)

4. Test year average use per customer (on a monthly basis) shall be multiplied by the net change in the number of customers from the test year to produce a change in therms. Such therms shall be multiplied by the weighted average Distribution Charge per therm for each rate class to develop a customer growth adjustment to Distribution Charge revenue for the test year.
5. Actual non-gas revenue collected on a monthly basis shall be compared to the restated test year non-gas revenues (calculated in 1-4 above) to establish the amount of the required revenue adjustment.
6. The required revenue adjustment determined in III.A.5. above shall be divided by the estimated firm throughput for the second succeeding month to develop a rate per therm adjustment to the Distribution Charge.
7. The amount of the adjustment factor for any rate schedule may not exceed 5¢ in any month. Any excess amount above the cap shall be collected in a subsequent month.

B. Reconciliation Factor

A reconciliation shall be computed monthly by comparing actual collections or credits with the calculated RNA amount and any applicable reconciling amount as filed. The calculated under-or-over collection shall be included in the RNA factor in the second succeeding month.

IV. FILING

The Company shall file monthly with the Commission a copy of the computation of the RNA current factors and/or reconciliation factors at least ten days prior to application on customers' bills.

ISSUED: September 1, 2005

EFFECTIVE: For meter readings on and after October 1, 2005

Adrian P. Chapman - Vice President, Regulatory Affairs & Energy Acquisition

EDS

RIDER EDS - ECONOMIC DEVELOPMENT SERVICE

APPLICABILITY

Throughout the territory served under this Tariff.

AVAILABILITY

This Rider is available to a commercial or industrial customer who would receive service under Rate GS, IS or TS ("Applicable Schedule") and who meets the following additional qualifications:

- (a) The customer is a new customer or has not been a customer of the Company for a period of two (2) years prior to requesting service in accordance with this Rider;
- (b) The throughput requirements of the customer are projected to be not less than 104,600 therms annually;
- (c) The customer's facility is non-retail and has a minimum of ten (10) full-time employees; and
- (d) The customer gives the Company satisfactory proof that utilization of this rate is an important factor in their location decision, or that, absent service under this rate schedule, customer would install long-term alternate fuel facilities.

CHARACTER OF SERVICE

This Rider provides for reduced charges for new gas loads related to economic development projects within the Company's service area. Service pursuant to this Rider will commence upon approval by the Company and will continue for a period not to exceed three (3) years.

RATE

The monthly charges for service to customers for which this Rider is applicable shall be computed based upon declining, three-year percentage reduction in the non-gas demand, if any, distribution rates under the Applicable Schedule and EBS rates if applicable. Customer charges, penalties and charges of third party transporters, if any, under the Applicable Schedule are not subject to reduction. The percentage reductions are as follows:

- First Year - 15% reduction
- Second Year - 10% reduction
- Third Year - 5% reduction

TERMS OF PAYMENT

The rates for Rider EDS are net. Bills for service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the due date of payment shown on the bill, which date shall be not less than fifteen (15) days after presentation.

If the customer fails to pay the full amount of any bill which is Two Thousand Dollars (\$2,000.00) or more, a delayed payment penalty charge of one and one-quarter percent (1¼ %) per month will accrue on the unpaid portion of such bill from the due date to the date of payment but not to exceed five percent (5%).

P.S.C. Md. No. 12
Columbia Gas of Maryland, Inc.

First Revised Sheet No. 111
Canceling Original Sheet No. 111

RIDER EDS - ECONOMIC DEVELOPMENT SERVICE (continued)

FLEXIBLE RATES

To the extent that the Applicable Schedule contains provisions permitting the Company to lower ("flex") applicable charges to meet competition from an alternate fuel, nothing in this Rider shall be interpreted to prohibit the operation of such flex provisions to obtain or maintain a customer. The otherwise applicable percentage reduction set forth in this Rider shall not be applicable to that portion of a customer's rate that is flexed downward.

NO BUYERS GROUPS PERMITTED

Customers shall not be permitted to form buyers groups in order to meet the eligibility provisions of this Rider.

RULES AND REGULATIONS

The Rules and Regulations Governing the Distribution and Sale of Natural Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of gas service under this rate schedule.

Economic Development Rider

Piedmont Natural Gas Company, Inc.

P.S.C.S.C. Tariff

Page 1 of 2

ECONOMIC DEVELOPMENT RIDER

Applicability and Character of Service

Natural gas service under this rider may be made available, at the Company's discretion, to any Customer that (1) locates a new plant or facility or expands an existing plant or facility within the Company's franchised territory in the State of South Carolina, (2) qualifies for the purchase or transportation of gas under Rate Schedules 203, 204, 213, or 214, and (3) contracts for natural gas consumption of not less than 50,000 Mcf per year of new or expanded load, at a single delivery address, for a minimum term of five years. Service under this schedule is interruptible and the Company has the right to discontinue such service on one hour's notice.

To qualify for service under this rider a written application shall be made to, and must be approved by, the Company. The application shall, at a minimum, include the following information: (a) a description of the gas-using facility, including its location and the nature of the business(es) to be conducted at such location; (b) an affirmation that the availability of this rider was a significant factor in the Customer's decision to locate the new or expanded load on the Company's system; (c) the number of full time employees to be employed at the facilities at the end of the first, second, and third years of operation; (d) the new capital to be invested at the facility; and (e) a description of the natural gas equipment, including the usage characteristics of the new or expanded gas load, to be installed at the facility. This rider will apply only to the amount of separately metered additional load added in the case of a facility expansion. Customers participating in this rider must also execute a written contract with the Company evidencing their agreement to the terms of this rider.

Exclusions

This rider is not available to or for (1) existing facilities that temporarily shut down and reopen; (2) gas loads moved from another site in the State; or (3) an existing facility that became a new Customer solely because of a change in ownership. Notwithstanding the foregoing, any such facilities may, upon application and approval, become eligible for the credits provided by the rider with respect to an expanded load at such facilities.

Rate

The monthly discount, which will be applied to only the portion of the bill calculated for the new or expanded load, shall be computed based upon a declining, three-year percentage reduction in the non-gas margin portion of the applicable rate schedule (203, 204, 213, 214). This discount will commence on the Customer's first month billing and continue for a period of three years.

The percentage reductions are as follows:	First Year	-----	45% Reduction
	Second Year	-----	25% Reduction
	Third Year	-----	15% Reduction

The Customer may still negotiate with the Company under the provisions of Rate Schedule 208 while being served on this rate.

Issued by Ware F. Schiefer, Chief Executive Officer
Issued: November 1, 2002
Docket No. 2002-63-G
Effective: November 1, 2002

Piedmont Natural Gas Company, Inc.

P.S.C.S.C. Tariff

Page 2 of 2

ECONOMIC DEVELOPMENT RIDER

Termination/Penalties

The Company may terminate service under this rider when:

1. During any consecutive 12 month period within the five year term of the contract the Customer fails to consume at least 50,000 Mcf of natural gas through the new or expanded facilities to which this rider is applicable; or
2. Discontinuance of service to Customer would be authorized under the Company's general tariff provisions.

In the event service under this rider is terminated by the Company or Customer defaults in its obligations hereunder, Customer will be required to reimburse to the Company, upon demand, an amount equal to all reductions received by Customer under this rider plus applicable interest from the date of such reduction at the rate paid by the Company for service deposits pursuant to Commission Rule R103-443 and R103-436.

Payment of Bills

Bills are net and due upon receipt. Bills become past due 15 days after bill date.

Late Payment Charge

A late payment charge of 1% per month will be applied to all balances not paid prior to the next month's billing date.

Service Interruption and Curtailment

Gas service under this Rate Schedule is subject to the provisions contained within Rate Schedule 206, "Schedule for Limiting and Curtailing Service".

Applicable Documents Defining Obligations of the Company and Its Customers

Service under this rate schedule is subject to the Rules and Regulations of the Public Service Commission of South Carolina ("Commission Rules") and to the Company's Service Regulations. Among other things, the Commission Rules and the Company's Service Regulations permit the interruption or curtailment of service under certain conditions, including events of *force majeure* and operating conditions. A copy of the Commission's Rules may be obtained from the Public Service Commission of South Carolina, 101 Executive Center Dr., Columbia, SC 29210, upon payment of the applicable fee. The Company's Service Regulations may be obtained at each of the district offices of the Company. Unofficial copies of the Company's Service Regulations are available at the Company's Web Site at www.piedmontng.com.

Issued by Ware F. Schiefer, Chief Executive Officer
Issued: November 1, 2002
Docket No. 2002-63-G
Effective: November 1, 2002

Economic Development Rate Clause

SOUTH JERSEY GAS COMPANY

B.P.U.N.J. No. 10 - GAS

Original Sheet No. 85

RIDER "H"

ECONOMIC DEVELOPMENT RATE CLAUSE (EDR)

The Economic Development Rate Clause (EDR) is closed to all new customers.

APPLICABLE TO:

Rate Schedule RSG	-	Residential Service
Rate Schedule GSG	-	General Service
Rate Schedule GSG-LV	-	General Service Large Volume
Rate Schedule LVS	-	Large Volume Service customers who made application to the Company, in writing, prior to December 31, 1988.

This Rider "C" shall be known as the Economic Development Rate Clause (EDR). The EDR allows the Company to offer service under applicable rate schedules at commodity rates lower than those described in the "MONTHLY RATE" section of said rate schedules. Lower rates under this Rider "C" are available to Firm Sales Service customers served under Rate Schedules GSG, GSG-LV, and LVS. Lower rates under this Rider "C" are available to Firm Sales Service customers served under Rate Schedule RSG who meet the requirements of Paragraph (9) and (10).

- (1) This Rider "C" is only available to those LVS customers availing themselves of Rider "C" on or before December 31, 1988.
- (2) The Company shall classify a customer's facility as either a New Facility or an Existing Facility for purposes of the Standard Gas Service Agreement (EDR). In the case of an Existing Facility, the base period billings shall be specified in the Standard Gas Service Agreement (EDR).
- (3) The Company will only accept two hundred (200) applications for service under this Rider "C", from customers served under Rate Schedule GSG and GSG-LV.
- (4) Customer may apply for service to a Qualifying Facility, under this Rider "C" only once.
- (5) The Economic Development Rate shall be computed for service at all New Facilities by applying a reduction of \$.02 per therm to the C-3 commodity rate depicted in the "MONTHLY RATE" section of Rate Schedules GSG and GSG-LV. A credit of \$.02 per therm will be applied to all consumption billed under the "MONTHLY RATE" section of Rate Schedule LVS.
- (6) The Economic Development Rate shall be computed for service to all Existing Facilities by applying a reduction of \$.02 per therm to the commodity rates depicted in the "MONTHLY RATE" section of Rate Schedules GSG and GSG-LV. A credit of \$.02 per therm will be applied to all consumption billed under the "MONTHLY RATE" section of Rate Schedule LVS. Said reduction and credit of \$.02 per therm shall be applied only to each therm of consumption billed over and above the base period billing. The increase will be measured using only the volumes received by the customer under the applicable rate schedule, during the current billing period and respective base period.
- (7) In no event shall the rate after reduction be less than gas costs and taxes applied to sales made under the applicable rate schedule,

Issued January 15, 2010
by South Jersey Gas Company,
E. Graham, President

Effective with service rendered
on and after September 17, 2010

Filed pursuant to Order in Docket No. GR10010035 of the Board of
Public Utilities, State of New Jersey, dated September 17, 2010

SOUTH JERSEY GAS COMPANY

B.P.U.N.J. No. 10 - GAS

Original Sheet No. 86

RIDER "H"
ECONOMIC DEVELOPMENT RATE CLAUSE (EDR)
(Continued)

- (8) Commencing with the sixth year from the date that service is initiated under this Rider "C" for each customer initiating such service prior to December 31, 1988, the applicable rate reductions shall be decreased by twenty percent (20%) of the \$.02 per therm or \$.004 per therm each year so as to be completely eliminated at the beginning of the tenth (10th) year from said date. As to customers initiating such service after December 31, 1988, the applicable rate reductions shall be decreased by twenty percent (20%) of the \$.02 per therm or \$.004 per year beginning the second year from the date service is initiated so as to eliminate such credits by the end of the fifth (5th) year after service is initiated.
- (9) An RSG customer shall be eligible to receive a payment from the Company if that customer certifies to the Company that the customer has purchased a principal residence in New Jersey within the Company's service territory and further certifies the customer is a first time home buyer. As used herein, a first time home buyer shall mean a person who has not owned a home or any interest in a home anytime during the past three years prior to the closing of the home that is being purchased.
- (10) In order to be eligible to receive a payment under this Rider "C", the customer must certify to the Company that the customer's principal residence meets the requirements of this Paragraph 10. The customer will be eligible for a payment of up to five hundred dollars (\$500.00) if the customer has installed both a high efficiency natural gas house heater and a high efficiency natural gas water heater. The customer will be eligible for a payment of up to seven hundred fifty dollars (\$750.00) if the customer has installed a high efficiency natural gas house heater and a high efficiency natural gas water heater and a high efficiency natural gas range and a high efficiency natural gas clothes dryer.
- (11) As used in this Rider "C" a high efficiency natural gas house heater and a high efficiency natural gas water heater shall be those described in the Heater Rebate portion of the Company's Board approved Conservation Plan. High efficiency gas ranges and high efficiency clothes dryers shall be those with electronic ignition.
- (12) The credits specified in Paragraph 10 shall be applied to the first twelve monthly gas bills received by the customer, unless the credits are exhausted sooner. Any credits not exhausted after twelve monthly bills will expire.
- (13) The EDR credits specified in Paragraph 10 shall be limited to the first five hundred (500) applicants accepted by the Company. Provided, however, that the Company will not provide credits in any year in excess of \$300,000.

Issued January 15, 2010
by South Jersey Gas Company,
E. Graham, President

Effective with service rendered
on and after September 17, 2010

Filed pursuant to Order in Docket No. GR10010035 of the Board of
Public Utilities, State of New Jersey, dated September 17, 2010

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-18
Page 1 of 1

REQUEST:

Refer to the response to Item 53 of Staff's Second Request. Explain whether Atmos owns any of the gas from local production that flows into its distribution system.

RESPONSE:

The Company does not own gas from local production prior to it entering its distribution system.

Respondent: Greg Waller

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-19
Page 1 of 1

REQUEST:

Refer to the response to Item 55 of Staff's Second Request. File a revised cost-of-service study in Excel spreadsheet format which reflects correction of the errors described in parts a. and b. of this response.

RESPONSE:

Please see Attachment 1 for the updated Cost of Service Study. The updated Cost of Service Study also includes revisions to address an issue raised in OAG DR No. 2-90.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-19_Att1 -
COSA_Atmos_KY_113014_corrected.xlsx, 86 Pages.

Respondent: Paul Raab

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
SUMMARY OF RESULTS						
		Total	Residential	Commercial &	Firm	Interruptible &
		Company		Public Authority	Industrial	Transportation
		\$				
8	Operating Revenues	155,374,969	93,601,821	45,258,302	3,268,959	13,255,887
10	Operating Expenses:					
12	Operating & Maintenance	117,022,195	76,850,757	35,037,900	3,033,409	2,100,129
13	Depreciation & Amortization	16,518,181	12,321,105	2,971,705	186,120	1,039,251
14	Taxes Other Than Income	4,662,683	3,259,246	901,419	62,220	439,799
16	Total Operating Expenses	138,203,058	92,431,107	38,911,024	3,281,748	3,579,179
18	Income Before Taxes	17,171,911	1,170,714	6,347,278	(22,790)	9,676,708
20	Interest Expense	7,536,848	5,462,733	1,294,885	79,822	699,407
22	Income Taxes:					
24	State Income Taxes	6.00%	578,104	(257,521)	303,144	(6,157)
25	Federal Income Taxes	35.00%	3,169,936	(1,412,074)	1,662,238	(33,769)
26	Total Deferred Income Taxes		0	0	0	0
27	Amortization of ITC		0	0	0	0
29	Total Income Taxes	3,748,040	(1,669,595)	1,965,381	(39,916)	3,492,170
31	Net Income	13,423,871	2,840,309	4,381,897	17,126	6,184,538
33	Total Rate Base	252,914,292	183,313,174	43,452,503	2,678,590	23,470,025
35	Rate of Return	5.3077%	1.5494%	10.0843%	0.6394%	26.3508%
36	Relative Rate of Return	1.00	0.29	1.90	0.12	4.96
38	Equalized ROR:					
40	Net Income Increase	8,149,719	12,796,304	(675,399)	211,358	(4,182,545)
41	Uncollectibles/PSC Fees	0.6622%	88,915	139,610	(7,369)	2,306
42	Income Taxes		5,188,610	8,146,911	(430,000)	134,563
43	Gross Revenue After Increase		168,802,212	114,684,647	44,145,535	3,607,185
44	Revenue Increase		13,427,243	21,082,826	(1,112,768)	348,227
45	Rate of Return	8.5300%	8.5300%	8.5300%	8.5300%	8.5300%
46	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00
47	Percent Increase	8.5648%	22.3748%	-2.4424%	10.6145%	-51.8405%
49	Proposed Rate Levels:					
51	Net Income Increase	8,113,175	5,076,925	2,168,235	98,846	769,351
52	Uncollectibles/PSC Fees		88,517	55,390	23,656	1,076
53	Income Taxes		5,165,344	3,232,281	1,380,443	62,804
54	Gross Revenue After Increase		168,742,006	101,966,418	48,830,654	3,421,485
55	Revenue Increase		13,367,037	8,364,597	3,572,352	162,527
56	Rate of Return	8.5156%	4.3190%	15.0743%	4.3221%	29.6288%
57	Relative Rate of Return	1.00	0.51	1.77	0.51	3.48
58	Percent Increase	8.5461%	8.8772%	7.8410%	4.9541%	9.4969%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CUSTOMER COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		204,230,053	164,036,251	34,267,594	1,854,859	4,071,349
2							
3	Return @ Realized ROR		10,839,869	3,143,306	3,494,858	(2,525)	4,204,230
4	O&M Expenses		24,163,922	20,256,242	3,488,541	271,025	148,114
5	Depreciation Expense		14,636,238	11,527,614	2,613,522	153,774	341,327
6	Taxes, Other		3,037,605	2,462,856	483,063	25,276	66,410
7							
8	Interest Expense		6,086,056	4,888,280	1,021,174	55,275	121,326
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	466,823	(171,356)	242,915	(5,676)	400,940
13	Federal Income Taxes	35.00%	2,559,746	(939,601)	1,331,983	(31,123)	2,198,487
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		3,026,569	(1,110,957)	1,574,898	(36,799)	2,599,426
18							
19	Total Customer-Related Costs @ Realized ROR		55,704,202	36,279,062	11,654,882	410,751	7,359,508
20	Total Demand-Related Costs @ Realized ROR		6,938,349	1,510,730	1,773,669	93,658	3,560,293
21	Total Fixed Costs		62,642,552	37,789,792	13,428,550	504,409	10,919,801
22							
23	Total Customers		2,078,493	1,846,837	226,666	2,396	2,594
24	Customer Costs (\$/customer/month)		\$ 30.14	\$ 20.46	\$ 59.24	\$ 210.52	\$ 4,209.64
25							
26							
27	Incremental Return @ Equalized ROR		6,580,955	10,848,986	(571,832)	160,744	(3,856,944)
28	Uncollectibles/PSC Fees		71,800	118,365	(6,239)	1,754	(42,080)
29	Incremental Income Taxes		4,189,838	6,907,128	(364,063)	102,340	(2,455,566)
30							
31	Total Customer-Related Costs @ Equalized ROR		66,546,795	54,153,541	10,712,748	675,589	1,004,917
32	Customers		2,078,493	1,846,837	226,666	2,396	2,594
33	Dollars/Customer/Month		\$ 32.02	\$ 29.32	\$ 47.26	\$ 281.97	\$ 387.40
34							
35							
36	Incremental Return @ Proposed Rates		6,551,446	5,990,055	1,214,490	89,877	(742,975)
37	Uncollectibles/PSC Fees		71,478	65,353	13,250	981	(8,106)
38	Incremental Income Taxes		4,171,052	3,813,636	773,218	57,221	(473,024)
39							
40	Total Customer-Related Costs @ Proposed Rates		66,498,177	46,148,105	13,655,840	558,829	6,135,403
41	Customers		2,078,493	1,846,837	226,666	2,396	2,594
42	Dollars/Customer/Month		\$ 31.99	\$ 24.99	\$ 60.25	\$ 233.23	\$ 2,365.23

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF DEMAND COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		32,705,583	13,994,277	6,289,938	566,228	11,855,141
2							
3	Return @ Realized ROR		1,735,906	(148,126)	602,253	13,883	1,267,896
4	O&M Expenses		2,380,138	1,018,429	457,748	41,207	862,754
5	Depreciation Expense		1,779,300	761,338	342,195	30,805	644,962
6	Taxes, Other		558,328	238,901	107,378	9,666	202,383
7							
8	Interest Expense		974,626	417,029	187,440	16,874	353,283
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	74,757	(55,498)	40,734	(294)	89,815
13	Federal Income Taxes	35.00%	409,920	(304,314)	223,361	(1,610)	492,484
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		484,677	(359,813)	264,095	(1,904)	582,299
18							
19	Total Demand-Related Costs @ Realized ROR		6,938,349	1,510,730	1,773,669	93,658	3,560,293
20							
21							
22	Incremental Return @ Equalized ROR		1,053,880	1,341,838	(65,721)	34,416	(256,653)
23	Uncollectibles/PSC Fees		11,498	14,640	(717)	375	(2,800)
23	Incremental Income Taxes		670,964	854,296	(41,842)	21,911	(163,401)
24							
25	Total Demand-Related Costs @ Equalized ROR		8,674,692	3,721,503	1,665,388	150,360	3,137,440
26							
27							
28	Incremental Return @ Proposed Rates		1,049,154	(478,150)	606,859	7,790	912,656
29	Uncollectibles/PSC Fees		11,447	(5,217)	6,621	85	9,957
29	Incremental Income Taxes		667,956	(304,419)	386,363	4,959	581,052
30							
31	Total Demand-Related Costs @ Proposed Rates		8,666,906	722,944	2,773,511	106,492	5,063,959

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF COMMODITY COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		15,978,656	5,282,647	2,894,971	257,503	7,543,536
2							
3	Return @ Realized ROR		848,095	(154,871)	284,787	5,787	712,412
4	O&M Expenses		90,478,135	55,576,087	31,091,610	2,721,177	1,089,261
5	Depreciation Expense		102,643	32,152	15,989	1,541	52,962
6	Taxes, Other		1,066,750	557,488	310,978	27,278	171,006
7							
8	Interest Expense		476,164	157,423	86,270	7,674	224,797
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	36,524	(30,667)	19,494	(187)	47,884
13	Federal Income Taxes	35.00%	200,271	(168,158)	106,894	(1,026)	262,562
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		236,794	(198,826)	126,388	(1,214)	310,445
18							
19	Total Commodity-Related Costs		92,732,417	55,812,030	31,829,752	2,754,549	2,336,086
20	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
21	Commodity Costs (\$/Mcf)		\$ 2.19148	\$ 5.79104	\$ 5.91616	\$ 5.84737	\$ 0.08708
22							
23							
24	Incremental Return @ Equalized ROR		514,884	605,481	(37,846)	16,198	(68,949)
25	Uncollectibles/PSC Fees		5,617	6,806	(413)	177	(752)
25	Incremental Income Taxes		327,807	385,486	(24,095)	10,312	(43,897)
26							
27	Total Commodity-Related Costs @ Equalized ROR		93,580,726	56,809,603	31,767,398	2,781,236	2,222,488
28	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
29	Commodity Costs (\$/Mcf)		\$ 2.21	\$ 5.89	\$ 5.90	\$ 5.90	\$ 0.08
30							
31							
32	Incremental Return @ Proposed Rates		512,575	(434,980)	346,905	980	599,671
33	Uncollectibles/PSC Fees		5,592	(4,746)	3,785	11	6,543
33	Incremental Income Taxes		326,337	(276,935)	220,861	624	381,787
34							
35	Total Commodity-Related Costs @ Proposed Rates		93,576,922	55,095,369	32,401,303	2,756,164	3,324,086
36	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
37	Commodity Costs (\$/Mcf)		\$ 2.21	\$ 5.72	\$ 6.02	\$ 5.85	\$ 0.12

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
TOTAL COST OF SERVICE						
		Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base	252,914,292	183,313,174	43,452,503	2,678,590	23,470,025
2						
3	Return @ Realized ROR	13,423,871	2,840,309	4,381,897	17,126	6,184,538
4	O&M Expenses	117,022,195	76,850,757	35,037,900	3,033,409	2,100,129
5	Depreciation Expense	16,518,181	12,321,105	2,971,705	186,120	1,039,251
6	Taxes, Other	4,662,683	3,259,246	901,419	62,220	439,799
7						
8	Interest Expense	7,536,846	5,462,733	1,294,885	79,822	699,407
9						
10	Income Taxes:					
11						
12	State Income Taxes	578,104	(257,521)	303,144	(6,157)	538,638
13	Federal Income Taxes	3,169,936	(1,412,074)	1,662,238	(33,759)	2,953,532
14	Deferred Income Taxes	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0
16						
17	Total Income Taxes	3,748,040	(1,669,595)	1,965,381	(39,916)	3,492,170
18						
19	Total Cost of Service @ Realized ROR	155,374,969	93,601,821	45,258,302	3,258,958	13,255,887
20						
21						
22	Incremental Return @ Equalized ROR	8,149,719	12,796,304	(675,399)	211,358	(4,182,545)
23	Uncollectibles/PSC Fees	88,915	139,610	(7,369)	2,306	(45,632)
24	Incremental Income Taxes	5,188,610	8,146,911	(430,000)	134,563	(2,662,864)
25						
26	Total Cost of Service @ Equalized ROR	168,802,212	114,684,647	44,145,535	3,607,185	6,364,846
27						
28						
29	Incremental Return @ Proposed Rates	8,113,176	5,076,925	2,168,253	98,646	769,351
30	Uncollectibles/PSC Fees	88,517	55,390	23,656	1,076	8,394
30	Incremental Income Taxes	5,165,344	3,232,281	1,380,443	62,804	489,816
31						
32	Total Cost of Service @ Proposed Rates	168,742,006	101,966,418	48,830,654	3,421,485	14,523,448

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
154		Shared Services General Office:						
155		General:						
156		General:						
157								
158	39000	Structures & Improvements	367	5.4	P, S, T & D Plant	304	58	5
159	39005	G-Structures & Improvements	41,632	5.4	P, S, T & D Plant	34,530	6,571	530
160	39009	Improvement to leased Premises	508,868	5.4	P, S, T & D Plant	422,059	80,318	6,480
161	39100	Office Furniture & Equipment	336,303	5.4	P, S, T & D Plant	278,940	53,081	4,283
162	39102	Remittance Processing Equip	325	5.4	P, S, T & D Plant	270	51	4
163	39103	Office Machines	160	5.4	P, S, T & D Plant	133	25	2
164	39104	G-Office Furniture & Equip.	111	5.4	P, S, T & D Plant	92	18	1
165	39200	Transportation Equipment	4,472	5.4	P, S, T & D Plant	3,709	706	57
166	39300	Stores Equipment	42	5.4	P, S, T & D Plant	35	7	1
167	39400	Tools, Shop & Garage Equipment	3,433	5.4	P, S, T & D Plant	3,014	573	46
168	39500	Laboratory Equipment	328	5.4	P, S, T & D Plant	272	52	4
169	39700	Communication Equipment	63,904	5.4	P, S, T & D Plant	53,004	10,086	814
170	39800	Miscellaneous Equipment	6,284	5.4	P, S, T & D Plant	5,212	992	80
171	39900	Other Tangible Property	4,450	5.4	P, S, T & D Plant	3,681	702	57
172	39901	Other Tangible Property - Servers - H	569,058	5.4	P, S, T & D Plant	471,992	89,818	7,247
173	39902	Other Tangible Property - Servers - S	318,108	5.4	P, S, T & D Plant	263,848	50,209	4,051
174	39903	Other Tangible Property - Network - H	118,878	5.4	P, S, T & D Plant	98,660	18,763	1,514
175	39904	Other Tang. Property - CPU	952	5.4	P, S, T & D Plant	790	150	12
176	39905	Other Tangible Property - MF - Hardwa	855	5.4	P, S, T & D Plant	709	135	11
177	39906	Other Tang. Property - PC Hardware	128,525	5.4	P, S, T & D Plant	106,602	20,286	1,637
178	39907	Other Tang. Property - PC Software	47,912	5.4	P, S, T & D Plant	39,740	7,562	610
179	39908	Other Tang. Property - Mainframe S/W	3,960,772	5.4	P, S, T & D Plant	3,301,764	628,313	50,694
180	39909	Other Tang. Property - Application So	151,394	5.4	P, S, T & D Plant	125,570	23,886	1,928
181	39924	Other Tang. Property - General Startu	0	5.4	P, S, T & D Plant	0	0	0
182		Retirement Work in Progress	(9)	5.4	P, S, T & D Plant	(7)	(1)	(0)
183								
184		Total General Plant	6,287,324			5,214,884	992,372	80,068
185								
186		Shared Services Customer Support:						
187		General:						
188		General:						
189								
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
192	39000	Structures & Improvements	179,456	5.4	P, S, T & D Plant	148,846	28,325	2,285
193	39009	Improvement to leased Premises	211,810	5.4	P, S, T & D Plant	175,681	33,431	2,697
194	39010	CKV-Structures & Improvements	23,673	5.4	P, S, T & D Plant	19,635	3,797	301
195	39100	Office Furniture & Equipment	8,591	5.4	P, S, T & D Plant	7,125	1,356	109
196	39700	Communication Equipment	(354,256)	5.4	P, S, T & D Plant	(283,830)	(55,815)	(4,511)
197	39710	CKV-Communication Equipment	629	5.4	P, S, T & D Plant	522	89	8
198	39800	Miscellaneous Equipment	203	5.4	P, S, T & D Plant	169	32	3
199	39900	Other Tangible Property	(59)	5.4	P, S, T & D Plant	(49)	(9)	(1)
200	39901	Other Tangible Property - Servers - H	(130,340)	5.4	P, S, T & D Plant	(108,108)	(20,573)	(1,660)
201	39902	Other Tangible Property - Servers - S	(236,463)	5.4	P, S, T & D Plant	(196,129)	(37,323)	(3,011)
202	39903	Other Tangible Property - Network - H	5,533	5.4	P, S, T & D Plant	4,589	873	70
203	39906	Other Tang. Property - PC Hardware	(6,303)	5.4	P, S, T & D Plant	(5,228)	(985)	(80)
204	39907	Other Tang. Property - PC Software	15,615	5.4	P, S, T & D Plant	12,951	2,465	199
205	39908	Other Tang. Property - Mainframe S/W	2,190,316	5.4	P, S, T & D Plant	1,816,710	345,713	27,893
206	39910	CKV-Other Tangible Property	212	5.4	P, S, T & D Plant	176	33	3
207	39916	CKV-Oth Tang Prop-PC Hardware	911	5.4	P, S, T & D Plant	673	128	10
208	39917	CKV-Oth Tang Prop-PC Software	232	5.4	P, S, T & D Plant	192	37	3
209	39924	Other Tang. Property - General Startu	8	5.4	P, S, T & D Plant	7	1	0
210		Retirement Work in Progress	(1,356)	5.4	P, S, T & D Plant	(1,125)	(214)	(17)
211								
212		Total General Plant	1,908,312			1,582,808	301,202	24,302
213								
214		TOTAL RESERVE FOR DEPRECIATION	166,889,781			131,723,248	32,911,754	2,254,759

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Materials and Supplies - KY Direct	(9,437)	9.1	Allocated O&M Expenses	(1,949)	(192)	(7,296)
4	Materials and Supplies - KY Mid-States GO	68,287	9.1	Allocated O&M Expenses	14,101	1,389	52,798
5	Materials and Supplies - Shared Services GO	0	9.1	Allocated O&M Expenses	0	0	0
6	Materials and Supplies - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
7	Gas Storage Inventory	9,415,216	3.0	Commodity	-	-	9,415,216
8	Prepayments - KY Direct	229,654	9.1	Allocated O&M Expenses	47,421	4,671	177,562
9	Prepayments - KY Mid-States GO	4,955	9.1	Allocated O&M Expenses	1,023	101	3,831
10	Prepayments - Shared Services GO	748,194	9.1	Allocated O&M Expenses	154,495	15,218	578,482
11	Prepayments - Shared Services CS	271,559	9.1	Allocated O&M Expenses	56,074	5,523	209,961
12	Cash Working Capital	3,337,211	9.1	Allocated O&M Expenses	689,101	67,676	2,580,234
13							
14	Total Rate Base Additions	14,065,640			960,265	94,586	13,010,788
15							
16							
17	Rate Base Deductions:						
18							
19	Customer Advances - KY Direct	(2,745,576)	1.0	Customer	(2,745,576)	-	-
20	Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
21	Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
22	Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
23	ADIT - KY Direct	(71,043,224)	5.7	Net Plant	(60,580,898)	(9,589,593)	(872,732)
24	ADIT - KY Mid-States GO	20,040,473	5.7	Net Plant	17,089,172	2,705,114	246,188
25	ADIT - Shared Services GO	(1,541,599)	5.7	Net Plant	(1,314,572)	(208,089)	(18,938)
26	ADIT - Shared Services CS	6,651,113	5.7	Net Plant	5,671,623	897,784	81,706
27							
28	Total Rate Base Deductions	(48,638,812)			(41,880,251)	(6,194,785)	(563,776)
29							
30							
31	TOTAL OTHER RB	(34,573,172)			(40,919,984)	(6,100,199)	12,447,011
32							
33	Interest on Customer Deposits	0	1.0	Customer	-	-	-

Athas Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00146								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
94		Distribution:						
95	8700	Generation	1,386,160	10.0	Composite of Accts. 871-879 & 886-893	1,289,141	113,552	3,467
97	8710	Distribution Load Dispatching	293	3.0	Commodity	-	-	293
98	8711	Odorization	3,303	3.0	Commodity	-	-	3,303
99	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-
100	8740	Mains & Services	2,874,065	4.1	Mains & Services	2,586,866	287,200	-
101	8750	Measuring and Regulating Station Exp. - Gen	286,873	12.0	Composite of Accts. 374-379	228,422	38,551	-
102	8760	Measuring and Regulating Station Exp. - Ind	23,764	1.0	Customer	23,764	-	-
103	8770	Measuring and Regulating Sta. Exp. - City Gate	77,553	12.0	Composite of Accts. 374-379	-	11,199	-
104	8780	Meters and House Regulator Expense	819,400	1.0	Customer	819,400	-	-
105	8790	Customer Installations Expense	20,364	1.0	Customer	20,364	-	-
106	8800	Other Expense	139,277	10.0	Composite of Accts. 871-879 & 886-893	127,519	11,409	348
107	8810	Tranks	429,632	10.0	Composite of Accts. 871-879 & 886-893	393,262	35,195	1,074
108		Maintenance						
109	8850	Maintenance Supervision and Engineering	2,748	10.0	Composite of Accts. 871-879 & 886-893	2,516	225	7
110	8860	Maintenance of Structures and Improvements	4,337	12.0	Composite of Accts. 374-379	3,710	628	-
111	8870	Maintenance of Mains	39,400	12.0	Composite of Accts. 374-379	31,144	5,256	-
112	8890	Maintenance of compressor station equipment	6,958	3.0	Commodity	-	-	6,958
113	8900	Maint. of Measuring and Regulating Station Equip. - General	6,189	12.0	Composite of Accts. 374-379	5,295	894	-
114	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	4,685	1.0	Customer	4,685	-	-
115	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	13,741	12.0	Composite of Accts. 374-379	11,757	1,984	-
116	8930	Maintenance of Services	48,651	1.0	Customer	48,651	-	-
117	8940	Maintenance of Meters and House Regulators	14,555	1.0	Customer	14,555	-	-
118	8950	Maintenance of Other Equipment	0	10.0	Composite of Accts. 871-879 & 886-893	-	-	-
119		Total Distribution	6,178,097			5,656,546	506,101	15,450
120		Customer Accounts:						
121		Supervision	(202)	1.0	Customer	(202)	-	-
122	9010	Meter Reading Expense	1,921,394	1.0	Customer	1,921,394	-	-
124	9020	Customer Records and Collection Expenses	357,551	1.0	Customer	357,551	-	-
126	9040	Uncollectible Accounts	324,479	1.0	Customer	324,479	-	-
126	9050	Miscellaneous Customer Accounts Expense	0	1.0	Customer	-	-	-
127		Total Customer Accounts	2,603,223			2,603,223	0	0
128		Customer Service and Information:						
129		Supervision	0	1.0	Customer	-	-	-
130	9070	Customer Assistance Expenses	0	1.0	Customer	-	-	-
131	9090	Informational and Instructional Advertising Expenses	133,918	1.0	Customer	133,918	-	-
132	9100	Miscellaneous Customer Service and Informational Expenses	0	1.0	Customer	-	-	-
133		Total Customer Service and Information	133,918			133,918	0	0
134		Sales:						
135		Supervision	218,372	1.0	Customer	218,372	-	-
137	9110	Demonstrating and Selling Expenses	85,711	1.0	Customer	85,711	-	-
138	9120	Advertising Expenses	10,934	1.0	Customer	10,934	-	-
140	9180	Miscellaneous Sales Expenses	0	1.0	Customer	-	-	-
141		Total Sales	315,017			315,017	0	0
142		Administrative & General:						
143		Operation						
144		Administrative and General Salaries	394,702	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	368,896	25,042	784
146	9210	Office Supplies and Expenses	(1,391)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(1,391)	(89)	(3)
147	9220	Administrative Expenses, Transferred	13,071,350	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	12,215,729	829,929	26,298
148	9230	Outside Services Employed	158,905	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	148,603	10,082	320
149	9340	Property Insurance	74,698	5.7	Net Plant	63,667	10,083	918
150	9250	Injuries and Damages	18,686	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	17,462	1,186	38
151	9260	Employee Pensions and Benefits	3,269,740	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	3,055,709	207,453	6,579
152	9270	Franchise Requirements	2,840	1.0	Customer	2,840	-	-
153	9280	Regulatory Commission Expenses	111,840	1.0	Customer	111,840	-	-
154	930.1	General Advertising Expenses	-	1.0	Customer	-	-	-
155	930.2	Miscellaneous General Expense	39,537	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	36,949	2,608	80
156	9310	Rents	36,305	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	33,929	2,303	73
157		Maintenance						
158	9320	Maintenance of General Plant	0	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-
159		Total A&G	17,177,212			16,054,219	1,087,898	55,695
160								
161		TOTAL O&M EXPENSE	117,022,195			24,163,922	2,380,138	90,478,135

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

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

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

CLASSIFICATION OF DEPRECIATION EXPENSE

Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
4	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	51	2.0	Demand	-	51	-
12	32540	Rights of Ways	1,699	2.0	Demand	-	1,699	-
13	33100	Production Gas Well Equipment	-	2.0	Demand	-	-	-
14	33201	Field Lines	-	2.0	Demand	-	-	-
15	33202	Tributary Lines	-	2.0	Demand	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	3,001	2.0	Demand	-	3,001	-
17	33600	Purification Equipment	996	2.0	Demand	-	996	-
18								
19		Total Production Plant	5,747			0	5,747	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	-	3.5	Storage (50/50)	-	-	-
25	35100	Structures and Improvements	293	3.5	Storage (50/50)	-	146	146
26	35102	Compression Station Equipment	1,704	3.5	Storage (50/50)	-	852	852
27	35103	Meas. & Reg. Sta. Structures	-	3.5	Storage (50/50)	-	-	-
28	35104	Other Structures	-	3.5	Storage (50/50)	-	-	-
29	35200	Wells \ Rights of Way	82,144	3.5	Storage (50/50)	-	41,072	41,072
30	35201	Well Construction	19,039	3.5	Storage (50/50)	-	9,519	9,519
31	35202	Well Equipment	-	3.5	Storage (50/50)	-	-	-
32	35203	Cushion Gas	29,356	3.5	Storage (50/50)	-	14,678	14,678
33	35210	Leaseholds	-	3.5	Storage (50/50)	-	-	-
34	35211	Storage Rights	382	3.5	Storage (50/50)	-	191	191
35	35301	Field Lines	-	3.5	Storage (50/50)	-	-	-
36	35302	Tributary Lines	-	3.5	Storage (50/50)	-	-	-
37	35400	Compressor Station Equipment	15,086	3.5	Storage (50/50)	-	7,543	7,543
38	35500	Meas & Reg. Equipment	1,742	3.5	Storage (50/50)	-	871	871
39	35600	Purification Equipment	110	3.5	Storage (50/50)	-	55	55
40								
41		Total Storage Plant	149,856			0	74,928	74,928
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	-	2.0	Demand	-	-	-
46	36520	Rights of Way	13,066	2.0	Demand	-	13,066	-
47	36602	Structures & Improvements	887	2.0	Demand	-	887	-
48	36603	Other Structures	734	2.0	Demand	-	734	-
49	36700	Mains Cathodic Protection	19,980	2.0	Demand	-	19,980	-
50	36701	Mains - Steel	578,413	2.0	Demand	-	578,413	-
51	36900	Meas. & Reg. Equipment	12,003	2.0	Demand	-	12,003	-
52	36901	Meas. & Reg. Equipment	45,879	2.0	Demand	-	45,879	-
53								
54		Total Transmission Plant	670,983			0	670,983	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	-	4.0	Mains	-	-	-
59	37401	Land	-	4.0	Mains	-	-	-
60	37402	Land Rights	4,289	4.0	Mains	3,670	619	-
61	37403	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	7,321	4.0	Mains	6,264	1,057	-
63	37501	Structures & Improvements T.B.	2,168	4.0	Mains	1,855	313	-
64	37502	Land Rights	-	4.0	Mains	-	-	-
65	37503	Improvements	86	4.0	Mains	73	12	-
66	37600	Mains Cathodic Protection	556,692	4.0	Mains	476,305	80,388	-
67	37601	Mains - Steel	2,345,591	4.0	Mains	2,006,883	338,709	-
68	37602	Mains - Plastic	1,564,702	4.0	Mains	1,338,755	225,946	-
69	37800	Meas & Reg. Sta. Equip - General	161,845	4.0	Mains	138,474	23,371	-
70	37900	Meas & Reg. Sta. Equip - City Gate	58,890	4.0	Mains	50,386	8,504	-
71	37905	Meas & Reg. Sta. Equipment T.B.	36,252	4.0	Mains	31,017	5,235	-
72	38000	Services	4,473,918	1.0	Customer	4,473,918	-	-
73	38100	Meters	1,773,300	1.0	Customer	1,773,300	-	-
74	38200	Meter Installations	2,132,919	1.0	Customer	2,132,918	-	-
75	38300	House Regulators	235,602	1.0	Customer	235,602	-	-
76	38400	House Reg. Installations	3,841	1.0	Customer	3,841	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	157,854	1.0	Customer	157,854	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	13,515,271			12,831,117	684,154	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
81								
82		General:						
83								
84	39900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
85	39000	Structures Frame	131,359	5.4	P, S, T & D Plant	108,953	20,733	1,673
86	39002	Improvements	-	5.4	P, S, T & D Plant	-	-	-
87	39003	Air Conditioning Equipment	26,900	5.4	P, S, T & D Plant	22,311	4,246	343
88	39004	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
89	39009	Office Furniture & Equipment	30,239	5.4	P, S, T & D Plant	25,081	4,773	385
90	39100	Remittance Processing Equip	96,791	5.4	P, S, T & D Plant	80,281	15,277	1,233
91	39103	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
92	39200	Trucks	-	5.4	P, S, T & D Plant	-	-	-
93	39201	Trailers	-	5.4	P, S, T & D Plant	-	-	-
94	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
95	39400	Power Operated Equipment	135,043	5.4	P, S, T & D Plant	112,009	21,315	1,720
96	39603	Backhoes	8,234	5.4	P, S, T & D Plant	6,830	1,300	105
97	39604	Welders	9,621	5.4	P, S, T & D Plant	7,990	1,519	123
98	39605	Communication Equipment	5,096	5.4	P, S, T & D Plant	4,227	804	65
99	39700	Communication Equipment - Mobile Radios	24,702	5.4	P, S, T & D Plant	20,488	3,899	315
100	39701	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
101	39702	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
102	39705	Miscellaneous Equipment	8,360	5.4	P, S, T & D Plant	6,934	1,320	108
103	39800	Other Tangible Property	125,081	5.4	P, S, T & D Plant	103,746	19,742	1,593
104	39900	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
105	39901	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
106	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
107	39903	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
108	39904	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
109	39905	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
110	39906	Other Tang. Property - PC Software	41,650	5.4	P, S, T & D Plant	34,380	6,542	528
111	39907	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
112	39908	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
113		AR 15 general plant amortization	255,335	5.4	P, S, T & D Plant	211,782	40,901	3,252
114								
115								
116		Total General Plant	898,212			745,002	141,771	11,439
117								
118		TOTAL DIRECT DEPRECIATION EXPENSE	15,240,048			13,576,119	1,577,563	86,366
119								
120		Kentucky Mid-States General Office:						
121								
122		Intangible Plant:						
123								
124	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
125	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
126	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
127								
128		Total Intangible Plant:	0			0	0	0
129								
130		General:						
131								
132	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
133	39001	Structures Frame	2,696	5.4	P, S, T & D Plant	2,236	425	34
134	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
135	39009	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
136	39100	Office Furniture & Equipment	2,095	5.4	P, S, T & D Plant	1,738	331	27
137	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
138	39300	Stores Equipment	162	5.4	P, S, T & D Plant	134	26	2
139	39400	Tools, Shop & Garage Equipment	4,710	5.4	P, S, T & D Plant	3,907	743	60
140	39800	Power Operated Equipment	605	5.4	P, S, T & D Plant	502	96	8
141	39700	Communication Equipment	1,370	5.4	P, S, T & D Plant	1,136	216	17
142	39800	Miscellaneous Equipment	20,721	5.4	P, S, T & D Plant	17,186	3,270	264
143	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
144	39901	Other Tangible Property - Servers - H/W	16,430	5.4	P, S, T & D Plant	13,628	2,593	209
145	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
146	39903	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
147	39906	Other Tang. Property - PC Hardware	65,546	5.4	P, S, T & D Plant	54,366	10,346	835
148	39907	Other Tang. Property - PC Software	-	5.4	P, S, T & D Plant	-	-	-
149	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
150								
151								
152		Total General Plant	114,335			94,833	18,046	1,456

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

CLASSIFICATION OF DEPRECIATION EXPENSE

Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
153								
154		Shared Services General Office:						
155								
156		General:						
157								
158	39000	Structures & Improvements	225	5.4	P, S, T & D Plant	187	36	3
159	39005	G-Structures & Improvements	4,283	5.4	P, S, T & D Plant	3,553	676	55
160	39009	Improvement to leased Premises	20,929	5.4	P, S, T & D Plant	17,359	3,303	267
161	39100	Office Furniture & Equipment	21,361	5.4	P, S, T & D Plant	17,718	3,372	272
162	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
163	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
164	39104	G-Office Furniture & Equip.	36	5.4	P, S, T & D Plant	30	6	0
165	39200	Transportation Equipment	1,594	5.4	P, S, T & D Plant	1,322	252	20
166	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
167	39400	Tools, Shop & Garage Equipment	1,246	5.4	P, S, T & D Plant	1,034	197	16
168	39500	Laboratory Equipment	230	5.4	P, S, T & D Plant	191	36	3
169	39700	Communication Equipment	8,744	5.4	P, S, T & D Plant	7,252	1,380	111
170	39800	Miscellaneous Equipment	371	5.4	P, S, T & D Plant	307	58	5
171	39900	Other Tangible Property	1,246	5.4	P, S, T & D Plant	1,034	197	16
172	39901	Other Tangible Property - Servers -	142,944	5.4	P, S, T & D Plant	118,562	22,562	1,820
173	39902	Other Tangible Property - Servers -	75,232	5.4	P, S, T & D Plant	62,399	11,874	958
174	39903	Other Tangible Property - Network -	17,633	5.4	P, S, T & D Plant	14,625	2,783	225
175	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
176	39905	Other Tangible Property - ME - Hard	-	5.4	P, S, T & D Plant	-	-	-
177	39906	Other Tang. Property - PC Hardware	12,779	5.4	P, S, T & D Plant	10,569	2,017	163
178	39907	Other Tang. Property - PC Software	3,690	5.4	P, S, T & D Plant	3,028	576	46
179	39908	Other Tang. Property - Mainframe S/W	376,695	5.4	P, S, T & D Plant	312,441	58,456	4,797
180	39909	Other Tang. Property - Application	-	5.4	P, S, T & D Plant	-	-	-
181	39924	Other Tang. Property - General Star	-	5.4	P, S, T & D Plant	-	-	-
182								
183								
184		Total General Plant	689,199			571,641	109,781	8,777
185								
186		Shared Services Customer Support:						
187								
188		General:						
189								
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
192	39000	Structures & Improvements	25,234	5.4	P, S, T & D Plant	20,930	3,983	321
193	39009	Improvement to leased Premises	10,518	5.4	P, S, T & D Plant	8,724	1,660	134
194	39010	CKV-Structures & Improvements	2,760	5.4	P, S, T & D Plant	2,289	436	35
195	39100	Office Furniture & Equipment	2,634	5.4	P, S, T & D Plant	2,185	416	34
196	39700	Communication Equipment	6,558	5.4	P, S, T & D Plant	5,440	1,035	84
197	39710	CKV-Communication Equipment	120	5.4	P, S, T & D Plant	99	19	2
198	39800	Miscellaneous Equipment	91	5.4	P, S, T & D Plant	76	14	1
199	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
200	39901	Other Tangible Property - Servers - H/W	28,635	5.4	P, S, T & D Plant	23,750	4,520	385
201	39902	Other Tangible Property - Servers - S/W	13,570	5.4	P, S, T & D Plant	11,265	2,142	173
202	39903	Other Tangible Property - Network - H/W	9,438	5.4	P, S, T & D Plant	7,828	1,490	120
203	39906	Other Tang. Property - PC Hardware	6,134	5.4	P, S, T & D Plant	5,087	968	78
204	39907	Other Tang. Property - PC Software	1,922	5.4	P, S, T & D Plant	1,594	303	24
205	39908	Other Tang. Property - Mainframe S/W	366,672	5.4	P, S, T & D Plant	304,128	57,874	4,669
206	39910	CKV-Other Tangible Property	130	5.4	P, S, T & D Plant	108	21	2
207	39916	CKV-Oth Tang Prop-PC Hardware	135	5.4	P, S, T & D Plant	112	21	2
208	39917	CKV-Oth Tang Prop-PC Software	48	5.4	P, S, T & D Plant	40	8	1
209	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
210								
211								
212		Total General Plant	474,598			393,645	74,909	6,044
213								
214		TOTAL DEPRECIATION EXPENSE	16,518,181			14,636,238	1,779,300	102,643

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	366,438	9.1	Allocated O&M Expenses	75,666	7,453	283,319
5	Property Related	3,403,337	5.4	P, S, T & D Plant	2,822,824	537,172	43,341
6	DOT transmission User Tax	52,950	9.1	Allocated O&M Expenses	10,934	1,077	40,939
7	Other	620,764	9.1	Allocated O&M Expenses	128,182	12,626	479,956
8	Total Non Revenue Related:	4,443,489			3,037,605	558,328	847,556
9							
10	Revenue Related:						
11	Slate Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	219,194	3.0	Commodity	-	-	219,194
14	Total Revenue Related:	219,194			0	0	219,194
15							
16	Total Taxes, Other Than Income	4,662,683			3,037,605	559,328	1,066,750
17							
18							
19	Interest Expense	7,536,846	13.0	Rate Base	6,086,056	974,626	476,164

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
7	Operating Revenues	155,374,969			55,704,202	6,938,349	92,732,417
9	Operating Expenses:						
11	Operating & Maintenance	117,022,195			24,163,922	2,360,138	90,478,135
12	Depreciation & Amortization	16,518,181			14,636,238	1,779,300	102,643
13	Taxes Other Than Income	4,662,683			3,037,605	558,328	1,066,750
15	Total Operating Expenses	138,203,058			41,837,764	4,717,766	91,647,528
17	Income Before Taxes	17,171,911			13,866,438	2,220,584	1,084,890
19	Interest Expense	7,536,846			6,086,056	974,626	476,164
21	Income Taxes:						
23	State Income Taxes	578,104	6.00%		466,823	74,757	36,524
24	Federal Income Taxes	3,169,936	35.00%		2,559,746	409,920	200,271
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
28	Total Income Taxes	3,748,040			3,026,569	484,677	236,794
30	Net Income	13,423,871			10,839,869	1,735,906	848,095
32	Total Rate Base	252,914,292			204,230,053	32,705,583	15,978,656
34	Rate of Return	5.3077%			5.3077%	5.3077%	5.3077%

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	62	P. S. T & D Plant - Customer	6,909	5,587	1,106	56	159
4	30200	Franchises & Consents	62	P. S. T & D Plant - Customer	99,409	80,392	15,920	805	2,292
5	30300	Misc Intangible Plant	89.0	-	0	-	-	-	-
6									
7		Total Intangible Plant:			106,318	85,979	17,026	861	2,452
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-
12	32540	Rights of Way	99.0	-	0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-
18									
19		Total Production Plant			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0	-	0	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-
29	35200	Wells & Rights of Way	99.0	-	0	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-
38	35500	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-
40									
41		Total Storage Plant			0	0	0	0	0
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
53									
54		Total Transmission Plant			0	0	0	0	0
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	455,023	404,309	49,622	525	568
59	37401	Land	2.0	Customers	31,938	28,377	3,493	37	40
60	37402	Land Rights	2.0	Customers	216,809	192,645	23,644	250	274
61	37403	Land Other	2.0	Customers	2,582	2,116	260	3	3
62	37500	Structures & Improvements	2.0	Customers	283,532	260,817	32,011	336	366
63	37501	Structures & Improvements T.B.	2.0	Customers	85,849	77,169	8,471	100	108
64	37502	Land Rights	2.0	Customers	39,863	35,420	4,347	46	50
65	37503	Improvements	2.0	Customers	3,427	3,045	374	4	4
66	37600	Mains Cathodic Protection	2.0	Customers	9,683,755	8,604,463	1,056,043	11,163	12,086
67	37601	Mains - Steel	2.0	Customers	83,492,995	74,187,381	9,105,156	96,247	104,201
68	37602	Mains - Plastic	2.0	Customers	56,231,511	49,964,383	6,132,229	64,821	70,178
69	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	4,592,130	4,080,320	600,786	5,294	5,731
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	1,944,769	1,728,014	212,083	2,242	2,427
71	39005	Meas & Reg. Sta. Equipment T.B.	2.0	Customers	1,193,241	1,060,249	130,127	1,376	1,489
72	39000	Services	2.0	Customers	96,853,417	87,835,826	10,780,267	113,954	123,371
73	39100	Meters	4.0	Meter Investment	22,574,136	13,562,204	7,693,305	704,186	714,441
74	39200	Meter Installations	4.0	Meter Investment	49,157,106	29,532,854	16,533,069	1,533,428	1,655,757
75	39300	House Regulators	4.0	Meter Investment	7,239,801	4,349,564	2,435,266	225,841	229,130
76	39400	House Reg. Installations	4.0	Meter Investment	154,276	82,687	61,894	4,813	4,893
77	39500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	5,045,015	-	-	-	5,045,015
78	39600	Other Prop. On Cust. Prem.	99.0	-	0	-	-	-	-
79									
80		Total Distribution Plant			341,292,372	276,001,844	54,695,444	2,764,665	7,870,119

Atmos Energy Corporation, Kentucky/Mid-States Division												
Kentucky Jurisdiction Case No. 2013-00148												
Forecasted Test Period: Twelve Months Ended November 30, 2014												
ALLOCATION OF PLANT IN SERVICE												
81												
82		General:										
83												
84	39900	Land & Land Rights	6.2	P, S, T & D Plant - Customer		652,110	527,359	104,431	5,282		15,038	
85	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer		3,002,268	2,427,925	480,791	24,320		69,232	
86	39001	Structures-Frame	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
87	39002	Structures-Brick	6.2	P, S, T & D Plant - Customer		148,265	119,901	23,744	1,201		3,419	
88	39003	Improvements	6.2	P, S, T & D Plant - Customer		601,354	486,313	96,302	4,871		13,807	
89	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer		6,189	5,005	991	50		143	
90	39009	Improvement to Leased Premises	6.2	P, S, T & D Plant - Customer		1,061,150	858,149	169,936	8,598		24,470	
91	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer		1,223,664	980,665	195,959	9,912		28,217	
92	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
93	39104	Office Machines	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
94	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer		327,593	255,247	52,526	2,657		7,563	
95	39201	Trucks	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
96	39202	Trailers	6.2	P, S, T & D Plant - Customer		27,530	22,264	4,409	223		636	
97	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
98	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer		1,822,598	1,473,929	291,676	14,764		42,029	
99	39500	Power Operated Equipment	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
100	39503	Ditchers	6.2	P, S, T & D Plant - Customer		44,543	36,022	7,133	361		1,027	
101	39504	Backhoes	6.2	P, S, T & D Plant - Customer		62,044	42,088	8,335	422		1,200	
102	39505	Welders	6.2	P, S, T & D Plant - Customer		27,567	22,293	4,415	223		636	
103	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer		312,095	252,350	49,980	2,528		7,197	
104	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
105	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
106	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer		55,004	44,482	8,808	446		1,288	
107	39900	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer		2,091,794	1,691,626	334,966	16,945		48,236	
108	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
109	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer		145,971	118,046	23,376	1,182		3,366	
110	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer		61,018	49,345	9,772	494		1,407	
111	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
112	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
113	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
114	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer		162,277	131,233	26,988	1,315		3,742	
115	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
116	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
117	39909	Other Tang. Property - Application soft	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
118	39924	Other Tang. Property - General Startup	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
119												
120		Total General Plant				11,826,423	9,563,183	1,893,766	95,793		272,692	
121												
122		TOTAL DIRECT PLANT				363,223,813	285,651,006	56,666,225	2,651,319		8,145,263	
123												
124		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer		6,593,611	5,332,233	1,055,919	53,412		162,047	
125												
126		Kentucky Mid-States General Office:										
127												
128		Intangible Plant:										
129												
130	30100	Organization	6.2	P, S, T & D Plant - Customer		78,856	62,153	12,308	623		1,772	
131	30200	Franchises & contracts	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
132	30300	Misc Intangible Plant	6.2	P, S, T & D Plant - Customer		460,178	372,145	73,694	3,728		10,612	
133												
134		Total Intangible Plant:				537,034	434,297	86,002	4,350		12,384	
135												
136		General:										
137												
138	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
139	39001	Structures-Frame	6.2	P, S, T & D Plant - Customer		74,379	60,150	11,911	603		1,715	
140	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer		2,393	1,936	383	19		55	
141	39009	Improvement to Leased Premises	6.2	P, S, T & D Plant - Customer		18,106	13,025	2,579	130		371	
142	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer		36,552	29,559	5,864	296		843	
143	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer		1,704	1,378	273	14		39	
144	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer		1,720	1,396	276	14		40	
145	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer		59,125	47,814	9,468	479		1,353	
146	39500	Power Operated Equipment	6.2	P, S, T & D Plant - Customer		8,102	6,552	1,287	66		187	
147	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer		16,759	12,744	2,524	129		353	
148	39900	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer		342,149	276,695	54,793	2,772		7,890	
149	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer		31,932	25,824	5,114	259		736	
150	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer		142,752	115,443	22,851	1,196		3,292	
151	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer		8,431	6,775	549	29		79	
152	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer		88,802	72,523	14,381	727		2,071	
153	39908	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer		263,571	229,323	45,412	2,297		6,539	
154	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
155	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer		0	-	-	-		-	
156												
157		Total General Plant				1,108,464	897,236	177,676	8,987		25,584	
158												
159		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer		140,323	113,479	22,472	1,137		3,236	

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
160									
161		Shared Services General Office:							
162									
163		General:							
164									
165	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	5,745	4,046	920	47	132
166	39005	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer	105,269	86,020	17,034	862	2,453
167	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	428,490	346,518	68,620	3,471	9,881
168	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	439,755	355,628	70,424	3,562	10,141
169	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
170	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
171	39104	G-Office Furniture & Equip.	6.2	P, S, T & D Plant - Customer	741	599	119	6	17
172	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	4,564	3,691	731	37	105
173	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
174	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	11,729	9,488	1,678	65	270
175	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	1,947	1,574	312	16	45
176	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	131,793	108,558	21,101	1,067	3,038
177	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	17,871	14,452	2,862	145	412
178	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	7,470	6,041	1,195	61	172
179	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	1,363,952	1,119,198	221,620	11,211	31,914
180	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	712,457	576,162	114,095	5,771	16,429
181	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	167,505	135,461	28,825	1,357	3,863
182	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
184	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	120,940	97,804	19,368	980	2,789
185	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	44,714	36,160	7,161	352	1,031
186	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	4,778,727	3,664,542	765,278	38,710	110,186
187	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	120,368	97,341	19,276	975	2,776
188	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
189									
190		Total General Plant			6,485,108	6,861,881	1,358,828	68,734	195,665
191									
192		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	296,607	240,027	47,531	2,404	6,844
193									
194		Shared Services Customer Support:							
195									
196		General:							
197									
198	38900	Land	6.2	P, S, T & D Plant - Customer	136,312	110,235	21,829	1,104	3,143
199	38910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	12,435	10,055	1,991	101	287
200	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	626,098	598,799	100,359	5,077	14,451
201	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	215,025	173,880	34,435	1,742	4,958
202	39010	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	68,535	55,424	10,975	555	1,580
203	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	54,214	43,843	8,682	439	1,250
204	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	98,188	79,404	15,724	795	2,264
205	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	1,790	1,447	287	14	41
206	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	4,522	3,657	724	37	104
207	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
208	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	275,526	222,817	44,124	2,232	6,354
209	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	128,194	103,670	20,529	1,038	2,956
210	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	91,920	74,335	14,720	745	2,120
211	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	59,237	47,905	9,486	480	1,366
212	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	24,026	19,430	3,648	195	564
213	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	4,633,774	3,747,318	742,035	37,536	106,864
214	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	784	634	126	6	18
215	39916	CKV-Other Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	1,279	1,034	205	10	29
216	39917	CKV-Other Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	597	482	96	5	14
217	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
218									
219		Total General Plant			6,433,044	5,202,353	1,030,205	52,111	148,345
220									
221		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	54,062	43,720	8,658	438	1,247
222									
223		TOTAL PLANT IN SERVICE - CUSTOMER			369,788,482	299,046,809	59,218,936	2,985,502	8,527,240
224									
225		TOTAL CWIP W/O AFUDC - CUSTOMER			7,064,803	5,729,458	1,134,580	57,391	163,374

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Intangible Plant:									
226									
227									
228	39100	Organization	6.4	P. S. T & D Plant - Demand	1,315	563	253	23	477
229	30200	Franchises & Consents	6.4	P. S. T & D Plant - Demand	16,917	8,094	3,638	328	6,857
230	30300	Misc Intangible Plant	99.0		0				
231									
232		Total Intangible Plant			20,232	8,657	3,891	350	7,334
233									
234									
235		Production Plant							
236	32520	Producing Leaseholds	3.0	Peak Day	2,353	1,007	452	41	853
237	32540	Rights of Way	3.0	Peak Day	83,422	35,695	16,044	1,444	30,239
238	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,494	672	60	1,266
239	33201	Field Lines	3.0	Peak Day	47,163	20,180	9,070	617	17,096
240	33202	Tributary Lines	3.0	Peak Day	528,218	226,017	101,567	9,145	191,469
241	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	192,364	82,319	35,999	3,331	69,736
242	33600	Purification Equipment	3.0	Peak Day	44,369	18,985	8,533	768	16,083
243									
244		Total Production Plant			901,402	385,696	173,358	15,606	326,741
245									
246		Storage Plant:							
247									
248	35010	Land	3.0	Peak Day	130,563	55,826	25,110	2,260	47,327
249	35020	Rights of Way	3.0	Peak Day	2,341	1,002	450	41	848
250	35100	Structures and Improvements	3.0	Peak Day	8,958	3,833	1,723	155	3,247
251	35102	Compression Station Equipment	3.0	Peak Day	76,631	32,789	14,738	1,327	27,777
252	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,569	4,950	2,225	200	4,194
253	35104	Other Structures	3.0	Peak Day	68,721	29,405	13,216	1,190	24,910
254	35200	Wells \ Rights of Way	3.0	Peak Day	2,221,111	950,383	427,164	38,454	805,110
255	35201	Well Construction	3.0	Peak Day	670,431	286,868	128,937	11,607	243,018
256	35202	Well Equipment	3.0	Peak Day	227,654	97,410	43,782	3,941	82,520
257	35203	Cushion Gas	3.0	Peak Day	847,416	362,598	162,975	14,671	307,172
258	35210	Leaseholds	3.0	Peak Day	89,265	38,195	17,167	1,545	32,357
259	35211	Storage Rights	3.0	Peak Day	27,307	11,694	5,252	473	9,898
260	35301	Field Lines	3.0	Peak Day	89,248	38,188	17,164	1,545	32,351
261	35302	Tributary Lines	3.0	Peak Day	104,728	44,812	20,142	1,813	37,882
262	35400	Compressor Station Equipment	3.0	Peak Day	461,723	197,565	89,759	7,994	167,366
263	35500	Meas & Reg. Equipment	3.0	Peak Day	120,442	51,535	23,163	2,085	43,658
264	35600	Purification Equipment	3.0	Peak Day	81,930	35,082	15,768	1,419	29,720
265									
266		Total Storage Plant			5,240,101	2,242,168	1,007,776	90,721	1,898,435
267									
268		Transmission:							
269									
270	36510	Land & Land Rights	3.0	Peak Day	26,970	11,540	5,187	467	9,776
271	36520	Rights of Way	3.0	Peak Day	867,772	371,308	166,880	15,024	314,551
272	36602	Structures & Improvements	3.0	Peak Day	49,002	20,867	9,424	848	17,762
273	36603	Other Structures	3.0	Peak Day	60,826	26,027	11,698	1,053	22,048
274	36700	Mains Cathodic Protection	3.0	Peak Day	406,036	173,737	78,089	7,030	147,180
275	36701	Mains - Steel	3.0	Peak Day	27,830,935	11,908,481	5,352,446	481,634	10,088,175
276	36800	Meas. & Reg. Equipment	3.0	Peak Day	578,023	247,326	111,165	10,007	208,522
277	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,274,016	973,021	437,339	39,370	824,287
278									
279		Total Transmission Plant			32,093,579	13,732,408	6,172,237	555,632	11,633,301
280									
281		Distribution:							
282									
283	37400	Land & Land Rights	3.0	Peak Day	76,796	32,860	14,769	1,330	27,837
284	37401	Land	3.0	Peak Day	5,390	2,305	1,037	93	1,954
285	37402	Land Rights	3.0	Peak Day	36,592	15,657	7,037	634	13,264
286	37403	Land Other	3.0	Peak Day	402	172	77	7	146
287	37500	Structures & Improvements	3.0	Peak Day	49,540	21,198	9,528	859	17,857
288	37501	Structures & Improvements T.B.	3.0	Peak Day	14,656	6,272	2,819	254	5,313
289	37502	Land Rights	3.0	Peak Day	6,728	2,879	1,284	116	2,439
290	37503	Improvements	3.0	Peak Day	578	247	111	10	210
291	37600	Mains Cathodic Protection	3.0	Peak Day	1,634,361	699,321	314,320	28,295	592,424
292	37601	Mains - Steel	3.0	Peak Day	14,081,398	6,029,519	2,710,058	243,963	5,107,859
293	37602	Mains - Plastic	3.0	Peak Day	9,490,402	4,060,815	1,825,194	164,306	3,440,087
294	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	775,030	331,625	149,054	13,418	280,933
295	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	328,225	140,443	63,124	5,683	118,975
296	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	201,387	86,171	38,731	3,487	72,999
297	38000	Services	99.0		0				
298	38100	Meters	99.0		0				
299	38200	Meter Installations	99.0		0				
300	38300	House Regulators	99.0		0				
301	38400	House Reg. Installations	99.0		0				
302	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
303	38600	Other Prop. On Cust. Prem	99.0		0				
304									
305		Total Distribution Plant			26,711,487	11,429,484	5,137,153	462,453	9,662,397

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

ALLOCATION OF PLANT IN SERVICE										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	
451		Intangible Plant:								
452										
453	30100	Organization	6.6	P, S, T & D Plant - Commodity	106	33	17	2	55	
454	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,526	479	238	23	788	
455	30300	Misc Intangible Plant	99.0		0					
456										
457		Total Intangible Plant:			1,632	511	254	25	842	
458										
459		Production Plant:								
460										
461	32520	Producing Leaseholds	99.0		0					
462	32540	Rights of Way	99.0		0					
463	33100	Production Gas Wells Equipment	99.0		0					
464	33201	Field Lines	99.0		0					
465	33202	Tributary Lines	99.0		0					
466	33400	Field Meas. & Reg. Sta. Equip	99.0		0					
467	33600	Purification Equipment	99.0		0					
468										
469		Total Production Plant			0	0	0	0	0	
470										
471		Storage Plant:								
472										
473	35010	Land	1.5	Winter Volumes	130,563	40,898	20,338	1,960	67,368	
474	35020	Rights of Way	1.5	Winter Volumes	2,341	733	365	35	1,208	
475	35100	Structures and Improvements	1.5	Winter Volumes	8,959	2,806	1,395	134	4,622	
476	35102	Compression Station Equipment	1.5	Winter Volumes	76,531	24,004	11,937	1,150	39,540	
477	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	3,624	1,802	174	5,989	
478	35104	Other Structures	1.5	Winter Volumes	68,721	21,526	10,705	1,032	35,459	
479	35200	Wells \ Rights of Way	1.5	Winter Volumes	2,221,111	695,746	345,980	33,349	1,146,045	
480	35201	Well Construction	1.5	Winter Volumes	670,431	210,607	104,432	10,053	345,928	
481	35202	Well Equipment	1.5	Winter Volumes	227,654	71,311	35,462	3,417	117,465	
482	35203	Cushion Gas	1.5	Winter Volumes	847,418	265,447	132,001	12,720	437,248	
483	35210	Leaseholds	1.5	Winter Volumes	89,269	27,862	13,955	1,349	46,059	
484	35211	Storage Rights	1.5	Winter Volumes	27,307	8,954	4,254	410	14,090	
485	35301	Field Lines	1.5	Winter Volumes	89,248	27,956	13,902	1,349	46,050	
486	35302	Tributary Lines	1.5	Winter Volumes	104,729	32,806	16,314	1,572	54,038	
487	35400	Compressor Station Equipment	1.5	Winter Volumes	461,723	144,631	71,922	6,931	238,238	
488	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	120,442	37,727	18,761	1,808	62,145	
489	35600	Purification Equipment	1.5	Winter Volumes	81,990	25,683	12,771	1,231	42,305	
490										
491		Total Storage Plant			5,240,101	1,641,421	816,246	78,656	2,703,778	
492										
493		Transmission:								
494										
495	36510	Land & Land Rights	99.0		0					
496	36520	Rights of Way	99.0		0					
497	36602	Structures & Improvements	99.0		0					
498	36603	Other Structures	99.0		0					
499	36700	Mains Cathodic Protection	99.0		0					
500	36701	Mains - Steel	99.0		0					
501	36900	Meas. & Reg. Equipment	99.0		0					
502	36901	Meas. & Reg. Equipment	99.0		0					
503										
504		Total Transmission Plant			0	0	0	0	0	
505										
506		Distribution:								
507										
508	37400	Land & Land Rights	99.0		0					
509	37401	Land	99.0		0					
510	37402	Land Rights	99.0		0					
511	37403	Land Other	99.0		0					
512	37500	Structures & Improvements	99.0		0					
513	37501	Structures & Improvements T.B.	99.0		0					
514	37502	Land Rights	99.0		0					
515	37503	Improvements	99.0		0					
516	37600	Mains Cathodic Protection	99.0		0					
517	37601	Mains - Steel	99.0		0					
518	37602	Mains - Plastic	99.0		0					
519	37800	Meas & Reg. Sta. Equip - General	99.0		0					
520	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0					
521	37905	Meas & Reg. Sta. Equipment T.b.	99.0		0					
522	38000	Services	99.0		0					
523	38100	Meters	99.0		0					
524	38200	Meter Installations	99.0		0					
525	38300	House Regulators	99.0		0					
526	38400	House Reg. Installations	99.0		0					
527	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0					
528	38600	Other Prop. On Cust. Mem	99.0		0					

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
610									
611		Shared Services General Office:							
612									
613		General:							
614									
615	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	88	28	14	1	46
616	39005	G-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,633	512	254	25	843
617	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,579	2,061	1,025	99	3,395
618	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	6,782	2,115	1,052	101	3,484
619	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
621	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	71	4	2	0	6
622	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	70	22	11	1	36
623	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
624	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	180	56	28	3	93
625	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	30	9	5	0	15
626	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	2,023	634	315	30	1,044
627	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	274	88	43	4	142
628	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	115	38	18	2	59
629	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	21,249	6,650	3,310	319	10,864
630	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	10,939	3,427	1,704	164	5,644
631	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	2,572	806	401	39	1,327
632	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
633	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
634	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,857	582	289	28	958
635	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	687	215	107	10	354
636	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	73,371	22,983	11,429	1,101	37,658
637	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,848	579	288	28	854
638	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
639									
640		Total General Plant			130,278	40,809	20,293	1,956	67,221
641									
642		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	4,557	1,427	710	68	2,351
643									
644		Shared Services Customer Support							
645									
646		General:							
647									
648	39900	Land	6.6	P, S, T & D Plant - Commodity	2,083	856	326	31	1,080
649	39910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	191	60	30	3	99
650	39900	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	9,822	3,014	1,499	144	4,965
651	39900	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	3,301	1,034	514	50	1,703
652	39910	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,052	330	164	16	543
653	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	832	261	130	12	429
654	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,508	472	235	23	778
655	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	27	9	4	0	14
656	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	69	22	11	1	36
657	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
658	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	4,230	1,325	659	63	2,183
659	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	1,968	617	307	30	1,016
660	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,411	442	220	21	729
661	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	910	285	142	14	469
662	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	369	116	57	6	190
663	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	71,146	22,286	11,082	1,068	36,710
664	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	12	4	2	0	6
665	39916	CKV-Other Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	20	6	3	0	10
666	39917	CKV-Other Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	9	3	1	0	5
667	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
668									
669		Total General Plant			98,771	30,939	15,385	1,483	50,964
670									
671		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	830	280	129	12	429
672									
673		TOTAL PLANT IN SERVICE - COMMODITY			5,877,626	1,778,473	864,399	85,223	2,929,532
674									
675		TOTAL CWIP W/O AFUDC - COMMODITY			108,779	34,074	18,944	1,633	65,127

Almos Energy Corporation, Kentucky/Mid States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PLANT IN SERVICE							
756							
757		General					
758							
759	38900	Land & Land Rights	786,216	583,593	129,856	7,581	65,185
760	39000	Structures & Improvements	3,619,684	2,686,824	597,848	34,903	300,109
761	39001	Structures Frame	0	-	-	-	-
762	39002	Structures-Brick	178,755	132,687	29,524	1,724	14,821
763	39003	Improvements	726,022	538,170	119,749	6,991	60,112
764	39004	Air Conditioning Equipment	7,461	5,539	1,232	72	619
765	39009	Improvement to leased Premises	1,279,376	949,657	211,309	12,337	108,073
766	39100	Office Furniture & Equipment	1,475,298	1,036,087	243,668	14,226	122,317
767	39102	Remittance Processing Equip	0	-	-	-	-
768	39103	Office Machines	0	-	-	-	-
769	39200	Transportation Equipment	395,444	293,531	65,314	3,813	32,766
770	39201	Trucks	0	-	-	-	-
771	39202	Trailers	33,192	24,639	5,482	320	2,752
772	39300	Stores Equipment	0	-	-	-	-
773	39400	Tools, Shop & Garage Equipment	2,197,415	1,631,100	362,938	21,159	182,188
774	39500	Power Operated Equipment	0	-	-	-	-
775	39503	Ditchers	53,704	39,863	8,870	518	4,453
776	39504	Backhoes	62,747	46,576	10,364	605	5,202
777	39505	Welders	33,236	24,670	5,489	320	2,756
778	39700	Communication Equipment	376,277	279,303	62,148	3,628	31,197
779	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
780	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
781	39705	Communication Equip. - Telemetering	66,316	49,226	10,953	639	5,498
782	39800	Miscellaneous Equipment	2,521,971	1,872,013	416,543	24,318	209,097
783	39900	Other Tangible Property	0	-	-	-	-
784	39901	Other Tangible Property - Servers - H/W	175,990	130,634	29,068	1,697	14,591
785	39902	Other Tangible Property - Servers - S/W	73,566	54,607	12,151	709	6,099
786	39903	Other Tangible Property - Network - H/W	0	-	-	-	-
787	39904	Other Tang. Property - CPU	0	-	-	-	-
788	39905	Other Tangible Property - ME - Hardware	0	-	-	-	-
789	39906	Other Tang. Property - PC Hardware	195,649	145,227	32,315	1,887	16,221
790	39907	Other Tang. Property - PC Software	0	-	-	-	-
791	39908	Other Tang. Property - Mainframe S/W	0	-	-	-	-
792	39909	Other Tang. Property - Application Software	0	-	-	-	-
793	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
794							
795		Total General Plant	14,267,320	10,582,944	2,354,822	137,478	1,182,077
796							
797		TOTAL DIRECT PLANT	425,864,243	316,111,114	70,338,207	4,106,446	35,308,475
798							
799		CWIP w/o AFUDC	7,949,586	5,900,630	1,313,000	76,655	659,101
800							
801		Kentucky Mid-States General Office:					
802							
803		Intangible Plant:					
804							
805	30100	Organization	92,661	68,780	15,304	893	7,683
806	30260	Franchises & Consents	0	-	-	-	-
807	30300	Misc Intangible Plant	654,814	411,828	91,636	5,350	46,000
808							
809		Total Intangible Plant:	647,474	480,608	106,940	6,243	53,682
810							
811		General:					
812							
813	37400	Land & Land Rights	0	-	-	-	-
814	39001	Structures Frame	89,675	66,564	14,811	865	7,435
815	39004	Air Conditioning Equipment	2,886	2,142	477	28	239
816	39009	Improvement to leased Premises	18,418	14,414	3,207	187	1,610
817	39100	Office Furniture & Equipment	44,069	32,712	7,279	425	3,664
818	39200	Transportation Equipment	2,085	1,525	339	20	170
819	39300	Stores Equipment	2,081	1,544	344	20	173
820	39400	Tools, Shop & Garage Equipment	71,264	52,913	11,774	687	5,910
821	39500	Power Operated Equipment	9,788	7,250	1,613	94	810
822	39600	Communication Equipment	19,000	14,103	3,198	183	1,575
823	39600	Miscellaneous Equipment	412,511	306,200	68,133	3,978	34,201
824	39900	Other Tangible Property	38,499	28,577	6,359	371	3,182
825	39901	Other Tangible Property - Servers - H/W	172,108	127,753	28,426	1,650	14,270
826	39902	Other Tangible Property - Servers - S/W	4,137	3,071	683	40	343
827	39903	Other Tangible Property - Network - H/W	108,270	80,367	17,882	1,044	8,977
828	39906	Other Tang. Property - PC Hardware	341,887	253,777	58,468	3,297	28,346
829	39907	Other Tang. Property - PC Software	0	-	-	-	-
830	39908	Other Tang. Property - Mainframe S/W	0	-	-	-	-
831							
832		Total General Plant	1,337,649	992,912	220,934	12,898	110,905
833							
834		CWIP w/o AFUDC	169,180	125,580	27,943	1,631	14,027

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
835									
836		Shared Services General Office:							
837									
838		General:							
839									
840	39000	Structures & Improvements	6,927	5,142	1,144	67	574		
841	39005	G-Structures & Improvements	126,243	95,193	21,181	1,237	10,633		
842	39009	Improvement to leased Premises	516,609	383,469	85,326	4,981	42,832		
843	39100	Office Furniture & Equipment	530,191	393,651	87,569	5,112	43,958		
844	39102	Remittance Processing Equip	0	-	-	-	-		
845	39103	Office Machines	0	-	-	-	-		
846	39104	G-Office Furniture & Equip.	893	663	147	9	74		
847	39200	Transportation Equipment	5,503	4,085	909	53	456		
848	39300	Stores Equipment	0	-	-	-	-		
849	39400	Tools, Shop & Garage Equipment	14,142	10,497	2,336	136	1,172		
850	39500	Laboratory Equipment	2,347	1,742	388	23	195		
851	39700	Communication Equipment	156,860	117,919	26,238	1,532	13,171		
852	39800	Miscellaneous Equipment	21,546	15,993	3,559	208	1,796		
853	39900	Other Tangible Property	9,006	6,665	1,468	87	747		
854	39901	Other Tangible Property - Servers - HW	1,666,562	1,236,543	275,589	16,089	138,341		
855	39902	Other Tangible Property - Servers - SW	858,974	637,600	141,873	8,283	71,216		
856	39903	Other Tangible Property - Network - HW	201,953	149,906	33,356	1,947	16,744		
857	39904	Other Tang. Property - CPU	0	-	-	-	-		
858	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-		
859	39906	Other Tang. Property - PC Hardware	145,511	108,233	24,083	1,406	12,089		
860	39907	Other Tang. Property - PC Software	53,910	40,016	8,994	520	4,470		
861	39908	Other Tang. Property - Mainframe SW	5,781,472	4,276,633	951,596	55,556	477,685		
862	39906	Other Tang. Property - Application Software	145,121	107,721	23,999	1,399	12,032		
863	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-		
864									
865		Total General Plant	10,230,069	7,593,690	1,689,658	98,645	848,177		
866									
867		CWIP w/o AFUDC	357,845	265,622	59,104	3,451	29,669		
868									
869		Shared Services Customer Support:							
870									
871		General:							
872									
873	38900	Land	164,546	121,690	27,144	1,585	13,626		
874	38910	CKV-Land & Land Rights	14,933	11,129	2,476	145	1,243		
875	39000	Structures & Improvements	755,564	569,841	124,793	7,289	62,644		
876	39009	Improvement to leased Premises	259,245	192,433	43,818	2,500	21,494		
877	39010	CKV-Structures & Improvements	82,629	61,334	13,648	797	6,851		
878	39100	Office Furniture & Equipment	65,363	48,518	10,796	630	5,419		
879	39700	Communication Equipment	118,380	87,872	19,552	1,141	9,815		
880	39710	CKV-Communication Equipment	2,158	1,692	356	21	179		
881	39800	Miscellaneous Equipment	5,452	4,047	900	53	452		
882	39900	Other Tangible Property	0	-	-	-	-		
883	39901	Other Tangible Property - Servers - HW	332,188	246,577	54,666	3,203	27,542		
884	39902	Other Tangible Property - Servers - SW	154,557	114,725	25,528	1,490	12,814		
885	39903	Other Tangible Property - Network - HW	110,623	82,262	18,304	1,069	9,166		
886	39906	Other Tang. Property - PC Hardware	71,420	53,013	11,796	689	5,921		
887	39907	Other Tang. Property - PC Software	28,967	21,502	4,784	279	2,402		
888	39908	Other Tang. Property - Mainframe SW	5,586,709	4,146,910	922,733	53,870	463,195		
889	39910	CKV-Other Tangible Property	945	701	156	9	78		
890	39916	CKV-Oth Tang Prop-PC Hardware	1,541	1,144	255	15	128		
891	39917	CKV-Oth Tang Prop-PC Software	719	534	119	7	60		
892	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-		
893									
894		Total General Plant	7,755,998	5,757,133	1,261,026	74,788	643,051		
895									
896		CWIP w/o AFUDC	65,160	48,382	10,766	629	5,404		
897									
898		TOTAL PLANT IN SERVICE	445,635,433	330,935,658	79,630,764	4,299,921	36,864,290		
899									
900		TOTAL CWIP W/O AFUDC	8,541,792	6,340,413	1,410,812	82,365	708,201		

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-09149									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	6.2	P, S, T & D Plant - Customer	6,909	5,587	1,168	56	159
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	99,469	80,392	15,920	205	2,292
5	30300	Misc Intangible Plant	99.0		0	0	0	0	0
6									
7		Total Intangible Plant:			106,318	85,979	17,026	261	2,452
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0		0	0	0	0	0
12	32540	Rights of Ways	99.0		0	0	0	0	0
13	33100	Production Gas Wells Equipment	99.0		0	0	0	0	0
14	33201	Field Lines	99.0		0	0	0	0	0
15	33202	Tributary Lines	99.0		0	0	0	0	0
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0	0	0	0	0
17	33500	Purification Equipment	99.0		0	0	0	0	0
18									
19		Total Production Plant:			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0	0	0	0	0
24	35020	Rights of Way	99.0		0	0	0	0	0
25	35100	Structures and Improvements	99.0		0	0	0	0	0
26	35102	Compression Station Equipment	99.0		0	0	0	0	0
27	35103	Meas. & Reg. Sta. Structures	99.0		0	0	0	0	0
28	35104	Other Structures	99.0		0	0	0	0	0
29	35200	Wells & Rights of Way	99.0		0	0	0	0	0
30	35201	Well Construction	99.0		0	0	0	0	0
31	35202	Well Equipment	99.0		0	0	0	0	0
32	35203	Cushion Gas	99.0		0	0	0	0	0
33	35210	Leaseholds	99.0		0	0	0	0	0
34	35211	Storage Rights	99.0		0	0	0	0	0
35	35301	Field Lines	99.0		0	0	0	0	0
36	35302	Tributary Lines	99.0		0	0	0	0	0
37	35400	Compressor Station Equipment	99.0		0	0	0	0	0
38	35500	Meas. & Reg. Equipment	99.0		0	0	0	0	0
39	35600	Purification Equipment	99.0		0	0	0	0	0
40									
41		Total Storage Plant:			0	0	0	0	0
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0	0	0	0	0
46	36520	Rights of Way	99.0		0	0	0	0	0
47	36602	Structures & Improvements	99.0		0	0	0	0	0
48	36603	Other Structures	99.0		0	0	0	0	0
49	36700	Mains Cathodic Protection	99.0		0	0	0	0	0
50	36701	Mains - Steel	99.0		0	0	0	0	0
51	36900	Meas. & Reg. Equipment	99.0		0	0	0	0	0
52	36901	Meas. & Reg. Equipment	99.0		0	0	0	0	0
53									
54		Total Transmission Plant:			0	0	0	0	0
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Customers	48,893	43,443	5,332	56	61
59	37401	Land	2.0	Customers	(6,203)	(5,612)	(677)	(7)	(8)
60	37402	Land Rights	2.0	Customers	48,871	43,424	5,330	56	61
61	37403	Land Other	2.0	Customers	0	0	0	0	0
62	37500	Structures & Improvements	2.0	Customers	86,729	77,062	9,469	100	108
63	37501	Structures & Improvements T.B.	2.0	Customers	83,974	74,614	9,158	97	105
64	37502	Land Rights	2.0	Customers	39,906	35,456	4,352	46	50
65	37503	Improvements	2.0	Customers	934	830	102	1	1
66	37600	Mains Cathodic Protection	2.0	Customers	2,107,476	1,872,590	228,827	2,429	2,630
67	37601	Mains - Steel	2.0	Customers	37,173,842	33,030,675	4,053,921	42,852	46,394
68	37602	Mains - Plastic	2.0	Customers	11,324,709	10,062,527	1,234,994	13,055	14,133
69	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	1,477,747	1,313,047	161,153	1,753	1,844
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	340,469	302,549	37,132	393	425
71	37905	Meas & Reg. Sta. Equipment P.B.	2.0	Customers	1,833,341	918,372	1,112,589	1,191	1,290
72	38000	Services	2.0	Customers	47,454,180	42,174,115	5,176,114	54,716	59,236
73	38100	Meters	4.0	Meter Investment	8,531,960	5,306,109	2,870,923	275,509	279,520
74	38200	Meter Installations	4.0	Meter Investment	10,080,016	6,091,931	3,993,998	314,752	319,896
75	38300	House Regulators	4.0	Meter Investment	3,231,320	1,941,329	1,086,925	100,799	102,267
76	38400	House Reg. Installations	4.0	Meter Investment	122,845	73,804	41,322	3,832	3,888
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	2,894,605	0	0	0	2,894,605
78	38600	Other Prop. On Cust. Prem	99.0		0	0	0	0	0
79									
80		Total Distribution Plant:			126,395,642	103,326,167	18,531,962	811,578	3,725,946

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
81									
82		General							
83									
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	21,278	17,208	3,408	172	491
85	38000	Structures Frame	6.2	P, S, T & D Plant - Customer	508,406	411,147	81,418	4,118	11,724
86	38002	Improvements	6.2	P, S, T & D Plant - Customer	148,494	120,087	23,708	1,203	3,424
87	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	446,445	361,038	71,405	3,616	10,255
88	38004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	8,204	5,018	394	50	143
89	38003	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,059,481	856,799	169,668	6,682	24,431
90	39160	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	232,277	187,842	37,187	1,682	5,356
91	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	(89,246)	(72,172)	(14,282)	(723)	(2,058)
92	39200	Trucks	6.2	P, S, T & D Plant - Customer	334,967	270,402	53,546	2,709	7,710
93	39201	Trailers	6.2	P, S, T & D Plant - Customer	4,125	3,336	651	33	95
94	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	40,316	32,604	6,456	327	930
95	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	319,380	258,282	51,146	2,587	7,365
96	39003	Backhoes	6.2	P, S, T & D Plant - Customer	(133,879)	(109,349)	(21,458)	(1,055)	(3,090)
97	39004	Welders	6.2	P, S, T & D Plant - Customer	(10,876)	(8,876)	(1,758)	(89)	(253)
98	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	17,746	14,351	2,842	144	409
99	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	(178,850)	(144,717)	(28,659)	(1,450)	(4,172)
100	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	(18,320)	(14,815)	(2,934)	(148)	(422)
101	39702	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	(26,313)	(22,897)	(4,634)	(229)	(653)
102	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	(61,620)	(52,180)	(16,274)	(823)	(2,343)
103	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	481,959	399,787	77,168	3,904	11,115
104	39900	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
105	39901	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	145,871	118,048	23,376	1,182	3,368
106	39902	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	65,155	52,091	10,434	528	1,502
107	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
108	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
109	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
110	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	(1,696,376)	(1,371,854)	(271,652)	(13,742)	(39,118)
111	39907	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
112	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
113		AR 15 general plant amortization	6.2	P, S, T & D Plant - Customer	99,321	80,321	15,906	805	2,290
114		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(3,903,380)	(3,156,859)	(825,100)	(31,820)	(90,911)
115									
116		Total General Plant			(2,230,210)	(1,803,564)	(357,152)	(18,065)	(51,428)
117									
118		TOYAL DIRECT RESERVE FOR DEPRECIATION			124,271,750	101,609,582	18,191,526	794,374	3,676,969
119									
120		Kentucky Mid-States General Office:							
121		Intangible Plant							
122									
123									
124	30100	Organization	99.0		0	0	0	0	0
125	30200	Franchises & Consents	99.0		0	0	0	0	0
126	30300	Misc Intangible Plant	99.0		0	0	0	0	0
127									
128		Total Intangible Plant:			0	0	0	0	0
129									
130		General:							
131									
132	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
133	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	20,677	16,721	3,311	167	477
134	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	2,393	1,936	383	19	55
135	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	20,368	16,403	3,260	165	469
136	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	29,143	23,598	4,667	235	672
137	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	3,176	2,568	609	26	73
138	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	1,491	1,197	297	12	34
139	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	26,511	21,440	4,246	215	611
140	39500	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	5,417	6,198	1,028	52	148
141	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	(5,434)	(4,394)	(870)	(44)	(125)
142	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	184,145	148,917	29,489	1,492	4,245
143	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	31,832	25,824	5,114	259	735
144	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	84,587	68,405	13,546	885	1,951
145	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	4,777	3,863	766	39	110
146	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	89,802	72,623	14,381	727	2,071
147	39904	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	(289,084)	(241,658)	(47,886)	(2,423)	(6,897)
148	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
149	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	432,702	349,825	69,294	3,505	9,978
150		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	20,222	16,354	3,238	164	466
151									
152		Total General Plant			653,806	528,731	104,702	5,296	15,077
153									
154		Shared Services General Office:							
155		General:							
156									
157									
158	39006	Structures & Improvements	6.2	P, S, T & D Plant - Customer	304	246	49	2	7
159	39005	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer	34,530	27,925	5,530	280	766
160	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	422,059	341,326	67,591	3,419	9,793
161	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	278,840	225,578	44,670	2,260	6,432
162	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	270	218	43	2	6
163	39103	Office Machines	6.2	P, S, T & D Plant - Customer	133	108	21	1	3
164	39104	G-Office Furniture & Equip.	6.2	P, S, T & D Plant - Customer	92	74	15	1	2
165	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	3,709	3,000	594	30	86
166	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	86	28	6	0	1
167	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	3,014	2,437	483	24	69
168	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	272	220	44	2	6
169	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	53,004	42,894	6,488	429	1,222
170	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	5,212	4,215	835	30	120
171	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	3,691	2,995	691	30	85
172	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	471,892	381,896	89,994	3,929	10,884
173	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	263,848	213,373	42,253	2,137	6,054
174	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	98,600	79,758	16,790	799	2,274
175	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	790	639	126	6	18
176	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	700	574	114	6	16
177	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	106,602	86,209	17,972	864	2,458
178	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	39,740	32,137	5,364	322	916
179	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	2,301,764	2,670,127	528,754	26,746	76,139
180	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	125,570	101,548	20,109	1,017	2,896
181	39924	Other Tang. Property - General Startup Cd	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
182		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(7)	(8)	(1)	(9)	(8)
183									
184		Total General Plant			5,214,864	4,217,260	835,126	42,244	120,254

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
185									
186									
187									
188									
189									
190	38900	Land	6.2	P, S, T & D Plant - Customer	0				
191	38910	CKV-Land & Land Rights	6.2	P, S, T & D Plant - Customer	0				
192	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	148,846	120,371	23,897	1,206	3,492
193	39009	Improvement to Leased Premises	6.2	P, S, T & D Plant - Customer	175,681	142,073	28,134	1,423	4,051
194	39010	CKV-Structures & Improvements	6.2	P, S, T & D Plant - Customer	19,635	15,679	3,144	159	453
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	7,126	5,792	1,141	58	164
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	(283,820)	(237,820)	(47,055)	(2,360)	(6,776)
197	39710	CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	522	422	84	4	12
198	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	169	138	27	1	4
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	(49)	(40)	(8)	(0)	(1)
200	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	(108,108)	(87,426)	(17,313)	(676)	(2,493)
201	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	(186,129)	(158,609)	(31,409)	(1,589)	(4,523)
202	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	4,589	3,711	735	37	106
203	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	(5,228)	(4,227)	(837)	(42)	(121)
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	12,951	10,474	2,074	105	299
205	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	1,816,710	1,469,168	290,893	14,716	41,893
208	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	176	142	28	1	4
207	39916	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	673	544	108	5	16
208	39917	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	192	156	31	2	4
209	39924	Other Tang. Property - General Startup Co	6.2	P, S, T & D Plant - Customer	7	6	1	0	0
210		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(1,125)	(910)	(180)	(9)	(26)
211									
212		Total General Plant			1,582,808	1,280,012	253,475	12,822	36,499
213									
214		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			131,723,248	107,634,585	19,385,129	854,736	3,848,799

Amos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Demand									
Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Intangible Plant									
216									
217	30100	Organization	6.4	P, S, T & D Plant - Demand	1,315	563	253	23	477
218	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	18,817	8,094	3,538	326	6,857
219	30300	Misc Intangible Plant	99.0		0				
220									
221		Total Intangible Plant			20,232	8,657	3,991	350	7,334
222									
223		Production Plant							
224									
225	32520	Producing Leaseholds	3.0	Peak Day	904	387	174	16	328
226	32540	Rights of Way	3.0	Peak Day	12,953	5,547	2,493	224	4,689
227	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,494	672	60	1,266
228	33201	Field Lines	3.0	Peak Day	47,163	20,180	9,070	817	17,096
228	33202	Tributary Lines	3.0	Peak Day	629,956	226,761	101,921	9,175	182,099
230	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	191,654	82,092	36,597	3,322	69,543
231	33500	Purification Equipment	3.0	Peak Day	15,297	6,541	2,940	265	5,541
232									
233		Total Production Plant			801,619	343,002	154,167	13,878	290,571
234									
235		Storage Plant							
236									
237	35010	Land	3.0	Peak Day	0				
238	35020	Rights of Way	3.0	Peak Day	2,341	1,002	450	41	848
239	35100	Structures and Improvements	3.0	Peak Day	2,621	1,207	542	48	1,022
240	35102	Compression Station Equipment	3.0	Peak Day	61,058	26,126	11,743	1,057	22,132
241	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	12,148	5,198	2,398	210	4,403
242	35104	Other Structures	3.0	Peak Day	70,517	30,173	13,562	1,221	25,561
243	35200	Wells \ Rights of Way	3.0	Peak Day	294,918	126,181	56,719	5,108	106,002
244	35201	Well Construction	3.0	Peak Day	591,046	252,900	113,670	10,233	214,243
245	35202	Well Equipment	3.0	Peak Day	286,931	122,774	55,183	4,968	104,007
246	35203	Cushion Gas	3.0	Peak Day	135,191	57,846	26,000	2,341	49,004
247	35210	Leaseholds	3.0	Peak Day	80,310	36,214	17,176	1,546	32,373
248	35211	Storage Rights	3.0	Peak Day	26,849	11,488	5,164	469	9,732
249	35301	Field Lines	3.0	Peak Day	93,711	40,999	18,022	1,622	33,969
250	35302	Tributary Lines	3.0	Peak Day	109,363	47,053	21,149	1,904	39,860
251	35400	Compressor Station Equipment	3.0	Peak Day	194,037	83,026	37,117	3,569	70,335
252	35500	Meas & Reg. Equipment	3.0	Peak Day	120,119	51,397	23,101	2,080	43,541
253	35500	Purification Equipment	3.0	Peak Day	82,006	35,086	15,770	1,420	29,723
254									
255		Total Storage Plant			2,172,561	929,780	417,904	37,620	787,656
256									
257		Transmission							
258									
259	36510	Land & Land Rights	3.0	Peak Day	16	7	3	0	6
260	36520	Rights of Way	3.0	Peak Day	434,585	185,563	83,579	7,524	157,529
261	36602	Structures & Improvements	3.0	Peak Day	(1,441)	(617)	(277)	(26)	(522)
262	36603	Other Structures	3.0	Peak Day	60,585	25,924	11,652	1,049	21,961
263	36700	Mains Cathodic Protection	3.0	Peak Day	303,101	129,593	58,292	6,248	109,858
264	36701	Mains - Steel	3.0	Peak Day	17,004,632	7,276,852	3,278,331	284,399	6,163,850
265	36900	Meas. & Reg. Equipment	3.0	Peak Day	242,952	103,956	46,724	4,205	88,065
266	36901	Meas. & Reg. Equipment	3.0	Peak Day	1,805,542	772,567	347,242	31,259	634,474
267									
268		Total Transmission Plant			19,649,972	8,493,634	3,817,547	343,660	7,195,230
269									
270		Distribution							
271									
272	37400	Land & Land Rights	3.0	Peak Day	8,262	3,631	1,587	143	2,991
273	37401	Land	3.0	Peak Day	(1,047)	(448)	(201)	(18)	(360)
274	37402	Land Rights	3.0	Peak Day	8,248	3,529	1,585	143	2,990
275	37403	Land Other	3.0	Peak Day	0				
276	37500	Structures & Improvements	3.0	Peak Day	14,637	6,263	2,815	253	5,306
277	37501	Structures & Improvements T.B.	3.0	Peak Day	14,173	6,084	2,726	245	5,137
278	37502	Land Rights	3.0	Peak Day	6,735	2,882	1,295	117	2,441
279	37503	Improvements	3.0	Peak Day	168	67	30	3	57
280	37600	Mains Cathodic Protection	3.0	Peak Day	355,666	152,193	68,405	6,156	128,929
281	37601	Mains - Steel	3.0	Peak Day	6,273,957	2,684,541	1,206,607	108,620	2,274,188
282	37602	Mains - Plastic	3.0	Peak Day	1,811,310	817,824	367,583	33,090	692,813
283	37900	Meas & Reg. Sta. Equip - General	3.0	Peak Day	249,404	105,717	47,965	4,318	90,404
284	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	57,487	24,589	11,052	995	20,631
285	38000	Services	99.0		0				
286	38000	Services	99.0		0				
287	38100	Meters	99.0		0				
288	38200	Meter Installations	99.0		0				
289	38300	House Regulators	99.0		0				
290	38400	House Reg. Installations	99.0		0				
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0				
292	38500	Other Prop. On Cust. Prem	99.0		0				
293									
294		Total Distribution Plant			8,073,380	3,882,377	1,744,993	157,086	3,286,925

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
295									
296		General:							
297									
298	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	4,049	1,793	779	70	1,488
299	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	96,748	41,397	18,607	1,675	36,089
300	39002	Improvements	6.4	P, S, T & D Plant - Demand	28,258	12,091	5,436	489	10,243
301	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	84,957	36,352	16,339	1,471	30,795
302	39004	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	1,181	505	227	20	428
303	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	201,615	86,266	38,775	3,491	73,082
304	39100	Remittance Processing Equip.	6.4	P, S, T & D Plant - Demand	44,201	18,913	8,501	765	10,022
305	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	(16,983)	(7,267)	(3,260)	(294)	(6,155)
306	39200	Trucks	6.4	P, S, T & D Plant - Demand	63,629	27,226	12,237	1,102	23,554
307	39201	Trailers	6.4	P, S, T & D Plant - Demand	765	336	151	14	285
308	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	7,672	3,283	1,475	133	2,781
309	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	90,777	26,005	11,889	1,052	22,030
310	39603	Backhoes	6.4	P, S, T & D Plant - Demand	(25,496)	(10,909)	(4,903)	(441)	(8,242)
311	39604	Welders	6.4	P, S, T & D Plant - Demand	(2,089)	(894)	(402)	(36)	(757)
312	39905	Communication Equipment	6.4	P, S, T & D Plant - Demand	3,377	1,446	649	58	1,224
313	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	(34,054)	(14,571)	(6,549)	(560)	(12,344)
314	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	(5,486)	(1,492)	(670)	(60)	(1,264)
315	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	(5,389)	(2,305)	(1,036)	(93)	(1,953)
316	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(19,338)	(8,274)	(3,718)	(335)	(7,019)
317	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	91,721	39,246	17,640	1,588	33,247
318	39900	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
319	39901	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	27,778	11,885	5,342	481	10,059
320	39902	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	12,399	5,305	2,385	215	4,494
321	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
322	39904	Other Tangible Property - HF - Hardware	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
323	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
324	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	(322,614)	(138,128)	(62,084)	(5,589)	(117,014)
325	39907	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
326	39908	Other Tang. Property - Application Softw	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
327		AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	16,900	8,087	3,635	327	6,551
328		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(742,800)	(317,834)	(142,855)	(12,860)	(269,251)
329									
330		Total General Plant			(424,400)	(181,595)	(81,621)	(7,348)	(153,837)
331									
332		TOTAL DIRECT RESERVE FOR DEPRECIATION			31,493,763	13,476,765	6,056,981	545,248	11,415,879
333									
334		Kentucky Mid-States General Office:							
335									
336		Intangible Plant:							
337									
338	30100	Organization	99.0	-	0	-	-	-	-
339	30200	Franchises & Consents	99.0	-	0	-	-	-	-
340	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
341									
342		Total Intangible Plant:							
343									
344		General:							
345									
346	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
347	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	3,935	1,684	757	68	1,426
348	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	455	195	88	8	165
349	39009	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	3,874	1,658	745	67	1,404
350	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	5,646	2,373	1,067	96	2,010
351	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	604	259	116	10	219
352	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	282	121	54	5	102
353	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	5,045	2,159	970	87	1,829
354	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	1,221	523	235	21	443
355	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(1,093)	(442)	(199)	(18)	(375)
356	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	35,042	14,894	6,739	607	12,702
357	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	5,677	2,600	1,169	105	2,203
358	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	16,097	6,888	3,056	279	5,835
359	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	609	369	176	16	329
360	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	17,089	7,312	3,287	296	6,194
361	39904	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(66,914)	(24,353)	(10,946)	(985)	(20,630)
362	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
363	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	82,342	35,233	15,836	1,426	29,647
364		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	3,848	1,647	740	67	1,356
365									
366		Total General Plant			124,417	53,236	23,028	2,154	45,099
367									
368		Shared Services General Office:							
369									
370		General:							
371									
372	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	58	25	11	1	21
373	39005	Structures & Improvements	6.4	P, S, T & D Plant - Demand	6,571	2,812	1,284	114	2,382
374	39009	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	80,318	34,367	15,447	1,391	28,114
375	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	53,081	22,713	10,209	919	19,241
376	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	51	22	10	1	19
377	39103	Office Machines	6.4	P, S, T & D Plant - Demand	26	11	5	0	9
378	39104	Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	18	8	3	0	6
379	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	708	302	136	12	256
380	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	7	3	1	0	2
381	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	573	245	110	10	208
382	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	52	22	10	1	19
383	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	10,686	4,316	1,940	175	3,556
384	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	982	424	191	17	300
385	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	702	301	135	12	265
386	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	89,618	39,432	17,274	1,555	32,557
387	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	60,209	21,484	9,566	809	18,200
388	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	18,763	8,029	3,699	325	6,801
389	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	150	64	29	3	64
390	39905	Other Tangible Property - HF - Hardware	6.4	P, S, T & D Plant - Demand	135	58	26	2	49
391	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	20,286	8,680	3,901	361	7,353
392	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	7,652	3,236	1,454	131	2,741
393	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	628,313	268,647	120,837	10,878	227,751
394	39909	Other Tang. Property - Application Softw	6.4	P, S, T & D Plant - Demand	23,896	10,225	4,666	414	8,662
395	39924	Other Tang. Property - General Startup co	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
396		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(1)	(1)	(0)	(0)	(1)
397									
398		Total General Plant			992,372	424,623	190,853	17,181	359,716

Antos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
399									
400		Shared Services Customer Support							
401									
402		General:							
403									
404	38900	Land	6.4	P, S, T & D Plant - Demand	0				
405	38910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0				
406	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	28,325	12,120	5,447	460	10,267
407	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	34,431	14,305	6,430	579	12,118
408	39010	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,737	1,589	719	65	1,354
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,355	550	261	23	492
410	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(55,915)	(23,925)	(10,754)	(663)	(20,258)
411	39710	CKV-communication Equipment	6.4	P, S, T & D Plant - Demand	89	42	19	2	36
412	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	32	14	6	1	12
413	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	(3)	(4)	(2)	(0)	(3)
414	39901	Other Tangible Property - Servers - M/W	6.4	P, S, T & D Plant - Demand	(20,573)	(8,803)	(3,957)	(358)	(7,457)
415	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	(37,323)	(15,979)	(7,178)	(648)	(13,529)
416	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	873	374	168	15	317
417	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(895)	(428)	(191)	(17)	(261)
418	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	2,465	1,555	474	43	893
419	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	346,713	147,928	66,488	5,985	125,314
420	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	33	14	6	1	12
421	39916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	128	55	25	2	46
422	39917	CKV-Oth Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	37	16	7	1	13
423	39924	Other Tang. Property - General Startup Co	6.4	P, S, T & D Plant - Demand	1	1	0	0	0
424		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(214)	(92)	(41)	(4)	(78)
425									
426		Total General Plant			301,202	128,890	57,927	5,215	106,180
427									
428		TOTAL RESERVE FOR DEPRECIATION - DEMAND			32,911,754	14,062,494	6,329,589	569,797	11,929,874

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00145									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Commodity									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	
429			Intangible Plant:						
430									
431	30100	6.6	P, S, T & D Plant - Commodity	106	33	17	2	55	
432	30200	6.6	Franchises & Consents	1,526	478	238	23	788	
433	30300	99.0	Misc Intangible Plant	0					
434									
435			Total Intangible Plant:	1,632	511	254	25	842	
436									
437			Production Plant:						
438									
439	32520	99.0	Producing Leaseholds	0					
440	32540	99.0	Rights of Way	0					
441	33100	99.0	Production Gas Wells Equipment	0					
442	33201	99.0	Field Lines	0					
443	33202	99.0	Tributary Lines	0					
444	33400	99.0	Field Meas. & Reg. Sta. Equip	0					
445	33600	99.0	Purification Equipment	0					
446									
447			Total Production Plant:	0	0	0	0	0	
448									
449			Storage Plant:						
450									
451	35010	1.5	Land	0					
452	35020	1.5	Rights of Way	2,341	733	365	35	1,208	
453	35100	1.5	Structures and Improvements	2,821	684	439	42	1,455	
454	35102	1.5	Compressor Station Equipment	61,058	19,120	9,511	916	31,504	
455	35103	1.5	Meas. & Reg. Sta. Structures	12,148	3,805	1,892	162	6,288	
456	35104	1.5	Other Structures	70,517	22,089	10,984	1,058	36,385	
457	35200	1.5	Wells \ Rights of Way	294,918	92,381	45,939	4,427	152,171	
458	35201	1.5	Well Construction	591,046	185,141	92,067	5,872	304,967	
459	35202	1.5	Well Equipment	286,931	89,879	44,695	4,307	148,050	
460	35203	1.5	Cushion Gas	135,191	42,348	21,059	2,029	69,756	
461	35210	1.5	Leaseholds	89,319	27,875	13,912	1,341	46,082	
462	35211	1.5	Storage Rights	26,849	8,410	4,182	403	13,854	
463	35301	1.5	Field Lines	93,711	29,354	14,597	1,497	48,353	
464	35302	1.5	Tributary Lines	109,856	34,445	17,129	1,651	56,740	
465	35400	1.5	Compressor Station Equipment	124,037	60,791	30,225	2,813	100,119	
466	35500	1.5	Meas & Reg. Equipment	120,119	37,626	18,711	1,803	61,979	
467	35600	1.5	Purification Equipment	82,000	25,585	12,773	1,231	42,310	
468									
469			Total Storage Plant:	2,172,961	690,063	338,480	32,617	1,121,200	
470									
471			Transmission:						
472									
473	36510	99.0	Land & Land Rights	0					
474	36520	99.0	Rights of Way	0					
475	36602	99.0	Structures & Improvements	0					
476	36603	99.0	Other Structures	0					
477	36700	99.0	Mains Cathodic Protection	0					
478	36701	99.0	Mains - Steel	0					
479	36900	99.0	Meas. & Reg. Equipment	0					
480	36901	99.0	Meas. & Reg. Equipment	0					
481									
482			Total Transmission Plant:	0					
483									
484			Distribution:						
485									
486	37400	99.0	Land & Land Rights	0					
487	37401	99.0	Land	0					
488	37402	99.0	Land Rights	0					
489	37403	99.0	Land Other	0					
490	37500	99.0	Structures & Improvements	0					
491	37501	99.0	Structures & Improvements T.B.	0					
492	37502	99.0	Land Rights	0					
493	37503	99.0	Improvements	0					
494	37600	99.0	Mains Cathodic Protection	0					
495	37601	99.0	Mains - Steel	0					
496	37602	99.0	Mains - Plastic	0					
497	37800	99.0	Meas & Reg. Sta. Equip - General	0					
498	37900	99.0	Meas & Reg. Sta. Equip - City Gate	0					
499	37905	99.0	Meas & Reg. Sta. Equipment T.B.	0					
500	38000	99.0	Services	0					
501	38100	99.0	Meters	0					
502	38200	99.0	Meter Installations	0					
503	38300	99.0	House Regulators	0					
504	38400	99.0	House Reg. Installations	0					
505	38500	99.0	Ind. Meas. & Reg. Sta. Equipment	0					
506	38600	99.0	Other Prop. On Cust. Prem.	0					
507									
508			Total Distribution Plant:	0					

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
609									
610		General							
611									
612	39300	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	327	102	51	5	169
613	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	7,806	2,445	1,216	117	4,028
614	39002	Improvements	6.6	P, S, T & D Plant - Commodity	2,280	714	355	34	1,176
615	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	5,855	2,147	1,098	103	3,587
616	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	95	30	15	1	49
617	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	16,267	5,096	2,534	244	8,393
618	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	3,566	1,117	556	54	1,840
619	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	(1,370)	(429)	(213)	(21)	(707)
620	39200	Trucks	6.6	P, S, T & D Plant - Commodity	5,134	1,608	800	77	2,649
621	39201	Trailers	6.6	P, S, T & D Plant - Commodity	63	20	10	1	33
622	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	919	194	96	9	319
623	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	4,804	1,536	764	74	2,530
624	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	(2,057)	(644)	(320)	(31)	(1,061)
625	39604	Welders	6.6	P, S, T & D Plant - Commodity	(169)	(53)	(26)	(3)	(87)
626	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	272	85	42	4	141
627	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	(2,748)	(861)	(428)	(41)	(1,418)
628	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	(281)	(88)	(44)	(4)	(145)
629	39702	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	(435)	(136)	(66)	(7)	(224)
630	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(1,560)	(489)	(243)	(23)	(802)
631	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	7,450	2,318	1,159	111	3,818
632	39900	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
633	39901	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	2,241	702	348	34	1,196
634	39902	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,000	313	156	15	516
635	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
636	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
637	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
638	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	(26,046)	(8,159)	(4,057)	(391)	(13,439)
639	39907	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
640	39908	Other Tang. Property - Application Softw	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
641		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	1,525	479	238	23	787
642		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(69,932)	(18,773)	(9,335)	(900)	(30,923)
643									
644		Total General Plant			(34,242)	(10,726)	(5,334)	(514)	(17,668)
645									
646		TOTAL DIRECT RESERVE FOR DEPRECIATION			2,140,351	670,448	333,401	32,127	1,104,375
647									
648		Kentucky Mid-States General Office:							
649									
650		Intangible Plant:							
651									
652	30100	Organization	99.0		0	-	-	-	-
653	30200	Franchises & Convents	99.0		0	-	-	-	-
654	30300	Misc Intangible Plant	99.0		0	-	-	-	-
655									
656		Total Intangible Plant:			0	-	-	-	-
657									
658		General:							
659									
660	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
661	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	317	99	49	5	164
662	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	37	12	6	1	19
663	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	313	98	49	5	161
664	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	447	140	70	7	291
665	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	49	16	8	1	25
666	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	23	7	4	0	12
667	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	407	128	53	6	210
668	39603	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	99	31	15	1	51
669	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(89)	(26)	(13)	(1)	(43)
670	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	2,827	866	440	42	1,459
671	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	490	154	76	7	253
672	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	1,389	407	202	19	670
673	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	73	23	11	1	38
674	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,379	432	215	21	711
675	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(4,592)	(1,438)	(715)	(69)	(2,369)
676	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
677	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	6,844	2,081	1,036	100	3,428
678		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	210	97	48	5	160
679									
680		Total General Plant			10,038	3,144	1,564	151	5,180
681									
682		Shared Services General Office:							
683									
684		General:							
685									
686	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	5	1	1	0	2
687	39005	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	530	166	83	8	274
688	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,480	2,030	1,009	97	3,344
689	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	4,283	1,342	667	64	2,210
690	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	4	1	1	0	2
691	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
692	39104	Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	1	0	0	0	1
693	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	67	18	9	1	29
694	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
695	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	46	14	7	1	24
696	39600	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	4	1	1	0	2
697	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	814	255	127	12	420
698	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	80	25	12	1	41
699	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	57	19	9	1	29
700	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	7,247	2,270	1,129	109	3,739
701	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	4,051	1,263	631	61	2,060
702	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,514	474	236	23	781
703	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	12	4	2	0	6
704	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	11	3	2	0	6
705	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,637	513	255	25	845
706	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	510	191	95	9	315
707	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	50,694	15,880	7,897	761	26,157
708	39909	Other Tang. Property - Application Softw	6.6	P, S, T & D Plant - Commodity	1,928	604	300	29	995
709	39924	Other Tang. Property - General Startup C	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
710		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(0)	(0)	(0)	(0)	(0)
711									
712		Total General Plant			80,068	25,081	12,472	1,202	41,313

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
613									
614		Shared Services Customer Support							
615									
616		General							
617									
618	38900	Land	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
619	38910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	2,285	718	358	34	1,179
621	39009	Improvement to Leased Premises	6.6	P, S, T & D Plant - Commodity	2,697	846	420	40	1,392
622	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	301	94	47	5	156
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	100	34	17	2	56
624	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(4,511)	(1,413)	(703)	(69)	(2,328)
625	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	8	3	1	0	4
626	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	3	1	0	0	1
627	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(1)	(0)	(0)	(0)	(0)
628	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	(1,660)	(520)	(259)	(25)	(856)
629	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	(3,011)	(942)	(469)	(45)	(1,554)
630	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	70	22	11	1	36
631	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(80)	(25)	(13)	(1)	(41)
632	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	199	52	31	3	103
633	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	27,893	8,737	4,345	419	14,392
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	3	1	0	0	1
635	39916	CKV-Oth Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	10	3	2	0	5
636	39917	CKV-Oth Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	3	1	0	0	2
637	39924	Other Tang. Property - General Startup C	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
638		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(17)	(5)	(3)	(0)	(9)
639									
640		Total General Plant			24,302	7,612	3,785	385	12,539
641									
642		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			2,254,758	706,286	351,222	33,845	1,183,407

Antos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00146							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF RESERVE FOR DEPRECIATION							
827							
828		Shared Services Customer Support					
829							
830		General:					
831							
832	38900	Land	0				
833	38910	CKV-Land & Land Rights	0				
834	39000	Structures & Improvements	179,456	133,207	28,640	1,799	14,879
835	39009	Improvement to Leased Premises	211,810	157,223	34,884	2,042	17,561
836	39010	CKV-Structures & Improvements	23,679	17,572	3,910	228	1,983
837	39100	Office Furniture & Equipment	5,591	6,377	1,419	83	712
838	39700	Communication Equipment	(354,256)	(262,958)	(68,511)	(3,416)	(28,371)
839	39710	CKV-Communication Equipment	629	467	104	6	52
840	39800	Miscellaneous Equipment	203	151	34	2	17
841	39900	Other Tangible Property	(59)	(44)	(10)	(1)	(5)
842	39901	Other Tangible Property - Servers - H/W	(130,340)	(95,749)	(21,526)	(1,257)	(10,807)
843	39902	Other Tangible Property - Servers - S/W	(236,463)	(175,622)	(38,056)	(2,280)	(19,605)
844	39903	Other Tangible Property - Network - H/W	5,533	4,107	914	63	459
845	39906	Other Tang. Property - PC Hardware	(6,303)	(4,678)	(1,041)	(61)	(523)
846	39907	Other Tang. Property - PC Software	15,615	11,591	2,579	151	1,295
847	39908	Other Tang. Property - Mainframe S/W	2,180,316	1,625,831	361,765	21,120	181,599
848	39910	CKV-Other Tangible Property	212	157	35	2	18
849	39916	CKV-Oth Tang Prop-PC Hardware	811	602	134	8	67
850	39917	CKV-Oth Tang Prop-PC Software	232	172	38	2	19
851	39924	Other Tang. Property - General Startup Costs	6	6	1	0	1
852		Retirement Work in Progress	(1,355)	(1,007)	(224)	(19)	(112)
853							
854		Total General Plant	1,908,312	1,416,504	315,188	18,401	158,218
855							
856		TOTAL RESERVE FOR DEPRECIATION	166,889,761	122,423,366	26,065,939	1,458,377	16,942,079

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF OTHER RATE BASE									
Customer									
	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation		
1	Rate Base Additions:								
2									
3		Materials and Supplies - KY Direct	7.2	Allocated O&M Expenses - Cust	(1,849)	(1,633)	(281)	(22)	(12)
4		Materials and Supplies - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	14,101	11,820	2,035	158	86
5		Materials and Supplies - Shared Services GO	7.2	Allocated O&M Expenses - Cust	0	0	0	0	0
6		Materials and Supplies - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0				
7		Gas Storage Inventory	99.0		0				
8		Prepayments - KY Direct	7.2	Allocated O&M Expenses - Cust	47,421	39,753	6,846	532	291
9		Prepayments - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	1,023	858	148	11	6
10		Prepayments - Shared Services GO	7.2	Allocated O&M Expenses - Cust	154,495	129,510	22,304	1,733	947
11		Prepayments - Shared Services CS	7.2	Allocated O&M Expenses - Cust	56,074	47,006	8,095	629	344
12		Cash Working Capital	7.2	Allocated O&M Expenses - Cust	689,101	577,663	99,485	7,729	4,224
13									
14		Total Rate Base Additions			960,266	804,977	138,634	10,770	5,886
15									
16									
17	Rate Base Deductions:								
18									
19		Customer Advances - KY Direct	2.0	Customers	(2,745,576)	(2,439,571)	(299,413)	(3,165)	(3,427)
20		Customer Advances - KY Mid-States GO	2.0	Customers	0				
21		Customer Advances - Shared Services GO	2.0	Customers	0				
22		Customer Advances - Shared Services CS	2.0	Customers	0				
23		ADIT - KY Direct	9.2	Allocated Net Plant - Cust	(60,580,896)	(49,717,186)	(10,124,011)	(543,264)	(1,156,498)
24		ADIT - KY Mid-States GO	9.2	Allocated Net Plant - Cust	17,099,172	13,742,558	2,855,867	153,231	337,518
25		ADIT - Shared Services GO	9.2	Allocated Net Plant - Cust	(1,314,572)	(1,057,135)	(219,686)	(11,787)	(26,953)
26		ADIT - Shared Services CS	9.2	Allocated Net Plant - Cust	5,671,623	4,560,935	947,817	50,855	112,017
27									
28		Total Rate Base Deductions			(41,880,251)	(33,910,402)	(6,839,427)	(354,069)	(776,353)
29									
30									
31		TOTAL OTHER RB - CUSTOMER			(40,919,984)	(33,105,425)	(6,700,793)	(343,299)	(770,467)
32									
33		Interest on Customer Deposits	2.0	Customers	0				

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
34								
35	Demand							
36								
37								
38		Allocation	Allocation	Total	Commercial &	Firm		
39		Factor	Basis	Company	Residential	Public Authority		
40						Industrial		
40						Interruption &		
40						Transportation		
41	Rate Base Additions:							
42								
43	Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(192)	(82)	(37)	(3)	(79)
44	Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	1,389	594	257	24	593
45	Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	0	0	0	0
46	Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	0	0	0	0
47	Gas Storage Inventory	99.0		0				
48	Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	4,671	1,999	899	81	1,693
49	Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	101	43	19	2	37
50	Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	15,218	6,511	2,927	263	5,516
51	Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	5,523	2,363	1,062	96	2,002
52	Cash Working Capital	7.4	Allocated O&M Expenses - Demand	67,876	29,043	13,054	1,175	24,604
53								
54	Total Rate Base Additions			94,586	40,472	18,191	1,638	34,286
55								
56	Rate Base Deductions:							
57								
58								
59	Customer Advances - KY Direct	99.0		0	-	-	-	-
60	Customer Advances - KY Mid-States GO	99.0		0	-	-	-	-
61	Customer Advances - Shared Services GO	99.0		0	-	-	-	-
62	Customer Advances - Shared Services CS	99.0		0	-	-	-	-
63	ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(9,589,593)	(4,193,257)	(1,844,271)	(168,023)	(3,476,042)
64	ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	2,705,114	1,157,482	520,247	46,833	930,351
65	ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	(209,989)	(85,038)	(40,020)	(3,603)	(75,428)
66	ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	897,784	384,150	172,662	15,543	326,429
67								
68	Total Rate Base Deductions			(6,194,785)	(2,650,655)	(1,191,361)	(107,250)	(2,245,489)
69								
70								
71	TOTAL OTHER RB - DEMAND			(6,100,199)	(2,610,193)	(1,173,190)	(105,612)	(2,211,204)
72								
73	Interest on Customer Deposits	3.0	Peak Day	0				

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00143								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
74								
75	Commodity							
76								
77								
78		Allocation	Allocation	Total	Residential	Commercial &	Firm	
79		Factor	Basis	Company		Public Authority	Industrial	
80							Interruptible &	
81	Rate Base Additions:						Transportation	
82								
83	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(7,296)	(4,462)	(2,507)	(219)	(88)
84	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	52,798	32,431	18,143	1,588	636
85	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	0	0	0	0
86	Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	0	0	0	0
87	Gas Storage Inventory	1.0	Mcf	9,415,216	2,144,409	1,197,098	104,816	5,968,893
88	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	177,562	109,067	61,017	5,340	2,138
89	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	3,831	2,353	1,317	115	46
90	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	678,482	355,332	198,788	17,388	6,964
91	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	209,961	128,969	72,150	6,315	2,528
92	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	2,580,234	1,684,906	886,663	77,602	31,963
93								
94	Total Rate Base Additions			13,010,788	4,352,985	2,432,669	212,954	6,012,180
95								
96								
97	Rate Base Deductions:							
98								
99	Customer Advances - KY Direct	99.0		0	0	0	0	0
100	Customer Advances - KY Mid-States GO	99.0		0	0	0	0	0
101	Customer Advances - Shared Services GO	99.0		0	0	0	0	0
102	Customer Advances - Shared Services CS	99.0		0	0	0	0	0
103	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(872,732)	(273,377)	(135,945)	(13,100)	(450,311)
104	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	246,186	77,116	38,348	3,695	127,027
105	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	(18,938)	(5,932)	(2,950)	(284)	(9,771)
106	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	61,706	25,594	12,727	1,226	42,158
107								
108	Total Rate Base Deductions			(663,776)	(176,589)	(87,619)	(8,462)	(290,896)
109								
110								
111	TOTAL OTHER RB - COMMODITY			12,447,011	4,176,386	2,344,850	204,492	5,721,284
112								
113	Interest on Customer Deposits	1.0	Mcf	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
114:								
115:	Total Other Rate Base							
116:								
117:								
118:		Allocation	Allocation	Total	Commercial &	Firm	Interruptible &	
119:		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
120:								
121:	Rate Base Additions:							
122:								
123:	Materials and Supplies - KY Direct			(9,437)	(6,197)	(2,825)	(245)	(169)
124:	Materials and Supplies - KY Mid-States GO			68,267	44,846	20,446	1,770	1,226
125:	Materials and Supplies - Shared Services GO			0	0	0	0	0
126:	Materials and Supplies - Shared Services CS			0				
127:	Gas Storage Inventory			9,415,216	2,144,409	1,197,088	104,816	5,968,893
128:	Prepayments - KY Direct			229,654	150,818	68,761	5,953	4,121
129:	Prepayments - KY Mid-States GO			4,955	3,254	1,484	128	89
130:	Prepayments - Shared Services GO			748,194	491,354	224,019	19,394	13,427
131:	Prepayments - Shared Services CS			271,559	178,338	81,308	7,039	4,874
132:	Cash Working Capital			3,337,211	2,191,612	999,203	86,506	59,891
133:								
134:	Total Rate Base Additions			14,065,640	5,198,433	2,589,493	225,362	6,052,352
135:								
136:								
137:	Rate Base Deductions:							
138:								
139:	Customer Advances - KY Direct			(2,745,576)	(2,439,571)	(299,413)	(3,165)	(3,427)
140:	Customer Advances - KY Mid-States GO			0	-	-	-	-
141:	Customer Advances - Shared Services GO			0	-	-	-	-
142:	Customer Advances - Shared Services CS			0	-	-	-	-
143:	ADIT - KY Direct			(71,043,224)	(59,093,819)	(12,104,226)	(722,327)	(5,122,850)
144:	ADIT - KY Mid-States GO			29,040,473	14,977,154	3,414,463	203,760	1,445,057
145:	ADIT - Shared Services GO			(1,541,599)	(1,152,107)	(262,656)	(15,874)	(111,163)
146:	ADIT - Shared Services CS			6,651,113	4,870,678	1,133,206	67,625	479,805
147:								
148:	Total Rate Base Deductions			(48,638,812)	(36,737,665)	(8,118,627)	(469,781)	(3,312,738)
149:								
150:								
151:	TOTAL OTHER RB			(34,573,172)	(31,539,232)	(5,529,134)	(244,419)	2,739,813
152:								
153:	Interest on Customer Deposits			0	-	-	-	-

Alamos Energy Corporation, Kentucky/Mid States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
281									
282	Customer Accounts								
283	5010	Supervision	99.0		0				
284	5030	Meter Reading Expense	99.0		0				
285	5030	Customer Records and Collection Expenses	99.0		0				
286	5040	Uncollectible Accounts	99.0		0				
287	5050	Miscellaneous Customer Accounts Expenses	99.0		0				
288		Total Customer Accounts			0				
289									
290	Customer Service and Information								
291	5070	Supervision	99.0		0				
292	5050	Customer Assistance Expenses	99.0		0				
293	5030	Informational and Instructional Advertising Expenses	99.0		0				
294	9100	Miscellaneous Customer Service and Informational Expenses	99.0		0				
295		Total Customer Service and Information			0				
296									
297		Sales							
298	9110	Supervision	99.0		0				
299	0120	Demonstrating and Selling Expense	99.0		0				
300	9130	Advertising Expenses	99.0		0				
301	9160	Miscellaneous Sales Expenses	99.0		0				
302		Total Sales			0				
303									
304	Administrative & General								
305		Operation							
305	9200	Administrative and General Salaries	17.4	Composite of Accts. 870-902, 905-916, 924 & 929-930.1 - Demand	25,042	10,715	4,816	434	9,077
307	9010	Office Supplies and Expenses	17.4	Composite of Accts. 870-902, 905-916, 924 & 929-930.1 - Demand	(68)	(38)	(17)	(6)	(52)
308	9220	Administrative Expenses Transferred	17.4	Composite of Accts. 870-902, 905-916, 924 & 929-930.1 - Demand	329,328	354,850	150,457	14,358	300,616
309	9230	Outside Services Employed	17.4	Composite of Accts. 870-902, 905-916, 924 & 929-930.1 - Demand	10,082	4,314	1,039	175	3,655
310	9040	Property Insurance	9.4	Alexander Hill Plant - Demand	10,000	4,314	1,039	175	3,655
311	9250	Injuries and Damages	17.4	Composite of Accts. 870-902, 905-916, 924 & 929-930.1 - Demand	1,160	507	228	21	430
312	9260	Employee Pensions and Benefits	17.4	Composite of Accts. 870-902, 905-916, 924 & 929-930.1 - Demand	707,453	89,756	39,897	3,502	75,189
313	9210	Franchise Requirements	99.0		0				
314	6080	Regulatory Commission Expenses	99.0		0				
315	530.1	General Advertising Expenses	99.0		0				
316	930.2	Miscellaneous General Expense	17.4	Composite of Accts. 870-902, 905-916, 924 & 929-930.1 - Demand	2,508	1,073	482	43	909
317	9310	Rents	17.4	Composite of Accts. 870-902, 905-916, 924 & 929-930.1 - Demand	2,303	995	443	40	635
318		Maintenance							
319	9320	Maintenance of General Plant	17.4	Composite of Accts. 870-902, 905-916, 924 & 929-930.1 - Demand	0				
320		Total A&G			1,087,658	485,437	209,225	18,635	394,342
321									
322		TOTAL O&M EXPENSE - DEMAND			2,340,139	1,018,429	457,748	41,107	602,764

Altos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSE									
442									
443	Customer Accounts:								
444	9010	Supervision	99.0	0					
449	9020	Meter Reading Expense	99.0	0					
449	9030	Customer Records and Collection Expenses	99.0	0					
447	9050	Line-itemable Accounts	99.0	0					
448	9050	Miscellaneous Customer Accounts Expenses	99.0	0					
449	Total Customer Accounts		99.0	0					
450									
451	Customer Service and Information:								
452	9070	Supervision	99.0	0					
453	9080	Customer Assistance Expenses	99.0	0					
454	9090	Informational and Instructional Advertising Expenses	99.0	0					
455	9100	Miscellaneous Customer Service and Informational Expenses	99.0	0					
456	Total Customer Service and Information		99.0	0					
457									
458	Sales:								
459	9110	Supervision	99.0	0					
460	9120	Demonstration and Selling Expenses	99.0	0					
461	9130	Advertising Expenses	99.0	0					
462	9160	Miscellaneous Sales Expenses	99.0	0					
463	Total Sales		99.0	0					
464									
465	Administrative & General:								
466	Operation								
467	9200	Administration and General Salaries	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	794	185	102	0	468
468	9210	Office Supplies and Expenses	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(3)	(1)	(0)	(0)	(2)
469	9290	Administrative Expenses Transferred	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	26,299	6,116	3,366	296	16,459
470	9230	Outside Services-Employed	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	320	74	41	4	201
471	9240	Property Insurance	9.0	Allocated to Plant - Comm	(618)	(927)	143	14	473
472	9250	Injuries and Damages	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	99	9	5	0	24
473	9200	Employee Pensions and Benefits	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	6,578	1,530	847	76	4,127
474	9270	Regulatory Requirements	99.0		0				
476	830.1	Regulatory Commission Expenses	99.0		0				
476	830.1	General Advertising Expenses	99.0		0				
477	930.2	Miscellaneous General Expense	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	60	16	10	1	99
478	9310	Plants	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	73	17	9	1	46
479									
480	9320	Maintenance of General Plant	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	0				
481	Total A&G				35,059	8,236	4,643	802	21,014
482									
483	TOTAL O&M EXPENSE - COMMODITY				90,478,135	65,976,097	31,091,610	2,721,177	1,089,281

Alamos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Two Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF O&M EXPENSES							
603							
604	Customer Accounts:						
605	9610	Support Kits	202	(179)	(22)	(6)	(6)
606	9020	Meter Reading Expense					
607	9030	Customer Records and Collection Expenses	1,321,304	1,174,120	144,162	1,523	1,049
608	9040	Uncollectible Accounts	35,851	217,701	26,922	412	448
609	9050	Miscellaneous Customer Accounts Expenses	0	0	35,285	374	405
610		Total Customer Accounts	2,000,223	1,779,956	218,458	2,309	2,600
611							
612		Customer Service and Information:					
613	9070	Supervision	0	0	0	0	0
614	9080	Customer Assistance Expenses	0	0	0	0	0
615	9090	Informational and Instructional Advertising Expenses	133,918	118,992	14,804	154	167
616	9100	Miscellaneous Customer Service and Informational Expenses	0	0	0	0	0
617		Total Customer Service and Information	133,918	118,992	14,804	154	167
618							
619		Sales:					
620	9110	Supervision	218,372	194,024	23,814	252	273
621	9120	Demonstrating and Selling Expenses	86,711	77,048	9,456	100	103
622	9130	Advertising Expenses	10,921	9,715	1,192	13	14
623	9160	Miscellaneous Sales Expenses	0	0	0	0	0
624		Total Sales	315,017	280,786	34,463	364	390
625							
626		Administrative & General:					
627		Operation					
628	9200	Administrative and General Salaries	394,792	319,574	56,551	4,665	11,828
629	9210	Office Supplies and Expenses	(1,391)	(1,120)	(209)	(17)	(42)
630	9220	Administrative Expenses Transferred	13,071,390	10,983,316	1,939,049	155,255	399,720
631	9230	Outside Services Employed	198,995	128,658	23,572	1,897	4,288
632	9240	Property Insurance	74,688	55,823	12,927	768	5,398
633	9250	Injuries and Damages	18,686	15,120	2,772	222	563
634	9260	Employee Pensions and Benefits	3,269,240	2,847,270	485,044	36,835	98,490
635	9270	Franchise Royalties	2,843	2,524	310	3	4
636	9280	Regulatory Commission Expenses	111,840	89,379	12,187	128	140
637	9301	General Advertising Expenses	0	0	0	0	0
638	9302	Miscellaneous General Expense	39,537	32,011	5,865	470	1,191
639	9310	Rents	55,305	28,995	5,988	431	1,664
640		Maintenance					
641	9320	Maintenance of General Plant	0	0	0	0	0
642		Total A&G	17,177,212	13,912,091	2,545,269	202,625	517,230
643							
644		TOTAL O&M EXPENSE	117,022,195	76,850,757	35,037,900	3,033,409	2,100,129

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

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

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
185									
186									
187									
188									
189									
190	38900	Land	6.2	P, S, T & D Plant - Customer	0				
191	38910	CKV Land & Land Rights	6.2	P, S, T & D Plant - Customer	0				
192	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	20,939	16,926	3,352	170	483
193	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	8,724	7,055	1,397	71	201
194	39010	CKV Structures & Improvements	6.2	P, S, T & D Plant - Customer	2,269	1,851	367	19	53
195	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	2,185	1,767	350	18	50
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	5,440	4,399	871	44	125
197	39710	CKV Communication Equipment	6.2	P, S, T & D Plant - Customer	89	80	16	1	2
198	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	76	61	12	1	2
199	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0				
200	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	23,750	19,207	3,803	192	548
201	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	11,255	9,102	1,802	91	260
202	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	7,828	6,330	1,254	63	181
203	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	5,067	4,114	815	41	117
204	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	1,584	1,289	255	13	37
205	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	304,128	245,947	48,704	2,464	7,013
206	39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	108	87	17	1	2
207	39916	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	112	81	18	1	3
208	39917	CKV-Oth Tang Prop-PC Software	6.2	P, S, T & D Plant - Customer	40	32	6	0	1
209	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0				
210									
211									
212									
213		Total General Plant			393,645	318,340	63,039	3,189	9,077
214		TOTAL DEPRECIATION EXPENSE - CUSTOMER			14,636,238	11,527,614	2,613,522	153,774	341,327

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00146									
Forecasted Test Period, Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
399									
400		Shared Services Customer Support:							
401									
402		General:							
403									
404	38909	Land	6.4	P, S, T & D Plant - Demand	0				
405	38910	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0				
406	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,883	1,704	766	69	1,344
407	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	1,680	710	319	29	602
408	39010	CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	436	166	84	8	158
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	416	178	80	7	161
410	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,035	443	189	18	375
411	39710	CKV-Communication Equipment	6.4	P, S, T & D Plant - Demand	19	8	4	0	7
412	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	14	6	3	0	5
413	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0				
414	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	4,520	1,934	869	78	1,638
415	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	2,142	916	412	37	776
416	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	1,480	637	285	26	540
417	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	808	414	186	17	361
418	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	303	130	58	5	110
419	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	67,874	24,764	11,130	1,002	20,978
420	39910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	21	9	4	0	7
421	39916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	21	9	4	0	8
422	39917	CKV-Oth Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	8	3	1	0	3
423	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0				
424									
425									
426		Total General Plant			74,909	32,058	14,407	1,297	27,153
427									
428		TOTAL DEPRECIATION EXPENSE - DEMAND			1,778,300	761,338	342,195	30,805	644,982

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
613						
614		Shared Services Customer Support				
615						
616		General:				
617						
618	38900	Land	6.6	P, S, T & D Plant - Commodity	0	
619	38910	CKV-Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	
620	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	321	101
621	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	194	42
622	39010	CKV-Structures & Improvements	6.6	P, S, T & D Plant - Commodity	35	11
623	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	34	11
624	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	84	26
625	39710	CKV-Communication Equipment	6.6	P, S, T & D Plant - Commodity	2	0
626	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1	0
627	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	
628	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	365	114
629	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	173	54
630	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	120	38
631	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	78	24
632	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	24	8
633	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	4,669	1,463
634	39910	CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	2	1
635	39916	CKV-Other Tang Prop-PC Hardware	6.6	P, S, T & D Plant - Commodity	2	1
636	39917	CKV-Other Tang Prop-PC Software	6.6	P, S, T & D Plant - Commodity	1	0
637	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	
638						
639						
640		Total General Plant			6,044	1,893
641						941
642		TOTAL DEPRECIATION EXPENSE - COMMODITY			102,643	32,152
						15,889
						1,541
						52,662

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
827						
828		Shared Services Customer Support:				
829						
830		General:				
831						
832	38500	Land	0			
833	38910	OKV Land & Land Rights	0			
834	39000	Structures & Improvements	25,284	18,731	4,168	243
835	39009	Improvement to Leased Premises	10,513	7,807	1,737	101
836	39010	OKV Structures & Improvements	2,760	2,949	456	27
837	39100	Office Furniture & Equipment	2,694	1,955	435	25
838	39700	Communication Equipment	6,568	4,858	1,083	63
839	39710	OKV Communication Equipment	120	89	20	1
840	39800	Miscellaneous Equipment	91	68	15	1
841	39900	Other Tangible Property	0			
842	39901	Other Tangible Property - Servers - HW	28,635	21,255	4,729	276
843	39902	Other Tangible Property - Servers - SW	13,570	10,073	2,241	131
844	39903	Other Tangible Property - Network - HW	9,438	7,055	1,559	91
845	39906	Other Tang. Property - PC Hardware	6,134	4,553	1,013	58
846	39907	Other Tang. Property - PC Software	1,922	1,427	317	19
847	39908	Other Tang. Property - Mainframe SW	366,672	272,124	60,562	3,536
848	39910	OKV-Other Tangible Property	130	96	21	1
849	39916	OKV-Oth Tang Prop-PC Hardware	185	100	22	1
850	39917	OKV-Oth Tang Prop-PC Software	48	35	8	0
851	39924	Other Tang. Property - General Startup Costs	0			
852						
853						
854		Total General Plant	474,598	352,265	78,387	4,576
855						
856		TOTAL DEPRECIATION EXPENSE	16,518,161	12,321,105	2,971,705	186,120

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
1								
2	Customer							
3								
4		Allocation	Allocation	Total				
5		Factor	Basis	Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
6								
7	Taxes Other Than Income							
8								
9	Non Revenue Related:							
10	Payroll Related	7.2	Allocated O&M Expenses - Cust	75,666	63,490	10,924	849	464
11	Property Related	6.2	P, S, T & D Plant - Customer	2,822,824	2,262,809	452,055	22,867	65,094
12	DOT transmission User Tax	7.2	Allocated O&M Expenses - Cust	10,934	9,166	1,578	123	67
13	Other	7.2	Allocated O&M Expenses - Cust	128,182	107,453	18,506	1,439	786
14	Total Non Revenue Related:			3,037,605	2,462,856	483,063	25,276	66,410
15	Revenue Related:							
17	State Gross Receipts - Tax	99.0	-	0	-	-	-	-
18	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-
19	Public Service Commission Assessment	99.0	-	0	-	-	-	-
20	Total Revenue Related:			0	-	-	-	-
21								
22	Total Taxes, Other Than Income			3,037,605	2,462,856	483,063	25,276	66,410
23								
24								
25	Interest Expense	19.2	Rate Base - Cust	6,086,056	4,888,280	1,021,174	55,278	321,326

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
		Allocation	Allocation	Total		Commercial &	Firm	Interruptible &	
	Demand	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation	
Taxes Other Than Income									
Non Revenue Related:									
36	Payroll Related	7.4	Allocated O&M Expenses - Demand	7,453	3,189	1,433	129	2,702	
37	Property Related	6.4	P, S, T & D Plant - Demand	537,172	229,849	103,309	9,300	194,715	
38	DOT transmission User Tax	7.4	Allocated O&M Expenses - Demand	1,077	461	207	19	390	
39	Other	7.4	Allocated O&M Expenses - Demand	12,526	5,402	2,428	219	4,577	
40	Total Non Revenue Related:			558,328	238,901	107,378	9,666	202,383	
41	Total Non Revenue Related:			558,328	238,901	107,378	9,666	202,383	
Revenue Related:									
42	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	
43	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	
44	Public Service Commission Assessment	99.0	-	0	-	-	-	-	
45	Total Revenue Related:			0	-	-	-	-	
46	Total Revenue Related:			0	-	-	-	-	
47	Total Taxes, Other Than Income			558,328	238,901	107,378	9,666	202,383	
48	Total Taxes, Other Than Income			558,328	238,901	107,378	9,666	202,383	
49	Interest Expense	19.4	Rate Base - Demand	974,626	417,029	187,440	16,874	353,293	
50	Interest Expense	19.4	Rate Base - Demand	974,626	417,029	187,440	16,874	353,293	
51	Interest Expense	19.4	Rate Base - Demand	974,626	417,029	187,440	16,874	353,293	
52	Interest Expense	19.4	Rate Base - Demand	974,626	417,029	187,440	16,874	353,293	

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &	
		Factor	Basis	Company		Public Authority	Industrial	Transportation	
53									
54	Commodity								
55									
56									
57									
58									
59									
60									
61	Taxes Other Than Income								
62									
63	Non Revenue Related								
64	Payroll Related	7.6	Allocated O&M Expenses - Comm	283,319	174,029	97,359	8,521	3,411	
65	Property Related	6.6	P, S, T & D Plant - Commodity	43,341	13,576	6,751	651	22,363	
66	DOT Transmission User Tax	7.6	Allocated O&M Expenses - Comm	40,939	25,147	14,068	1,231	493	
67	Other	7.6	Allocated O&M Expenses - Comm	479,956	294,813	164,931	14,435	5,778	
68	Total Non Revenue Related			847,556	507,564	283,109	24,836	32,045	
69									
70	Revenue Related								
71	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	
72	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	
73	Public Service Commission Assessment	1.0	Mcf	219,194	49,924	27,669	2,440	138,961	
74	Total Revenue Related			219,194	49,924	27,669	2,440	138,961	
75									
76	Total Taxes, Other Than Income			1,066,750	557,488	310,978	27,278	171,006	
77									
78									
79	Interest Expense	19.6	Rate Base - Comm	476,164	157,423	86,270	7,674	224,797	

Aftos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF REVENUES									
1									
2									
3									
4									
5									
6									
7									
8		Allocation	Allocation						
9		Factor	Basis		Total	Residential	Commercial &	Firm	
10					Company		Public Authority	Industrial	
11								Interruptible &	
12								Transportation	
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
	Total Revenues								
	Rate Schedule Revenue:								
	Base Revenues	Input			63,205,353	36,974,250	13,782,948	524,930	11,923,225
	Base Revenue Increase	Input			0	-	-	-	-
	Rider GCR	Input			80,287,316	55,514,753	31,060,527	2,718,229	973,807
	Rider FF and Rider Tax	Input			0	-	-	-	-
	Total Rate Schedule Revenue				153,472,669	92,489,003	44,843,475	3,243,159	12,897,032
	Other Revenue:								
	Forfeited Discounts	18.2	Base Revenues		1,126,128	658,788	245,570	9,353	212,435
	Misc. Service Revenues	18.2	Base Revenues		778,251	455,288	169,710	6,463	146,811
	Revenue From Transportation of Gas of Others	18.2	Base Revenues		0	-	-	-	-
	NTB	18.2	Base Revenues		(2,078)	(1,215)	(453)	(17)	(392)
	Total Non-Rate Revenue				1,902,300	1,112,819	414,827	15,799	359,855
	TOTAL REVENUE				155,374,969	93,601,821	45,258,302	3,258,958	13,256,887

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	87,962,005	75,260,100	12,701,905	0
4.0	Mains	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	166,866,780	150,191,571	16,675,209	0
4.1	Mains & Services	%	100.0000%	90.0069%	9.9931%	0.0000%
	Internally Generated	Values	411,478,740	341,292,072	64,946,568	5,240,101
5.4	P, S, T & D Plant	%	100.0000%	82.9428%	15.7837%	1.2735%
	Internally Generated	Values	287,487,464	245,150,037	38,805,782	3,531,645
5.7	Net Plant	%	100.0000%	85.2733%	13.4983%	1.2285%
	Internally Generated	Values	117,022,195	24,163,922	2,380,138	90,478,135
9.1	Allocated O&M Expenses	%	100.0000%	20.6490%	2.0339%	77.3171%
	Internally Generated	Values	4,220,281	3,864,007	345,720	10,554
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	91.5581%	8.1919%	0.2501%
	Internally Generated	Values	122,145,709	104,507,602	17,638,106	-
12.0	Composite of Accts. 374-379	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	252,914,292	204,230,053	32,705,583	15,978,656
13.0	Rate Base	%	100.0000%	80.7507%	12.9315%	6.3178%
	Internally Generated	Values	8,135,762	7,603,210	516,184	16,368
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	93.4542%	6.3446%	0.2012%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1.0	Input Mcf	Value %	42,314,959 100.0000%	9,637,662 22.7760%	5,380,137 12.7145%	471,075 1.1133%	28,828,095 63.3062%
1.5	Input Winter Volumes	Value %	23,332,458 100.0000%	7,308,713 31.3242%	3,634,476 15.5769%	350,228 1.5010%	12,039,041 51.5978%
2.0	Input Customers	Value %	2,078,493 100.0000%	1,646,837 88.8546%	226,666 10.9053%	2,395 0.1153%	2,594 0.1248%
3.0	Input Peak Day	Value %	273,668 100.0000%	117,052 42.7886%	62,611 19.2320%	4,736 1.7313%	99,160 36.2481%
4.0	Input Meter Investment	Value %	11,657,334 100.0000%	7,603,562 60.0785%	3,921,199 33.6372%	363,643 3.1194%	368,939 3.1649%
4.2	Input Direct to Residential	Value %	1 100.0000%	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%
4.4	Input Direct to Commercial & Public Authority	Value %	1 100.0000%	- 0.0000%	1 100.0000%	- 0.0000%	- 0.0000%
4.6	Input Direct to Industrial	Value %	1 100.0000%	- 0.0000%	- 0.0000%	1 100.0000%	- 0.0000%
5.0	Input Direct to I & T	Value %	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%	1 100.0000%
6.0	Internally Generated P, S, T & D Plant	Value %	411,478,740 100.0000%	305,433,023 74.2281%	67,962,214 16.5166%	3,967,732 0.9643%	34,115,771 8.2910%
6.2	Internally Generated P, S, T & D Plant - Customer	Value %	341,292,072 100.0000%	276,001,844 80.8697%	54,655,444 16.0143%	2,764,665 0.8101%	7,870,119 2.3060%
6.4	Internally Generated P, S, T & D Plant - Demand	Value %	64,946,568 100.0000%	27,789,758 42.7886%	12,490,525 19.2320%	1,124,412 1.7313%	23,541,873 36.2481%
6.6	Internally Generated P, S, T & D Plant - Commodity	Value %	5,240,101 100.0000%	1,641,421 31.3242%	816,246 15.5769%	78,666 1.5010%	2,703,778 51.5978%
7.0	Internally Generated Allocated O&M Expenses	Value %	117,022,195 100.0000%	76,660,757 65.6720%	36,037,900 29.9412%	3,033,409 2.5922%	2,100,129 1.7946%
7.2	Internally Generated Allocated O&M Expenses - Cust	Value %	24,163,922 100.0000%	20,256,242 83.8285%	3,488,541 14.4370%	271,025 1.1218%	148,114 0.6130%
7.4	Internally Generated Allocated O&M Expenses - Demand	Value %	2,380,138 100.0000%	1,018,429 42.7886%	457,748 19.2320%	41,207 1.7313%	862,754 36.2481%
7.6	Internally Generated Allocated O&M Expenses - Comm	Value %	90,478,135 100.0000%	55,576,087 61.4249%	31,091,610 34.3637%	2,721,177 3.0076%	1,089,261 1.2039%
8.0	Input Customer Deposit Balances	Value %	34,046,761 100.0000%	24,135,338 70.8888%	9,911,423 29.1112%	0 0.0000%	0 0.0000%
9.0	Internally Generated Allocated Net Plant	Value %	287,487,464 100.0000%	214,852,406 74.7345%	48,981,637 17.0378%	2,923,009 1.0167%	20,730,412 7.2109%
9.2	Internally Generated Allocated Net Plant - Cust	Value %	245,150,037 100.0000%	197,141,676 80.4167%	40,968,387 16.7116%	2,198,158 0.8967%	4,841,815 1.9759%
9.4	Internally Generated Allocated Net Plant - Demand	Value %	38,805,782 100.0000%	16,604,469 42.7886%	7,483,128 19.2320%	671,840 1.7313%	14,086,345 36.2481%
9.6	Internally Generated Allocated Net Plant - Comm	Value %	3,531,645 100.0000%	1,106,261 31.3242%	550,121 15.5769%	63,011 1.5010%	1,822,252 51.5978%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value %	4,220,281 100.0000%	3,318,690 78.6367%	675,464 16.0052%	64,009 1.5167%	162,118 3.8414%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value %	3,864,007 100.0000%	3,166,357 81.9967%	607,633 15.7255%	67,906 1.4986%	30,110 0.7793%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value %	345,720 100.0000%	147,829 42.7886%	66,489 19.2320%	5,985 1.7313%	125,317 36.2481%
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value %	10,554 100.0000%	2,404 22.7760%	1,342 12.7145%	117 1.1133%	6,691 63.3062%
11.0	Internally Generated Composite of Accts. 376 & 380	Value %	166,866,760 100.0000%	140,587,242 84.2512%	19,585,825 11.7374%	461,830 0.2768%	6,231,862 3.7346%

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
	Internally Generated	Value	150,191,571	133,452,146	16,378,849	173,135	187,442
11.2	Composite of Accts. 376 & 380 - Cust	%	100.0000%	88.8546%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	16,675,209	7,135,096	3,206,976	288,696	6,044,440
11.4	Composite of Accts. 376 & 380 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2461%
	Internally Generated	Value	0	0	0	0	0
11.6	Composite of Accts. 376 & 380 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	122,145,709	100,406,937	14,789,033	425,839	6,523,900
12.0	Composite of Accts. 374-379	%	100.0000%	82.2026%	12.1077%	0.3486%	5.3411%
	Internally Generated	Value	104,507,602	92,859,830	11,398,873	120,472	130,428
12.2	Composite of Accts. 374-379 - Cust	%	100.0000%	88.8546%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	17,838,106	7,547,107	3,392,161	305,366	6,393,472
12.4	Composite of Accts. 374-379 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2461%
	Internally Generated	Value	0	0	0	0	0
12.6	Composite of Accts. 374-379 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	56,817,747	34,135,253	19,111,894	1,772,394	1,798,298
13.0	Composite of Accts. 381-383	%	100.0000%	60.0785%	33.6372%	3.1194%	3.1649%
	Internally Generated	Value	56,817,747	34,135,253	19,111,894	1,772,394	1,798,298
13.2	Composite of Accts. 381-383 - Cust	%	100.0000%	60.0785%	33.6372%	3.1194%	3.1649%
	Internally Generated	Value	0	0	0	0	0
13.4	Composite of Accts. 381-383 - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0
13.6	Composite of Accts. 381-383 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	51,389,238	45,661,711	5,604,153	59,239	64,135
14.0	Account 380	%	100.0000%	88.8546%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	51,389,238	45,661,711	5,604,153	59,239	64,135
14.2	Account 380 - Cust	%	100.0000%	88.8546%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	0	0	0	0	0
14.4	Account 380 - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0
14.6	Account 380 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	218,503	0.81264	0.14803	0.03934	218,502
16.0	GLD 9400 Allocation Factors	%	100.0000%	0.0004%	0.0001%	0.0000%	99.9995%
	Internally Generated	Value	8,135,762	6,587,181	1,206,887	96,633	245,062
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	80.9658%	14.8343%	1.1878%	3.0122%
	Internally Generated	Value	7,693,210	6,362,506	1,105,507	87,510	47,667
17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	%	100.0000%	83.6818%	14.5400%	1.1510%	0.6272%
	Internally Generated	Value	516,184	220,868	99,273	8,937	187,107
17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2461%
	Internally Generated	Value	16,368	3,806	2,107	185	10,268
17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	%	100.0000%	23.2552%	12.8750%	1.1350%	62.7348%
	Internally Generated	Value	1,494,129,368	961,319,271	488,286,164	44,490,351	33,582
18.0	Revenues	%	100.0000%	64.3398%	32.6903%	2.9777%	0.0022%
	Internally Generated	Value	63,205,353	36,974,250	13,762,348	524,930	11,923,225
18.2	Base Revenues	%	100.0000%	58.4986%	21.8066%	0.8305%	18.8643%
	Internally Generated	Value	90,267,316	55,514,753	31,060,527	2,718,229	873,807
18.4	Gas Costs	%	100.0000%	61.5004%	34.4095%	3.0113%	1.0788%
	Internally Generated	Value	252,914,292	183,313,174	43,452,503	2,678,590	23,470,025
19.0	Rate Base	%	100.0000%	72.4804%	17.1807%	1.0591%	9.2798%
	Internally Generated	Value	204,230,053	164,036,251	34,267,594	1,854,859	4,071,349
19.2	Rate Base - Cust	%	100.0000%	80.3193%	16.7789%	0.9082%	1.9935%
	Internally Generated	Value	32,705,583	13,994,277	6,289,938	566,228	11,855,141
19.4	Rate Base - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2461%
	Internally Generated	Value	15,978,656	5,282,647	2,894,971	257,503	7,543,536
19.6	Rate Base - Comm	%	100.0000%	33.0606%	18.1177%	1.6115%	47.2101%
	Internally Generated	Value	0	0	0	0	0
99.0		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Classification Factor	Customer-Related	Demand-Related	Commodity-Related
Mains & Services	90.01%	9.99%	0.00%
Production, Storage, Transmission and Distribution Plant	82.94%	15.78%	1.27%
Net Plant	85.27%	13.50%	1.23%
O&M Expenses	20.65%	2.03%	77.32%
Composite 871-879;886-893	91.56%	8.19%	0.25%
Composite 374-379	85.56%	14.44%	0.00%
Rate Base	80.75%	12.93%	6.32%
Comp. 870-902;905-916;924;928-930.1	93.45%	6.34%	0.20%

Allocation Factor	Residential	Commercial	Industrial & Transport	Industrial & Transport
Throughput	22.78%	12.71%	1.11%	63.40%
Customer Locations	88.85%	10.91%	0.12%	0.12%
Design Day Demand	42.79%	19.23%	1.73%	36.25%
Meter Investments	60.08%	33.64%	3.12%	3.16%
Direct to I&T	100.00%	0.00%	0.00%	0.00%
Customer Deposit Balances	70.89%	29.11%	0.00%	0.00%
GUD 9400	0.00%	0.00%	0.00%	100.00%

Allocation Factor	Residential	Commercial	Industrial & Transport	Industrial & Transport
Distribution & Customer Support Plant	74.23%	16.52%	0.96%	8.29%
O&M Expenses	65.67%	29.94%	2.59%	1.79%
Net Plant	74.73%	17.04%	1.02%	7.21%
Composite 871-879;886-893	78.64%	16.01%	1.52%	3.84%
Composite 376 & 380	84.25%	11.74%	0.28%	3.73%
Composite 374-379	82.20%	12.11%	0.35%	5.34%
Composite 381-383	60.08%	33.64%	3.12%	3.16%
Account 380	88.85%	10.91%	0.12%	0.12%
Comp. 870-902;905-916;924;928-930.1	80.97%	14.83%	1.19%	3.01%
Rate Base	72.48%	17.18%	1.06%	9.28%

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-20
Page 1 of 1

REQUEST:

Refer to the response to Item 56 of Staff's Second Request. The response explains that "Other Revenue" was allocated based on base rate revenues, rather than directly assigned, because "[t]hese costs are not accounted for on a class basis, so an allocation is necessary."

- a. Explain why Atmos is unable to determine the amount of Forfeited Discounts Revenue received by rate class. If it can be determined, provide the amounts by rate class.
- b. Explain why Atmos is unable to determine the amount of Miscellaneous Service Revenues received by rate class. If it can be determined, provide the amounts by rate class.

RESPONSE:

- a) The Company does not account for Forfeited Discounts by rate class.
- b) The Company does not account for Miscellaneous Service Revenues by rate class.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-21
Page 1 of 1

REQUEST:

Refer to the response to Item 6 of AG-1.

- a. Identify the industry analysts and peer companies with whom Atmos interacted in conjunction with developing a list of software application providers and systems integrators referenced in the first sentence of the response.
- b. The response indicates that a Request for Proposal ("RFP") was not issued as part of the process that led to the decision to select SAP and Accenture. It does not appear that the response addresses part b. of the request. Explain why no RFP was issued.

RESPONSE:

- a) The Company interacted with Gartner, Five Point Partners, ASUG, TXU, e.On, Energen, First Energy, Terasen Gas, Consumers Energy, PSEG, BC Hydro, Centerpoint Energy, Pacific Gas and Electric, Nicor Gas, PacifiCorp, El Paso Electric, and The City of Austin.
- b) The issuance of an RFP document is one of several potential steps in a procurement process. The Company did not believe that a vendor's reply to a written RFP would provide enough detail required to make the best decision. The Company replaced this action with other ways of interacting with the potential vendors that allowed it to gain greater insights into the vendors' capabilities and fit with its needs. Instead of a single document exchange (an RFP), the Company conducted multiple face to face meetings so that vendors could deeply understand requirements and issued specific requests for information to be presented in the multi-day demonstrations and presentations.

Respondent: Greg Waller

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-22
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REQUEST:

Refer to the response to Item 97 of AG-1. Given that it increased the cost estimate for the new Customer Service System from \$64 million to \$72 million, explain why the decision was made to go from a two-step to a one-step "go-live" approach.

RESPONSE:

Please see Attachment 1 for a presentation made to the Company's Management Committee regarding the change to a single-go-live approach. Attachment 1 was previously provided as Attachment 2 to the Company's response to OAG DR No. 1-097. The information in Attachment 1 is Confidential.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-22_Att1 - Response to OAG DR No. 1-097 Att2 (CONFIDENTIAL).pdf, 3 Pages.

Respondent: Greg Waller

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-23
Page 1 of 1

REQUEST:

Refer to the first page of the attachment to the response to Item 111 of AG-1, specifically, the columns under Division General Office ("DGO").

- a. The increases in Benefits from the Base Period to the Test Period for Kentucky and SSU, respectively, are roughly 10 percent and 5 percent, with the total amount for the two groups going from \$4.1 million to \$4.55 million. Provide a detailed explanation for why Benefits increased from the Base Period to the Test Period for DGO from \$524,146 to \$961,725, an increase of \$437,579, or 83.5 percent.
- b. Explain in detail why Labor increases from the Base Period to the Test Period for DGO from \$883,870 to \$1,271,963, an increase of \$388,093, or 44 percent.
- c. Explain in detail why the amount for Outside Services increases from the Base Period to the Test Period for DGO from \$1,461,481 to \$1,909,884, an increase of \$448,403, or 30.7 percent.

RESPONSE:

- a) There are three main reasons. The first factor was an increase in the allocation factor to Kentucky due to the sale of the Company's assets to Liberty Utilities. The second factor was due to the labor merit increases, as benefits are a fixed percentage of labor. Lastly, the test period assumes no fluctuation from the fixed benefits rate provided by Towers Watson, whereas the base period includes five months of actuals.
- b) The increase in labor costs from the Base Period to the Test Period for the Division General Office is due to merit increases in employee wages as well as an increase in allocations due to the sale of the Company's assets to Liberty Utilities.
- c) The increase is a result of the reallocation due to the Company's sale of assets to Liberty Utilities.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-24
Page 1 of 1

REQUEST:

Refer to part c. of the response to Item 112 of AG-1. Explain whether Mr. Densman is aware that the two Atmos rate cases he cites were both settled and that the Commission did not accept or reject the methodology to which the request refers.

RESPONSE:

Mr. Densman is aware that both rate cases were settled and of the terms accepted by both the Commission and the Office of the Attorney General. The methodologies used in the current rate case are consistent with the methodologies that led to the settlements in the prior rate cases.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-25
Page 1 of 1

REQUEST:

Refer to the response to Item 131 of AG-1. Identify the amounts included in the test year expenses for each of the three incentive plans: (1) Variable Pay Plan; (2) Management Incentive Plan; and (3) Long-Term Incentive Plan.

RESPONSE:

Please see Company's response to OAG DR No. 2-58 subpart (f) and supplemental response to OAG DR No. 1-121.

Respondent: Josh Densman

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-26
Page 1 of 1

REQUEST:

Refer to the response to part c. of Item 165 of AG-1.

- a. The response indicates that subsequent to Case No. 2009-00354,¹ in which the initial PRP plan, which included 250 miles of aging infrastructure in need of replacement, was approved, Atmos determined that an additional 93 miles of main and associated facilities needed to be included in the plan. Explain when Atmos made this determination.
- b. The response also indicates that Atmos intends to replace all 343 miles in the original PRP plan timeframe of 15 years. The additional 93 miles reflects an increase of more than 37 percent in the mileage to be replaced. Explain why Atmos chose to replace this amount of additional main and related facilities within the original 15-year timeframe, rather than to extend the timeframe.

¹ Case No. 2009-00354, Application of Atmos Energy Corporation for an Adjustment of Rates (Ky. PSC, May 28, 2010).

RESPONSE:

- a) The Company became aware of additional footage that needed to be included in the PRP in late 2010. The awareness was a result of the discovery of additional records that were not available during Case No. 2009-00354. Also, the Company met with the Commission Staff on July 25, 2011 and discussed the additional footage.
- b) The Company only had authorization for 15 years and was committed to be in compliance with the Commission's Order. The Company did indicate at the July 25, 2011 meeting with Staff that it may seek a longer during its next rate case; however, the Company believes that it can complete the PRP program with the original 15 year window.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 3
Question No. 3-27
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REQUEST:

Refer to the response to Item 177 of AG-1. Explain why transportation customers would not be expected to benefit as much from development, infrastructure investment, and job growth as G-1 and G-2 customers.

RESPONSE:

While existing transportation customers may benefit from development, infrastructure and job growth, those customers would not benefit to the same degree as G-1 and G-2 customers. More economic development and job growth would provide the greatest impact to G-1 and G-2 customers by providing support to the places that we live and work and play - to improve our economies, help our people make a living, and build the tax base that they need so that places can be kept clean and safe and comfortable.

Respondent: Mark Martin